# MINNESOTA

## STATEWIDE COST ALLOCATION PLAN

Fiscal Year 2022 Actual | Fiscal Year 2024 Budget



Produced by Minnesota Management and Budget

MANAGEMENT AND BUDGET

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**Annual Comprehensive Financial Report (ACFR) -**
**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-2022**

## Exhibit C - Central Service Costs Step-Down Calculations

| | SCHEDULE NUMBER 1st STEP | 2nd STEP |
|---|---|---|
| **FIXED ASSET DEPRECIATION** | | |
| Nature and Extent of Service | 1.0 | N/A |
| Schedule of Costs to be Allocated by Function | 1.1 | N/A |
| Allocation: Fixed Asset Depreciation | 1.2 | N/A |
| **ADMINISTRATION - DEPARTMENT ALLOCATED FROM STEP 1** | | |
| Nature and Extent of Services | N/A | 20.0 |
| Schedule of Costs to be Allocated by Function | N/A | 20.1 |
| Allocation: General Support | N/A | 20.0 |
| Allocation: Admin - Management Services | N/A | 21.2 |
| Allocation: Admin - Government & Citizen Services | N/A | 22.2 |
| Allocation: Admin - Consumer Activities | N/A | |
| **ADMINISTRATION - MANAGEMENT SERVICES** | | |
| Nature and Extent of Services | 3.0 | 21.0 |
| Schedule of Costs to be Allocated by Function | 3.1 | 21.1 |
| Allocation: Commissioner's Office | 3.3 | 21.3 |
| Allocation: Human Resources | 3.4 | 21.4 |
| Allocation: Financial Management and Reporting | 3.5 | 21.5 |
| Non-Allocable: Fiscal Agent – Non allocable | 3.6 | 21.6 |
| **ADMINISTRATION - GOVERNMENT & CITZEN SERVICES** | | |
| Nature and Extent of Services | 4.0 | 22.0 |
| Schedule of Costs to be Allocated by Function | 4.1 | 22.1 |
| Allocation: General Support | 4.2 | 22.2 |

Allocation: Real Estate & Construction Services - Leasing ..... 4.5 ..... 22.5
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SCHEDULE NUMBER
1st STEP 2nd STEP

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**MINNESOTA INFORMATION TECHNOLOGY**

Nature and Extent of Services ..... 6.0 ..... 24.0
Schedule of Costs to be Allocated by Function ..... 6.1 ..... 24.1
Allocation: General Support ..... 6.2 ..... 24.2
Allocation: IT Spend ..... 6.3 ..... 24.3
Allocation: IT Security ..... 6.4 ..... 24.4
Non-Allocable: MnIT – Non allocable ..... 6.5 ..... 24.5

**MN MANAGEMENT & BUDGET (MMB) - FISCAL MANAGEMENT AND ADMINISTRATION**

Nature and Extent of Services ..... 8.0 ..... 26.0
Schedule of Costs to be Allocated by Function ..... 8.1 ..... 26.1
Allocation: General Support ..... 8.2 ..... 26.2
Allocation: Enterprise Communications & Planning ..... 8.3 ..... 26.3
Allocation: Debt Management Division ..... 9.2 ..... 27.2
Allocation: Budget Division ..... 10.2 ..... 28.2
Allocation: Accounting Division ..... 11.2 ..... 29.2
Allocation: IT Management & Administration ..... 12.2 ..... 30.2
Non-Allocable: Other ..... 12.9 ..... 30.9
Allocation: State HR, Benefits & Labor Relations ..... 13.2 ..... 31.2

**MMB - ENTERPRISE COMMUNICATIONS & PLANNING**

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

**MMB - DEBT MANAGEMENT DIVISION**

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

SCHEDULE NUMBER
1st STEP 2nd STEP

**MMB - BUDGET DIVISION**

Nature and Extent of Services ..... 10.0 ..... 28.0
Schedule of Costs to be Allocated by Function ..... 10.1 ..... 28.1
Allocation: General Support ..... 10.2 ..... 28.2
Allocation: Analysis and Control (EBO's) ..... 10.3 ..... 28.3
Allocation: Budget Operations and Planning ..... 10.4 ..... 28.4
Non-Allocable: Budget Division – Non allocable ..... 10.5 ..... 28.5

**MMB - ACCOUNTING DIVISION**

Nature and Extent of Services ..... 11.0 ..... 29.0
Schedule of Costs to be Allocated by Function ..... 11.1 ..... 29.1
Allocation: General Support ..... 11.2 ..... 29.2
Allocation: Central Payroll ..... 11.3 ..... 29.3
Allocation: Accounting Services ..... 11.4 ..... 29.4
Allocation: Financial Reporting ..... 11.5 ..... 29.5
Allocation: Financial Reporting-Single Audit ..... 11.6 ..... 29.6
Non-Allocable: Accounting Services – Non allocable ..... 11.7 ..... 29.7

**MMB - INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION**

Nature and Extent of Services ..... 12.0 ..... 30.0
Schedule of Costs to be Allocated by Function ..... 12.1 ..... 30.1
Allocation: General Support ..... 12.2 ..... 30.2
Allocation: Accounting & Procurement Operations & System Support ..... 12.4 ..... 30.4
Allocation: Personnel Operations and System Support ..... 12.5 ..... 30.5
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Allocation: Accounting & Procurement Operations-Special Billing ..... 12.8 ..... 30.8
Non-Allocable: MMB – OTHER – Non - Allocable ..... 12.9 ..... 30.9

**MMB - STATE HR, BENEFITS & LABOR RELATIONS**

Nature and Extent of Services ..... 13.0 ..... 31.0
Schedule of Costs to be Allocated by Function ..... 13.1 ..... 31.1
Allocation: General Support ..... 13.2 ..... 31.2
Allocation: Personnel Administration ..... 13.3 ..... 31.3
Non-Allocable: Employee Relations – Non Allocable ..... 13.5 ..... 31.5

SCHEDULE NUMBER
1st STEP 2nd STEP

**MEDIATION SERVICES**

Nature and Extent of Services ..... 14.0 ..... 32.0
Schedule of Costs to be Allocated by Function ..... 14.1 ..... 32.1
Allocation: General Support ..... 14.2 ..... 32.2
Allocation: State Agencies ..... 14.3 ..... 32.3
Non-Allocable: Mediation/Representation - General ..... 14.4 ..... 32.4

**LEGISLATIVE AUDITOR**

Nature and Extent of Services ..... 15.0 ..... 33.0
Schedule of Costs to be Allocated by Function ..... 15.1 ..... 33.1
Allocation: General Support ..... 15.2 ..... 33.2
Allocation: Finance Audits ..... 15.3 ..... 33.3
Allocation: Program Audits ..... 15.4 ..... 33.4
Allocation: Single Audits ..... 15.5 ..... 33.5
Non-Allocable: Audit Comm ..... 15.6 ..... 33.6
Allocation: Financial Audit - Outdoors ..... 15.7 ..... 33.7
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Allocation: Program audit - Clean Water ..... 15.13 ..... 33.13
Allocation: Program Audit - Parks &Trails ..... 15.14 ..... 33.14

**STATE AUDITOR - SINGLE AUDIT**

Nature and Extent of Services ..... 16.0 ..... 34.0
Schedule of Costs to be Allocated by Function ..... 16.1 ..... 34.1
Allocation: Single Audit ..... 16.2 ..... 34.2
Allocation: State Auditor General ..... 16.3 ..... 34.3

**STATEWIDE INTEGRATED FINANCIAL TOOLS - (SWIFT)**

(Internally developed software to be amortized over a ten (10) year period beginning in budget fiscal year 2013)
(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 2022 - Actual**

| DP# | Name | B04 AGRICULTURE DEPARTMENT | B13 COMMERCE DEPARTMENT | B14 ANIMAL HEALTH BOARD | B22 EMPLOYMENT & ECONOMIC DEVELOP | B42 LABOR AND INDUSTRY DEPARTMENT | E26 MN STATE COLLEGES/UNIVERSITIES | E37 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 | 4,269 | 5,123 | - | 54,649 | 4,269 | - | 5,123 |
| 4.7 | Real Property | 157 | 61 | - | 512 | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 39,041 | 27,515 | 4,302 | 256,125 | 12,770 | - | 17,384 |
| 4.10 | Central Mail | 4,966 | 11,022 | 37 | 90 | 4,839 | 197 | 865 |
| 4.11 | Office of Enterprise Continuous Improvement | 4,277 | 2,604 | 441 | 9,623 | 2,465 | 77,780 | 2,652 |
| 4.12 | Grants Mgt | 531 | 19,075 | - | 21,154 | 298 | - | 13,287 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 16,501 | 14,257 | 1,327 | 112,780 | 35,162 | 14,414 | 61,733 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 6,347 | 9,686 | 492 | 78,356 | 10,531 | 100,589 | 13,273 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | 6,782 | - | - | - | - | 6,197 | 99,238 |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 8,809 | 13,441 | 683 | 108,738 | 14,614 | 139,591 | 18,419 |
| 10.4 | Budget Operations and Planning | 17,611 | 3,102 | 376 | 6,701 | 4,210 | 7,652 | 9,835 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 23,510 | 14,315 | 2,426 | 52,893 | 13,549 | 427,508 | 14,577 |
| 11.4 | Accounting Services | 11,396 | 17,389 | 884 | 140,677 | 18,907 | 180,592 | 23,830 |
| 11.5 | Financial Reporting | 19,175 | 29,259 | 1,487 | 236,708 | 31,813 | 303,870 | 40,097 |
| 11.6 | Financial Reporting - Single Audit | 20 | 729 | 2 | 3,846 | 12 | 1,687 | 3,911 |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 19,052 | 29,071 | 1,478 | 235,188 | 31,609 | 301,919 | 39,839 |
| 12.5 | Personnel Operations and System Support | 31,292 | 19,053 | 3,229 | 70,403 | 18,034 | 569,029 | 19,402 |
| 12.6 | Budget Service - Computer Operations | 14,327 | 2,524 | 306 | 5,451 | 3,425 | 6,225 | 8,001 |
| 12.7 | Personnel Operations Special Billing | 44,079 | 26,839 | 4,549 | 99,170 | 25,404 | 801,541 | 27,330 |
| 12.8 | Accounting & Procurement Operations Special Billing | 36,924 | 56,342 | 2,864 | 455,813 | 61,260 | 585,142 | 77,211 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 65,854 | 40,097 | 6,796 | 148,161 | 37,953 | 1,197,507 | 40,831 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 3,404 | 2,072 | 351 | 7,658 | 1,962 | 61,892 | 2,110 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | 19,939 | - | 58,506 | 4,410 | 7,621 | 26,274 |
| 15.4 | Program Audits | - | 328,237 | - | 435,319 | - | - | 350,620 |
| 15.5 | Single Audits | - | - | - | - | - | - | - |
| 15.7 | Financial Audit- Outdoors | - | - | - | - | - | - | - |
| 15.8 | Financial Audit- Art | - | - | - | - | - | - | - |
| 15.9 | Financial Audit- Clean Water | - | - | - | - | - | - | - |
| 15.1 | Financial Audit- Parks & Trails | - | - | - | - | - | - | - |
| 15.11 | Program Audit- Outdoors | - | - | - | - | - | - | - |
| 15.12 | Program Audit- Art | - | - | - | - | - | - | - |
| 15.13 | Program Audit- Clean Water | - | - | - | - | - | - | - |
| 15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - | - |
| 16.2 | State Auditor | 28 | 1,025 | 3 | 5,406 | 16 | 2,371 | 5,497 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 56,869 | 86,776 | 4,411 | 702,024 | 94,351 | 901,212 | 118,918 |
| 20 | Administration | - | - | - | - | - | - | - |
| | Total Actual | 435,220 | 779,554 | 36,444 | 3,305,954 | 431,865 | 5,694,536 | 1,040,256 |
| | Original Budget | 456,258 | 386,125 | 33,681 | 2,786,864 | 415,078 | 6,260,648 | 657,344 |
| | Rollforward Adjustment | -21,038 | 393,430 | 2,763 | 519,090 | 16,787 | -566,112 | 382,912 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**Federal Version**
**State Fiscal Year 2022 - Actual**

| DP# | Name | E50 ARTS BOARD | E77 ZOOLOGICAL BOARD | G02 ADMINISTRATION DEPARTMENT | G06 ATTORNEY GENERAL | G53 SECRETARY OF STATE | G9R MMB NON-OPERATING | H12 HEALTH DEPARTMENT |
|---|---|---|---|---|---|---|---|---|
| 3.2 | Admin Management Services | - | - | - | - | - | - | - |
| 3.3 | Commissioner's Office | - | - | 578,539 | - | - | - | - |
| 3.4 | Human Resources | - | - | 376,855 | - | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | 849,118 | - | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | - | - | 13,662 | 854 | 5,123 | - | 94,782 |
| 4.7 | Real Property | - | 12,282 | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 13,432 | 8,006 | 30,898 | 5,148 | 8,736 | - | 78,344 |
| 4.10 | Central Mail | 23 | - | 2,619 | 1,286 | 1,420 | - | 23,387 |
| 4.11 | Office of Enterprise Continuous Improvement | 129 | 1,618 | 4,605 | 1,890 | 625 | - | 11,702 |
| 4.12 | Grants Mgt | 3,402 | - | 1,097 | - | - | - | 19,413 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 632 | 3,221 | 16,483 | 595 | 1,624 | - | 101,142 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 508 | 1,456 | 10,522 | 643 | 1,082 | 145,199 | 15,027 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | 7,480 | - | - | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 705 | 2,021 | 14,602 | 892 | 1,502 | 201,498 | 20,854 |
| 10.4 | Budget Operations and Planning | 368 | 1,541 | 4,000 | 917 | 829 | 1,509 | 19,573 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 711 | 8,896 | 25,308 | 10,386 | 3,437 | - | 64,319 |
| 11.4 | Accounting Services | 912 | 2,615 | 18,891 | 1,154 | 1,943 | 260,683 | 26,979 |
| 11.5 | Financial Reporting | 1,535 | 4,400 | 31,787 | 1,941 | 3,269 | 438,633 | 45,396 |
| 11.6 | Financial Reporting - Single Audit | 3 | 13 | 7 | 5 | 7 | 14 | 1,131 |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 1,525 | 4,371 | 31,583 | 1,929 | 3,248 | 435,817 | 45,104 |
| 12.5 | Personnel Operations and System Support | 947 | 11,840 | 33,686 | 13,824 | 4,575 | - | 85,611 |
| 12.6 | Budget Service - Computer Operations | 299 | 1,254 | 3,254 | 746 | 674 | 1,228 | 15,923 |
| 12.7 | Personnel Operations Special Billing | 1,333 | 16,678 | 47,451 | 19,473 | 6,445 | - | 120,592 |
| 12.8 | Accounting & Procurement Operations Special Billing | 2,957 | 8,472 | 61,209 | 3,738 | 6,296 | 844,647 | 87,415 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 1,992 | 24,918 | 70,892 | 29,093 | 9,629 | - | 180,165 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 103 | 1,288 | 3,664 | 1,504 | 498 | - | 9,312 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | 17,256 | 20,581 | 131,602 | - | 30,690 | - | 326,299 |
| 15.4 | Program Audits | - | - | 162,705 | - | - | - | - |
| 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 | 19 | 10 | 8 | 10 | 19 | 1,590 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 4,554 | 13,048 | 94,272 | 5,757 | 9,696 | 1,300,890 | 134,634 |
| 20 | Administration | - | - | 77,546 | - | - | - | - |
| | Total Actual | 53,332 | 148,538 | 2,704,348 | 101,782 | 101,359 | 3,630,136 | 1,528,692 |
| | Original Budget | 61,964 | 227,292 | 2,800,196 | 188,438 | 122,477 | 3,626,497 | 1,199,427 |
| | Rollforward Adjustment | -8,631 | -78,754 | -95,847 | -86,656 | -21,118 | 3,638 | 329,265 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**Federal Version**
**State Fiscal Year 2022 - Actual**

| DP# | Name | H55 HUMAN SERVICES DEPARTMENT | H55b HUMAN SERVICES SOS | H55c HUMAN SERVICES MSOP | H60 MN INSURANCE MARKETPLACE | H75 VETERANS AFFAIRS DEPARTMENT | H7D PHARMACY BOARD | H7S EMERGENCY MEDICAL SERVICES OFF |
|---|---|---|---|---|---|---|---|---|
| 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 | 102,467 | - | - | - | 1,708 | 3,416 | 2,562 |
| 4.7 | Real Property | 55,859 | - | - | - | 23,653 | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 50,173 | 38,875 | 9,178 | 729 | 41,544 | 1,147 | 1,138 |
| 4.10 | Central Mail | 28,722 | - | - | 1,896 | 829 | 859 | 28 |
| 4.11 | Office of Enterprise Continuous Improvement | 29,466 | 14,348 | 2,540 | 1,146 | 9,469 | 116 | 60 |
| 4.12 | Grants Mgt | 21,382 | - | - | 329 | 1 | - | 183 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 481,583 | - | - | 3,976 | 21,148 | 4,799 | 740 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 221,092 | 11,354 | 1,259 | 202 | 5,510 | 275 | 164 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | 1,525 | - | - | - | - | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 306,818 | 15,757 | 1,747 | 281 | 7,647 | 381 | 227 |
| 10.4 | Budget Operations and Planning | 20,572 | 3,607 | 601 | 234 | 8,464 | 255 | 281 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 161,958 | 78,863 | 13,961 | 6,300 | 52,043 | 637 | 328 |
| 11.4 | Accounting Services | 396,938 | 20,385 | 2,261 | 363 | 9,893 | 493 | 294 |
| 11.5 | Financial Reporting | 667,901 | 34,301 | 3,804 | 612 | 16,646 | 830 | 494 |
| 11.6 | Financial Reporting - Single Audit | 26,646 | - | - | 1 | 68 | 0 | 0 |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 663,612 | 34,080 | 3,779 | 608 | 16,539 | 824 | 491 |
| 12.5 | Personnel Operations and System Support | 215,572 | 104,969 | 18,583 | 8,386 | 69,272 | 848 | 436 |
| 12.6 | Budget Service - Computer Operations | 16,735 | 2,934 | 489 | 191 | 6,886 | 208 | 228 |
| 12.7 | Personnel Operations Special Billing | 303,657 | 147,861 | 26,177 | 11,812 | 97,577 | 1,194 | 615 |
| 12.8 | Accounting & Procurement Operations Special Billing | 1,286,133 | 66,050 | 7,325 | 1,178 | 32,054 | 1,598 | 952 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 453,666 | 220,906 | 39,108 | 17,647 | 145,780 | 1,784 | 918 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 23,447 | 11,417 | 2,021 | 912 | 7,535 | 92 | 47 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | 731,782 | - | - | 6,018 | 15,328 | - | 124,661 |
| 15.4 | Program Audits | 102,586 | - | - | - | - | - | 472,048 |
| 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 | 37,454 | - | - | 2 | 96 | 1 | 0 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 1,980,848 | 101,728 | 11,282 | 1,814 | 49,368 | 2,460 | 1,466 |
| 20 | Administration | - | - | - | - | - | - | - |
| | Total Actual | 8,388,596 | 907,437 | 144,116 | 64,637 | 639,056 | 22,216 | 608,360 |
| | Original Budget | 8,048,164 | 922,628 | 140,692 | 61,876 | 754,753 | 16,865 | 9,956 |
| | Rollforward Adjustment | 340,433 | -15,191 | 3,423 | 2,761 | -115,697 | 5,351 | 598,404 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**Federal Version**
**State Fiscal Year 2022 - Actual**

| DP# | Name | J33 TRIAL COURTS | J65 SUPREME COURT | P01 MILITARY AFFAIRS DEPARTMENT | P07 PUBLIC SAFETY DEPARTMENT | P78 CORRECTIONS DEPARTMENT | R29 NATURAL RESOURCES DEPARTMENT | R32 POLLUTION CONTROL AGENCY | R9P WATER AND SOIL RESOURCES BOARD |
|---|---|---|---|---|---|---|---|---|---|
| 3.2 | Admin Management Services | - | - | - | - | - | - | - | - |
| 3.3 | Commissioner's Office | - | - | - | - | - | - | - | - |
| 3.4 | Human Resources | - | - | - | - | - | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | - | - | - | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | - | 4,269 | - | 81,974 | 17,078 | 26,471 | 2,562 | 5,123 |
| 4.7 | Real Property | - | - | 107,316 | 386 | 141,751 | 57,745 | 477 | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 22,872 | 7,958 | 84,211 | 88,290 | 124,117 | 316,166 | 17,442 | 22,488 |
| 4.10 | Central Mail | 1,219 | 720 | 6 | 177,581 | 417 | 18,712 | 1,962 | 113 |
| 4.11 | Office of Enterprise Continuous Improvement | 14,571 | 2,676 | 2,556 | 15,058 | 27,727 | 30,166 | 6,434 | 3,114 |
| 4.12 | Grants Mgt | - | 39 | - | 10,729 | 646 | 8,601 | 4,396 | 4,232 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 215 | 4,205 | 3,507 | 183,364 | 81,187 | 78,667 | 37,822 | 4,853 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 28,631 | 1,438 | 8,311 | 65,519 | 11,128 | 49,434 | 6,146 | 2,504 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | 50 | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 39,732 | 1,995 | 11,533 | 90,924 | 15,443 | 68,601 | 8,529 | 3,475 |
| 10.4 | Budget Operations and Planning | 9,578 | 1,626 | 937 | 27,534 | 15,305 | 37,882 | 9,369 | 8,474 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 80,087 | 14,708 | 14,048 | 82,764 | 152,400 | 165,800 | 35,362 | 17,115 |
| 11.4 | Accounting Services | 51,402 | 2,582 | 14,921 | 117,630 | 19,978 | 88,751 | 11,034 | 4,495 |
| 11.5 | Financial Reporting | 86,490 | 4,344 | 25,106 | 197,929 | 33,616 | 149,336 | 18,566 | 7,564 |
| 11.6 | Financial Reporting - Single Audit | 2 | 1 | 137 | 646 | 4 | 95 | 47 | 6 |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 85,935 | 4,316 | 24,945 | 196,658 | 33,400 | 148,377 | 18,446 | 7,515 |
| 12.5 | Personnel Operations and System Support | 106,599 | 19,577 | 18,698 | 110,162 | 202,849 | 220,686 | 47,068 | 22,780 |
| 12.6 | Budget Service - Computer Operations | 7,792 | 1,323 | 762 | 22,400 | 12,451 | 30,818 | 7,622 | 6,894 |
| 12.7 | Personnel Operations Special Billing | 150,157 | 27,576 | 26,339 | 155,176 | 285,736 | 310,861 | 66,300 | 32,089 |
| 12.8 | Accounting & Procurement Operations Special Billing | 166,549 | 8,365 | 48,346 | 381,138 | 64,733 | 287,567 | 35,751 | 14,565 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 224,336 | 41,199 | 39,350 | 231,833 | 426,892 | 464,429 | 99,053 | 47,940 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 11,595 | 2,129 | 2,034 | 11,982 | 22,063 | 24,003 | 5,119 | 2,478 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | 5,304 | 3,172 | 41,887 | 103,377 | 167,906 | 133,846 | 6,144 | - |
| 15.4 | Program Audits | 15,471 | - | - | 53,730 | - | - | 418,947 | - |
| 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 | - | - | - | - | - | 13,458 | - | - |
| 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 | 2 | 192 | 908 | 6 | 134 | 67 | 8 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 256,512 | 12,883 | 74,460 | 587,013 | 99,698 | 442,898 | 55,062 | 22,433 |
| 20 | Administration | - | - | - | - | - | - | - | - |
| | Total Actual | 1,365,050 | 167,102 | 549,601 | 2,994,707 | 1,956,534 | 3,173,554 | 919,725 | 240,258 |
| | Original Budget | 1,216,264 | 172,173 | 526,195 | 3,071,725 | 2,091,646 | 3,299,279 | 540,613 | 276,630 |
| | Rollforward Adjustment | 148,786 | -5,071 | 23,406 | -77,018 | -135,112 | -125,726 | 379,112 | -36,372 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**Federal Version**
**State Fiscal Year 2022 - Actual**

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| DP# | Name | TRANSPORTATION DEPARTMENT | Federal Invoices Subtotal | Non Federal Invoices Subtotal | Total |
|---|---|---|---|---|---|
| 3.2 | Admin Management Services | - | - | - | - |
| 3.3 | Commissioner's Office | - | 578,539 | - | 578,539 |
| 3.4 | Human Resources | - | 376,855 | - | 376,855 |
| 3.5 | Financial Management and Reporting | - | 849,118 | - | 849,118 |
| 4.2 | Government & Citizen Services | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | 10,247 | 445,733 | 81,120 | 526,853 |
| 4.7 | Real Property | 124,436 | 524,634 | 87,527 | 612,162 |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 554,488 | 1,882,518 | 126,067 | 2,008,585 |
| 4.10 | Central Mail | 4,006 | 287,820 | 163,154 | 450,973 |
| 4.11 | Office of Enterprise Continuous Improvement | 55,715 | 335,575 | 43,942 | 379,517 |
| 4.12 | Grants Mgt | 7,043 | 135,837 | 10,709 | 146,546 |
| 6.2 | Minnesota Information Technology | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - |
| 6.4 | Enterprise IT Security | 171,395 | 1,457,331 | 178,838 | 1,636,170 |
| 8.2 | Minnesota Management & Budget | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 309,799 | 1,116,478 | 122,546 | 1,239,024 |
| 9.2 | Debt Management Division | - | - | - | - |
| 9.3 | Debt Management | 173,084 | 294,357 | 443,849 | 738,206 |
| 10.2 | MMB - Budget Division | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 429,920 | 1,549,378 | 170,061 | 1,719,440 |
| 10.4 | Budget Operations and Planning | 27,923 | 250,865 | 34,441 | 285,306 |
| 11.2 | MMB-Accounting Division | - | - | - | - |
| 11.3 | Central Payroll | 306,232 | 1,844,442 | 241,518 | 2,085,960 |
| 11.4 | Accounting Services | 556,199 | 2,004,470 | 220,013 | 2,224,483 |
| 11.5 | Financial Reporting | 935,878 | 3,372,786 | 370,201 | 3,742,987 |
| 11.6 | Financial Reporting - Single Audit | 1,456 | 40,497 | - | 40,497 |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 929,869 | 3,351,130 | 367,824 | 3,718,953 |
| 12.5 | Personnel Operations and System Support | 407,606 | 2,455,019 | 321,469 | 2,776,488 |
| 12.6 | Budget Service - Computer Operations | 22,716 | 204,083 | 28,018 | 232,101 |
| 12.7 | Personnel Operations Special Billing | 574,159 | 3,458,168 | 452,826 | 3,910,994 |
| 12.8 | Accounting & Procurement Operations Special Billing | 1,802,159 | 6,494,753 | 712,871 | 7,207,625 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - |
| 13.3 | Personnel Administration | 857,797 | 5,166,527 | 676,525 | 5,843,052 |
| 14.2 | Mediation Services | - | - | - | - |
| 14.3 | Mediation Services | 44,334 | 267,026 | 34,965 | 301,992 |
| 15.2 | Legislative Auditor | - | - | - | - |
| 15.3 | Financial Audits | 223,916 | 2,206,521 | 1,497,748 | 3,704,269 |
| 15.4 | Program Audits | 3,647 | 2,343,310 | 376,388 | 2,719,699 |
| 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 | - | 13,458 | - | 13,458 |
| 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 | 2,046 | 56,923 | - | 56,923 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 2,775,609 | 10,002,945 | 1,097,934 | 11,100,879 |
| 20 | Administration | - | 77,546 | - | 77,546 |
| | Total Actual | 11,311,680 | 53,444,644 | 7,860,555 | 61,305,199 |
| | Original Budget | 10,764,407 | 51,136,155 | 7,802,106 | 58,938,260 |
| | Rollforward Adjustment | 547,273 | 2,308,489 | 58,449 | 2,366,939 |

# Statewide Cost Allocation Plan
## Exhibit A - Roll Forward Costs by Department
## State Version (all agencies)
## State Fiscal Year 2022 - Actual

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|---|
| 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 | 4,269 | 2,562 | 5,123 | - | - | - | 54,649 |
| 4.7 | Real Property | 157 | - | 61 | - | - | - | 512 |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 39,041 | 690 | 27,515 | 4,302 | 365 | 2,703 | 256,125 |
| 4.10 | Central Mail | 4,966 | 491 | 11,022 | 37 | 173 | 296 | 90 |
| 4.11 | Office of Enterprise Continuous Improvement | 4,277 | 123 | 2,604 | 441 | 13 | 205 | 9,623 |
| 4.12 | Grants Mgt | 531 | - | 19,075 | - | - | 93 | 21,154 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 16,501 | 868 | 14,257 | 1,327 | 53 | 1,679 | 112,780 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 6,347 | 378 | 9,686 | 492 | 94 | 260 | 78,356 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | 6,782 | - | - | - | - | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 8,809 | 524 | 13,441 | 683 | 130 | 361 | 108,738 |
| 10.4 | Budget Operations and Planning | 17,611 | 105 | 3,102 | 376 | 62 | 724 | 6,701 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 23,510 | 679 | 14,315 | 2,426 | 73 | 1,128 | 52,893 |
| 11.4 | Accounting Services | 11,396 | 678 | 17,389 | 884 | 168 | 467 | 140,677 |
| 11.5 | Financial Reporting | 19,175 | 1,141 | 29,259 | 1,487 | 283 | 785 | 236,708 |
| 11.6 | Financial Reporting - Single Audit | 20 | - | 729 | 2 | - | - | 3,846 |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 19,052 | 1,134 | 29,071 | 1,478 | 282 | 780 | 235,188 |
| 12.5 | Personnel Operations and System Support | 31,292 | 903 | 19,053 | 3,229 | 98 | 1,502 | 70,403 |
| 12.6 | Budget Service - Computer Operations | 14,327 | 85 | 2,524 | 306 | 50 | 589 | 5,451 |
| 12.7 | Personnel Operations Special Billing | 44,079 | 1,273 | 26,839 | 4,549 | 138 | 2,115 | 99,170 |
| 12.8 | Accounting & Procurement Operations Special Billing | 36,924 | 2,198 | 56,342 | 2,864 | 546 | 1,512 | 455,813 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 65,854 | 1,901 | 40,097 | 6,796 | 206 | 3,160 | 148,161 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 3,404 | 98 | 2,072 | 351 | 11 | 163 | 7,658 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | 21,722 | 19,939 | - | - | - | 58,506 |
| 15.4 | Program Audits | - | 1,727 | 328,237 | - | - | - | 435,319 |
| 15.5 | Single Audits | - | - | - | - | - | - | - |
| 15.7 | Financial Audit- Outdoors | - | - | - | - | - | - | - |
| 15.8 | Financial Audit- Art | - | - | - | - | - | - | - |
| 15.9 | Financial Audit- Clean Water | - | - | - | - | - | - | - |
| 15.1 | Financial Audit- Parks & Trails | - | - | - | - | - | - | - |
| 15.11 | Program Audit- Outdoors | - | - | - | - | - | - | - |
| 15.12 | Program Audit- Art | - | - | - | - | - | - | - |
| 15.13 | Program Audit- Clean Water | - | - | - | - | - | - | - |
| 15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - | - |
| 16.2 | State Auditor | 28 | - | 1,025 | 3 | - | - | 5,406 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 56,869 | 3,385 | 86,776 | 4,411 | 841 | 2,329 | 702,024 |
| 20 | Administration | - | - | - | - | - | - | - |
| | Total Actual | 435,220 | 42,667 | 779,554 | 36,444 | 3,585 | 20,850 | 3,305,954 |
| | Original Budget | 456,258 | 45,176 | 386,125 | 33,681 | 3,954 | 30,427 | 2,786,864 |
| | Rollforward Adjustment | -21,038 | -2,509 | 393,430 | 2,763 | -369 | -9,577 | 519,090 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**State Version (all agencies)**
**State Fiscal Year 2022 - Actual**

| DP# | Name | B24 PUBLIC FACILITIES AUTHORITY | B25 SCIENCE & TECHNOLOGY AUTHORITY | B34 HOUSING FINANCE AGENCY | B41 WORKERS' COMP COURT OF APPEALS | B42 LABOR AND INDUSTRY DEPARTMENT | B43 IRON RANGE RESOURCES | B7E ARCHITECTURE, ENGINEERING BD | B7G COMBATIVE SPORTS COMMISSION |
|---|---|---|---|---|---|---|---|---|---|
| 3.2 | Admin Management Services | - | - | - | - | - | - | - | - |
| 3.3 | Commissioner's Office | - | - | - | - | - | - | - | - |
| 3.4 | Human Resources | - | - | - | - | - | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | - | - | - | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | 4,269 | - | 854 | - |
| 4.7 | Real Property | - | - | - | - | - | 5,556 | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 1,881 | - | 5,673 | 321 | 12,770 | 3,972 | 1,157 | - |
| 4.10 | Central Mail | - | - | 760 | 45 | 4,839 | - | 480 | - |
| 4.11 | Office of Enterprise Continuous Improvement | 104 | - | 1,836 | 65 | 2,465 | 212 | 46 | - |
| 4.12 | Grants Mgt | 6,215 | - | - | - | 298 | 3,007 | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 77 | - | 706 | 113 | 35,162 | 466 | 126 | - |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 238 | - | 1,875 | 33 | 10,531 | 634 | 215 | 0 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | 4,450 | - | 46,007 | - | - | - | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 331 | - | 2,602 | 46 | 14,614 | 880 | 299 | 0 |
| 10.4 | Budget Operations and Planning | 822 | - | 1,094 | 53 | 4,210 | 752 | 46 | 3 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 573 | - | 10,091 | 357 | 13,549 | 1,163 | 250 | - |
| 11.4 | Accounting Services | 428 | - | 3,366 | 60 | 18,907 | 1,139 | 387 | 0 |
| 11.5 | Financial Reporting | 720 | - | 5,664 | 101 | 31,813 | 1,916 | 651 | 0 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | - | 12 | - | - | - |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 716 | - | 5,628 | 100 | 31,609 | 1,904 | 647 | 0 |
| 12.5 | Personnel Operations and System Support | 763 | - | 13,431 | 475 | 18,034 | 1,548 | 333 | - |
| 12.6 | Budget Service - Computer Operations | 669 | - | 890 | 43 | 3,425 | 612 | 38 | 3 |
| 12.7 | Personnel Operations Special Billing | 1,075 | - | 18,919 | 669 | 25,404 | 2,181 | 470 | - |
| 12.8 | Accounting & Procurement Operations Special Billing | 1,387 | - | 10,907 | 195 | 61,260 | 3,690 | 1,254 | 0 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 1,606 | - | 28,266 | 1,000 | 37,953 | 3,258 | 701 | - |
| 14.2 | Mediation Services | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 83 | - | 1,461 | 52 | 1,962 | 168 | 36 | - |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | - | 10,226 | - | 4,410 | 183,314 | 45,364 | - |
| 15.4 | Program Audits | - | - | 131,927 | - | - | - | - | - |
| 15.5 | Single Audits | - | - | - | - | - | - | - | - |
| 15.7 | Financial Audit- Outdoors | - | - | - | - | - | - | - | - |
| 15.8 | Financial Audit- Art | - | - | - | - | - | - | - | - |
| 15.9 | Financial Audit- Clean Water | - | - | - | - | - | - | - | - |
| 15.1 | Financial Audit- Parks & Trails | - | - | - | - | - | - | - | - |
| 15.11 | Program Audit- Outdoors | - | - | - | - | - | - | - | - |
| 15.12 | Program Audit- Art | - | - | - | - | - | - | - | - |
| 15.13 | Program Audit- Clean Water | - | - | - | - | - | - | - | - |
| 15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - | - | - |
| 16.2 | State Auditor | - | - | - | - | 16 | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 2,137 | - | 16,799 | 300 | 94,351 | 5,684 | 1,931 | 0 |
| 20 | Administration | - | - | - | - | - | - | - | - |
| | Total Actual | 24,276 | 0 | 318,129 | 4,029 | 431,865 | 222,058 | 55,285 | 7 |
| | Original Budget | 23,731 | 0 | 193,426 | 3,469 | 415,078 | 112,247 | 65,374 | 7 |
| | Rollforward Adjustment | 545 | 0 | 124,703 | 560 | 16,787 | 109,810 | -10,089 | 0 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**State Version (all agencies)**
**State Fiscal Year 2022 - Actual**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|---|
| 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 | 854 | - | - | - | - | - | - |
| 4.7 | Real Property | - | - | - | 14,849 | - | 3,340 | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 204 | 63 | 1,026 | - | - | 5,158 | - |
| 4.10 | Central Mail | 392 | - | - | - | - | - | 197 |
| 4.11 | Office of Enterprise Continuous Improvement | 37 | 16 | 1,145 | 14 | - | 338 | 77,780 |
| 4.12 | Grants Mgt | - | - | - | - | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 93 | - | 1,496 | - | - | 765 | 14,414 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 177 | 24 | 2,039 | 12 | 1 | 472 | 100,589 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | 6,197 |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 246 | 34 | 2,830 | 17 | 1 | 655 | 139,591 |
| 10.4 | Budget Operations and Planning | 51 | 64 | 166 | 81 | 10 | 1,371 | 7,652 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 206 | 87 | 6,292 | 78 | - | 1,857 | 427,508 |
| 11.4 | Accounting Services | 318 | 44 | 3,661 | 22 | 1 | 847 | 180,592 |
| 11.5 | Financial Reporting | 535 | 74 | 6,159 | 38 | 2 | 1,425 | 303,870 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | - | - | - | 1,687 |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 532 | 73 | 6,120 | 37 | 2 | 1,416 | 301,919 |
| 12.5 | Personnel Operations and System Support | 274 | 116 | 8,375 | 104 | - | 2,472 | 569,029 |
| 12.6 | Budget Service - Computer Operations | 41 | 52 | 135 | 66 | 8 | 1,115 | 6,225 |
| 12.7 | Personnel Operations Special Billing | 386 | 163 | 11,798 | 146 | - | 3,482 | 801,541 |
| 12.8 | Accounting & Procurement Operations Special Billing | 1,031 | 142 | 11,861 | 72 | 3 | 2,745 | 585,142 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 576 | 244 | 17,626 | 218 | - | 5,202 | 1,197,507 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 30 | 13 | 911 | 11 | - | 269 | 61,892 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | - | - | - | - | - | 7,621 |
| 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 | - | - | - | - | - | - | 2,371 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 1,588 | 219 | 18,268 | 111 | 5 | 4,227 | 901,212 |
| 20 | Administration | - | - | - | - | - | - | - |
| | Total Actual | 7,571 | 1,428 | 99,906 | 15,877 | 31 | 37,157 | 5,694,536 |
| | Original Budget | 6,152 | 1,608 | 105,047 | 17,288 | 10 | 102,212 | 6,260,648 |
| | Rollforward Adjustment | 1,419 | -181 | -5,140 | -1,411 | 21 | -65,055 | -566,112 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**State Version (all agencies)**
**State Fiscal Year 2022 - Actual**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|---|---|
| 3.2 | Admin Management Services | - | - | - | - | - | - | - | - |
| 3.3 | Commissioner's Office | - | - | - | - | - | - | - | - |
| 3.4 | Human Resources | - | - | - | - | - | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | - | - | - | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | 5,123 | - | - | 854 | - | 1,708 | - | - |
| 4.7 | Real Property | - | - | 23,731 | 8,044 | - | - | 12,282 | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 17,384 | 1,434 | 24 | 8,794 | 13,432 | 4,351 | 8,006 | 136 |
| 4.10 | Central Mail | 865 | 692 | - | - | 23 | 1,805 | - | - |
| 4.11 | Office of Enterprise Continuous Improvement | 2,652 | 116 | - | 1,144 | 129 | 547 | 1,618 | - |
| 4.12 | Grants Mgt | 13,287 | 137 | - | - | 3,402 | 1,150 | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 61,733 | 916 | 344 | 1,678 | 632 | 10,892 | 3,221 | 1,892 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 13,273 | 208 | 10 | 853 | 508 | 950 | 1,456 | 198 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | 99,238 | - | - | - | - | - | - | 13,308 |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 18,419 | 288 | 14 | 1,184 | 705 | 1,319 | 2,021 | 275 |
| 10.4 | Budget Operations and Planning | 9,835 | 116 | 161 | 1,818 | 368 | 1,518 | 1,541 | 858 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 14,577 | 637 | - | 6,287 | 711 | 3,009 | 8,896 | - |
| 11.4 | Accounting Services | 23,830 | 373 | 19 | 1,532 | 912 | 1,706 | 2,615 | 355 |
| 11.5 | Financial Reporting | 40,097 | 627 | 31 | 2,578 | 1,535 | 2,871 | 4,400 | 598 |
| 11.6 | Financial Reporting - Single Audit | 3,911 | - | - | - | 3 | - | 13 | - |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 39,839 | 623 | 31 | 2,561 | 1,525 | 2,852 | 4,371 | 594 |
| 12.5 | Personnel Operations and System Support | 19,402 | 848 | - | 8,368 | 947 | 4,005 | 11,840 | - |
| 12.6 | Budget Service - Computer Operations | 8,001 | 94 | 131 | 1,479 | 299 | 1,235 | 1,254 | 698 |
| 12.7 | Personnel Operations Special Billing | 27,330 | 1,195 | - | 11,788 | 1,333 | 5,642 | 16,678 | - |
| 12.8 | Accounting & Procurement Operations Special Billing | 77,211 | 1,208 | 60 | 4,964 | 2,957 | 5,528 | 8,472 | 1,151 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 40,831 | 1,785 | - | 17,611 | 1,992 | 8,429 | 24,918 | - |
| 14.2 | Mediation Services | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 2,110 | 92 | - | 910 | 103 | 436 | 1,288 | - |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | 26,274 | - | - | - | 17,256 | - | 20,581 | - |
| 15.4 | Program Audits | 350,620 | - | - | - | - | - | - | - |
| 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 | 5,497 | - | - | - | 4 | - | 19 | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 118,918 | 1,861 | 93 | 7,645 | 4,554 | 8,514 | 13,048 | 1,773 |
| 20 | Administration | - | - | - | - | - | - | - | - |
| | Total Actual | 1,040,256 | 13,251 | 24,651 | 90,092 | 53,332 | 68,469 | 148,538 | 21,836 |
| | Original Budget | 657,344 | 16,430 | 27,090 | 95,009 | 61,964 | 66,448 | 227,292 | 25,738 |
| | Rollforward Adjustment | 382,912 | -3,178 | -2,439 | -4,916 | -8,631 | 2,021 | -78,754 | -3,902 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**State Version (all agencies)**
**State Fiscal Year 2022 - Actual**

| DP# | Name | E95 HUMANITIES COMMISSION | E97 SCIENCE MUSEUM | E9W HIGHER ED FACILITIES AUTHORITY | G02 ADMINISTRATION DEPARTMENT | G03 LOTTERY | G05 RACING COMMISSION | G06 ATTORNEY GENERAL |
|---|---|---|---|---|---|---|---|---|
| 3.2 | Admin Management Services | - | - | - | - | - | - | - |
| 3.3 | Commissioner's Office | - | - | - | 578,539 | - | - | - |
| 3.4 | Human Resources | - | - | - | 376,855 | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | - | 849,118 | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | - | - | - | 13,662 | 10,247 | - | 854 |
| 4.7 | Real Property | - | - | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | - | - | - | 30,898 | - | 2,290 | 5,148 |
| 4.10 | Central Mail | - | - | - | 2,619 | 90 | - | 1,286 |
| 4.11 | Office of Enterprise Continuous Improvement | - | - | 8 | 4,605 | 778 | 296 | 1,890 |
| 4.12 | Grants Mgt | - | - | - | 1,097 | - | 9 | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | - | - | - | 16,483 | 335 | 216 | 595 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 6 | 1 | 4 | 10,522 | 145 | 411 | 643 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | 7,480 | - | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 8 | 1 | 5 | 14,602 | 201 | 570 | 892 |
| 10.4 | Budget Operations and Planning | 61 | 33 | 14 | 4,000 | 104 | 390 | 917 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | - | - | 47 | 25,308 | 4,276 | 1,626 | 10,386 |
| 11.4 | Accounting Services | 10 | 2 | 7 | 18,891 | 260 | 737 | 1,154 |
| 11.5 | Financial Reporting | 17 | 3 | 11 | 31,787 | 437 | 1,241 | 1,941 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | 7 | - | - | 5 |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 17 | 3 | 11 | 31,583 | 435 | 1,233 | 1,929 |
| 12.5 | Personnel Operations and System Support | - | - | 62 | 33,686 | 5,691 | 2,164 | 13,824 |
| 12.6 | Budget Service - Computer Operations | 49 | 27 | 12 | 3,254 | 84 | 317 | 746 |
| 12.7 | Personnel Operations Special Billing | - | - | 87 | 47,451 | 8,017 | 3,049 | 19,473 |
| 12.8 | Accounting & Procurement Operations Special Billing | 32 | 6 | 21 | 61,209 | 842 | 2,389 | 3,738 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | - | - | 131 | 70,892 | 11,977 | 4,554 | 29,093 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | - | - | 7 | 3,664 | 619 | 235 | 1,504 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | - | - | 131,602 | 3,810 | - | - |
| 15.4 | Program Audits | - | - | - | 162,705 | - | - | - |
| 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 | - | - | 8 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 50 | 9 | 33 | 94,272 | 1,297 | 3,679 | 5,757 |
| 20 | Administration | - | - | - | 77,546 | - | - | - |
| | Total Actual | 250 | 86 | 460 | 2,704,348 | 49,645 | 25,406 | 101,782 |
| | Original Budget | 289 | 58 | 474 | 2,800,196 | 123,284 | 21,480 | 188,438 |
| | Rollforward Adjustment | -39 | 28 | -14 | -95,847 | -73,639 | 3,926 | -86,656 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**State Version (all agencies)**
**State Fiscal Year 2022 - Actual**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|---|
| 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 | 1,708 | - | - | 1,708 | - | - | - |
| 4.7 | Real Property | - | - | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 282 | 3,427 | 1,084 | 744 | 1,069 | 554 | 982 |
| 4.10 | Central Mail | - | 7,128 | 574 | 0 | 15 | 33 | 24 |
| 4.11 | Office of Enterprise Continuous Improvement | 218 | 973 | 276 | 28 | 162 | 349 | 65 |
| 4.12 | Grants Mgt | - | - | - | 27 | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 520 | 33,071 | 1,197 | 79 | 53 | 698 | 363 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 112 | 1,371 | 128 | 64 | 164 | 119 | 84 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 156 | 1,903 | 178 | 89 | 228 | 165 | 117 |
| 10.4 | Budget Operations and Planning | 116 | 2,145 | 159 | 171 | 65 | 209 | 95 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 1,196 | 5,346 | 1,519 | 155 | 888 | 1,917 | 359 |
| 11.4 | Accounting Services | 202 | 2,462 | 231 | 115 | 294 | 213 | 151 |
| 11.5 | Financial Reporting | 339 | 4,143 | 388 | 194 | 495 | 358 | 255 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | - | - | - | - |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 337 | 4,116 | 385 | 193 | 492 | 356 | 253 |
| 12.5 | Personnel Operations and System Support | 1,592 | 7,116 | 2,022 | 206 | 1,182 | 2,552 | 478 |
| 12.6 | Budget Service - Computer Operations | 94 | 1,745 | 129 | 139 | 53 | 170 | 77 |
| 12.7 | Personnel Operations Special Billing | 2,242 | 10,023 | 2,849 | 290 | 1,665 | 3,595 | 674 |
| 12.8 | Accounting & Procurement Operations Special Billing | 653 | 7,978 | 747 | 374 | 954 | 690 | 491 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 3,350 | 14,975 | 4,256 | 434 | 2,487 | 5,371 | 1,007 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 173 | 774 | 220 | 22 | 129 | 278 | 52 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | 40,165 | 81,136 | - | 248,108 | 76,225 | 998 |
| 15.4 | Program Audits | - | - | - | - | - | - | - |
| 15.5 | Single Audits | - | - | - | - | - | - | - |
| 15.7 | Financial Audit- Outdoors | - | - | - | - | - | - | - |
| 15.8 | Financial Audit- Art | - | - | - | - | - | - | - |
| 15.9 | Financial Audit- Clean Water | - | - | - | - | - | - | - |
| 15.1 | Financial Audit- Parks & Trails | - | - | - | - | - | - | - |
| 15.11 | Program Audit- Outdoors | - | - | - | - | - | - | - |
| 15.12 | Program Audit- Art | - | - | - | - | - | - | - |
| 15.13 | Program Audit- Clean Water | - | - | - | - | - | - | - |
| 15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - | - |
| 16.2 | State Auditor | - | - | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 1,006 | 12,288 | 1,151 | 576 | 1,469 | 1,063 | 756 |
| 20 | Administration | - | - | - | - | - | - | - |
| | Total Actual | 14,297 | 161,151 | 98,630 | 5,611 | 259,972 | 94,914 | 7,281 |
| | Original Budget | 13,248 | 186,165 | 23,465 | 3,746 | 313,471 | 19,642 | 2,383 |
| | Rollforward Adjustment | 1,049 | -25,014 | 75,164 | 1,865 | -53,499 | 75,272 | 4,898 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**State Version (all agencies)**
**State Fiscal Year 2022 - Actual**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|---|
| 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 | 1,708 | 5,123 | 4,269 | 854 | - | 3,416 | - |
| 4.7 | Real Property | - | - | - | 2,749 | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 38,248 | 8,736 | 4,696 | 1,580 | 924 | 7,943 | 1,731 |
| 4.10 | Central Mail | 178 | 1,420 | 23 | 10,604 | 18,516 | 99,353 | 8,371 |
| 4.11 | Office of Enterprise Continuous Improvement | 15,833 | 625 | 478 | 694 | 540 | 7,057 | 419 |
| 4.12 | Grants Mgt | - | - | - | - | - | 54 | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 1,059 | 1,624 | 146 | 246 | 269 | 76,247 | 469 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 8,458 | 1,082 | 305 | 2,503 | 4,805 | 1,269 | 2,769 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | 1,629 | - | - | 101 | 132 | - | 134 |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 11,738 | 1,502 | 423 | 3,474 | 6,668 | 1,762 | 3,843 |
| 10.4 | Budget Operations and Planning | 4,568 | 829 | 498 | 177 | 209 | 6,203 | 337 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 87,023 | 3,437 | 2,629 | 3,813 | 2,970 | 38,786 | 2,305 |
| 11.4 | Accounting Services | 15,186 | 1,943 | 548 | 4,494 | 8,626 | 2,279 | 4,972 |
| 11.5 | Financial Reporting | 25,552 | 3,269 | 922 | 7,562 | 14,515 | 3,835 | 8,366 |
| 11.6 | Financial Reporting - Single Audit | - | 7 | - | - | - | - | - |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 25,388 | 3,248 | 916 | 7,514 | 14,421 | 3,810 | 8,313 |
| 12.5 | Personnel Operations and System Support | 115,831 | 4,575 | 3,499 | 5,075 | 3,954 | 51,626 | 3,068 |
| 12.6 | Budget Service - Computer Operations | 3,716 | 674 | 405 | 144 | 170 | 5,046 | 274 |
| 12.7 | Personnel Operations Special Billing | 163,161 | 6,445 | 4,928 | 7,149 | 5,569 | 72,721 | 4,322 |
| 12.8 | Accounting & Procurement Operations Special Billing | 49,203 | 6,296 | 1,775 | 14,562 | 27,950 | 7,384 | 16,110 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 243,763 | 9,629 | 7,363 | 10,680 | 8,321 | 108,646 | 6,456 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 12,599 | 498 | 381 | 552 | 430 | 5,615 | 334 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | 233,054 | 30,690 | 91,707 | 163,703 | 100,862 | 27,696 | 98,162 |
| 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) | 75,781 | 9,696 | 2,734 | 22,428 | 43,047 | 11,373 | 24,813 |
| 20 | Administration | - | - | - | - | - | - | - |
| | Total Actual | 1,133,675 | 101,359 | 128,645 | 270,658 | 262,898 | 542,122 | 195,569 |
| | Original Budget | 1,239,237 | 122,477 | 114,140 | 246,962 | 334,520 | 666,257 | 215,502 |
| | Rollforward Adjustment | -105,562 | -21,118 | 14,505 | 23,695 | -71,622 | -124,135 | -19,933 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**State Version (all agencies)**
**State Fiscal Year 2022 - Actual**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|---|
| 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 | - | - | 1,708 | - | - | 854 | - |
| 4.7 | Real Property | - | - | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | - | 788 | 428 | - | 394 | 2,956 | 170 |
| 4.10 | Central Mail | - | (2) | 1 | - | 372 | 2,702 | 0 |
| 4.11 | Office of Enterprise Continuous Improvement | - | 29 | 4 | - | 42 | 412 | 20 |
| 4.12 | Grants Mgt | 19 | - | - | - | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | - | 268 | 12 | - | 39 | 3,208 | 54 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 83,678 | 39 | 14 | 1 | 56 | 585 | 33 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 116,124 | 55 | 19 | 1 | 78 | 812 | 45 |
| 10.4 | Budget Operations and Planning | 1,165 | 53 | 51 | 10 | 130 | 298 | 70 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | - | 160 | 22 | - | 231 | 2,266 | 111 |
| 11.4 | Accounting Services | 150,232 | 71 | 24 | 2 | 100 | 1,050 | 58 |
| 11.5 | Financial Reporting | 252,786 | 119 | 41 | 3 | 169 | 1,767 | 98 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | - | - | - | - |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 251,162 | 118 | 41 | 3 | 168 | 1,756 | 98 |
| 12.5 | Personnel Operations and System Support | - | 212 | 29 | - | 308 | 3,016 | 148 |
| 12.6 | Budget Service - Computer Operations | 948 | 43 | 41 | 8 | 106 | 243 | 57 |
| 12.7 | Personnel Operations Special Billing | - | 299 | 41 | - | 433 | 4,248 | 208 |
| 12.8 | Accounting & Procurement Operations Special Billing | 486,773 | 229 | 79 | 5 | 325 | 3,402 | 189 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | - | 447 | 61 | - | 648 | 6,347 | 311 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | - | 23 | 3 | - | 33 | 328 | 16 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | - | - | - | - | 6,092 | - |
| 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) | 749,706 | 352 | 122 | 7 | 501 | 5,240 | 292 |
| 20 | Administration | - | - | - | - | - | - | - |
| | Total Actual | 2,092,594 | 3,302 | 2,738 | 39 | 4,134 | 47,582 | 1,980 |
| | Original Budget | 2,123,679 | 5,795 | 0 | 71 | 4,292 | 39,656 | 4,306 |
| | Rollforward Adjustment | -31,085 | -2,493 | 2,738 | -32 | -158 | 7,926 | -2,326 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**State Version (all agencies)**
**State Fiscal Year 2022 - Actual**

| DP# | Name | G9M MINNESOTA COUNCIL ON LATINO AF | G9N ASIAN PACIFIC COUNCIL | G9Q MMB DEBT SERVICE | G9R MMB NON-OPERATING | G9V RARE DISEASE ADVISORY COUNCIL | G9X CAPITOL AREA ARCHITECT | G9Y MN STATE COUNCIL ON DISABILITY |
|---|---|---|---|---|---|---|---|---|
| 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 | - | - | - | - | - | - | 3,416 |
| 4.7 | Real Property | - | - | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 272 | 403 | - | - | - | 122 | 515 |
| 4.10 | Central Mail | 0 | 4 | - | - | - | 4 | 22 |
| 4.11 | Office of Enterprise Continuous Improvement | 26 | 18 | - | - | 3 | 13 | 42 |
| 4.12 | Grants Mgt | - | - | - | - | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 64 | 56 | - | - | - | 40 | 153 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 29 | 31 | 150 | 145,199 | 0 | 22 | 52 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 40 | 43 | 208 | 201,498 | 0 | 31 | 72 |
| 10.4 | Budget Operations and Planning | 40 | 94 | 1,432 | 1,509 | 1 | 56 | 83 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 142 | 97 | - | - | 15 | 74 | 230 |
| 11.4 | Accounting Services | 52 | 55 | 269 | 260,683 | 0 | 40 | 93 |
| 11.5 | Financial Reporting | 87 | 93 | 452 | 438,633 | 0 | 68 | 156 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | 14 | - | - | - |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 86 | 92 | 449 | 435,817 | 0 | 67 | 155 |
| 12.5 | Personnel Operations and System Support | 189 | 129 | - | - | 20 | 98 | 306 |
| 12.6 | Budget Service - Computer Operations | 32 | 76 | 1,165 | 1,228 | 1 | 46 | 67 |
| 12.7 | Personnel Operations Special Billing | 267 | 182 | - | - | 28 | 138 | 431 |
| 12.8 | Accounting & Procurement Operations Special Billing | 167 | 179 | 871 | 844,647 | 0 | 131 | 301 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 398 | 272 | - | - | 42 | 206 | 644 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 21 | 14 | - | - | 2 | 11 | 33 |
| 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 | - | - | - | 19 | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 257 | 275 | 1,341 | 1,300,890 | 0 | 201 | 464 |
| 20 | Administration | - | - | - | - | - | - | - |
| | Total Actual | 2,169 | 2,114 | 6,337 | 3,630,136 | 112 | 1,368 | 7,236 |
| | Original Budget | 2,914 | 2,554 | 6,342 | 3,626,497 | 0 | 3,156 | 5,294 |
| | Rollforward Adjustment | -745 | -440 | -5 | 3,638 | 112 | -1,787 | 1,942 |

# Statewide Cost Allocation Plan
## Exhibit A - Roll Forward Costs by Department
## State Version (all agencies)
## State Fiscal Year 2022 - Actual

| DP# | Name | GPR<br>PAYROLL CLEARING | H12<br>HEALTH DEPARTMENT | H55<br>HUMAN SERVICES DEPARTMENT | H55b<br>HUMAN SERVICES SOS | H55c<br>HUMAN SERVICES MSOP | H60<br>MN INSURANCE MARKETPLACE | H75<br>VETERANS AFFAIRS DEPARTMENT | H7B<br>MEDICAL PRACTICE BOARD |
|---|---|---|---|---|---|---|---|---|---|
| 3.2 | Admin Management Services | - | - | - | - | - | - | - | - |
| 3.3 | Commissioner's Office | - | - | - | - | - | - | - | - |
| 3.4 | Human Resources | - | - | - | - | - | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | - | - | - | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | - | 94,782 | 102,467 | - | - | - | 1,708 | 5,123 |
| 4.7 | Real Property | - | - | 55,859 | - | - | - | 23,653 | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | - | 78,344 | 50,173 | 38,875 | 9,178 | 729 | 41,544 | 1,891 |
| 4.10 | Central Mail | - | 23,387 | 28,722 | - | - | 1,896 | 829 | 2,717 |
| 4.11 | Office of Enterprise Continuous Improvement | - | 11,702 | 29,466 | 14,348 | 2,540 | 1,146 | 9,469 | 157 |
| 4.12 | Grants Mgt | - | 19,413 | 21,382 | - | - | 329 | 1 | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | - | 101,142 | 481,583 | - | - | 3,976 | 21,148 | 2,989 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 3 | 15,027 | 221,092 | 11,354 | 1,259 | 202 | 5,510 | 421 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | 1,525 | - | - | - | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 5 | 20,854 | 306,818 | 15,757 | 1,747 | 281 | 7,647 | 585 |
| 10.4 | Budget Operations and Planning | - | 19,573 | 20,572 | 3,607 | 601 | 234 | 8,464 | 152 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | - | 64,319 | 161,958 | 78,863 | 13,961 | 6,300 | 52,043 | 863 |
| 11.4 | Accounting Services | 6 | 26,979 | 396,938 | 20,385 | 2,261 | 363 | 9,893 | 757 |
| 11.5 | Financial Reporting | 10 | 45,396 | 667,901 | 34,301 | 3,804 | 612 | 16,646 | 1,273 |
| 11.6 | Financial Reporting - Single Audit | - | 1,131 | 26,646 | - | - | 1 | 68 | - |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 10 | 45,104 | 663,612 | 34,080 | 3,779 | 608 | 16,539 | 1,265 |
| 12.5 | Personnel Operations and System Support | - | 85,611 | 215,572 | 104,969 | 18,583 | 8,386 | 69,272 | 1,148 |
| 12.6 | Budget Service - Computer Operations | - | 15,923 | 16,735 | 2,934 | 489 | 191 | 6,886 | 124 |
| 12.7 | Personnel Operations Special Billing | - | 120,592 | 303,657 | 147,861 | 26,177 | 11,812 | 97,577 | 1,618 |
| 12.8 | Accounting & Procurement Operations Special Billing | 19 | 87,415 | 1,286,133 | 66,050 | 7,325 | 1,178 | 32,054 | 2,452 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | - | 180,165 | 453,666 | 220,906 | 39,108 | 17,647 | 145,780 | 2,417 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | - | 9,312 | 23,447 | 11,417 | 2,021 | 912 | 7,535 | 125 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | 326,299 | 731,782 | - | - | 6,018 | 15,328 | - |
| 15.4 | Program Audits | - | - | 102,586 | - | - | - | - | - |
| 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 | - | 1,590 | 37,454 | - | - | 2 | 96 | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 30 | 134,634 | 1,980,848 | 101,728 | 11,282 | 1,814 | 49,368 | 3,776 |
| 20 | Administration | - | - | - | - | - | - | - | - |
| | Total Actual | 84 | 1,528,692 | 8,388,596 | 907,437 | 144,116 | 64,637 | 639,056 | 29,855 |
| | Original Budget | 76 | 1,199,427 | 8,048,164 | 922,628 | 140,692 | 61,876 | 754,753 | 23,675 |
| | Rollforward Adjustment | 8 | 329,265 | 340,433 | -15,191 | 3,423 | 2,761 | -115,697 | 6,180 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**State Version (all agencies)**
**State Fiscal Year 2022 - Actual**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|---|
| 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 | - | 3,416 | 14,516 | 2,562 | 640 | 640 | 2,562 |
| 4.7 | Real Property | - | - | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 724 | 1,147 | 1,799 | 287 | 301 | 613 | 758 |
| 4.10 | Central Mail | 2,208 | 859 | 258 | 200 | 53 | 239 | 640 |
| 4.11 | Office of Enterprise Continuous Improvement | 186 | 116 | 79 | 36 | 11 | 37 | 61 |
| 4.12 | Grants Mgt | - | - | - | - | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 1,684 | 4,799 | 515 | 153 | 38 | 181 | 332 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 358 | 275 | 299 | 101 | 67 | 128 | 301 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 496 | 381 | 415 | 141 | 93 | 178 | 418 |
| 10.4 | Budget Operations and Planning | 80 | 255 | 169 | 98 | 59 | 133 | 96 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 1,023 | 637 | 434 | 199 | 63 | 202 | 336 |
| 11.4 | Accounting Services | 642 | 493 | 537 | 182 | 120 | 231 | 541 |
| 11.5 | Financial Reporting | 1,081 | 830 | 903 | 307 | 202 | 388 | 910 |
| 11.6 | Financial Reporting - Single Audit | - | 0 | - | - | - | - | - |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 1,074 | 824 | 897 | 305 | 201 | 385 | 904 |
| 12.5 | Personnel Operations and System Support | 1,361 | 848 | 578 | 265 | 84 | 268 | 447 |
| 12.6 | Budget Service - Computer Operations | 65 | 208 | 137 | 80 | 48 | 108 | 78 |
| 12.7 | Personnel Operations Special Billing | 1,918 | 1,194 | 814 | 373 | 118 | 378 | 630 |
| 12.8 | Accounting & Procurement Operations Special Billing | 2,081 | 1,598 | 1,738 | 590 | 390 | 747 | 1,752 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 2,865 | 1,784 | 1,216 | 557 | 177 | 565 | 941 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 148 | 92 | 63 | 29 | 9 | 29 | 49 |
| 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) | 3,205 | 2,460 | 2,678 | 909 | 600 | 1,151 | 2,698 |
| 20 | Administration | - | - | - | - | - | - | - |
| | Total Actual | 21,200 | 22,216 | 28,044 | 7,373 | 3,274 | 6,601 | 14,455 |
| | Original Budget | 22,959 | 16,865 | 11,429 | 5,882 | 1,980 | 13,875 | 12,060 |
| | Rollforward Adjustment | -1,759 | 5,351 | 16,614 | 1,491 | 1,294 | -7,274 | 2,395 |

# Statewide Cost Allocation Plan
## Exhibit A - Roll Forward Costs by Department
## State Version (all agencies)
## State Fiscal Year 2022 - Actual

| DP# | Name | H7M<br>MARRIAGE AND FAMILY THERAPY BD | H7Q<br>PODIATRIC MEDICINE | H7R<br>VETERINARY MEDICINE BOARD | H7S<br>EMERGENCY MEDICAL SERVICES OFF | H7U<br>DIETETICS & NUTRITION PRACTICE | H7V<br>PSYCHOLOGY BOARD | H7W<br>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 | 1,708 | 640 | 2,562 | 2,562 | 640 | 2,562 | 2,562 |
| 4.7 | Real Property | - | - | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 316 | 156 | 238 | 1,138 | 224 | 243 | 297 |
| 4.10 | Central Mail | 99 | 18 | 201 | 28 | 79 | 67 | 241 |
| 4.11 | Office of Enterprise Continuous Improvement | 14 | 5 | 9 | 60 | 7 | 37 | 13 |
| 4.12 | Grants Mgt | - | - | - | 183 | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 56 | 38 | 83 | 740 | 32 | 364 | 488 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 84 | 65 | 89 | 164 | 67 | 117 | 134 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 117 | 90 | 123 | 227 | 92 | 163 | 185 |
| 10.4 | Budget Operations and Planning | 64 | 77 | 61 | 281 | 63 | 66 | 87 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 75 | 26 | 52 | 328 | 38 | 202 | 71 |
| 11.4 | Accounting Services | 151 | 117 | 159 | 294 | 120 | 211 | 240 |
| 11.5 | Financial Reporting | 255 | 196 | 268 | 494 | 201 | 355 | 404 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | 0 | - | - | - |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 253 | 195 | 267 | 491 | 200 | 352 | 401 |
| 12.5 | Personnel Operations and System Support | 100 | 35 | 69 | 436 | 51 | 269 | 95 |
| 12.6 | Budget Service - Computer Operations | 52 | 63 | 49 | 228 | 51 | 54 | 71 |
| 12.7 | Personnel Operations Special Billing | 141 | 49 | 98 | 615 | 71 | 378 | 133 |
| 12.8 | Accounting & Procurement Operations Special Billing | 490 | 378 | 517 | 952 | 387 | 683 | 777 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 211 | 73 | 146 | 918 | 107 | 565 | 199 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 11 | 4 | 8 | 47 | 6 | 29 | 10 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | - | - | 124,661 | - | - | - |
| 15.4 | Program Audits | - | - | - | 472,048 | - | - | - |
| 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) | 755 | 582 | 796 | 1,466 | 596 | 1,052 | 1,197 |
| 20 | Administration | - | - | - | - | - | - | - |
| | Total Actual | 4,953 | 2,807 | 5,795 | 608,360 | 3,031 | 7,770 | 7,605 |
| | Original Budget | 4,243 | 2,050 | 3,812 | 9,956 | 1,719 | 7,097 | 5,827 |
| | Rollforward Adjustment | 710 | 757 | 1,982 | 598,404 | 1,311 | 673 | 1,778 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**State Version (all agencies)**
**State Fiscal Year 2022 - Actual**

| DP# | Name | H7X BEHAVIORAL HEALTH & THERAPY BD | H7Y OCCUPATIONAL THERAPY PRACT BD | H8A FOSTER YOUTH OMBUDPERSON | H9G OMBUDSMAN MH/DD | J33 TRIAL COURTS | J50 STATE GUARDIAN AD LITEM | J52 PUBLIC DEFENSE BOARD |
|---|---|---|---|---|---|---|---|---|
| 3.2 | Admin Management Services | - | - | - | - | - | - | - |
| 3.3 | Commissioner's Office | - | - | - | - | - | - | - |
| 3.4 | Human Resources | - | - | - | - | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | - | - | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | 2,562 | 2,562 | - | 2,562 | - | - | - |
| 4.7 | Real Property | - | - | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 501 | 350 | - | 331 | 22,872 | 715 | 4,336 |
| 4.10 | Central Mail | 343 | 84 | - | 42 | 1,219 | 93 | - |
| 4.11 | Office of Enterprise Continuous Improvement | 35 | 17 | - | 106 | 14,571 | 1,542 | 4,382 |
| 4.12 | Grants Mgt | - | - | - | - | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 412 | 97 | - | 354 | 215 | 1 | 66 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 248 | 114 | 0 | 45 | 28,631 | 400 | 858 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 344 | 159 | 0 | 62 | 39,732 | 555 | 1,191 |
| 10.4 | Budget Operations and Planning | 113 | 57 | 4 | 32 | 9,578 | 1,075 | 1,392 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 191 | 96 | - | 581 | 80,087 | 8,475 | 24,085 |
| 11.4 | Accounting Services | 445 | 205 | 0 | 81 | 51,402 | 719 | 1,541 |
| 11.5 | Financial Reporting | 748 | 345 | 0 | 136 | 86,490 | 1,209 | 2,593 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | - | 2 | - | - |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 743 | 343 | 0 | 135 | 85,935 | 1,201 | 2,576 |
| 12.5 | Personnel Operations and System Support | 255 | 128 | - | 773 | 106,599 | 11,280 | 32,058 |
| 12.6 | Budget Service - Computer Operations | 92 | 47 | 4 | 26 | 7,792 | 874 | 1,132 |
| 12.7 | Personnel Operations Special Billing | 359 | 180 | - | 1,089 | 150,157 | 15,889 | 45,158 |
| 12.8 | Accounting & Procurement Operations Special Billing | 1,440 | 665 | 0 | 262 | 166,549 | 2,329 | 4,993 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 536 | 269 | - | 1,628 | 224,336 | 23,739 | 67,466 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 28 | 14 | - | 84 | 11,595 | 1,227 | 3,487 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | - | - | - | 5,304 | - | 3,881 |
| 15.4 | Program Audits | - | - | - | - | 15,471 | - | - |
| 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 | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 2,218 | 1,024 | 1 | 403 | 256,512 | 3,586 | 7,690 |
| 20 | Administration | - | - | - | - | - | - | - |
| | Total Actual | 11,611 | 6,756 | 10 | 8,732 | 1,365,050 | 74,910 | 208,886 |
| | Original Budget | 9,404 | 4,625 | 0 | 8,015 | 1,216,264 | 81,506 | 191,274 |
| | Rollforward Adjustment | 2,206 | 2,132 | 10 | 717 | 148,786 | -6,595 | 17,612 |

# Statewide Cost Allocation Plan
## Exhibit A - Roll Forward Costs by Department
## State Version (all agencies)
## State Fiscal Year 2022 - Actual

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| 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 | - | 4,269 | - | - | - | - | - | - | - |
| 4.7 | Real Property | - | - | - | - | - | - | - | - | 107,316 |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 151 | 7,958 | 389 | 107 | 102 | - | - | 10 | 84,211 |
| 4.10 | Central Mail | 193 | 720 | 12 | - | 0 | 1,068 | - | 20 | 6 |
| 4.11 | Office of Enterprise Continuous Improvement | 446 | 2,676 | 44 | 16 | 572 | 1,230 | - | 32 | 2,556 |
| 4.12 | Grants Mgt | - | 39 | - | - | - | - | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | - | 4,205 | 2,143 | 19 | 435 | - | - | - | 3,507 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 63 | 1,438 | 32 | 37 | 599 | 26 | 25 | 5 | 8,311 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - | - | - |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 87 | 1,995 | 44 | 51 | 832 | 36 | 35 | 7 | 11,533 |
| 10.4 | Budget Operations and Planning | 67 | 1,626 | 50 | 130 | 847 | 45 | 49 | 39 | 937 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 2,453 | 14,708 | 239 | 88 | 3,141 | 6,763 | - | 174 | 14,048 |
| 11.4 | Accounting Services | 113 | 2,582 | 57 | 66 | 1,076 | 46 | 45 | 10 | 14,921 |
| 11.5 | Financial Reporting | 190 | 4,344 | 96 | 110 | 1,811 | 78 | 76 | 16 | 25,106 |
| 11.6 | Financial Reporting - Single Audit | - | 1 | - | - | - | - | - | - | 137 |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 188 | 4,316 | 95 | 110 | 1,799 | 78 | 76 | 16 | 24,945 |
| 12.5 | Personnel Operations and System Support | 3,265 | 19,577 | 319 | 118 | 4,181 | 9,001 | - | 231 | 18,698 |
| 12.6 | Budget Service - Computer Operations | 55 | 1,323 | 40 | 106 | 689 | 37 | 40 | 31 | 762 |
| 12.7 | Personnel Operations Special Billing | 4,599 | 27,576 | 449 | 166 | 5,890 | 12,679 | - | 325 | 26,339 |
| 12.8 | Accounting & Procurement Operations Special Billing | 365 | 8,365 | 184 | 212 | 3,487 | 150 | 147 | 31 | 48,346 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 6,870 | 41,199 | 671 | 248 | 8,799 | 18,943 | - | 486 | 39,350 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 355 | 2,129 | 35 | 13 | 455 | 979 | - | 25 | 2,034 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | 3,172 | - | - | - | - | - | - | 41,887 |
| 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 | - | - | - | - | - | - | 192 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 562 | 12,883 | 284 | 327 | 5,370 | 232 | 227 | 48 | 74,460 |
| 20 | Administration | - | - | - | - | - | - | - | - | - |
| | Total Actual | 20,021 | 167,102 | 5,181 | 1,923 | 40,086 | 51,392 | 720 | 1,506 | 549,601 |
| | Original Budget | 22,438 | 172,173 | 4,619 | 4,016 | 37,506 | 53,519 | 981 | 3,143 | 526,195 |
| | Rollforward Adjustment | -2,417 | -5,071 | 562 | -2,093 | 2,581 | -2,127 | -261 | -1,637 | 23,406 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**State Version (all agencies)**
**State Fiscal Year 2022 - Actual**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|---|
| 3.2 | Admin Management Services | - | - | - | - | - | - | - |
| 3.3 | Commissioner's Office | - | - | - | - | - | - | - |
| 3.4 | Human Resources | - | - | - | - | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | - | - | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | 81,974 | - | 17,078 | - | - | - | 26,471 |
| 4.7 | Real Property | 386 | - | 141,751 | - | - | - | 57,745 |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 88,290 | 160 | 124,117 | 1,376 | 107 | - | 316,166 |
| 4.10 | Central Mail | 177,581 | 9 | 417 | 70 | 0 | - | 18,712 |
| 4.11 | Office of Enterprise Continuous Improvement | 15,058 | 19 | 27,727 | 72 | 31 | - | 30,166 |
| 4.12 | Grants Mgt | 10,729 | - | 646 | - | - | - | 8,601 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 183,364 | 80 | 81,187 | 2,047 | 44 | - | 78,667 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 65,519 | 23 | 11,128 | 155 | 16 | 2 | 49,434 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | 50 |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 90,924 | 33 | 15,443 | 215 | 23 | 3 | 68,601 |
| 10.4 | Budget Operations and Planning | 27,534 | 38 | 15,305 | 190 | 31 | 40 | 37,882 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 82,764 | 106 | 152,400 | 397 | 173 | - | 165,800 |
| 11.4 | Accounting Services | 117,630 | 42 | 19,978 | 278 | 30 | 4 | 88,751 |
| 11.5 | Financial Reporting | 197,929 | 71 | 33,616 | 468 | 50 | 6 | 149,336 |
| 11.6 | Financial Reporting - Single Audit | 646 | - | 4 | - | - | - | 95 |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 196,658 | 70 | 33,400 | 465 | 49 | 6 | 148,377 |
| 12.5 | Personnel Operations and System Support | 110,162 | 141 | 202,849 | 529 | 230 | - | 220,686 |
| 12.6 | Budget Service - Computer Operations | 22,400 | 31 | 12,451 | 155 | 25 | 32 | 30,818 |
| 12.7 | Personnel Operations Special Billing | 155,176 | 199 | 285,736 | 745 | 323 | - | 310,861 |
| 12.8 | Accounting & Procurement Operations Special Billing | 381,138 | 136 | 64,733 | 902 | 96 | 12 | 287,567 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 231,833 | 297 | 426,892 | 1,113 | 483 | - | 464,429 |
| 14.2 | Mediation Services | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 11,982 | 15 | 22,063 | 58 | 25 | - | 24,003 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | 103,377 | - | 167,906 | - | - | - | 133,846 |
| 15.4 | Program Audits | 53,730 | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | 13,458 |
| 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 | 908 | - | 6 | - | - | - | 134 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 587,013 | 210 | 99,698 | 1,389 | 148 | 18 | 442,898 |
| 20 | Administration | - | - | - | - | - | - | - |
| | Total Actual | 2,994,707 | 1,680 | 1,956,534 | 10,624 | 1,884 | 123 | 3,173,554 |
| | Original Budget | 3,071,725 | 0 | 2,091,646 | 6,808 | 2,097 | 69 | 3,299,279 |
| | Rollforward Adjustment | -77,018 | 1,680 | -135,112 | 3,817 | -213 | 54 | -125,726 |

**Statewide Cost Allocation Plan**
**Exhibit A - Roll Forward Costs by Department**
**State Version (all agencies)**
**State Fiscal Year 2022 - Actual**

| DP# | Name | R32 POLLUTION CONTROL AGENCY | R9P WATER AND SOIL RESOURCES BOARD | T79 TRANSPORTATION DEPARTMENT | T9B METROPOLITAN COUNCIL/TRANSPORT | O OTHER | Total |
|---|---|---|---|---|---|---|---|
| 3.2 | Admin Management Services | - | - | - | - | - | - |
| 3.3 | Commissioner's Office | - | - | - | - | - | 578,539 |
| 3.4 | Human Resources | - | - | - | - | - | 376,855 |
| 3.5 | Financial Management and Reporting | - | - | - | - | - | 849,118 |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | 2,562 | 5,123 | 10,247 | - | - | 526,853 |
| 4.7 | Real Property | 477 | - | 124,436 | - | 29,257 | 612,162 |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 17,442 | 22,488 | 554,488 | 34 | - | 2,008,585 |
| 4.10 | Central Mail | 1,962 | 113 | 4,006 | - | 1,051 | 450,973 |
| 4.11 | Office of Enterprise Continuous Improvement | 6,434 | 3,114 | 55,715 | - | - | 379,517 |
| 4.12 | Grants Mgt | 4,396 | 4,232 | 7,043 | - | - | 146,546 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 37,822 | 4,853 | 171,395 | 1,288 | 23,869 | 1,636,170 |
| 8.2 | Minnesota Management & Budget | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 6,146 | 2,504 | 309,799 | 1,551 | 28 | 1,239,024 |
| 9.2 | Debt Management Division | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | 173,084 | - | 378,089 | 738,206 |
| 10.2 | MMB - Budget Division | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 8,529 | 3,475 | 429,920 | 2,153 | 39 | 1,719,440 |
| 10.4 | Budget Operations and Planning | 9,369 | 8,474 | 27,923 | 125 | - | 285,306 |
| 11.2 | MMB-Accounting Division | - | - | - | - | - | - |
| 11.3 | Central Payroll | 35,362 | 17,115 | 306,232 | - | - | 2,085,960 |
| 11.4 | Accounting Services | 11,034 | 4,495 | 556,199 | 2,785 | 51 | 2,224,483 |
| 11.5 | Financial Reporting | 18,566 | 7,564 | 935,878 | 4,686 | 86 | 3,742,987 |
| 11.6 | Financial Reporting - Single Audit | 47 | 6 | 1,456 | - | - | 40,497 |
| 12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 18,446 | 7,515 | 929,869 | 4,656 | 85 | 3,718,953 |
| 12.5 | Personnel Operations and System Support | 47,068 | 22,780 | 407,606 | - | - | 2,776,488 |
| 12.6 | Budget Service - Computer Operations | 7,622 | 6,894 | 22,716 | 102 | - | 232,101 |
| 12.7 | Personnel Operations Special Billing | 66,300 | 32,089 | 574,159 | - | - | 3,910,994 |
| 12.8 | Accounting & Procurement Operations Special Billing | 35,751 | 14,565 | 1,802,159 | 9,023 | 165 | 7,207,625 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 99,053 | 47,940 | 857,797 | - | - | 5,843,052 |
| 14.2 | Mediation Services | - | - | - | - | - | - |
| 14.3 | Mediation Services | 5,119 | 2,478 | 44,334 | - | - | 301,992 |
| 15.2 | Legislative Auditor | - | - | - | - | - | - |
| 15.3 | Financial Audits | 6,144 | - | 223,916 | - | 61,524 | 3,704,269 |
| 15.4 | Program Audits | 418,947 | - | 3,647 | 128,716 | 114,018 | 2,719,699 |
| 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 | - | - | - | - | - | 13,458 |
| 15.11 | Program Audit- Outdoors | - | - | - | - | - | - |
| 15.12 | Program Audit- Art | - | - | - | - | - | - |
| 15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| 15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| 16.2 | State Auditor | 67 | 8 | 2,046 | - | - | 56,923 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 55,062 | 22,433 | 2,775,609 | 13,897 | 255 | 11,100,879 |
| 20 | Administration | - | - | - | - | - | 77,546 |
| | Total Actual | 919,725 | 240,258 | 11,311,680 | 169,015 | 608,519 | 61,305,199 |
| | Original Budget | 540,613 | 276,630 | 10,764,407 | 36,476 | 555,702 | 58,938,260 |
| | Rollforward Adjustment | 379,112 | -36,372 | 547,273 | 132,540 | 52,817 | 2,366,939 |

# Statewide Cost Allocation Plan
## Exhibit B - Step-Down Calculation
## Allocation of General Support Costs
## Multiple Rate Method
## State Fiscal State Year 2022 - Actual

| Schedule No. | DP# | Name | 2022 Actual Allocable costs & Applicable Credits | Fixed Assets 1.2 | Net Administrative Expenditures by Agency 3.2 | Sum Percent 3.3 | Sum Percent 3.4 | Accounting & Procurement Accounting Transactions 3.5 |
|---|---|---|---|---|---|---|---|---|
| | 1.2 | Fixed Asset Depreciation | 978,143 | (978,143) | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | - | - | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | - | - | - | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | 637,165 | - | - | (637,165) | | |
| G02-3.4 | G02-3.4 | Human Resources | 415,043 | - | - | - | (415,043) | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | 837,532 | - | - | - | - | (837,532) |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | - | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | - | - | - | 50,293 | 32,760 | 8,962 |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | 512,012 | - | - | - | - | - |
| G02-4.7 | G02-4.7 | Real Property | 669,188 | - | - | - | - | - |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | 1,956,731 | - | - | - | - | - |
| G02-4.10 | G02-4.10 | Central Mail | 438,270 | - | - | - | - | - |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | 370,420 | - | - | - | - | - |
| G02-4.12 | G02-4.12 | Grants Management | 142,418 | - | - | - | - | - |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | 1,011,882 | 270,500 | - | - | - | - |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | - | - | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | 372,514 | - | - | - | - | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | - | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | 2,421,875 | 1,873 | - | - | - | - |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 1,008,729 | - | - | - | - | - |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | - | - | - | - |
| G10-9.3 | G10-9.3 | Debt Management | 600,871 | - | - | - | - | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | - | - | - | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | 1,399,412 | - | - | - | - | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | 233,235 | - | - | - | - | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | - | - | - | - |
| G10-11.3 | G10-11.3 | Central Payroll | 1,542,485 | - | - | - | - | - |
| G10-11.4 | G10-11.4 | Accounting Services | 1,639,535 | - | - | - | - | - |
| G10-11.5 | G10-11.5 | Financial Reporting | 2,758,737 | - | - | - | - | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | 29,836 | - | - | - | - | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | 2,021,126 | - | - | - | - | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | 2,648,612 | 347,427 | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | 1,915,919 | 347,427 | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | 183,112 | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | 3,927,932 | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | 7,211,026 | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - |
| G10-13.3 | G10-13.3 | Personnel Administration | 4,775,718 | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | - | - | - |
| G45-14.3 | G45-14.3 | Mediation Services | 302,514 | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | 2,354,324 | 10,916 | - | - | - | - |
| L49-15.3 | L49-15.3 | Financial Audits | 2,995,372 | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | 1,821,457 | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | 9,013 | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | - |

| | | | | | |
|---|---|---|---|---|---|
| | | ADMIN MANAGEMENT SERVICES | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | 56,923 | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | 11,106,118 | - | - | - | - | - |
| | | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | - | - | - | - | - | - |
| G02-3.2 | G02-3.2 | Admin Management Services | - | - | - | 28,915 | 18,835 | 8,626 |
| G02-3.3 | G02-3.3 | Commissioner's Office | - | - | - | - | - | - |
| G02-3.4 | G02-3.4 | Human Resources | - | - | - | - | - | - |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | - | - | - | - | - | - |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | - | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | - | - | - | - | - | - |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | - | - |
| G02-4.7 | G02-4.7 | Real Property | - | - | - | - | - | - |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | - | - |
| G02-4.10 | G02-4.10 | Central Mail | - | - | - | - | - | - |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | - | - |
| G02-4.12 | G02-4.12 | Grants Management | - | - | - | - | - | - |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | - | - | - | - | - | - |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | - | - | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | - | - | - | - | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | - | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | - | - | - | - | - |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | - | - |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | - | - | - | - |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | - | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | - | - | - | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | - | - | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | - | - | - | - |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - | - |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | - | - |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | - | - | - |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | - | - | - | - |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | - |

| 99YYY | Consumer Agencies | | | | | | |
|---|---|---|---|---|---|---|---|
| B04 | AGRICULTURE 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 | - | - | - | 557,957 | 363,448 | 819,944 |
| 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 | - | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - | - |
| 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 | 61,305,199 | (0) | - | (0) | (0) | - |
| | Source | 61,305,199 | | | | | |
| | Difference (Total - Source) | - | | | | | |

# Statewide Cost Allocation Plan
## Exhibit B - Step-Down Calculation
## Allocation of General Support Costs
## Multiple Rate Method
## State Fiscal Year 2022 - Actual

| Schedule No. | DP# | Name | Net Administrative Expenditures by Agency 4.2 | Leases 4.5 | Sqft of Agencies Using System 4.7 | Purchase Order Transactions 4.8 | Postage Revolving Fund Charges - FY (Actual) 4.10 | 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 |
| | 1.2 | Fixed Asset Depreciation | | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | (92,016) | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | 11,522 | (523,534) | | | | |
| G02-4.7 | G02-4.7 | Real Property | 15,059 | - | (684,247) | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | 44,032 | - | - | (2,000,763) | | |
| G02-4.10 | G02-4.10 | Central Mail | 9,862 | - | - | - | (448,132) | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | 8,336 | - | - | - | - | (378,756) |
| G02-4.12 | G02-4.12 | Grants Management | 3,205 | - | - | - | - | - |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | - | - | - | 304 | - | 26 |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | - | - | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | - | - | - | - | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | - | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | - | - | 913 | - | 158 |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | 72 | - | 38 |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | - | 77 | - | 15 |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | - | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | - | 111 | - | 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 | - | - | - | 324 | - | 230 |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - | - |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | - | - |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | - | 130 | - | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | 193 | - | 158 |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | 97 | - | 9 |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | - | 1,328 | - | 263 |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | - |
| | | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | - | - | 76,423 | - | - | - |
| G02-3.2 | G02-3.2 | Admin Management Services | - | - | - | 749 | - | 237 |
| G02-3.3 | G02-3.3 | Commissioner's Office | - | - | - | - | - | - |
| G02-3.4 | G02-3.4 | Human Resources | - | - | - | - | - | - |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | - | - | - | - | - | - |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | - | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | - | - | - | 541 | - | 412 |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | - | - |
| G02-4.7 | G02-4.7 | Real Property | - | - | - | - | - | - |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | - | - |
| G02-4.10 | G02-4.10 | Central Mail | - | - | - | - | - | - |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | - | - |
| G02-4.12 | G02-4.12 | Grants Management | - | - | - | - | - | - |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | - | - | - | - | - | - |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | - | - | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | - | - | - | - | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | - | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | - | - | - | - | - |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | - | - |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | - | - | - | - |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | - | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | - | - | - | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | - | - | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | - | - | - | - |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - | - |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | - | - |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | - | - | - |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | - | - | - | - |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | - |

| 99YYY | Consumer Agencies | | | | | | |
|---|---|---|---|---|---|---|---|
| B04 | AGRICULTURE DEPARTMENT | - | 4,243 | 156 | 38,795 | 4,935 | 4,250 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | 2,546 | - | 686 | 488 | 123 |
| B13 | COMMERCE DEPARTMENT | - | 5,091 | 60 | 27,341 | 10,952 | 2,588 |
| B14 | ANIMAL HEALTH BOARD | - | - | - | 4,275 | 37 | 439 |
| B15 | BARBER EXAMINERS BOARD | - | - | - | 362 | 172 | 13 |
| B20 | EXPLORE MINNESOTA TOURISM | - | - | - | 2,686 | 294 | 204 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | 54,305 | 509 | 254,510 | 90 | 9,563 |
| B24 | PUBLIC FACILITIES AUTHORITY | - | - | - | 1,869 | - | 104 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | - | - | 5,637 | 755 | 1,824 |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | 319 | 45 | 65 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | - | 4,243 | - | 12,690 | 4,809 | 2,450 |
| B43 | IRON RANGE RESOURCES | - | - | 5,517 | 3,947 | - | 210 |
| B7E | ARCHITECTURE, ENGINEERING BD | - | 849 | - | 1,150 | 477 | 45 |
| B7G | COMBATIVE SPORTS COMMISSION | - | - | - | - | - | - |
| B7P | ACCOUNTANCY BOARD | - | 849 | - | 203 | 390 | 37 |
| B7S | PRIVATE DETECTIVES BOARD | - | - | - | 63 | - | 16 |
| B82 | PUBLIC UTILITIES COMMISSION | - | - | - | 1,019 | - | 1,138 |
| B9D | AMATEUR SPORTS COMMISSION | - | - | 14,744 | - | - | 14 |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | - | - |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | 3,317 | 5,125 | - | 336 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | - | - | 196 | 77,290 |
| E37 | EDUCATION DEPARTMENT | - | 5,091 | - | 17,274 | 860 | 2,635 |
| E39 | PROF EDUCATOR LICENSING STD BD | - | - | - | 1,425 | 687 | 115 |
| E40 | HISTORICAL SOCIETY | - | - | 23,563 | 24 | - | - |
| E44 | MINNESOTA STATE ACADEMIES | - | 849 | 7,987 | 8,739 | - | 1,137 |
| E50 | ARTS BOARD | - | - | - | 13,347 | 23 | 129 |
| E60 | OFFICE OF HIGHER EDUCATION | - | 1,697 | - | 4,323 | 1,794 | 544 |
| E77 | ZOOLOGICAL BOARD | - | - | 12,195 | 7,956 | - | 1,608 |
| E81 | UNIVERSITY OF MINNESOTA | - | - | - | 135 | - | - |
| E95 | HUMANITIES COMMISSION | - | - | - | - | - | - |
| E97 | SCIENCE MUSEUM | - | - | - | - | - | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | - | - | 8 |
| G02 | ADMINISTRATION DEPARTMENT | - | 13,576 | - | 30,703 | 2,602 | 4,576 |
| G03 | LOTTERY | - | 10,182 | - | - | 89 | 773 |
| G05 | RACING COMMISSION | - | - | - | 2,275 | - | 294 |
| G06 | ATTORNEY GENERAL | - | 849 | - | 5,116 | 1,278 | 1,878 |
| G09 | GAMBLING CONTROL BOARD | - | 1,697 | - | 280 | - | 216 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | 3,406 | 7,083 | 967 |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | 1,077 | 570 | 275 |
| G19 | INDIAN AFFAIRS COUNCIL | - | 1,697 | - | 739 | 0 | 28 |
| G38 | INVESTMENT BOARD | - | - | - | 1,063 | 15 | 161 |
| G39 | GOVERNORS OFFICE | - | - | - | 551 | 33 | 347 |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | 976 | 24 | 65 |
| G46 | MN.IT | - | 1,697 | - | 38,007 | 176 | 15,733 |
| G53 | SECRETARY OF STATE | - | 5,091 | - | 8,681 | 1,411 | 621 |
| G61 | OFFICE OF STATE AUDITOR | - | 4,243 | - | 4,666 | 23 | 475 |
| G62 | MINN STATE RETIREMENT SYSTEM | - | 849 | 2,730 | 1,570 | 10,538 | 689 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | - | 918 | 18,399 | 537 |
| G67 | REVENUE DEPARTMENT | - | 3,394 | - | 7,893 | 98,727 | 7,012 |
| G69 | TEACHERS RETIREMENT ASSOC | - | - | - | 1,720 | 8,318 | 417 |
| G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | - | - | - |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | 783 | (2) | 29 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | 1,697 | - | 425 | 1 | 4 |
| G96 | UNIFORM LAWS COMMISSION | - | - | - | - | - | - |
| G9J | CAMPAIGN FINANCE BOARD | - | - | - | 391 | 370 | 42 |
| G9K | ADMINISTRATIVE HEARINGS | - | 849 | - | 2,937 | 2,685 | 410 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | 169 | 0 | 20 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | 271 | 0 | 26 |
| G9N | ASIAN PACIFIC COUNCIL | - | - | - | 401 | 4 | 18 |
| G9Q | MMB DEBT SERVICE | - | - | - | - | - | - |
| G9R | MMB NON-OPERATING | - | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - | 3 |
| G9X | CAPITOL AREA ARCHITECT | - | - | - | 121 | 4 | 13 |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | 3,394 | - | 512 | 22 | 42 |
| GPR | PAYROLL CLEARING | - | - | - | - | - | - |
| H12 | HEALTH DEPARTMENT | - | 94,185 | - | 77,850 | 23,240 | 11,628 |
| H55 | HUMAN SERVICES DEPARTMENT | - | 101,822 | 55,464 | 49,857 | 28,541 | 29,281 |
| H55b | HUMAN SERVICES SOS | - | - | - | 38,630 | - | 14,258 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | - | - | - | 9,120 | - | 2,524 |
| H60 | MNSURE | - | - | - | 725 | 1,884 | 1,139 |
| H75 | VETERANS AFFAIRS DEPARTMENT | - | 1,697 | 23,485 | 41,282 | 824 | 9,409 |
| H7B | MEDICAL PRACTICE BOARD | - | 5,091 | - | 1,879 | 2,700 | 156 |
| H7C | NURSING BOARD | - | - | - | 720 | 2,194 | 185 |
| H7D | PHARMACY BOARD | - | 3,394 | - | 1,140 | 854 | 115 |
| H7F | DENTISTRY BOARD | - | 14,425 | - | 1,787 | 257 | 78 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | 2,546 | - | 285 | 199 | 36 |
| H7J | OPTOMETRY BOARD | - | 636 | - | 299 | 52 | 11 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | 636 | - | 609 | 238 | 36 |
| H7L | SOCIAL WORK BOARD | - | 2,546 | - | 754 | 636 | 61 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | 1,697 | - | 314 | 98 | 14 |
| H7Q | PODIATRIC MEDICINE | - | 636 | - | 155 | 18 | 5 |
| H7R | VETERINARY MEDICINE BOARD | - | 2,546 | - | 237 | 200 | 9 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | - | 2,546 | - | 1,130 | 28 | 59 |
| H7U | DIETETICS & NUTRITION PRACTICE | - | 636 | - | 222 | 78 | 7 |
| H7V | PSYCHOLOGY BOARD | - | 2,546 | - | 242 | 67 | 36 |
| H7W | PHYSICAL THERAPY BOARD | - | 2,546 | - | 295 | 239 | 13 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | 2,546 | - | 498 | 341 | 35 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | 2,546 | - | 348 | 84 | 17 |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - | - |
| H9G | OMBUDSMAN MH/DD | - | 2,546 | - | 328 | 41 | 105 |
| J33 | TRIAL COURTS | - | - | - | 22,728 | 1,211 | 14,479 |
| J50 | STATE GUARDIAN AD LITEM | - | - | - | 710 | 93 | 1,532 |
| J52 | PUBLIC DEFENSE BOARD | - | - | - | 4,309 | - | 4,354 |
| J58 | COURT OF APPEALS | - | - | - | 150 | 192 | 443 |
| J65 | SUPREME COURT | - | 4,243 | - | 7,908 | 715 | 2,659 |
| J68 | TAX COURT | - | - | - | 386 | 12 | 43 |
| J70 | JUDICIAL STANDARDS BOARD | - | - | - | 106 | - | 16 |
| L10 | LEGISLATURE COORDINATING COMM | - | - | - | 101 | 0 | 568 |
| L11 | SENATE | - | - | - | - | 1,061 | 1,223 |
| L12 | HOUSE | - | - | - | - | - | - |
| L49 | LEGISLATIVE AUDITOR | - | - | - | 10 | 19 | 31 |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | - | 106,555 | 83,681 | 6 | 2,540 |
| P07 | PUBLIC SAFETY DEPARTMENT | - | 81,457 | 383 | 87,733 | 176,462 | 14,963 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | 159 | 9 | 19 |
| P78 | CORRECTIONS DEPARTMENT | - | 16,970 | 140,747 | 123,335 | 414 | 27,552 |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | - | 1,367 | 70 | 72 |
| P9E | SENTENCING GUIDELINES COMM | - | - | - | 106 | 0 | 31 |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | - | 26,304 | 57,335 | 314,173 | 18,594 | 29,975 |
| R32 | POLLUTION CONTROL AGENCY | - | 2,546 | 474 | 17,332 | 1,950 | 6,393 |
| R9P | WATER AND SOIL RESOURCES BOARD | - | 5,091 | - | 22,346 | 112 | 3,094 |
| T79 | TRANSPORTATION DEPARTMENT | - | 10,182 | 123,554 | 550,993 | 3,981 | 55,364 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | 34 | - | - |
| O | OTHER | - | - | 29,050 | - | 1,045 | - |
| | 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 2022 - Actual

| Schedule No. | DP# | Name | 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 |
|---|---|---|---|---|---|---|---|---|
| | | | 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 | | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | (145,623) | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | - | (1,282,712) | | | | |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | 1,282,712 | - | (1,655,226) | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | - | - | 18,486 | (2,443,305) | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | 118,736 | (1,127,575) |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | - | - | - | 10 |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | 70,727 | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | - | - | - | 15 |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | 164,722 | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | - | 27,454 | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | - | - | - | 46 |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | 181,563 | - |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | 192,986 | - |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | 324,726 | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | 3,512 | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | 237,903 | 19 |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | 311,763 | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | 225,519 | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | 21,554 | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | 25 |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | 562,141 | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | - | - | 9 |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | - | 134 | - | 77 |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | - |
| | | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | - | - | - | - | - | - |
| G02-3.2 | G02-3.2 | Admin Management Services | - | - | - | 464 | - | 101 |
| G02-3.3 | G02-3.3 | Commissioner's Office | - | - | - | - | - | - |
| G02-3.4 | G02-3.4 | Human Resources | - | - | - | - | - | - |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | - | - | - | - | - | - |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | - | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | - | - | - | 2,117 | - | 105 |
| G02-4.5 | G02-4.5 | Real Estate and 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 | - | - | - | 13 | - | 43 |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | - | - | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | - | - | - | - | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | - | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | - | - | - | - | 70 |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | - | 12 |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | - | - | - | - |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | - | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | - | - | - | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | - | - | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | - | - | - | - |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - | - |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | - | - |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | - | - | - |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | - | - | - | - |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | - |

| 99YYY | Consumer Agencies | | | | | | |
|---|---|---|---|---|---|---|---|
| B04 | AGRICULTURE DEPARTMENT | 528 | - | - | 16,479 | - | 5,774 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | - | 867 | - | 344 |
| B13 | COMMERCE DEPARTMENT | 18,955 | - | - | 14,238 | - | 8,810 |
| B14 | ANIMAL HEALTH BOARD | - | - | - | 1,326 | - | 448 |
| B15 | BARBER EXAMINERS BOARD | - | - | - | 53 | - | 85 |
| B20 | EXPLORE MINNESOTA TOURISM | 92 | - | - | 1,677 | - | 236 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 21,021 | - | - | 112,631 | - | 71,275 |
| B24 | PUBLIC FACILITIES AUTHORITY | 6,176 | - | - | 77 | - | 217 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | - | - | 705 | - | 1,706 |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | 113 | - | 30 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 296 | - | - | 35,116 | - | 9,579 |
| B43 | IRON RANGE RESOURCES | 2,988 | - | - | 465 | - | 577 |
| B7E | ARCHITECTURE, ENGINEERING BD | - | - | - | 126 | - | 196 |
| B7G | COMBATIVE SPORTS COMMISSION | - | - | - | - | - | 0 |
| B7P | ACCOUNTANCY BOARD | - | - | - | 92 | - | 161 |
| B7S | PRIVATE DETECTIVES BOARD | - | - | - | - | - | 22 |
| B82 | PUBLIC UTILITIES COMMISSION | - | - | - | 1,494 | - | 1,855 |
| B9D | AMATEUR SPORTS COMMISSION | - | - | - | - | - | 11 |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | - | 0 |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | - | 764 | - | 429 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | - | 14,395 | - | 91,498 |
| E37 | EDUCATION DEPARTMENT | 13,203 | - | - | 61,651 | - | 12,073 |
| E39 | PROF EDUCATOR LICENSING STD BD | 136 | - | - | 914 | - | 189 |
| E40 | HISTORICAL SOCIETY | - | - | - | 343 | - | 9 |
| E44 | MINNESOTA STATE ACADEMIES | - | - | - | 1,676 | - | 776 |
| E50 | ARTS BOARD | 3,381 | - | - | 631 | - | 462 |
| E60 | OFFICE OF HIGHER EDUCATION | 1,142 | - | - | 10,878 | - | 864 |
| E77 | ZOOLOGICAL BOARD | - | - | - | 3,217 | - | 1,325 |
| E81 | UNIVERSITY OF MINNESOTA | - | - | - | 1,890 | - | 180 |
| E95 | HUMANITIES COMMISSION | - | - | - | - | - | 5 |
| E97 | SCIENCE MUSEUM | - | - | - | - | - | 1 |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | - | - | 3 |
| G02 | ADMINISTRATION DEPARTMENT | 1,090 | - | - | 16,462 | - | 9,571 |
| G03 | LOTTERY | - | - | - | 334 | - | 132 |
| G05 | RACING COMMISSION | 9 | - | - | 216 | - | 374 |
| G06 | ATTORNEY GENERAL | - | - | - | 594 | - | 585 |
| G09 | GAMBLING CONTROL BOARD | - | - | - | 519 | - | 102 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | 33,028 | - | 1,248 |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | 1,195 | - | 117 |
| G19 | INDIAN AFFAIRS COUNCIL | 26 | - | - | 79 | - | 59 |
| G38 | INVESTMENT BOARD | - | - | - | 53 | - | 149 |
| G39 | GOVERNORS OFFICE | - | - | - | 697 | - | 108 |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | 362 | - | 77 |
| G46 | MN.IT | - | - | - | 1,058 | - | 7,694 |
| G53 | SECRETARY OF STATE | - | - | - | 1,622 | - | 984 |
| G61 | OFFICE OF STATE AUDITOR | - | - | - | 146 | - | 278 |
| G62 | MINN STATE RETIREMENT SYSTEM | - | - | - | 246 | - | 2,277 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | - | 269 | - | 4,370 |
| G67 | REVENUE DEPARTMENT | 53 | - | - | 76,147 | - | 1,155 |
| G69 | TEACHERS RETIREMENT ASSOC | - | - | - | 469 | - | 2,519 |
| G90 | REVENUE INTERGOVT PAYMENTS | 19 | - | - | - | - | 76,116 |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | 268 | - | 36 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | 12 | - | 12 |
| G96 | UNIFORM LAWS COMMISSION | - | - | - | - | - | 1 |
| G9J | CAMPAIGN FINANCE BOARD | - | - | - | 39 | - | 51 |
| G9K | ADMINISTRATIVE HEARINGS | - | - | - | 3,204 | - | 532 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | 54 | - | 30 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | 64 | - | 26 |
| G9N | ASIAN PACIFIC COUNCIL | - | - | - | 56 | - | 28 |
| G9Q | MMB DEBT SERVICE | - | - | - | - | - | 136 |
| G9R | MMB NON-OPERATING | - | - | - | - | - | 132,076 |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - | 0 |
| G9X | CAPITOL AREA ARCHITECT | - | - | - | 40 | - | 20 |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | 153 | - | 47 |
| GPR | PAYROLL CLEARING | - | - | - | - | - | 3 |
| H12 | HEALTH DEPARTMENT | 19,290 | - | - | 101,009 | - | 13,669 |
| H55 | HUMAN SERVICES DEPARTMENT | 21,247 | - | - | 480,948 | - | 201,110 |
| H55b | HUMAN SERVICES SOS | - | - | - | - | - | 10,328 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | - | - | - | - | - | 1,145 |
| H60 | MNSURE | 327 | - | - | 3,971 | - | 184 |
| H75 | VETERANS AFFAIRS DEPARTMENT | 1 | - | - | 21,120 | - | 5,012 |
| H7B | MEDICAL PRACTICE BOARD | - | - | - | 2,985 | - | 383 |
| H7C | NURSING BOARD | - | - | - | 1,682 | - | 325 |
| H7D | PHARMACY BOARD | - | - | - | 4,793 | - | 250 |
| H7F | DENTISTRY BOARD | - | - | - | 514 | - | 272 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | - | 152 | - | 92 |
| H7J | OPTOMETRY BOARD | - | - | - | 38 | - | 61 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | - | 180 | - | 117 |
| H7L | SOCIAL WORK BOARD | - | - | - | 332 | - | 274 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | - | 55 | - | 77 |
| H7Q | PODIATRIC MEDICINE | - | - | - | 38 | - | 59 |
| H7R | VETERINARY MEDICINE BOARD | - | - | - | 82 | - | 81 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 182 | - | - | 739 | - | 149 |
| H7U | DIETETICS & NUTRITION PRACTICE | - | - | - | 32 | - | 61 |
| H7V | PSYCHOLOGY BOARD | - | - | - | 364 | - | 107 |
| H7W | PHYSICAL THERAPY BOARD | - | - | - | 488 | - | 122 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | - | 412 | - | 225 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | - | 96 | - | 104 |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - | 0 |
| H9G | OMBUDSMAN MH/DD | - | - | - | 354 | - | 41 |
| J33 | TRIAL COURTS | - | - | - | 215 | - | 26,043 |
| J50 | STATE GUARDIAN AD LITEM | - | - | - | 1 | - | 364 |
| J52 | PUBLIC DEFENSE BOARD | - | - | - | 66 | - | 781 |
| J58 | COURT OF APPEALS | - | - | - | - | - | 57 |
| J65 | SUPREME COURT | 38 | - | - | 4,199 | - | 1,308 |
| J68 | TAX COURT | - | - | - | 2,141 | - | 29 |
| J70 | JUDICIAL STANDARDS BOARD | - | - | - | 19 | - | 33 |
| L10 | LEGISLATURE COORDINATING COMM | - | - | - | 434 | - | 545 |
| L11 | SENATE | - | - | - | - | - | 24 |
| L12 | HOUSE | - | - | - | - | - | 23 |
| L49 | LEGISLATIVE AUDITOR | - | - | - | - | - | 5 |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | - | - | 3,502 | - | 7,560 |
| P07 | PUBLIC SAFETY DEPARTMENT | 10,661 | - | - | 183,122 | - | 59,598 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | 80 | - | 21 |
| P78 | CORRECTIONS DEPARTMENT | 642 | - | - | 81,080 | - | 10,122 |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | - | 2,045 | - | 141 |
| P9E | SENTENCING GUIDELINES COMM | - | - | - | 44 | - | 15 |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - | 2 |
| R29 | NATURAL RESOURCES DEPARTMENT | 8,546 | - | - | 78,563 | - | 44,966 |
| R32 | POLLUTION CONTROL AGENCY | 4,368 | - | - | 37,772 | - | 5,590 |
| R9P | WATER AND SOIL RESOURCES BOARD | 4,205 | - | - | 4,846 | - | 2,278 |
| T79 | TRANSPORTATION DEPARTMENT | 6,999 | - | - | 171,169 | - | 281,800 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | 1,287 | - | 1,411 |
| O | OTHER | - | - | - | 23,838 | - | 26 |
| | 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 2022 - Actual

| Schedule No. | DP# | Name | 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 |
|---|---|---|---|---|---|---|---|---|
| | | | 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 (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 | (102) | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | 102 | (671,701) | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | (211) | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | 181 | (1,564,315) | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | 30 | - | (260,719) | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | - | - | - | (600) |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - | 155 |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | - | 165 |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - | 277 |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - | 3 |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | 13 | 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 | - | - | - | 107 | 159 | - |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | - |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | - |
| | | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | - | - | - | 140 | 264 | - |
| G02-3.2 | G02-3.2 | Admin Management Services | - | - | - | - | - | - |
| G02-3.3 | G02-3.3 | Commissioner's Office | - | - | - | - | - | - |
| G02-3.4 | G02-3.4 | Human Resources | - | - | - | - | - | - |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | - | - | - | - | - | - |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | - | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | - | - | - | 145 | 261 | - |
| G02-4.5 | G02-4.5 | Real Estate and 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 | - | - | - | 59 | 57 | - |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | - | - | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | - | - | - | - | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | - | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | - | - | 97 | 127 | - |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | 17 | 65 | - |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | - | 14 | 50 | - |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | - | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | - | 20 | 48 | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | - | - | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | - | 64 | 133 | - |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - | - |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | - | - |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | - | 27 | 65 | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | 35 | 124 | - |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | - | - | - |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | - | - | - | - |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | - |

| 99YYY | Consumer Agencies | | | | | | |
|---|---|---|---|---|---|---|---|
| B04 | AGRICULTURE DEPARTMENT | - | 6,171 | - | 8,010 | 16,008 | - |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | - | 477 | 95 | - |
| B13 | COMMERCE DEPARTMENT | - | - | - | 12,223 | 2,820 | - |
| B14 | ANIMAL HEALTH BOARD | - | - | - | 621 | 341 | - |
| B15 | BARBER EXAMINERS BOARD | - | - | - | 118 | 56 | - |
| B20 | EXPLORE MINNESOTA TOURISM | - | - | - | 328 | 658 | - |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | - | - | 98,881 | 6,091 | - |
| B24 | PUBLIC FACILITIES AUTHORITY | - | 4,049 | - | 301 | 747 | - |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | 41,862 | - | 2,366 | 994 | - |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | 42 | 48 | - |
| B42 | LABOR AND INDUSTRY DEPARTMENT | - | - | - | 13,289 | 3,827 | - |
| B43 | IRON RANGE RESOURCES | - | - | - | 801 | 684 | - |
| B7E | ARCHITECTURE, ENGINEERING BD | - | - | - | 272 | 42 | - |
| B7G | COMBATIVE SPORTS COMMISSION | - | - | - | 0 | 3 | - |
| B7P | ACCOUNTANCY BOARD | - | - | - | 224 | 46 | - |
| B7S | PRIVATE DETECTIVES BOARD | - | - | - | 31 | 58 | - |
| B82 | PUBLIC UTILITIES COMMISSION | - | - | - | 2,573 | 151 | - |
| B9D | AMATEUR SPORTS COMMISSION | - | - | - | 16 | 73 | - |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | 1 | 9 | - |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | - | 595 | 1,246 | - |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | 5,639 | - | 126,937 | 6,956 | - |
| E37 | EDUCATION DEPARTMENT | - | 90,298 | - | 16,750 | 8,940 | - |
| E39 | PROF EDUCATOR LICENSING STD BD | - | - | - | 262 | 105 | - |
| E40 | HISTORICAL SOCIETY | - | - | - | 13 | 147 | - |
| E44 | MINNESOTA STATE ACADEMIES | - | - | - | 1,077 | 1,653 | - |
| E50 | ARTS BOARD | - | - | - | 641 | 334 | - |
| E60 | OFFICE OF HIGHER EDUCATION | - | - | - | 1,199 | 1,380 | - |
| E77 | ZOOLOGICAL BOARD | - | - | - | 1,838 | 1,401 | - |
| E81 | UNIVERSITY OF MINNESOTA | - | 12,109 | - | 250 | 780 | - |
| E95 | HUMANITIES COMMISSION | - | - | - | 7 | 55 | - |
| E97 | SCIENCE MUSEUM | - | - | - | 1 | 30 | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | 5 | 13 | - |
| G02 | ADMINISTRATION DEPARTMENT | - | 6,806 | - | 13,278 | 3,636 | - |
| G03 | LOTTERY | - | - | - | 183 | 94 | - |
| G05 | RACING COMMISSION | - | - | - | 518 | 354 | - |
| G06 | ATTORNEY GENERAL | - | - | - | 811 | 833 | - |
| G09 | GAMBLING CONTROL BOARD | - | - | - | 142 | 105 | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | 1,731 | 1,950 | - |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | 162 | 145 | - |
| G19 | INDIAN AFFAIRS COUNCIL | - | - | - | 81 | 156 | - |
| G38 | INVESTMENT BOARD | - | - | - | 207 | 59 | - |
| G39 | GOVERNORS OFFICE | - | - | - | 150 | 190 | - |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | 106 | 86 | - |
| G46 | MN.IT | - | 1,482 | - | 10,674 | 4,152 | - |
| G53 | SECRETARY OF STATE | - | - | - | 1,366 | 753 | - |
| G61 | OFFICE OF STATE AUDITOR | - | - | - | 385 | 453 | - |
| G62 | MINN STATE RETIREMENT SYSTEM | - | 92 | - | 3,159 | 161 | - |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | 120 | - | 6,063 | 190 | - |
| G67 | REVENUE DEPARTMENT | - | - | - | 1,602 | 5,638 | - |
| G69 | TEACHERS RETIREMENT ASSOC | - | 122 | - | 3,495 | 306 | - |
| G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | 105,597 | 1,059 | - |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | 50 | 48 | - |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | 17 | 46 | - |
| G96 | UNIFORM LAWS COMMISSION | - | - | - | 1 | 9 | - |
| G9J | CAMPAIGN FINANCE BOARD | - | - | - | 71 | 118 | - |
| G9K | ADMINISTRATIVE HEARINGS | - | - | - | 738 | 271 | - |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | 41 | 63 | - |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | 36 | 36 | - |
| G9N | ASIAN PACIFIC COUNCIL | - | - | - | 39 | 85 | - |
| G9Q | MMB DEBT SERVICE | - | - | - | 189 | 1,301 | - |
| G9R | MMB NON-OPERATING | - | - | - | 183,232 | 1,372 | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | 0 | 1 | - |
| G9X | CAPITOL AREA ARCHITECT | - | - | - | 28 | 51 | - |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | 65 | 75 | - |
| GPR | PAYROLL CLEARING | - | - | - | 4 | - | - |
| H12 | HEALTH DEPARTMENT | - | - | - | 18,963 | 17,792 | - |
| H55 | HUMAN SERVICES DEPARTMENT | - | 1,388 | - | 279,006 | 18,700 | - |
| H55b | HUMAN SERVICES SOS | - | - | - | 14,329 | 3,279 | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | - | - | - | 1,589 | 546 | - |
| H60 | MNSURE | - | - | - | 255 | 213 | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | - | - | - | 6,954 | 7,694 | - |
| H7B | MEDICAL PRACTICE BOARD | - | - | - | 532 | 139 | - |
| H7C | NURSING BOARD | - | - | - | 451 | 72 | - |
| H7D | PHARMACY BOARD | - | - | - | 347 | 232 | - |
| H7F | DENTISTRY BOARD | - | - | - | 377 | 154 | - |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | - | 128 | 89 | - |
| H7J | OPTOMETRY BOARD | - | - | - | 84 | 53 | - |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | - | 162 | 120 | - |
| H7L | SOCIAL WORK BOARD | - | - | - | 380 | 87 | - |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | - | 106 | 58 | - |
| H7Q | PODIATRIC MEDICINE | - | - | - | 82 | 70 | - |
| H7R | VETERINARY MEDICINE BOARD | - | - | - | 112 | 55 | - |
| H7S | EMERGENCY MEDICAL SERVICES OFF | - | - | - | 206 | 255 | - |
| H7U | DIETETICS & NUTRITION PRACTICE | - | - | - | 84 | 57 | - |
| H7V | PSYCHOLOGY BOARD | - | - | - | 148 | 60 | - |
| H7W | PHYSICAL THERAPY BOARD | - | - | - | 169 | 79 | - |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | - | 312 | 102 | - |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | - | 144 | 52 | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | 0 | 4 | - |
| H9G | OMBUDSMAN MH/DD | - | - | - | 57 | 29 | - |
| J33 | TRIAL COURTS | - | - | - | 36,130 | 8,706 | - |
| J50 | STATE GUARDIAN AD LITEM | - | - | - | 505 | 977 | - |
| J52 | PUBLIC DEFENSE BOARD | - | - | - | 1,083 | 1,265 | - |
| J58 | COURT OF APPEALS | - | - | - | 79 | 61 | - |
| J65 | SUPREME COURT | - | - | - | 1,815 | 1,478 | - |
| J68 | TAX COURT | - | - | - | 40 | 45 | - |
| J70 | JUDICIAL STANDARDS BOARD | - | - | - | 46 | 118 | - |
| L10 | LEGISLATURE COORDINATING COMM | - | - | - | 756 | 770 | - |
| L11 | SENATE | - | - | - | 33 | 41 | - |
| L12 | HOUSE | - | - | - | 32 | 44 | - |
| L49 | LEGISLATIVE AUDITOR | - | - | - | 7 | 35 | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | - | - | 10,488 | 852 | - |
| P07 | PUBLIC SAFETY DEPARTMENT | - | - | - | 82,682 | 25,029 | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | 30 | 34 | - |
| P78 | CORRECTIONS DEPARTMENT | - | - | - | 14,043 | 13,913 | - |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | - | 196 | 173 | - |
| P9E | SENTENCING GUIDELINES COMM | - | - | - | 21 | 28 | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | 3 | 36 | - |
| R29 | NATURAL RESOURCES DEPARTMENT | - | 45 | - | 62,383 | 34,435 | - |
| R32 | POLLUTION CONTROL AGENCY | - | - | - | 7,756 | 8,516 | - |
| R9P | WATER AND SOIL RESOURCES BOARD | - | - | - | 3,160 | 7,703 | - |
| T79 | TRANSPORTATION DEPARTMENT | - | 157,491 | - | 390,949 | 25,382 | - |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | 1,957 | 113 | - |
| O | OTHER | - | 344,026 | - | 36 | - | - |
| | 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 2022 - Actual**

| Schedule No. | DP# | Name | 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 |
|---|---|---|---|---|---|---|---|
| | | | 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 | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | (1,724,203) | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | - | (1,832,686) | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | (3,083,740) | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | (33,351) | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | (2,259,179) |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | 43 | 15 | 26 | - | - |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | 1,199 | 126 | 211 | - | - |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | 1,079 | 164 | 275 | - | - |
| G02-3.2 | G02-3.2 | Admin Management Services | - | - | - | - | - |
| G02-3.3 | G02-3.3 | Commissioner's Office | - | - | - | - | - |
| G02-3.4 | G02-3.4 | Human Resources | - | - | - | - | - |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | - | - | - | - | - |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 1,877 | 170 | 286 | - | - |
| G02-4.5 | G02-4.5 | Real Estate and 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 | 119 | 70 | 117 | - | - |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | - | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | - | - | - | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | 718 | 113 | 190 | - | 2,259,179 |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 175 | 20 | 34 | - | - |
| G10-9.2 | G10-9.2 | Debt Management Division | 67 | 17 | 28 | - | - |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | 389 | 24 | 40 | - | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | - | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | 1,048 | 74 | 125 | - | - |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | - |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | 31 | 53 | - | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | 720 | 41 | 69 | - | - |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | - | - |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | - | - | - |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |

| 99YYY | Consumer Agencies | | | | | |
|---|---|---|---|---|---|---|
| B04 | AGRICULTURE DEPARTMENT | 19,349 | 9,384 | 15,790 | 16 | - |
| B11 | COSMETOLOGIST EXAMINERS BOARD | 559 | 559 | 940 | - | - |
| B13 | COMMERCE DEPARTMENT | 11,781 | 14,319 | 24,094 | 601 | - |
| B14 | ANIMAL HEALTH BOARD | 1,997 | 728 | 1,225 | 2 | - |
| B15 | BARBER EXAMINERS BOARD | 60 | 139 | 233 | - | - |
| B20 | EXPLORE MINNESOTA TOURISM | 928 | 384 | 647 | - | - |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 43,532 | 115,845 | 194,925 | 3,167 | - |
| B24 | PUBLIC FACILITIES AUTHORITY | 472 | 353 | 593 | - | - |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | 8,305 | 2,772 | 4,664 | - | - |
| B41 | WORKERS' COMP COURT OF APPEALS | 294 | 49 | 83 | - | - |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 11,151 | 15,569 | 26,198 | 10 | - |
| B43 | IRON RANGE RESOURCES | 957 | 938 | 1,578 | - | - |
| B7E | ARCHITECTURE, ENGINEERING BD | 206 | 319 | 536 | - | - |
| B7G | COMBATIVE SPORTS COMMISSION | - | 0 | 0 | - | - |
| B7P | ACCOUNTANCY BOARD | 169 | 262 | 441 | - | - |
| B7S | PRIVATE DETECTIVES BOARD | 72 | 36 | 61 | - | - |
| B82 | PUBLIC UTILITIES COMMISSION | 5,179 | 3,014 | 5,072 | - | - |
| B9D | AMATEUR SPORTS COMMISSION | 64 | 18 | 31 | - | - |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | 1 | 1 | - | - |
| E25 | PERPICH CTR FOR ARTS EDUCATION | 1,528 | 698 | 1,174 | - | - |
| E26 | MN STATE COLLEGES/UNIVERSITIES | 351,844 | 148,714 | 250,232 | 1,389 | - |
| E37 | EDUCATION DEPARTMENT | 11,997 | 19,623 | 33,019 | 3,221 | - |
| E39 | PROF EDUCATOR LICENSING STD BD | 525 | 307 | 517 | - | - |
| E40 | HISTORICAL SOCIETY | - | 15 | 26 | - | - |
| E44 | MINNESOTA STATE ACADEMIES | 5,174 | 1,262 | 2,123 | - | - |
| E50 | ARTS BOARD | 585 | 751 | 1,264 | 3 | - |
| E60 | OFFICE OF HIGHER EDUCATION | 2,477 | 1,405 | 2,364 | - | - |
| E77 | ZOOLOGICAL BOARD | 7,321 | 2,153 | 3,623 | 11 | - |
| E81 | UNIVERSITY OF MINNESOTA | - | 293 | 492 | - | - |
| E95 | HUMANITIES COMMISSION | - | 8 | 14 | - | - |
| E97 | SCIENCE MUSEUM | - | 2 | 3 | - | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | 38 | 5 | 9 | - | - |
| G02 | ADMINISTRATION DEPARTMENT | 20,829 | 15,556 | 26,176 | 6 | - |
| G03 | LOTTERY | 3,519 | 214 | 360 | - | - |
| G05 | RACING COMMISSION | 1,338 | 607 | 1,022 | - | - |
| G06 | ATTORNEY GENERAL | 8,548 | 950 | 1,599 | 4 | - |
| G09 | GAMBLING CONTROL BOARD | 984 | 166 | 279 | - | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | 4,400 | 2,028 | 3,412 | - | - |
| G17 | HUMAN RIGHTS DEPARTMENT | 1,250 | 190 | 319 | - | - |
| G19 | INDIAN AFFAIRS COUNCIL | 127 | 95 | 160 | - | - |
| G38 | INVESTMENT BOARD | 731 | 242 | 408 | - | - |
| G39 | GOVERNORS OFFICE | 1,578 | 175 | 295 | - | - |
| G45 | MEDIATION SERVICES DEPARTMENT | 296 | 125 | 210 | - | - |
| G46 | MN.IT | 71,621 | 12,505 | 21,041 | - | - |
| G53 | SECRETARY OF STATE | 2,829 | 1,600 | 2,692 | 6 | - |
| G61 | OFFICE OF STATE AUDITOR | 2,163 | 451 | 759 | - | - |
| G62 | MINN STATE RETIREMENT SYSTEM | 3,138 | 3,701 | 6,227 | - | - |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 2,445 | 7,104 | 11,953 | - | - |
| G67 | REVENUE DEPARTMENT | 31,922 | 1,877 | 3,158 | - | - |
| G69 | TEACHERS RETIREMENT ASSOC | 1,897 | 4,094 | 6,890 | - | - |
| G90 | REVENUE INTERGOVT PAYMENTS | - | 123,713 | 208,165 | - | - |
| G92 | OMBUDSPERSON FOR FAMILIES | 131 | 58 | 98 | - | - |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | 18 | 20 | 34 | - | - |
| G96 | UNIFORM LAWS COMMISSION | - | 1 | 2 | - | - |
| G9J | CAMPAIGN FINANCE BOARD | 190 | 83 | 139 | - | - |
| G9K | ADMINISTRATIVE HEARINGS | 1,865 | 865 | 1,455 | - | - |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | 92 | 48 | 81 | - | - |
| G9M | MINNESOTA COUNCIL ON LATINO AF | 117 | 42 | 71 | - | - |
| G9N | ASIAN PACIFIC COUNCIL | 80 | 45 | 76 | - | - |
| G9Q | MMB DEBT SERVICE | - | 221 | 372 | - | - |
| G9R | MMB NON-OPERATING | - | 214,668 | 361,207 | 11 | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | 12 | 0 | 0 | - | - |
| G9X | CAPITOL AREA ARCHITECT | 61 | 33 | 56 | - | - |
| G9Y | MN STATE COUNCIL ON DISABILITY | 189 | 76 | 129 | - | - |
| GPR | PAYROLL CLEARING | - | 5 | 8 | - | - |
| H12 | HEALTH DEPARTMENT | 52,935 | 22,217 | 37,383 | 931 | - |
| H55 | HUMAN SERVICES DEPARTMENT | 133,293 | 326,871 | 550,005 | 21,944 | - |
| H55b | HUMAN SERVICES SOS | 64,905 | 16,787 | 28,246 | - | - |

| | | | | | | |
|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | 11,490 | 1,862 | 3,132 | - | - |
| H60 | MNSURE | 5,185 | 299 | 504 | 1 | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | 42,832 | 8,147 | 13,708 | 56 | - |
| H7B | MEDICAL PRACTICE BOARD | 710 | 623 | 1,049 | - | - |
| H7C | NURSING BOARD | 842 | 529 | 890 | - | - |
| H7D | PHARMACY BOARD | 524 | 406 | 683 | 0 | - |
| H7F | DENTISTRY BOARD | 357 | 442 | 743 | - | - |
| H7H | CHIROPRACTIC EXAMINERS BOARD | 164 | 150 | 252 | - | - |
| H7J | OPTOMETRY BOARD | 52 | 99 | 167 | - | - |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | 166 | 190 | 320 | - | - |
| H7L | SOCIAL WORK BOARD | 277 | 445 | 749 | - | - |
| H7M | MARRIAGE AND FAMILY THERAPY BD | 62 | 125 | 210 | - | - |
| H7Q | PODIATRIC MEDICINE | 21 | 96 | 162 | - | - |
| H7R | VETERINARY MEDICINE BOARD | 43 | 131 | 221 | - | - |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 270 | 242 | 407 | 0 | - |
| H7U | DIETETICS & NUTRITION PRACTICE | 31 | 98 | 166 | - | - |
| H7V | PSYCHOLOGY BOARD | 166 | 174 | 292 | - | - |
| H7W | PHYSICAL THERAPY BOARD | 59 | 198 | 332 | - | - |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | 157 | 366 | 616 | - | - |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | 79 | 169 | 284 | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | 0 | 0 | - | - |
| H9G | OMBUDSMAN MH/DD | 478 | 67 | 112 | - | - |
| J33 | TRIAL COURTS | 65,913 | 42,328 | 71,223 | 2 | - |
| J50 | STATE GUARDIAN AD LITEM | 6,975 | 592 | 996 | - | - |
| J52 | PUBLIC DEFENSE BOARD | 19,822 | 1,269 | 2,135 | - | - |
| J58 | COURT OF APPEALS | 2,019 | 93 | 156 | - | - |
| J65 | SUPREME COURT | 12,105 | 2,126 | 3,577 | 1 | - |
| J68 | TAX COURT | 197 | 47 | 79 | - | - |
| J70 | JUDICIAL STANDARDS BOARD | 73 | 54 | 91 | - | - |
| L10 | LEGISLATURE COORDINATING COMM | 2,585 | 886 | 1,491 | - | - |
| L11 | SENATE | 5,566 | 38 | 64 | - | - |
| L12 | HOUSE | - | 37 | 63 | - | - |
| L49 | LEGISLATIVE AUDITOR | 143 | 8 | 13 | - | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | 11,562 | 12,287 | 20,675 | 113 | - |
| P07 | PUBLIC SAFETY DEPARTMENT | 68,116 | 96,867 | 162,991 | 532 | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | 87 | 35 | 58 | - | - |
| P78 | CORRECTIONS DEPARTMENT | 125,427 | 16,452 | 27,682 | 3 | - |
| P7T | PEACE OFFICERS BOARD (POST) | 327 | 229 | 386 | - | - |
| P9E | SENTENCING GUIDELINES COMM | 142 | 24 | 41 | - | - |
| R28 | MINN CONSERVATION CORPS | - | 3 | 5 | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | 136,455 | 73,085 | 122,976 | 78 | - |
| R32 | POLLUTION CONTROL AGENCY | 29,103 | 9,086 | 15,288 | 39 | - |
| R9P | WATER AND SOIL RESOURCES BOARD | 14,086 | 3,702 | 6,229 | 5 | - |
| T79 | TRANSPORTATION DEPARTMENT | 252,032 | 458,020 | 770,679 | 1,199 | - |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | 2,293 | 3,859 | - | - |
| O | OTHER | - | 42 | 71 | - | - |
| | 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 2022 - Actual

| 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 |
|---|---|---|---|---|---|---|---|
| | | | 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 |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | (3,307,802) | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | (2,488,865) | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | (204,666) | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | (3,927,932) | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | (7,211,026) |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | 28 | 62 | 18 | 98 | 60 |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | 227 | 1,731 | 125 | 2,732 | 494 |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | 295 | - | - | - | 644 |
| G02-3.2 | G02-3.2 | Admin Management Services | - | 1,558 | 207 | 2,459 | - |
| G02-3.3 | G02-3.3 | Commissioner's Office | - | - | - | - | - |
| G02-3.4 | G02-3.4 | Human Resources | - | - | - | - | - |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | - | - | - | - | - |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 307 | 2,710 | 205 | 4,277 | 669 |
| G02-4.5 | G02-4.5 | Real Estate and 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 | 126 | 172 | 45 | 272 | 274 |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | - | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | - | - | - | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | 204 | 1,036 | 99 | 1,635 | 445 |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 36 | 252 | 51 | 398 | 79 |
| G10-9.2 | G10-9.2 | Debt Management Division | 30 | 97 | 39 | 152 | 66 |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | 43 | 561 | 38 | 886 | 94 |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | - | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | 134 | 1,513 | 104 | 2,387 | 293 |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | - |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | 56 | - | 51 | - | 123 |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | 74 | 1,040 | 97 | 1,641 | 161 |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | - | - |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | - | - | - |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |

| 99YYY | Consumer Agencies | | | | | |
|---|---|---|---|---|---|---|
| B04 | AGRICULTURE DEPARTMENT | 16,938 | 27,930 | 12,567 | 44,079 | 36,924 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | 1,008 | 806 | 75 | 1,273 | 2,198 |
| B13 | COMMERCE DEPARTMENT | 25,845 | 17,006 | 2,213 | 26,839 | 56,342 |
| B14 | ANIMAL HEALTH BOARD | 1,314 | 2,882 | 268 | 4,549 | 2,864 |
| B15 | BARBER EXAMINERS BOARD | 250 | 87 | 44 | 138 | 546 |
| B20 | EXPLORE MINNESOTA TOURISM | 694 | 1,340 | 516 | 2,115 | 1,512 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 209,088 | 62,837 | 4,782 | 99,170 | 455,813 |
| B24 | PUBLIC FACILITIES AUTHORITY | 636 | 681 | 586 | 1,075 | 1,387 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | 5,003 | 11,988 | 780 | 18,919 | 10,907 |
| B41 | WORKERS' COMP COURT OF APPEALS | 89 | 424 | 38 | 669 | 195 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 28,101 | 16,097 | 3,004 | 25,404 | 61,260 |
| B43 | IRON RANGE RESOURCES | 1,693 | 1,382 | 537 | 2,181 | 3,690 |
| B7E | ARCHITECTURE, ENGINEERING BD | 575 | 297 | 33 | 470 | 1,254 |
| B7G | COMBATIVE SPORTS COMMISSION | 0 | - | 2 | - | 0 |
| B7P | ACCOUNTANCY BOARD | 473 | 244 | 36 | 386 | 1,031 |
| B7S | PRIVATE DETECTIVES BOARD | 65 | 103 | 46 | 163 | 142 |
| B82 | PUBLIC UTILITIES COMMISSION | 5,441 | 7,475 | 118 | 11,798 | 11,861 |
| B9D | AMATEUR SPORTS COMMISSION | 33 | 92 | 58 | 146 | 72 |
| B9V | AGRICULTURE UTILIZATION RESRCH | 1 | - | 7 | - | 3 |
| E25 | PERPICH CTR FOR ARTS EDUCATION | 1,259 | 2,206 | 978 | 3,482 | 2,745 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | 268,413 | 507,882 | 5,460 | 801,541 | 585,142 |
| E37 | EDUCATION DEPARTMENT | 35,418 | 17,317 | 7,018 | 27,330 | 77,211 |
| E39 | PROF EDUCATOR LICENSING STD BD | 554 | 757 | 83 | 1,195 | 1,208 |
| E40 | HISTORICAL SOCIETY | 28 | - | 115 | - | 60 |
| E44 | MINNESOTA STATE ACADEMIES | 2,277 | 7,469 | 1,297 | 11,788 | 4,964 |
| E50 | ARTS BOARD | 1,356 | 845 | 262 | 1,333 | 2,957 |
| E60 | OFFICE OF HIGHER EDUCATION | 2,536 | 3,575 | 1,083 | 5,642 | 5,528 |
| E77 | ZOOLOGICAL BOARD | 3,886 | 10,568 | 1,100 | 16,678 | 8,472 |
| E81 | UNIVERSITY OF MINNESOTA | 528 | - | 612 | - | 1,151 |
| E95 | HUMANITIES COMMISSION | 15 | - | 43 | - | 32 |
| E97 | SCIENCE MUSEUM | 3 | - | 24 | - | 6 |
| E9W | HIGHER ED FACILITIES AUTHORITY | 10 | 55 | 10 | 87 | 21 |
| G02 | ADMINISTRATION DEPARTMENT | 28,078 | 30,067 | 2,854 | 47,451 | 61,209 |
| G03 | LOTTERY | 386 | 5,080 | 74 | 8,017 | 842 |
| G05 | RACING COMMISSION | 1,096 | 1,932 | 278 | 3,049 | 2,389 |
| G06 | ATTORNEY GENERAL | 1,715 | 12,339 | 654 | 19,473 | 3,738 |
| G09 | GAMBLING CONTROL BOARD | 300 | 1,421 | 83 | 2,242 | 653 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | 3,660 | 6,351 | 1,531 | 10,023 | 7,978 |
| G17 | HUMAN RIGHTS DEPARTMENT | 343 | 1,805 | 114 | 2,849 | 747 |
| G19 | INDIAN AFFAIRS COUNCIL | 172 | 184 | 122 | 290 | 374 |
| G38 | INVESTMENT BOARD | 438 | 1,055 | 47 | 1,665 | 954 |
| G39 | GOVERNORS OFFICE | 317 | 2,278 | 149 | 3,595 | 690 |
| G45 | MEDIATION SERVICES DEPARTMENT | 225 | 427 | 68 | 674 | 491 |
| G46 | MN.IT | 22,570 | 103,384 | 3,260 | 163,161 | 49,203 |
| G53 | SECRETARY OF STATE | 2,888 | 4,084 | 591 | 6,445 | 6,296 |
| G61 | OFFICE OF STATE AUDITOR | 814 | 3,123 | 356 | 4,928 | 1,775 |
| G62 | MINN STATE RETIREMENT SYSTEM | 6,680 | 4,530 | 126 | 7,149 | 14,562 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 12,821 | 3,529 | 149 | 5,569 | 27,950 |
| G67 | REVENUE DEPARTMENT | 3,387 | 46,078 | 4,426 | 72,721 | 7,384 |
| G69 | TEACHERS RETIREMENT ASSOC | 7,390 | 2,738 | 240 | 4,322 | 16,110 |
| G90 | REVENUE INTERGOVT PAYMENTS | 223,290 | - | 832 | - | 486,773 |
| G92 | OMBUDSPERSON FOR FAMILIES | 105 | 190 | 38 | 299 | 229 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | 36 | 26 | 36 | 41 | 79 |
| G96 | UNIFORM LAWS COMMISSION | 2 | - | 7 | - | 5 |
| G9J | CAMPAIGN FINANCE BOARD | 149 | 275 | 93 | 433 | 325 |
| G9K | ADMINISTRATIVE HEARINGS | 1,561 | 2,692 | 213 | 4,248 | 3,402 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | 87 | 132 | 50 | 208 | 189 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | 77 | 169 | 28 | 267 | 167 |
| G9N | ASIAN PACIFIC COUNCIL | 82 | 115 | 67 | 182 | 179 |
| G9Q | MMB DEBT SERVICE | 400 | - | 1,022 | - | 871 |
| G9R | MMB NON-OPERATING | 387,452 | - | 1,077 | - | 844,647 |
| G9V | RARE DISEASE ADVISORY COUNCIL | 0 | 18 | 1 | 28 | 0 |
| G9X | CAPITOL AREA ARCHITECT | 60 | 87 | 40 | 138 | 131 |
| G9Y | MN STATE COUNCIL ON DISABILITY | 138 | 273 | 59 | 431 | 301 |
| GPR | PAYROLL CLEARING | 9 | - | - | - | 19 |
| H12 | HEALTH DEPARTMENT | 40,099 | 76,411 | 13,967 | 120,592 | 87,415 |
| H55 | HUMAN SERVICES DEPARTMENT | 589,968 | 192,407 | 14,679 | 303,657 | 1,286,133 |
| H55b | HUMAN SERVICES SOS | 30,298 | 93,690 | 2,574 | 147,861 | 66,050 |

| | | | | | | |
|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | 3,360 | 16,586 | 429 | 26,177 | 7,325 |
| H60 | MNSURE | 540 | 7,484 | 167 | 11,812 | 1,178 |
| H75 | VETERANS AFFAIRS DEPARTMENT | 14,704 | 61,828 | 6,040 | 97,577 | 32,054 |
| H7B | MEDICAL PRACTICE BOARD | 1,125 | 1,025 | 109 | 1,618 | 2,452 |
| H7C | NURSING BOARD | 955 | 1,215 | 57 | 1,918 | 2,081 |
| H7D | PHARMACY BOARD | 733 | 757 | 182 | 1,194 | 1,598 |
| H7F | DENTISTRY BOARD | 797 | 516 | 121 | 814 | 1,738 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | 271 | 236 | 70 | 373 | 590 |
| H7J | OPTOMETRY BOARD | 179 | 75 | 42 | 118 | 390 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | 343 | 240 | 95 | 378 | 747 |
| H7L | SOCIAL WORK BOARD | 804 | 399 | 69 | 630 | 1,752 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | 225 | 90 | 46 | 141 | 490 |
| H7Q | PODIATRIC MEDICINE | 173 | 31 | 55 | 49 | 378 |
| H7R | VETERINARY MEDICINE BOARD | 237 | 62 | 43 | 98 | 517 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 437 | 389 | 200 | 615 | 952 |
| H7U | DIETETICS & NUTRITION PRACTICE | 178 | 45 | 45 | 71 | 387 |
| H7V | PSYCHOLOGY BOARD | 313 | 240 | 47 | 378 | 683 |
| H7W | PHYSICAL THERAPY BOARD | 356 | 84 | 62 | 133 | 777 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | 661 | 227 | 80 | 359 | 1,440 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | 305 | 114 | 41 | 180 | 665 |
| H8A | FOSTER YOUTH OMBUDPERSON | 0 | - | 3 | - | 0 |
| H9G | OMBUDSMAN MH/DD | 120 | 690 | 23 | 1,089 | 262 |
| J33 | TRIAL COURTS | 76,398 | 95,144 | 6,834 | 150,157 | 166,549 |
| J50 | STATE GUARDIAN AD LITEM | 1,068 | 10,068 | 767 | 15,889 | 2,329 |
| J52 | PUBLIC DEFENSE BOARD | 2,290 | 28,613 | 993 | 45,158 | 4,993 |
| J58 | COURT OF APPEALS | 167 | 2,914 | 48 | 4,599 | 365 |
| J65 | SUPREME COURT | 3,837 | 17,473 | 1,160 | 27,576 | 8,365 |
| J68 | TAX COURT | 84 | 284 | 35 | 449 | 184 |
| J70 | JUDICIAL STANDARDS BOARD | 97 | 105 | 93 | 166 | 212 |
| L10 | LEGISLATURE COORDINATING COMM | 1,599 | 3,732 | 605 | 5,890 | 3,487 |
| L11 | SENATE | 69 | 8,034 | 32 | 12,679 | 150 |
| L12 | HOUSE | 68 | - | 35 | - | 147 |
| L49 | LEGISLATIVE AUDITOR | 14 | 206 | 28 | 325 | 31 |
| P01 | MILITARY AFFAIRS DEPARTMENT | 22,177 | 16,689 | 668 | 26,339 | 48,346 |
| P07 | PUBLIC SAFETY DEPARTMENT | 174,834 | 98,324 | 19,648 | 155,176 | 381,138 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | 63 | 126 | 27 | 199 | 136 |
| P78 | CORRECTIONS DEPARTMENT | 29,694 | 181,052 | 10,922 | 285,736 | 64,733 |
| P7T | PEACE OFFICERS BOARD (POST) | 414 | 472 | 136 | 745 | 902 |
| P9E | SENTENCING GUIDELINES COMM | 44 | 205 | 22 | 323 | 96 |
| R28 | MINN CONSERVATION CORPS | 5 | - | 28 | - | 12 |
| R29 | NATURAL RESOURCES DEPARTMENT | 131,911 | 196,972 | 27,031 | 310,861 | 287,567 |
| R32 | POLLUTION CONTROL AGENCY | 16,399 | 42,010 | 6,685 | 66,300 | 35,751 |
| R9P | WATER AND SOIL RESOURCES BOARD | 6,681 | 20,332 | 6,047 | 32,089 | 14,565 |
| T79 | TRANSPORTATION DEPARTMENT | 826,676 | 363,806 | 19,925 | 574,159 | 1,802,159 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | 4,139 | - | 89 | - | 9,023 |
| O | OTHER | 76 | - | - | - | 165 |
| | 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 2022 - Actual**

| Schedule No. | DP# | Name | 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 |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | (377) | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | 377 | (5,338,235) | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | | | |
| G45-14.2 | G45-14.2 | Mediation Services | - | 133 | (635) | | |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | 635 | (303,149) | |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | 3,713 | - | 211 | (2,378,079) |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | 1,476,060 |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | 897,578 |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | 4,441 |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | - | - | - | - | - |
| G02-3.2 | G02-3.2 | Admin Management Services | - | 3,342 | - | 190 | - |
| G02-3.3 | G02-3.3 | Commissioner's Office | - | - | - | - | - |
| G02-3.4 | G02-3.4 | Human Resources | - | - | - | - | - |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | - | - | - | - | - |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | - | 5,813 | - | 330 | - |
| G02-4.5 | G02-4.5 | Real Estate and 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 | - | 370 | - | 21 | - |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | - | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | - | - | - | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | 2,222 | - | 126 | - |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | 541 | - | 31 | - |
| G10-9.2 | G10-9.2 | Debt Management Division | - | 207 | - | 12 | - |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | 1,204 | - | 68 | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | - | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | 3,244 | - | 184 | - |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | - |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | 2,231 | - | 127 | - |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | 8 | - |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | - | - | - |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | 99YYY | Consumer Agencies | | | | | |
| | B04 | AGRICULTURE DEPARTMENT | - | 59,905 | - | 3,402 | - |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | - | 1,730 | - | 98 | - |
| | B13 | COMMERCE DEPARTMENT | - | 36,475 | - | 2,071 | - |
| | B14 | ANIMAL HEALTH BOARD | - | 6,182 | - | 351 | - |
| | B15 | BARBER EXAMINERS BOARD | - | 187 | - | 11 | - |
| | B20 | EXPLORE MINNESOTA TOURISM | - | 2,875 | - | 163 | - |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | 134,776 | - | 7,654 | - |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | 1,461 | - | 83 | - |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| | B34 | HOUSING FINANCE AGENCY | - | 25,712 | - | 1,460 | - |
| | B41 | WORKERS' COMP COURT OF APPEALS | - | 909 | - | 52 | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | - | 34,525 | - | 1,961 | - |
| | B43 | IRON RANGE RESOURCES | - | 2,964 | - | 168 | - |
| | B7E | ARCHITECTURE, ENGINEERING BD | - | 638 | - | 36 | - |
| | B7G | COMBATIVE SPORTS COMMISSION | - | - | - | - | - |
| | B7P | ACCOUNTANCY BOARD | - | 524 | - | 30 | - |
| | B7S | PRIVATE DETECTIVES BOARD | - | 222 | - | 13 | - |
| | B82 | PUBLIC UTILITIES COMMISSION | - | 16,034 | - | 911 | - |
| | B9D | AMATEUR SPORTS COMMISSION | - | 198 | - | 11 | - |
| | B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | - |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | - | 4,732 | - | 269 | - |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | - | 1,089,329 | - | 61,861 | - |
| | E37 | EDUCATION DEPARTMENT | - | 37,142 | - | 2,109 | - |
| | E39 | PROF EDUCATOR LICENSING STD BD | - | 1,624 | - | 92 | - |
| | E40 | HISTORICAL SOCIETY | - | - | - | - | - |
| | E44 | MINNESOTA STATE ACADEMIES | - | 16,020 | - | 910 | - |
| | E50 | ARTS BOARD | - | 1,812 | - | 103 | - |
| | E60 | OFFICE OF HIGHER EDUCATION | - | 7,668 | - | 435 | - |
| | E77 | ZOOLOGICAL BOARD | - | 22,667 | - | 1,287 | - |
| | E81 | UNIVERSITY OF MINNESOTA | - | - | - | - | - |
| | E95 | HUMANITIES COMMISSION | - | - | - | - | - |
| | E97 | SCIENCE MUSEUM | - | - | - | - | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | 119 | - | 7 | - |
| | G02 | ADMINISTRATION DEPARTMENT | - | 64,488 | - | 3,662 | - |
| | G03 | LOTTERY | - | 10,895 | - | 619 | - |
| | G05 | RACING COMMISSION | - | 4,143 | - | 235 | - |
| | G06 | ATTORNEY GENERAL | - | 26,465 | - | 1,503 | - |
| | G09 | GAMBLING CONTROL BOARD | - | 3,047 | - | 173 | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | 13,622 | - | 774 | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | 3,872 | - | 220 | - |
| | G19 | INDIAN AFFAIRS COUNCIL | - | 395 | - | 22 | - |
| | G38 | INVESTMENT BOARD | - | 2,263 | - | 128 | - |
| | G39 | GOVERNORS OFFICE | - | 4,886 | - | 277 | - |
| | G45 | MEDIATION SERVICES DEPARTMENT | - | 916 | - | 52 | - |
| | G46 | MN.IT | - | 221,743 | - | 12,592 | - |
| | G53 | SECRETARY OF STATE | - | 8,759 | - | 497 | - |
| | G61 | OFFICE OF STATE AUDITOR | - | 6,698 | - | 380 | - |
| | G62 | MINN STATE RETIREMENT SYSTEM | - | 9,715 | - | 552 | - |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | 7,569 | - | 430 | - |
| | G67 | REVENUE DEPARTMENT | - | 98,831 | - | 5,612 | - |
| | G69 | TEACHERS RETIREMENT ASSOC | - | 5,873 | - | 334 | - |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | - | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | - | 407 | - | 23 | - |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | - | 55 | - | 3 | - |
| | G96 | UNIFORM LAWS COMMISSION | - | - | - | - | - |
| | G9J | CAMPAIGN FINANCE BOARD | - | 589 | - | 33 | - |
| | G9K | ADMINISTRATIVE HEARINGS | - | 5,774 | - | 328 | - |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | - | 283 | - | 16 | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | - | 362 | - | 21 | - |
| | G9N | ASIAN PACIFIC COUNCIL | - | 247 | - | 14 | - |
| | G9Q | MMB DEBT SERVICE | - | - | - | - | - |
| | G9R | MMB NON-OPERATING | - | - | - | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | 38 | - | 2 | - |
| | G9X | CAPITOL AREA ARCHITECT | - | 188 | - | 11 | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | 586 | - | 33 | - |
| | GPR | PAYROLL CLEARING | - | - | - | - | - |
| | H12 | HEALTH DEPARTMENT | - | 163,890 | - | 9,307 | - |
| | H55 | HUMAN SERVICES DEPARTMENT | - | 412,684 | - | 23,436 | - |
| | H55b | HUMAN SERVICES SOS | - | 200,950 | - | 11,412 | - |

| | | | | | | |
|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | - | 35,575 | - | 2,020 | - |
| H60 | MNSURE | - | 16,053 | - | 912 | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | - | 132,611 | - | 7,531 | - |
| H7B | MEDICAL PRACTICE BOARD | - | 2,199 | - | 125 | - |
| H7C | NURSING BOARD | - | 2,606 | - | 148 | - |
| H7D | PHARMACY BOARD | - | 1,623 | - | 92 | - |
| H7F | DENTISTRY BOARD | - | 1,106 | - | 63 | - |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | 506 | - | 29 | - |
| H7J | OPTOMETRY BOARD | - | 161 | - | 9 | - |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | 514 | - | 29 | - |
| H7L | SOCIAL WORK BOARD | - | 856 | - | 49 | - |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | 192 | - | 11 | - |
| H7Q | PODIATRIC MEDICINE | - | 66 | - | 4 | - |
| H7R | VETERINARY MEDICINE BOARD | - | 133 | - | 8 | - |
| H7S | EMERGENCY MEDICAL SERVICES OFF | - | 835 | - | 47 | - |
| H7U | DIETETICS & NUTRITION PRACTICE | - | 97 | - | 6 | - |
| H7V | PSYCHOLOGY BOARD | - | 514 | - | 29 | - |
| H7W | PHYSICAL THERAPY BOARD | - | 181 | - | 10 | - |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | 487 | - | 28 | - |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | 245 | - | 14 | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| H9G | OMBUDSMAN MH/DD | - | 1,481 | - | 84 | - |
| J33 | TRIAL COURTS | - | 204,070 | - | 11,589 | - |
| J50 | STATE GUARDIAN AD LITEM | - | 21,594 | - | 1,226 | - |
| J52 | PUBLIC DEFENSE BOARD | - | 61,372 | - | 3,485 | - |
| J58 | COURT OF APPEALS | - | 6,250 | - | 355 | - |
| J65 | SUPREME COURT | - | 37,477 | - | 2,128 | - |
| J68 | TAX COURT | - | 610 | - | 35 | - |
| J70 | JUDICIAL STANDARDS BOARD | - | 225 | - | 13 | - |
| L10 | LEGISLATURE COORDINATING COMM | - | 8,005 | - | 455 | - |
| L11 | SENATE | - | 17,232 | - | 979 | - |
| L12 | HOUSE | - | - | - | - | - |
| L49 | LEGISLATIVE AUDITOR | - | 442 | - | 25 | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | 35,795 | - | 2,033 | - |
| P07 | PUBLIC SAFETY DEPARTMENT | - | 210,891 | - | 11,976 | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | 270 | - | 15 | - |
| P78 | CORRECTIONS DEPARTMENT | - | 388,328 | - | 22,052 | - |
| P7T | PEACE OFFICERS BOARD (POST) | - | 1,012 | - | 57 | - |
| P9E | SENTENCING GUIDELINES COMM | - | 440 | - | 25 | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | - | 422,474 | - | 23,992 | - |
| R32 | POLLUTION CONTROL AGENCY | - | 90,105 | - | 5,117 | - |
| R9P | WATER AND SOIL RESOURCES BOARD | - | 43,610 | - | 2,477 | - |
| T79 | TRANSPORTATION DEPARTMENT | - | 780,307 | - | 44,312 | - |
| 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 2022 - Actual**

| | | | Financial Audits | Program Audits | Single Audits | Legislative Auditor General Support | Financial Audits Outdoor |
|---|---|---|---|---|---|---|---|
| | | | 15.3 | 15.4 | 15.5 | 15.6 | 15.7 |
| Schedule No. | DP# | Name | Financial Audits | Program Audits | Single Audits | Audit Committee | Financial Audit- Outdoors |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | (4,471,432) | | | | |
| L49-15.4 | L49-15.4 | Program Audits | - | (2,719,035) | | | |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | | |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | - | - | - | - | - |
| G02-3.2 | G02-3.2 | Admin Management Services | - | - | - | - | - |
| G02-3.3 | G02-3.3 | Commissioner's Office | - | - | - | - | - |
| G02-3.4 | G02-3.4 | Human Resources | - | - | - | - | - |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | - | - | - | - | - |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | - | - | - | - | - |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | - |
| G02-4.7 | G02-4.7 | Real Property | - | - | - | - | - |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | - |
| G02-4.10 | G02-4.10 | Central Mail | - | - | - | - | - |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | - |
| G02-4.12 | G02-4.12 | Grants Management | - | - | - | - | - |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | - | - | - | - | - |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | - | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | - | - | - | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | - | - | - | - |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | - |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | - | - | - |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | - | - | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | - | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | 768,255 | - | - | - | - |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | - |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | - | - |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | - | - | - |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | 99YYY | Consumer Agencies | | | | | |
| | B04 | AGRICULTURE DEPARTMENT | - | - | - | - | - |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 21,715 | 1,727 | - | - | - |
| | B13 | COMMERCE DEPARTMENT | 19,933 | 328,157 | - | - | - |
| | B14 | ANIMAL HEALTH BOARD | - | - | - | - | - |
| | B15 | BARBER EXAMINERS BOARD | - | - | - | - | - |
| | B20 | EXPLORE MINNESOTA TOURISM | - | - | - | - | - |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 58,489 | 435,213 | - | - | - |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | - | - | - | - |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| | B34 | HOUSING FINANCE AGENCY | 10,223 | 131,895 | - | - | - |
| | B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | - | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 4,409 | - | - | - | - |
| | B43 | IRON RANGE RESOURCES | 183,259 | - | - | - | - |
| | B7E | ARCHITECTURE, ENGINEERING BD | 45,351 | - | - | - | - |
| | 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 | 7,619 | - | - | - | - |
| | E37 | EDUCATION DEPARTMENT | 26,266 | 350,535 | - | - | - |
| | E39 | PROF EDUCATOR LICENSING STD BD | - | - | - | - | - |
| | E40 | HISTORICAL SOCIETY | - | - | - | - | - |
| | E44 | MINNESOTA STATE ACADEMIES | - | - | - | - | - |
| | E50 | ARTS BOARD | 17,251 | - | - | - | - |
| | E60 | OFFICE OF HIGHER EDUCATION | - | - | - | - | - |
| | E77 | ZOOLOGICAL BOARD | 20,574 | - | - | - | - |
| | E81 | UNIVERSITY OF MINNESOTA | - | - | - | - | - |
| | E95 | HUMANITIES COMMISSION | - | - | - | - | - |
| | E97 | SCIENCE MUSEUM | - | - | - | - | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | - | - |
| | G02 | ADMINISTRATION DEPARTMENT | 131,563 | 162,665 | - | - | - |
| | G03 | LOTTERY | 3,809 | - | - | - | - |
| | G05 | RACING COMMISSION | - | - | - | - | - |
| | G06 | ATTORNEY GENERAL | - | - | - | - | - |
| | G09 | GAMBLING CONTROL BOARD | - | - | - | - | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 40,153 | - | - | - | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | 81,112 | - | - | - | - |
| | G19 | INDIAN AFFAIRS COUNCIL | - | - | - | - | - |
| | G38 | INVESTMENT BOARD | 248,035 | - | - | - | - |
| | G39 | GOVERNORS OFFICE | 76,202 | - | - | - | - |
| | G45 | MEDIATION SERVICES DEPARTMENT | 997 | - | - | - | - |
| | G46 | MN.IT | 232,986 | - | - | - | - |
| | G53 | SECRETARY OF STATE | 30,681 | - | - | - | - |
| | G61 | OFFICE OF STATE AUDITOR | 91,680 | - | - | - | - |
| | G62 | MINN STATE RETIREMENT SYSTEM | 163,655 | - | - | - | - |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 100,832 | - | - | - | - |
| | G67 | REVENUE DEPARTMENT | 27,688 | - | - | - | - |
| | G69 | TEACHERS RETIREMENT ASSOC | 98,133 | - | - | - | - |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | - | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | - | - |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | - | - |
| | G96 | UNIFORM LAWS COMMISSION | - | - | - | - | - |
| | G9J | CAMPAIGN FINANCE BOARD | - | - | - | - | - |
| | G9K | ADMINISTRATIVE HEARINGS | 6,090 | - | - | - | - |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | - | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | - | - |
| | G9N | ASIAN PACIFIC COUNCIL | - | - | - | - | - |
| | G9Q | MMB DEBT SERVICE | - | - | - | - | - |
| | G9R | MMB NON-OPERATING | - | - | - | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| | G9X | CAPITOL AREA ARCHITECT | - | - | - | - | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | - | - |
| | GPR | PAYROLL CLEARING | - | - | - | - | - |
| | H12 | HEALTH DEPARTMENT | 326,202 | - | - | - | - |
| | H55 | HUMAN SERVICES DEPARTMENT | 731,566 | 102,561 | - | - | - |
| | H55b | HUMAN SERVICES SOS | - | - | - | - | - |

| | | | | | | |
|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | - | - | - | - | - |
| H60 | MNSURE | 6,017 | - | - | - | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | 15,324 | - | - | - | - |
| 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 | 124,624 | 471,932 | - | - | - |
| H7U | DIETETICS & NUTRITION PRACTICE | - | - | - | - | - |
| H7V | PSYCHOLOGY BOARD | - | - | - | - | - |
| H7W | PHYSICAL THERAPY BOARD | - | - | - | - | - |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | - | - | - |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | - | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| H9G | OMBUDSMAN MH/DD | - | - | - | - | - |
| J33 | TRIAL COURTS | 5,303 | 15,467 | - | - | - |
| J50 | STATE GUARDIAN AD LITEM | - | - | - | - | - |
| J52 | PUBLIC DEFENSE BOARD | 3,880 | - | - | - | - |
| J58 | COURT OF APPEALS | - | - | - | - | - |
| J65 | SUPREME COURT | 3,171 | - | - | - | - |
| J68 | TAX COURT | - | - | - | - | - |
| J70 | JUDICIAL STANDARDS BOARD | - | - | - | - | - |
| L10 | LEGISLATURE COORDINATING COMM | - | - | - | - | - |
| L11 | SENATE | - | - | - | - | - |
| L12 | HOUSE | - | - | - | - | - |
| L49 | LEGISLATIVE AUDITOR | - | - | - | - | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | 41,874 | - | - | - | - |
| P07 | PUBLIC SAFETY DEPARTMENT | 103,347 | 53,717 | - | - | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | - | - |
| P78 | CORRECTIONS DEPARTMENT | 167,857 | - | - | - | - |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | - | - | - |
| P9E | SENTENCING GUIDELINES COMM | - | - | - | - | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | 133,807 | - | - | - | - |
| R32 | POLLUTION CONTROL AGENCY | 6,142 | 418,845 | - | - | - |
| R9P | WATER AND SOIL RESOURCES BOARD | - | - | - | - | - |
| T79 | TRANSPORTATION DEPARTMENT | 223,850 | 3,646 | - | - | - |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | 128,684 | - | - | - |
| O | OTHER | 61,506 | 113,990 | - | - | - |
| | 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 2022 - Actual**

| | | | Finacial Audits Art | Financial Audits Clean Water | Financial Audits Parks & Trails | Program Audits Outdoor | Program Audits Art |
|---|---|---|---|---|---|---|---|
| | | | 15.8 | 15.9 | 15.10 | 15.11 | 15.12 |
| Schedule No. | DP# | Name | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors | Program Audit- Art |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | (13,454) | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | |

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | 99YYY | Consumer Agencies | | | | | |
| | B04 | AGRICULTURE 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 | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| 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 | - | - | 13,454 | - | - |
| 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 2022 - Actual**

| Schedule No. | DP# | Name | Program Audits Clean Water 15.13 Program Audit- Clean Water | Program Audits Parks & Trails 15.14 Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual) 16.2 STATE AUDITOR | Accounting & Procurement Transactions - FY (Actual) 17.0 SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | Net Administrative Expenditures 20.0 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 | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | | | | |
| G61-16.2 | G61-16.2 | State Auditor | - | - | (56,923) | | | |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | (11,106,118) | | |
| | | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | - | - | - | 992 | (80,276) | |
| G02-3.2 | G02-3.2 | Admin Management Services | - | - | - | - | 863 | |
| G02-3.3 | G02-3.3 | Commissioner's Office | - | - | - | - | - | |
| G02-3.4 | G02-3.4 | Human Resources | - | - | - | - | - | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | - | - | - | - | - | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | - | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | - | - | - | 1,030 | 1,867 | |
| G02-4.5 | G02-4.5 | Real Estate and 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 | - | - | - | 422 | - | |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | - | - | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | - | - | - | - | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | - | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | - | - | 685 | - | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | 121 | - | |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | - | 101 | - | |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | - | |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | - | 144 | - | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - | |
| G10-10.4 | G10-10.4 | 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 | - | - | - | 190 | - | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | 247 | - | |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | 93 | - | |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - | |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - | |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | - | 762 | - | |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - | |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - | |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | 99YYY | Consumer Agencies | | | | | |
| | B04 | AGRICULTURE DEPARTMENT | - | - | 28 | 56,869 | - |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | - | 3,385 | - |
| | B13 | COMMERCE DEPARTMENT | - | - | 1,025 | 86,776 | - |
| | B14 | ANIMAL HEALTH BOARD | - | - | 3 | 4,411 | - |
| | B15 | BARBER EXAMINERS BOARD | - | - | - | 841 | - |
| | B20 | EXPLORE MINNESOTA TOURISM | - | - | - | 2,329 | - |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | - | 5,406 | 702,024 | - |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | - | - | 2,137 | - |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| | B34 | HOUSING FINANCE AGENCY | - | - | - | 16,799 | - |
| | B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | 300 | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | - | - | 16 | 94,351 | - |
| | B43 | IRON RANGE RESOURCES | - | - | - | 5,684 | - |
| | B7E | ARCHITECTURE, ENGINEERING BD | - | - | - | 1,931 | - |
| | B7G | COMBATIVE SPORTS COMMISSION | - | - | - | 0 | - |
| | B7P | ACCOUNTANCY BOARD | - | - | - | 1,588 | - |
| | B7S | PRIVATE DETECTIVES BOARD | - | - | - | 219 | - |
| | B82 | PUBLIC UTILITIES COMMISSION | - | - | - | 18,268 | - |
| | B9D | AMATEUR SPORTS COMMISSION | - | - | - | 111 | - |
| | B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | 5 | - |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | - | 4,227 | - |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | 2,371 | 901,212 | - |
| | E37 | EDUCATION DEPARTMENT | - | - | 5,497 | 118,918 | - |
| | E39 | PROF EDUCATOR LICENSING STD BD | - | - | - | 1,861 | - |
| | E40 | HISTORICAL SOCIETY | - | - | - | 93 | - |
| | E44 | MINNESOTA STATE ACADEMIES | - | - | - | 7,645 | - |
| | E50 | ARTS BOARD | - | - | 4 | 4,554 | - |
| | E60 | OFFICE OF HIGHER EDUCATION | - | - | - | 8,514 | - |
| | E77 | ZOOLOGICAL BOARD | - | - | 19 | 13,048 | - |
| | E81 | UNIVERSITY OF MINNESOTA | - | - | - | 1,773 | - |
| | E95 | HUMANITIES COMMISSION | - | - | - | 50 | - |
| | E97 | SCIENCE MUSEUM | - | - | - | 9 | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | 33 | - |
| | G02 | ADMINISTRATION DEPARTMENT | - | - | 10 | 94,272 | 77,546 |
| | G03 | LOTTERY | - | - | - | 1,297 | - |
| | G05 | RACING COMMISSION | - | - | - | 3,679 | - |
| | G06 | ATTORNEY GENERAL | - | - | 8 | 5,757 | - |
| | G09 | GAMBLING CONTROL BOARD | - | - | - | 1,006 | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | 12,288 | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | 1,151 | - |
| | G19 | INDIAN AFFAIRS COUNCIL | - | - | - | 576 | - |
| | G38 | INVESTMENT BOARD | - | - | - | 1,469 | - |
| | G39 | GOVERNORS OFFICE | - | - | - | 1,063 | - |
| | G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | 756 | - |
| | G46 | MN.IT | - | - | - | 75,781 | - |
| | G53 | SECRETARY OF STATE | - | - | 10 | 9,696 | - |
| | G61 | OFFICE OF STATE AUDITOR | - | - | - | 2,734 | - |
| | G62 | MINN STATE RETIREMENT SYSTEM | - | - | - | 22,428 | - |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | - | 43,047 | - |
| | G67 | REVENUE DEPARTMENT | - | - | - | 11,373 | - |
| | G69 | TEACHERS RETIREMENT ASSOC | - | - | - | 24,813 | - |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | 749,706 | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | 352 | - |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | 122 | - |
| | G96 | UNIFORM LAWS COMMISSION | - | - | - | 7 | - |
| | G9J | CAMPAIGN FINANCE BOARD | - | - | - | 501 | - |
| | G9K | ADMINISTRATIVE HEARINGS | - | - | - | 5,240 | - |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | 292 | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | 257 | - |
| | G9N | ASIAN PACIFIC COUNCIL | - | - | - | 275 | - |
| | G9Q | MMB DEBT SERVICE | - | - | - | 1,341 | - |
| | G9R | MMB NON-OPERATING | - | - | 19 | 1,300,890 | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | 0 | - |
| | G9X | CAPITOL AREA ARCHITECT | - | - | - | 201 | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | 464 | - |
| | GPR | PAYROLL CLEARING | - | - | - | 30 | - |
| | H12 | HEALTH DEPARTMENT | - | - | 1,590 | 134,634 | - |
| | H55 | HUMAN SERVICES DEPARTMENT | - | - | 37,454 | 1,980,848 | - |
| | H55b | HUMAN SERVICES SOS | - | - | - | 101,728 | - |

| | | | | | | |
|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | - | - | - | 11,282 | - |
| H60 | MNSURE | - | - | 2 | 1,814 | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | - | - | 96 | 49,368 | - |
| H7B | MEDICAL PRACTICE BOARD | - | - | - | 3,776 | - |
| H7C | NURSING BOARD | - | - | - | 3,205 | - |
| H7D | PHARMACY BOARD | - | - | 1 | 2,460 | - |
| H7F | DENTISTRY BOARD | - | - | - | 2,678 | - |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | - | 909 | - |
| H7J | OPTOMETRY BOARD | - | - | - | 600 | - |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | - | 1,151 | - |
| H7L | SOCIAL WORK BOARD | - | - | - | 2,698 | - |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | - | 755 | - |
| H7Q | PODIATRIC MEDICINE | - | - | - | 582 | - |
| H7R | VETERINARY MEDICINE BOARD | - | - | - | 796 | - |
| H7S | EMERGENCY MEDICAL SERVICES OFF | - | - | 0 | 1,466 | - |
| H7U | DIETETICS & NUTRITION PRACTICE | - | - | - | 596 | - |
| H7V | PSYCHOLOGY BOARD | - | - | - | 1,052 | - |
| H7W | PHYSICAL THERAPY BOARD | - | - | - | 1,197 | - |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | - | 2,218 | - |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | - | 1,024 | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | 1 | - |
| H9G | OMBUDSMAN MH/DD | - | - | - | 403 | - |
| J33 | TRIAL COURTS | - | - | 3 | 256,512 | - |
| J50 | STATE GUARDIAN AD LITEM | - | - | - | 3,586 | - |
| J52 | PUBLIC DEFENSE BOARD | - | - | - | 7,690 | - |
| J58 | COURT OF APPEALS | - | - | - | 562 | - |
| J65 | SUPREME COURT | - | - | 2 | 12,883 | - |
| J68 | TAX COURT | - | - | - | 284 | - |
| J70 | JUDICIAL STANDARDS BOARD | - | - | - | 327 | - |
| L10 | LEGISLATURE COORDINATING COMM | - | - | - | 5,370 | - |
| L11 | SENATE | - | - | - | 232 | - |
| L12 | HOUSE | - | - | - | 227 | - |
| L49 | LEGISLATIVE AUDITOR | - | - | - | 48 | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | - | 192 | 74,460 | - |
| P07 | PUBLIC SAFETY DEPARTMENT | - | - | 908 | 587,013 | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | 210 | - |
| P78 | CORRECTIONS DEPARTMENT | - | - | 6 | 99,698 | - |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | - | 1,389 | - |
| P9E | SENTENCING GUIDELINES COMM | - | - | - | 148 | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | 18 | - |
| R29 | NATURAL RESOURCES DEPARTMENT | - | - | 134 | 442,898 | - |
| R32 | POLLUTION CONTROL AGENCY | - | - | 67 | 55,062 | - |
| R9P | WATER AND SOIL RESOURCES BOARD | - | - | 8 | 22,433 | - |
| T79 | TRANSPORTATION DEPARTMENT | - | - | 2,046 | 2,775,609 | - |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | 13,897 | - |
| O | OTHER | - | - | - | 255 | - |
| | Total | - | - | (0) | (0) | - |
| | Source | | | | | |
| | Difference (Total - Source) | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2022 - Actual**

| Schedule No. | DP# | Name | 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 |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | | | | | |
| G61-16.3 | G61-16.3 | State Auditor General | | | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | |
| | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | (66,546) | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | 22,437 | (22,437) | | | |
| G02-3.4 | G02-3.4 | Human Resources | 14,615 | - | (14,615) | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | 29,493 | - | - | (29,493) | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | - | 1,855 | 1,208 | 319 | (26,506) |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | 3,319 |
| G02-4.7 | G02-4.7 | Real Property | - | - | - | - | 4,338 |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | 12,684 |
| G02-4.10 | G02-4.10 | Central Mail | - | - | - | - | 2,841 |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | 2,401 |
| G02-4.12 | G02-4.12 | Grants Management | - | - | - | - | 923 |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | - | - | - | - | - |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | - | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | - | - | - | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | - | - | - | - |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | - |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | - | - | - |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | - | - | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | - | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | - | - | - |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | - |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | - | - |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | - | - | - |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |

| 99YYY | Consumer Agencies | | | | | |
|---|---|---|---|---|---|---|
| B04 | AGRICULTURE 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 | - | 20,582 | 13,407 | 29,174 | - |
| 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 | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| 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 | - | - | - | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| 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 2022 - 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 | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | | | | | | |
| G61-16.3 | G61-16.3 | State Auditor General | | | | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | | |
| | | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | (3,319) | | | | | |
| G02-4.7 | G02-4.7 | Real Property | - | (4,338) | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | (12,684) | | | |
| G02-4.10 | G02-4.10 | Central Mail | - | - | - | (2,841) | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | (2,401) | |
| 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 | - | - | 6 | - | 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 | - | 0 | |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | - | |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | 1 | - | 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 | - | - | - | - | 1 | |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - | |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | 2 | - | - | |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - | |
| G10-11.6 | G10-11.6 | Financial Reporting - 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 Suppo | - | - | - | - | - | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | 1 | - | 1 | |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | 1 | - | 0 | |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - | |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - | |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | 8 | - | 2 | |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - | |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - | |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | |
| | | | | | | | - | |

| 99YYY | Consumer Agencies | | | | | |
|---|---|---|---|---|---|---|
| B04 | AGRICULTURE DEPARTMENT | 27 | 1 | 246 | 31 | 27 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | 16 | - | 4 | 3 | 1 |
| B13 | COMMERCE DEPARTMENT | 32 | 0 | 173 | 69 | 16 |
| B14 | ANIMAL HEALTH BOARD | - | - | 27 | 0 | 3 |
| B15 | BARBER EXAMINERS BOARD | - | - | 2 | 1 | 0 |
| B20 | EXPLORE MINNESOTA TOURISM | - | - | 17 | 2 | 1 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 344 | 4 | 1,615 | 1 | 61 |
| B24 | PUBLIC FACILITIES AUTHORITY | - | - | 12 | - | 1 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | - | 36 | 5 | 12 |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | 2 | 0 | 0 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 27 | - | 81 | 30 | 16 |
| B43 | IRON RANGE RESOURCES | - | 39 | 25 | - | 1 |
| B7E | ARCHITECTURE, ENGINEERING BD | 5 | - | 7 | 3 | 0 |
| B7G | COMBATIVE SPORTS COMMISSION | - | - | - | - | - |
| B7P | ACCOUNTANCY BOARD | 5 | - | 1 | 2 | 0 |
| B7S | PRIVATE DETECTIVES BOARD | - | - | 0 | - | 0 |
| B82 | PUBLIC UTILITIES COMMISSION | - | - | 6 | - | 7 |
| B9D | AMATEUR SPORTS COMMISSION | - | 105 | - | - | 0 |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | - |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | 24 | 33 | - | 2 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | - | 1 | 491 |
| E37 | EDUCATION DEPARTMENT | 32 | - | 110 | 5 | 17 |
| E39 | PROF EDUCATOR LICENSING STD BD | - | - | 9 | 4 | 1 |
| E40 | HISTORICAL SOCIETY | - | 168 | 0 | - | - |
| E44 | MINNESOTA STATE ACADEMIES | 5 | 57 | 55 | - | 7 |
| E50 | ARTS BOARD | - | - | 85 | 0 | 1 |
| E60 | OFFICE OF HIGHER EDUCATION | 11 | - | 27 | 11 | 3 |
| E77 | ZOOLOGICAL BOARD | - | 87 | 50 | - | 10 |
| E81 | UNIVERSITY OF MINNESOTA | - | - | 1 | - | - |
| E95 | HUMANITIES COMMISSION | - | - | - | - | - |
| E97 | SCIENCE MUSEUM | - | - | - | - | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | - | 0 |
| G02 | ADMINISTRATION DEPARTMENT | 86 | - | 195 | 16 | 29 |
| G03 | LOTTERY | 65 | - | - | 1 | 5 |
| G05 | RACING COMMISSION | - | - | 14 | - | 2 |
| G06 | ATTORNEY GENERAL | 5 | - | 32 | 8 | 12 |
| G09 | GAMBLING CONTROL BOARD | 11 | - | 2 | - | 1 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | 22 | 45 | 6 |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | 7 | 4 | 2 |
| G19 | INDIAN AFFAIRS COUNCIL | 11 | - | 5 | 0 | 0 |
| G38 | INVESTMENT BOARD | - | - | 7 | 0 | 1 |
| G39 | GOVERNORS OFFICE | - | - | 3 | 0 | 2 |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | 6 | 0 | 0 |
| G46 | MN.IT | 11 | - | 241 | 1 | 100 |
| G53 | SECRETARY OF STATE | 32 | - | 55 | 9 | 4 |
| G61 | OFFICE OF STATE AUDITOR | 27 | - | 30 | 0 | 3 |
| G62 | MINN STATE RETIREMENT SYSTEM | 5 | 19 | 10 | 67 | 4 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | 6 | 117 | 3 |
| G67 | REVENUE DEPARTMENT | 22 | - | 50 | 626 | 45 |
| G69 | TEACHERS RETIREMENT ASSOC | - | - | 11 | 53 | 3 |
| G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | - | - |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | 5 | (0) | 0 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | 11 | - | 3 | 0 | 0 |
| G96 | UNIFORM LAWS COMMISSION | - | - | - | - | - |
| G9J | CAMPAIGN FINANCE BOARD | - | - | 2 | 2 | 0 |
| G9K | ADMINISTRATIVE HEARINGS | 5 | - | 19 | 17 | 3 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | 1 | 0 | 0 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | 2 | 0 | 0 |
| G9N | ASIAN PACIFIC COUNCIL | - | - | 3 | 0 | 0 |
| G9Q | MMB DEBT SERVICE | - | - | - | - | - |
| G9R | MMB NON-OPERATING | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | 0 |
| G9X | CAPITOL AREA ARCHITECT | - | - | 1 | 0 | 0 |
| G9Y | MN STATE COUNCIL ON DISABILITY | 22 | - | 3 | 0 | 0 |
| GPR | PAYROLL CLEARING | - | - | - | - | - |
| H12 | HEALTH DEPARTMENT | 597 | - | 494 | 147 | 74 |
| H55 | HUMAN SERVICES DEPARTMENT | 646 | 396 | 316 | 181 | 186 |
| H55b | HUMAN SERVICES SOS | - | - | 245 | - | 91 |

| | | | | | | |
|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | - | - | 58 | - | 16 |
| H60 | MNSURE | - | - | 5 | 12 | 7 |
| H75 | VETERANS AFFAIRS DEPARTMENT | 11 | 168 | 262 | 5 | 60 |
| H7B | MEDICAL PRACTICE BOARD | 32 | - | 12 | 17 | 1 |
| H7C | NURSING BOARD | - | - | 5 | 14 | 1 |
| H7D | PHARMACY BOARD | 22 | - | 7 | 5 | 1 |
| H7F | DENTISTRY BOARD | 91 | - | 11 | 2 | 0 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | 16 | - | 2 | 1 | 0 |
| H7J | OPTOMETRY BOARD | 4 | - | 2 | 0 | 0 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | 4 | - | 4 | 2 | 0 |
| H7L | SOCIAL WORK BOARD | 16 | - | 5 | 4 | 0 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | 11 | - | 2 | 1 | 0 |
| H7Q | PODIATRIC MEDICINE | 4 | - | 1 | 0 | 0 |
| H7R | VETERINARY MEDICINE BOARD | 16 | - | 2 | 1 | 0 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 16 | - | 7 | 0 | 0 |
| H7U | DIETETICS & NUTRITION PRACTICE | 4 | - | 1 | 0 | 0 |
| H7V | PSYCHOLOGY BOARD | 16 | - | 2 | 0 | 0 |
| H7W | PHYSICAL THERAPY BOARD | 16 | - | 2 | 2 | 0 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | 16 | - | 3 | 2 | 0 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | 16 | - | 2 | 1 | 0 |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| H9G | OMBUDSMAN MH/DD | 16 | - | 2 | 0 | 1 |
| J33 | TRIAL COURTS | - | - | 144 | 8 | 92 |
| J50 | STATE GUARDIAN AD LITEM | - | - | 5 | 1 | 10 |
| J52 | PUBLIC DEFENSE BOARD | - | - | 27 | - | 28 |
| J58 | COURT OF APPEALS | - | - | 1 | 1 | 3 |
| J65 | SUPREME COURT | 27 | - | 50 | 5 | 17 |
| J68 | TAX COURT | - | - | 2 | 0 | 0 |
| J70 | JUDICIAL STANDARDS BOARD | - | - | 1 | - | 0 |
| L10 | LEGISLATURE COORDINATING COMM | - | - | 1 | 0 | 4 |
| L11 | SENATE | - | - | - | 7 | 8 |
| L12 | HOUSE | - | - | - | - | - |
| L49 | LEGISLATIVE AUDITOR | - | - | 0 | 0 | 0 |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | 760 | 531 | 0 | 16 |
| P07 | PUBLIC SAFETY DEPARTMENT | 516 | 3 | 557 | 1,119 | 95 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | 1 | 0 | 0 |
| P78 | CORRECTIONS DEPARTMENT | 108 | 1,004 | 782 | 3 | 175 |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | 9 | 0 | 0 |
| P9E | SENTENCING GUIDELINES COMM | - | - | 1 | 0 | 0 |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | 167 | 409 | 1,993 | 118 | 190 |
| R32 | POLLUTION CONTROL AGENCY | 16 | 3 | 110 | 12 | 41 |
| R9P | WATER AND SOIL RESOURCES BOARD | 32 | - | 142 | 1 | 20 |
| T79 | TRANSPORTATION DEPARTMENT | 65 | 882 | 3,495 | 25 | 352 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | 0 | - | - |
| O | OTHER | - | 207 | - | 7 | - |
| | 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 2022 - Actual**

| Schedule No. | DP# | Name | 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 |
|---|---|---|---|---|---|---|---|
| | | | 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 | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | | | | | |
| G61-16.3 | G61-16.3 | State Auditor General | | | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | |
| | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | (924) | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | - | (2,182) | | | |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | 2,182 | - | (2,183) | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | - | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | - | - | 24 | (2,266,977) |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | 110,167 |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | - | - | 65,623 |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | - | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | - | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | - | - | 178,307 |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | - | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | - | - | 652,068 |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | - |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | 739,240 |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | 521,572 |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | - | - |
| 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 | - | - | - | - | - |

| 99YYY | Consumer Agencies | | | | | |
|---|---|---|---|---|---|---|
| B04 | AGRICULTURE DEPARTMENT | 3 | - | - | 22 | - |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | - | 1 | - |
| B13 | COMMERCE DEPARTMENT | 120 | - | - | 19 | - |
| B14 | ANIMAL HEALTH BOARD | - | - | - | 2 | - |
| B15 | BARBER EXAMINERS BOARD | - | - | - | 0 | - |
| B20 | EXPLORE MINNESOTA TOURISM | 1 | - | - | 2 | - |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 133 | - | - | 149 | - |
| B24 | PUBLIC FACILITIES AUTHORITY | 39 | - | - | 0 | - |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | - | - | 1 | - |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | 0 | - |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 2 | - | - | 46 | - |
| B43 | IRON RANGE RESOURCES | 19 | - | - | 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 | - | - | - | - | - |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | - |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | - | 1 | - |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | - | 19 | - |
| E37 | EDUCATION DEPARTMENT | 84 | - | - | 81 | - |
| E39 | PROF EDUCATOR LICENSING STD BD | 1 | - | - | 1 | - |
| E40 | HISTORICAL SOCIETY | - | - | - | 0 | - |
| E44 | MINNESOTA STATE ACADEMIES | - | - | - | 2 | - |
| E50 | ARTS BOARD | 21 | - | - | 1 | - |
| E60 | OFFICE OF HIGHER EDUCATION | 7 | - | - | 14 | - |
| E77 | ZOOLOGICAL BOARD | - | - | - | 4 | - |
| E81 | UNIVERSITY OF MINNESOTA | - | - | - | 2 | - |
| E95 | HUMANITIES COMMISSION | - | - | - | - | - |
| E97 | SCIENCE MUSEUM | - | - | - | - | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | - | - |
| G02 | ADMINISTRATION DEPARTMENT | 7 | - | - | 22 | - |
| G03 | LOTTERY | - | - | - | 0 | - |
| G05 | RACING COMMISSION | 0 | - | - | 0 | - |
| G06 | ATTORNEY GENERAL | - | - | - | 1 | - |
| G09 | GAMBLING CONTROL BOARD | - | - | - | 1 | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | 44 | - |
| 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 | - | - | - | 1 | - |
| G53 | SECRETARY OF STATE | - | - | - | 2 | - |
| G61 | OFFICE OF STATE AUDITOR | - | - | - | 0 | - |
| G62 | MINN STATE RETIREMENT SYSTEM | - | - | - | 0 | - |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | - | 0 | - |
| G67 | REVENUE DEPARTMENT | 0 | - | - | 101 | - |
| G69 | TEACHERS RETIREMENT ASSOC | - | - | - | 1 | - |
| G90 | REVENUE INTERGOVT PAYMENTS | 0 | - | - | - | - |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | 0 | - |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | 0 | - |
| 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 | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| G9X | CAPITOL AREA ARCHITECT | - | - | - | 0 | - |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | 0 | - |
| GPR | PAYROLL CLEARING | - | - | - | - | - |
| H12 | HEALTH DEPARTMENT | 122 | - | - | 133 | - |
| H55 | HUMAN SERVICES DEPARTMENT | 135 | - | - | 635 | - |
| H55b | HUMAN SERVICES SOS | - | - | - | - | - |

| | | | | | | |
|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | - | - | - | - | - |
| H60 | MNSURE | 2 | - | - | 5 | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | 0 | - | - | 28 | - |
| H7B | MEDICAL PRACTICE BOARD | - | - | - | 4 | - |
| H7C | NURSING BOARD | - | - | - | 2 | - |
| H7D | PHARMACY BOARD | - | - | - | 6 | - |
| H7F | DENTISTRY BOARD | - | - | - | 1 | - |
| 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 | 1 | - | - | 1 | - |
| H7U | DIETETICS & NUTRITION PRACTICE | - | - | - | 0 | - |
| H7V | PSYCHOLOGY BOARD | - | - | - | 0 | - |
| H7W | PHYSICAL THERAPY BOARD | - | - | - | 1 | - |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | - | 1 | - |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | - | 0 | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| H9G | OMBUDSMAN MH/DD | - | - | - | 0 | - |
| J33 | TRIAL COURTS | - | - | - | 0 | - |
| J50 | STATE GUARDIAN AD LITEM | - | - | - | 0 | - |
| J52 | PUBLIC DEFENSE BOARD | - | - | - | 0 | - |
| J58 | COURT OF APPEALS | - | - | - | - | - |
| J65 | SUPREME COURT | 0 | - | - | 6 | - |
| J68 | TAX COURT | - | - | - | 3 | - |
| J70 | JUDICIAL STANDARDS BOARD | - | - | - | 0 | - |
| L10 | LEGISLATURE COORDINATING COMM | - | - | - | 1 | - |
| L11 | SENATE | - | - | - | - | - |
| L12 | HOUSE | - | - | - | - | - |
| L49 | LEGISLATIVE AUDITOR | - | - | - | - | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | - | - | 5 | - |
| P07 | PUBLIC SAFETY DEPARTMENT | 68 | - | - | 242 | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | 0 | - |
| P78 | CORRECTIONS DEPARTMENT | 4 | - | - | 107 | - |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | - | 3 | - |
| P9E | SENTENCING GUIDELINES COMM | - | - | - | 0 | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | 54 | - | - | 104 | - |
| R32 | POLLUTION CONTROL AGENCY | 28 | - | - | 50 | - |
| R9P | WATER AND SOIL RESOURCES BOARD | 27 | - | - | 6 | - |
| T79 | TRANSPORTATION DEPARTMENT | 44 | - | - | 226 | - |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | 2 | - |
| O | OTHER | - | - | - | 31 | - |
| | Total | (0) | - | - | 0 | 0 |
| | Source | | | | | |
| | Difference (Total - Source) | | | | | |

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**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2022 - Actual**

| Schedule No. | DP# | Name | 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) |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | | | | | | |
| G61-16.3 | G61-16.3 | State Auditor General | | | | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | | |
| | | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | (112,001) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | 1 | (66,505) | | | | |
| G10-9.3 | G10-9.3 | Debt Management | - | 66,505 | (66,505) | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | 1 | - | - | (181,868) | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | 155,887 | (155,887) | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | 25,981 | - | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | 5 | - | - | - | 6 | |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | - | - | |
| G10-11.4 | G10-11.4 | Accounting Services | - | - | - | - | - | |
| G10-11.5 | G10-11.5 | Financial Reporting | - | - | - | - | - | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | 2 | - | - | - | 3 | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | 2 | - | - | - | 3 | |
| G10-13.3 | 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 | - | - | - | 11 | |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - | |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - | |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | |

| 99YYY | Consumer Agencies | | | | | |
|---|---|---|---|---|---|---|
| B04 | AGRICULTURE DEPARTMENT | 574 | - | 611 | - | 798 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | 34 | - | - | - | 48 |
| B13 | COMMERCE DEPARTMENT | 875 | - | - | - | 1,218 |
| B14 | ANIMAL HEALTH BOARD | 44 | - | - | - | 62 |
| B15 | BARBER EXAMINERS BOARD | 8 | - | - | - | 12 |
| B20 | EXPLORE MINNESOTA TOURISM | 23 | - | - | - | 33 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 7,082 | - | - | - | 9,857 |
| B24 | PUBLIC FACILITIES AUTHORITY | 22 | - | 401 | - | 30 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | 169 | - | 4,145 | - | 236 |
| B41 | WORKERS' COMP COURT OF APPEALS | 3 | - | - | - | 4 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 952 | - | - | - | 1,325 |
| B43 | IRON RANGE RESOURCES | 57 | - | - | - | 80 |
| B7E | ARCHITECTURE, ENGINEERING BD | 19 | - | - | - | 27 |
| B7G | COMBATIVE SPORTS COMMISSION | 0 | - | - | - | 0 |
| B7P | ACCOUNTANCY BOARD | 16 | - | - | - | 22 |
| B7S | PRIVATE DETECTIVES BOARD | 2 | - | - | - | 3 |
| B82 | PUBLIC UTILITIES COMMISSION | 184 | - | - | - | 256 |
| B9D | AMATEUR SPORTS COMMISSION | 1 | - | - | - | 2 |
| B9V | AGRICULTURE UTILIZATION RESRCH | 0 | - | - | - | 0 |
| E25 | PERPICH CTR FOR ARTS EDUCATION | 43 | - | - | - | 59 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | 9,091 | - | 558 | - | 12,654 |
| E37 | EDUCATION DEPARTMENT | 1,200 | - | 8,940 | - | 1,670 |
| E39 | PROF EDUCATOR LICENSING STD BD | 19 | - | - | - | 26 |
| E40 | HISTORICAL SOCIETY | 1 | - | - | - | 1 |
| E44 | MINNESOTA STATE ACADEMIES | 77 | - | - | - | 107 |
| E50 | ARTS BOARD | 46 | - | - | - | 64 |
| E60 | OFFICE OF HIGHER EDUCATION | 86 | - | - | - | 120 |
| E77 | ZOOLOGICAL BOARD | 132 | - | - | - | 183 |
| E81 | UNIVERSITY OF MINNESOTA | 18 | - | 1,199 | - | 25 |
| E95 | HUMANITIES COMMISSION | 1 | - | - | - | 1 |
| E97 | SCIENCE MUSEUM | 0 | - | - | - | 0 |
| E9W | HIGHER ED FACILITIES AUTHORITY | 0 | - | - | - | 0 |
| G02 | ADMINISTRATION DEPARTMENT | 951 | - | 674 | - | 1,324 |
| G03 | LOTTERY | 13 | - | - | - | 18 |
| G05 | RACING COMMISSION | 37 | - | - | - | 52 |
| G06 | ATTORNEY GENERAL | 58 | - | - | - | 81 |
| G09 | GAMBLING CONTROL BOARD | 10 | - | - | - | 14 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | 124 | - | - | - | 173 |
| G17 | HUMAN RIGHTS DEPARTMENT | 12 | - | - | - | 16 |
| G19 | INDIAN AFFAIRS COUNCIL | 6 | - | - | - | 8 |
| G38 | INVESTMENT BOARD | 15 | - | - | - | 21 |
| G39 | GOVERNORS OFFICE | 11 | - | - | - | 15 |
| G45 | MEDIATION SERVICES DEPARTMENT | 8 | - | - | - | 11 |
| G46 | MN.IT | 764 | - | 147 | - | 1,064 |
| G53 | SECRETARY OF STATE | 98 | - | - | - | 136 |
| G61 | OFFICE OF STATE AUDITOR | 28 | - | - | - | 38 |
| G62 | MINN STATE RETIREMENT SYSTEM | 226 | - | 9 | - | 315 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 434 | - | 12 | - | 604 |
| G67 | REVENUE DEPARTMENT | 115 | - | - | - | 160 |
| G69 | TEACHERS RETIREMENT ASSOC | 250 | - | 12 | - | 348 |
| G90 | REVENUE INTERGOVT PAYMENTS | 7,563 | - | - | - | 10,526 |
| G92 | OMBUDSPERSON FOR FAMILIES | 4 | - | - | - | 5 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | 1 | - | - | - | 2 |
| G96 | UNIFORM LAWS COMMISSION | 0 | - | - | - | 0 |
| G9J | CAMPAIGN FINANCE BOARD | 5 | - | - | - | 7 |
| G9K | ADMINISTRATIVE HEARINGS | 53 | - | - | - | 74 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | 3 | - | - | - | 4 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | 3 | - | - | - | 4 |
| G9N | ASIAN PACIFIC COUNCIL | 3 | - | - | - | 4 |
| G9Q | MMB DEBT SERVICE | 14 | - | - | - | 19 |
| G9R | MMB NON-OPERATING | 13,123 | - | - | - | 18,265 |
| G9V | RARE DISEASE ADVISORY COUNCIL | 0 | - | - | - | 0 |
| G9X | CAPITOL AREA ARCHITECT | 2 | - | - | - | 3 |
| G9Y | MN STATE COUNCIL ON DISABILITY | 5 | - | - | - | 7 |
| GPR | PAYROLL CLEARING | 0 | - | - | - | 0 |
| H12 | HEALTH DEPARTMENT | 1,358 | - | - | - | 1,890 |
| H55 | HUMAN SERVICES DEPARTMENT | 19,982 | - | 137 | - | 27,812 |
| H55b | HUMAN SERVICES SOS | 1,026 | - | - | - | 1,428 |

| | | | | | | |
|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | 114 | - | - | - | 158 |
| H60 | MNSURE | 18 | - | - | - | 25 |
| H75 | VETERANS AFFAIRS DEPARTMENT | 498 | - | - | - | 693 |
| H7B | MEDICAL PRACTICE BOARD | 38 | - | - | - | 53 |
| H7C | NURSING BOARD | 32 | - | - | - | 45 |
| H7D | PHARMACY BOARD | 25 | - | - | - | 35 |
| H7F | DENTISTRY BOARD | 27 | - | - | - | 38 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | 9 | - | - | - | 13 |
| H7J | OPTOMETRY BOARD | 6 | - | - | - | 8 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | 12 | - | - | - | 16 |
| H7L | SOCIAL WORK BOARD | 27 | - | - | - | 38 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | 8 | - | - | - | 11 |
| H7Q | PODIATRIC MEDICINE | 6 | - | - | - | 8 |
| H7R | VETERINARY MEDICINE BOARD | 8 | - | - | - | 11 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 15 | - | - | - | 21 |
| H7U | DIETETICS & NUTRITION PRACTICE | 6 | - | - | - | 8 |
| H7V | PSYCHOLOGY BOARD | 11 | - | - | - | 15 |
| H7W | PHYSICAL THERAPY BOARD | 12 | - | - | - | 17 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | 22 | - | - | - | 31 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | 10 | - | - | - | 14 |
| H8A | FOSTER YOUTH OMBUDPERSON | 0 | - | - | - | 0 |
| H9G | OMBUDSMAN MH/DD | 4 | - | - | - | 6 |
| J33 | TRIAL COURTS | 2,588 | - | - | - | 3,602 |
| J50 | STATE GUARDIAN AD LITEM | 36 | - | - | - | 50 |
| J52 | PUBLIC DEFENSE BOARD | 78 | - | - | - | 108 |
| J58 | COURT OF APPEALS | 6 | - | - | - | 8 |
| J65 | SUPREME COURT | 130 | - | - | - | 181 |
| J68 | TAX COURT | 3 | - | - | - | 4 |
| J70 | JUDICIAL STANDARDS BOARD | 3 | - | - | - | 5 |
| L10 | LEGISLATURE COORDINATING COMM | 54 | - | - | - | 75 |
| L11 | SENATE | 2 | - | - | - | 3 |
| L12 | HOUSE | 2 | - | - | - | 3 |
| L49 | LEGISLATIVE AUDITOR | 0 | - | - | - | 1 |
| P01 | MILITARY AFFAIRS DEPARTMENT | 751 | - | - | - | 1,045 |
| P07 | PUBLIC SAFETY DEPARTMENT | 5,922 | - | - | - | 8,242 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | 2 | - | - | - | 3 |
| P78 | CORRECTIONS DEPARTMENT | 1,006 | - | - | - | 1,400 |
| P7T | PEACE OFFICERS BOARD (POST) | 14 | - | - | - | 20 |
| P9E | SENTENCING GUIDELINES COMM | 1 | - | - | - | 2 |
| R28 | MINN CONSERVATION CORPS | 0 | - | - | - | 0 |
| R29 | NATURAL RESOURCES DEPARTMENT | 4,468 | - | 4 | - | 6,219 |
| R32 | POLLUTION CONTROL AGENCY | 555 | - | - | - | 773 |
| R9P | WATER AND SOIL RESOURCES BOARD | 226 | - | - | - | 315 |
| T79 | TRANSPORTATION DEPARTMENT | 27,999 | - | 15,593 | - | 38,971 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | 140 | - | - | - | 195 |
| O | OTHER | 3 | - | 34,062 | - | 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 2022 - Actual**

| Schedule No. | DP# | Name | 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 |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | | | | | | |
| G61-16.3 | G61-16.3 | State Auditor General | | | | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | | |
| | | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | (25,981) | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | (1,430,090) | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | - | 369,459 | (369,459) | | | |
| G10-11.4 | G10-11.4 | Accounting Services | - | 392,705 | - | (392,707) | | |
| G10-11.5 | G10-11.5 | Financial Reporting | - | 660,779 | - | - | (660,779) | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | 7,146 | - | - | - | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | - | 7 | 11 | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | 9 | 15 | |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | |
| G45-14.2 | G45-14.2 | Mediation Services | 2 | - | 9 | 3 | 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 | 16 | - | 258 | 27 | 45 | |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - | |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - | |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | |

| 99YYY | Consumer Agencies | | | | | |
|---|---|---|---|---|---|---|
| B04 | AGRICULTURE DEPARTMENT | 1,603 | - | 4,161 | 2,012 | 3,385 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | 10 | - | 120 | 120 | 201 |
| B13 | COMMERCE DEPARTMENT | 282 | - | 2,534 | 3,069 | 5,165 |
| B14 | ANIMAL HEALTH BOARD | 34 | - | 429 | 156 | 263 |
| B15 | BARBER EXAMINERS BOARD | 6 | - | 13 | 30 | 50 |
| B20 | EXPLORE MINNESOTA TOURISM | 66 | - | 200 | 82 | 139 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 610 | - | 9,362 | 24,832 | 41,783 |
| B24 | PUBLIC FACILITIES AUTHORITY | 75 | - | 101 | 76 | 127 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | 100 | - | 1,786 | 594 | 1,000 |
| B41 | WORKERS' COMP COURT OF APPEALS | 5 | - | 63 | 11 | 18 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 383 | - | 2,398 | 3,337 | 5,616 |
| B43 | IRON RANGE RESOURCES | 68 | - | 206 | 201 | 338 |
| B7E | ARCHITECTURE, ENGINEERING BD | 4 | - | 44 | 68 | 115 |
| B7G | COMBATIVE SPORTS COMMISSION | 0 | - | - | 0 | 0 |
| B7P | ACCOUNTANCY BOARD | 5 | - | 36 | 56 | 94 |
| B7S | PRIVATE DETECTIVES BOARD | 6 | - | 15 | 8 | 13 |
| B82 | PUBLIC UTILITIES COMMISSION | 15 | - | 1,114 | 646 | 1,087 |
| B9D | AMATEUR SPORTS COMMISSION | 7 | - | 14 | 4 | 7 |
| B9V | AGRICULTURE UTILIZATION RESRCH | 1 | - | - | 0 | 0 |
| E25 | PERPICH CTR FOR ARTS EDUCATION | 125 | - | 329 | 150 | 252 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | 696 | - | 75,664 | 31,878 | 53,638 |
| E37 | EDUCATION DEPARTMENT | 895 | - | 2,580 | 4,206 | 7,078 |
| E39 | PROF EDUCATOR LICENSING STD BD | 11 | - | 113 | 66 | 111 |
| E40 | HISTORICAL SOCIETY | 15 | - | - | 3 | 6 |
| E44 | MINNESOTA STATE ACADEMIES | 165 | - | 1,113 | 270 | 455 |
| E50 | ARTS BOARD | 33 | - | 126 | 161 | 271 |
| E60 | OFFICE OF HIGHER EDUCATION | 138 | - | 533 | 301 | 507 |
| E77 | ZOOLOGICAL BOARD | 140 | - | 1,574 | 462 | 777 |
| E81 | UNIVERSITY OF MINNESOTA | 78 | - | - | 63 | 106 |
| E95 | HUMANITIES COMMISSION | 6 | - | - | 2 | 3 |
| E97 | SCIENCE MUSEUM | 3 | - | - | 0 | 1 |
| E9W | HIGHER ED FACILITIES AUTHORITY | 1 | - | 8 | 1 | 2 |
| G02 | ADMINISTRATION DEPARTMENT | 364 | - | 4,479 | 3,335 | 5,611 |
| G03 | LOTTERY | 9 | - | 757 | 46 | 77 |
| G05 | RACING COMMISSION | 35 | - | 288 | 130 | 219 |
| G06 | ATTORNEY GENERAL | 83 | - | 1,838 | 204 | 343 |
| G09 | GAMBLING CONTROL BOARD | 11 | - | 212 | 36 | 60 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | 195 | - | 946 | 435 | 731 |
| G17 | HUMAN RIGHTS DEPARTMENT | 14 | - | 269 | 41 | 68 |
| G19 | INDIAN AFFAIRS COUNCIL | 16 | - | 27 | 20 | 34 |
| G38 | INVESTMENT BOARD | 6 | - | 157 | 52 | 87 |
| G39 | GOVERNORS OFFICE | 19 | - | 339 | 38 | 63 |
| G45 | MEDIATION SERVICES DEPARTMENT | 9 | - | 64 | 27 | 45 |
| G46 | MN.IT | 416 | - | 15,402 | 2,681 | 4,510 |
| G53 | SECRETARY OF STATE | 75 | - | 608 | 343 | 577 |
| G61 | OFFICE OF STATE AUDITOR | 45 | - | 465 | 97 | 163 |
| G62 | MINN STATE RETIREMENT SYSTEM | 16 | - | 675 | 793 | 1,335 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 19 | - | 526 | 1,523 | 2,562 |
| G67 | REVENUE DEPARTMENT | 564 | - | 6,865 | 402 | 677 |
| G69 | TEACHERS RETIREMENT ASSOC | 31 | - | 408 | 878 | 1,477 |
| G90 | REVENUE INTERGOVT PAYMENTS | 106 | - | - | 26,519 | 44,621 |
| G92 | OMBUDSPERSON FOR FAMILIES | 5 | - | 28 | 12 | 21 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | 5 | - | 4 | 4 | 7 |
| G96 | UNIFORM LAWS COMMISSION | 1 | - | - | 0 | 0 |
| G9J | CAMPAIGN FINANCE BOARD | 12 | - | 41 | 18 | 30 |
| G9K | ADMINISTRATIVE HEARINGS | 27 | - | 401 | 185 | 312 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | 6 | - | 20 | 10 | 17 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | 4 | - | 25 | 9 | 15 |
| G9N | ASIAN PACIFIC COUNCIL | 9 | - | 17 | 10 | 16 |
| G9Q | MMB DEBT SERVICE | 130 | - | - | 47 | 80 |
| G9R | MMB NON-OPERATING | 137 | - | - | 46,015 | 77,426 |
| G9V | RARE DISEASE ADVISORY COUNCIL | 0 | - | 3 | 0 | 0 |
| G9X | CAPITOL AREA ARCHITECT | 5 | - | 13 | 7 | 12 |
| G9Y | MN STATE COUNCIL ON DISABILITY | 8 | - | 41 | 16 | 28 |
| GPR | PAYROLL CLEARING | - | - | - | 1 | 2 |
| H12 | HEALTH DEPARTMENT | 1,781 | - | 11,384 | 4,762 | 8,013 |
| H55 | HUMAN SERVICES DEPARTMENT | 1,872 | - | 28,665 | 70,067 | 117,896 |
| H55b | HUMAN SERVICES SOS | 328 | - | 13,958 | 3,598 | 6,055 |

| | | | | | | |
|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | 55 | - | 2,471 | 399 | 671 |
| H60 | MNSURE | 21 | - | 1,115 | 64 | 108 |
| H75 | VETERANS AFFAIRS DEPARTMENT | 770 | - | 9,211 | 1,746 | 2,938 |
| H7B | MEDICAL PRACTICE BOARD | 14 | - | 153 | 134 | 225 |
| H7C | NURSING BOARD | 7 | - | 181 | 113 | 191 |
| H7D | PHARMACY BOARD | 23 | - | 113 | 87 | 146 |
| H7F | DENTISTRY BOARD | 15 | - | 77 | 95 | 159 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | 9 | - | 35 | 32 | 54 |
| H7J | OPTOMETRY BOARD | 5 | - | 11 | 21 | 36 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | 12 | - | 36 | 41 | 68 |
| H7L | SOCIAL WORK BOARD | 9 | - | 59 | 95 | 161 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | 6 | - | 13 | 27 | 45 |
| H7Q | PODIATRIC MEDICINE | 7 | - | 5 | 21 | 35 |
| H7R | VETERINARY MEDICINE BOARD | 6 | - | 9 | 28 | 47 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 26 | - | 58 | 52 | 87 |
| H7U | DIETETICS & NUTRITION PRACTICE | 6 | - | 7 | 21 | 35 |
| H7V | PSYCHOLOGY BOARD | 6 | - | 36 | 37 | 63 |
| H7W | PHYSICAL THERAPY BOARD | 8 | - | 13 | 42 | 71 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | 10 | - | 34 | 78 | 132 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | 5 | - | 17 | 36 | 61 |
| H8A | FOSTER YOUTH OMBUDPERSON | 0 | - | - | 0 | 0 |
| H9G | OMBUDSMAN MH/DD | 3 | - | 103 | 14 | 24 |
| J33 | TRIAL COURTS | 872 | - | 14,175 | 9,073 | 15,267 |
| J50 | STATE GUARDIAN AD LITEM | 98 | - | 1,500 | 127 | 213 |
| J52 | PUBLIC DEFENSE BOARD | 127 | - | 4,263 | 272 | 458 |
| J58 | COURT OF APPEALS | 6 | - | 434 | 20 | 33 |
| J65 | SUPREME COURT | 148 | - | 2,603 | 456 | 767 |
| J68 | TAX COURT | 5 | - | 42 | 10 | 17 |
| J70 | JUDICIAL STANDARDS BOARD | 12 | - | 16 | 12 | 19 |
| L10 | LEGISLATURE COORDINATING COMM | 77 | - | 556 | 190 | 320 |
| L11 | SENATE | 4 | - | 1,197 | 8 | 14 |
| L12 | HOUSE | 4 | - | - | 8 | 13 |
| L49 | LEGISLATIVE AUDITOR | 4 | - | 31 | 2 | 3 |
| P01 | MILITARY AFFAIRS DEPARTMENT | 85 | - | 2,486 | 2,634 | 4,432 |
| P07 | PUBLIC SAFETY DEPARTMENT | 2,506 | - | 14,648 | 20,764 | 34,938 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | 3 | - | 19 | 7 | 12 |
| P78 | CORRECTIONS DEPARTMENT | 1,393 | - | 26,973 | 3,527 | 5,934 |
| P7T | PEACE OFFICERS BOARD (POST) | 17 | - | 70 | 49 | 83 |
| P9E | SENTENCING GUIDELINES COMM | 3 | - | 31 | 5 | 9 |
| R28 | MINN CONSERVATION CORPS | 4 | - | - | 1 | 1 |
| R29 | NATURAL RESOURCES DEPARTMENT | 3,447 | - | 29,345 | 15,666 | 26,360 |
| R32 | POLLUTION CONTROL AGENCY | 853 | - | 6,259 | 1,948 | 3,277 |
| R9P | WATER AND SOIL RESOURCES BOARD | 771 | - | 3,029 | 793 | 1,335 |
| T79 | TRANSPORTATION DEPARTMENT | 2,541 | - | 54,200 | 98,179 | 165,199 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | 11 | - | - | 492 | 827 |
| O | OTHER | - | - | - | 9 | 15 |
| | Total | 0 | 0 | (0) | 0 | 0 |
| | Source | | | | | |
| | Difference (Total - Source) | | | | | |

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**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2022 - Actual**

| Schedule No. | DP# | Name | 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 |
|---|---|---|---|---|---|---|---|
| | | | 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 | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | | | | | | |
| G61-16.3 | G61-16.3 | State Auditor General | | | | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | | |
| | | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | (7,146) | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | (739,859) | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | 412,752 | (412,752) | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | 298,571 | - | (298,571) | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | 28,536 | - | - | (28,536) | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | 9 | - | - | |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | - | - | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | 3 | 7 | 3 | |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | - | |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - | |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | 28 | 208 | 17 | |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - | |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - | |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | |

| 99YYY | Consumer Agencies | | | | | |
|---|---|---|---|---|---|---|
| B04 | AGRICULTURE DEPARTMENT | 4 | - | 2,114 | 3,363 | 1,760 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | 126 | 97 | 10 |
| B13 | COMMERCE DEPARTMENT | 129 | - | 3,226 | 2,047 | 310 |
| B14 | ANIMAL HEALTH BOARD | 0 | - | 164 | 347 | 38 |
| B15 | BARBER EXAMINERS BOARD | - | - | 31 | 11 | 6 |
| B20 | EXPLORE MINNESOTA TOURISM | - | - | 87 | 161 | 72 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 679 | - | 26,100 | 7,565 | 670 |
| B24 | PUBLIC FACILITIES AUTHORITY | - | - | 79 | 82 | 82 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | - | 625 | 1,443 | 109 |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | 11 | 51 | 5 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 2 | - | 3,508 | 1,938 | 421 |
| B43 | IRON RANGE RESOURCES | - | - | 211 | 166 | 75 |
| B7E | ARCHITECTURE, ENGINEERING BD | - | - | 72 | 36 | 5 |
| B7G | COMBATIVE SPORTS COMMISSION | - | - | 0 | - | 0 |
| B7P | ACCOUNTANCY BOARD | - | - | 59 | 29 | 5 |
| B7S | PRIVATE DETECTIVES BOARD | - | - | 8 | 12 | 6 |
| B82 | PUBLIC UTILITIES COMMISSION | - | - | 679 | 900 | 17 |
| B9D | AMATEUR SPORTS COMMISSION | - | - | 4 | 11 | 8 |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | 0 | - | 1 |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | 157 | 266 | 137 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | 298 | - | 33,505 | 61,147 | 765 |
| E37 | EDUCATION DEPARTMENT | 690 | - | 4,421 | 2,085 | 983 |
| E39 | PROF EDUCATOR LICENSING STD BD | - | - | 69 | 91 | 12 |
| E40 | HISTORICAL SOCIETY | - | - | 3 | - | 16 |
| E44 | MINNESOTA STATE ACADEMIES | - | - | 284 | 899 | 182 |
| E50 | ARTS BOARD | 1 | - | 169 | 102 | 37 |
| E60 | OFFICE OF HIGHER EDUCATION | - | - | 317 | 430 | 152 |
| E77 | ZOOLOGICAL BOARD | 2 | - | 485 | 1,272 | 154 |
| E81 | UNIVERSITY OF MINNESOTA | - | - | 66 | - | 86 |
| E95 | HUMANITIES COMMISSION | - | - | 2 | - | 6 |
| E97 | SCIENCE MUSEUM | - | - | 0 | - | 3 |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | 1 | 7 | 1 |
| G02 | ADMINISTRATION DEPARTMENT | 1 | - | 3,505 | 3,620 | 400 |
| G03 | LOTTERY | - | - | 48 | 612 | 10 |
| G05 | RACING COMMISSION | - | - | 137 | 233 | 39 |
| G06 | ATTORNEY GENERAL | 1 | - | 214 | 1,486 | 92 |
| G09 | GAMBLING CONTROL BOARD | - | - | 37 | 171 | 12 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | 457 | 765 | 214 |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | 43 | 217 | 16 |
| G19 | INDIAN AFFAIRS COUNCIL | - | - | 21 | 22 | 17 |
| G38 | INVESTMENT BOARD | - | - | 55 | 127 | 7 |
| G39 | GOVERNORS OFFICE | - | - | 40 | 274 | 21 |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | 28 | 51 | 9 |
| G46 | MN.IT | - | - | 2,817 | 12,447 | 457 |
| G53 | SECRETARY OF STATE | 1 | - | 360 | 492 | 83 |
| G61 | OFFICE OF STATE AUDITOR | - | - | 102 | 376 | 50 |
| G62 | MINN STATE RETIREMENT SYSTEM | - | - | 834 | 545 | 18 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | 1,600 | 425 | 21 |
| G67 | REVENUE DEPARTMENT | - | - | 423 | 5,548 | 620 |
| G69 | TEACHERS RETIREMENT ASSOC | - | - | 922 | 330 | 34 |
| G90 | REVENUE INTERGOVT PAYMENTS | - | - | 27,873 | - | 116 |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | 13 | 23 | 5 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | 5 | 3 | 5 |
| G96 | UNIFORM LAWS COMMISSION | - | - | 0 | - | 1 |
| G9J | CAMPAIGN FINANCE BOARD | - | - | 19 | 33 | 13 |
| G9K | ADMINISTRATIVE HEARINGS | - | - | 195 | 324 | 30 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | 11 | 16 | 7 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | 10 | 20 | 4 |
| G9N | ASIAN PACIFIC COUNCIL | - | - | 10 | 14 | 9 |
| G9Q | MMB DEBT SERVICE | - | - | 50 | - | 143 |
| G9R | MMB NON-OPERATING | 2 | - | 48,365 | - | 151 |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | 0 | 2 | 0 |
| G9X | CAPITOL AREA ARCHITECT | - | - | 7 | 11 | 6 |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | - | 17 | 33 | 8 |
| GPR | PAYROLL CLEARING | - | - | 1 | - | - |
| H12 | HEALTH DEPARTMENT | 200 | - | 5,005 | 9,200 | 1,956 |
| H55 | HUMAN SERVICES DEPARTMENT | 4,702 | - | 73,644 | 23,165 | 2,056 |
| H55b | HUMAN SERVICES SOS | - | - | 3,782 | 11,280 | 360 |

| | | | | | | |
|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | - | - | 419 | 1,997 | 60 |
| H60 | MNSURE | 0 | - | 67 | 901 | 23 |
| H75 | VETERANS AFFAIRS DEPARTMENT | 12 | - | 1,835 | 7,444 | 846 |
| H7B | MEDICAL PRACTICE BOARD | - | - | 140 | 123 | 15 |
| H7C | NURSING BOARD | - | - | 119 | 146 | 8 |
| H7D | PHARMACY BOARD | 0 | - | 91 | 91 | 26 |
| H7F | DENTISTRY BOARD | - | - | 100 | 62 | 17 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | 34 | 28 | 10 |
| H7J | OPTOMETRY BOARD | - | - | 22 | 9 | 6 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | 43 | 29 | 13 |
| H7L | SOCIAL WORK BOARD | - | - | 100 | 48 | 10 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | 28 | 11 | 6 |
| H7Q | PODIATRIC MEDICINE | - | - | 22 | 4 | 8 |
| H7R | VETERINARY MEDICINE BOARD | - | - | 30 | 7 | 6 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 0 | - | 55 | 47 | 28 |
| H7U | DIETETICS & NUTRITION PRACTICE | - | - | 22 | 5 | 6 |
| H7V | PSYCHOLOGY BOARD | - | - | 39 | 29 | 7 |
| H7W | PHYSICAL THERAPY BOARD | - | - | 44 | 10 | 9 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | 82 | 27 | 11 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | 38 | 14 | 6 |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | 0 | - | 0 |
| H9G | OMBUDSMAN MH/DD | - | - | 15 | 83 | 3 |
| J33 | TRIAL COURTS | 0 | - | 9,537 | 11,455 | 957 |
| J50 | STATE GUARDIAN AD LITEM | - | - | 133 | 1,212 | 107 |
| J52 | PUBLIC DEFENSE BOARD | - | - | 286 | 3,445 | 139 |
| J58 | COURT OF APPEALS | - | - | 21 | 351 | 7 |
| J65 | SUPREME COURT | 0 | - | 479 | 2,104 | 163 |
| J68 | TAX COURT | - | - | 11 | 34 | 5 |
| J70 | JUDICIAL STANDARDS BOARD | - | - | 12 | 13 | 13 |
| L10 | LEGISLATURE COORDINATING COMM | - | - | 200 | 449 | 85 |
| L11 | SENATE | - | - | 9 | 967 | 5 |
| L12 | HOUSE | - | - | 8 | - | 5 |
| L49 | LEGISLATIVE AUDITOR | - | - | 2 | 25 | 4 |
| P01 | MILITARY AFFAIRS DEPARTMENT | 24 | - | 2,768 | 2,009 | 94 |
| P07 | PUBLIC SAFETY DEPARTMENT | 114 | - | 21,824 | 11,838 | 2,752 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | 8 | 15 | 4 |
| P78 | CORRECTIONS DEPARTMENT | 1 | - | 3,707 | 21,798 | 1,530 |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | 52 | 57 | 19 |
| P9E | SENTENCING GUIDELINES COMM | - | - | 5 | 25 | 3 |
| R28 | MINN CONSERVATION CORPS | - | - | 1 | - | 4 |
| R29 | NATURAL RESOURCES DEPARTMENT | 17 | - | 16,466 | 23,714 | 3,786 |
| R32 | POLLUTION CONTROL AGENCY | 8 | - | 2,047 | 5,058 | 936 |
| R9P | WATER AND SOIL RESOURCES BOARD | 1 | - | 834 | 2,448 | 847 |
| T79 | TRANSPORTATION DEPARTMENT | 257 | - | 103,192 | 43,800 | 2,791 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | 517 | - | 12 |
| O | OTHER | - | - | 9 | - | - |
| | 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 2022 - Actual**

| Schedule No. | DP# | Name | 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 |
|---|---|---|---|---|---|---|---|
| | | | 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 | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | | | | | | |
| G61-16.3 | G61-16.3 | State Auditor General | | | | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | | |
| | | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | (528,218) | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | 528,218 | (528,218) | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | | |
| G45-14.2 | G45-14.2 | Mediation Services | - | - | - | 13 | (150) | |
| G45-14.3 | G45-14.3 | Mediation Services | - | - | - | - | 150 | |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | - | - | - | - | |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | - | - | 369 | - | |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | - | - | |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | - | - | |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | 99YYY | Consumer Agencies | | | | | |
| | B04 | AGRICULTURE DEPARTMENT | - | - | - | 5,949 | - |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | - | 172 | - |
| | B13 | COMMERCE DEPARTMENT | - | - | - | 3,622 | - |
| | B14 | ANIMAL HEALTH BOARD | - | - | - | 614 | - |
| | B15 | BARBER EXAMINERS BOARD | - | - | - | 19 | - |
| | B20 | EXPLORE MINNESOTA TOURISM | - | - | - | 285 | - |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | - | - | 13,384 | - |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | - | - | 145 | - |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| | B34 | HOUSING FINANCE AGENCY | - | - | - | 2,553 | - |
| | B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | 90 | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | - | - | - | 3,429 | - |
| | B43 | IRON RANGE RESOURCES | - | - | - | 294 | - |
| | B7E | ARCHITECTURE, ENGINEERING BD | - | - | - | 63 | - |
| | B7G | COMBATIVE SPORTS COMMISSION | - | - | - | - | - |
| | B7P | ACCOUNTANCY BOARD | - | - | - | 52 | - |
| | B7S | PRIVATE DETECTIVES BOARD | - | - | - | 22 | - |
| | B82 | PUBLIC UTILITIES COMMISSION | - | - | - | 1,592 | - |
| | B9D | AMATEUR SPORTS COMMISSION | - | - | - | 20 | - |
| | B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | - |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | - | 470 | - |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | - | 108,178 | - |
| | E37 | EDUCATION DEPARTMENT | - | - | - | 3,688 | - |
| | E39 | PROF EDUCATOR LICENSING STD BD | - | - | - | 161 | - |
| | E40 | HISTORICAL SOCIETY | - | - | - | - | - |
| | E44 | MINNESOTA STATE ACADEMIES | - | - | - | 1,591 | - |
| | E50 | ARTS BOARD | - | - | - | 180 | - |
| | E60 | OFFICE OF HIGHER EDUCATION | - | - | - | 761 | - |
| | E77 | ZOOLOGICAL BOARD | - | - | - | 2,251 | - |
| | E81 | UNIVERSITY OF MINNESOTA | - | - | - | - | - |
| | E95 | HUMANITIES COMMISSION | - | - | - | - | - |
| | E97 | SCIENCE MUSEUM | - | - | - | - | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | 12 | - |
| | G02 | ADMINISTRATION DEPARTMENT | - | - | - | 6,404 | - |
| | G03 | LOTTERY | - | - | - | 1,082 | - |
| | G05 | RACING COMMISSION | - | - | - | 411 | - |
| | G06 | ATTORNEY GENERAL | - | - | - | 2,628 | - |
| | G09 | GAMBLING CONTROL BOARD | - | - | - | 303 | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | 1,353 | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | 384 | - |
| | G19 | INDIAN AFFAIRS COUNCIL | - | - | - | 39 | - |
| | G38 | INVESTMENT BOARD | - | - | - | 225 | - |
| | G39 | GOVERNORS OFFICE | - | - | - | 485 | - |
| | G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | 91 | - |
| | G46 | MN.IT | - | - | - | 22,021 | - |
| | G53 | SECRETARY OF STATE | - | - | - | 870 | - |
| | G61 | OFFICE OF STATE AUDITOR | - | - | - | 665 | - |
| | G62 | MINN STATE RETIREMENT SYSTEM | - | - | - | 965 | - |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | - | 752 | - |
| | G67 | REVENUE DEPARTMENT | - | - | - | 9,815 | - |
| | G69 | TEACHERS RETIREMENT ASSOC | - | - | - | 583 | - |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | - | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | 40 | - |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | 5 | - |
| | G96 | UNIFORM LAWS COMMISSION | - | - | - | - | - |
| | G9J | CAMPAIGN FINANCE BOARD | - | - | - | 58 | - |
| | G9K | ADMINISTRATIVE HEARINGS | - | - | - | 573 | - |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | 28 | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | 36 | - |
| | G9N | ASIAN PACIFIC COUNCIL | - | - | - | 25 | - |
| | G9Q | MMB DEBT SERVICE | - | - | - | - | - |
| | G9R | MMB NON-OPERATING | - | - | - | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | 4 | - |
| | G9X | CAPITOL AREA ARCHITECT | - | - | - | 19 | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | 58 | - |
| | GPR | PAYROLL CLEARING | - | - | - | - | - |
| | H12 | HEALTH DEPARTMENT | - | - | - | 16,275 | - |
| | H55 | HUMAN SERVICES DEPARTMENT | - | - | - | 40,982 | - |
| | H55b | HUMAN SERVICES SOS | - | - | - | 19,956 | - |

| | | | | | | |
|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | - | - | - | 3,533 | - |
| H60 | MNSURE | - | - | - | 1,594 | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | - | - | - | 13,169 | - |
| H7B | MEDICAL PRACTICE BOARD | - | - | - | 218 | - |
| H7C | NURSING BOARD | - | - | - | 259 | - |
| H7D | PHARMACY BOARD | - | - | - | 161 | - |
| H7F | DENTISTRY BOARD | - | - | - | 110 | - |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | - | 50 | - |
| H7J | OPTOMETRY BOARD | - | - | - | 16 | - |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | - | 51 | - |
| H7L | SOCIAL WORK BOARD | - | - | - | 85 | - |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | - | 19 | - |
| H7Q | PODIATRIC MEDICINE | - | - | - | 7 | - |
| H7R | VETERINARY MEDICINE BOARD | - | - | - | 13 | - |
| H7S | EMERGENCY MEDICAL SERVICES OFF | - | - | - | 83 | - |
| H7U | DIETETICS & NUTRITION PRACTICE | - | - | - | 10 | - |
| H7V | PSYCHOLOGY BOARD | - | - | - | 51 | - |
| H7W | PHYSICAL THERAPY BOARD | - | - | - | 18 | - |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | - | 48 | - |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | - | 24 | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| H9G | OMBUDSMAN MH/DD | - | - | - | 147 | - |
| J33 | TRIAL COURTS | - | - | - | 20,266 | - |
| J50 | STATE GUARDIAN AD LITEM | - | - | - | 2,144 | - |
| J52 | PUBLIC DEFENSE BOARD | - | - | - | 6,095 | - |
| J58 | COURT OF APPEALS | - | - | - | 621 | - |
| J65 | SUPREME COURT | - | - | - | 3,722 | - |
| J68 | TAX COURT | - | - | - | 61 | - |
| J70 | JUDICIAL STANDARDS BOARD | - | - | - | 22 | - |
| L10 | LEGISLATURE COORDINATING COMM | - | - | - | 795 | - |
| L11 | SENATE | - | - | - | 1,711 | - |
| L12 | HOUSE | - | - | - | - | - |
| L49 | LEGISLATIVE AUDITOR | - | - | - | 44 | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | - | - | 3,555 | - |
| P07 | PUBLIC SAFETY DEPARTMENT | - | - | - | 20,943 | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | 27 | - |
| P78 | CORRECTIONS DEPARTMENT | - | - | - | 38,564 | - |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | - | 101 | - |
| P9E | SENTENCING GUIDELINES COMM | - | - | - | 44 | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | - | - | - | 41,955 | - |
| R32 | POLLUTION CONTROL AGENCY | - | - | - | 8,948 | - |
| R9P | WATER AND SOIL RESOURCES BOARD | - | - | - | 4,331 | - |
| T79 | TRANSPORTATION DEPARTMENT | - | - | - | 77,490 | - |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | - | - |
| O | OTHER | - | - | - | - | - |
| | Total | - | - | - | (0) | - |
| | Source | | | | | |
| | Difference (Total - Source) | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2022 - Actual**

| | | | SUM OF PERCENT | Legislative Auditor General Support | Financial Audits | Program Audits | Single Audits |
|---|---|---|---|---|---|---|---|
| | | | 32.3 | 33.2 | 33.3 | 33.4 | 33.5 |
| 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 | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | | | | | | |
| G61-16.3 | G61-16.3 | State Auditor General | | | | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | | |
| | | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | (150) | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | 0 | (1,759) | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | - | 1,092 | (1,092) | | | |
| L49-15.4 | L49-15.4 | Program Audits | - | 664 | - | (664) | | |
| L49-15.5 | L49-15.5 | Single Audits | - | - | - | - | - | |
| L49-15.6 | L49-15.6 | Audit Comm | - | - | - | - | - | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | - | - | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | 3 | - | - | - | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - | |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | |

| 99YYY | Consumer Agencies | | | | | |
|---|---|---|---|---|---|---|
| B04 | AGRICULTURE DEPARTMENT | 2 | - | - | - | - |
| B11 | COSMETOLOGIST EXAMINERS BOARD | 0 | - | 6 | 0 | - |
| B13 | COMMERCE DEPARTMENT | 1 | - | 6 | 80 | - |
| B14 | ANIMAL HEALTH BOARD | 0 | - | - | - | - |
| B15 | BARBER EXAMINERS BOARD | 0 | - | - | - | - |
| B20 | EXPLORE MINNESOTA TOURISM | 0 | - | - | - | - |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 4 | - | 17 | 106 | - |
| B24 | PUBLIC FACILITIES AUTHORITY | 0 | - | - | - | - |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | 1 | - | 3 | 32 | - |
| B41 | WORKERS' COMP COURT OF APPEALS | 0 | - | - | - | - |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 1 | - | 1 | - | - |
| B43 | IRON RANGE RESOURCES | 0 | - | 54 | - | - |
| B7E | ARCHITECTURE, ENGINEERING BD | 0 | - | 13 | - | - |
| 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 | 31 | - | 2 | - | - |
| E37 | EDUCATION DEPARTMENT | 1 | - | 8 | 86 | - |
| E39 | PROF EDUCATOR LICENSING STD BD | 0 | - | - | - | - |
| E40 | HISTORICAL SOCIETY | - | - | - | - | - |
| E44 | MINNESOTA STATE ACADEMIES | 0 | - | - | - | - |
| E50 | ARTS BOARD | 0 | - | 5 | - | - |
| E60 | OFFICE OF HIGHER EDUCATION | 0 | - | - | - | - |
| E77 | ZOOLOGICAL BOARD | 1 | - | 6 | - | - |
| E81 | UNIVERSITY OF MINNESOTA | - | - | - | - | - |
| E95 | HUMANITIES COMMISSION | - | - | - | - | - |
| E97 | SCIENCE MUSEUM | - | - | - | - | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | 0 | - | - | - | - |
| G02 | ADMINISTRATION DEPARTMENT | 2 | - | 39 | 40 | - |
| G03 | LOTTERY | 0 | - | 1 | - | - |
| G05 | RACING COMMISSION | 0 | - | - | - | - |
| G06 | ATTORNEY GENERAL | 1 | - | - | - | - |
| G09 | GAMBLING CONTROL BOARD | 0 | - | - | - | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | 0 | - | 12 | - | - |
| G17 | HUMAN RIGHTS DEPARTMENT | 0 | - | 24 | - | - |
| G19 | INDIAN AFFAIRS COUNCIL | 0 | - | - | - | - |
| G38 | INVESTMENT BOARD | 0 | - | 73 | - | - |
| G39 | GOVERNORS OFFICE | 0 | - | 22 | - | - |
| G45 | MEDIATION SERVICES DEPARTMENT | 0 | - | 0 | - | - |
| G46 | MN.IT | 6 | - | 69 | - | - |
| G53 | SECRETARY OF STATE | 0 | - | 9 | - | - |
| G61 | OFFICE OF STATE AUDITOR | 0 | - | 27 | - | - |
| G62 | MINN STATE RETIREMENT SYSTEM | 0 | - | 48 | - | - |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 0 | - | 30 | - | - |
| G67 | REVENUE DEPARTMENT | 3 | - | 8 | - | - |
| G69 | TEACHERS RETIREMENT ASSOC | 0 | - | 29 | - | - |
| 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 | - | 2 | - | - |
| 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 | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | 0 | - | - | - | - |
| G9X | CAPITOL AREA ARCHITECT | 0 | - | - | - | - |
| G9Y | MN STATE COUNCIL ON DISABILITY | 0 | - | - | - | - |
| GPR | PAYROLL CLEARING | - | - | - | - | - |
| H12 | HEALTH DEPARTMENT | 5 | - | 96 | - | - |
| H55 | HUMAN SERVICES DEPARTMENT | 12 | - | 216 | 25 | - |
| H55b | HUMAN SERVICES SOS | 6 | - | - | - | - |

| | | | | | | |
|---|---|---|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | 1 | - | - | - | - |
| H60 | MNSURE | 0 | - | 2 | - | - |
| 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 | - | 37 | 115 | - |
| 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 | - | - | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| H9G | OMBUDSMAN MH/DD | 0 | - | - | - | - |
| J33 | TRIAL COURTS | 6 | - | 2 | 4 | - |
| 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 | - | 12 | - | - |
| P07 | PUBLIC SAFETY DEPARTMENT | 6 | - | 30 | 13 | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | 0 | - | - | - | - |
| P78 | CORRECTIONS DEPARTMENT | 11 | - | 49 | - | - |
| P7T | PEACE OFFICERS BOARD (POST) | 0 | - | - | - | - |
| P9E | SENTENCING GUIDELINES COMM | 0 | - | - | - | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | 12 | - | 39 | - | - |
| R32 | POLLUTION CONTROL AGENCY | 3 | - | 2 | 102 | - |
| R9P | WATER AND SOIL RESOURCES BOARD | 1 | - | - | - | - |
| T79 | TRANSPORTATION DEPARTMENT | 22 | - | 66 | 1 | - |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | 31 | - |
| O | OTHER | - | - | 18 | 28 | - |
| | 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 2022 - Actual**

| | | | Legislative Auditor General Support | Financial Audits Outdoor | Finacial Audits Art | Financial Audits Clean Water | Financial Audits Parks & Trails |
|---|---|---|---|---|---|---|---|
| | | | 33.6 | 33.7 | 33.8 | 33.9 | 33.10 |
| 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 | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | | | | | |
| G61-16.3 | G61-16.3 | State Auditor General | | | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | |
| | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | - | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | - | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | - | - | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | - | - | - | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | (3) |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | 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 | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| | 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 | - | - | - | - | 3 |
| | R32 | POLLUTION CONTROL AGENCY | - | - | - | - | - |
| | R9P | WATER AND SOIL RESOURCES BOARD | - | - | - | - | - |
| | T79 | TRANSPORTATION DEPARTMENT | - | - | - | - | - |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | - | - |
| | O | OTHER | - | - | - | - | - |
| | | Total | - | - | - | - | - |
| | | Source | | | | | |
| x | | Difference (Total - Source) | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2022 - Actual**

| Schedule No. | DP# | Name | Program Audits Outdoor 33.11 Program Audit- Outdoors | Program Audits Art 33.12 Program Audit- Art | Program Audits Clean Water 33.13 Program Audit- Clean Water | Program Audits Parks & Trails 33.14 Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual) 34.2 STATE AUDITOR |
|---|---|---|---|---|---|---|---|
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

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|---|---|---|---|---|---|---|---|
| | 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 | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| | G9X | CAPITOL AREA ARCHITECT | - | - | - | - | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | - | - |
| | GPR | PAYROLL CLEARING | - | - | - | - | - |
| | H12 | HEALTH DEPARTMENT | - | - | - | - | - |
| | H55 | HUMAN SERVICES DEPARTMENT | - | - | - | - | - |
| | H55b | HUMAN SERVICES SOS | - | - | - | - | - |

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|---|---|---|---|---|---|---|
| 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 | - | - | - | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| 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 2022 - Actual

| Schedule No. | DP# | Name | 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) | Total |
|---|---|---|---|---|
| | 1.2 | Fixed Asset Depreciation | | - |
| G02-3.0 | G02-3.0 | Department of Administration | | - |
| G02-3.2 | G02-3.2 | Admin Management Services | | - |
| G02-3.3 | G02-3.3 | Commissioner's Office | | - |
| G02-3.4 | G02-3.4 | Human Resources | | - |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | - |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | - |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | - |
| G02-4.7 | G02-4.7 | Real Property | | - |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management | | - |
| G02-4.10 | G02-4.10 | Central Mail | | - |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | - |
| G02-4.12 | G02-4.12 | Grants Management | | - |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | - |
| G46-6.3 | G46-6.3 | IT Spend | | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | - |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | - |
| G10-9.2 | G10-9.2 | Debt Management Division | | - |
| G10-9.3 | G10-9.3 | Debt Management | | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | - |
| G10-11.3 | G10-11.3 | Central Payroll | | - |
| G10-11.4 | G10-11.4 | Accounting Services | | - |
| G10-11.5 | G10-11.5 | Financial Reporting | | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Suppo | | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | - |
| G10-13.3 | G10-13.3 | Personnel Administration | | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | - |
| G45-14.2 | G45-14.2 | Mediation Services | | - |
| G45-14.3 | G45-14.3 | Mediation Services | | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | - |
| L49-15.3 | L49-15.3 | Financial Audits | | - |
| L49-15.4 | L49-15.4 | Program Audits | | - |
| L49-15.5 | L49-15.5 | Single Audits | | - |
| L49-15.6 | L49-15.6 | Audit Comm | | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | - |

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

| 99YYY | Consumer Agencies | | |
|---|---|---|---|
| B04 | AGRICULTURE DEPARTMENT | - | 435,220 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | 42,667 |
| B13 | COMMERCE DEPARTMENT | - | 779,554 |
| B14 | ANIMAL HEALTH BOARD | - | 36,444 |
| B15 | BARBER EXAMINERS BOARD | - | 3,585 |
| B20 | EXPLORE MINNESOTA TOURISM | - | 20,850 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | 3,305,954 |
| B24 | PUBLIC FACILITIES AUTHORITY | - | 24,276 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - |
| B34 | HOUSING FINANCE AGENCY | - | 318,129 |
| B41 | WORKERS' COMP COURT OF APPEALS | - | 4,029 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | - | 431,865 |
| B43 | IRON RANGE RESOURCES | - | 222,058 |
| B7E | ARCHITECTURE, ENGINEERING BD | - | 55,285 |
| B7G | COMBATIVE SPORTS COMMISSION | - | 7 |
| B7P | ACCOUNTANCY BOARD | - | 7,571 |
| B7S | PRIVATE DETECTIVES BOARD | - | 1,428 |
| B82 | PUBLIC UTILITIES COMMISSION | - | 99,906 |
| B9D | AMATEUR SPORTS COMMISSION | - | 15,877 |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | 31 |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | 37,157 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | 5,694,536 |
| E37 | EDUCATION DEPARTMENT | - | 1,040,256 |
| E39 | PROF EDUCATOR LICENSING STD BD | - | 13,251 |
| E40 | HISTORICAL SOCIETY | - | 24,651 |
| E44 | MINNESOTA STATE ACADEMIES | - | 90,092 |
| E50 | ARTS BOARD | - | 53,332 |
| E60 | OFFICE OF HIGHER EDUCATION | - | 68,469 |
| E77 | ZOOLOGICAL BOARD | - | 148,538 |
| E81 | UNIVERSITY OF MINNESOTA | - | 21,836 |
| E95 | HUMANITIES COMMISSION | - | 250 |
| E97 | SCIENCE MUSEUM | - | 86 |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | 460 |
| G02 | ADMINISTRATION DEPARTMENT | - | 2,704,348 |
| G03 | LOTTERY | - | 49,645 |
| G05 | RACING COMMISSION | - | 25,406 |
| G06 | ATTORNEY GENERAL | - | 101,782 |
| G09 | GAMBLING CONTROL BOARD | - | 14,297 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | 161,151 |
| G17 | HUMAN RIGHTS DEPARTMENT | - | 98,630 |
| G19 | INDIAN AFFAIRS COUNCIL | - | 5,611 |
| G38 | INVESTMENT BOARD | - | 259,972 |
| G39 | GOVERNORS OFFICE | - | 94,914 |
| G45 | MEDIATION SERVICES DEPARTMENT | - | 7,281 |
| G46 | MN.IT | - | 1,133,675 |
| G53 | SECRETARY OF STATE | - | 101,359 |
| G61 | OFFICE OF STATE AUDITOR | - | 128,645 |
| G62 | MINN STATE RETIREMENT SYSTEM | - | 270,658 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | 262,898 |
| G67 | REVENUE DEPARTMENT | - | 542,122 |
| G69 | TEACHERS RETIREMENT ASSOC | - | 195,569 |
| G90 | REVENUE INTERGOVT PAYMENTS | - | 2,092,594 |
| G92 | OMBUDSPERSON FOR FAMILIES | - | 3,302 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | 2,738 |
| G96 | UNIFORM LAWS COMMISSION | - | 39 |
| G9J | CAMPAIGN FINANCE BOARD | - | 4,134 |
| G9K | ADMINISTRATIVE HEARINGS | - | 47,582 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | 1,980 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | 2,169 |
| G9N | ASIAN PACIFIC COUNCIL | - | 2,114 |
| G9Q | MMB DEBT SERVICE | - | 6,337 |
| G9R | MMB NON-OPERATING | - | 3,630,136 |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | 112 |
| G9X | CAPITOL AREA ARCHITECT | - | 1,368 |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | 7,236 |
| GPR | PAYROLL CLEARING | - | 84 |
| H12 | HEALTH DEPARTMENT | - | 1,528,692 |
| H55 | HUMAN SERVICES DEPARTMENT | - | 8,388,596 |
| H55b | HUMAN SERVICES SOS | - | 907,437 |

| | | | |
|---|---|---|---|
| H55c | HUMAN SERVICES MSOP | - | 144,116 |
| H60 | MNSURE | - | 64,637 |
| H75 | VETERANS AFFAIRS DEPARTMENT | - | 639,056 |
| H7B | MEDICAL PRACTICE BOARD | - | 29,855 |
| H7C | NURSING BOARD | - | 21,200 |
| H7D | PHARMACY BOARD | - | 22,216 |
| H7F | DENTISTRY BOARD | - | 28,044 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | 7,373 |
| H7J | OPTOMETRY BOARD | - | 3,274 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | 6,601 |
| H7L | SOCIAL WORK BOARD | - | 14,455 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | 4,953 |
| H7Q | PODIATRIC MEDICINE | - | 2,807 |
| H7R | VETERINARY MEDICINE BOARD | - | 5,795 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | - | 608,360 |
| H7U | DIETETICS & NUTRITION PRACTICE | - | 3,031 |
| H7V | PSYCHOLOGY BOARD | - | 7,770 |
| H7W | PHYSICAL THERAPY BOARD | - | 7,605 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | 11,611 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | 6,756 |
| H8A | FOSTER YOUTH OMBUDPERSON | - | 10 |
| H9G | OMBUDSMAN MH/DD | - | 8,732 |
| J33 | TRIAL COURTS | - | 1,365,050 |
| J50 | STATE GUARDIAN AD LITEM | - | 74,910 |
| J52 | PUBLIC DEFENSE BOARD | - | 208,886 |
| J58 | COURT OF APPEALS | - | 20,021 |
| J65 | SUPREME COURT | - | 167,102 |
| J68 | TAX COURT | - | 5,181 |
| J70 | JUDICIAL STANDARDS BOARD | - | 1,923 |
| L10 | LEGISLATURE COORDINATING COMM | - | 40,086 |
| L11 | SENATE | - | 51,392 |
| L12 | HOUSE | - | 720 |
| L49 | LEGISLATIVE AUDITOR | - | 1,506 |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | 549,601 |
| P07 | PUBLIC SAFETY DEPARTMENT | - | 2,994,707 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | 1,680 |
| P78 | CORRECTIONS DEPARTMENT | - | 1,956,534 |
| P7T | PEACE OFFICERS BOARD (POST) | - | 10,624 |
| P9E | SENTENCING GUIDELINES COMM | - | 1,884 |
| R28 | MINN CONSERVATION CORPS | - | 123 |
| R29 | NATURAL RESOURCES DEPARTMENT | - | 3,173,554 |
| R32 | POLLUTION CONTROL AGENCY | - | 919,725 |
| R9P | WATER AND SOIL RESOURCES BOARD | - | 240,258 |
| T79 | TRANSPORTATION DEPARTMENT | - | 11,311,680 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | 169,015 |
| O | OTHER | - | 608,519 |
| | Total | - | 61,305,199 |
| | Source | | |
| | Difference (Total - Source) | | 0 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 1.0

**FIXED ASSET DEPRECIATION**

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

The depreciation expense allocated is per the Comprehensive Annual Financial Report (ACFR), for the year ended June 30, 2022.

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

# Exhibit C

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

**FIXED ASSET DEPRECIATION**

| Schedule No. 1.1 | | 1.2 |
|---|---|---|
| | Fixed Asset Depreciation | General Support Allocation |
| Total Eligible Direct Costs: | 978,143 | 978,143 |
| Add: Allocated Costs | | |
| Sum of Allocated Costs | 978,143 | 978,143 |
| Distribution of Allocated Costs | 0 | |
| Total Allocated Costs | 978,143 | 978,143 |
| Less: Disallowed Costs | 0 | |
| Net Allocable Costs | 978,143 | 978,143 |

# 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 2022.

> 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 2022.

> All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2022 net cost of these sub-centers.

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

# Exhibit C

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
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: | 1,889,740 | 637,165 | 415,043 | 837,532 | |
| Add: Allocated Costs | | | | | |
| Fixed Asset Depreciation | 0 | | | | |
| Sum of Allocated Costs | 1,889,740 | 637,165 | 415,043 | 837,532 | 0 |
| Distribution of Allocated Costs | 0 | | | | |
| Total Allocated Costs | 1,889,740 | 637,165 | 415,043 | 837,532 | 0 |
| Less: Disallowed Costs | 0 | | | | |
| Net Allocable Costs | 1,889,740 | 637,165 | 415,043 | 837,532 | 0 |

## SCHEDULE 4.0

**DEPARTMENT OF ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES**

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

- Government and Citizen Services – General support costs allocated to this cost center have been apportioned among its activities based on FY 2022 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 2022.
- 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 2022 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 2022 postage charges. Costs of postage are directly charged through a revolving fund.
- Office of Enterprise Continuois Improvement provides assistance to agencies on improving organizational performance through enhanced or re-engineered processes that improve efficiency and quality, and reduce processing time and cost. Leadership, coordination, and support is provided for reporting state agency goals, priorities, and progress to the public. These costs are allowable for plan purposes and have been allocated based on actual FTE's for FY 2022.
- 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 2022 net cost of these activities.

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

**ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES**

| Schedule No. 4.1 | | 4.2 | 4.5 | 4.7 | 4.8 | 4.10 | 4.11 | 4.12 |
|---|---|---|---|---|---|---|---|---|
| | | Government & Citizen Services | General Support | Real Estate & Constr Services | Real Prop Enterprise System | Office of State Procurement (fmrly Materials Mgmt) | Central Mail | Enterprise Performance Improvement | Grants Mgmt |
| Total Eligible Direct Costs: | | 4,089,039 | | 512,012 | 669,188 | 1,956,731 | 438,270 | 370,420 | 142,418 |
| | Add: Allocated Costs | | | | | | | | |
| 3.3 | Admin Mgmt-Commissioner's Office | 50,293 | 50,293 | | | | | | |
| 3.4 | Admin Mgmt-Human Resources | 32,760 | 32,760 | | | | | | |
| 3.5 | Admin Mgmt-Financial Mgmt & Rptg | 8,962 | 8,962 | | | | | | |
| Sum of Allocated Costs | | 4,181,055 | 92,016 | 512,012 | 669,188 | 1,956,731 | 438,270 | 370,420 | 142,418 |
| | Distribution of Allocated Costs | 0 | (92,016) | 11,522 | 15,059 | 44,032 | 9,862 | 8,336 | 3,205 |
| Total Allocated Costs | | 4,181,055 | 0 | 523,534 | 684,247 | 2,000,763 | 448,132 | 378,756 | 145,623 |
| | Less: Disallowed Costs | 0 | | | | | | | |
| Net Allocable Costs | | 4,181,055 | 0 | 523,534 | 684,247 | 2,000,763 | 448,132 | 378,756 | 145,623 |

# State of Minnesota
# Statewide Cost Allocation Plan
# Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 6.0

**MN.IT SERVICES**

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

MN.IT Services general fund costs benefit all state agencies and allowable costs are apportioned to each agency based on their actual FY 2022 IT spend.

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

# Exhibit C

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

| Schedule No. 6.1 | | Minnesota Information Technology | | | |
|---|---|---|---|---|---|
| | | 6.2 | 6.3 | 6.4 | |
| | | Minnesota Information Technology | General Support | IT Spend | Enterprise IT Security |
| Total Eligible Direct Costs: | | 1,384,396 | 1,011,882 | | 372,514 |
| | Add: Allocated Costs | | | | |
| 1.2 | Fixed Asset Depreciation | 270,500 | 270,500 | | |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 304 | 304 | | |
| 4.11 | Office of Enterprise Continuous Improvement | 26 | 26 | | |
| Sum of Allocated Costs | | 1,655,200 | 1,282,712 | 0 | 372,514 |
| | Distribution of Allocated Costs | 0 | (1,282,712) | 0 | 1,282,712 |
| Total Allocated Costs | | 1,655,200 | 0 | 0 | 1,655,226 |
| | Less: Disallowed Costs | 0 | | | |
| Net Allocable Costs | | 1,655,200 | 0 | 0 | 1,655,226 |

# 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 2022 net cost of these activities.

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

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

| Schedule No. 8.1 | | 8.2 | 8.3 | 9.2 | 10.2 | 11.2 | 12.2 | 12.9 | 13.2 |
|---|---|---|---|---|---|---|---|---|---|
| | MMB | Minnesota Management & Budget | Enterprise Commincations & Planning (fmrly IC&A) | Debt Management Division | MMB - Budget Division | MMB - Accounting Division | MMB - IT Mgmt & Administration | Other Non-Allocable | State HR, Benefits & abor Relatior |
| Total Eligible Direct Costs: | 2,421,875 | 2,421,875 | | | | | | | |
| Add: Allocated Costs | | | | | | | | | |
| 1.2 Fixed Asset Depreciation | 1,873 | 1,873 | | | | | | | |
| 4.8 Office of State Procurement (fmrly Materials Mgmt) | 913 | 913 | | | | | | | |
| 4.11 Office of Enterprise Continuous Improvement | 158 | 158 | | | | | | | |
| 6.4 Enterprise IT Security | 18,486 | 18,486 | | | | | | | |
| Sum of Allocated Costs | 2,443,305 | 2,443,305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | 0 | (2,443,305) | 118,736 | 70,727 | 192,176 | 702,787 | 796,739 | 0 | 562,141 |
| Total Allocated Costs | 2,443,305 | 0 | 118,736 | 70,727 | 192,176 | 702,787 | 796,739 | 0 | 562,141 |
| Less: Disallowed Costs | 0 | | | | | | | | |
| Net Allocable Costs | 2,443,305 | 0 | 118,736 | 70,727 | 192,176 | 702,787 | 796,739 | 0 | 562,141 |

# 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 2022 net cost of these activities.

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

**MMB - Enterprise Communications & Planning**

| Schedule No. 8.3.1 | | 8.3 | 9.2 | 10.2 | 11.2 | 12.2 | 13.2 | 14.2 | 15.2 | 16.2 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Enterprise Communications & Planning (fmrly IC&A) | General Support | Debt Management Division | MMB Budget Division | MMB Accounting Division | MMB IT Mgmt & Administratio | State HR, Benefits & Labor Rel | Mediation Services | Legislative Auditor | State Auditor | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | 1,008,729 | 1,008,729 | | | | | | | | | |
| Add: Allocated Costs | | | | | | | | | | | |
| 4.8 Office of State Procurement | 72 | 72 | | | | | | | | | |
| 4.11 Office of Enterprise Continuous Improvement | 38 | 38 | | | | | | | | | |
| 8.2 Minnesota Management & Budget | 118,736 | 118,736 | | | | | | | | | |
| Sum of Allocated Costs | 1,127,575 | 1,127,575 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | 0 | (1,127,575) | 10 | 15 | 46 | 19 | 25 | 9 | 77 | 0 | 1,127,374 |
| Total Allocated Costs | 1,127,575 | 0 | 10 | 15 | 46 | 19 | 25 | 9 | 77 | 0 | 1,127,374 |
| Less: Disallowed Costs | 0 | | | | | | | | | | |
| Net Allocable Costs | 1,127,575 | 0 | 10 | 15 | 46 | 19 | 25 | 9 | 77 | 0 | 1,127,374 |

# State of Minnesota
# Statewide Cost Allocation Plan
# Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 9.0

**MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION**

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

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

# Exhibit C

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

**MMB - Debt Management Division**

Schedule No. 9.1

| | | | 9.2 | 9.3 | |
|---|---|---|---|---|---|
| | | MMB - Debt Management Division | General Support | Debt Management | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | | 600,871 | | 600,871 | |
| | Add: Allocated Costs | | | | |
| 4.8 | Office of State Procurement | 77 | 77 | | |
| 4.11 | Office of Enterprise Continuous Improvement | 15 | 15 | | |
| 8.2 | Minnesota Management & Budget | 70,727 | 0 | 70,727 | |
| 8.3 | Enterprise Communication and Planning | 10 | 10 | | |
| Sum of Allocated Costs | | 671,701 | 102 | 671,598 | 0 |
| | Distribution of Allocated Costs | 0 | (102) | 102 | |
| | Distribution of Allocated Costs | 0 | | (671,700) | 671,700 |
| Total Allocated Costs | | 671,701 | 0 | 671,701 | 671,700 |
| | Less: Disallowed Costs | 0 | | | |
| Net Allocable Costs | | 671,701 | 0 | 671,701 | 671,700 |

# State of Minnesota
# Statewide Cost Allocation Plan
# Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 10.0

**MINNESOTA MANAGEMENT AND BUDGET (MMB) —BUDGET DIVISION**

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A finance department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2022. 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 2022.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2022 net cost of these activities.

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

# Exhibit C

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

**MMB - Budget Division**

| Schedule No. 10.1 | | 10.2 | 10.3 | 10.4 | 14.2 | 15.2 | 16.2 | |
|---|---|---|---|---|---|---|---|---|
| | | MMB - Budget Division | General Support | Analysis & Control | Budget Operations & Planning | Mediation Services | Legislative Auditor | State Auditor | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | | 1,632,647 | | 1,399,412 | 233,235 | | | | |
| | Add: Allocated Costs | | | | | | | | |
| 4.8 | Office of State Procurement | 111 | 111 | | | | | | |
| 4.11 | Office of Continuous Improvement | 85 | 85 | | | | | | |
| 8.2 | Minnesota Management and Budget | 220,719 | 0 | 184,683 | 36,036 | | | | |
| 8.3 | Enterprise Communications & Planning | 15 | 15 | | | | | | |
| Sum of Allocated Costs | | 1,853,577 | 211 | 1,584,095 | 269,271 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (211) | 181 | 30 | | | | |
| | Distribution of Allocated Costs | 0 | | (1,584,276) | | 13 | 107 | 0 | 1,584,156 |
| | Distribution of Allocated Costs | 0 | | | (269,301) | 23 | 159 | 0 | 269,119 |
| Total Allocated Costs | | 1,853,577 | 0 | 0 | 0 | 36 | 266 | 0 | 1,853,275 |
| | Less: Disallowed Costs | 0 | | | | | | | |
| Net Allocable Costs | | 1,853,577 | 0 | 0 | 0 | 36 | 266 | 0 | 1,853,275 |

# State of Minnesota
# Statewide Cost Allocation Plan
# Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 11.0

**MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION**

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division includes: Financial Reporting, General Accounting, SWIFT Systems Support and Payroll. Financial Reporting reviews and reports on expenditures and revenues to complete the state's Annual Comprehensiv Financial Report (ACFR). 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 2022.

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 2022.

The cost of central payroll is allowable and has been allocated based on total FY 2022 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 2022.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2022 net cost of these activities.

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

**MMB - Accounting Division**

| Schedule No. 11.1 | | | 11.2 | 11.3 | 11.4 | 11.5 | 11.6 | 11.7 | 14.2 | 15.2 | 16.2 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | MMB - Accounting Division | General Support | Central Payroll | Accounting Services | Financial Reporting | Financial Rptg Single Audit | Accounting Services Non-Alloc | Mediation Services | Legislative Auditor | State Auditor | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | | 5,970,593 | | 1,542,485 | 1,639,535 | 2,758,737 | 29,836 | | | | | |
| | Add: Allocated Costs | | | | | | | | | | | |
| 4.8 | Office of State Procurement | 324 | 324 | | | | | | | | | |
| 4.11 | Office of Continuous Improvement | 230 | 230 | | | | | | | | | |
| 8.2 | Minnesota Management & Budget | 702,787 | 0 | 181,563 | 192,986 | 324,726 | 3,512 | | | | | |
| 8.3 | Enterprise Communications & Planning | 46 | 46 | | | | | | | | | |
| Sum of Allocated Costs | | 6,673,980 | 600 | 1,724,048 | 1,832,521 | 3,083,463 | 33,348 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | (0) | (600) | 155 | 165 | 277 | 3 | | | | | |
| | Distribution of Allocated Costs | 0 | | (1,724,203) | | | | | 43 | 1,199 | | 1,722,961 |
| | Distribution of Allocated Costs | 0 | | | (1,832,685) | | | | 15 | 126 | | 1,832,544 |
| | Distribution of Allocated Costs | 0 | | | | (3,083,740) | | | 26 | 211 | | 3,083,502 |
| | Distribution of Allocated Costs | 0 | | | | | (33,351) | | | | | 33,351 |
| Total Allocated Costs | | 6,673,980 | 0 | 0 | 2 | 0 | 1 | 0 | 84 | 1,536 | 0 | 6,672,358 |
| | Less: Disallowed Costs | 0 | | | | | | | | | | |
| Net Allocable Costs | | 6,673,980 | 0 | 0 | 2 | 0 | 1 | 0 | 84 | 1,536 | 0 | 6,672,358 |

## 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 2022 net cost of these activities.

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

**MMB - IT Management & Administration**

| Schedule No. 12.1 | | 12.2 | 12.4 | 12.5 | 12.6 | 12.7 | 12.8 | 12.9 | 14.2 | 15.2 | 16.2 | 26.2 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | MMB - Information Systems | General Support | Accounting & Procurement Sys Support | Personnel Operations Sys Support | Budget Serv Computer Operations | Personnel Operations Spec Billing | Accounting & Procurement Spec Billing | Other Non-Allocable | Mediation Services | Legislative Auditor | State Auditor | MMB | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | 17,907,727 | 2,021,126 | 2,648,612 | 1,915,919 | 183,112 | 3,927,932 | 7,211,026 | | | | | | |
| Add: Allocated Costs | | | | | | | | | | | | | |
| 1.2 Fixed Asset Depreciation | 694,854 | 0 | 347,427 | 347,427 | 0 | | | | | | | | |
| 4.8 Office of State Procurement | 130 | 130 | 0 | 0 | 0 | | | | | | | | |
| 8.2 Minnesota Management & Budget | 796,739 | 237,903 | 311,763 | 225,519 | 21,554 | | | | | | | | |
| 8.3 Enterprise Communications & Planning | 19 | 19 | 0 | 0 | 0 | | | | | | | | |
| Sum of Allocated Costs | 19,399,469 | 2,259,179 | 3,307,802 | 2,488,865 | 204,666 | 3,927,932 | 7,211,026 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | 0 | (2,259,179) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,259,179 | 0 |
| Sum of Allocated Costs | 19,399,469 | 0 | 3,307,802 | 2,488,865 | 204,666 | 3,927,932 | 7,211,026 | 0 | 0 | 0 | 0 | 2,259,179 | 0 |
| Distribution of Allocated Costs | 0 | | (3,307,802) | | | | | | 28 | 227 | 0 | 0 | 3,307,548 |
| Distribution of Allocated Costs | 0 | | | (2,488,865) | | | | | 62 | 1,731 | 0 | 0 | 2,487,071 |
| Distribution of Allocated Costs | 0 | | | | (204,666) | | | | 18 | 125 | 0 | 0 | 204,524 |
| Distribution of Allocated Costs | 0 | | | | | (3,927,932) | | | 98 | 2,732 | 0 | 0 | 3,925,102 |
| Distribution of Allocated Costs | 0 | | | | | | (7,211,026) | | 60 | 494 | 0 | 0 | 7,210,471 |
| Total Allocated Costs | 19,399,469 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 266 | 5,309 | 0 | 2,259,179 | 17,134,716 |
| Less: Disallowed Costs | 0 | | | | | | | | | | | | |
| Net Allocable Costs | 19,399,469 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 266 | 5,309 | 0 | 2,259,179 | 17,134,716 |

## 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 2022.

> 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 2022 net cost of these activities.

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

**MMB - HR, Benefits & Labor Relations**

Schedule No. 13.1

| | | | 13.2 | 13.3 | 14.2 | 15.2 | |
|---|---|---|---|---|---|---|---|
| | | HR, Benefits & Labor Relations | General Support | Personnel Administration | Mediation Services | Legislative Auditor | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | | 4,775,718 | | 4,775,718 | | | |
| | Add: Allocated Costs | | | | | | |
| 1.2 | Fixed Asset Depreciation | 0 | 0 | 0 | | | |
| 4.8 | Office of State Procurement | 193 | 193 | 0 | | | |
| 4.11 | Office of Continuous Improvement | 158 | 158 | 0 | | | |
| 8.2 | Minnesota Management & Budget | 562,141 | 0 | 562,141 | | | |
| 8.3 | Enterprise Communications & Planning | 25 | 25 | 0 | | | |
| Sum of Allocated Costs | | 5,338,235 | 377 | 5,337,859 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (377) | 377 | | | |
| | Distribution of Allocated Costs | 0 | | (5,338,235) | 133 | 3,713 | 5,334,389 |
| Total Allocated Costs | | 5,338,235 | 0 | 0 | 133 | 3,713 | 5,334,389 |
| | Less: Disallowed Costs | 0 | | | | | |
| Net Allocable Costs | | 5,338,235 | 0 | 0 | 133 | | 5,334,389 |

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**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 14.0

**DEPARTMENT OF MEDIATION SERVICES**

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

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for FY 2022.

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 2022 net cost of these activities.

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

**Mediation Services**

| Schedule No. 14.1 | | | 14.2 | 14.3 | 14.4 | 15.2 | |
|---|---|---|---|---|---|---|---|
| | | Mediation Services | General Support | Mediation/ State Agencies | Mediation/ Representation General | Legislative Auditor | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | | 302,514 | | 302,514 | | | |
| | Add: Allocated Costs | | | | | | |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 97 | 97 | | | | |
| 4.11 | Office of Enterprise Continous Improvement | 9 | 9 | | | | |
| 6.4 | Enterprise IT Security | 0 | 0 | | | | |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 9 | 9 | | | | |
| 10.3 | Analysis & Control (EBO's) | 13 | 13 | | | | |
| 10.4 | Budget Operations & Planning | 23 | 23 | | | | |
| 11.3 | Central Payroll | 43 | 43 | | | | |
| 11.4 | Accounting Services | 15 | 15 | | | | |
| 11.5 | Financial Reporting | 26 | 26 | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 28 | 28 | | | | |
| 12.5 | Personnel Operations and System Support | 62 | 62 | | | | |
| 12.6 | Budget Service - Computer Operations | 18 | 18 | | | | |
| 12.7 | Personnel Operations Special Billing | 98 | 98 | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 60 | 60 | | | | |
| 13.3 | Personnel Administration | 133 | 133 | | | | |
| Sum of Allocated Costs | | 303,149 | 635 | 302,514 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (635) | 635 | | | |
| | Distribution of Allocated Costs | 0 | | (303,149) | | 211 | 302,938 |
| Total Allocated Costs | | 303,149 | 0 | 0 | 0 | 211 | 302,938 |
| | Less: Disallowed Costs | 0 | | | 0 | | |
| Net Allocable Costs | | 303,149 | 0 | 0 | 0 | 211 | 302,938 |

# State of Minnesota
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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 2022 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 2022.

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 2022 net cost of these activities.

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

**Legislative Auditor**

| Schedule No. 15.1 | | 15.2 | 15.3 | 15.4 | 15.5 | 15.6 | 15.7 | 15.8 | 15.9 | 15.10 | 15.11 | 15.12 | 15.13 | 15.14 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Legislative Auditor | General Support | Financial Audits | Program Audits | Single Audits | Audit Comm | Financial Audit - Outdoors | Financial Audit - Art | Financial Audit - Clean Water | Financial Audit - Parks & Trails | Program Audit - Outdoors | Program Audit - Art | Program Audit - Clean Water | Program Audit - Parks & Trails | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | | 7,180,166 | 2,354,324 | 2,995,372 | 1,821,457 | 0 | | | | | 9,013 | | | | | |
| | Add: Allocated Costs | | | | | | | | | | | | | | | |
| 1.2 | Fixed Asset Depreciation | 10,916 | 10,916 | | | | | | | | | | | | | |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 1,328 | 1,328 | | | | | | | | | | | | | |
| 4.11 | Office of Enterprise Continuous Improvement | 263 | 263 | | | | | | | | | | | | | |
| 6.4 | Enterprise IT Security | 134 | 134 | | | | | | | | | | | | | |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 77 | 77 | | | | | | | | | | | | | |
| 10.3 | Analysis & Control (EBO's) | 107 | 107 | | | | | | | | | | | | | |
| 10.4 | Budget Operations & Planning | 159 | 159 | | | | | | | | | | | | | |
| 11.3 | Central Payroll | 1,199 | 1,199 | | | | | | | | | | | | | |
| 11.4 | Accounting Services | 126 | 126 | | | | | | | | | | | | | |
| 11.5 | Financial Reporting | 211 | 211 | | | | | | | | | | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 227 | 227 | | | | | | | | | | | | | |
| 12.5 | Personnel Operations and System Support | 1,731 | 1,731 | | | | | | | | | | | | | |
| 12.6 | Budget Service - Computer Operations | 125 | 125 | | | | | | | | | | | | | |
| 12.7 | Personnel Operations Special Billing | 2,732 | 2,732 | | | | | | | | | | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 494 | 494 | | | | | | | | | | | | | |
| 13.3 | Personnel Administration | 3,713 | 3,713 | | | | | | | | | | | | | |
| 14.3 | Mediation Services | 211 | 211 | | | | | | | | | | | | | |
| Sum of Allocated Costs | | 7,203,921 | 2,378,079 | 2,995,372 | 1,821,457 | 0 | 0 | 0 | 0 | 0 | 9,013 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | (4,441) | (2,378,079) | 1,476,060 | 897,578 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sum of Allocated Costs | | 7,199,480 | 0 | 4,471,432 | 2,719,035 | 0 | 0 | 0 | 0 | 0 | 9,013 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | | (4,471,432) | | | | | | | | | | | | 4,471,432 |
| | Distribution of Allocated Costs | 0 | | | (2,719,035) | | | | | | | | | | | 2,719,035 |
| | Distribution of Allocated Costs | 0 | | | | 0 | | | | | | | | | | 0 |
| | Distribution of Allocated Costs | 0 | | | | | 0 | | | | | | | | | 0 |
| | Distribution of Allocated Costs | 0 | | | | | | 0 | | | | | | | | 0 |
| | Distribution of Allocated Costs | 0 | | | | | | | 0 | | | | | | | 0 |
| | Distribution of Allocated Costs | 0 | | | | | | | | (9,013) | | | | | | 9,013 |
| | Distribution of Allocated Costs | 0 | | | | | | | | | 0 | | | | | 0 |
| | Distribution of Allocated Costs | 0 | | | | | | | | | | 0 | | | | 0 |
| | Distribution of Allocated Costs | 0 | | | | | | | | | | | 0 | | | 0 |
| | Distribution of Allocated Costs | 0 | | | | | | | | | | | | 0 | | 0 |
| Total Allocated Costs | | 7,199,480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,199,479 |
| | Less: Disallowed Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Allocable Costs | | 7,199,480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,199,479 |

# 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 2022.

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

# Exhibit C

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

**State Auditor**

Schedule No. 16.1 | 16.2 |

| | State Auditor | General Support | Consumer Activities |
|---|---|---|---|
| Total Eligible Direct Costs: | 56,923 | 56,923 | |
| Add: Allocated Costs | | | |
| Sum of Allocated Costs | 56,923 | 56,923 | 0 |
| Distribution of Allocated Costs | 0 | (56,923) | 56,923 |
| Total Allocated Costs | 56,923 | 0 | 56,923 |
| Less: Disallowed Costs | 0 | | |
| Net Allocable Costs | 56,923 | 0 | 56,923 |

# 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 2022. All other costs are allowable and allocated through cost pool 12.4 Accounting & Procurement Operations and System Support.

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

# Exhibit C

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
First Stepdown

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

Schedule No. 17.1

| | | 17 | |
|---|---|---|---|
| | SWIFT | General Support | Consumer Activities |
| Total Eligible Direct Costs: | 11,106,118 | 11,106,118 | 0 |
| Add: Allocated Costs | | | |
| Sum of Allocated Costs | 11,106,118 | 11,106,118 | 0 |
| Distribution of Allocated Costs | 0 | (11,106,118) | 11,106,118 |
| Total Allocated Costs | 11,106,118 | 0 | 11,106,118 |
| Less: Disallowed Costs | 0 | | |
| Net Allocable Costs | 11,106,118 | 0 | 11,106,118 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 20.0

**DEPARTMENT OF ADMINISTRATION**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
Second Stepdown

**Administration**

Schedule No. 20.1

| | | 20.0 | 21.2 | 22.2 | |
|---|---|---|---|---|---|
| | | Dept of Administration | General Support | Admin - Management Services | Government & Citizen Services | Consumer Activities |
| Total Eligible Direct Costs: | | 0 | | | | |
| | Add: Allocated Costs | | | | | |
| 4.5 | Real Estate & Construction Services | 0 | 0 | | | |
| 4.7 | Real Property | 76,423 | 76,423 | | | |
| 10.3 | Analysis & Control (EBO's) | 140 | 140 | | | |
| 10.4 | Budget Operations & Planning | 264 | 264 | | | |
| 11.3 | Central Payroll | 1,079 | 1,079 | | | |
| 11.4 | Accounting Services | 164 | 164 | | | |
| 11.5 | Financial Reporting | 275 | 275 | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 295 | 295 | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 644 | 644 | | | |
| 15.3 | Financial Audits | 0 | 0 | | | |
| 17 | SWIFT | 992 | 992 | | | |
| Sum of Allocated Costs | | 80,276 | 80,276 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (80,276) | 863 | 1,867 | 77,546 |
| Total Allocated Costs | | 80,276 | 0 | 863 | 1,867 | 77,546 |
| | Less: Disallowed Costs | 0 | | | | |
| Net Allocable Costs | | 80,276 | 0 | 863 | 1,867 | 77,546 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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## SCHEDULE 21.0

**DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
Second Stepdown

**Department of Administration - Management Services**

Schedule No. 21.1

| | | | 21.2 | 21.3 | 21.4 | 21.5 | 21.6 | 22.2 | |
|---|---|---|---|---|---|---|---|---|---|
| | | | Admin - Management Services | General Support | Commissioner's Office | Human Resources | Financial Management & Reporting | Fiscal Agent Non-Alloc | Government & Citizen Services | Consumer Activities |
| Total Eligible Direct Costs: | | | 0 | | | | | | | |
| | Add: Allocated Costs | | | | | | | | | |
| 3.3 | | Commissioner's Office | 28,915 | 28,915 | | | | | | |
| 3.4 | | Human Resources | 18,835 | 18,835 | | | | | | |
| 3.5 | | Financial Management & Reporting | 8,626 | 8,626 | | | | | | |
| 4.7 | | Real Property | 0 | 0 | | | | | | |
| 4.8 | | Materials Management | 749 | 749 | | | | | | |
| 4.11 | | Office of Enterprise Continuous Improvement | 237 | 237 | | | | | | |
| 4.12 | | Grants Management | 0 | 0 | | | | | | |
| 6.4 | | Enterprise IT Security | 464 | 464 | | | | | | |
| 8.3 | | Internal Controls & Accountability | 101 | 101 | | | | | | |
| 12.5 | | Personnel Operations & Sys Support | 1,558 | 1,558 | | | | | | |
| 12.6 | | Budget Service - Computer Operations | 207 | 207 | | | | | | |
| 12.7 | | Personnel Operations Special Billing | 2,459 | 2,459 | | | | | | |
| 13.3 | | Personnel Administration | 3,342 | 3,342 | | | | | | |
| 14.3 | | State Agencies | 190 | 190 | | | | | | |
| 20 | | Department of Administration | 863 | 863 | | | | | | |
| Sum of Allocated Costs | | | 66,546 | 66,546 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | | 0 | (66,546) | 22,437 | 14,615 | 29,493 | | | |
| Sum of Allocated Costs | | | 66,546 | 0 | 22,437 | 14,615 | 29,493 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | | 0 | | (22,437) | | | | 1,855 | 20,582 |
| | Distribution of Allocated Costs | | 0 | | | (14,615) | | | 1,208 | 13,407 |
| | Distribution of Allocated Costs | | 0 | | | | (29,493) | | 319 | 29,174 |
| Total Allocated Costs | | | 66,546 | 0 | 0 | 0 | 0 | 0 | 3,383 | 63,164 |
| | Less: Disallowed Costs | | 0 | | | | | | | |
| Net Allocable Costs | | | 66,546 | 0 | 0 | 0 | 0 | 0 | 3,383 | 63,164 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 22.0

**DEPARTMENT OF ADMINISTRATION—GOVERNMENT AND CITIZEN SERVICES**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
Second Stepdown

**Admin - Government & Citizen Services**

| Schedule No. 22.1 | | 22.2 | 22.5 | 22.7 | 22.8 | 22.10 | 22.11 | 22.12 | 24.2 | 26.2 | 32.2 | 33.2 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Government & Citizen Services | General Support | Real Estate & Construction Services - Leasing | Real Property Enterprise System | Materials Management | Central Mail | Office of Enterprise Continuous Improvement | Grants Management | MnIT | MMB | Mediation Services | Legislative Auditor | Consumer Activities |
| Total Eligible Direct Costs: | | 0 | | | | | | | | | | | | |
| Add: Allocated Costs | | | | | | | | | | | | | | |
| 4.5 | Real Estate & Construction Services | 0 | 0 | | | | | | | | | | | |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 541 | 541 | | | | | | | | | | | |
| 4.11 | Office of Enterprise Continuous Improvement | 412 | 412 | | | | | | | | | | | |
| 6.4 | Enterprise IT Security | 2,117 | 2,117 | | | | | | | | | | | |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 105 | 105 | | | | | | | | | | | |
| 10.3 | Analysis & Control (EBO's) | 145 | 145 | | | | | | | | | | | |
| 10.4 | Budget Operations & Planning | 261 | 261 | | | | | | | | | | | |
| 11.3 | Central Payroll | 1,877 | 1,877 | | | | | | | | | | | |
| 11.4 | Accounting Services | 170 | 170 | | | | | | | | | | | |
| 11.5 | Financial Reporting | 286 | 286 | | | | | | | | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 307 | 307 | | | | | | | | | | | |
| 12.5 | Personnel Operations & Sys Support | 2,710 | 2,710 | | | | | | | | | | | |
| 12.6 | Budget Service - Computer Operations | 205 | 205 | | | | | | | | | | | |
| 12.7 | Personnel Operations Special Billing | 4,277 | 4,277 | | | | | | | | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 669 | 669 | | | | | | | | | | | |
| 13.3 | Personnel Administration | 5,813 | 5,813 | | | | | | | | | | | |
| 14.3 | Mediation Services - State Agencies | 330 | 330 | | | | | | | | | | | |
| 17 | SWIFT | 1,030 | 1,030 | | | | | | | | | | | |
| 20 | Department of Administration | 1,867 | 1,867 | | | | | | | | | | | |
| 21.3 | Commissioner's Office | 1,855 | 1,855 | | | | | | | | | | | |
| 21.4 | Human Resources | 1,208 | 1,208 | | | | | | | | | | | |
| 21.5 | Financial Management & Reporting | 319 | 319 | | | | | | | | | | | |
| Sum of Allocated Costs | | 26,506 | 26,506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | | 0 | (26,506) | 3,319 | 4,338 | 12,684 | 2,841 | 2,401 | 923 | | | | | |
| Sum of Allocated Costs | | 26,506 | 0 | 3,319 | 4,338 | 12,684 | 2,841 | 2,401 | 923 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | | 0 | | (3,319) | | | | | | | | | | 3,319 |
| Distribution of Allocated Costs | | 0 | | | (4,338) | | | | | | | | | 4,338 |
| Distribution of Allocated Costs | | 0 | | | | (12,684) | | | | 2 | 12 | 1 | 8 | 12,662 |
| Distribution of Allocated Costs | | 0 | | | | | (2,841) | | | | | | | 2,841 |
| Distribution of Allocated Costs | | 0 | | | | | | (2,401) | | | 3 | 0 | 2 | 2,396 |
| Distribution of Allocated Costs | | 0 | | | | | | | (923) | | | | | 923 |
| Total Allocated Costs | | 26,506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 15 | 1 | 10 | 26,479 |
| Less: Disallowed Costs | | 0 | | | | | | | | | | | | |
| Net Allocable Costs | | 26,506 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 15 | 1 | 10 | 26,479 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 24.0

**MN.IT**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
Second Stepdown

**Minnesota Information Technology**

| Schedule No. 24.1 | | | 24.2 | 24.4 | 24.5 | 26.2 | 32.2 | 33.2 | 34.2 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Minnesota Information Technology | General Support | Enterprise IT Security | Other Non-Allocable | Minnesota Mgmt & Budget | Mediation Services | Legislative Auditor | State Auditor | Consumer Activities |
| Total Eligible Direct Costs: | | 0 | | | | | | | | |
| | Add: Allocated Costs | | | | | | | | | |
| 4.11 | Office of Continuous Improvement | 0 | 0 | | | | | | | |
| 6.4 | Enterprise IT Security | 13 | 13 | | | | | | | |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 43 | 43 | | | | | | | |
| 10.3 | Analysis & Control (EBO's) | 59 | 59 | | | | | | | |
| 10.4 | Budget Operations & Planning | 57 | 57 | | | | | | | |
| 11.3 | Central Payroll | 119 | 119 | | | | | | | |
| 11.4 | Accounting Services | 70 | 70 | | | | | | | |
| 11.5 | Financial Reporting | 117 | 117 | | | | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 126 | 126 | | | | | | | |
| 12.5 | Personnel Operations & System Support | 172 | 172 | | | | | | | |
| 12.6 | Budget Service - Computer Operations | 45 | 45 | | | | | | | |
| 12.7 | Personnel Operations Special Billing | 272 | 272 | | | | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 274 | 274 | | | | | | | |
| 13.3 | Personnel Administration | 370 | 370 | | | | | | | |
| 14.3 | Mediation Services | 21 | 21 | | | | | | | |
| 17 | SWIFT | 422 | 422 | | | | | | | |
| 22.8 | Office of State Procurement (fmrly Materials Mgmt) | 2 | 1 | 1 | | | | | | |
| Sum of Allocated Costs | | 2,183 | 2,182 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (2,182) | 2,182 | | | | | | |
| Sum of Allocated Costs | | 2,183 | 0 | 2,183 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | | (2,183) | | 24 | 0 | 0 | 0 | 2,158 |
| Total Allocated Costs | | 2,183 | 0 | 0 | 0 | 24 | 0 | 0 | 0 | 2,158 |
| | Less: Disallowed Costs | 0 | | | | | | | | |
| Net Allocable Costs | | 2,183 | 0 | 0 | 0 | 24 | 0 | 0 | 0 | 2,158 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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## 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 2022**
Second Stepdown

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

| Schedule No. 26.1 | | | 26.2 | 26.3 | 27.2 | 28.2 | 29.2 | 30.2 | 30.9 | 31.2 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Minnesota Management & Budget | General Support | Enterprise Communications & Planning & | Debt Management Division | Budget Division | Accounting Division | IT Mgmt & Admin | Other Non-Allocable | State HR, Benefits & Labor Rel |
| Total Eligible Direct Costs: | | 0 | | | | | | | | |
| | Add: Allocated Costs | | | | | | | | | |
| 8.3 | Enterprise Communications & Planning | 82 | 70 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10.3 | Analysis & Control (EBO's) | 273 | 97 | 17 | 14 | 20 | 64 | 27 | 0 | 35 |
| 10.4 | Budget Operations & Planning | 612 | 127 | 65 | 50 | 48 | 133 | 65 | 0 | 124 |
| 11.3 | Central Payroll | 3,117 | 718 | 175 | 67 | 389 | 1,048 | 0 | 0 | 720 |
| 11.4 | Accounting Services | 320 | 113 | 20 | 17 | 24 | 74 | 31 | 0 | 41 |
| 11.5 | Financial Reporting | 539 | 190 | 34 | 28 | 40 | 125 | 53 | 0 | 69 |
| 12.2 | MnIT @ MMB - Mgmt & Admin | 2,259,179 | 2,259,179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12.4 | Accounting & Procurement Ops & Sys Support | 578 | 204 | 36 | 30 | 43 | 134 | 56 | 0 | 74 |
| 12.5 | Personnel Operations and System Support | 4,499 | 1,036 | 252 | 97 | 561 | 1,513 | 0 | 0 | 1,040 |
| 12.6 | Budget Service - Computer Operations | 480 | 99 | 51 | 39 | 38 | 104 | 51 | 0 | 97 |
| 12.7 | Personnel Operations Special Billing | 7,100 | 1,635 | 398 | 152 | 886 | 2,387 | 0 | 0 | 1,641 |
| 12.8 | Accounting & Procurement Ops Special Billing | 1,259 | 445 | 79 | 66 | 94 | 293 | 123 | 0 | 161 |
| 13.3 | Personnel Administration | 9,649 | 2,222 | 541 | 207 | 1,204 | 3,244 | 0 | 0 | 2,231 |
| 14.3 | Mediation Services | 548 | 126 | 31 | 12 | 68 | 184 | 0 | 0 | 127 |
| 15.3 | Financial Audits | 768,255 | 0 | 0 | 0 | 0 | 768,255 | 0 | 0 | 0 |
| 15.5 | Single Audits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | SWIFT | 1,940 | 685 | 121 | 101 | 144 | 451 | 190 | 0 | 247 |
| 22.8 | Office of State Procurement (fmrly Materials Mgmt) | 9 | 6 | 0 | 0 | 1 | 0 | 1 | 0 | 1 |
| 22.10 | Central Mail | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22.11 | Office of Enterprise Continuous Improvement | 4 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 1 |
| 24.4 | Enterprise IT Security | 24 | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26.3 | Enterprise Communications & Planning | 11 | 0 | 0 | 1 | 1 | 5 | 2 | 0 | 2 |
| 28.3 | Analysis & Control (EBO's) | 12 | 0 | 0 | 0 | 0 | 6 | 3 | 0 | 3 |
| 29.4 | Accounting Services | 15 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 9 |
| 29.5 | Financial Reporting | 26 | 0 | 0 | 0 | 0 | 0 | 11 | 0 | 15 |
| 30.4 | Accounting & Procurement Ops & Sys Support | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| Sum of Allocated Costs | | 3,058,542 | 2,266,977 | 1,834 | 882 | 3,561 | 778,021 | 619 | 0 | 6,646 |
| | Distribution of Allocated Costs | 0 | (2,266,977) | 110,167 | 65,623 | 178,307 | 652,068 | 739,240 | 0 | 521,572 |
| Total Allocated Costs | | 3,058,542 | 0 | 112,001 | 66,505 | 181,868 | 1,430,090 | 739,859 | 0 | 528,218 |
| | Less: Disallowed Costs | 0 | | | | | | | | |
| Net Allocable Costs | | 3,058,542 | 0 | 112,001 | 66,505 | 181,868 | 1,430,090 | 739,859 | 0 | 528,218 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 26.3

**MINNESOTA MANAGEMENT & BUDGET (MMB) --- Enterprise Communications & Planning (fmrly IC&A)**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
Second Stepdown

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

| Schedule No. 26.3.1 | | | 26.3 | 27.2 | 28.2 | 29.2 | 30.2 | 31.2 | 32.2 | 33.2 | 34.2 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Enterprise Communications & Planning (fmrly IC&A) | General Support | Debt Management Division | MMB Budget Division | MMB Accounting Division | MMB IT Management & Administration | State HR, Benefits & Labor Relations | Mediation Services | Legislative Auditor | State Auditor | Consumer Activities |
| Total Eligible Direct Costs: | | 0 | | | | | | | | | | |
| | Add: Allocated Costs | | | | | | | | | | | |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 12 | 12 | | | | | | | | | |
| 10.3 | Analysis & Control (EBO's) | 17 | 17 | | | | | | | | | |
| 10.4 | Budget Operations and Planning | 65 | 65 | | | | | | | | | |
| 11.3 | Central Payroll | 175 | 175 | | | | | | | | | |
| 11.4 | Accounting Services | 20 | 20 | | | | | | | | | |
| 11.5 | Financial Reporting | 34 | 34 | | | | | | | | | |
| 12.4 | Accounting & Procurement Operations and System Support | 36 | 36 | | | | | | | | | |
| 12.5 | Personnel Operations and System Support | 252 | 252 | | | | | | | | | |
| 12.6 | Budget Service - Computer Operations | 51 | 51 | | | | | | | | | |
| 12.7 | Personnel Operations Special Billing | 398 | 398 | | | | | | | | | |
| 12.8 | Accounting & Procurement Operations Special Billing | 79 | 79 | | | | | | | | | |
| 13.3 | Personnel Administration | 541 | 541 | | | | | | | | | |
| 14.3 | Mediation Services | 31 | 31 | | | | | | | | | |
| 17 | SWIFT | 121 | 121 | | | | | | | | | |
| 22.8 | Office of State Procurement | 0 | 0 | | | | | | | | | |
| 22.11 | Office of Enterprise Continuous Improvement | 0 | 0 | | | | | | | | | |
| 26.2 | Minnesota Management & Budget | 110,167 | 110,167 | | | | | | | | | |
| Sum of Allocated Costs | | 112,001 | 112,001 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (112,001) | 1 | 1 | 5 | 2 | 2 | 1 | 8 | 0 | 111,981 |
| Total Allocated Costs | | 112,001 | 0 | | | | | | 1 | 8 | 0 | 111,981 |
| | Less: Disallowed Costs | 0 | | | | | | | | | | |
| Net Allocable Costs | | 112,001 | 0 | | | | | | 1 | 8 | 0 | 111,981 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 27.0

**MINNESOTA MANAGEMENT AND BUDGET (MMB) — DEBT MANAGEMENT DIVISION**

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

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

# Exhibit C

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
Second Stepdown

**MMB - Debt Management Division**

Schedule No. 27.1

| | | | 27.2 | 27.3 | 27.4 | 34.2 | |
|---|---|---|---|---|---|---|---|
| | | | Debt Managemer Division | General Support | Debt Management | Debt Management - Other | State Auditor | Consumer Activities |
| Total Eligible Direct Costs: | | | 0 | | | | | |
| | Add: Allocated Costs | | | | | | | |
| 10.3 | | Analysis & Control (EBO's) | 14 | 14 | | | | |
| 10.4 | | Budget Operations and Planning | 50 | 50 | | | | |
| 11.3 | | Central Payroll | 67 | 67 | | | | |
| 11.4 | | Accounting Services | 17 | 17 | | | | |
| 11.5 | | Financial Reporting | 28 | 28 | | | | |
| 12.4 | | Accounting & Procurement Operations and System Support | 30 | 30 | | | | |
| 12.5 | | Personnel Operations and System Support | 97 | 97 | | | | |
| 12.6 | | Budget Service - Computer Operations | 39 | 39 | | | | |
| 12.7 | | Personnel Operations Special Billing | 152 | 152 | | | | |
| 12.8 | | Accounting & Procurement Operations Special Billing | 66 | 66 | | | | |
| 13.3 | | Personnel Administration | 207 | 207 | | | | |
| 14.3 | | Mediation Services | 12 | 12 | | | | |
| 17 | | SWIFT | 101 | 101 | | | | |
| 22.11 | | Office of Enterprise Continuous Improvement | 0 | 0 | | | | |
| 26.2 | | Minnesota Management & Budget | 65,623 | 65,623 | | | | |
| 26.3 | | Enterprise Communications & Planning (fmrly IC&A) | 1 | 1 | | | | |
| Sum of Allocated Costs | | | 66,505 | 66,505 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | | 0 | (66,505) | 66,505 | 0 | 0 | 0 |
| Sum of Allocated Costs | | | 66,505 | 0 | 66,505 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | | 0 | 0 | (66,505) | 0 | 0 | 66,505 |
| Total Allocated Costs | | | 66,505 | 0 | 0 | 0 | 0 | 66,505 |
| | Less: Disallowed Costs | | 0 | | | | | |
| Net Allocable Costs | | | 66,505 | 0 | 0 | 0 | 0 | 66,505 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 28.0

**MINNESOTA MANAGEMENT AND BUDGET (MMB) — BUDGET DIVISION**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
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 | 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) | 20 | 20 | | | | | | | | | | |
| 10.4 | Budget Operations and Planning | 48 | 48 | | | | | | | | | | |
| 11.3 | Central Payroll | 389 | 389 | | | | | | | | | | |
| 11.4 | Accounting Services | 24 | 24 | | | | | | | | | | |
| 11.5 | Financial Reporting | 40 | 40 | | | | | | | | | | |
| 12.4 | Accounting & Procurement Operations and System Support | 43 | 43 | | | | | | | | | | |
| 12.5 | Personnel Operations and System Support | 561 | 561 | | | | | | | | | | |
| 12.6 | Budget Service - Computer Operations | 38 | 38 | | | | | | | | | | |
| 12.7 | Personnel Operations Special Billing | 886 | 886 | | | | | | | | | | |
| 12.8 | Accounting & Procurement Operations Special Billing | 94 | 94 | | | | | | | | | | |
| 13.3 | Personnel Administration | 1,204 | 1,204 | | | | | | | | | | |
| 14.3 | Mediation Services | 68 | 68 | | | | | | | | | | |
| 17 | SWIFT | 144 | 144 | | | | | | | | | | |
| 22.8 | Office of State Procurement | 1 | 1 | | | | | | | | | | |
| 22.11 | Office of Enterprise Continuous Improvement | 1 | 1 | | | | | | | | | | |
| 26.2 | Minnesota Management & Budget | 178,307 | 178,307 | | | | | | | | | | |
| 26.3 | Enterprise Communications & Planning (fmrly IC&A) | 1 | 1 | | | | | | | | | | |
| Sum of Allocated Costs | | 181,868 | 181,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | | (0) | (181,868) | 155,887 | 25,981 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sum of Allocated Costs | | 181,868 | 0 | 155,887 | 25,981 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | | 0 | | (155,887) | | | 6 | 3 | 3 | 1 | 11 | 0 | 155,863 |
| Distribution of Allocated Costs | | 0 | | | (25,981) | | | | | 2 | 16 | 0 | 25,963 |
| Total Allocated Costs | | 181,868 | 0 | 0 | 0 | 0 | 6 | 3 | 3 | 4 | 27 | 0 | 181,825 |
| Less: Disallowed Costs | | 0 | | | | | | | | | | | |
| Net Allocable Costs | | 181,868 | 0 | 0 | 0 | 0 | 6 | 3 | 3 | 4 | 27 | 0 | 181,825 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 29.0

**MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
Second Stepdown

**MMB - Accounting Division**

| Schedule No. 29.1 | | | 29.2 | 29.3 | 29.4 | 29.5 | 29.6 | 30.2 | 31.2 | 32.2 | 33.2 | 34.2 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Accounting Division | General Support | Central Payroll | Accounting Services | Financial Reporting | Financial Rptg Single Audit | MMB IT Management & Administration | State HR, Benefits & Labor Relations | Mediation Services | Legislative Auditor | State Auditor | Consumer Activities |
| Total Eligible Direct Costs: | | 0 | 0 | | | | | | | | | | |
| | Add: Allocated Costs | | | | | | | | | | | | |
| 10.3 | Analysis & Control (EBO's) | 64 | 64 | | | | | | | | | | |
| 10.4 | Budget Operations & Planning | 133 | 133 | | | | | | | | | | |
| 11.3 | Central Payroll | 1,048 | 1,048 | | | | | | | | | | |
| 11.4 | Accounting Services | 74 | 74 | | | | | | | | | | |
| 11.5 | Financial Reporting | 125 | 125 | | | | | | | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 134 | 134 | | | | | | | | | | |
| 12.5 | Personnel Operations and System Support | 1,513 | 1,513 | | | | | | | | | | |
| 12.6 | Budget Service - Computer Operations | 104 | 104 | | | | | | | | | | |
| 12.7 | Personnel Operations Special Billing | 2,387 | 2,387 | | | | | | | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 293 | 293 | | | | | | | | | | |
| 13.3 | Personnel Administration | 3,244 | 3,244 | | | | | | | | | | |
| 14.3 | Mediation Services | 184 | 184 | | | | | | | | | | |
| 15.3 | Financial Audits | 768,255 | 768,255 | | | | | | | | | | |
| 15.5 | Single Audits | 0 | 0 | | | | | | | | | | |
| 17 | SWIFT | 451 | 451 | | | | | | | | | | |
| 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 | 652,068 | 652,068 | | | | | | | | | | |
| 26.3 | Enterprise Communications & Planning | 5 | 5 | | | | | | | | | | |
| 28.3 | Analysis & Control (EBO's) | 6 | 6 | | | | | | | | | | |
| Sum of Allocated Costs | | 1,430,090 | 1,430,090 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (1,430,090) | 369,459 | 392,705 | 660,779 | 7,146 | | | | | | |
| Sum of Allocated Costs | | 1,430,090 | 0 | 369,459 | 392,705 | 660,779 | 7,146 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | | (369,459) | | | | | | 9 | 258 | | 369,192 |
| | Distribution of Allocated Costs | 0 | | | (392,705) | | | 7 | 9 | 3 | 27 | | 392,659 |
| | Distribution of Allocated Costs | 0 | | | | (660,779) | | 11 | 15 | 6 | 45 | | 660,702 |
| | Distribution of Allocated Costs | 0 | | | | | (7,146) | | | | | | 7,146 |
| Total Allocated Costs | | 1,430,090 | 0 | 0 | 0 | 0 | 0 | 18 | 23 | 18 | 330 | 0 | 1,429,700 |
| | Less: Disallowed Costs | 0 | | | | | | | | | | | |
| Net Allocable Costs | | 1,430,090 | 0 | 0 | 0 | 0 | 0 | 18 | 23 | 18 | 330 | 0 | 1,429,700 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 30.0

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

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
Second Stepdown

**MMB - IT Management & Administration**

| Schedule No. 30.1 | | 30.2 | 30.4 | 30.5 | 30.6 | 30.7 | 30.8 | 30.9 | 31.2 | 32.2 | 33.2 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | IT Mgmt & Administration | General Support | Acctg & Procur Ops Sys Support | Personnel Operations Sys Support | Bdgt Services Computer Operations | Personnel Spec Billing | Acctg & Procurement Spec Billing | MMB Other Non-Allocable | State HR, Benefits & Labor Relations | Mediation Services | Legislative Auditor | Consumer Activities |
| Total Eligible Direct Costs: | | 0 | | | | | | | | | | | |
| | Add: Allocated Costs | | | | | | | | | | | | |
| 10.3 | Analysis & Control (EBO's) | 27 | 27 | | | | | | | | | | |
| 10.4 | Budget Operations & Planning | 65 | 65 | | | | | | | | | | |
| 11.4 | Accounting Services | 31 | 31 | | | | | | | | | | |
| 11.5 | Financial Reporting | 53 | 53 | | | | | | | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 56 | 56 | | | | | | | | | | |
| 12.6 | Budget Service - Computer Operations | 51 | 51 | | | | | | | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 123 | 123 | | | | | | | | | | |
| 17 | SWIFT | 190 | 190 | | | | | | | | | | |
| 22.8 | Office of State Procurement | 1 | 1 | | | | | | | | | | |
| 26.2 | Minnesota Management & Budget | 739,240 | 739,240 | | | | | | | | | | |
| 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 | 11 | 11 | | | | | | | | | | |
| Sum of Allocated Costs | | 739,859 | 739,859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (739,859) | 412,752 | 298,571 | 28,536 | 0 | 0 | | | | | |
| Sum of Allocated Costs | | 739,859 | 0 | 412,752 | 298,571 | 28,536 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | | (412,752) | | | | | | 9 | 3 | 28 | 412,711 |
| | Distribution of Allocated Costs | 0 | | | (298,571) | | | | | | 7 | 208 | 298,356 |
| | Distribution of Allocated Costs | 0 | | | | (28,536) | | | | | 3 | 17 | 28,516 |
| | Distribution of Allocated Costs | 0 | | | | | 0 | | | | | | |
| | Distribution of Allocated Costs | 0 | | | | | | 0 | | | | | |
| Total Allocated Costs | | 739,859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 13 | 254 | 739,582 |
| | Less: Disallowed Costs | 0 | | | | | | | 0 | | | | |
| Net Allocable Costs | | 739,859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 13 | 254 | 739,582 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 31.0

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

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
Second Stepdown

**MMB - State HR, Benefits & Labor Relations**

| Schedule No. 31.1 | | | 31.2 | 31.3 | 32.3 | 33.2 | |
|---|---|---|---|---|---|---|---|
| | | State HR, Benefits & Labor Rel | General Support | Personnel Administration | Mediation Services | Legislative Auditor | Consumer Activities |
| Total Eligible Direct Costs: | | 0 | | | | | |
| | Add: Allocated Costs | | | | | | |
| 10.3 | Analysis & Control (EBO's) | 35 | 35 | | | | |
| 10.4 | Budget Operations & Planning | 124 | 124 | | | | |
| 11.3 | Central Payroll | 720 | 720 | | | | |
| 11.4 | Accounting Services | 41 | 41 | | | | |
| 11.5 | Financial Reporting | 69 | 69 | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 74 | 74 | | | | |
| 12.5 | Personnel Operations and System Support | 1,040 | 1,040 | | | | |
| 12.6 | Budget Service - Computer Operations | 97 | 97 | | | | |
| 12.7 | Personnel Operations Special Billing | 1,641 | 1,641 | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 161 | 161 | | | | |
| 13.3 | Personnel Administration | 2,231 | 2,231 | | | | |
| 14.3 | Mediation Services | 127 | 127 | | | | |
| 17 | SWIFT | 247 | 247 | | | | |
| 22.11 | Office of Enterprise Continuous Improvement | 1 | 1 | | | | |
| 22.8 | Office of State Procurement (fmrly Materials Mgmt) | 1 | 1 | 0 | | | |
| 26.2 | Minnesota Management & Budget | 521,572 | 521,572 | | | | |
| 26.3 | Enterprise Communications & Planning | 2 | 2 | | | | |
| 28.3 | Analysis & Control (EBO's) | 3 | 3 | | | | |
| 29.4 | Accounting Services | 9 | 9 | | | | |
| 29.5 | Financial Reporting | 15 | 15 | | | | |
| 30.4 | Accounting & Procurement Ops & Sys Support | 9 | 9 | | | | |
| Sum of Allocated Costs | | 528,218 | 528,218 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (528,218) | 528,218 | | | |
| Sum of Allocated Costs | | 528,218 | 0 | 528,218 | | | 0 |
| | Distribution of Allocated Costs | 0 | | (528,218) | 13 | 369 | 527,836 |
| Total Allocated Costs | | 528,218 | 0 | 0 | 13 | 369 | 527,836 |
| | Less: Disallowed Costs | 0 | | | | | |
| Net Allocable Costs | | 528,218 | 0 | 0 | 13 | 369 | 527,836 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 32.0

**DEPARTMENT OF MEDIATION SERVICES**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
Second Stepdown

**Mediation Services**

| Schedule No. 32.1 | | | 32.2 | 32.3 | 32.4 | |
|---|---|---|---|---|---|---|
| | | Mediation Services | General Support | Mediation/ State Agencies | Mediation / Representation - General | Consumer Activities |
| Total Eligible Direct Costs: | | 0 | | | | |
| | Add: Allocated Costs | | | | | |
| 14.3 | Mediation Services | 8 | 8 | | | |
| 17 | SWIFT | 93 | 93 | | | |
| 22.8 | Office of State Procurement (fmrly Materials Mgmt) | 1 | 1 | | | |
| 26.3 | Enterprise Communications & Planning | 1 | 1 | | | |
| 28.3 | Analysis & Control (EBO's) | 1 | 1 | | | |
| 28.4 | Budget Operations & Planning | 2 | 2 | | | |
| 29.3 | Central Payroll | 9 | 9 | | | |
| 29.4 | Accounting Services | 3 | 3 | | | |
| 29.5 | Financial Reporting | 6 | 6 | | | |
| 30.4 | Accounting & Procurement Operations and System Support | 3 | 3 | | | |
| 30.5 | Personnel Operations & System Support | 7 | 7 | | | |
| 30.6 | Budget Services Computer Operations | 3 | 3 | | | |
| 31.3 | Personnel Administration | 13 | 13 | | | |
| Sum of Allocated Costs | | 150 | 150 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (150) | 150 | 0 | |
| Sum of Allocated Costs | | 150 | 0 | 150 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | | (150) | | 150 |
| Total Allocated Costs | | 150 | 0 | 0 | 0 | 150 |
| | Less: Disallowed Costs | 0 | | | 0 | |
| Net Allocable Costs | | 150 | 0 | 0 | 0 | 150 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 33.0

**OFFICE OF LEGISLATIVE AUDITOR**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
Second Stepdown

**Office of the Legislative Auditor**

| Schedule No. 33.1 | | 33.2 | 33.3 | 33.4 | 33.5 | 33.7 | 33.8 | 33.9 | 33.10 | 33.12 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Office of the Legislative Auditor | General Support | Financial Audits | Program Audits | Single Audits | Financial Audit - Outdoors | Financial Audit - Art | Financial Audit - Clean Water | Financial Audit - Parks & Trails | Program Audit - Art | Consumer Activities |
| Total Eligible Direct Costs: | 0 | | | | | | | | | | |
| Add: Allocated Costs | | | | | | | | | | | |
| 17 SWIFT | 762 | 762 | | | | | | | | | |
| 22.8 Office of State Procurement (fmrly Materials Mgmt) | 8 | 8 | | | | | | | | | |
| 22.11 Office of Enterprise Continuous Improvement | 2 | 2 | | | | | | | | | |
| 26.3 Enterprise Communications & Planning | 8 | 8 | | | | | | | | | |
| 28.3 Analysis & Control (EBO's) | 11 | 11 | | | | | | | | | |
| 28.4 Budget Operations & Planning | 16 | 16 | | | | | | | | | |
| 29.3 Central Payroll | 258 | 258 | | | | | | | | | |
| 29.4 Accounting Services | 27 | 27 | | | | | | | | | |
| 29.5 Financial Reporting | 45 | 45 | | | | | | | | | |
| 30.4 Acctg & Procure Ops and Sys Support | 28 | 28 | | | | | | | | | |
| 30.5 Personnel Operations & System Support | 208 | 208 | | | | | | | | | |
| 30.6 Budget Service - Computer Operations | 17 | 17 | | | | | | | | | |
| 31.3 Personnel Administration | 369 | 369 | | | | | | | | | |
| Sum of Allocated Costs | 1,759 | 1,759 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | 0 | (1,759) | 1,092 | 664 | 0 | 0 | 0 | 0 | 0 | 3 | 0 |
| Sum of Allocated Costs | 1,759 | 0 | 1,092 | 664 | 0 | 0 | 0 | 0 | 0 | 3 | 0 |
| Distribution of Allocated Costs | 0 | | (1,092) | | | | | | | | 1,092 |
| Distribution of Allocated Costs | 0 | | | (664) | | | | | | | 664 |
| Distribution of Allocated Costs | 0 | | | | 0 | | | | | | 0 |
| Distribution of Allocated Costs | 0 | | | | | 0 | | | | | 0 |
| Distribution of Allocated Costs | 0 | | | | | | 0 | | | | 0 |
| Distribution of Allocated Costs | 0 | | | | | | | 0 | | | 0 |
| Distribution of Allocated Costs | 0 | | | | | | | | 0 | | 0 |
| Distribution of Allocated Costs | 0 | | | | | | | | | (3) | 3 |
| Total Allocated Costs | 1,759 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,759 |
| Less: Disallowed Costs | 0 | | | | | | | | | | |
| Net Allocable Costs | 1,759 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,759 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 34.0

### OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

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

# Exhibit C

**State of Minnesota**
**Summary of Allocated Costs**
**Actual State Fiscal Year 2022**
Second Stepdown

**State Auditor**

Schedule No. 34.1 | 34.2 |

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

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

| Schedule No. | DP# | Name | 2022 Actual Allocable costs & Applicable Credits | Fixed Assets 1.2 Fixed Asset Depreciation | Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES | Sum Percent 3.3 COMMISSIONER'S OFFICE | Sum Percent 3.4 Human Resources |
|---|---|---|---|---|---|---|---|
| | 1.2 | Fixed Asset Depreciation | 978,143 | | | | |
| 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 | 637,165 | 0 | 637,165 | | |
| G02-3.4 | G02-3.4 | Human Resources | 415,043 | 0 | 415,043 | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | 837,532 | 0 | 837,532 | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | 0 | 0 | 0 | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 0 | 0 | | 0.11% | 0.11% |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | 512,012 | 0 | | | |
| G02-4.7 | G02-4.7 | Real Property | 669,188 | 0 | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | 1,956,731 | 0 | | | |
| G02-4.10 | G02-4.10 | Central Mail | 438,270 | 0 | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | 370,420 | 0 | | | |
| G02-4.12 | G02-4.12 | Grants Management | 142,418 | 0 | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | 1,011,882 | 270,500 | | | |
| G46-6.3 | G46-6.3 | IT Spend | 0 | 0 | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | 372,514 | 0 | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | 0 | 0 | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | 2,421,875 | 1,873 | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 1,008,729 | 0 | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | 0 | 0 | | | |
| G10-9.3 | G10-9.3 | Debt Management | 600,871 | 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) | 1,399,412 | 0 | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | 233,235 | 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 | 1,542,485 | 0 | | | |
| G10-11.4 | G10-11.4 | Accounting Services | 1,639,535 | 0 | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | 2,758,737 | 0 | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | 29,836 | 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 | 2,021,126 | 0 | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | 2,648,612 | 347,427 | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | 1,915,919 | 347,427 | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | 183,112 | 0 | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | 3,927,932 | 0 | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | 7,211,026 | 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 | 4,775,718 | 0 | | | |
| 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 | 302,514 | 0 | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | 0 | 0 | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | 2,354,324 | 10,916 | | | |
| L49-15.3 | L49-15.3 | Financial Audits | 2,995,372 | 0 | | | |
| L49-15.4 | L49-15.4 | Program Audits | 1,821,457 | 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 | 9,013 | 0 | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | 0 | 0 | | | |

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

| Schedule No. | DP# | Name | 2022 Actual Allocable costs & Applicable Credits | Fixed Assets 1.2 Fixed Asset Depreciation | Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES | Sum Percent 3.3 COMMISSIONER'S OFFICE | Sum Percent 3.4 Human Resources |
|---|---|---|---|---|---|---|---|
| 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 | 56,923 | 0 | | | |
| G61-16.3 | G61-16.3 | State Auditor General | 0 | 0 | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 11,106,118 | 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 | | | | 0.06% | 0.06% |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | 2022 Actual Allocable costs & Applicable Credits | Fixed Assets 1.2 Fixed Asset Depreciation | Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES | Sum Percent 3.3 COMMISSIONER'S OFFICE | Sum Percent 3.4 Human Resources |
|---|---|---|---|---|---|---|---|
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | | | | 1.21% | 1.21% |
| | G03 | LOTTERY | | | | | |
| | G05 | RACING COMMISSION | | | | | |
| | G06 | ATTORNEY GENERAL | | | | | |
| | G09 | GAMBLING CONTROL BOARD | | | | | |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | | | | |
| | G17 | HUMAN RIGHTS DEPARTMENT | | | | | |
| | G19 | INDIAN AFFAIRS COUNCIL | | | | | |

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

| Schedule No. | DP# | Name | 2022 Actual Allocable costs & Applicable Credits | Fixed Assets<br>1.2<br>Fixed Asset Depreciation | Net Administrative Expenditures by Agency<br>3.2<br>ADMIN MANAGEMENT SERVICES | Sum Percent<br>3.3<br>COMMISSIONER'S OFFICE | Sum Percent<br>3.4<br>Human Resources |
|---|---|---|---|---|---|---|---|
| | 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 | | | | | |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | | | | |
| | 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 | | | | | |
| | H8A | FOSTER YOUTH OMBUDPERSON | | | | | |
| | 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 | | | | | |

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

| Schedule No. | DP# | Name | 2022 Actual Allocable costs & Applicable Credits | Fixed Assets<br>1.2<br>Fixed Asset Depreciation | Net Administrative Expenditures by Agency<br>3.2<br>ADMIN MANAGEMENT SERVICES | Sum Percent<br>3.3<br>COMMISSIONER'S OFFICE | Sum Percent<br>3.4<br>Human Resources |
|---|---|---|---|---|---|---|---|
| | 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 | 61,305,199 | 978,143 | 1,889,740 | 1.38% | 1.38% |
| | | Source | 61,305,199 | **978,143** | **1,889,740** | **1.38%** | **1.38%** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0.00% | 0.00% |

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

| Schedule No. | DP# | Name | 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 |
| | 1.2 | Fixed Asset Depreciation | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing | Real Property | Office of State Procurement |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 7,156 | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | 512,012 | | | |
| G02-4.7 | G02-4.7 | Real Property | | 669,188 | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | 1,956,731 | | | |
| G02-4.10 | G02-4.10 | Central Mail | | 438,270 | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | 370,420 | | | |
| G02-4.12 | G02-4.12 | Grants Management | | 142,418 | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | - | - | 63 |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | - | - | 189 |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | - | - | 15 |
| G10-9.2 | G10-9.2 | Debt Management Division | | | - | - | 16 |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | - | - | 23 |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | - | - | 67 |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | - | - | 27 |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | - | - | 40 |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | - | - | 20 |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | - | - | 275 |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 6,887 | | - | - | 155 |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | - | - | 112 |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing | Real Property | Office of State Procurement |
|---|---|---|---|---|---|---|---|
| | | | 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 |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | 8,304 | 8,031 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | | 3 | - | 142 |
| | B13 | COMMERCE DEPARTMENT | | | 6 | 3,216 | 5,660 |
| | B14 | ANIMAL HEALTH BOARD | | | - | - | 885 |
| | B15 | BARBER EXAMINERS BOARD | | | - | - | 75 |
| | B20 | EXPLORE MINNESOTA TOURISM | | | - | - | 556 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | | 64 | 27,051 | 52,687 |
| | B24 | PUBLIC FACILITIES AUTHORITY | | | - | - | 387 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | | - | - | - |
| | B34 | HOUSING FINANCE AGENCY | | | - | - | 1,167 |
| | B41 | WORKERS' COMP COURT OF APPEALS | | | - | - | 66 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | | 5 | - | 2,627 |
| | B43 | IRON RANGE RESOURCES | | | - | 293,365 | 817 |
| | B7E | ARCHITECTURE, ENGINEERING BD | | | 1 | - | 238 |
| | B7G | COMBATIVE SPORTS COMMISSION | | | - | - | - |
| | B7P | ACCOUNTANCY BOARD | | | 1 | - | 42 |
| | B7S | PRIVATE DETECTIVES BOARD | | | - | - | 13 |
| | B82 | PUBLIC UTILITIES COMMISSION | | | - | - | 211 |
| | B9D | AMATEUR SPORTS COMMISSION | | | - | 783,997 | - |
| | B9V | AGRICULTURE UTILIZATION RESRCH | | | - | - | - |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | | | - | 176,361 | 1,061 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | | | - | - | - |
| | E37 | EDUCATION DEPARTMENT | | | 6 | - | 3,576 |
| | E39 | PROF EDUCATOR LICENSING STD BD | | | - | - | 295 |
| | E40 | HISTORICAL SOCIETY | | | - | 1,252,948 | 5 |
| | E44 | MINNESOTA STATE ACADEMIES | | | 1 | 424,709 | 1,809 |
| | E50 | ARTS BOARD | | | - | - | 2,763 |
| | E60 | OFFICE OF HIGHER EDUCATION | | | 2 | - | 895 |
| | E77 | ZOOLOGICAL BOARD | | | - | 648,443 | 1,647 |
| | E81 | UNIVERSITY OF MINNESOTA | | | - | - | 28 |
| | E95 | HUMANITIES COMMISSION | | | - | - | - |
| | E97 | SCIENCE MUSEUM | | | - | - | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | | - | - | - |
| | G02 | ADMINISTRATION DEPARTMENT | 654,676 | | 16 | - | 6,356 |
| | G03 | LOTTERY | | | 12 | - | - |
| | G05 | RACING COMMISSION | | | - | - | 471 |
| | G06 | ATTORNEY GENERAL | | | 1 | - | 1,059 |
| | G09 | GAMBLING CONTROL BOARD | | | 2 | - | 58 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | | - | - | 705 |
| | G17 | HUMAN RIGHTS DEPARTMENT | | | - | - | 223 |
| | G19 | INDIAN AFFAIRS COUNCIL | | | 2 | - | 153 |

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

| Schedule No. | DP# | Name | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing | Real Property | Office of State Procurement |
|---|---|---|---|---|---|---|---|
| | | | 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 |
| | G38 | INVESTMENT BOARD | | | - | - | 220 |
| | G39 | GOVERNORS OFFICE | | | - | - | 114 |
| | G45 | MEDIATION SERVICES DEPARTMENT | | | - | - | 202 |
| | G46 | MN.IT | | | 2 | - | 7,868 |
| | G53 | SECRETARY OF STATE | | | 6 | - | 1,797 |
| | G61 | OFFICE OF STATE AUDITOR | | | 5 | - | 966 |
| | G62 | MINN STATE RETIREMENT SYSTEM | | | 1 | 145,147 | 325 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | | - | - | 190 |
| | G67 | REVENUE DEPARTMENT | | | 4 | - | 1,634 |
| | G69 | TEACHERS RETIREMENT ASSOC | | | - | - | 356 |
| | G90 | REVENUE INTERGOVT PAYMENTS | | | - | - | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | | | - | - | 162 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | | 2 | - | 88 |
| | G96 | UNIFORM LAWS COMMISSION | | | - | - | - |
| | G9J | CAMPAIGN FINANCE BOARD | | | - | - | 81 |
| | G9K | ADMINISTRATIVE HEARINGS | | | 1 | - | 608 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | | - | - | 35 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | | - | - | 56 |
| | G9N | ASIAN PACIFIC COUNCIL | | | - | - | 83 |
| | G9Q | MMB DEBT SERVICE | | | - | - | - |
| | G9R | MMB NON-OPERATING | | | - | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | | - | - | - |
| | G9X | CAPITOL AREA ARCHITECT | | | - | - | 25 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | | 4 | - | 106 |
| | GPR | PAYROLL CLEARING | | | - | - | - |
| | H12 | HEALTH DEPARTMENT | | | 111 | - | 16,116 |
| | H55 | HUMAN SERVICES DEPARTMENT | | | 120 | 2,949,239 | 10,321 |
| | H55b | HUMAN SERVICES SOS | | | - | - | 7,997 |
| | H55c | HUMAN SERVICES MSOP | | | - | - | 1,888 |
| | H60 | MN INSURANCE MARKETPLACE | | | - | - | 150 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | | 2 | 1,248,793 | 8,546 |
| | H7B | MEDICAL PRACTICE BOARD | | | 6 | - | 389 |
| | H7C | NURSING BOARD | | | - | - | 149 |
| | H7D | PHARMACY BOARD | | | 4 | - | 236 |
| | H7F | DENTISTRY BOARD | | | 17 | - | 370 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | | 3 | - | 59 |
| | H7J | OPTOMETRY BOARD | | | 1 | - | 62 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | | 1 | - | 126 |
| | H7L | SOCIAL WORK BOARD | | | 3 | - | 156 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | | 2 | - | 65 |
| | H7Q | PODIATRIC MEDICINE | | | 1 | - | 32 |
| | H7R | VETERINARY MEDICINE BOARD | | | 3 | - | 49 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | | 3 | - | 234 |
| | H7U | DIETETICS & NUTRITION PRACTICE | | | 1 | - | 46 |
| | H7V | PSYCHOLOGY BOARD | | | 3 | - | 50 |
| | H7W | PHYSICAL THERAPY BOARD | | | 3 | - | 61 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | | 3 | - | 103 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | | 3 | - | 72 |
| | H8A | FOSTER YOUTH OMBUDPERSON | | | - | - | - |
| | H9G | OMBUDSMAN MH/DD | | | 3 | - | 68 |
| | J33 | TRIAL COURTS | | | - | - | 4,705 |
| | J50 | STATE GUARDIAN AD LITEM | | | - | - | 147 |
| | J52 | PUBLIC DEFENSE BOARD | | | - | - | 892 |
| | J58 | COURT OF APPEALS | | | - | - | 31 |
| | J65 | SUPREME COURT | | | 5 | - | 1,637 |
| | J68 | TAX COURT | | | - | - | 80 |

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

| Schedule No. | DP# | Name | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing | Real Property | Office of State Procurement |
|---|---|---|---|---|---|---|---|
| | | | 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 |
| | J70 | JUDICIAL STANDARDS BOARD | | | - | - | 22 |
| | L10 | LEGISLATURE COORDINATING COMM | | | - | - | 21 |
| | L11 | SENATE | | | - | - | - |
| | L12 | HOUSE | | | - | - | - |
| | L49 | LEGISLATIVE AUDITOR | | | - | - | 2 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | | - | 5,665,998 | 17,323 |
| | P07 | PUBLIC SAFETY DEPARTMENT | | | 96 | 20,360 | 18,162 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | | - | - | 33 |
| | P78 | CORRECTIONS DEPARTMENT | | | 20 | 7,484,120 | 25,532 |
| | P7T | PEACE OFFICERS BOARD (POST) | | | - | - | 283 |
| | P9E | SENTENCING GUIDELINES COMM | | | - | - | 22 |
| | R28 | MINN CONSERVATION CORPS | | | - | - | - |
| | R29 | NATURAL RESOURCES DEPARTMENT | | | 31 | 3,048,767 | 65,038 |
| | R32 | POLLUTION CONTROL AGENCY | | | 3 | 25,198 | 3,588 |
| | R9P | WATER AND SOIL RESOURCES BOARD | | | 6 | - | 4,626 |
| | T79 | TRANSPORTATION DEPARTMENT | | | 12 | 6,569,888 | 114,063 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | | - | - | 7 |
| | O | OTHER | | | - | 1,544,698 | - |
| | | Total | 668,719 | 4,089,039 | 617 | 36,384,332 | 414,185 |
| | | Source | **668,719** | **4,089,039** | **617** | **36,384,332** | **414,185** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | Postage Revolving Fund Charges - FY (Actual) | Sum Percent | Dollars of Grants received | Net Administrative Expenditures by Division | IT Central Serv Revenue |
|---|---|---|---|---|---|---|---|
| | | | 4.10 | 4.11 | 4.12 | 6.2 | 6.3 |
| | 1.2 | Fixed Asset Depreciation | Central Mail | Office of Enterprise Continuous Improvement | Grants Management | Minnesota Information Technology | IT Spend |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | 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 | | | | 372,514 | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | - | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | 0.04% | - | | 6,409,398 |
| 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 | | 0.02% | - | | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | 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% | - | | - |
| 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% | - | | 46,549 |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Postage Revolving Fund Charges - FY (Actual) | Sum Percent | Dollars of Grants received | Net Administrative Expenditures by Division | IT Central Serv Revenue |
|---|---|---|---|---|---|---|---|
| | | | 4.10 | 4.11 | 4.12 | 6.2 | 6.3 |
| | | | Central Mail | Office of Enterprise Continuous Improvement | Grants Management | Minnesota Information Technology | IT Spend |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | 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 | - | 0.06% | - | | 161,043 |
| G02-3.3 | G02-3.3 | Commissioner's Office | - | | | | |
| G02-3.4 | G02-3.4 | Human Resources | - | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | - | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | - | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | - | 0.11% | | | 734,078 |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | - | | | | |
| G02-4.7 | G02-4.7 | Real Property | - | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | - | | | | |
| G02-4.10 | G02-4.10 | Central Mail | - | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | - | | | | |
| G02-4.12 | G02-4.12 | Grants Management | - | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | - | | | | 4,404 |
| G46-6.3 | G46-6.3 | IT Spend | - | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | - | | | | |
| G10-9.3 | G10-9.3 | Debt Management | - | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | - | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | - | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | - | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | - | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | - | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | - | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | - | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | - | | | | |
| L49-15.4 | L49-15.4 | Program Audits | - | | | | |

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

| Schedule No. | DP# | Name | Postage Revolving Fund Charges - FY (Actual) | Sum Percent | Dollars of Grants received | Net Administrative Expenditures by Division | IT Central Serv Revenue |
|---|---|---|---|---|---|---|---|
| | | | 4.10 | 4.11 | 4.12 | 6.2 | 6.3 |
| | | | Central Mail | Office of Enterprise Continuous Improvement | Grants Management | Minnesota Information Technology | IT Spend |
| L49-15.5 | L49-15.5 | Single Audits | - | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | - | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | | | | |
| L49-15.14 | L49-15.14 | 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 | 103,003.00 | 1.12% | 6,890,157 | | 5,713,361 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 10,181.00 | 0.03% | - | | 300,677 |
| | B13 | COMMERCE DEPARTMENT | 228,612.00 | 0.68% | 247,349,050 | | 4,936,407 |
| | B14 | ANIMAL HEALTH BOARD | 763.00 | 0.12% | - | | 459,577 |
| | B15 | BARBER EXAMINERS BOARD | 3,584.00 | 0.00% | - | | 18,498 |
| | B20 | EXPLORE MINNESOTA TOURISM | 6,147.00 | 0.05% | 1,204,630 | | 581,268 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 1,874.00 | 2.52% | 274,304,846 | | 39,050,355 |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | 0.03% | 80,592,785 | | 26,713 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | 0.00% | - | | - |
| | B34 | HOUSING FINANCE AGENCY | 15,757.00 | 0.48% | - | | 244,579 |
| | B41 | WORKERS' COMP COURT OF APPEALS | 942.00 | 0.02% | - | | 39,263 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 100,370.00 | 0.65% | 3,863,070 | | 12,175,048 |
| | B43 | IRON RANGE RESOURCES | - | 0.06% | 38,986,468 | | 161,196 |
| | B7E | ARCHITECTURE, ENGINEERING BD | 9,954.00 | 0.01% | - | | 43,533 |
| | B7G | COMBATIVE SPORTS COMMISSION | - | 0.00% | - | | - |
| | B7P | ACCOUNTANCY BOARD | 8,133.00 | 0.01% | - | | 32,049 |
| | B7S | PRIVATE DETECTIVES BOARD | - | 0.00% | - | | - |
| | B82 | PUBLIC UTILITIES COMMISSION | - | 0.30% | - | | 517,869 |
| | B9D | AMATEUR SPORTS COMMISSION | - | 0.00% | - | | - |
| | B9V | AGRICULTURE UTILIZATION RESRCH | - | 0.00% | - | | - |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | - | 0.09% | - | | 264,998 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | 4,087.00 | 20.41% | - | | 4,990,795 |
| | E37 | EDUCATION DEPARTMENT | 17,950.00 | 0.70% | 172,287,213 | | 21,375,007 |
| | E39 | PROF EDUCATOR LICENSING STD BD | 14,349.00 | 0.03% | 1,770,500 | | 317,026 |
| | E40 | HISTORICAL SOCIETY | - | 0.00% | - | | 119,002 |
| | E44 | MINNESOTA STATE ACADEMIES | - | 0.30% | - | | 581,080 |
| | E50 | ARTS BOARD | 472.00 | 0.03% | 44,119,520 | | 218,769 |
| | E60 | OFFICE OF HIGHER EDUCATION | 37,442.00 | 0.14% | 14,908,519 | | 3,771,528 |
| | E77 | ZOOLOGICAL BOARD | - | 0.42% | - | | 1,115,431 |
| | E81 | UNIVERSITY OF MINNESOTA | - | 0.00% | - | | 655,264 |
| | E95 | HUMANITIES COMMISSION | - | 0.00% | - | | - |
| | E97 | SCIENCE MUSEUM | - | 0.00% | - | | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | 0.00% | - | | - |
| | G02 | ADMINISTRATION DEPARTMENT | 54,315.00 | 1.21% | 14,221,170 | | 5,707,380 |
| | G03 | LOTTERY | 1,863.00 | 0.20% | - | | 115,843 |
| | G05 | RACING COMMISSION | - | 0.08% | 114,372 | | 74,893 |
| | G06 | ATTORNEY GENERAL | 26,674.00 | 0.50% | - | | 206,089 |
| | G09 | GAMBLING CONTROL BOARD | - | 0.06% | - | | 180,000 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 147,851.00 | 0.26% | - | | 11,451,046 |
| | G17 | HUMAN RIGHTS DEPARTMENT | 11,905.00 | 0.07% | - | | 414,397 |
| | G19 | INDIAN AFFAIRS COUNCIL | 3.00 | 0.01% | 345,492 | | 27,423 |

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

| Schedule No. | DP# | Name | Postage Revolving Fund Charges - FY (Actual) | Sum Percent | Dollars of Grants received | Net Administrative Expenditures by Division | IT Central Serv Revenue |
|---|---|---|---|---|---|---|---|
| | | | 4.10 | 4.11 | 4.12 | 6.2 | 6.3 |
| | | | Central Mail | Office of Enterprise Continuous Improvement | Grants Management | Minnesota Information Technology | IT Spend |
| | G38 | INVESTMENT BOARD | 321.00 | 0.04% | - | | 18,238 |
| | G39 | GOVERNORS OFFICE | 688.00 | 0.09% | - | | 241,540 |
| | G45 | MEDIATION SERVICES DEPARTMENT | 494.00 | 0.02% | - | | 125,664 |
| | G46 | MN.IT | 3,682.00 | 4.15% | - | | 366,820 |
| | G53 | SECRETARY OF STATE | 29,444.00 | 0.16% | - | | 562,371 |
| | G61 | OFFICE OF STATE AUDITOR | 478.00 | 0.13% | - | | 50,490 |
| | G62 | MINN STATE RETIREMENT SYSTEM | 219,953.00 | 0.18% | - | | 85,236 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 384,055.00 | 0.14% | - | | 93,144 |
| | G67 | REVENUE DEPARTMENT | 2,060,766.00 | 1.85% | 694,764 | | 26,400,749 |
| | G69 | TEACHERS RETIREMENT ASSOC | 173,628.00 | 0.11% | - | | 162,535 |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | 0.00% | 250,000 | | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | (46.00) | 0.01% | - | | 92,935 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | 19.00 | 0.00% | - | | 4,018 |
| | G96 | UNIFORM LAWS COMMISSION | - | 0.00% | - | | - |
| | G9J | CAMPAIGN FINANCE BOARD | 7,725.00 | 0.01% | - | | 13,627 |
| | G9K | ADMINISTRATIVE HEARINGS | 56,042.00 | 0.11% | - | | 1,110,852 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 8.00 | 0.01% | - | | 18,856 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 5.00 | 0.01% | - | | 22,116 |
| | G9N | ASIAN PACIFIC COUNCIL | 92.00 | 0.00% | - | | 19,498 |
| | G9Q | MMB DEBT SERVICE | - | 0.00% | - | | - |
| | G9R | MMB NON-OPERATING | - | 0.00% | - | | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | 0.00% | - | | - |
| | G9X | CAPITOL AREA ARCHITECT | 81.00 | 0.00% | - | | 13,831 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 449.00 | 0.01% | - | | 52,982 |
| | GPR | PAYROLL CLEARING | - | 0.00% | - | | - |
| | H12 | HEALTH DEPARTMENT | 485,085.00 | 3.07% | 251,724,542 | | 35,020,620 |
| | H55 | HUMAN SERVICES DEPARTMENT | 595,750.00 | 7.73% | 277,259,077 | | 166,749,072 |
| | H55b | HUMAN SERVICES SOS | - | 3.76% | - | | - |
| | H55c | HUMAN SERVICES MSOP | - | 0.67% | - | | - |
| | H60 | MN INSURANCE MARKETPLACE | 39,331.00 | 0.30% | 4,271,728 | | 1,376,699 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 17,191.00 | 2.48% | 12,941 | | 7,322,402 |
| | H7B | MEDICAL PRACTICE BOARD | 56,364.00 | 0.04% | - | | 1,035,035 |
| | H7C | NURSING BOARD | 45,791.00 | 0.05% | - | | 583,237 |
| | H7D | PHARMACY BOARD | 17,823.00 | 0.03% | - | | 1,661,619 |
| | H7F | DENTISTRY BOARD | 5,354.00 | 0.02% | - | | 178,345 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | 4,158.00 | 0.01% | - | | 52,868 |
| | H7J | OPTOMETRY BOARD | 1,095.00 | 0.00% | - | | 13,235 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | 4,966.00 | 0.01% | - | | 62,515 |
| | H7L | SOCIAL WORK BOARD | 13,273.00 | 0.02% | - | | 114,934 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | 2,048.00 | 0.00% | - | | 19,233 |
| | H7Q | PODIATRIC MEDICINE | 372.00 | 0.00% | - | | 13,230 |
| | H7R | VETERINARY MEDICINE BOARD | 4,178.00 | 0.00% | - | | 28,598 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | 577.00 | 0.02% | 2,372,517 | | 256,246 |
| | H7U | DIETETICS & NUTRITION PRACTICE | 1,637.00 | 0.00% | - | | 11,002 |
| | H7V | PSYCHOLOGY BOARD | 1,393.00 | 0.01% | - | | 126,174 |
| | H7W | PHYSICAL THERAPY BOARD | 4,993.00 | 0.00% | - | | 169,141 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 7,113.00 | 0.01% | - | | 142,779 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 1,751.00 | 0.00% | - | | 33,437 |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | 0.00% | - | | - |
| | H9G | OMBUDSMAN MH/DD | 865.00 | 0.03% | - | | 122,665 |
| | J33 | TRIAL COURTS | 25,278.00 | 3.82% | - | | 74,434 |
| | J50 | STATE GUARDIAN AD LITEM | 1,934.00 | 0.40% | - | | 455 |
| | J52 | PUBLIC DEFENSE BOARD | - | 1.15% | - | | 22,992 |
| | J58 | COURT OF APPEALS | 4,011.00 | 0.12% | - | | - |
| | J65 | SUPREME COURT | 14,929.00 | 0.70% | 499,998 | | 1,455,949 |
| | J68 | TAX COURT | 242.00 | 0.01% | - | | 742,190 |

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

| Schedule No. | DP# | Name | Postage Revolving Fund Charges - FY (Actual) | Sum Percent | Dollars of Grants received | Net Administrative Expenditures by Division | IT Central Serv Revenue |
|---|---|---|---|---|---|---|---|
| | | | 4.10 | 4.11 | 4.12 | 6.2 | 6.3 |
| | | | Central Mail | Office of Enterprise Continuous Improvement | Grants Management | Minnesota Information Technology | IT Spend |
| | J70 | JUDICIAL STANDARDS BOARD | - | 0.00% | - | | 6,490 |
| | L10 | LEGISLATURE COORDINATING COMM | 9.00 | 0.15% | - | | 150,606 |
| | L11 | SENATE | 22,145.00 | 0.32% | - | | - |
| | L12 | HOUSE | - | 0.00% | - | | - |
| | L49 | LEGISLATIVE AUDITOR | 407.00 | 0.01% | - | | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 127.00 | 0.67% | - | | 1,214,215 |
| | P07 | PUBLIC SAFETY DEPARTMENT | 3,683,346.00 | 3.95% | 139,120,915 | | 63,490,277 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 187.00 | 0.01% | - | | 27,672 |
| | P78 | CORRECTIONS DEPARTMENT | 8,642.00 | 7.27% | 8,377,972 | | 28,111,206 |
| | P7T | PEACE OFFICERS BOARD (POST) | 1,454.00 | 0.02% | - | | 708,849 |
| | P9E | SENTENCING GUIDELINES COMM | 2.00 | 0.01% | - | | 15,230 |
| | R28 | MINN CONSERVATION CORPS | - | 0.00% | - | | - |
| | R29 | NATURAL RESOURCES DEPARTMENT | 388,120.00 | 7.91% | 111,525,555 | | 27,238,633 |
| | R32 | POLLUTION CONTROL AGENCY | 40,697.00 | 1.69% | 56,998,886 | | 13,095,813 |
| | R9P | WATER AND SOIL RESOURCES BOARD | 2,344.00 | 0.82% | 54,874,175 | | 1,680,305 |
| | T79 | TRANSPORTATION DEPARTMENT | 83,091.00 | 14.62% | 91,331,614 | | 59,345,841 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | 0.00% | - | | 446,133 |
| | O | OTHER | 21,805.00 | 0.00% | - | | 8,264,750 |
| | | Total | 9,353,993 | 100.00% | 1,900,272,476 | 372,514 | 573,882,460 |
| | | Source | **9,353,993** | **100.00%** | **1,900,272,476** | **372,514** | 573,882,460 |
| | | Difference (Total - Source) | 0 | 0.00% | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | IT Central Serv Revenue | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Net Administrative Expenditures by Division | all Outstanding Principal |
|---|---|---|---|---|---|---|---|
| | | | 6.4 | 8.2 | 8.3 | 9.2 | 9.3 |
| | 1.2 | Fixed Asset Depreciation | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET | Enterprise Communications & Planning (fmrly IC&A) | Debt Management Division | Debt Management |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | - | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | 6,409,398 | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | 1,008,729 | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | 703 | | |
| G10-9.3 | G10-9.3 | Debt Management | | 600,871 | | 600,871 | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | - | | - | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | 1,001 | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | 1,399,412 | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | 233,235 | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | - | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | 3,132 | | |
| G10-11.3 | G10-11.3 | Central Payroll | | 1,542,485 | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | 1,639,535 | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | 2,758,737 | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | 29,836 | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | - | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | 2,021,126 | 1,316 | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | 2,648,612 | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | 1,915,919 | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | 183,112 | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | 1,718 | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | 4,775,718 | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | - | | | |
| G45-14.2 | G45-14.2 | Mediation Services | - | | 646 | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | 46,549 | | 5,289 | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | IT Central Serv Revenue | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Net Administrative Expenditures by Division | all Outstanding Principal |
|---|---|---|---|---|---|---|---|
| | | | 6.4 | 8.2 | 8.3 | 9.2 | 9.3 |
| | | | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET | Enterprise Communications & Planning (fmrly IC&A) | Debt Management Division | Debt Management |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 161,043 | | 6,887 | | - |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | - |
| G02-3.4 | G02-3.4 | Human Resources | | | | | - |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | - |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 734,078 | | 7,156 | | - |
| 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 | 4,404 | | 2,931 | | - |
| G46-6.3 | G46-6.3 | IT Spend | | | | | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | 4,758 | | - |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | 843 | | - |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | - |
| G10-9.3 | G10-9.3 | Debt Management | | | | | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | - |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | - |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | - |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | - |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | - |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | - |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | - |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | - |
| L49-15.4 | L49-15.4 | Program Audits | | | | | - |

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

| Schedule No. | DP# | Name | IT Central Serv Revenue | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Net Administrative Expenditures by Division | all Outstanding Principal |
|---|---|---|---|---|---|---|---|
| | | | 6.4 | 8.2 | 8.3 | 9.2 | 9.3 |
| | | | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET | Enterprise Communications & Planning (fmrly IC&A) | Debt Management Division | Debt Management |
| L49-15.5 | L49-15.5 | Single Audits | | | | | - |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | - |
| L49-15.14 | L49-15.14 | 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 | 5,713,361 | | 394,926 | | 87,972,000 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 300,677 | | 23,506 | | - |
| | B13 | COMMERCE DEPARTMENT | 4,936,407 | | 602,619 | | - |
| | B14 | ANIMAL HEALTH BOARD | 459,577 | | 30,633 | | - |
| | B15 | BARBER EXAMINERS BOARD | 18,498 | | 5,837 | | - |
| | B20 | EXPLORE MINNESOTA TOURISM | 581,268 | | 16,171 | | - |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 39,050,355 | | 4,875,229 | | - |
| | B24 | PUBLIC FACILITIES AUTHORITY | 26,713 | | 14,837 | | 57,715,112 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | | - | | - |
| | B34 | HOUSING FINANCE AGENCY | 244,579 | | 116,662 | | 596,751,547 |
| | B41 | WORKERS' COMP COURT OF APPEALS | 39,263 | | 2,081 | | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 12,175,048 | | 655,222 | | - |
| | B43 | IRON RANGE RESOURCES | 161,196 | | 39,472 | | - |
| | B7E | ARCHITECTURE, ENGINEERING BD | 43,533 | | 13,408 | | - |
| | B7G | COMBATIVE SPORTS COMMISSION | - | | 3 | | - |
| | B7P | ACCOUNTANCY BOARD | 32,049 | | 11,026 | | - |
| | B7S | PRIVATE DETECTIVES BOARD | - | | 1,519 | | - |
| | B82 | PUBLIC UTILITIES COMMISSION | 517,869 | | 126,860 | | - |
| | B9D | AMATEUR SPORTS COMMISSION | - | | 774 | | - |
| | B9V | AGRICULTURE UTILIZATION RESRCH | - | | 33 | | - |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | 264,998 | | 29,357 | | - |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | 4,990,795 | | 6,258,490 | | 80,383,494 |
| | E37 | EDUCATION DEPARTMENT | 21,375,007 | | 825,828 | | 1,287,212,694 |
| | E39 | PROF EDUCATOR LICENSING STD BD | 317,026 | | 12,923 | | - |
| | E40 | HISTORICAL SOCIETY | 119,002 | | 647 | | - |
| | E44 | MINNESOTA STATE ACADEMIES | 581,080 | | 53,090 | | - |
| | E50 | ARTS BOARD | 218,769 | | 31,622 | | - |
| | E60 | OFFICE OF HIGHER EDUCATION | 3,771,528 | | 59,129 | | - |
| | E77 | ZOOLOGICAL BOARD | 1,115,431 | | 90,613 | | - |
| | E81 | UNIVERSITY OF MINNESOTA | 655,264 | | 12,310 | | 172,619,810 |
| | E95 | HUMANITIES COMMISSION | - | | 347 | | - |
| | E97 | SCIENCE MUSEUM | - | | 64 | | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | | 229 | | - |
| | G02 | ADMINISTRATION DEPARTMENT | 5,707,380 | | 654,676 | | 97,019,320 |
| | G03 | LOTTERY | 115,843 | | 9,010 | | - |
| | G05 | RACING COMMISSION | 74,893 | | 25,552 | | - |
| | G06 | ATTORNEY GENERAL | 206,089 | | 39,981 | | - |
| | G09 | GAMBLING CONTROL BOARD | 180,000 | | 6,989 | | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 11,451,046 | | 85,331 | | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | 414,397 | | 7,990 | | - |
| | G19 | INDIAN AFFAIRS COUNCIL | 27,423 | | 4,002 | | - |

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

| Schedule No. | DP# | Name | IT Central Serv Revenue | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Net Administrative Expenditures by Division | all Outstanding Principal |
|---|---|---|---|---|---|---|---|
| | | | 6.4 | 8.2 | 8.3 | 9.2 | 9.3 |
| | | | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET | Enterprise Communications & Planning (fmrly IC&A) | Debt Management Division | Debt Management |
| | G38 | INVESTMENT BOARD | 18,238 | | 10,202 | | - |
| | G39 | GOVERNORS OFFICE | 241,540 | | 7,380 | | - |
| | G45 | MEDIATION SERVICES DEPARTMENT | 125,664 | | 5,247 | | - |
| | G46 | MN.IT | 366,820 | | 526,262 | | 21,132,493 |
| | G53 | SECRETARY OF STATE | 562,371 | | 67,336 | | - |
| | G61 | OFFICE OF STATE AUDITOR | 50,490 | | 18,986 | | - |
| | G62 | MINN STATE RETIREMENT SYSTEM | 85,236 | | 155,750 | | 1,309,000 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 93,144 | | 298,944 | | 1,713,600 |
| | G67 | REVENUE DEPARTMENT | 26,400,749 | | 78,982 | | - |
| | G69 | TEACHERS RETIREMENT ASSOC | 162,535 | | 172,312 | | 1,737,400 |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | | 5,206,358 | | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | 92,935 | | 2,444 | | - |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | 4,018 | | 844 | | - |
| | G96 | UNIFORM LAWS COMMISSION | - | | 52 | | - |
| | G9J | CAMPAIGN FINANCE BOARD | 13,627 | | 3,479 | | - |
| | G9K | ADMINISTRATIVE HEARINGS | 1,110,852 | | 36,390 | | - |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 18,856 | | 2,026 | | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 22,116 | | 1,786 | | - |
| | G9N | ASIAN PACIFIC COUNCIL | 19,498 | | 1,912 | | - |
| | G9Q | MMB DEBT SERVICE | - | | 9,316 | | - |
| | G9R | MMB NON-OPERATING | - | | 9,034,066 | | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | | 1 | | - |
| | G9X | CAPITOL AREA ARCHITECT | 13,831 | | 1,397 | | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 52,982 | | 3,219 | | - |
| | GPR | PAYROLL CLEARING | - | | 208 | | - |
| | H12 | HEALTH DEPARTMENT | 35,020,620 | | 934,967 | | - |
| | H55 | HUMAN SERVICES DEPARTMENT | 166,749,072 | | 13,756,055 | | 19,780,000 |
| | H55b | HUMAN SERVICES SOS | - | | 706,452 | | - |
| | H55c | HUMAN SERVICES MSOP | - | | 78,345 | | - |
| | H60 | MN INSURANCE MARKETPLACE | 1,376,699 | | 12,595 | | - |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 7,322,402 | | 342,840 | | - |
| | H7B | MEDICAL PRACTICE BOARD | 1,035,035 | | 26,224 | | - |
| | H7C | NURSING BOARD | 583,237 | | 22,260 | | - |
| | H7D | PHARMACY BOARD | 1,661,619 | | 17,087 | | - |
| | H7F | DENTISTRY BOARD | 178,345 | | 18,594 | | - |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | 52,868 | | 6,315 | | - |
| | H7J | OPTOMETRY BOARD | 13,235 | | 4,166 | | - |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | 62,515 | | 7,991 | | - |
| | H7L | SOCIAL WORK BOARD | 114,934 | | 18,739 | | - |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | 19,233 | | 5,244 | | - |
| | H7Q | PODIATRIC MEDICINE | 13,230 | | 4,044 | | - |
| | H7R | VETERINARY MEDICINE BOARD | 28,598 | | 5,525 | | - |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | 256,246 | | 10,181 | | - |
| | H7U | DIETETICS & NUTRITION PRACTICE | 11,002 | | 4,142 | | - |
| | H7V | PSYCHOLOGY BOARD | 126,174 | | 7,305 | | - |
| | H7W | PHYSICAL THERAPY BOARD | 169,141 | | 8,312 | | - |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 142,779 | | 15,405 | | - |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 33,437 | | 7,110 | | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | | 4 | | - |
| | H9G | OMBUDSMAN MH/DD | 122,665 | | 2,802 | | - |
| | J33 | TRIAL COURTS | 74,434 | | 1,781,352 | | - |
| | J50 | STATE GUARDIAN AD LITEM | 455 | | 24,905 | | - |
| | J52 | PUBLIC DEFENSE BOARD | 22,992 | | 53,400 | | - |
| | J58 | COURT OF APPEALS | - | | 3,905 | | - |
| | J65 | SUPREME COURT | 1,455,949 | | 89,466 | | - |
| | J68 | TAX COURT | 742,190 | | 1,969 | | - |

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

| Schedule No. | DP# | Name | IT Central Serv Revenue | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Net Administrative Expenditures by Division | all Outstanding Principal |
|---|---|---|---|---|---|---|---|
| | | | 6.4 | 8.2 | 8.3 | 9.2 | 9.3 |
| | | | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET | Enterprise Communications & Planning (fmrly IC&A) | Debt Management Division | Debt Management |
| | J70 | JUDICIAL STANDARDS BOARD | 6,490 | | 2,272 | | - |
| | L10 | LEGISLATURE COORDINATING COMM | 150,606 | | 37,293 | | - |
| | L11 | SENATE | - | | 1,609 | | - |
| | L12 | HOUSE | - | | 1,574 | | - |
| | L49 | LEGISLATIVE AUDITOR | - | | 334 | | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 1,214,215 | | 517,090 | | - |
| | P07 | PUBLIC SAFETY DEPARTMENT | 63,490,277 | | 4,076,530 | | - |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 27,672 | | 1,458 | | - |
| | P78 | CORRECTIONS DEPARTMENT | 28,111,206 | | 692,359 | | - |
| | P7T | PEACE OFFICERS BOARD (POST) | 708,849 | | 9,647 | | - |
| | P9E | SENTENCING GUIDELINES COMM | 15,230 | | 1,025 | | - |
| | R28 | MINN CONSERVATION CORPS | - | | 127 | | - |
| | R29 | NATURAL RESOURCES DEPARTMENT | 27,238,633 | | 3,075,718 | | 647,560 |
| | R32 | POLLUTION CONTROL AGENCY | 13,095,813 | | 382,377 | | - |
| | R9P | WATER AND SOIL RESOURCES BOARD | 1,680,305 | | 155,785 | | - |
| | T79 | TRANSPORTATION DEPARTMENT | 59,345,841 | | 19,275,296 | | 2,245,060,000 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 446,133 | | 96,509 | | - |
| | O | OTHER | 8,264,750 | | 1,770 | | 4,904,156,235 |
| | | Total | 573,882,460 | 20,757,327 | 77,126,751 | 600,871 | 9,575,210,265 |
| | | Source | 573,882,460 | **20,757,327** | 77,126,751 | 600,871 | **9,575,210,265** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Number of Budget Transactions - FY (Actual) | Net Administrative Expenditures by Division | SUM OF PERCENT |
|---|---|---|---|---|---|---|---|
| | | | 10.2 | 10.3 | 10.4 | 11.2 | 11.3 |
| | | | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning | MMB-ACCOUNTING DIVISION | Central Payroll |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | 1,399,412 | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | 233,235 | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | - | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | 1,542,485 | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | 1,639,535 | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | 2,758,737 | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | 29,836 | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | - | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | 646 | 23 | | 0.00% |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | 5,289 | 158 | | 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 | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Number of Budget Transactions - FY (Actual) | Net Administrative Expenditures by Division | SUM OF PERCENT |
|---|---|---|---|---|---|---|---|
| | | | 10.2 | 10.3 | 10.4 | 11.2 | 11.3 |
| | | | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning | MMB-ACCOUNTING DIVISION | Central Payroll |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | | - | - | | 0.00% |
| G61-16.3 | G61-16.3 | State Auditor General | | | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | | | | | |
| | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | 6,887 | 263 | | 0.06% |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | 7,156 | 260 | | 0.11% |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | 2,931 | 57 | | 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 | | 4,758 | 126 | | 0.04% |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | 843 | 65 | | 0.01% |
| G10-9.2 | G10-9.2 | Debt Management Division | | 703 | 50 | | 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 | | 1,001 | 48 | | 0.02% |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | 3,132 | 132 | | 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 | | 1,316 | 65 | | 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 | | 1,718 | 123 | | 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Number of Budget Transactions - FY (Actual) | Net Administrative Expenditures by Division | SUM OF PERCENT |
|---|---|---|---|---|---|---|---|
| | | | 10.2 | 10.3 | 10.4 | 11.2 | 11.3 |
| | | | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning | MMB-ACCOUNTING DIVISION | Central Payroll |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | | 394,926 | 15,942 | | 1.12% |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | 23,506 | 95 | | 0.03% |
| | B13 | COMMERCE DEPARTMENT | | 602,619 | 2,808 | | 0.68% |
| | B14 | ANIMAL HEALTH BOARD | | 30,633 | 340 | | 0.12% |
| | B15 | BARBER EXAMINERS BOARD | | 5,837 | 56 | | 0.00% |
| | B20 | EXPLORE MINNESOTA TOURISM | | 16,171 | 655 | | 0.05% |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | 4,875,229 | 6,066 | | 2.52% |
| | B24 | PUBLIC FACILITIES AUTHORITY | | 14,837 | 744 | | 0.03% |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | - | - | | 0.00% |
| | B34 | HOUSING FINANCE AGENCY | | 116,662 | 990 | | 0.48% |
| | B41 | WORKERS' COMP COURT OF APPEALS | | 2,081 | 48 | | 0.02% |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | 655,222 | 3,811 | | 0.65% |
| | B43 | IRON RANGE RESOURCES | | 39,472 | 681 | | 0.06% |
| | B7E | ARCHITECTURE, ENGINEERING BD | | 13,408 | 42 | | 0.01% |
| | B7G | COMBATIVE SPORTS COMMISSION | | 3 | 3 | | 0.00% |
| | B7P | ACCOUNTANCY BOARD | | 11,026 | 46 | | 0.01% |
| | B7S | PRIVATE DETECTIVES BOARD | | 1,519 | 58 | | 0.00% |
| | B82 | PUBLIC UTILITIES COMMISSION | | 126,860 | 150 | | 0.30% |
| | B9D | AMATEUR SPORTS COMMISSION | | 774 | 73 | | 0.00% |
| | B9V | AGRICULTURE UTILIZATION RESRCH | | 33 | 9 | | 0.00% |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | | 29,357 | 1,241 | | 0.09% |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | | 6,258,490 | 6,927 | | 20.41% |
| | E37 | EDUCATION DEPARTMENT | | 825,828 | 8,903 | | 0.70% |
| | E39 | PROF EDUCATOR LICENSING STD BD | | 12,923 | 105 | | 0.03% |
| | E40 | HISTORICAL SOCIETY | | 647 | 146 | | 0.00% |
| | E44 | MINNESOTA STATE ACADEMIES | | 53,090 | 1,646 | | 0.30% |
| | E50 | ARTS BOARD | | 31,622 | 333 | | 0.03% |
| | E60 | OFFICE OF HIGHER EDUCATION | | 59,129 | 1,374 | | 0.14% |
| | E77 | ZOOLOGICAL BOARD | | 90,613 | 1,395 | | 0.42% |
| | E81 | UNIVERSITY OF MINNESOTA | | 12,310 | 777 | | 0.00% |
| | E95 | HUMANITIES COMMISSION | | 347 | 55 | | 0.00% |
| | E97 | SCIENCE MUSEUM | | 64 | 30 | | 0.00% |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | 229 | 13 | | 0.00% |
| | G02 | ADMINISTRATION DEPARTMENT | | 654,676 | 3,621 | | 1.21% |
| | G03 | LOTTERY | | 9,010 | 94 | | 0.20% |
| | G05 | RACING COMMISSION | | 25,552 | 353 | | 0.08% |
| | G06 | ATTORNEY GENERAL | | 39,981 | 830 | | 0.50% |
| | G09 | GAMBLING CONTROL BOARD | | 6,989 | 105 | | 0.06% |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | 85,331 | 1,942 | | 0.26% |
| | G17 | HUMAN RIGHTS DEPARTMENT | | 7,990 | 144 | | 0.07% |
| | G19 | INDIAN AFFAIRS COUNCIL | | 4,002 | 155 | | 0.01% |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION | Accounting & Procurement Accounting Transactions - FY (Actual) 10.3 Analysis & Control (EBO's) | Number of Budget Transactions - FY (Actual) 10.4 Budget Operations and Planning | Net Administrative Expenditures by Division 11.2 MMB-ACCOUNTING DIVISION | SUM OF PERCENT 11.3 Central Payroll |
|---|---|---|---|---|---|---|---|
| | G38 | INVESTMENT BOARD | | 10,202 | 59 | | 0.04% |
| | G39 | GOVERNORS OFFICE | | 7,380 | 189 | | 0.09% |
| | G45 | MEDIATION SERVICES DEPARTMENT | | 5,247 | 86 | | 0.02% |
| | G46 | MN.IT | | 526,262 | 4,135 | | 4.15% |
| | G53 | SECRETARY OF STATE | | 67,336 | 750 | | 0.16% |
| | G61 | OFFICE OF STATE AUDITOR | | 18,986 | 451 | | 0.13% |
| | G62 | MINN STATE RETIREMENT SYSTEM | | 155,750 | 160 | | 0.18% |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | 298,944 | 189 | | 0.14% |
| | G67 | REVENUE DEPARTMENT | | 78,982 | 5,615 | | 1.85% |
| | G69 | TEACHERS RETIREMENT ASSOC | | 172,312 | 305 | | 0.11% |
| | G90 | REVENUE INTERGOVT PAYMENTS | | 5,206,358 | 1,055 | | 0.00% |
| | G92 | OMBUDSPERSON FOR FAMILIES | | 2,444 | 48 | | 0.01% |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | 844 | 46 | | 0.00% |
| | G96 | UNIFORM LAWS COMMISSION | | 52 | 9 | | 0.00% |
| | G9J | CAMPAIGN FINANCE BOARD | | 3,479 | 118 | | 0.01% |
| | G9K | ADMINISTRATIVE HEARINGS | | 36,390 | 270 | | 0.11% |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | 2,026 | 63 | | 0.01% |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | 1,786 | 36 | | 0.01% |
| | G9N | ASIAN PACIFIC COUNCIL | | 1,912 | 85 | | 0.00% |
| | G9Q | MMB DEBT SERVICE | | 9,316 | 1,296 | | 0.00% |
| | G9R | MMB NON-OPERATING | | 9,034,066 | 1,366 | | 0.00% |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | 1 | 1 | | 0.00% |
| | G9X | CAPITOL AREA ARCHITECT | | 1,397 | 51 | | 0.00% |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | 3,219 | 75 | | 0.01% |
| | GPR | PAYROLL CLEARING | | 208 | - | | 0.00% |
| | H12 | HEALTH DEPARTMENT | | 934,967 | 17,718 | | 3.07% |
| | H55 | HUMAN SERVICES DEPARTMENT | | 13,756,055 | 18,622 | | 7.73% |
| | H55b | HUMAN SERVICES SOS | | 706,452 | 3,265 | | 3.76% |
| | H55c | HUMAN SERVICES MSOP | | 78,345 | 544 | | 0.67% |
| | H60 | MN INSURANCE MARKETPLACE | | 12,595 | 212 | | 0.30% |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | 342,840 | 7,662 | | 2.48% |
| | H7B | MEDICAL PRACTICE BOARD | | 26,224 | 138 | | 0.04% |
| | H7C | NURSING BOARD | | 22,260 | 72 | | 0.05% |
| | H7D | PHARMACY BOARD | | 17,087 | 231 | | 0.03% |
| | H7F | DENTISTRY BOARD | | 18,594 | 153 | | 0.02% |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | 6,315 | 89 | | 0.01% |
| | H7J | OPTOMETRY BOARD | | 4,166 | 53 | | 0.00% |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | 7,991 | 120 | | 0.01% |
| | H7L | SOCIAL WORK BOARD | | 18,739 | 87 | | 0.02% |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | 5,244 | 58 | | 0.00% |
| | H7Q | PODIATRIC MEDICINE | | 4,044 | 70 | | 0.00% |
| | H7R | VETERINARY MEDICINE BOARD | | 5,525 | 55 | | 0.00% |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | 10,181 | 254 | | 0.02% |
| | H7U | DIETETICS & NUTRITION PRACTICE | | 4,142 | 57 | | 0.00% |
| | H7V | PSYCHOLOGY BOARD | | 7,305 | 60 | | 0.01% |
| | H7W | PHYSICAL THERAPY BOARD | | 8,312 | 79 | | 0.00% |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | 15,405 | 102 | | 0.01% |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | 7,110 | 52 | | 0.00% |
| | H8A | FOSTER YOUTH OMBUDPERSON | | 4 | 4 | | 0.00% |
| | H9G | OMBUDSMAN MH/DD | | 2,802 | 29 | | 0.03% |
| | J33 | TRIAL COURTS | | 1,781,352 | 8,670 | | 3.82% |
| | J50 | STATE GUARDIAN AD LITEM | | 24,905 | 973 | | 0.40% |
| | J52 | PUBLIC DEFENSE BOARD | | 53,400 | 1,260 | | 1.15% |
| | J58 | COURT OF APPEALS | | 3,905 | 61 | | 0.12% |
| | J65 | SUPREME COURT | | 89,466 | 1,472 | | 0.70% |
| | J68 | TAX COURT | | 1,969 | 45 | | 0.01% |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Number of Budget Transactions - FY (Actual) | Net Administrative Expenditures by Division | SUM OF PERCENT |
|---|---|---|---|---|---|---|---|
| | | | 10.2 | 10.3 | 10.4 | 11.2 | 11.3 |
| | | | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning | MMB-ACCOUNTING DIVISION | Central Payroll |
| | J70 | JUDICIAL STANDARDS BOARD | | 2,272 | 118 | | 0.00% |
| | L10 | LEGISLATURE COORDINATING COMM | | 37,293 | 767 | | 0.15% |
| | L11 | SENATE | | 1,609 | 41 | | 0.32% |
| | L12 | HOUSE | | 1,574 | 44 | | 0.00% |
| | L49 | LEGISLATIVE AUDITOR | | 334 | 35 | | 0.01% |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | 517,090 | 848 | | 0.67% |
| | P07 | PUBLIC SAFETY DEPARTMENT | | 4,076,530 | 24,925 | | 3.95% |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | 1,458 | 34 | | 0.01% |
| | P78 | CORRECTIONS DEPARTMENT | | 692,359 | 13,855 | | 7.27% |
| | P7T | PEACE OFFICERS BOARD (POST) | | 9,647 | 172 | | 0.02% |
| | P9E | SENTENCING GUIDELINES COMM | | 1,025 | 28 | | 0.01% |
| | R28 | MINN CONSERVATION CORPS | | 127 | 36 | | 0.00% |
| | R29 | NATURAL RESOURCES DEPARTMENT | | 3,075,718 | 34,292 | | 7.91% |
| | R32 | POLLUTION CONTROL AGENCY | | 382,377 | 8,481 | | 1.69% |
| | R9P | WATER AND SOIL RESOURCES BOARD | | 155,785 | 7,671 | | 0.82% |
| | T79 | TRANSPORTATION DEPARTMENT | | 19,275,296 | 25,277 | | 14.62% |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | 96,509 | 113 | | 0.00% |
| | O | OTHER | | 1,770 | - | | 0.00% |
| | | Total | 1,632,647 | 77,126,751 | 259,638 | 5,970,593 | 100.00% |
| | | Source | **1,632,647** | **77,126,751** | **259,638** | **5,970,593** | **100.00%** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0.00% |

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

| Schedule No. | DP# | Name | Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting Services | Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting | Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit | Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION | Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support |
|---|---|---|---|---|---|---|---|
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | 646 | 646 | - | | 646 |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | 5,289 | 5,289 | - | | 5,289 |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Accounting & Procurement Transactions - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Federal Cash Receipts - FY (Actual) | Net Administrative Expenditures by Division | Accounting & Procurement Transactions - FY (Actual) |
|---|---|---|---|---|---|---|---|
| | | | 11.4 | 11.5 | 11.6 | 12.2 | 12.4 |
| | | | Accounting Services | Financial Reporting | Financial Reporting - Single Audit | MMB I.T - MANAGEMENT AND ADMINISTRATION | Accounting & Procurement Operations and System Support |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | | - |
| G61-16.3 | G61-16.3 | State Auditor General | | | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | | | | | |
| | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | 6,887 | 6,887 | - | | 6,887 |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 7,156 | 7,156 | - | | 7,156 |
| 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 | 2,931 | 2,931 | - | | 2,931 |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | 4,758 | 4,758 | - | 2,421,875 | 4,758 |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 843 | 843 | - | | 843 |
| G10-9.2 | G10-9.2 | Debt Management Division | 703 | 703 | - | | 703 |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | 1,001 | 1,001 | - | | 1,001 |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | 3,132 | 3,132 | - | | 3,132 |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | 1,316 | 1,316 | - | | 1,316 |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | 1,718 | 1,718 | - | | 1,718 |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting Services | Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting | Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit | Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION | Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support |
|---|---|---|---|---|---|---|---|
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | 394,926 | 394,926 | 10,790,890 | | 394,926 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 23,506 | 23,506 | - | | 23,506 |
| | B13 | COMMERCE DEPARTMENT | 602,619 | 602,619 | 395,904,987 | | 602,619 |
| | B14 | ANIMAL HEALTH BOARD | 30,633 | 30,633 | 1,141,007 | | 30,633 |
| | B15 | BARBER EXAMINERS BOARD | 5,837 | 5,837 | - | | 5,837 |
| | B20 | EXPLORE MINNESOTA TOURISM | 16,171 | 16,171 | - | | 16,171 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 4,875,229 | 4,875,229 | 2,087,431,461 | | 4,875,229 |
| | B24 | PUBLIC FACILITIES AUTHORITY | 14,837 | 14,837 | - | | 14,837 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | | - |
| | B34 | HOUSING FINANCE AGENCY | 116,662 | 116,662 | - | | 116,662 |
| | B41 | WORKERS' COMP COURT OF APPEALS | 2,081 | 2,081 | - | | 2,081 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 655,222 | 655,222 | 6,305,130 | | 655,222 |
| | B43 | IRON RANGE RESOURCES | 39,472 | 39,472 | - | | 39,472 |
| | B7E | ARCHITECTURE, ENGINEERING BD | 13,408 | 13,408 | - | | 13,408 |
| | B7G | COMBATIVE SPORTS COMMISSION | 3 | 3 | - | | 3 |
| | B7P | ACCOUNTANCY BOARD | 11,026 | 11,026 | - | | 11,026 |
| | B7S | PRIVATE DETECTIVES BOARD | 1,519 | 1,519 | - | | 1,519 |
| | B82 | PUBLIC UTILITIES COMMISSION | 126,860 | 126,860 | - | | 126,860 |
| | B9D | AMATEUR SPORTS COMMISSION | 774 | 774 | - | | 774 |
| | B9V | AGRICULTURE UTILIZATION RESRCH | 33 | 33 | - | | 33 |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | 29,357 | 29,357 | - | | 29,357 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | 6,258,490 | 6,258,490 | 915,620,594 | | 6,258,490 |
| | E37 | EDUCATION DEPARTMENT | 825,828 | 825,828 | 2,122,572,530 | | 825,828 |
| | E39 | PROF EDUCATOR LICENSING STD BD | 12,923 | 12,923 | - | | 12,923 |
| | E40 | HISTORICAL SOCIETY | 647 | 647 | - | | 647 |
| | E44 | MINNESOTA STATE ACADEMIES | 53,090 | 53,090 | - | | 53,090 |
| | E50 | ARTS BOARD | 31,622 | 31,622 | 1,678,824 | | 31,622 |
| | E60 | OFFICE OF HIGHER EDUCATION | 59,129 | 59,129 | - | | 59,129 |
| | E77 | ZOOLOGICAL BOARD | 90,613 | 90,613 | 7,274,499 | | 90,613 |
| | E81 | UNIVERSITY OF MINNESOTA | 12,310 | 12,310 | - | | 12,310 |
| | E95 | HUMANITIES COMMISSION | 347 | 347 | - | | 347 |
| | E97 | SCIENCE MUSEUM | 64 | 64 | - | | 64 |
| | E9W | HIGHER ED FACILITIES AUTHORITY | 229 | 229 | - | | 229 |
| | G02 | ADMINISTRATION DEPARTMENT | 654,676 | 654,676 | 3,870,297 | | 654,676 |
| | G03 | LOTTERY | 9,010 | 9,010 | - | | 9,010 |
| | G05 | RACING COMMISSION | 25,552 | 25,552 | - | | 25,552 |
| | G06 | ATTORNEY GENERAL | 39,981 | 39,981 | 2,951,046 | | 39,981 |
| | G09 | GAMBLING CONTROL BOARD | 6,989 | 6,989 | - | | 6,989 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 85,331 | 85,331 | - | | 85,331 |
| | G17 | HUMAN RIGHTS DEPARTMENT | 7,990 | 7,990 | - | | 7,990 |
| | G19 | INDIAN AFFAIRS COUNCIL | 4,002 | 4,002 | - | | 4,002 |

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

| Schedule No. | DP# | Name | 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 | Accounting & Procurement Transactions - FY (Actual) 12.4 |
|---|---|---|---|---|---|---|---|
| | | | Accounting Services | Financial Reporting | Financial Reporting - Single Audit | MMB I.T - MANAGEMENT AND ADMINISTRATION | Accounting & Procurement Operations and System Support |
| | G38 | INVESTMENT BOARD | 10,202 | 10,202 | - | | 10,202 |
| | G39 | GOVERNORS OFFICE | 7,380 | 7,380 | - | | 7,380 |
| | G45 | MEDIATION SERVICES DEPARTMENT | 5,247 | 5,247 | - | | 5,247 |
| | G46 | MN.IT | 526,262 | 526,262 | - | | 526,262 |
| | G53 | SECRETARY OF STATE | 67,336 | 67,336 | 3,749,140 | | 67,336 |
| | G61 | OFFICE OF STATE AUDITOR | 18,986 | 18,986 | - | | 18,986 |
| | G62 | MINN STATE RETIREMENT SYSTEM | 155,750 | 155,750 | - | | 155,750 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 298,944 | 298,944 | - | | 298,944 |
| | G67 | REVENUE DEPARTMENT | 78,982 | 78,982 | - | | 78,982 |
| | G69 | TEACHERS RETIREMENT ASSOC | 172,312 | 172,312 | - | | 172,312 |
| | G90 | REVENUE INTERGOVT PAYMENTS | 5,206,358 | 5,206,358 | - | | 5,206,358 |
| | G92 | OMBUDSPERSON FOR FAMILIES | 2,444 | 2,444 | - | | 2,444 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | 844 | 844 | - | | 844 |
| | G96 | UNIFORM LAWS COMMISSION | 52 | 52 | - | | 52 |
| | G9J | CAMPAIGN FINANCE BOARD | 3,479 | 3,479 | - | | 3,479 |
| | G9K | ADMINISTRATIVE HEARINGS | 36,390 | 36,390 | - | | 36,390 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 2,026 | 2,026 | - | | 2,026 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 1,786 | 1,786 | - | | 1,786 |
| | G9N | ASIAN PACIFIC COUNCIL | 1,912 | 1,912 | - | | 1,912 |
| | G9Q | MMB DEBT SERVICE | 9,316 | 9,316 | - | | 9,316 |
| | G9R | MMB NON-OPERATING | 9,034,066 | 9,034,066 | 7,466,980 | | 9,034,066 |
| | G9V | RARE DISEASE ADVISORY COUNCIL | 1 | 1 | - | | 1 |
| | G9X | CAPITOL AREA ARCHITECT | 1,397 | 1,397 | - | | 1,397 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 3,219 | 3,219 | - | | 3,219 |
| | GPR | PAYROLL CLEARING | 208 | 208 | - | | 208 |
| | H12 | HEALTH DEPARTMENT | 934,967 | 934,967 | 613,837,020 | | 934,967 |
| | H55 | HUMAN SERVICES DEPARTMENT | 13,756,055 | 13,756,055 | 14,462,601,097 | | 13,756,055 |
| | H55b | HUMAN SERVICES SOS | 706,452 | 706,452 | - | | 706,452 |
| | H55c | HUMAN SERVICES MSOP | 78,345 | 78,345 | - | | 78,345 |
| | H60 | MN INSURANCE MARKETPLACE | 12,595 | 12,595 | 644,284 | | 12,595 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 342,840 | 342,840 | 36,899,014 | | 342,840 |
| | H7B | MEDICAL PRACTICE BOARD | 26,224 | 26,224 | - | | 26,224 |
| | H7C | NURSING BOARD | 22,260 | 22,260 | - | | 22,260 |
| | H7D | PHARMACY BOARD | 17,087 | 17,087 | 219,796 | | 17,087 |
| | H7F | DENTISTRY BOARD | 18,594 | 18,594 | - | | 18,594 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | 6,315 | 6,315 | - | | 6,315 |
| | H7J | OPTOMETRY BOARD | 4,166 | 4,166 | - | | 4,166 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | 7,991 | 7,991 | - | | 7,991 |
| | H7L | SOCIAL WORK BOARD | 18,739 | 18,739 | - | | 18,739 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | 5,244 | 5,244 | - | | 5,244 |
| | H7Q | PODIATRIC MEDICINE | 4,044 | 4,044 | - | | 4,044 |
| | H7R | VETERINARY MEDICINE BOARD | 5,525 | 5,525 | - | | 5,525 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | 10,181 | 10,181 | 126,000 | | 10,181 |
| | H7U | DIETETICS & NUTRITION PRACTICE | 4,142 | 4,142 | - | | 4,142 |
| | H7V | PSYCHOLOGY BOARD | 7,305 | 7,305 | - | | 7,305 |
| | H7W | PHYSICAL THERAPY BOARD | 8,312 | 8,312 | - | | 8,312 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 15,405 | 15,405 | - | | 15,405 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 7,110 | 7,110 | - | | 7,110 |
| | H8A | FOSTER YOUTH OMBUDPERSON | 4 | 4 | - | | 4 |
| | H9G | OMBUDSMAN MH/DD | 2,802 | 2,802 | - | | 2,802 |
| | J33 | TRIAL COURTS | 1,781,352 | 1,781,352 | 1,124,664 | | 1,781,352 |
| | J50 | STATE GUARDIAN AD LITEM | 24,905 | 24,905 | - | | 24,905 |
| | J52 | PUBLIC DEFENSE BOARD | 53,400 | 53,400 | - | | 53,400 |
| | J58 | COURT OF APPEALS | 3,905 | 3,905 | - | | 3,905 |
| | J65 | SUPREME COURT | 89,466 | 89,466 | 637,022 | | 89,466 |
| | J68 | TAX COURT | 1,969 | 1,969 | - | | 1,969 |

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

| Schedule No. | DP# | Name | 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 | Accounting & Procurement Transactions - FY (Actual) 12.4 |
|---|---|---|---|---|---|---|---|
| | | | Accounting Services | Financial Reporting | Financial Reporting - Single Audit | MMB I.T - MANAGEMENT AND ADMINISTRATION | Accounting & Procurement Operations and System Support |
| | J70 | JUDICIAL STANDARDS BOARD | 2,272 | 2,272 | - | | 2,272 |
| | L10 | LEGISLATURE COORDINATING COMM | 37,293 | 37,293 | - | | 37,293 |
| | L11 | SENATE | 1,609 | 1,609 | - | | 1,609 |
| | L12 | HOUSE | 1,574 | 1,574 | - | | 1,574 |
| | L49 | LEGISLATIVE AUDITOR | 334 | 334 | - | | 334 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 517,090 | 517,090 | 74,151,330 | | 517,090 |
| | P07 | PUBLIC SAFETY DEPARTMENT | 4,076,530 | 4,076,530 | 350,752,165 | | 4,076,530 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 1,458 | 1,458 | - | | 1,458 |
| | P78 | CORRECTIONS DEPARTMENT | 692,359 | 692,359 | 2,231,480 | | 692,359 |
| | P7T | PEACE OFFICERS BOARD (POST) | 9,647 | 9,647 | - | | 9,647 |
| | P9E | SENTENCING GUIDELINES COMM | 1,025 | 1,025 | - | | 1,025 |
| | R28 | MINN CONSERVATION CORPS | 127 | 127 | - | | 127 |
| | R29 | NATURAL RESOURCES DEPARTMENT | 3,075,718 | 3,075,718 | 51,648,022 | | 3,075,718 |
| | R32 | POLLUTION CONTROL AGENCY | 382,377 | 382,377 | 25,711,038 | | 382,377 |
| | R9P | WATER AND SOIL RESOURCES BOARD | 155,785 | 155,785 | 3,235,784 | | 155,785 |
| | T79 | TRANSPORTATION DEPARTMENT | 19,275,296 | 19,275,296 | 790,038,119 | | 19,275,296 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 96,509 | 96,509 | - | | 96,509 |
| | O | OTHER | 1,770 | 1,770 | - | | 1,770 |
| | | Total | 77,126,751 | 77,126,751 | 21,980,614,220 | 2,421,875 | 77,126,751 |
| | | Source | **77,126,751** | **77,126,751** | **21,980,614,220** | **2,421,875** | **77,126,751** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | SUM OF PERCENT | Number of Budget Transactions - FY (Actual) | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures by Division |
|---|---|---|---|---|---|---|---|
| | | | 12.5 | 12.6 | 12.7 | 12.8 | 13.2 |
| | | | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | - |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | 4,775,718 |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | - |
| G45-14.2 | G45-14.2 | Mediation Services | 0.00% | 23 | 0.00% | 646 | |
| 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% | 158 | 0.07% | 5,289 | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | SUM OF PERCENT | Number of Budget Transactions - FY (Actual) | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures by Division |
|---|---|---|---|---|---|---|---|
| | | | 12.5 | 12.6 | 12.7 | 12.8 | 13.2 |
| | | | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | 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% | 6,887 | |
| G02-3.2 | G02-3.2 | Admin Management Services | 0.06% | 263 | 0.06% | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 0.11% | 260 | 0.11% | 7,156 | |
| 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 | 0.01% | 57 | 0.01% | 2,931 | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | 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% | 126 | 0.04% | 4,758 | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 0.01% | 65 | 0.01% | 843 | |
| G10-9.2 | G10-9.2 | Debt Management Division | 0.00% | 50 | 0.00% | 703 | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | 0.02% | 48 | 0.02% | 1,001 | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | 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% | 132 | 0.06% | 3,132 | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - 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% | 65 | 0.00% | 1,316 | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel 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% | 123 | 0.04% | 1,718 | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | SUM OF PERCENT | Number of Budget Transactions - FY (Actual) | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures by Division |
|---|---|---|---|---|---|---|---|
| | | | 12.5 | 12.6 | 12.7 | 12.8 | 13.2 |
| | | | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | 1.12% | 15,942 | 1.12% | 394,926 | |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 0.03% | 95 | 0.03% | 23,506 | |
| | B13 | COMMERCE DEPARTMENT | 0.68% | 2,808 | 0.68% | 602,619 | |
| | B14 | ANIMAL HEALTH BOARD | 0.12% | 340 | 0.12% | 30,633 | |
| | B15 | BARBER EXAMINERS BOARD | 0.00% | 56 | 0.00% | 5,837 | |
| | B20 | EXPLORE MINNESOTA TOURISM | 0.05% | 655 | 0.05% | 16,171 | |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 2.52% | 6,066 | 2.52% | 4,875,229 | |
| | B24 | PUBLIC FACILITIES AUTHORITY | 0.03% | 744 | 0.03% | 14,837 | |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | 0.00% | - | 0.00% | - | |
| | B34 | HOUSING FINANCE AGENCY | 0.48% | 990 | 0.48% | 116,662 | |
| | B41 | WORKERS' COMP COURT OF APPEALS | 0.02% | 48 | 0.02% | 2,081 | |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 0.65% | 3,811 | 0.65% | 655,222 | |
| | B43 | IRON RANGE RESOURCES | 0.06% | 681 | 0.06% | 39,472 | |
| | B7E | ARCHITECTURE, ENGINEERING BD | 0.01% | 42 | 0.01% | 13,408 | |
| | B7G | COMBATIVE SPORTS COMMISSION | 0.00% | 3 | 0.00% | 3 | |
| | B7P | ACCOUNTANCY BOARD | 0.01% | 46 | 0.01% | 11,026 | |
| | B7S | PRIVATE DETECTIVES BOARD | 0.00% | 58 | 0.00% | 1,519 | |
| | B82 | PUBLIC UTILITIES COMMISSION | 0.30% | 150 | 0.30% | 126,860 | |
| | B9D | AMATEUR SPORTS COMMISSION | 0.00% | 73 | 0.00% | 774 | |
| | B9V | AGRICULTURE UTILIZATION RESRCH | 0.00% | 9 | 0.00% | 33 | |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | 0.09% | 1,241 | 0.09% | 29,357 | |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | 20.41% | 6,927 | 20.41% | 6,258,490 | |
| | E37 | EDUCATION DEPARTMENT | 0.70% | 8,903 | 0.70% | 825,828 | |
| | E39 | PROF EDUCATOR LICENSING STD BD | 0.03% | 105 | 0.03% | 12,923 | |
| | E40 | HISTORICAL SOCIETY | 0.00% | 146 | 0.00% | 647 | |
| | E44 | MINNESOTA STATE ACADEMIES | 0.30% | 1,646 | 0.30% | 53,090 | |
| | E50 | ARTS BOARD | 0.03% | 333 | 0.03% | 31,622 | |
| | E60 | OFFICE OF HIGHER EDUCATION | 0.14% | 1,374 | 0.14% | 59,129 | |
| | E77 | ZOOLOGICAL BOARD | 0.42% | 1,395 | 0.42% | 90,613 | |
| | E81 | UNIVERSITY OF MINNESOTA | 0.00% | 777 | 0.00% | 12,310 | |
| | E95 | HUMANITIES COMMISSION | 0.00% | 55 | 0.00% | 347 | |
| | E97 | SCIENCE MUSEUM | 0.00% | 30 | 0.00% | 64 | |
| | E9W | HIGHER ED FACILITIES AUTHORITY | 0.00% | 13 | 0.00% | 229 | |
| | G02 | ADMINISTRATION DEPARTMENT | 1.21% | 3,621 | 1.21% | 654,676 | |
| | G03 | LOTTERY | 0.20% | 94 | 0.20% | 9,010 | |
| | G05 | RACING COMMISSION | 0.08% | 353 | 0.08% | 25,552 | |
| | G06 | ATTORNEY GENERAL | 0.50% | 830 | 0.50% | 39,981 | |
| | G09 | GAMBLING CONTROL BOARD | 0.06% | 105 | 0.06% | 6,989 | |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 0.26% | 1,942 | 0.26% | 85,331 | |
| | G17 | HUMAN RIGHTS DEPARTMENT | 0.07% | 144 | 0.07% | 7,990 | |
| | G19 | INDIAN AFFAIRS COUNCIL | 0.01% | 155 | 0.01% | 4,002 | |

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

| Schedule No. | DP# | Name | SUM OF PERCENT | Number of Budget Transactions - FY (Actual) | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures by Division |
|---|---|---|---|---|---|---|---|
| | | | 12.5 | 12.6 | 12.7 | 12.8 | 13.2 |
| | | | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations |
| | G38 | INVESTMENT BOARD | 0.04% | 59 | 0.04% | 10,202 | |
| | G39 | GOVERNORS OFFICE | 0.09% | 189 | 0.09% | 7,380 | |
| | G45 | MEDIATION SERVICES DEPARTMENT | 0.02% | 86 | 0.02% | 5,247 | |
| | G46 | MN.IT | 4.15% | 4,135 | 4.15% | 526,262 | |
| | G53 | SECRETARY OF STATE | 0.16% | 750 | 0.16% | 67,336 | |
| | G61 | OFFICE OF STATE AUDITOR | 0.13% | 451 | 0.13% | 18,986 | |
| | G62 | MINN STATE RETIREMENT SYSTEM | 0.18% | 160 | 0.18% | 155,750 | |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 0.14% | 189 | 0.14% | 298,944 | |
| | G67 | REVENUE DEPARTMENT | 1.85% | 5,615 | 1.85% | 78,982 | |
| | G69 | TEACHERS RETIREMENT ASSOC | 0.11% | 305 | 0.11% | 172,312 | |
| | G90 | REVENUE INTERGOVT PAYMENTS | 0.00% | 1,055 | 0.00% | 5,206,358 | |
| | G92 | OMBUDSPERSON FOR FAMILIES | 0.01% | 48 | 0.01% | 2,444 | |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | 0.00% | 46 | 0.00% | 844 | |
| | G96 | UNIFORM LAWS COMMISSION | 0.00% | 9 | 0.00% | 52 | |
| | G9J | CAMPAIGN FINANCE BOARD | 0.01% | 118 | 0.01% | 3,479 | |
| | G9K | ADMINISTRATIVE HEARINGS | 0.11% | 270 | 0.11% | 36,390 | |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 0.01% | 63 | 0.01% | 2,026 | |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 0.01% | 36 | 0.01% | 1,786 | |
| | G9N | ASIAN PACIFIC COUNCIL | 0.00% | 85 | 0.00% | 1,912 | |
| | G9Q | MMB DEBT SERVICE | 0.00% | 1,296 | 0.00% | 9,316 | |
| | G9R | MMB NON-OPERATING | 0.00% | 1,366 | 0.00% | 9,034,066 | |
| | G9V | RARE DISEASE ADVISORY COUNCIL | 0.00% | 1 | 0.00% | 1 | |
| | G9X | CAPITOL AREA ARCHITECT | 0.00% | 51 | 0.00% | 1,397 | |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 0.01% | 75 | 0.01% | 3,219 | |
| | GPR | PAYROLL CLEARING | 0.00% | - | 0.00% | 208 | |
| | H12 | HEALTH DEPARTMENT | 3.07% | 17,718 | 3.07% | 934,967 | |
| | H55 | HUMAN SERVICES DEPARTMENT | 7.73% | 18,622 | 7.73% | 13,756,055 | |
| | H55b | HUMAN SERVICES SOS | 3.76% | 3,265 | 3.76% | 706,452 | |
| | H55c | HUMAN SERVICES MSOP | 0.67% | 544 | 0.67% | 78,345 | |
| | H60 | MN INSURANCE MARKETPLACE | 0.30% | 212 | 0.30% | 12,595 | |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 2.48% | 7,662 | 2.48% | 342,840 | |
| | H7B | MEDICAL PRACTICE BOARD | 0.04% | 138 | 0.04% | 26,224 | |
| | H7C | NURSING BOARD | 0.05% | 72 | 0.05% | 22,260 | |
| | H7D | PHARMACY BOARD | 0.03% | 231 | 0.03% | 17,087 | |
| | H7F | DENTISTRY BOARD | 0.02% | 153 | 0.02% | 18,594 | |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | 0.01% | 89 | 0.01% | 6,315 | |
| | H7J | OPTOMETRY BOARD | 0.00% | 53 | 0.00% | 4,166 | |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | 0.01% | 120 | 0.01% | 7,991 | |
| | H7L | SOCIAL WORK BOARD | 0.02% | 87 | 0.02% | 18,739 | |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | 0.00% | 58 | 0.00% | 5,244 | |
| | H7Q | PODIATRIC MEDICINE | 0.00% | 70 | 0.00% | 4,044 | |
| | H7R | VETERINARY MEDICINE BOARD | 0.00% | 55 | 0.00% | 5,525 | |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | 0.02% | 254 | 0.02% | 10,181 | |
| | H7U | DIETETICS & NUTRITION PRACTICE | 0.00% | 57 | 0.00% | 4,142 | |
| | H7V | PSYCHOLOGY BOARD | 0.01% | 60 | 0.01% | 7,305 | |
| | H7W | PHYSICAL THERAPY BOARD | 0.00% | 79 | 0.00% | 8,312 | |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 0.01% | 102 | 0.01% | 15,405 | |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 0.00% | 52 | 0.00% | 7,110 | |
| | H8A | FOSTER YOUTH OMBUDPERSON | 0.00% | 4 | 0.00% | 4 | |
| | H9G | OMBUDSMAN MH/DD | 0.03% | 29 | 0.03% | 2,802 | |
| | J33 | TRIAL COURTS | 3.82% | 8,670 | 3.82% | 1,781,352 | |
| | J50 | STATE GUARDIAN AD LITEM | 0.40% | 973 | 0.40% | 24,905 | |
| | J52 | PUBLIC DEFENSE BOARD | 1.15% | 1,260 | 1.15% | 53,400 | |
| | J58 | COURT OF APPEALS | 0.12% | 61 | 0.12% | 3,905 | |
| | J65 | SUPREME COURT | 0.70% | 1,472 | 0.70% | 89,466 | |
| | J68 | TAX COURT | 0.01% | 45 | 0.01% | 1,969 | |

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

| Schedule No. | DP# | Name | SUM OF PERCENT<br>12.5 | Number of Budget Transactions - FY (Actual)<br>12.6 | SUM OF PERCENT<br>12.7 | Accounting & Procurement Transactions - FY (Actual)<br>12.8 | Net Administrative Expenditures by Division<br>13.2 |
|---|---|---|---|---|---|---|---|
| | | | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations |
| | J70 | JUDICIAL STANDARDS BOARD | 0.00% | 118 | 0.00% | 2,272 | |
| | L10 | LEGISLATURE COORDINATING COMM | 0.15% | 767 | 0.15% | 37,293 | |
| | L11 | SENATE | 0.32% | 41 | 0.32% | 1,609 | |
| | L12 | HOUSE | 0.00% | 44 | 0.00% | 1,574 | |
| | L49 | LEGISLATIVE AUDITOR | 0.01% | 35 | 0.01% | 334 | |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 0.67% | 848 | 0.67% | 517,090 | |
| | P07 | PUBLIC SAFETY DEPARTMENT | 3.95% | 24,925 | 3.95% | 4,076,530 | |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 0.01% | 34 | 0.01% | 1,458 | |
| | P78 | CORRECTIONS DEPARTMENT | 7.27% | 13,855 | 7.27% | 692,359 | |
| | P7T | PEACE OFFICERS BOARD (POST) | 0.02% | 172 | 0.02% | 9,647 | |
| | P9E | SENTENCING GUIDELINES COMM | 0.01% | 28 | 0.01% | 1,025 | |
| | R28 | MINN CONSERVATION CORPS | 0.00% | 36 | 0.00% | 127 | |
| | R29 | NATURAL RESOURCES DEPARTMENT | 7.91% | 34,292 | 7.91% | 3,075,718 | |
| | R32 | POLLUTION CONTROL AGENCY | 1.69% | 8,481 | 1.69% | 382,377 | |
| | R9P | WATER AND SOIL RESOURCES BOARD | 0.82% | 7,671 | 0.82% | 155,785 | |
| | T79 | TRANSPORTATION DEPARTMENT | 14.62% | 25,277 | 14.62% | 19,275,296 | |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 0.00% | 113 | 0.00% | 96,509 | |
| | O | OTHER | 0.00% | - | 0.00% | 1,770 | |
| | | Total | 100.00% | 259,638 | 100.00% | 77,126,751 | 4,775,718 |
| | | Source | **100.00%** | **259,638** | **100.00%** | **77,126,751** | **4,775,718** |
| | | Difference (Total - Source) | 0.00% | 0 | 0.00% | 0 | 0 |

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

| Schedule No. | DP# | Name | 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 |
| | 1.2 | Fixed Asset Depreciation | Personnel Administration | MEDIATION SERVICES | Mediation Services | LEGISLATIVE AUDITOR | Financial Audits |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | 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 | | 302,514 | | | |
| 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 | | | | 2,995,372 | |
| L49-15.4 | L49-15.4 | Program Audits | | | | 1,821,457 | |
| L49-15.5 | L49-15.5 | Single Audits | | | | - | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | - | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | - | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | - | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | - | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | 9,013 | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | - | |

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

| Schedule No. | DP# | Name | 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 |
| | | | Personnel Administration | MEDIATION SERVICES | Mediation Services | LEGISLATIVE AUDITOR | Financial Audits |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | - | |
| L49-15.13 | L49-15.13 | 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 | 0.06% | | 0.06% | | - |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 0.11% | | 0.11% | | - |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | 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 | 0.02% | | 0.02% | | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | 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% | | 5,302.31 |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| | | | Personnel Administration | MEDIATION SERVICES | Mediation Services | LEGISLATIVE AUDITOR | Financial Audits |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | 1.12% | | 1.12% | | - |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 0.03% | | 0.03% | | 149.88 |
| | B13 | COMMERCE DEPARTMENT | 0.68% | | 0.68% | | 137.58 |
| | B14 | ANIMAL HEALTH BOARD | 0.12% | | 0.12% | | - |
| | B15 | BARBER EXAMINERS BOARD | 0.00% | | 0.00% | | - |
| | B20 | EXPLORE MINNESOTA TOURISM | 0.05% | | 0.05% | | - |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 2.52% | | 2.52% | | 403.68 |
| | B24 | PUBLIC FACILITIES AUTHORITY | 0.03% | | 0.03% | | - |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | 0.00% | | 0.00% | | - |
| | B34 | HOUSING FINANCE AGENCY | 0.48% | | 0.48% | | 70.56 |
| | B41 | WORKERS' COMP COURT OF APPEALS | 0.02% | | 0.02% | | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 0.65% | | 0.65% | | 30.43 |
| | B43 | IRON RANGE RESOURCES | 0.06% | | 0.06% | | 1,264.81 |
| | 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 | 0.30% | | 0.30% | | - |
| | 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 | 20.41% | | 20.41% | | 52.59 |
| | E37 | EDUCATION DEPARTMENT | 0.70% | | 0.70% | | 181.28 |
| | E39 | PROF EDUCATOR LICENSING STD BD | 0.03% | | 0.03% | | - |
| | E40 | HISTORICAL SOCIETY | 0.00% | | 0.00% | | - |
| | E44 | MINNESOTA STATE ACADEMIES | 0.30% | | 0.30% | | - |
| | E50 | ARTS BOARD | 0.03% | | 0.03% | | 119.06 |
| | E60 | OFFICE OF HIGHER EDUCATION | 0.14% | | 0.14% | | - |
| | E77 | ZOOLOGICAL BOARD | 0.42% | | 0.42% | | 142.00 |
| | E81 | UNIVERSITY OF MINNESOTA | 0.00% | | 0.00% | | - |
| | E95 | HUMANITIES COMMISSION | 0.00% | | 0.00% | | - |
| | E97 | SCIENCE MUSEUM | 0.00% | | 0.00% | | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | 0.00% | | 0.00% | | - |
| | G02 | ADMINISTRATION DEPARTMENT | 1.21% | | 1.21% | | 908.02 |
| | G03 | LOTTERY | 0.20% | | 0.20% | | 26.29 |
| | G05 | RACING COMMISSION | 0.08% | | 0.08% | | - |
| | G06 | ATTORNEY GENERAL | 0.50% | | 0.50% | | - |
| | G09 | GAMBLING CONTROL BOARD | 0.06% | | 0.06% | | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 0.26% | | 0.26% | | 277.13 |
| | G17 | HUMAN RIGHTS DEPARTMENT | 0.07% | | 0.07% | | 559.81 |
| | G19 | INDIAN AFFAIRS COUNCIL | 0.01% | | 0.01% | | - |

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

| Schedule No. | DP# | Name | SUM OF PERCENT<br>13.3<br>Personnel Administration | Net Administrative Expenditures by Division<br>14.2<br>MEDIATION SERVICES | SUM OF PERCENT<br>14.3<br>Mediation Services | Legislative Auditor General Support<br>15.2<br>LEGISLATIVE AUDITOR | Financial Audits<br>15.3<br>Financial Audits |
|---|---|---|---|---|---|---|---|
| | G38 | INVESTMENT BOARD | 0.04% | | 0.04% | | 1,711.88 |
| | G39 | GOVERNORS OFFICE | 0.09% | | 0.09% | | 525.93 |
| | G45 | MEDIATION SERVICES DEPARTMENT | 0.02% | | 0.02% | | 6.88 |
| | G46 | MN.IT | 4.15% | | 4.15% | | 1,608.01 |
| | G53 | SECRETARY OF STATE | 0.16% | | 0.16% | | 211.75 |
| | G61 | OFFICE OF STATE AUDITOR | 0.13% | | 0.13% | | 632.75 |
| | G62 | MINN STATE RETIREMENT SYSTEM | 0.18% | | 0.18% | | 1,129.51 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 0.14% | | 0.14% | | 695.92 |
| | G67 | REVENUE DEPARTMENT | 1.85% | | 1.85% | | 191.09 |
| | G69 | TEACHERS RETIREMENT ASSOC | 0.11% | | 0.11% | | 677.29 |
| | 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% | | 42.03 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 0.01% | | 0.01% | | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 0.01% | | 0.01% | | - |
| | G9N | ASIAN PACIFIC COUNCIL | 0.00% | | 0.00% | | - |
| | G9Q | MMB DEBT SERVICE | 0.00% | | 0.00% | | - |
| | G9R | MMB NON-OPERATING | 0.00% | | 0.00% | | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | 0.00% | | 0.00% | | - |
| | G9X | CAPITOL AREA ARCHITECT | 0.00% | | 0.00% | | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 0.01% | | 0.01% | | - |
| | GPR | PAYROLL CLEARING | 0.00% | | 0.00% | | - |
| | H12 | HEALTH DEPARTMENT | 3.07% | | 3.07% | | 2,251.37 |
| | H55 | HUMAN SERVICES DEPARTMENT | 7.73% | | 7.73% | | 5,049.09 |
| | H55b | HUMAN SERVICES SOS | 3.76% | | 3.76% | | - |
| | H55c | HUMAN SERVICES MSOP | 0.67% | | 0.67% | | - |
| | H60 | MN INSURANCE MARKETPLACE | 0.30% | | 0.30% | | 41.53 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 2.48% | | 2.48% | | 105.76 |
| | H7B | MEDICAL PRACTICE BOARD | 0.04% | | 0.04% | | - |
| | H7C | NURSING BOARD | 0.05% | | 0.05% | | - |
| | H7D | PHARMACY BOARD | 0.03% | | 0.03% | | - |
| | H7F | DENTISTRY BOARD | 0.02% | | 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 | 0.02% | | 0.02% | | 860.13 |
| | H7U | DIETETICS & NUTRITION PRACTICE | 0.00% | | 0.00% | | - |
| | H7V | PSYCHOLOGY BOARD | 0.01% | | 0.01% | | - |
| | H7W | PHYSICAL THERAPY BOARD | 0.00% | | 0.00% | | - |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 0.01% | | 0.01% | | - |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 0.00% | | 0.00% | | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | 0.00% | | 0.00% | | - |
| | H9G | OMBUDSMAN MH/DD | 0.03% | | 0.03% | | - |
| | J33 | TRIAL COURTS | 3.82% | | 3.82% | | 36.60 |
| | J50 | STATE GUARDIAN AD LITEM | 0.40% | | 0.40% | | - |
| | J52 | PUBLIC DEFENSE BOARD | 1.15% | | 1.15% | | 26.78 |
| | J58 | COURT OF APPEALS | 0.12% | | 0.12% | | - |
| | J65 | SUPREME COURT | 0.70% | | 0.70% | | 21.89 |
| | J68 | TAX COURT | 0.01% | | 0.01% | | - |

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

| Schedule No. | DP# | Name | 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 |
| | | | Personnel Administration | MEDIATION SERVICES | Mediation Services | LEGISLATIVE AUDITOR | Financial Audits |
| | J70 | JUDICIAL STANDARDS BOARD | 0.00% | | 0.00% | | - |
| | L10 | LEGISLATURE COORDINATING COMM | 0.15% | | 0.15% | | - |
| | L11 | SENATE | 0.32% | | 0.32% | | - |
| | L12 | HOUSE | 0.00% | | 0.00% | | - |
| | L49 | LEGISLATIVE AUDITOR | 0.01% | | 0.01% | | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 0.67% | | 0.67% | | 289.01 |
| | P07 | PUBLIC SAFETY DEPARTMENT | 3.95% | | 3.95% | | 713.27 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 0.01% | | 0.01% | | - |
| | P78 | CORRECTIONS DEPARTMENT | 7.27% | | 7.27% | | 1,158.51 |
| | 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 | 7.91% | | 7.91% | | 923.50 |
| | R32 | POLLUTION CONTROL AGENCY | 1.69% | | 1.69% | | 42.39 |
| | R9P | WATER AND SOIL RESOURCES BOARD | 0.82% | | 0.82% | | - |
| | T79 | TRANSPORTATION DEPARTMENT | 14.62% | | 14.62% | | 1,544.96 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 0.00% | | 0.00% | | - |
| | O | OTHER | 0.00% | | 0.00% | | 424.50 |
| | | Total | 100.00% | 302,514 | 100.00% | 4,825,842 | 30,860.74 |
| | | Source | **100.00%** | **302,514** | **100.00%** | **4,825,842** | **30,860.74** |
| | | Difference (Total - Source) | 0.00% | 0 | 0.00% | 0 | - |

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

| Schedule No. | DP# | Name | Program Audits | Single Audits | Legislative Auditor General Support | Financial Audits Outdoor | Finacial Audits Art |
|---|---|---|---|---|---|---|---|
| | | | 15.4 | 15.5 | 15.6 | 15.7 | 15.8 |
| | | | Program Audits | Single Audits | Audit Committee | Financial Audit- Outdoors | Financial Audit- Art |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | 2,995,372 | | |
| L49-15.4 | L49-15.4 | Program Audits | | | 1,821,457 | | |
| L49-15.5 | L49-15.5 | Single Audits | | | - | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | - | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | - | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | - | - | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | - | - | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | 9,013 | - | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | - | - | |

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

| Schedule No. | DP# | Name | Program Audits | Single Audits | Legislative Auditor General Support | Financial Audits Outdoor | Finacial Audits Art |
|---|---|---|---|---|---|---|---|
| | | | 15.4 | 15.5 | 15.6 | 15.7 | 15.8 |
| | | | Program Audits | Single Audits | Audit Committee | Financial Audit- Outdoors | Financial Audit- Art |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | - | - | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | - | - | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | - | - | |
| G61-16.2 | 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | Program Audits | Single Audits | Legislative Auditor General Support | Financial Audits Outdoor | Finacial Audits Art |
|---|---|---|---|---|---|---|---|
| | | | 15.4 | 15.5 | 15.6 | 15.7 | 15.8 |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | 16.71 | - | - | - | |
| | B13 | COMMERCE DEPARTMENT | 3,174.69 | - | - | - | |
| | B14 | ANIMAL HEALTH BOARD | - | - | - | - | |
| | B15 | BARBER EXAMINERS BOARD | - | - | - | - | |
| | B20 | EXPLORE MINNESOTA TOURISM | - | - | - | - | |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 4,210.38 | - | - | - | |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | - | - | - | |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | |
| | B34 | HOUSING FINANCE AGENCY | 1,275.99 | - | - | - | |
| | 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 | 3,391.17 | - | - | - | |
| | 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 | 1,573.67 | - | - | - | |
| | G03 | LOTTERY | - | - | - | - | |
| | G05 | RACING COMMISSION | - | - | - | - | |
| | G06 | ATTORNEY GENERAL | - | - | - | - | |
| | G09 | GAMBLING CONTROL BOARD | - | - | - | - | |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | - | |
| | G19 | INDIAN AFFAIRS COUNCIL | - | - | - | - | |

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

| Schedule No. | DP# | Name | Program Audits | Single Audits | Audit Committee | Financial Audit- Outdoors | Financial Audit- Art |
|---|---|---|---|---|---|---|---|
| | | | 15.4 | 15.5 | 15.6 | 15.7 | 15.8 |
| | 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 | - | - | | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | | - | - |
| | G9X | CAPITOL AREA ARCHITECT | - | - | | - | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | - | | - | - |
| | GPR | PAYROLL CLEARING | - | - | | - | - |
| | H12 | HEALTH DEPARTMENT | - | - | | - | - |
| | H55 | HUMAN SERVICES DEPARTMENT | 992.20 | - | | - | - |
| | 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 | 4,565.61 | - | | - | - |
| | H7U | DIETETICS & NUTRITION PRACTICE | - | - | | - | - |
| | H7V | PSYCHOLOGY BOARD | - | - | | - | - |
| | H7W | PHYSICAL THERAPY BOARD | - | - | | - | - |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | | - | - |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | | - | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | | - | - |
| | H9G | OMBUDSMAN MH/DD | - | - | | - | - |
| | J33 | TRIAL COURTS | 149.63 | - | | - | - |
| | J50 | STATE GUARDIAN AD LITEM | - | - | | - | - |
| | J52 | PUBLIC DEFENSE BOARD | - | - | | - | - |
| | J58 | COURT OF APPEALS | - | - | | - | - |
| | J65 | SUPREME COURT | - | - | | - | - |
| | J68 | TAX COURT | - | - | | - | - |

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

| Schedule No. | DP# | Name | Program Audits | Single Audits | Audit Committee | Financial Audit- Outdoors | Financial Audit- Art |
|---|---|---|---|---|---|---|---|
| | | | 15.4 | 15.5 | 15.6 | 15.7 | 15.8 |
| | J70 | JUDICIAL STANDARDS BOARD | - | - | | - | - |
| | L10 | LEGISLATURE COORDINATING COMM | - | - | | - | - |
| | L11 | SENATE | - | - | | - | - |
| | L12 | HOUSE | - | - | | - | - |
| | L49 | LEGISLATIVE AUDITOR | - | - | | - | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | - | - | | - | - |
| | P07 | PUBLIC SAFETY DEPARTMENT | 519.67 | - | | - | - |
| | 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 | 4,052.02 | - | | - | - |
| | R9P | WATER AND SOIL RESOURCES BOARD | - | - | | - | - |
| | T79 | TRANSPORTATION DEPARTMENT | 35.27 | - | | - | - |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 1,244.93 | - | | - | - |
| | O | OTHER | 1,102.77 | - | | - | - |
| | | Total | 26,304.71 | - | 4,825,842 | - | - |
| | | Source | **26,304.71** | **-** | **4,825,842** | **-** | **-** |
| | | Difference (Total - Source) | - | - | - | - | - |

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

| Schedule No. | DP# | Name | 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 |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| L49-15.12 | L49-15.12 | Program Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors | Program Audit- Art | Program Audit- Clean Water |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| | | | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors | Program Audit- Art | Program Audit- Clean Water |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | - | - | - | - | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | - | - |
| | G19 | INDIAN AFFAIRS COUNCIL | - | - | - | - | - |

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

| Schedule No. | DP# | Name | 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 |
| | | | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors | Program Audit- Art | Program Audit- Clean Water |
| | 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 | - | - | - | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| | 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 | - | - | - | - | - |

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

| Schedule No. | DP# | Name | Financial Audits Clean Water 15.9 | Financial Audits Parks & Trails 15.10 | Program Audits Outdoor 15.11 | Program Audits Art 15.12 | Program Audits Clean Water 15.13 |
|---|---|---|---|---|---|---|---|
| | | | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors | Program Audit- Art | Program Audit- Clean Water |
| | 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 | - | 124.00 | - | - | - |
| | R32 | POLLUTION CONTROL AGENCY | - | - | - | - | - |
| | R9P | WATER AND SOIL RESOURCES BOARD | - | - | - | - | - |
| | T79 | TRANSPORTATION DEPARTMENT | - | - | - | - | - |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | - | - |
| | O | OTHER | - | - | - | - | - |
| | | Total | - | 124.00 | - | - | - |
| | | Source | **-** | **124.00** | **-** | **-** | **-** |
| | | Difference (Total - Source) | - | - | - | - | - |

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

| Schedule No. | DP# | Name | Program Audits Parks & Trails | Federal Cash Receipts - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures | Net Administrative Expenditures by Agency |
|---|---|---|---|---|---|---|---|
| | | | 15.14 | 16.2 | 17.0 | 20 | 21.2 |
| | | | Program Audit- Parks & Trails | STATE AUDITOR | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | ADMINISTRATION | ADMIN MANAGEMENT SERVICES |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Program Audits Parks & Trails<br>15.14<br>Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual)<br>16.2<br>STATE AUDITOR | Accounting & Procurement Transactions - FY (Actual)<br>17.0<br>SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | Net Administrative Expenditures<br>20<br>ADMINISTRATION | Net Administrative Expenditures by Agency<br>21.2<br>ADMIN MANAGEMENT SERVICES |
|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | - | - | | | |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | | | | | |
| | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | - | - | 6,887 | - | |
| G02-3.2 | G02-3.2 | Admin Management Services | - | - | | 1,889,740 | - |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | 637,165 |
| G02-3.4 | G02-3.4 | Human Resources | | | | | 415,043 |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | 837,532 |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | - | - | 7,156 | 4,089,039 | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | - | - | 2,931 | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | - | 4,758 | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | 843 | | |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | 703 | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | 1,001 | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | 3,132 | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | 1,316 | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | - | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | 1,718 | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | 646 | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | 5,289 | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | Program Audits Parks & Trails | Federal Cash Receipts - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures | Net Administrative Expenditures by Agency |
|---|---|---|---|---|---|---|---|
| | | | 15.14 | 16.2 | 17.0 | 20 | 21.2 |
| | | | Program Audit- Parks & Trails | STATE AUDITOR | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | ADMINISTRATION | ADMIN MANAGEMENT SERVICES |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | - | 10,790,890.00 | 394,926 | | |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | 23,506 | | |
| | B13 | COMMERCE DEPARTMENT | - | 395,904,987.00 | 602,619 | | |
| | B14 | ANIMAL HEALTH BOARD | - | 1,141,007.00 | 30,633 | | |
| | B15 | BARBER EXAMINERS BOARD | - | - | 5,837 | | |
| | B20 | EXPLORE MINNESOTA TOURISM | - | - | 16,171 | | |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | 2,087,431,461.00 | 4,875,229 | | |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | - | 14,837 | | |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | | |
| | B34 | HOUSING FINANCE AGENCY | - | - | 116,662 | | |
| | B41 | WORKERS' COMP COURT OF APPEALS | - | - | 2,081 | | |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | - | 6,305,130.00 | 655,222 | | |
| | B43 | IRON RANGE RESOURCES | - | - | 39,472 | | |
| | B7E | ARCHITECTURE, ENGINEERING BD | - | - | 13,408 | | |
| | B7G | COMBATIVE SPORTS COMMISSION | - | - | 3 | | |
| | B7P | ACCOUNTANCY BOARD | - | - | 11,026 | | |
| | B7S | PRIVATE DETECTIVES BOARD | - | - | 1,519 | | |
| | B82 | PUBLIC UTILITIES COMMISSION | - | - | 126,860 | | |
| | B9D | AMATEUR SPORTS COMMISSION | - | - | 774 | | |
| | B9V | AGRICULTURE UTILIZATION RESRCH | - | - | 33 | | |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | 29,357 | | |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | - | 915,620,594.00 | 6,258,490 | | |
| | E37 | EDUCATION DEPARTMENT | - | 2,122,572,530.00 | 825,828 | | |
| | E39 | PROF EDUCATOR LICENSING STD BD | - | - | 12,923 | | |
| | E40 | HISTORICAL SOCIETY | - | - | 647 | | |
| | E44 | MINNESOTA STATE ACADEMIES | - | - | 53,090 | | |
| | E50 | ARTS BOARD | - | 1,678,824.00 | 31,622 | | |
| | E60 | OFFICE OF HIGHER EDUCATION | - | - | 59,129 | | |
| | E77 | ZOOLOGICAL BOARD | - | 7,274,499.00 | 90,613 | | |
| | E81 | UNIVERSITY OF MINNESOTA | - | - | 12,310 | | |
| | E95 | HUMANITIES COMMISSION | - | - | 347 | | |
| | E97 | SCIENCE MUSEUM | - | - | 64 | | |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | - | 229 | | |
| | G02 | ADMINISTRATION DEPARTMENT | - | 3,870,297.00 | 654,676 | 169,829,133.00 | |
| | G03 | LOTTERY | - | - | 9,010 | | |
| | G05 | RACING COMMISSION | - | - | 25,552 | | |
| | G06 | ATTORNEY GENERAL | - | 2,951,046.00 | 39,981 | | |
| | G09 | GAMBLING CONTROL BOARD | - | - | 6,989 | | |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | 85,331 | | |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | - | 7,990 | | |
| | G19 | INDIAN AFFAIRS COUNCIL | - | - | 4,002 | | |

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

| Schedule No. | DP# | Name | Program Audits Parks & Trails | Federal Cash Receipts - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures | Net Administrative Expenditures by Agency |
|---|---|---|---|---|---|---|---|
| | | | 15.14 | 16.2 | 17.0 | 20 | 21.2 |
| | | | Program Audit- Parks & Trails | STATE AUDITOR | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | ADMINISTRATION | ADMIN MANAGEMENT SERVICES |
| | G38 | INVESTMENT BOARD | - | - | 10,202 | | |
| | G39 | GOVERNORS OFFICE | - | - | 7,380 | | |
| | G45 | MEDIATION SERVICES DEPARTMENT | - | - | 5,247 | | |
| | G46 | MN.IT | - | - | 526,262 | | |
| | G53 | SECRETARY OF STATE | - | 3,749,140.00 | 67,336 | | |
| | G61 | OFFICE OF STATE AUDITOR | - | - | 18,986 | | |
| | G62 | MINN STATE RETIREMENT SYSTEM | - | - | 155,750 | | |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | 298,944 | | |
| | G67 | REVENUE DEPARTMENT | - | - | 78,982 | | |
| | G69 | TEACHERS RETIREMENT ASSOC | - | - | 172,312 | | |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | - | 5,206,358 | | |
| | G92 | OMBUDSPERSON FOR FAMILIES | - | - | 2,444 | | |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | 844 | | |
| | G96 | UNIFORM LAWS COMMISSION | - | - | 52 | | |
| | G9J | CAMPAIGN FINANCE BOARD | - | - | 3,479 | | |
| | G9K | ADMINISTRATIVE HEARINGS | - | - | 36,390 | | |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | 2,026 | | |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | 1,786 | | |
| | G9N | ASIAN PACIFIC COUNCIL | - | - | 1,912 | | |
| | G9Q | MMB DEBT SERVICE | - | - | 9,316 | | |
| | G9R | MMB NON-OPERATING | - | 7,466,980.00 | 9,034,066 | | |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | 1 | | |
| | G9X | CAPITOL AREA ARCHITECT | - | - | 1,397 | | |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | - | 3,219 | | |
| | GPR | PAYROLL CLEARING | - | - | 208 | | |
| | H12 | HEALTH DEPARTMENT | - | 613,837,020.00 | 934,967 | | |
| | H55 | HUMAN SERVICES DEPARTMENT | - | 14,462,601,097.00 | 13,756,055 | | |
| | H55b | HUMAN SERVICES SOS | - | - | 706,452 | | |
| | H55c | HUMAN SERVICES MSOP | - | - | 78,345 | | |
| | H60 | MN INSURANCE MARKETPLACE | - | 644,284.00 | 12,595 | | |
| | H75 | VETERANS AFFAIRS DEPARTMENT | - | 36,899,014.00 | 342,840 | | |
| | H7B | MEDICAL PRACTICE BOARD | - | - | 26,224 | | |
| | H7C | NURSING BOARD | - | - | 22,260 | | |
| | H7D | PHARMACY BOARD | - | 219,796.00 | 17,087 | | |
| | H7F | DENTISTRY BOARD | - | - | 18,594 | | |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | 6,315 | | |
| | H7J | OPTOMETRY BOARD | - | - | 4,166 | | |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | 7,991 | | |
| | H7L | SOCIAL WORK BOARD | - | - | 18,739 | | |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | 5,244 | | |
| | H7Q | PODIATRIC MEDICINE | - | - | 4,044 | | |
| | H7R | VETERINARY MEDICINE BOARD | - | - | 5,525 | | |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | - | 126,000.00 | 10,181 | | |
| | H7U | DIETETICS & NUTRITION PRACTICE | - | - | 4,142 | | |
| | H7V | PSYCHOLOGY BOARD | - | - | 7,305 | | |
| | H7W | PHYSICAL THERAPY BOARD | - | - | 8,312 | | |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | 15,405 | | |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | 7,110 | | |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | 4 | | |
| | H9G | OMBUDSMAN MH/DD | - | - | 2,802 | | |
| | J33 | TRIAL COURTS | - | 1,124,664.00 | 1,781,352 | | |
| | J50 | STATE GUARDIAN AD LITEM | - | - | 24,905 | | |
| | J52 | PUBLIC DEFENSE BOARD | - | - | 53,400 | | |
| | J58 | COURT OF APPEALS | - | - | 3,905 | | |
| | J65 | SUPREME COURT | - | 637,022.00 | 89,466 | | |
| | J68 | TAX COURT | - | - | 1,969 | | |

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

| Schedule No. | DP# | Name | Program Audits Parks & Trails | Federal Cash Receipts - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures | Net Administrative Expenditures by Agency |
|---|---|---|---|---|---|---|---|
| | | | 15.14 | 16.2 | 17.0 | 20 | 21.2 |
| | | | Program Audit- Parks & Trails | STATE AUDITOR | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | ADMINISTRATION | ADMIN MANAGEMENT SERVICES |
| | J70 | JUDICIAL STANDARDS BOARD | - | - | 2,272 | | |
| | L10 | LEGISLATURE COORDINATING COMM | - | - | 37,293 | | |
| | L11 | SENATE | - | - | 1,609 | | |
| | L12 | HOUSE | - | - | 1,574 | | |
| | L49 | LEGISLATIVE AUDITOR | - | - | 334 | | |
| | P01 | MILITARY AFFAIRS DEPARTMENT | - | 74,151,330.00 | 517,090 | | |
| | P07 | PUBLIC SAFETY DEPARTMENT | - | 350,752,165.00 | 4,076,530 | | |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | 1,458 | | |
| | P78 | CORRECTIONS DEPARTMENT | - | 2,231,480.00 | 692,359 | | |
| | P7T | PEACE OFFICERS BOARD (POST) | - | - | 9,647 | | |
| | P9E | SENTENCING GUIDELINES COMM | - | - | 1,025 | | |
| | R28 | MINN CONSERVATION CORPS | - | - | 127 | | |
| | R29 | NATURAL RESOURCES DEPARTMENT | - | 51,648,022.00 | 3,075,718 | | |
| | R32 | POLLUTION CONTROL AGENCY | - | 25,711,038.00 | 382,377 | | |
| | R9P | WATER AND SOIL RESOURCES BOARD | - | 3,235,784.00 | 155,785 | | |
| | T79 | TRANSPORTATION DEPARTMENT | - | 790,038,119.00 | 19,275,296 | | |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | 96,509 | | |
| | O | OTHER | - | - | 1,770 | | |
| | | Total | - | 21,980,614,220 | 77,126,751 | 175,807,912 | 1,889,740 |
| | | Source | - | **21,980,614,220** | **77,126,751** | **175,807,912** | **1,889,740** |
| | | Difference (Total - Source) | - | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing |
|---|---|---|---|---|---|---|---|
| | | | Sum Percent | Sum Percent | Accounting & Procurement Accounting Transactions | Net Administrative Expenditures by Agency | Leases |
| | | | 21.3 | 21.4 | 21.5 | 22.2 | 22.5 |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing |
|---|---|---|---|---|---|---|---|
| | | | Sum Percent | Sum Percent | Accounting & Procurement Accounting Transactions | Net Administrative Expenditures by Agency | Leases |
| | | | 21.3 | 21.4 | 21.5 | 22.2 | 22.5 |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 0.11% | 0.11% | 7,156 | - | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | 512,012 | |
| G02-4.7 | G02-4.7 | Real Property | | | | 669,188 | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | 1,956,731 | |
| G02-4.10 | G02-4.10 | Central Mail | | | | 438,270 | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | 370,420 | |
| G02-4.12 | G02-4.12 | Grants Management | | | | 142,418 | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | - |
| G46-6.3 | G46-6.3 | IT Spend | | | | | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | - |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | - |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | - |
| G10-9.3 | G10-9.3 | Debt Management | | | | | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | - |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | - |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | - |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | - |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | - |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | - |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | - |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | - |
| L49-15.4 | L49-15.4 | Program Audits | | | | | - |

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

| Schedule No. | DP# | Name | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing |
|---|---|---|---|---|---|---|---|
| | | | Sum Percent | Sum Percent | Accounting & Procurement Accounting Transactions | Net Administrative Expenditures by Agency | Leases |
| | | | 21.3 | 21.4 | 21.5 | 22.2 | 22.5 |
| L49-15.5 | L49-15.5 | Single Audits | | | | | - |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | | | | 3 |
| | B13 | COMMERCE DEPARTMENT | | | | | 6 |
| | B14 | ANIMAL HEALTH BOARD | | | | | - |
| | B15 | BARBER EXAMINERS BOARD | | | | | - |
| | B20 | EXPLORE MINNESOTA TOURISM | | | | | - |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | | | | 64 |
| | B24 | PUBLIC FACILITIES AUTHORITY | | | | | - |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | | | | - |
| | B34 | HOUSING FINANCE AGENCY | | | | | - |
| | B41 | WORKERS' COMP COURT OF APPEALS | | | | | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | | | | 5 |
| | B43 | IRON RANGE RESOURCES | | | | | - |
| | B7E | ARCHITECTURE, ENGINEERING BD | | | | | 1 |
| | B7G | COMBATIVE SPORTS COMMISSION | | | | | - |
| | B7P | ACCOUNTANCY BOARD | | | | | 1 |
| | 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 | | | | | 6 |
| | E39 | PROF EDUCATOR LICENSING STD BD | | | | | - |
| | E40 | HISTORICAL SOCIETY | | | | | - |
| | E44 | MINNESOTA STATE ACADEMIES | | | | | 1 |
| | E50 | ARTS BOARD | | | | | - |
| | E60 | OFFICE OF HIGHER EDUCATION | | | | | 2 |
| | E77 | ZOOLOGICAL BOARD | | | | | - |
| | E81 | UNIVERSITY OF MINNESOTA | | | | | - |
| | E95 | HUMANITIES COMMISSION | | | | | - |
| | E97 | SCIENCE MUSEUM | | | | | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | | | | - |
| | G02 | ADMINISTRATION DEPARTMENT | 1.21% | 1.21% | 654,676 | | 16 |
| | G03 | LOTTERY | | | | | 12 |
| | G05 | RACING COMMISSION | | | | | - |
| | G06 | ATTORNEY GENERAL | | | | | 1 |
| | G09 | GAMBLING CONTROL BOARD | | | | | 2 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | | | | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | | | | | - |
| | G19 | INDIAN AFFAIRS COUNCIL | | | | | 2 |

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

| Schedule No. | DP# | Name | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing |
|---|---|---|---|---|---|---|---|
| | | Sum Percent | Sum Percent | Accounting & Procurement Accounting Transactions | Net Administrative Expenditures by Agency | Leases | |
| | | 21.3 | 21.4 | 21.5 | 22.2 | 22.5 | |
| | G38 | INVESTMENT BOARD | | | | | - |
| | G39 | GOVERNORS OFFICE | | | | | - |
| | G45 | MEDIATION SERVICES DEPARTMENT | | | | | - |
| | G46 | MN.IT | | | | | 2 |
| | G53 | SECRETARY OF STATE | | | | | 6 |
| | G61 | OFFICE OF STATE AUDITOR | | | | | 5 |
| | G62 | MINN STATE RETIREMENT SYSTEM | | | | | 1 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | | | | - |
| | G67 | REVENUE DEPARTMENT | | | | | 4 |
| | G69 | TEACHERS RETIREMENT ASSOC | | | | | - |
| | G90 | REVENUE INTERGOVT PAYMENTS | | | | | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | | | | | - |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | | | | 2 |
| | G96 | UNIFORM LAWS COMMISSION | | | | | - |
| | G9J | CAMPAIGN FINANCE BOARD | | | | | - |
| | G9K | ADMINISTRATIVE HEARINGS | | | | | 1 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | | | | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | | | | - |
| | G9N | ASIAN PACIFIC COUNCIL | | | | | - |
| | G9Q | MMB DEBT SERVICE | | | | | - |
| | G9R | MMB NON-OPERATING | | | | | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | | | | - |
| | G9X | CAPITOL AREA ARCHITECT | | | | | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | | | | 4 |
| | GPR | PAYROLL CLEARING | | | | | - |
| | H12 | HEALTH DEPARTMENT | | | | | 111 |
| | H55 | HUMAN SERVICES DEPARTMENT | | | | | 120 |
| | H55b | HUMAN SERVICES SOS | | | | | - |
| | H55c | HUMAN SERVICES MSOP | | | | | - |
| | H60 | MN INSURANCE MARKETPLACE | | | | | - |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | | | | 2 |
| | H7B | MEDICAL PRACTICE BOARD | | | | | 6 |
| | H7C | NURSING BOARD | | | | | - |
| | H7D | PHARMACY BOARD | | | | | 4 |
| | H7F | DENTISTRY BOARD | | | | | 17 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | | | | 3 |
| | H7J | OPTOMETRY BOARD | | | | | 1 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | | | | 1 |
| | H7L | SOCIAL WORK BOARD | | | | | 3 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | | | | 2 |
| | H7Q | PODIATRIC MEDICINE | | | | | 1 |
| | H7R | VETERINARY MEDICINE BOARD | | | | | 3 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | | | | 3 |
| | H7U | DIETETICS & NUTRITION PRACTICE | | | | | 1 |
| | H7V | PSYCHOLOGY BOARD | | | | | 3 |
| | H7W | PHYSICAL THERAPY BOARD | | | | | 3 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | | | | 3 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | | | | 3 |
| | H8A | FOSTER YOUTH OMBUDPERSON | | | | | - |
| | H9G | OMBUDSMAN MH/DD | | | | | 3 |
| | J33 | TRIAL COURTS | | | | | - |
| | J50 | STATE GUARDIAN AD LITEM | | | | | - |
| | J52 | PUBLIC DEFENSE BOARD | | | | | - |
| | J58 | COURT OF APPEALS | | | | | - |
| | J65 | SUPREME COURT | | | | | 5 |
| | J68 | TAX COURT | | | | | - |

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

| Schedule No. | DP# | Name | Sum Percent 21.3 COMMISSIONER'S OFFICE | Sum Percent 21.4 Human Resources | Accounting & Procurement Accounting Transactions 21.5 Financial Management and Reporting | Net Administrative Expenditures by Agency 22.2 Government & Citizen Services | Leases 22.5 Real Estate and Construction Services - Leasing |
|---|---|---|---|---|---|---|---|
| | J70 | JUDICIAL STANDARDS BOARD | | | | | - |
| | L10 | LEGISLATURE COORDINATING COMM | | | | | - |
| | L11 | SENATE | | | | | - |
| | L12 | HOUSE | | | | | - |
| | L49 | LEGISLATIVE AUDITOR | | | | | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | | | | - |
| | P07 | PUBLIC SAFETY DEPARTMENT | | | | | 96 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | | | | - |
| | P78 | CORRECTIONS DEPARTMENT | | | | | 20 |
| | P7T | PEACE OFFICERS BOARD (POST) | | | | | - |
| | P9E | SENTENCING GUIDELINES COMM | | | | | - |
| | R28 | MINN CONSERVATION CORPS | | | | | - |
| | R29 | NATURAL RESOURCES DEPARTMENT | | | | | 31 |
| | R32 | POLLUTION CONTROL AGENCY | | | | | 3 |
| | R9P | WATER AND SOIL RESOURCES BOARD | | | | | 6 |
| | T79 | TRANSPORTATION DEPARTMENT | | | | | 12 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | | | | - |
| | O | OTHER | | | | | - |
| | | Total | 1.32% | 1.32% | 661,832 | 4,089,039 | 617 |
| | | Source | **1.32%** | **1.32%** | **661,832** | **4,089,039** | **617** |
| | | Difference (Total - Source) | 0.00% | 0.00% | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | 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 |
| | | | 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 | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| | | | Real Property | Office of State Procurement | Central Mail | Office of Enterprise Continuous Improvement | Grants Management |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | - | 33 | - | 0.00% | |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | 0.00% | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | 30 | | 0.00% | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | 0.00% | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | 189 | - | 0.04% | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | 15 | - | 0.01% | |
| G10-9.2 | G10-9.2 | Debt Management Division | - | 16 | - | 0.00% | |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | 0.00% | |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | 0.00% | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | 23 | - | 0.02% | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | 0.00% | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | 0.00% | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | 0.00% | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | - | 0.06% | |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | 0.00% | |
| G10-11.4 | G10-11.4 | Accounting Services | - | 67 | - | 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 | - | 27 | - | 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 | - | 40 | - | 0.04% | |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | 0.00% | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | 0.00% | |
| G45-14.2 | G45-14.2 | Mediation Services | - | 20 | - | 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 | - | 275 | - | 0.07% | |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | 0.00% | |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | 0.00% | |

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

| Schedule No. | DP# | Name | 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 |
| | | | Real Property | Office of State Procurement | Central Mail | Office of Enterprise Continuous Improvement | Grants Management |
| 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 | 8,031 | 103,003 | 1.12% | 6,890,157 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | - | 142 | 10,181 | 0.03% | - |
| | B13 | COMMERCE DEPARTMENT | 3,216 | 5,660 | 228,612 | 0.68% | 247,349,050 |
| | B14 | ANIMAL HEALTH BOARD | - | 885 | 763 | 0.12% | - |
| | B15 | BARBER EXAMINERS BOARD | - | 75 | 3,584 | 0.00% | - |
| | B20 | EXPLORE MINNESOTA TOURISM | - | 556 | 6,147 | 0.05% | 1,204,630 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 27,051 | 52,687 | 1,874 | 2.52% | 274,304,846 |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | 387 | - | 0.03% | 80,592,785 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | 0.00% | - |
| | B34 | HOUSING FINANCE AGENCY | - | 1,167 | 15,757 | 0.48% | - |
| | B41 | WORKERS' COMP COURT OF APPEALS | - | 66 | 942 | 0.02% | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | - | 2,627 | 100,370 | 0.65% | 3,863,070 |
| | B43 | IRON RANGE RESOURCES | 293,365 | 817 | - | 0.06% | 38,986,468 |
| | B7E | ARCHITECTURE, ENGINEERING BD | - | 238 | 9,954 | 0.01% | - |
| | B7G | COMBATIVE SPORTS COMMISSION | - | - | - | 0.00% | - |
| | B7P | ACCOUNTANCY BOARD | - | 42 | 8,133 | 0.01% | - |
| | B7S | PRIVATE DETECTIVES BOARD | - | 13 | - | 0.00% | - |
| | B82 | PUBLIC UTILITIES COMMISSION | - | 211 | - | 0.30% | - |
| | B9D | AMATEUR SPORTS COMMISSION | 783,997 | - | - | 0.00% | - |
| | B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | 0.00% | - |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | 176,361 | 1,061 | - | 0.09% | - |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | 4,087 | 20.41% | - |
| | E37 | EDUCATION DEPARTMENT | - | 3,576 | 17,950 | 0.70% | 172,287,213 |
| | E39 | PROF EDUCATOR LICENSING STD BD | - | 295 | 14,349 | 0.03% | 1,770,500 |
| | E40 | HISTORICAL SOCIETY | 1,252,948 | 5 | - | 0.00% | - |
| | E44 | MINNESOTA STATE ACADEMIES | 424,709 | 1,809 | - | 0.30% | - |
| | E50 | ARTS BOARD | - | 2,763 | 472 | 0.03% | 44,119,520 |
| | E60 | OFFICE OF HIGHER EDUCATION | - | 895 | 37,442 | 0.14% | 14,908,519 |
| | E77 | ZOOLOGICAL BOARD | 648,443 | 1,647 | - | 0.42% | - |
| | E81 | UNIVERSITY OF MINNESOTA | - | 28 | - | 0.00% | - |
| | E95 | HUMANITIES COMMISSION | - | - | - | 0.00% | - |
| | E97 | SCIENCE MUSEUM | - | - | - | 0.00% | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | 0.00% | - |
| | G02 | ADMINISTRATION DEPARTMENT | - | 6,356 | 54,315 | 1.21% | 14,221,170 |
| | G03 | LOTTERY | - | - | 1,863 | 0.20% | - |
| | G05 | RACING COMMISSION | - | 471 | - | 0.08% | 114,372 |
| | G06 | ATTORNEY GENERAL | - | 1,059 | 26,674 | 0.50% | - |
| | G09 | GAMBLING CONTROL BOARD | - | 58 | - | 0.06% | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | 705 | 147,851 | 0.26% | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | 223 | 11,905 | 0.07% | - |
| | G19 | INDIAN AFFAIRS COUNCIL | - | 153 | 3 | 0.01% | 345,492 |

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

| Schedule No. | DP# | Name | Real Property | Office of State Procurement | Central Mail | Office of Enterprise Continuous Improvement | Grants Management |
|---|---|---|---|---|---|---|---|
| | | | Sqft of Agencies Using System | Purchase Order Transactions | Postage Revolving Fund Charges - FY (Actual) | Sum Percent | Dollars of Grants received |
| | | | 22.7 | 22.8 | 22.10 | 22.11 | 22.12 |
| | G38 | INVESTMENT BOARD | - | 220 | 321 | 0.04% | - |
| | G39 | GOVERNORS OFFICE | - | 114 | 688 | 0.09% | - |
| | G45 | MEDIATION SERVICES DEPARTMENT | - | 202 | 494 | 0.02% | - |
| | G46 | MN.IT | - | 7,868 | 3,682 | 4.15% | - |
| | G53 | SECRETARY OF STATE | - | 1,797 | 29,444 | 0.16% | - |
| | G61 | OFFICE OF STATE AUDITOR | - | 966 | 478 | 0.13% | - |
| | G62 | MINN STATE RETIREMENT SYSTEM | 145,147 | 325 | 219,953 | 0.18% | - |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | 190 | 384,055 | 0.14% | - |
| | G67 | REVENUE DEPARTMENT | - | 1,634 | 2,060,766 | 1.85% | 694,764 |
| | G69 | TEACHERS RETIREMENT ASSOC | - | 356 | 173,628 | 0.11% | - |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | 0.00% | 250,000 |
| | G92 | OMBUDSPERSON FOR FAMILIES | - | 162 | (46) | 0.01% | - |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | - | 88 | 19 | 0.00% | - |
| | G96 | UNIFORM LAWS COMMISSION | - | - | - | 0.00% | - |
| | G9J | CAMPAIGN FINANCE BOARD | - | 81 | 7,725 | 0.01% | - |
| | G9K | ADMINISTRATIVE HEARINGS | - | 608 | 56,042 | 0.11% | - |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | - | 35 | 8 | 0.01% | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | - | 56 | 5 | 0.01% | - |
| | G9N | ASIAN PACIFIC COUNCIL | - | 83 | 92 | 0.00% | - |
| | G9Q | MMB DEBT SERVICE | - | - | - | 0.00% | - |
| | G9R | MMB NON-OPERATING | - | - | - | 0.00% | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | 0.00% | - |
| | G9X | CAPITOL AREA ARCHITECT | - | 25 | 81 | 0.00% | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | 106 | 449 | 0.01% | - |
| | GPR | PAYROLL CLEARING | - | - | - | 0.00% | - |
| | H12 | HEALTH DEPARTMENT | - | 16,116 | 485,085 | 3.07% | 251,724,542 |
| | H55 | HUMAN SERVICES DEPARTMENT | 2,949,239 | 10,321 | 595,750 | 7.73% | 277,259,077 |
| | H55b | HUMAN SERVICES SOS | - | 7,997 | - | 3.76% | - |
| | H55c | HUMAN SERVICES MSOP | - | 1,888 | - | 0.67% | - |
| | H60 | MN INSURANCE MARKETPLACE | - | 150 | 39,331 | 0.30% | 4,271,728 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 1,248,793 | 8,546 | 17,191 | 2.48% | 12,941 |
| | H7B | MEDICAL PRACTICE BOARD | - | 389 | 56,364 | 0.04% | - |
| | H7C | NURSING BOARD | - | 149 | 45,791 | 0.05% | - |
| | H7D | PHARMACY BOARD | - | 236 | 17,823 | 0.03% | - |
| | H7F | DENTISTRY BOARD | - | 370 | 5,354 | 0.02% | - |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | - | 59 | 4,158 | 0.01% | - |
| | H7J | OPTOMETRY BOARD | - | 62 | 1,095 | 0.00% | - |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | 126 | 4,966 | 0.01% | - |
| | H7L | SOCIAL WORK BOARD | - | 156 | 13,273 | 0.02% | - |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | - | 65 | 2,048 | 0.00% | - |
| | H7Q | PODIATRIC MEDICINE | - | 32 | 372 | 0.00% | - |
| | H7R | VETERINARY MEDICINE BOARD | - | 49 | 4,178 | 0.00% | - |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | - | 234 | 577 | 0.02% | 2,372,517 |
| | H7U | DIETETICS & NUTRITION PRACTICE | - | 46 | 1,637 | 0.00% | - |
| | H7V | PSYCHOLOGY BOARD | - | 50 | 1,393 | 0.01% | - |
| | H7W | PHYSICAL THERAPY BOARD | - | 61 | 4,993 | 0.00% | - |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | - | 103 | 7,113 | 0.01% | - |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | - | 72 | 1,751 | 0.00% | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | 0.00% | - |
| | H9G | OMBUDSMAN MH/DD | - | 68 | 865 | 0.03% | - |
| | J33 | TRIAL COURTS | - | 4,705 | 25,278 | 3.82% | - |
| | J50 | STATE GUARDIAN AD LITEM | - | 147 | 1,934 | 0.40% | - |
| | J52 | PUBLIC DEFENSE BOARD | - | 892 | - | 1.15% | - |
| | J58 | COURT OF APPEALS | - | 31 | 4,011 | 0.12% | - |
| | J65 | SUPREME COURT | - | 1,637 | 14,929 | 0.70% | 499,998 |
| | J68 | TAX COURT | - | 80 | 242 | 0.01% | - |

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

| Schedule No. | DP# | Name | 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 |
| | | | Real Property | Office of State Procurement | Central Mail | Office of Enterprise Continuous Improvement | Grants Management |
| | J70 | JUDICIAL STANDARDS BOARD | - | 22 | - | 0.00% | - |
| | L10 | LEGISLATURE COORDINATING COMM | - | 21 | 9 | 0.15% | - |
| | L11 | SENATE | - | - | 22,145 | 0.32% | - |
| | L12 | HOUSE | - | - | - | 0.00% | - |
| | L49 | LEGISLATIVE AUDITOR | - | 2 | 407 | 0.01% | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 5,665,998 | 17,323 | 127 | 0.67% | - |
| | P07 | PUBLIC SAFETY DEPARTMENT | 20,360 | 18,162 | 3,683,346 | 3.95% | 139,120,915 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | - | 33 | 187 | 0.01% | - |
| | P78 | CORRECTIONS DEPARTMENT | 7,484,120 | 25,532 | 8,642 | 7.27% | 8,377,972 |
| | P7T | PEACE OFFICERS BOARD (POST) | - | 283 | 1,454 | 0.02% | - |
| | P9E | SENTENCING GUIDELINES COMM | - | 22 | 2 | 0.01% | - |
| | R28 | MINN CONSERVATION CORPS | - | - | - | 0.00% | - |
| | R29 | NATURAL RESOURCES DEPARTMENT | 3,048,767 | 65,038 | 388,120 | 7.91% | 111,525,555 |
| | R32 | POLLUTION CONTROL AGENCY | 25,198 | 3,588 | 40,697 | 1.69% | 56,998,886 |
| | R9P | WATER AND SOIL RESOURCES BOARD | - | 4,626 | 2,344 | 0.82% | 54,874,175 |
| | T79 | TRANSPORTATION DEPARTMENT | 6,569,888 | 114,063 | 83,091 | 14.62% | 91,331,614 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | 7 | - | 0.00% | - |
| | O | OTHER | 1,544,698 | - | 21,805 | 0.00% | - |
| | | Total | 32,320,602 | 413,918 | 9,353,993 | 99.84% | 1,900,272,476 |
| | | Source | **32,320,602** | **413,918** | **9,353,993** | **99.84%** | **1,900,272,476** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0.00% | 0 |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | IT Central Serv Revenue | IT Central Serv Revenue | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) |
|---|---|---|---|---|---|---|---|
| | | | 24.2 | 24.3 | 24.4 | 26.2 | 26.3 |
| | | | 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 | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division<br>24.2<br>Minnesota Information Technology | IT Central Serv Revenue<br>24.3<br>IT Spend | IT Central Serv Revenue<br>24.4<br>Enterprise IT Security | Net Administrative Expenditures by Division<br>26.2<br>MINNESOTA MANAGEMENT & BUDGET | Accounting & Procurement Accounting Transactions - FY (Actual)<br>26.3<br>Enterprise Communications & Planning (fmrly IC&A) |
|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 372,514 | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | 6,409,398 | 6,409,398 | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | - | - | 1,008,729 | |
| G10-9.2 | G10-9.2 | Debt Management Division | | - | - | 600,871 | 703 |
| G10-9.3 | G10-9.3 | Debt Management | | - | - | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | - | - | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | - | - | 1,632,647 | 1,001 |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | - | - | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | - | - | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | - | - | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | - | - | 5,970,593 | 3,132 |
| G10-11.3 | G10-11.3 | Central Payroll | | - | - | | |
| G10-11.4 | G10-11.4 | Accounting Services | | - | - | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | - | - | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | - | - | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | - | - | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | - | - | 6,768,769 | 1,316 |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | - | - | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | - | - | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | - | - | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | - | - | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | - | - | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | - | - | 4,775,718 | 1,718 |
| G10-13.3 | G10-13.3 | Personnel Administration | | - | - | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | - | - | | |
| G45-14.2 | G45-14.2 | Mediation Services | | - | - | | 646 |
| G45-14.3 | G45-14.3 | Mediation Services | | - | - | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | - | - | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | 46,549 | 46,549 | | 5,289 |
| L49-15.3 | L49-15.3 | Financial Audits | | - | - | | |
| L49-15.4 | L49-15.4 | Program Audits | | - | - | | |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division<br>24.2<br>Minnesota Information Technology | IT Central Serv Revenue<br>24.3<br>IT Spend | IT Central Serv Revenue<br>24.4<br>Enterprise IT Security | Net Administrative Expenditures by Division<br>26.2<br>MINNESOTA MANAGEMENT & BUDGET | Accounting & Procurement Accounting Transactions - FY (Actual)<br>26.3<br>Enterprise Communications & Planning (fmrly IC&A) |
|---|---|---|---|---|---|---|---|
| L49-15.5 | L49-15.5 | Single Audits | | - | - | | |
| L49-15.6 | L49-15.6 | Audit Comm | | - | - | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | - | - | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | - | - | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | - | - | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | - | - | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | - | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | - | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | - | | |
| L49-15.14 | L49-15.14 | 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 | | 5,713,361 | 5,713,361 | | 394,926 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | 300,677 | 300,677 | | 23,506 |
| | B13 | COMMERCE DEPARTMENT | | 4,936,407 | 4,936,407 | | 602,619 |
| | B14 | ANIMAL HEALTH BOARD | | 459,577 | 459,577 | | 30,633 |
| | B15 | BARBER EXAMINERS BOARD | | 18,498 | 18,498 | | 5,837 |
| | B20 | EXPLORE MINNESOTA TOURISM | | 581,268 | 581,268 | | 16,171 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | 39,050,355 | 39,050,355 | | 4,875,229 |
| | B24 | PUBLIC FACILITIES AUTHORITY | | 26,713 | 26,713 | | 14,837 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | - | - | | - |
| | B34 | HOUSING FINANCE AGENCY | | 244,579 | 244,579 | | 116,662 |
| | B41 | WORKERS' COMP COURT OF APPEALS | | 39,263 | 39,263 | | 2,081 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | 12,175,048 | 12,175,048 | | 655,222 |
| | B43 | IRON RANGE RESOURCES | | 161,196 | 161,196 | | 39,472 |
| | B7E | ARCHITECTURE, ENGINEERING BD | | 43,533 | 43,533 | | 13,408 |
| | B7G | COMBATIVE SPORTS COMMISSION | | - | - | | 3 |
| | B7P | ACCOUNTANCY BOARD | | 32,049 | 32,049 | | 11,026 |
| | B7S | PRIVATE DETECTIVES BOARD | | - | - | | 1,519 |
| | B82 | PUBLIC UTILITIES COMMISSION | | 517,869 | 517,869 | | 126,860 |
| | B9D | AMATEUR SPORTS COMMISSION | | - | - | | 774 |
| | B9V | AGRICULTURE UTILIZATION RESRCH | | - | - | | 33 |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | | 264,998 | 264,998 | | 29,357 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | | 4,990,795 | 4,990,795 | | 6,258,490 |
| | E37 | EDUCATION DEPARTMENT | | 21,375,007 | 21,375,007 | | 825,828 |
| | E39 | PROF EDUCATOR LICENSING STD BD | | 317,026 | 317,026 | | 12,923 |
| | E40 | HISTORICAL SOCIETY | | 119,002 | 119,002 | | 647 |
| | E44 | MINNESOTA STATE ACADEMIES | | 581,080 | 581,080 | | 53,090 |
| | E50 | ARTS BOARD | | 218,769 | 218,769 | | 31,622 |
| | E60 | OFFICE OF HIGHER EDUCATION | | 3,771,528 | 3,771,528 | | 59,129 |
| | E77 | ZOOLOGICAL BOARD | | 1,115,431 | 1,115,431 | | 90,613 |
| | E81 | UNIVERSITY OF MINNESOTA | | 655,264 | 655,264 | | 12,310 |
| | E95 | HUMANITIES COMMISSION | | - | - | | 347 |
| | E97 | SCIENCE MUSEUM | | - | - | | 64 |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | - | - | | 229 |
| | G02 | ADMINISTRATION DEPARTMENT | | 5,707,380 | 5,707,380 | | 654,676 |
| | G03 | LOTTERY | | 115,843 | 115,843 | | 9,010 |
| | G05 | RACING COMMISSION | | 74,893 | 74,893 | | 25,552 |
| | G06 | ATTORNEY GENERAL | | 206,089 | 206,089 | | 39,981 |
| | G09 | GAMBLING CONTROL BOARD | | 180,000 | 180,000 | | 6,989 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | 11,451,046 | 11,451,046 | | 85,331 |
| | G17 | HUMAN RIGHTS DEPARTMENT | | 414,397 | 414,397 | | 7,990 |
| | G19 | INDIAN AFFAIRS COUNCIL | | 27,423 | 27,423 | | 4,002 |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division<br>24.2<br>Minnesota Information Technology | IT Central Serv Revenue<br>24.3<br>IT Spend | IT Central Serv Revenue<br>24.4<br>Enterprise IT Security | Net Administrative Expenditures by Division<br>26.2<br>MINNESOTA MANAGEMENT & BUDGET | Accounting & Procurement Accounting Transactions - FY (Actual)<br>26.3<br>Enterprise Communications & Planning (fmrly IC&A) |
|---|---|---|---|---|---|---|---|
| | G38 | INVESTMENT BOARD | | 18,238 | 18,238 | | 10,202 |
| | G39 | GOVERNORS OFFICE | | 241,540 | 241,540 | | 7,380 |
| | G45 | MEDIATION SERVICES DEPARTMENT | | 125,664 | 125,664 | | 5,247 |
| | G46 | MN.IT | | 366,820 | 366,820 | | 526,262 |
| | G53 | SECRETARY OF STATE | | 562,371 | 562,371 | | 67,336 |
| | G61 | OFFICE OF STATE AUDITOR | | 50,490 | 50,490 | | 18,986 |
| | G62 | MINN STATE RETIREMENT SYSTEM | | 85,236 | 85,236 | | 155,750 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | 93,144 | 93,144 | | 298,944 |
| | G67 | REVENUE DEPARTMENT | | 26,400,749 | 26,400,749 | | 78,982 |
| | G69 | TEACHERS RETIREMENT ASSOC | | 162,535 | 162,535 | | 172,312 |
| | G90 | REVENUE INTERGOVT PAYMENTS | | - | - | | 5,206,358 |
| | G92 | OMBUDSPERSON FOR FAMILIES | | 92,935 | 92,935 | | 2,444 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | 4,018 | 4,018 | | 844 |
| | G96 | UNIFORM LAWS COMMISSION | | - | - | | 52 |
| | G9J | CAMPAIGN FINANCE BOARD | | 13,627 | 13,627 | | 3,479 |
| | G9K | ADMINISTRATIVE HEARINGS | | 1,110,852 | 1,110,852 | | 36,390 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | 18,856 | 18,856 | | 2,026 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | 22,116 | 22,116 | | 1,786 |
| | G9N | ASIAN PACIFIC COUNCIL | | 19,498 | 19,498 | | 1,912 |
| | G9Q | MMB DEBT SERVICE | | - | - | | 9,316 |
| | G9R | MMB NON-OPERATING | | - | - | | 9,034,066 |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | - | - | | 1 |
| | G9X | CAPITOL AREA ARCHITECT | | 13,831 | 13,831 | | 1,397 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | 52,982 | 52,982 | | 3,219 |
| | GPR | PAYROLL CLEARING | | - | - | | 208 |
| | H12 | HEALTH DEPARTMENT | | 35,020,620 | 35,020,620 | | 934,967 |
| | H55 | HUMAN SERVICES DEPARTMENT | | 166,749,072 | 166,749,072 | | 13,756,055 |
| | H55b | HUMAN SERVICES SOS | | - | - | | 706,452 |
| | H55c | HUMAN SERVICES MSOP | | - | - | | 78,345 |
| | H60 | MN INSURANCE MARKETPLACE | | 1,376,699 | 1,376,699 | | 12,595 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | 7,322,402 | 7,322,402 | | 342,840 |
| | H7B | MEDICAL PRACTICE BOARD | | 1,035,035 | 1,035,035 | | 26,224 |
| | H7C | NURSING BOARD | | 583,237 | 583,237 | | 22,260 |
| | H7D | PHARMACY BOARD | | 1,661,619 | 1,661,619 | | 17,087 |
| | H7F | DENTISTRY BOARD | | 178,345 | 178,345 | | 18,594 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | 52,868 | 52,868 | | 6,315 |
| | H7J | OPTOMETRY BOARD | | 13,235 | 13,235 | | 4,166 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | 62,515 | 62,515 | | 7,991 |
| | H7L | SOCIAL WORK BOARD | | 114,934 | 114,934 | | 18,739 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | 19,233 | 19,233 | | 5,244 |
| | H7Q | PODIATRIC MEDICINE | | 13,230 | 13,230 | | 4,044 |
| | H7R | VETERINARY MEDICINE BOARD | | 28,598 | 28,598 | | 5,525 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | 256,246 | 256,246 | | 10,181 |
| | H7U | DIETETICS & NUTRITION PRACTICE | | 11,002 | 11,002 | | 4,142 |
| | H7V | PSYCHOLOGY BOARD | | 126,174 | 126,174 | | 7,305 |
| | H7W | PHYSICAL THERAPY BOARD | | 169,141 | 169,141 | | 8,312 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | 142,779 | 142,779 | | 15,405 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | 33,437 | 33,437 | | 7,110 |
| | H8A | FOSTER YOUTH OMBUDPERSON | | - | - | | 4 |
| | H9G | OMBUDSMAN MH/DD | | 122,665 | 122,665 | | 2,802 |
| | J33 | TRIAL COURTS | | 74,434 | 74,434 | | 1,781,352 |
| | J50 | STATE GUARDIAN AD LITEM | | 455 | 455 | | 24,905 |
| | J52 | PUBLIC DEFENSE BOARD | | 22,992 | 22,992 | | 53,400 |
| | J58 | COURT OF APPEALS | | - | - | | 3,905 |
| | J65 | SUPREME COURT | | 1,455,949 | 1,455,949 | | 89,466 |
| | J68 | TAX COURT | | 742,190 | 742,190 | | 1,969 |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division<br>24.2<br>Minnesota Information Technology | IT Central Serv Revenue<br>24.3<br>IT Spend | IT Central Serv Revenue<br>24.4<br>Enterprise IT Security | Net Administrative Expenditures by Division<br>26.2<br>MINNESOTA MANAGEMENT & BUDGET | Accounting & Procurement Accounting Transactions - FY (Actual)<br>26.3<br>Enterprise Communications & Planning (fmrly IC&A) |
|---|---|---|---|---|---|---|---|
| | J70 | JUDICIAL STANDARDS BOARD | | 6,490 | 6,490 | | 2,272 |
| | L10 | LEGISLATURE COORDINATING COMM | | 150,606 | 150,606 | | 37,293 |
| | L11 | SENATE | | - | - | | 1,609 |
| | L12 | HOUSE | | - | - | | 1,574 |
| | L49 | LEGISLATIVE AUDITOR | | - | - | | 334 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | 1,214,215 | 1,214,215 | | 517,090 |
| | P07 | PUBLIC SAFETY DEPARTMENT | | 63,490,277 | 63,490,277 | | 4,076,530 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | 27,672 | 27,672 | | 1,458 |
| | P78 | CORRECTIONS DEPARTMENT | | 28,111,206 | 28,111,206 | | 692,359 |
| | P7T | PEACE OFFICERS BOARD (POST) | | 708,849 | 708,849 | | 9,647 |
| | P9E | SENTENCING GUIDELINES COMM | | 15,230 | 15,230 | | 1,025 |
| | R28 | MINN CONSERVATION CORPS | | - | - | | 127 |
| | R29 | NATURAL RESOURCES DEPARTMENT | | 27,238,633 | 27,238,633 | | 3,075,718 |
| | R32 | POLLUTION CONTROL AGENCY | | 13,095,813 | 13,095,813 | | 382,377 |
| | R9P | WATER AND SOIL RESOURCES BOARD | | 1,680,305 | 1,680,305 | | 155,785 |
| | T79 | TRANSPORTATION DEPARTMENT | | 59,345,841 | 59,345,841 | | 19,275,296 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | 446,133 | 446,133 | | 96,509 |
| | O | OTHER | | 8,264,750 | 8,264,750 | | 1,770 |
| | | Total | 372,514 | 572,982,935 | 572,982,935 | 20,757,327 | 77,104,176 |
| | | Source | **372,514** | **572,982,935** | **572,982,935** | **20,757,327** | **77,104,176** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | 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 |
| | 1.2 | Fixed Asset Depreciation | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| | | | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 600,871 | - | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | - | - | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | - | 1,399,412 | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | - | 233,235 | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | - | - | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | - | | 3,132 | |
| G10-11.3 | G10-11.3 | Central Payroll | | - | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | - | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | - | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | - | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | - | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | - | | 1,316 | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | - | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | - | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | - | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | - | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | - | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | - | | - | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | - | | 1,718 | |
| G10-13.3 | G10-13.3 | Personnel Administration | | - | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | - | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | - | | 646 | 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 | | - | | 5,289 | 158 |
| L49-15.3 | L49-15.3 | Financial Audits | | - | | | - |
| L49-15.4 | L49-15.4 | Program Audits | | - | | | - |

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

| Schedule No. | DP# | Name | 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 |
| | | | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning |
| L49-15.5 | L49-15.5 | Single Audits | | - | | | - |
| L49-15.6 | L49-15.6 | Audit Comm | | - | | | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | - | | | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | - | | | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | - | | | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | - | | | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | - | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | - | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | - | | | |
| L49-15.14 | L49-15.14 | 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 | | 87,972,000 | | 394,926 | 15,942 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | - | | 23,506 | 95 |
| | B13 | COMMERCE DEPARTMENT | | - | | 602,619 | 2,808 |
| | B14 | ANIMAL HEALTH BOARD | | - | | 30,633 | 340 |
| | B15 | BARBER EXAMINERS BOARD | | - | | 5,837 | 56 |
| | B20 | EXPLORE MINNESOTA TOURISM | | - | | 16,171 | 655 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | - | | 4,875,229 | 6,066 |
| | B24 | PUBLIC FACILITIES AUTHORITY | | 57,715,112 | | 14,837 | 744 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | - | | - | - |
| | B34 | HOUSING FINANCE AGENCY | | 596,751,547 | | 116,662 | 990 |
| | B41 | WORKERS' COMP COURT OF APPEALS | | - | | 2,081 | 48 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | - | | 655,222 | 3,811 |
| | B43 | IRON RANGE RESOURCES | | - | | 39,472 | 681 |
| | B7E | ARCHITECTURE, ENGINEERING BD | | - | | 13,408 | 42 |
| | B7G | COMBATIVE SPORTS COMMISSION | | - | | 3 | 3 |
| | B7P | ACCOUNTANCY BOARD | | - | | 11,026 | 46 |
| | B7S | PRIVATE DETECTIVES BOARD | | - | | 1,519 | 58 |
| | B82 | PUBLIC UTILITIES COMMISSION | | - | | 126,860 | 150 |
| | B9D | AMATEUR SPORTS COMMISSION | | - | | 774 | 73 |
| | B9V | AGRICULTURE UTILIZATION RESRCH | | - | | 33 | 9 |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | | - | | 29,357 | 1,241 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | | 80,383,494 | | 6,258,490 | 6,927 |
| | E37 | EDUCATION DEPARTMENT | | 1,287,212,694 | | 825,828 | 8,903 |
| | E39 | PROF EDUCATOR LICENSING STD BD | | - | | 12,923 | 105 |
| | E40 | HISTORICAL SOCIETY | | - | | 647 | 146 |
| | E44 | MINNESOTA STATE ACADEMIES | | - | | 53,090 | 1,646 |
| | E50 | ARTS BOARD | | - | | 31,622 | 333 |
| | E60 | OFFICE OF HIGHER EDUCATION | | - | | 59,129 | 1,374 |
| | E77 | ZOOLOGICAL BOARD | | - | | 90,613 | 1,395 |
| | E81 | UNIVERSITY OF MINNESOTA | | 172,619,810 | | 12,310 | 777 |
| | E95 | HUMANITIES COMMISSION | | - | | 347 | 55 |
| | E97 | SCIENCE MUSEUM | | - | | 64 | 30 |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | - | | 229 | 13 |
| | G02 | ADMINISTRATION DEPARTMENT | | 97,019,320 | | 654,676 | 3,621 |
| | G03 | LOTTERY | | - | | 9,010 | 94 |
| | G05 | RACING COMMISSION | | - | | 25,552 | 353 |
| | G06 | ATTORNEY GENERAL | | - | | 39,981 | 830 |
| | G09 | GAMBLING CONTROL BOARD | | - | | 6,989 | 105 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | - | | 85,331 | 1,942 |
| | G17 | HUMAN RIGHTS DEPARTMENT | | - | | 7,990 | 144 |
| | G19 | INDIAN AFFAIRS COUNCIL | | - | | 4,002 | 155 |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division 27.2 | all Outstanding Principal 27.3 | Net Administrative Expenditures by Division 28.2 | Accounting & Procurement Accounting Transactions - FY (Actual) 28.3 | Number of Budget Transactions - FY (Actual) 28.4 |
|---|---|---|---|---|---|---|---|
| | | | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning |
| | G38 | INVESTMENT BOARD | | - | | 10,202 | 59 |
| | G39 | GOVERNORS OFFICE | | - | | 7,380 | 189 |
| | G45 | MEDIATION SERVICES DEPARTMENT | | - | | 5,247 | 86 |
| | G46 | MN.IT | | 21,132,493 | | 526,262 | 4,135 |
| | G53 | SECRETARY OF STATE | | - | | 67,336 | 750 |
| | G61 | OFFICE OF STATE AUDITOR | | - | | 18,986 | 451 |
| | G62 | MINN STATE RETIREMENT SYSTEM | | 1,309,000 | | 155,750 | 160 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | 1,713,600 | | 298,944 | 189 |
| | G67 | REVENUE DEPARTMENT | | - | | 78,982 | 5,615 |
| | G69 | TEACHERS RETIREMENT ASSOC | | 1,737,400 | | 172,312 | 305 |
| | G90 | REVENUE INTERGOVT PAYMENTS | | - | | 5,206,358 | 1,055 |
| | G92 | OMBUDSPERSON FOR FAMILIES | | - | | 2,444 | 48 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | - | | 844 | 46 |
| | G96 | UNIFORM LAWS COMMISSION | | - | | 52 | 9 |
| | G9J | CAMPAIGN FINANCE BOARD | | - | | 3,479 | 118 |
| | G9K | ADMINISTRATIVE HEARINGS | | - | | 36,390 | 270 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | - | | 2,026 | 63 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | - | | 1,786 | 36 |
| | G9N | ASIAN PACIFIC COUNCIL | | - | | 1,912 | 85 |
| | G9Q | MMB DEBT SERVICE | | - | | 9,316 | 1,296 |
| | G9R | MMB NON-OPERATING | | - | | 9,034,066 | 1,366 |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | - | | 1 | 1 |
| | G9X | CAPITOL AREA ARCHITECT | | - | | 1,397 | 51 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | - | | 3,219 | 75 |
| | GPR | PAYROLL CLEARING | | - | | 208 | - |
| | H12 | HEALTH DEPARTMENT | | - | | 934,967 | 17,718 |
| | H55 | HUMAN SERVICES DEPARTMENT | | 19,780,000 | | 13,756,055 | 18,622 |
| | H55b | HUMAN SERVICES SOS | | - | | 706,452 | 3,265 |
| | H55c | HUMAN SERVICES MSOP | | - | | 78,345 | 544 |
| | H60 | MN INSURANCE MARKETPLACE | | - | | 12,595 | 212 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | - | | 342,840 | 7,662 |
| | H7B | MEDICAL PRACTICE BOARD | | - | | 26,224 | 138 |
| | H7C | NURSING BOARD | | - | | 22,260 | 72 |
| | H7D | PHARMACY BOARD | | - | | 17,087 | 231 |
| | H7F | DENTISTRY BOARD | | - | | 18,594 | 153 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | - | | 6,315 | 89 |
| | H7J | OPTOMETRY BOARD | | - | | 4,166 | 53 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | - | | 7,991 | 120 |
| | H7L | SOCIAL WORK BOARD | | - | | 18,739 | 87 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | - | | 5,244 | 58 |
| | H7Q | PODIATRIC MEDICINE | | - | | 4,044 | 70 |
| | H7R | VETERINARY MEDICINE BOARD | | - | | 5,525 | 55 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | - | | 10,181 | 254 |
| | H7U | DIETETICS & NUTRITION PRACTICE | | - | | 4,142 | 57 |
| | H7V | PSYCHOLOGY BOARD | | - | | 7,305 | 60 |
| | H7W | PHYSICAL THERAPY BOARD | | - | | 8,312 | 79 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | - | | 15,405 | 102 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | - | | 7,110 | 52 |
| | H8A | FOSTER YOUTH OMBUDPERSON | | - | | 4 | 4 |
| | H9G | OMBUDSMAN MH/DD | | - | | 2,802 | 29 |
| | J33 | TRIAL COURTS | | - | | 1,781,352 | 8,670 |
| | J50 | STATE GUARDIAN AD LITEM | | - | | 24,905 | 973 |
| | J52 | PUBLIC DEFENSE BOARD | | - | | 53,400 | 1,260 |
| | J58 | COURT OF APPEALS | | - | | 3,905 | 61 |
| | J65 | SUPREME COURT | | - | | 89,466 | 1,472 |
| | J68 | TAX COURT | | - | | 1,969 | 45 |

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

| Schedule No. | DP# | Name | 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 |
| | | | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning |
| | J70 | JUDICIAL STANDARDS BOARD | | - | | 2,272 | 118 |
| | L10 | LEGISLATURE COORDINATING COMM | | - | | 37,293 | 767 |
| | L11 | SENATE | | - | | 1,609 | 41 |
| | L12 | HOUSE | | - | | 1,574 | 44 |
| | L49 | LEGISLATIVE AUDITOR | | - | | 334 | 35 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | - | | 517,090 | 848 |
| | P07 | PUBLIC SAFETY DEPARTMENT | | - | | 4,076,530 | 24,925 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | - | | 1,458 | 34 |
| | P78 | CORRECTIONS DEPARTMENT | | - | | 692,359 | 13,855 |
| | P7T | PEACE OFFICERS BOARD (POST) | | - | | 9,647 | 172 |
| | P9E | SENTENCING GUIDELINES COMM | | - | | 1,025 | 28 |
| | R28 | MINN CONSERVATION CORPS | | - | | 127 | 36 |
| | R29 | NATURAL RESOURCES DEPARTMENT | | 647,560 | | 3,075,718 | 34,292 |
| | R32 | POLLUTION CONTROL AGENCY | | - | | 382,377 | 8,481 |
| | R9P | WATER AND SOIL RESOURCES BOARD | | - | | 155,785 | 7,671 |
| | T79 | TRANSPORTATION DEPARTMENT | | 2,245,060,000 | | 19,275,296 | 25,277 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | - | | 96,509 | 113 |
| | O | OTHER | | 4,904,156,235 | | 1,770 | - |
| | | Total | 600,871 | 9,575,210,265 | 1,632,647 | 77,102,472 | 258,449 |
| | | Source | **600,871** | **9,575,210,265** | **1,632,647** | **77,102,472** | **258,449** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | 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 |
| | | | 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 | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Federal Cash Receipts - FY (Actual) |
|---|---|---|---|---|---|---|---|
| | | | 29.2 | 29.3 | 29.4 | 29.5 | 29.6 |
| | | | MMB-ACCOUNTING DIVISION | Central Payroll | Accounting Services | Financial Reporting | Financial Reporting - Single Audit |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 1,542,485 | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | 1,639,535 | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | 2,758,737 | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | 29,836 | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | 1,316 | 1,316 | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | - | - | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | 1,718 | 1,718 | |
| G10-13.3 | 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% | 646 | 646 | - |
| 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% | 5,289 | 5,289 | - |
| L49-15.3 | L49-15.3 | Financial Audits | | 0.00% | | | - |
| L49-15.4 | L49-15.4 | Program Audits | | 0.00% | | | - |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Federal Cash Receipts - FY (Actual) |
|---|---|---|---|---|---|---|---|
| | | | 29.2 | 29.3 | 29.4 | 29.5 | 29.6 |
| | | | MMB-ACCOUNTING DIVISION | Central Payroll | Accounting Services | Financial Reporting | Financial Reporting - Single Audit |
| 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 | | 1.12% | 394,926 | 394,926 | 10,790,890 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | 0.03% | 23,506 | 23,506 | - |
| | B13 | COMMERCE DEPARTMENT | | 0.68% | 602,619 | 602,619 | 395,904,987 |
| | B14 | ANIMAL HEALTH BOARD | | 0.12% | 30,633 | 30,633 | 1,141,007 |
| | B15 | BARBER EXAMINERS BOARD | | 0.00% | 5,837 | 5,837 | - |
| | B20 | EXPLORE MINNESOTA TOURISM | | 0.05% | 16,171 | 16,171 | - |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | 2.52% | 4,875,229 | 4,875,229 | 2,087,431,461 |
| | B24 | PUBLIC FACILITIES AUTHORITY | | 0.03% | 14,837 | 14,837 | - |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | 0.00% | - | - | - |
| | B34 | HOUSING FINANCE AGENCY | | 0.48% | 116,662 | 116,662 | - |
| | B41 | WORKERS' COMP COURT OF APPEALS | | 0.02% | 2,081 | 2,081 | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | 0.65% | 655,222 | 655,222 | 6,305,130 |
| | B43 | IRON RANGE RESOURCES | | 0.06% | 39,472 | 39,472 | - |
| | B7E | ARCHITECTURE, ENGINEERING BD | | 0.01% | 13,408 | 13,408 | - |
| | B7G | COMBATIVE SPORTS COMMISSION | | 0.00% | 3 | 3 | - |
| | B7P | ACCOUNTANCY BOARD | | 0.01% | 11,026 | 11,026 | - |
| | B7S | PRIVATE DETECTIVES BOARD | | 0.00% | 1,519 | 1,519 | - |
| | B82 | PUBLIC UTILITIES COMMISSION | | 0.30% | 126,860 | 126,860 | - |
| | B9D | AMATEUR SPORTS COMMISSION | | 0.00% | 774 | 774 | - |
| | B9V | AGRICULTURE UTILIZATION RESRCH | | 0.00% | 33 | 33 | - |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | | 0.09% | 29,357 | 29,357 | - |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | | 20.41% | 6,258,490 | 6,258,490 | 915,620,594 |
| | E37 | EDUCATION DEPARTMENT | | 0.70% | 825,828 | 825,828 | 2,122,572,530 |
| | E39 | PROF EDUCATOR LICENSING STD BD | | 0.03% | 12,923 | 12,923 | - |
| | E40 | HISTORICAL SOCIETY | | 0.00% | 647 | 647 | - |
| | E44 | MINNESOTA STATE ACADEMIES | | 0.30% | 53,090 | 53,090 | - |
| | E50 | ARTS BOARD | | 0.03% | 31,622 | 31,622 | 1,678,824 |
| | E60 | OFFICE OF HIGHER EDUCATION | | 0.14% | 59,129 | 59,129 | - |
| | E77 | ZOOLOGICAL BOARD | | 0.42% | 90,613 | 90,613 | 7,274,499 |
| | E81 | UNIVERSITY OF MINNESOTA | | 0.00% | 12,310 | 12,310 | - |
| | E95 | HUMANITIES COMMISSION | | 0.00% | 347 | 347 | - |
| | E97 | SCIENCE MUSEUM | | 0.00% | 64 | 64 | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | 0.00% | 229 | 229 | - |
| | G02 | ADMINISTRATION DEPARTMENT | | 1.21% | 654,676 | 654,676 | 3,870,297 |
| | G03 | LOTTERY | | 0.20% | 9,010 | 9,010 | - |
| | G05 | RACING COMMISSION | | 0.08% | 25,552 | 25,552 | - |
| | G06 | ATTORNEY GENERAL | | 0.50% | 39,981 | 39,981 | 2,951,046 |
| | G09 | GAMBLING CONTROL BOARD | | 0.06% | 6,989 | 6,989 | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | 0.26% | 85,331 | 85,331 | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | | 0.07% | 7,990 | 7,990 | - |
| | G19 | INDIAN AFFAIRS COUNCIL | | 0.01% | 4,002 | 4,002 | - |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Federal Cash Receipts - FY (Actual) |
|---|---|---|---|---|---|---|---|
| | | | 29.2 | 29.3 | 29.4 | 29.5 | 29.6 |
| | | | MMB-ACCOUNTING DIVISION | Central Payroll | Accounting Services | Financial Reporting | Financial Reporting - Single Audit |
| | G38 | INVESTMENT BOARD | | 0.04% | 10,202 | 10,202 | - |
| | G39 | GOVERNORS OFFICE | | 0.09% | 7,380 | 7,380 | - |
| | G45 | MEDIATION SERVICES DEPARTMENT | | 0.02% | 5,247 | 5,247 | - |
| | G46 | MN.IT | | 4.15% | 526,262 | 526,262 | - |
| | G53 | SECRETARY OF STATE | | 0.16% | 67,336 | 67,336 | 3,749,140 |
| | G61 | OFFICE OF STATE AUDITOR | | 0.13% | 18,986 | 18,986 | - |
| | G62 | MINN STATE RETIREMENT SYSTEM | | 0.18% | 155,750 | 155,750 | - |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | 0.14% | 298,944 | 298,944 | - |
| | G67 | REVENUE DEPARTMENT | | 1.85% | 78,982 | 78,982 | - |
| | G69 | TEACHERS RETIREMENT ASSOC | | 0.11% | 172,312 | 172,312 | - |
| | G90 | REVENUE INTERGOVT PAYMENTS | | 0.00% | 5,206,358 | 5,206,358 | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | | 0.01% | 2,444 | 2,444 | - |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | 0.00% | 844 | 844 | - |
| | G96 | UNIFORM LAWS COMMISSION | | 0.00% | 52 | 52 | - |
| | G9J | CAMPAIGN FINANCE BOARD | | 0.01% | 3,479 | 3,479 | - |
| | G9K | ADMINISTRATIVE HEARINGS | | 0.11% | 36,390 | 36,390 | - |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | 0.01% | 2,026 | 2,026 | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | 0.01% | 1,786 | 1,786 | - |
| | G9N | ASIAN PACIFIC COUNCIL | | 0.00% | 1,912 | 1,912 | - |
| | G9Q | MMB DEBT SERVICE | | 0.00% | 9,316 | 9,316 | - |
| | G9R | MMB NON-OPERATING | | 0.00% | 9,034,066 | 9,034,066 | 7,466,980 |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | 0.00% | 1 | 1 | - |
| | G9X | CAPITOL AREA ARCHITECT | | 0.00% | 1,397 | 1,397 | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | 0.01% | 3,219 | 3,219 | - |
| | GPR | PAYROLL CLEARING | | 0.00% | 208 | 208 | - |
| | H12 | HEALTH DEPARTMENT | | 3.07% | 934,967 | 934,967 | 613,837,020 |
| | H55 | HUMAN SERVICES DEPARTMENT | | 7.73% | 13,756,055 | 13,756,055 | 14,462,601,097 |
| | H55b | HUMAN SERVICES SOS | | 3.76% | 706,452 | 706,452 | - |
| | H55c | HUMAN SERVICES MSOP | | 0.67% | 78,345 | 78,345 | - |
| | H60 | MN INSURANCE MARKETPLACE | | 0.30% | 12,595 | 12,595 | 644,284 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | 2.48% | 342,840 | 342,840 | 36,899,014 |
| | H7B | MEDICAL PRACTICE BOARD | | 0.04% | 26,224 | 26,224 | - |
| | H7C | NURSING BOARD | | 0.05% | 22,260 | 22,260 | - |
| | H7D | PHARMACY BOARD | | 0.03% | 17,087 | 17,087 | 219,796 |
| | H7F | DENTISTRY BOARD | | 0.02% | 18,594 | 18,594 | - |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | 0.01% | 6,315 | 6,315 | - |
| | H7J | OPTOMETRY BOARD | | 0.00% | 4,166 | 4,166 | - |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | 0.01% | 7,991 | 7,991 | - |
| | H7L | SOCIAL WORK BOARD | | 0.02% | 18,739 | 18,739 | - |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | 0.00% | 5,244 | 5,244 | - |
| | H7Q | PODIATRIC MEDICINE | | 0.00% | 4,044 | 4,044 | - |
| | H7R | VETERINARY MEDICINE BOARD | | 0.00% | 5,525 | 5,525 | - |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | 0.02% | 10,181 | 10,181 | 126,000 |
| | H7U | DIETETICS & NUTRITION PRACTICE | | 0.00% | 4,142 | 4,142 | - |
| | H7V | PSYCHOLOGY BOARD | | 0.01% | 7,305 | 7,305 | - |
| | H7W | PHYSICAL THERAPY BOARD | | 0.00% | 8,312 | 8,312 | - |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | 0.01% | 15,405 | 15,405 | - |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | 0.00% | 7,110 | 7,110 | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | | 0.00% | 4 | 4 | - |
| | H9G | OMBUDSMAN MH/DD | | 0.03% | 2,802 | 2,802 | - |
| | J33 | TRIAL COURTS | | 3.82% | 1,781,352 | 1,781,352 | 1,124,664 |
| | J50 | STATE GUARDIAN AD LITEM | | 0.40% | 24,905 | 24,905 | - |
| | J52 | PUBLIC DEFENSE BOARD | | 1.15% | 53,400 | 53,400 | - |
| | J58 | COURT OF APPEALS | | 0.12% | 3,905 | 3,905 | - |
| | J65 | SUPREME COURT | | 0.70% | 89,466 | 89,466 | 637,022 |
| | J68 | TAX COURT | | 0.01% | 1,969 | 1,969 | - |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Federal Cash Receipts - FY (Actual) |
|---|---|---|---|---|---|---|---|
| | | | 29.2 | 29.3 | 29.4 | 29.5 | 29.6 |
| | | | MMB-ACCOUNTING DIVISION | Central Payroll | Accounting Services | Financial Reporting | Financial Reporting - Single Audit |
| | J70 | JUDICIAL STANDARDS BOARD | | 0.00% | 2,272 | 2,272 | - |
| | L10 | LEGISLATURE COORDINATING COMM | | 0.15% | 37,293 | 37,293 | - |
| | L11 | SENATE | | 0.32% | 1,609 | 1,609 | - |
| | L12 | HOUSE | | 0.00% | 1,574 | 1,574 | - |
| | L49 | LEGISLATIVE AUDITOR | | 0.01% | 334 | 334 | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | 0.67% | 517,090 | 517,090 | 74,151,330 |
| | P07 | PUBLIC SAFETY DEPARTMENT | | 3.95% | 4,076,530 | 4,076,530 | 350,752,165 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | 0.01% | 1,458 | 1,458 | - |
| | P78 | CORRECTIONS DEPARTMENT | | 7.27% | 692,359 | 692,359 | 2,231,480 |
| | P7T | PEACE OFFICERS BOARD (POST) | | 0.02% | 9,647 | 9,647 | - |
| | P9E | SENTENCING GUIDELINES COMM | | 0.01% | 1,025 | 1,025 | - |
| | R28 | MINN CONSERVATION CORPS | | 0.00% | 127 | 127 | - |
| | R29 | NATURAL RESOURCES DEPARTMENT | | 7.91% | 3,075,718 | 3,075,718 | 51,648,022 |
| | R32 | POLLUTION CONTROL AGENCY | | 1.69% | 382,377 | 382,377 | 25,711,038 |
| | R9P | WATER AND SOIL RESOURCES BOARD | | 0.82% | 155,785 | 155,785 | 3,235,784 |
| | T79 | TRANSPORTATION DEPARTMENT | | 14.62% | 19,275,296 | 19,275,296 | 790,038,119 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | 0.00% | 96,509 | 96,509 | - |
| | O | OTHER | | 0.00% | 1,770 | 1,770 | - |
| | | Total | 5,970,593 | 99.64% | 77,099,340 | 77,099,340 | 21,980,614,220 |
| | | Source | **5,970,593** | **99.64%** | **77,099,340** | **77,099,340** | **21,980,614,220** |
| | | 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 | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| | | | 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 |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 2,648,612 | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | 1,915,919 | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | 183,112 | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | - | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | 1,718 | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | 646 | 0.00% | 23 | 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 | | 5,289 | 0.07% | 158 | 0.07% |
| L49-15.3 | L49-15.3 | Financial Audits | | | 0.00% | - | 0.00% |
| L49-15.4 | L49-15.4 | Program Audits | | | 0.00% | - | 0.00% |

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

| Schedule No. | DP# | Name | 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 |
| | | | MMB I.T - MANAGEMENT AND ADMINISTRATION | Accounting & Procurement Operations and System Support | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing |
| L49-15.5 | 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 | | 394,926 | 1.12% | 15,942 | 1.12% |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | 23,506 | 0.03% | 95 | 0.03% |
| | B13 | COMMERCE DEPARTMENT | | 602,619 | 0.68% | 2,808 | 0.68% |
| | B14 | ANIMAL HEALTH BOARD | | 30,633 | 0.12% | 340 | 0.12% |
| | B15 | BARBER EXAMINERS BOARD | | 5,837 | 0.00% | 56 | 0.00% |
| | B20 | EXPLORE MINNESOTA TOURISM | | 16,171 | 0.05% | 655 | 0.05% |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | 4,875,229 | 2.52% | 6,066 | 2.52% |
| | B24 | PUBLIC FACILITIES AUTHORITY | | 14,837 | 0.03% | 744 | 0.03% |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | - | 0.00% | - | 0.00% |
| | B34 | HOUSING FINANCE AGENCY | | 116,662 | 0.48% | 990 | 0.48% |
| | B41 | WORKERS' COMP COURT OF APPEALS | | 2,081 | 0.02% | 48 | 0.02% |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | 655,222 | 0.65% | 3,811 | 0.65% |
| | B43 | IRON RANGE RESOURCES | | 39,472 | 0.06% | 681 | 0.06% |
| | B7E | ARCHITECTURE, ENGINEERING BD | | 13,408 | 0.01% | 42 | 0.01% |
| | B7G | COMBATIVE SPORTS COMMISSION | | 3 | 0.00% | 3 | 0.00% |
| | B7P | ACCOUNTANCY BOARD | | 11,026 | 0.01% | 46 | 0.01% |
| | B7S | PRIVATE DETECTIVES BOARD | | 1,519 | 0.00% | 58 | 0.00% |
| | B82 | PUBLIC UTILITIES COMMISSION | | 126,860 | 0.30% | 150 | 0.30% |
| | B9D | AMATEUR SPORTS COMMISSION | | 774 | 0.00% | 73 | 0.00% |
| | B9V | AGRICULTURE UTILIZATION RESRCH | | 33 | 0.00% | 9 | 0.00% |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | | 29,357 | 0.09% | 1,241 | 0.09% |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | | 6,258,490 | 20.41% | 6,927 | 20.41% |
| | E37 | EDUCATION DEPARTMENT | | 825,828 | 0.70% | 8,903 | 0.70% |
| | E39 | PROF EDUCATOR LICENSING STD BD | | 12,923 | 0.03% | 105 | 0.03% |
| | E40 | HISTORICAL SOCIETY | | 647 | 0.00% | 146 | 0.00% |
| | E44 | MINNESOTA STATE ACADEMIES | | 53,090 | 0.30% | 1,646 | 0.30% |
| | E50 | ARTS BOARD | | 31,622 | 0.03% | 333 | 0.03% |
| | E60 | OFFICE OF HIGHER EDUCATION | | 59,129 | 0.14% | 1,374 | 0.14% |
| | E77 | ZOOLOGICAL BOARD | | 90,613 | 0.42% | 1,395 | 0.42% |
| | E81 | UNIVERSITY OF MINNESOTA | | 12,310 | 0.00% | 777 | 0.00% |
| | E95 | HUMANITIES COMMISSION | | 347 | 0.00% | 55 | 0.00% |
| | E97 | SCIENCE MUSEUM | | 64 | 0.00% | 30 | 0.00% |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | 229 | 0.00% | 13 | 0.00% |
| | G02 | ADMINISTRATION DEPARTMENT | | 654,676 | 1.21% | 3,621 | 1.21% |
| | G03 | LOTTERY | | 9,010 | 0.20% | 94 | 0.20% |
| | G05 | RACING COMMISSION | | 25,552 | 0.08% | 353 | 0.08% |
| | G06 | ATTORNEY GENERAL | | 39,981 | 0.50% | 830 | 0.50% |
| | G09 | GAMBLING CONTROL BOARD | | 6,989 | 0.06% | 105 | 0.06% |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | 85,331 | 0.26% | 1,942 | 0.26% |
| | G17 | HUMAN RIGHTS DEPARTMENT | | 7,990 | 0.07% | 144 | 0.07% |
| | G19 | INDIAN AFFAIRS COUNCIL | | 4,002 | 0.01% | 155 | 0.01% |

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

| Schedule No. | DP# | Name | 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 |
| | | | 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 |
| | G38 | INVESTMENT BOARD | | 10,202 | 0.04% | 59 | 0.04% |
| | G39 | GOVERNORS OFFICE | | 7,380 | 0.09% | 189 | 0.09% |
| | G45 | MEDIATION SERVICES DEPARTMENT | | 5,247 | 0.02% | 86 | 0.02% |
| | G46 | MN.IT | | 526,262 | 4.15% | 4,135 | 4.15% |
| | G53 | SECRETARY OF STATE | | 67,336 | 0.16% | 750 | 0.16% |
| | G61 | OFFICE OF STATE AUDITOR | | 18,986 | 0.13% | 451 | 0.13% |
| | G62 | MINN STATE RETIREMENT SYSTEM | | 155,750 | 0.18% | 160 | 0.18% |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | 298,944 | 0.14% | 189 | 0.14% |
| | G67 | REVENUE DEPARTMENT | | 78,982 | 1.85% | 5,615 | 1.85% |
| | G69 | TEACHERS RETIREMENT ASSOC | | 172,312 | 0.11% | 305 | 0.11% |
| | G90 | REVENUE INTERGOVT PAYMENTS | | 5,206,358 | 0.00% | 1,055 | 0.00% |
| | G92 | OMBUDSPERSON FOR FAMILIES | | 2,444 | 0.01% | 48 | 0.01% |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | 844 | 0.00% | 46 | 0.00% |
| | G96 | UNIFORM LAWS COMMISSION | | 52 | 0.00% | 9 | 0.00% |
| | G9J | CAMPAIGN FINANCE BOARD | | 3,479 | 0.01% | 118 | 0.01% |
| | G9K | ADMINISTRATIVE HEARINGS | | 36,390 | 0.11% | 270 | 0.11% |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | 2,026 | 0.01% | 63 | 0.01% |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | 1,786 | 0.01% | 36 | 0.01% |
| | G9N | ASIAN PACIFIC COUNCIL | | 1,912 | 0.00% | 85 | 0.00% |
| | G9Q | MMB DEBT SERVICE | | 9,316 | 0.00% | 1,296 | 0.00% |
| | G9R | MMB NON-OPERATING | | 9,034,066 | 0.00% | 1,366 | 0.00% |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | 1 | 0.00% | 1 | 0.00% |
| | G9X | CAPITOL AREA ARCHITECT | | 1,397 | 0.00% | 51 | 0.00% |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | 3,219 | 0.01% | 75 | 0.01% |
| | GPR | PAYROLL CLEARING | | 208 | 0.00% | - | 0.00% |
| | H12 | HEALTH DEPARTMENT | | 934,967 | 3.07% | 17,718 | 3.07% |
| | H55 | HUMAN SERVICES DEPARTMENT | | 13,756,055 | 7.73% | 18,622 | 7.73% |
| | H55b | HUMAN SERVICES SOS | | 706,452 | 3.76% | 3,265 | 3.76% |
| | H55c | HUMAN SERVICES MSOP | | 78,345 | 0.67% | 544 | 0.67% |
| | H60 | MN INSURANCE MARKETPLACE | | 12,595 | 0.30% | 212 | 0.30% |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | 342,840 | 2.48% | 7,662 | 2.48% |
| | H7B | MEDICAL PRACTICE BOARD | | 26,224 | 0.04% | 138 | 0.04% |
| | H7C | NURSING BOARD | | 22,260 | 0.05% | 72 | 0.05% |
| | H7D | PHARMACY BOARD | | 17,087 | 0.03% | 231 | 0.03% |
| | H7F | DENTISTRY BOARD | | 18,594 | 0.02% | 153 | 0.02% |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | 6,315 | 0.01% | 89 | 0.01% |
| | H7J | OPTOMETRY BOARD | | 4,166 | 0.00% | 53 | 0.00% |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | 7,991 | 0.01% | 120 | 0.01% |
| | H7L | SOCIAL WORK BOARD | | 18,739 | 0.02% | 87 | 0.02% |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | 5,244 | 0.00% | 58 | 0.00% |
| | H7Q | PODIATRIC MEDICINE | | 4,044 | 0.00% | 70 | 0.00% |
| | H7R | VETERINARY MEDICINE BOARD | | 5,525 | 0.00% | 55 | 0.00% |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | 10,181 | 0.02% | 254 | 0.02% |
| | H7U | DIETETICS & NUTRITION PRACTICE | | 4,142 | 0.00% | 57 | 0.00% |
| | H7V | PSYCHOLOGY BOARD | | 7,305 | 0.01% | 60 | 0.01% |
| | H7W | PHYSICAL THERAPY BOARD | | 8,312 | 0.00% | 79 | 0.00% |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | 15,405 | 0.01% | 102 | 0.01% |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | 7,110 | 0.00% | 52 | 0.00% |
| | H8A | FOSTER YOUTH OMBUDPERSON | | 4 | 0.00% | 4 | 0.00% |
| | H9G | OMBUDSMAN MH/DD | | 2,802 | 0.03% | 29 | 0.03% |
| | J33 | TRIAL COURTS | | 1,781,352 | 3.82% | 8,670 | 3.82% |
| | J50 | STATE GUARDIAN AD LITEM | | 24,905 | 0.40% | 973 | 0.40% |
| | J52 | PUBLIC DEFENSE BOARD | | 53,400 | 1.15% | 1,260 | 1.15% |
| | J58 | COURT OF APPEALS | | 3,905 | 0.12% | 61 | 0.12% |
| | J65 | SUPREME COURT | | 89,466 | 0.70% | 1,472 | 0.70% |
| | J68 | TAX COURT | | 1,969 | 0.01% | 45 | 0.01% |

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

| Schedule No. | DP# | Name | 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 |
| | | | 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 |
| | J70 | JUDICIAL STANDARDS BOARD | | 2,272 | 0.00% | 118 | 0.00% |
| | L10 | LEGISLATURE COORDINATING COMM | | 37,293 | 0.15% | 767 | 0.15% |
| | L11 | SENATE | | 1,609 | 0.32% | 41 | 0.32% |
| | L12 | HOUSE | | 1,574 | 0.00% | 44 | 0.00% |
| | L49 | LEGISLATIVE AUDITOR | | 334 | 0.01% | 35 | 0.01% |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | 517,090 | 0.67% | 848 | 0.67% |
| | P07 | PUBLIC SAFETY DEPARTMENT | | 4,076,530 | 3.95% | 24,925 | 3.95% |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | 1,458 | 0.01% | 34 | 0.01% |
| | P78 | CORRECTIONS DEPARTMENT | | 692,359 | 7.27% | 13,855 | 7.27% |
| | P7T | PEACE OFFICERS BOARD (POST) | | 9,647 | 0.02% | 172 | 0.02% |
| | P9E | SENTENCING GUIDELINES COMM | | 1,025 | 0.01% | 28 | 0.01% |
| | R28 | MINN CONSERVATION CORPS | | 127 | 0.00% | 36 | 0.00% |
| | R29 | NATURAL RESOURCES DEPARTMENT | | 3,075,718 | 7.91% | 34,292 | 7.91% |
| | R32 | POLLUTION CONTROL AGENCY | | 382,377 | 1.69% | 8,481 | 1.69% |
| | R9P | WATER AND SOIL RESOURCES BOARD | | 155,785 | 0.82% | 7,671 | 0.82% |
| | T79 | TRANSPORTATION DEPARTMENT | | 19,275,296 | 14.62% | 25,277 | 14.62% |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | 96,509 | 0.00% | 113 | 0.00% |
| | O | OTHER | | 1,770 | 0.00% | - | 0.00% |
| | | Total | 4,747,643 | 77,098,024 | 99.64% | 258,449 | 99.64% |
| | | Source | **4,747,643** | **77,098,024** | **99.64%** | **258,449** | **99.64%** |
| | | Difference (Total - Source) | 0 | 0 | 0.00% | 0 | 0.00% |

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

| Schedule No. | DP# | Name | 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 |
| | | | 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 | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| | | | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations | Personnel Administration | MEDIATION SERVICES | Mediation Services |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 2,364 | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | - | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | 4,775,718 | | | |
| 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% | 302,514 | 0.00% |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | | 0.00% | - | 0.00% |
| L49-15.2 | L49-15.2 | Legislative Auditor | 5,289 | | 0.07% | | 0.07% |
| L49-15.3 | L49-15.3 | Financial Audits | | | 0.00% | | 0.00% |
| L49-15.4 | L49-15.4 | Program Audits | | | 0.00% | | 0.00% |

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

| Schedule No. | DP# | Name | 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 |
| | | | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations | Personnel Administration | MEDIATION SERVICES | Mediation Services |
| 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 | 394,926 | | 1.12% | | 1.12% |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 23,506 | | 0.03% | | 0.03% |
| | B13 | COMMERCE DEPARTMENT | 602,619 | | 0.68% | | 0.68% |
| | B14 | ANIMAL HEALTH BOARD | 30,633 | | 0.12% | | 0.12% |
| | B15 | BARBER EXAMINERS BOARD | 5,837 | | 0.00% | | 0.00% |
| | B20 | EXPLORE MINNESOTA TOURISM | 16,171 | | 0.05% | | 0.05% |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 4,875,229 | | 2.52% | | 2.52% |
| | B24 | PUBLIC FACILITIES AUTHORITY | 14,837 | | 0.03% | | 0.03% |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | | 0.00% | | 0.00% |
| | B34 | HOUSING FINANCE AGENCY | 116,662 | | 0.48% | | 0.48% |
| | B41 | WORKERS' COMP COURT OF APPEALS | 2,081 | | 0.02% | | 0.02% |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 655,222 | | 0.65% | | 0.65% |
| | B43 | IRON RANGE RESOURCES | 39,472 | | 0.06% | | 0.06% |
| | B7E | ARCHITECTURE, ENGINEERING BD | 13,408 | | 0.01% | | 0.01% |
| | B7G | COMBATIVE SPORTS COMMISSION | 3 | | 0.00% | | 0.00% |
| | B7P | ACCOUNTANCY BOARD | 11,026 | | 0.01% | | 0.01% |
| | B7S | PRIVATE DETECTIVES BOARD | 1,519 | | 0.00% | | 0.00% |
| | B82 | PUBLIC UTILITIES COMMISSION | 126,860 | | 0.30% | | 0.30% |
| | B9D | AMATEUR SPORTS COMMISSION | 774 | | 0.00% | | 0.00% |
| | B9V | AGRICULTURE UTILIZATION RESRCH | 33 | | 0.00% | | 0.00% |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | 29,357 | | 0.09% | | 0.09% |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | 6,258,490 | | 20.41% | | 20.41% |
| | E37 | EDUCATION DEPARTMENT | 825,828 | | 0.70% | | 0.70% |
| | E39 | PROF EDUCATOR LICENSING STD BD | 12,923 | | 0.03% | | 0.03% |
| | E40 | HISTORICAL SOCIETY | 647 | | 0.00% | | 0.00% |
| | E44 | MINNESOTA STATE ACADEMIES | 53,090 | | 0.30% | | 0.30% |
| | E50 | ARTS BOARD | 31,622 | | 0.03% | | 0.03% |
| | E60 | OFFICE OF HIGHER EDUCATION | 59,129 | | 0.14% | | 0.14% |
| | E77 | ZOOLOGICAL BOARD | 90,613 | | 0.42% | | 0.42% |
| | E81 | UNIVERSITY OF MINNESOTA | 12,310 | | 0.00% | | 0.00% |
| | E95 | HUMANITIES COMMISSION | 347 | | 0.00% | | 0.00% |
| | E97 | SCIENCE MUSEUM | 64 | | 0.00% | | 0.00% |
| | E9W | HIGHER ED FACILITIES AUTHORITY | 229 | | 0.00% | | 0.00% |
| | G02 | ADMINISTRATION DEPARTMENT | 654,676 | | 1.21% | | 1.21% |
| | G03 | LOTTERY | 9,010 | | 0.20% | | 0.20% |
| | G05 | RACING COMMISSION | 25,552 | | 0.08% | | 0.08% |
| | G06 | ATTORNEY GENERAL | 39,981 | | 0.50% | | 0.50% |
| | G09 | GAMBLING CONTROL BOARD | 6,989 | | 0.06% | | 0.06% |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 85,331 | | 0.26% | | 0.26% |
| | G17 | HUMAN RIGHTS DEPARTMENT | 7,990 | | 0.07% | | 0.07% |
| | G19 | INDIAN AFFAIRS COUNCIL | 4,002 | | 0.01% | | 0.01% |

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

| Schedule No. | DP# | Name | 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 |
| | | | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations | Personnel Administration | MEDIATION SERVICES | Mediation Services |
| | G38 | INVESTMENT BOARD | 10,202 | | 0.04% | | 0.04% |
| | G39 | GOVERNORS OFFICE | 7,380 | | 0.09% | | 0.09% |
| | G45 | MEDIATION SERVICES DEPARTMENT | 5,247 | | 0.02% | | 0.02% |
| | G46 | MN.IT | 526,262 | | 4.15% | | 4.15% |
| | G53 | SECRETARY OF STATE | 67,336 | | 0.16% | | 0.16% |
| | G61 | OFFICE OF STATE AUDITOR | 18,986 | | 0.13% | | 0.13% |
| | G62 | MINN STATE RETIREMENT SYSTEM | 155,750 | | 0.18% | | 0.18% |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 298,944 | | 0.14% | | 0.14% |
| | G67 | REVENUE DEPARTMENT | 78,982 | | 1.85% | | 1.85% |
| | G69 | TEACHERS RETIREMENT ASSOC | 172,312 | | 0.11% | | 0.11% |
| | G90 | REVENUE INTERGOVT PAYMENTS | 5,206,358 | | 0.00% | | 0.00% |
| | G92 | OMBUDSPERSON FOR FAMILIES | 2,444 | | 0.01% | | 0.01% |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | 844 | | 0.00% | | 0.00% |
| | G96 | UNIFORM LAWS COMMISSION | 52 | | 0.00% | | 0.00% |
| | G9J | CAMPAIGN FINANCE BOARD | 3,479 | | 0.01% | | 0.01% |
| | G9K | ADMINISTRATIVE HEARINGS | 36,390 | | 0.11% | | 0.11% |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 2,026 | | 0.01% | | 0.01% |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 1,786 | | 0.01% | | 0.01% |
| | G9N | ASIAN PACIFIC COUNCIL | 1,912 | | 0.00% | | 0.00% |
| | G9Q | MMB DEBT SERVICE | 9,316 | | 0.00% | | 0.00% |
| | G9R | MMB NON-OPERATING | 9,034,066 | | 0.00% | | 0.00% |
| | G9V | RARE DISEASE ADVISORY COUNCIL | 1 | | 0.00% | | 0.00% |
| | G9X | CAPITOL AREA ARCHITECT | 1,397 | | 0.00% | | 0.00% |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 3,219 | | 0.01% | | 0.01% |
| | GPR | PAYROLL CLEARING | 208 | | 0.00% | | 0.00% |
| | H12 | HEALTH DEPARTMENT | 934,967 | | 3.07% | | 3.07% |
| | H55 | HUMAN SERVICES DEPARTMENT | 13,756,055 | | 7.73% | | 7.73% |
| | H55b | HUMAN SERVICES SOS | 706,452 | | 3.76% | | 3.76% |
| | H55c | HUMAN SERVICES MSOP | 78,345 | | 0.67% | | 0.67% |
| | H60 | MN INSURANCE MARKETPLACE | 12,595 | | 0.30% | | 0.30% |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 342,840 | | 2.48% | | 2.48% |
| | H7B | MEDICAL PRACTICE BOARD | 26,224 | | 0.04% | | 0.04% |
| | H7C | NURSING BOARD | 22,260 | | 0.05% | | 0.05% |
| | H7D | PHARMACY BOARD | 17,087 | | 0.03% | | 0.03% |
| | H7F | DENTISTRY BOARD | 18,594 | | 0.02% | | 0.02% |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | 6,315 | | 0.01% | | 0.01% |
| | H7J | OPTOMETRY BOARD | 4,166 | | 0.00% | | 0.00% |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | 7,991 | | 0.01% | | 0.01% |
| | H7L | SOCIAL WORK BOARD | 18,739 | | 0.02% | | 0.02% |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | 5,244 | | 0.00% | | 0.00% |
| | H7Q | PODIATRIC MEDICINE | 4,044 | | 0.00% | | 0.00% |
| | H7R | VETERINARY MEDICINE BOARD | 5,525 | | 0.00% | | 0.00% |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | 10,181 | | 0.02% | | 0.02% |
| | H7U | DIETETICS & NUTRITION PRACTICE | 4,142 | | 0.00% | | 0.00% |
| | H7V | PSYCHOLOGY BOARD | 7,305 | | 0.01% | | 0.01% |
| | H7W | PHYSICAL THERAPY BOARD | 8,312 | | 0.00% | | 0.00% |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 15,405 | | 0.01% | | 0.01% |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 7,110 | | 0.00% | | 0.00% |
| | H8A | FOSTER YOUTH OMBUDPERSON | 4 | | 0.00% | | 0.00% |
| | H9G | OMBUDSMAN MH/DD | 2,802 | | 0.03% | | 0.03% |
| | J33 | TRIAL COURTS | 1,781,352 | | 3.82% | | 3.82% |
| | J50 | STATE GUARDIAN AD LITEM | 24,905 | | 0.40% | | 0.40% |
| | J52 | PUBLIC DEFENSE BOARD | 53,400 | | 1.15% | | 1.15% |
| | J58 | COURT OF APPEALS | 3,905 | | 0.12% | | 0.12% |
| | J65 | SUPREME COURT | 89,466 | | 0.70% | | 0.70% |
| | J68 | TAX COURT | 1,969 | | 0.01% | | 0.01% |

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

| Schedule No. | DP# | Name | 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 |
| | | | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations | Personnel Administration | MEDIATION SERVICES | Mediation Services |
| | J70 | JUDICIAL STANDARDS BOARD | 2,272 | | 0.00% | | 0.00% |
| | L10 | LEGISLATURE COORDINATING COMM | 37,293 | | 0.15% | | 0.15% |
| | L11 | SENATE | 1,609 | | 0.32% | | 0.32% |
| | L12 | HOUSE | 1,574 | | 0.00% | | 0.00% |
| | L49 | LEGISLATIVE AUDITOR | 334 | | 0.01% | | 0.01% |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 517,090 | | 0.67% | | 0.67% |
| | P07 | PUBLIC SAFETY DEPARTMENT | 4,076,530 | | 3.95% | | 3.95% |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 1,458 | | 0.01% | | 0.01% |
| | P78 | CORRECTIONS DEPARTMENT | 692,359 | | 7.27% | | 7.27% |
| | P7T | PEACE OFFICERS BOARD (POST) | 9,647 | | 0.02% | | 0.02% |
| | P9E | SENTENCING GUIDELINES COMM | 1,025 | | 0.01% | | 0.01% |
| | R28 | MINN CONSERVATION CORPS | 127 | | 0.00% | | 0.00% |
| | R29 | NATURAL RESOURCES DEPARTMENT | 3,075,718 | | 7.91% | | 7.91% |
| | R32 | POLLUTION CONTROL AGENCY | 382,377 | | 1.69% | | 1.69% |
| | R9P | WATER AND SOIL RESOURCES BOARD | 155,785 | | 0.82% | | 0.82% |
| | T79 | TRANSPORTATION DEPARTMENT | 19,275,296 | | 14.62% | | 14.62% |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 96,509 | | 0.00% | | 0.00% |
| | O | OTHER | 1,770 | | 0.00% | | 0.00% |
| | | Total | 77,098,024 | 4,775,718 | 99.64% | 302,514 | 99.64% |
| | | Source | **77,098,024** | **4,775,718** | **99.64%** | **302,514** | **99.64%** |
| | | Difference (Total - Source) | 0 | 0 | 0.00% | 0 | 0.00% |

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

| Schedule No. | DP# | Name | Legislative Auditor General Support<br>33.2<br>LEGISLATIVE AUDITOR | Financial Audits<br>33.3<br>Financial Audits | Program Audits<br>33.4<br>Program Audits | Single Audits<br>33.5<br>Single Audits | Legislative Auditor General Support<br>33.6<br>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 | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Legislative Auditor General Support 33.2 LEGISLATIVE AUDITOR | Financial Audits 33.3 Financial Audits | Program Audits 33.4 Program Audits | Single Audits 33.5 Single Audits | Legislative Auditor General Support 33.6 Audit Committee |
|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | 2,995,372 | | | | 2,995,372 |
| L49-15.4 | L49-15.4 | Program Audits | 1,821,457 | | | | 1,821,457 |

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

| Schedule No. | DP# | Name | Legislative Auditor General Support 33.2 LEGISLATIVE AUDITOR | Financial Audits 33.3 Financial Audits | Program Audits 33.4 Program Audits | Single Audits 33.5 Single Audits | Legislative Auditor General Support 33.6 Audit Committee |
|---|---|---|---|---|---|---|---|
| L49-15.5 | L49-15.5 | Single Audits | - | | | | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | | | | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | | | | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | | | | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | | | | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | 9,013 | | | | 9,013 |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | | | | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | | | | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | | | | - |
| L49-15.14 | L49-15.14 | 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 | | 150 | 17 | - | |
| | B13 | COMMERCE DEPARTMENT | | 138 | 3,175 | - | |
| | B14 | ANIMAL HEALTH BOARD | | - | - | - | |
| | B15 | BARBER EXAMINERS BOARD | | - | - | - | |
| | B20 | EXPLORE MINNESOTA TOURISM | | - | - | - | |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | 404 | 4,210 | - | |
| | B24 | PUBLIC FACILITIES AUTHORITY | | - | - | - | |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | - | - | - | |
| | B34 | HOUSING FINANCE AGENCY | | 71 | 1,276 | - | |
| | B41 | WORKERS' COMP COURT OF APPEALS | | - | - | - | |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | 30 | - | - | |
| | B43 | IRON RANGE RESOURCES | | 1,265 | - | - | |
| | B7E | ARCHITECTURE, ENGINEERING BD | | 313 | - | - | |
| | 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 | | 53 | - | - | |
| | E37 | EDUCATION DEPARTMENT | | 181 | 3,391 | - | |
| | E39 | PROF EDUCATOR LICENSING STD BD | | - | - | - | |
| | E40 | HISTORICAL SOCIETY | | - | - | - | |
| | E44 | MINNESOTA STATE ACADEMIES | | - | - | - | |
| | E50 | ARTS BOARD | | 119 | - | - | |
| | E60 | OFFICE OF HIGHER EDUCATION | | - | - | - | |
| | E77 | ZOOLOGICAL BOARD | | 142 | - | - | |
| | E81 | UNIVERSITY OF MINNESOTA | | - | - | - | |
| | E95 | HUMANITIES COMMISSION | | - | - | - | |
| | E97 | SCIENCE MUSEUM | | - | - | - | |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | - | - | - | |
| | G02 | ADMINISTRATION DEPARTMENT | | 908 | 1,574 | - | |
| | G03 | LOTTERY | | 26 | - | - | |
| | G05 | RACING COMMISSION | | - | - | - | |
| | G06 | ATTORNEY GENERAL | | - | - | - | |
| | G09 | GAMBLING CONTROL BOARD | | - | - | - | |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | 277 | - | - | |
| | G17 | HUMAN RIGHTS DEPARTMENT | | 560 | - | - | |
| | G19 | INDIAN AFFAIRS COUNCIL | | - | - | - | |

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

| Schedule No. | DP# | Name | Legislative Auditor General Support 33.2 LEGISLATIVE AUDITOR | Financial Audits 33.3 Financial Audits | Program Audits 33.4 Program Audits | Single Audits 33.5 Single Audits | Legislative Auditor General Support 33.6 Audit Committee |
|---|---|---|---|---|---|---|---|
| | G38 | INVESTMENT BOARD | | 1,712 | - | - | |
| | G39 | GOVERNORS OFFICE | | 526 | - | - | |
| | G45 | MEDIATION SERVICES DEPARTMENT | | 7 | - | - | |
| | G46 | MN.IT | | 1,608 | - | - | |
| | G53 | SECRETARY OF STATE | | 212 | - | - | |
| | G61 | OFFICE OF STATE AUDITOR | | 633 | - | - | |
| | G62 | MINN STATE RETIREMENT SYSTEM | | 1,130 | - | - | |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | 696 | - | - | |
| | G67 | REVENUE DEPARTMENT | | 191 | - | - | |
| | G69 | TEACHERS RETIREMENT ASSOC | | 677 | - | - | |
| | G90 | REVENUE INTERGOVT PAYMENTS | | - | - | - | |
| | G92 | OMBUDSPERSON FOR FAMILIES | | - | - | - | |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | - | - | - | |
| | G96 | UNIFORM LAWS COMMISSION | | - | - | - | |
| | G9J | CAMPAIGN FINANCE BOARD | | - | - | - | |
| | G9K | ADMINISTRATIVE HEARINGS | | 42 | - | - | |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | - | - | - | |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | - | - | - | |
| | G9N | ASIAN PACIFIC COUNCIL | | - | - | - | |
| | G9Q | MMB DEBT SERVICE | | - | - | - | |
| | G9R | MMB NON-OPERATING | | - | - | - | |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | - | - | - | |
| | G9X | CAPITOL AREA ARCHITECT | | - | - | - | |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | - | - | - | |
| | GPR | PAYROLL CLEARING | | - | - | - | |
| | H12 | HEALTH DEPARTMENT | | 2,251 | - | - | |
| | H55 | HUMAN SERVICES DEPARTMENT | | 5,049 | 992 | - | |
| | H55b | HUMAN SERVICES SOS | | - | - | - | |
| | H55c | HUMAN SERVICES MSOP | | - | - | - | |
| | H60 | MN INSURANCE MARKETPLACE | | 42 | - | - | |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | 106 | - | - | |
| | 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 | | 860 | 4,566 | - | |
| | H7U | DIETETICS & NUTRITION PRACTICE | | - | - | - | |
| | H7V | PSYCHOLOGY BOARD | | - | - | - | |
| | H7W | PHYSICAL THERAPY BOARD | | - | - | - | |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | - | - | - | |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | - | - | - | |
| | H8A | FOSTER YOUTH OMBUDPERSON | | - | - | - | |
| | H9G | OMBUDSMAN MH/DD | | - | - | - | |
| | J33 | TRIAL COURTS | | 37 | 150 | - | |
| | J50 | STATE GUARDIAN AD LITEM | | - | - | - | |
| | J52 | PUBLIC DEFENSE BOARD | | 27 | - | - | |
| | J58 | COURT OF APPEALS | | - | - | - | |
| | J65 | SUPREME COURT | | 22 | - | - | |
| | J68 | TAX COURT | | - | - | - | |

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

| Schedule No. | DP# | Name | Legislative Auditor General Support 33.2 LEGISLATIVE AUDITOR | Financial Audits 33.3 Financial Audits | Program Audits 33.4 Program Audits | Single Audits 33.5 Single Audits | Legislative Auditor General Support 33.6 Audit Committee |
|---|---|---|---|---|---|---|---|
| | J70 | JUDICIAL STANDARDS BOARD | | - | - | - | |
| | L10 | LEGISLATURE COORDINATING COMM | | - | - | - | |
| | L11 | SENATE | | - | - | - | |
| | L12 | HOUSE | | - | - | - | |
| | L49 | LEGISLATIVE AUDITOR | | - | - | - | |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | 289 | - | - | |
| | P07 | PUBLIC SAFETY DEPARTMENT | | 713 | 520 | - | |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | - | - | - | |
| | P78 | CORRECTIONS DEPARTMENT | | 1,159 | - | - | |
| | P7T | PEACE OFFICERS BOARD (POST) | | - | - | - | |
| | P9E | SENTENCING GUIDELINES COMM | | - | - | - | |
| | R28 | MINN CONSERVATION CORPS | | - | - | - | |
| | R29 | NATURAL RESOURCES DEPARTMENT | | 924 | - | - | |
| | R32 | POLLUTION CONTROL AGENCY | | 42 | 4,052 | - | |
| | R9P | WATER AND SOIL RESOURCES BOARD | | - | - | - | |
| | T79 | TRANSPORTATION DEPARTMENT | | 1,545 | 35 | - | |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | - | 1,245 | - | |
| | O | OTHER | | 425 | 1,103 | - | |
| | | Total | 4,825,842 | 25,558 | 26,305 | 0 | 4,825,842 |
| | | Source | **4,825,842** | **25,558** | **26,305** | **-** | **4,825,842** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | Financial Audits Outdoor | Finacial Audits Art | Financial Audits Clean Water | Financial Audits Parks & Trails | Program Audits Outdoor |
|---|---|---|---|---|---|---|---|
| | | | 33.7 | 33.8 | 33.9 | 33.10 | 33.11 |
| | | | Financial Audit- Outdoors | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Financial Audits Outdoor | Finacial Audits Art | Financial Audits Clean Water | Financial Audits Parks & Trails | Program Audits Outdoor |
|---|---|---|---|---|---|---|---|
| | | | 33.7 | 33.8 | 33.9 | 33.10 | 33.11 |
| | | | Financial Audit- Outdoors | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | Financial Audits Outdoor | Finacial Audits Art | Financial Audits Clean Water | Financial Audits Parks & Trails | Program Audits Outdoor |
|---|---|---|---|---|---|---|---|
| | | | 33.7 | 33.8 | 33.9 | 33.10 | 33.11 |
| | | | Financial Audit- Outdoors | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | - | - | - | - | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | - | - |
| | G19 | INDIAN AFFAIRS COUNCIL | - | - | - | - | - |

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

| Schedule No. | DP# | Name | Financial Audits Outdoor | Finacial Audits Art | Financial Audits Clean Water | Financial Audits Parks & Trails | Program Audits Outdoor |
|---|---|---|---|---|---|---|---|
| | | | 33.7 | 33.8 | 33.9 | 33.10 | 33.11 |
| | | | Financial Audit- Outdoors | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors |
| | 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 | - | - | - | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| | 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 | - | - | - | - | - |

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

| Schedule No. | DP# | Name | Financial Audits Outdoor | Finacial Audits Art | Financial Audits Clean Water | Financial Audits Parks & Trails | Program Audits Outdoor |
|---|---|---|---|---|---|---|---|
| | | | 33.7 | 33.8 | 33.9 | 33.10 | 33.11 |
| | | | Financial Audit- Outdoors | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors |
| | 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 | - | - | - | 124 | - |
| | R32 | POLLUTION CONTROL AGENCY | - | - | - | - | - |
| | R9P | WATER AND SOIL RESOURCES BOARD | - | - | - | - | - |
| | T79 | TRANSPORTATION DEPARTMENT | - | - | - | - | - |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | - | - |
| | O | OTHER | - | - | - | - | - |
| | | Total | 0 | 0 | 0 | 124 | 0 |
| | | Source | - | - | - | **124** | - |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | 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) |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | 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) |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | Program Audits Art<br>33.12<br>Program Audit- Art | Program Audits Clean Water<br>33.13<br>Program Audit- Clean Water | Program Audits Parks & Trails<br>33.14<br>Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual)<br>34.2<br>STATE AUDITOR | Accounting & Procurement Transactions - FY (Actual)<br>35.0<br>SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) |
|---|---|---|---|---|---|---|---|
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | - | - | - | 10,790,890 | 394,926 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | - | - | 23,506 |
| | B13 | COMMERCE DEPARTMENT | - | - | - | 395,904,987 | 602,619 |
| | B14 | ANIMAL HEALTH BOARD | - | - | - | 1,141,007 | 30,633 |
| | B15 | BARBER EXAMINERS BOARD | - | - | - | - | 5,837 |
| | B20 | EXPLORE MINNESOTA TOURISM | - | - | - | - | 16,171 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | - | - | 2,087,431,461 | 4,875,229 |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | - | - | - | 14,837 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| | B34 | HOUSING FINANCE AGENCY | - | - | - | - | 116,662 |
| | B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | - | 2,081 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | - | - | - | 6,305,130 | 655,222 |
| | B43 | IRON RANGE RESOURCES | - | - | - | - | 39,472 |
| | B7E | ARCHITECTURE, ENGINEERING BD | - | - | - | - | 13,408 |
| | B7G | COMBATIVE SPORTS COMMISSION | - | - | - | - | 3 |
| | B7P | ACCOUNTANCY BOARD | - | - | - | - | 11,026 |
| | B7S | PRIVATE DETECTIVES BOARD | - | - | - | - | 1,519 |
| | B82 | PUBLIC UTILITIES COMMISSION | - | - | - | - | 126,860 |
| | B9D | AMATEUR SPORTS COMMISSION | - | - | - | - | 774 |
| | B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | 33 |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | - | - | 29,357 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | - | 915,620,594 | 6,258,490 |
| | E37 | EDUCATION DEPARTMENT | - | - | - | 2,122,572,530 | 825,828 |
| | E39 | PROF EDUCATOR LICENSING STD BD | - | - | - | - | 12,923 |
| | E40 | HISTORICAL SOCIETY | - | - | - | - | 647 |
| | E44 | MINNESOTA STATE ACADEMIES | - | - | - | - | 53,090 |
| | E50 | ARTS BOARD | - | - | - | 1,678,824 | 31,622 |
| | E60 | OFFICE OF HIGHER EDUCATION | - | - | - | - | 59,129 |
| | E77 | ZOOLOGICAL BOARD | - | - | - | 7,274,499 | 90,613 |
| | E81 | UNIVERSITY OF MINNESOTA | - | - | - | - | 12,310 |
| | E95 | HUMANITIES COMMISSION | - | - | - | - | 347 |
| | E97 | SCIENCE MUSEUM | - | - | - | - | 64 |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | - | 229 |
| | G02 | ADMINISTRATION DEPARTMENT | - | - | - | 3,870,297 | 654,676 |
| | G03 | LOTTERY | - | - | - | - | 9,010 |
| | G05 | RACING COMMISSION | - | - | - | - | 25,552 |
| | G06 | ATTORNEY GENERAL | - | - | - | 2,951,046 | 39,981 |
| | G09 | GAMBLING CONTROL BOARD | - | - | - | - | 6,989 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | 85,331 |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | - | 7,990 |
| | G19 | INDIAN AFFAIRS COUNCIL | - | - | - | - | 4,002 |

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

| Schedule No. | DP# | Name | Program Audits Art<br>33.12<br>Program Audit- Art | Program Audits Clean Water<br>33.13<br>Program Audit- Clean Water | Program Audits Parks & Trails<br>33.14<br>Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual)<br>34.2<br>STATE AUDITOR | Accounting & Procurement Transactions - FY (Actual)<br>35.0<br>SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) |
|---|---|---|---|---|---|---|---|
| | G38 | INVESTMENT BOARD | - | - | - | - | 10,202 |
| | G39 | GOVERNORS OFFICE | - | - | - | - | 7,380 |
| | G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | - | 5,247 |
| | G46 | MN.IT | - | - | - | - | 526,262 |
| | G53 | SECRETARY OF STATE | - | - | - | 3,749,140 | 67,336 |
| | G61 | OFFICE OF STATE AUDITOR | - | - | - | - | 18,986 |
| | G62 | MINN STATE RETIREMENT SYSTEM | - | - | - | - | 155,750 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | - | - | 298,944 |
| | G67 | REVENUE DEPARTMENT | - | - | - | - | 78,982 |
| | G69 | TEACHERS RETIREMENT ASSOC | - | - | - | - | 172,312 |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | - | 5,206,358 |
| | G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | - | 2,444 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | - | 844 |
| | G96 | UNIFORM LAWS COMMISSION | - | - | - | - | 52 |
| | G9J | CAMPAIGN FINANCE BOARD | - | - | - | - | 3,479 |
| | G9K | ADMINISTRATIVE HEARINGS | - | - | - | - | 36,390 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | - | 2,026 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | - | 1,786 |
| | G9N | ASIAN PACIFIC COUNCIL | - | - | - | - | 1,912 |
| | G9Q | MMB DEBT SERVICE | - | - | - | - | 9,316 |
| | G9R | MMB NON-OPERATING | - | - | - | 7,466,980 | 9,034,066 |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | 1 |
| | G9X | CAPITOL AREA ARCHITECT | - | - | - | - | 1,397 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | - | 3,219 |
| | GPR | PAYROLL CLEARING | - | - | - | - | 208 |
| | H12 | HEALTH DEPARTMENT | - | - | - | 613,837,020 | 934,967 |
| | H55 | HUMAN SERVICES DEPARTMENT | - | - | - | 14,462,601,097 | 13,756,055 |
| | H55b | HUMAN SERVICES SOS | - | - | - | - | 706,452 |
| | H55c | HUMAN SERVICES MSOP | - | - | - | - | 78,345 |
| | H60 | MN INSURANCE MARKETPLACE | - | - | - | 644,284 | 12,595 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | - | - | - | 36,899,014 | 342,840 |
| | H7B | MEDICAL PRACTICE BOARD | - | - | - | - | 26,224 |
| | H7C | NURSING BOARD | - | - | - | - | 22,260 |
| | H7D | PHARMACY BOARD | - | - | - | 219,796 | 17,087 |
| | H7F | DENTISTRY BOARD | - | - | - | - | 18,594 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | - | - | 6,315 |
| | H7J | OPTOMETRY BOARD | - | - | - | - | 4,166 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | - | - | 7,991 |
| | H7L | SOCIAL WORK BOARD | - | - | - | - | 18,739 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | - | - | 5,244 |
| | H7Q | PODIATRIC MEDICINE | - | - | - | - | 4,044 |
| | H7R | VETERINARY MEDICINE BOARD | - | - | - | - | 5,525 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | - | - | - | 126,000 | 10,181 |
| | H7U | DIETETICS & NUTRITION PRACTICE | - | - | - | - | 4,142 |
| | H7V | PSYCHOLOGY BOARD | - | - | - | - | 7,305 |
| | H7W | PHYSICAL THERAPY BOARD | - | - | - | - | 8,312 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | - | - | 15,405 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | - | - | 7,110 |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | 4 |
| | H9G | OMBUDSMAN MH/DD | - | - | - | - | 2,802 |
| | J33 | TRIAL COURTS | - | - | - | 1,124,664 | 1,781,352 |
| | J50 | STATE GUARDIAN AD LITEM | - | - | - | - | 24,905 |
| | J52 | PUBLIC DEFENSE BOARD | - | - | - | - | 53,400 |
| | J58 | COURT OF APPEALS | - | - | - | - | 3,905 |
| | J65 | SUPREME COURT | - | - | - | 637,022 | 89,466 |
| | J68 | TAX COURT | - | - | - | - | 1,969 |

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

| Schedule No. | DP# | Name | Program Audits Art<br>33.12<br>Program Audit- Art | Program Audits Clean Water<br>33.13<br>Program Audit- Clean Water | Program Audits Parks & Trails<br>33.14<br>Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual)<br>34.2<br>STATE AUDITOR | Accounting & Procurement Transactions - FY (Actual)<br>35.0<br>SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) |
|---|---|---|---|---|---|---|---|
| | J70 | JUDICIAL STANDARDS BOARD | - | - | - | - | 2,272 |
| | L10 | LEGISLATURE COORDINATING COMM | - | - | - | - | 37,293 |
| | L11 | SENATE | - | - | - | - | 1,609 |
| | L12 | HOUSE | - | - | - | - | 1,574 |
| | L49 | LEGISLATIVE AUDITOR | - | - | - | - | 334 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | - | - | - | 74,151,330 | 517,090 |
| | P07 | PUBLIC SAFETY DEPARTMENT | - | - | - | 350,752,165 | 4,076,530 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | - | 1,458 |
| | P78 | CORRECTIONS DEPARTMENT | - | - | - | 2,231,480 | 692,359 |
| | P7T | PEACE OFFICERS BOARD (POST) | - | - | - | - | 9,647 |
| | P9E | SENTENCING GUIDELINES COMM | - | - | - | - | 1,025 |
| | R28 | MINN CONSERVATION CORPS | - | - | - | - | 127 |
| | R29 | NATURAL RESOURCES DEPARTMENT | - | - | - | 51,648,022 | 3,075,718 |
| | R32 | POLLUTION CONTROL AGENCY | - | - | - | 25,711,038 | 382,377 |
| | R9P | WATER AND SOIL RESOURCES BOARD | - | - | - | 3,235,784 | 155,785 |
| | T79 | TRANSPORTATION DEPARTMENT | - | - | - | 790,038,119 | 19,275,296 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | - | 96,509 |
| | O | OTHER | - | - | - | - | 1,770 |
| | | Total | 0 | 0 | 0 | 21,980,614,220 | 77,090,371 |
| | | Source | **-** | **-** | **-** | **21,980,614,220** | **77,090,371** |
| | | 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 | 1,620,304 |
| G02-3.0 | G02-3.0 | Department of Administration | 0 |
| G02-3.2 | G02-3.2 | Admin Management Services | 0 |
| G02-3.3 | G02-3.3 | Commissioner's Office | 2,045,663 |
| G02-3.4 | G02-3.4 | Human Resources | 1,309,086 |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | 2,661,064 |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | 0 |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 7,156 |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | 1,611,731 |
| G02-4.7 | G02-4.7 | Real Property | 2,099,376 |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | 5,925,705 |
| G02-4.10 | G02-4.10 | Central Mail | 1,316,540 |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | 1,138,213 |
| G02-4.12 | G02-4.12 | Grants Management | 450,852 |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | 3,045,564 |
| G46-6.3 | G46-6.3 | IT Spend | 0 |
| G46-6.4 | G46-6.4 | Enterprise IT Security | 1,251,516 |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | 0 |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | 18,014,930 |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 3,473,526 |
| G10-9.2 | G10-9.2 | Debt Management Division | 719 |
| G10-9.3 | G10-9.3 | Debt Management | 2,407,797 |
| G10-9.4 | G10-9.4 | Debt Management - Other | 0 |
| G10-10.2 | G10-10.2 | MMB - Budget Division | 1,024 |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | 5,678,243 |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | 946,373 |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | 0 |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | 3,199 |
| G10-11.3 | G10-11.3 | Central Payroll | 6,169,046 |
| G10-11.4 | G10-11.4 | Accounting Services | 6,754,817 |
| G10-11.5 | G10-11.5 | Financial Reporting | 11,215,251 |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | 119,344 |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | 0 |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | 6,052,308 |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | 7,348,535 |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | 5,217,452 |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | 599,155 |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | 8,279,180 |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | 14,310,431 |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | 0 |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | 1,758 |
| G10-13.3 | G10-13.3 | Personnel Administration | 19,395,095 |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | 0 |
| G45-14.2 | G45-14.2 | Mediation Services | 3,942 |
| G45-14.3 | G45-14.3 | Mediation Services | 1,115,195 |
| G45-14.4 | G45-14.4 | Mediation/Representation | 0 |
| L49-15.2 | L49-15.2 | Legislative Auditor | 5,063,379 |
| L49-15.3 | L49-15.3 | Financial Audits | 12,612,110 |
| L49-15.4 | L49-15.4 | Program Audits | 5,464,371 |
| L49-15.5 | L49-15.5 | Single Audits | 0 |
| 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 | 27,039 |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | 0 |

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

| Schedule No. | DP# | Name | Total |
|---|---|---|---|
| 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 | 119,223 |
| G61-16.3 | G61-16.3 | State Auditor General | 0 |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 15,338,936 |
| | | | 0 |
| 99YYY | 99YYY | Consumer Agencies | 0 |
| G02-3.0 | G02-3.0 | Department of Administration | 4,105,315 |
| G02-3.2 | G02-3.2 | Admin Management Services | 2,226,018 |
| G02-3.3 | G02-3.3 | Commissioner's Office | 637,165 |
| G02-3.4 | G02-3.4 | Human Resources | 415,043 |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | 837,532 |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | 0 |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 5,615,076 |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | 512,012 |
| G02-4.7 | G02-4.7 | Real Property | 669,188 |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | 1,956,731 |
| G02-4.10 | G02-4.10 | Central Mail | 438,270 |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | 370,420 |
| G02-4.12 | G02-4.12 | Grants Management | 142,418 |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | 29,472 |
| G46-6.3 | G46-6.3 | IT Spend | 0 |
| G46-6.4 | G46-6.4 | Enterprise IT Security | 372,544 |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | 0 |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | 15,274,418 |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 1,014,775 |
| G10-9.2 | G10-9.2 | Debt Management Division | 605,908 |
| G10-9.3 | G10-9.3 | Debt Management | 600,871 |
| G10-9.4 | G10-9.4 | Debt Management - Other | 0 |
| G10-10.2 | G10-10.2 | MMB - Budget Division | 1,639,773 |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | 1,399,412 |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | 233,235 |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | 0 |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | 6,001,215 |
| G10-11.3 | G10-11.3 | Central Payroll | 1,542,485 |
| G10-11.4 | G10-11.4 | Accounting Services | 1,639,602 |
| G10-11.5 | G10-11.5 | Financial Reporting | 2,758,737 |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | 29,836 |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | 0 |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | 6,782,086 |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | 2,648,612 |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | 1,915,919 |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | 183,112 |
| 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 | 2,364 |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | 4,794,902 |
| G10-13.3 | G10-13.3 | Personnel Administration | 4,775,718 |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | 0 |
| G45-14.2 | G45-14.2 | Mediation Services | 3,942 |
| G45-14.3 | G45-14.3 | Mediation Services | 302,514 |
| G45-14.4 | G45-14.4 | Mediation/Representation | 0 |
| L49-15.2 | L49-15.2 | Legislative Auditor | 130,713 |
| L49-15.3 | L49-15.3 | Financial Audits | 5,990,744 |
| L49-15.4 | L49-15.4 | Program Audits | 3,642,914 |

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

| Schedule No. | DP# | Name | Total |
|---|---|---|---|
| L49-15.5 | L49-15.5 | Single Audits | 0 |
| 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 | 18,026 |
| 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 | 261,572,738 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 1,553,157 |
| | B13 | COMMERCE DEPARTMENT | 2,106,993,186 |
| | B14 | ANIMAL HEALTH BOARD | 6,835,854 |
| | B15 | BARBER EXAMINERS BOARD | 163,251 |
| | B20 | EXPLORE MINNESOTA TOURISM | 4,976,751 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 9,122,987,007 |
| | B24 | PUBLIC FACILITIES AUTHORITY | 276,934,113 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | 0 |
| | B34 | HOUSING FINANCE AGENCY | 1,196,155,181 |
| | B41 | WORKERS' COMP COURT OF APPEALS | 188,396 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 91,041,267 |
| | B43 | IRON RANGE RESOURCES | 79,763,944 |
| | B7E | ARCHITECTURE, ENGINEERING BD | 383,023 |
| | B7G | COMBATIVE SPORTS COMMISSION | 54 |
| | B7P | ACCOUNTANCY BOARD | 299,098 |
| | B7S | PRIVATE DETECTIVES BOARD | 21,524 |
| | B82 | PUBLIC UTILITIES COMMISSION | 3,848,538 |
| | B9D | AMATEUR SPORTS COMMISSION | 1,579,122 |
| | B9V | AGRICULTURE UTILIZATION RESRCH | 498 |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | 1,830,800 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | 3,930,867,394 |
| | E37 | EDUCATION DEPARTMENT | 11,506,437,375 |
| | E39 | PROF EDUCATOR LICENSING STD BD | 5,019,735 |
| | E40 | HISTORICAL SOCIETY | 2,991,557 |
| | E44 | MINNESOTA STATE ACADEMIES | 3,927,203 |
| | E50 | ARTS BOARD | 96,280,161 |
| | E60 | OFFICE OF HIGHER EDUCATION | 45,813,131 |
| | E77 | ZOOLOGICAL BOARD | 36,134,346 |
| | E81 | UNIVERSITY OF MINNESOTA | 348,036,178 |
| | E95 | HUMANITIES COMMISSION | 5,078 |
| | E97 | SCIENCE MUSEUM | 1,016 |
| | E9W | HIGHER ED FACILITIES AUTHORITY | 3,258 |
| | G02 | ADMINISTRATION DEPARTMENT | 441,236,459 |
| | G03 | LOTTERY | 593,692 |
| | G05 | RACING COMMISSION | 888,397 |
| | G06 | ATTORNEY GENERAL | 13,247,061 |
| | G09 | GAMBLING CONTROL BOARD | 818,387 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 47,304,251 |
| | G17 | HUMAN RIGHTS DEPARTMENT | 1,795,399 |
| | G19 | INDIAN AFFAIRS COUNCIL | 857,642 |

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

| Schedule No. | DP# | Name | Total |
|---|---|---|---|
| | G38 | INVESTMENT BOARD | 220,521 |
| | G39 | GOVERNORS OFFICE | 1,072,892 |
| | G45 | MEDIATION SERVICES DEPARTMENT | 577,862 |
| | G46 | MN.IT | 51,142,792 |
| | G53 | SECRETARY OF STATE | 18,254,667 |
| | G61 | OFFICE OF STATE AUDITOR | 473,730 |
| | G62 | MINN STATE RETIREMENT SYSTEM | 5,873,197 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 8,755,629 |
| | G67 | REVENUE DEPARTMENT | 112,245,923 |
| | G69 | TEACHERS RETIREMENT ASSOC | 6,887,851 |
| | G90 | REVENUE INTERGOVT PAYMENTS | 73,393,232 |
| | G92 | OMBUDSPERSON FOR FAMILIES | 406,378 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | 28,290 |
| | G96 | UNIFORM LAWS COMMISSION | 764 |
| | G9J | CAMPAIGN FINANCE BOARD | 119,297 |
| | G9K | ADMINISTRATIVE HEARINGS | 5,067,334 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 104,124 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 113,733 |
| | G9N | ASIAN PACIFIC COUNCIL | 105,448 |
| | G9Q | MMB DEBT SERVICE | 135,608 |
| | G9R | MMB NON-OPERATING | 156,350,308 |
| | G9V | RARE DISEASE ADVISORY COUNCIL | 18 |
| | G9X | CAPITOL AREA ARCHITECT | 75,296 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 258,414 |
| | GPR | PAYROLL CLEARING | 2,912 |
| | H12 | HEALTH DEPARTMENT | 3,113,047,182 |
| | H55 | HUMAN SERVICES DEPARTMENT | 59,311,261,030 |
| | H55b | HUMAN SERVICES SOS | 9,919,382 |
| | H55c | HUMAN SERVICES MSOP | 1,102,782 |
| | H60 | MN INSURANCE MARKETPLACE | 16,883,611 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 184,291,228 |
| | H7B | MEDICAL PRACTICE BOARD | 4,621,347 |
| | H7C | NURSING BOARD | 2,736,756 |
| | H7D | PHARMACY BOARD | 7,801,927 |
| | H7F | DENTISTRY BOARD | 985,788 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | 308,679 |
| | H7J | OPTOMETRY BOARD | 113,791 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | 372,598 |
| | H7L | SOCIAL WORK BOARD | 749,295 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | 154,809 |
| | H7Q | PODIATRIC MEDICINE | 110,625 |
| | H7R | VETERINARY MEDICINE BOARD | 200,421 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | 6,430,049 |
| | H7U | DIETETICS & NUTRITION PRACTICE | 105,590 |
| | H7V | PSYCHOLOGY BOARD | 610,100 |
| | H7W | PHYSICAL THERAPY BOARD | 803,364 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 801,631 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 237,146 |
| | H8A | FOSTER YOUTH OMBUDPERSON | 72 |
| | H9G | OMBUDSMAN MH/DD | 531,874 |
| | J33 | TRIAL COURTS | 29,830,340 |
| | J50 | STATE GUARDIAN AD LITEM | 358,542 |
| | J52 | PUBLIC DEFENSE BOARD | 846,445 |
| | J58 | COURT OF APPEALS | 62,998 |
| | J65 | SUPREME COURT | 10,663,476 |
| | J68 | TAX COURT | 2,997,149 |

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

| Schedule No. | DP# | Name | Total |
|---|---|---|---|
| | J70 | JUDICIAL STANDARDS BOARD | 58,286 |
| | L10 | LEGISLATURE COORDINATING COMM | 1,127,652 |
| | L11 | SENATE | 66,980 |
| | L12 | HOUSE | 22,212 |
| | L49 | LEGISLATIVE AUDITOR | 5,634 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 320,072,305 |
| | P07 | PUBLIC SAFETY DEPARTMENT | 1,999,829,114 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 131,674 |
| | P78 | CORRECTIONS DEPARTMENT | 162,914,081 |
| | P7T | PEACE OFFICERS BOARD (POST) | 2,974,616 |
| | P9E | SENTENCING GUIDELINES COMM | 75,431 |
| | R28 | MINN CONSERVATION CORPS | 1,922 |
| | R29 | NATURAL RESOURCES DEPARTMENT | 590,096,077 |
| | R32 | POLLUTION CONTROL AGENCY | 274,759,541 |
| | R9P | WATER AND SOIL RESOURCES BOARD | 131,638,331 |
| | T79 | TRANSPORTATION DEPARTMENT | 8,353,811,589 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 3,138,612 |
| | O | OTHER | 9,844,532,310 |
| | | Total | 114,737,722,024 |
| | | Source | **114,737,722,024** |
| | | Difference (Total - Source) | 0 |
| | | | - |

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | (Ind Cost/Grants/Capital) | | | | | | | |
| 2 | SWACAP | | | Schedule | Ap | Appro | Alltmt | ALLTMT | Total | Salaries | Other | Prior | Unallowable or | Capital | Net | Schedule | FY22 | Allocable | FY22 | Non-alloc |
| 3 | | | | | | | | | | | | | Non-allocable | Non-allocable | | | (Actual) | by SWACAP | Non- | by SWACAP |
| 4 | Agency | Line | Fund | Name | Or | Unit | Orgn | Name | Allotment | (1xx ob cd) | Expenses | Adjusment | Accounts | Expenses | Allotment | Reclassifications | Allocable | Line | Allocable | Line |
| 5 | 1.2 | 1.2 | | Fixed Asset Depreciation | | | | | 978,143 | | | | | | 978,143 | | 978,143 | 978,143 | 0 | 0 |
| 6 | | | | | | | | | | | | | | | | | | | | |
| 7 | G02 | G02-3.2 | 1000 | ADMIN Management Services | | | ADMN | SPECIAL PROJECTS/PURCHASES | | | | | | | 0 | | 0 | | 0 | |
| 8 | Total | G02-3.2 | | ADMIN Management Services | | | | | | | | | | | | | | 0 | | 0 |
| 9 | | | | | | | | | | | | | | | | | | | | |
| 10 | G02 | G02-3.3 | 1000 | Commissioner's Office | | G027100 | G0221001 | Commissioner's Office | 638,266 | 456,014 | 182,252 | | 1,101 | | 637,165 | | 637,165 | | 1,101 | |
| 11 | Total | G02-3.3 | | Commissioner's Office | | | | | | | | | | | | | | 637,165 | | 1,101 |
| 12 | | | | | | | | | | | | | | | | | | | | |
| 13 | G02 | G02-3.4 | 1000 | Human Resources | | G027102 | G0221041 | Human Resources | 415,043 | 358,598 | 56,445 | | 0 | | 415,043 | | 415,043 | | 0 | |
| 14 | Total | G02-3.4 | | Human Resources | | | | | | | | | | | | | | 415,043 | | 0 |
| 15 | | | | | | | | | | | | | | | | | | | | |
| 16 | G02 | G02-3.5 | 1000 | Financial Management & Reporting | | G027101 | G0221020 | Financial Mgmt & Reporting | 839,052 | 621,647 | 217,405 | | 1,520 | | 837,532 | | 837,532 | | 1,520 | |
| 17 | Total | G02-3.5 | | Financial Management & Reporting | | | | | | | | | | | | | | 837,532 | | 1,520 |
| 18 | | | | | | | | | | | | | | | | | | | | |
| 19 | G02 | G02-3.6 | 1000 | Fiscal Agent - Non allocable | | G029100 | G0229090 | In Lieu of Rent | 10,515,000 | 0 | 10,515,000 | | 0 | | 10,515,000 | | | | 10,515,000 | |
| 20 | Total | G02-3.6 | | Fiscal Agent - Non allocable | | | | | | | | | | | | | | | | 10,515,000 |
| 21 | | | | | | | | | | | | | | | | | | | | |
| 22 | G02 | G02-4.5 | 1000 | Real Estate & Construction Services - Leasing | | G021109 | G0223201 | Real Estate & Construction Svs | 2,565,830 | 2,144,634 | 421,196 | | 5,773 | | 2,560,058 | -2,048,046 | 512,012 | | 5,773 | |
| 23 | G02 | G02-4.5 | 1000 | Real Estate & Construction Services - Leasing | | G021109 | G0223201 | Non-allocable portion of Real Estate & Constr Svc | | | | | | | | 2,048,046 | | | 2,048,046 | |
| 24 | Total | G02-4.5 | | Real Estate & Construction Services - Leasing | | | | | | | | | | | | | | 512,012 | | 2,053,819 |
| 25 | | | | | | | | | | | | | | | | | | | | |
| 26 | G02 | G02-4.7 | 1000 | Real Property | | G021144 | G0223230 | Enterprise Real Property | 669,188 | 227,508 | 441,681 | | 0 | | 669,188 | | 669,188 | | 0 | |
| 27 | Total | G02-4.7 | | Real Property | | | | | | | | | | | | | | 669,188 | | 0 |
| 28 | | | | | | | | | | | | | | | | | | | | |
| 29 | G02 | G02-4.8 | 1000 | Office of State Procurement (fmrly Materials Mgmt) | | G021105 | G0221134 | Materials Mgmt Division (MMD) | 1,958,383 | 1,754,221 | 204,162 | | 1,652 | | 1,956,731 | | 1,956,731 | | 1,652 | |
| 30 | Total | G02-4.8 | | Office of State Procurement (fmrly Materials Mgmt) | | | | | | | | | | | | | | 1,956,731 | | 1,652 |
| 31 | | | | | | | | | | | | | | | | | | | | |
| 32 | G02 | G02-4.10 | 1000 | Central Mail | | G021108 | G0224752 | Central Mail General Fund | 438,270 | 371,410 | 66,860 | | 0 | | 438,270 | | 438,270 | | 0 | |
| 33 | Total | G02-4.10 | | Central Mail | | | | | | | | | | | | | | 438,270 | | 0 |
| 34 | | | | | | | | | | | | | | | | | | | | |
| 35 | G02 | G02-4.11 | 1000 | Office of Enterprise Continuous Improvement | | G021119 | G0221901 | Continuous Improvement (Lean) | 370,420 | 343,116 | 27,304 | | 0 | | 370,420 | | 370,420 | | 0 | |
| 36 | Total | G02-4.11 | | Office of Enterprise Continuous Improvement | | | | | | | | | | | | | | 370,420 | | 0 |
| 37 | | | | | | | | | | | | | | | | | | | | |
| 38 | G02 | G02-4.12 | 1000 | Grants Management | | G021106 | G0227600 | Office of Grants Management | 142,418 | 122,049 | 20,370 | | 0 | | 142,418 | | 142,418 | | 0 | |
| 39 | Total | G02-4.12 | | Grants Management | | | | | | | | | | | | | | 142,418 | | 0 |
| 40 | | | | | | | | | | | | | | | | | | | | |
| 41 | G46 | G46-6.2 | 1000 | MINNESOTA INFORMATION TECHNOLOGY | | G465000 | G4625101 | State CIO Office | 1,011,882 | 793,590 | 218,291 | | 0 | | 1,011,882 | | 1,011,882 | | 0 | |
| 42 | Total | G46-6.2 | | MINNESOTA INFORMATION TECHNOLOGY | | | | | | | | | | | | | | 1,011,882 | | 0 |
| 43 | | | | | | | | | | | | | | | | | | | | |
| 44 | G46 | G46-6.4 | 1000 | Enterprise IT Security | | G465010 | G4625106 | IT Security | 386,512 | 314,770 | 71,742 | | 0 | 13,999 | 372,514 | | 372,514 | | 13,999 | |
| 45 | Total | G46-6.4 | | Enterprise IT Security | | | | | | | | | | | | | | 372,514 | | 13,999 |
| 46 | | | | | | | | | | | | | | | | | | | | |
| 47 | G10 | G10-8.2 | 1000 | MINNESOTA MANAGEMENT & BUDGET | | G100009 | G1029000 | Management Services Admin | 2,555,953 | 2,037,295 | 518,658 | | 134,078 | | 2,421,875 | | 2,421,875 | | 134,078 | |
| 48 | G10 | G10-8.2 | 1000 | MINNESOTA MANAGEMENT & BUDGET | | G100009 | G1039000 | Non-allocable portions of MMB | | | | | | | 0 | | 0 | | 0 | |
| 49 | Total | G10-8.2 | | MINNESOTA MANAGEMENT & BUDGET | | | | | | | | | | | | | | 2,421,875 | | 134,078 |
| 50 | | | | | | | | | | | | | | | | | | | | |
| 51 | G10 | G10-8.3 | 1000 | Enterprise Communications & Planning (fmrly IC&A) | | G100032 | G1029100 | Enterprise Communications & Planning | 1,008,729 | 981,558 | 27,172 | | 0 | | 1,008,729 | | 1,008,729 | | 0 | |
| 52 | Total | G10-8.3 | | Enterprise Communications & Planning (fmrly IC&A) | | | | | | | | | | | | | | 1,008,729 | | 0 |
| 53 | | | | | | | | | | | | | | | | | | | | |
| 54 | G10 | G10-9.3 | 1000 | Debt Management | | G100005 | G1025000 | Debt Management | 600,871 | 578,350 | 22,522 | | 0 | | 600,871 | | 600,871 | | 0 | |
| 55 | G10 | G10-9.3 | 1000 | Debt Management | | G100001 | G1021251 | Bank Fees | 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 | |
| 57 | Total | G10-9.3 | | Debt Management | | | | | | | | | | | | | | 600,871 | | 0 |
| 58 | | | | | | | | | | | | | | | | | | | | |
| 59 | G10 | G10-10.2 | 1000 | MMB - Budget Division | | G100002 | G1022000 | Budget Services Operating | 3,331,934 | 3,170,648 | 161,286 | | 0 | | 3,331,934 | -3,331,934 | 0 | | 0 | |
| 60 | Total | G10-10.2 | | MMB - Budget Division | | | | | | | | | | | | | | 0 | | 0 |
| 61 | | | | | | | | | | | | | | | | | | | | |
| 62 | G10 | G10-10.3 | 1000 | Analysis & Control (EBO's) | | G100002 | G1022000 | Budget Services Operating | 0 | 0 | 0 | | 0 | | 0 | 1,399,412 | 1,399,412 | | 0 | |
| 63 | Total | G10-10.3 | | Analysis & Control (EBO's) | | | | | | | | | | | | | | 1,399,412 | | 0 |
| 64 | | | | | | | | | | | | | | | | | | | | |
| 65 | G10 | G10-10.4 | 1000 | Budget Operations & Planning | | G100002 | G1022000 | Budget Services Operating | 0 | 0 | 0 | | 0 | | 0 | 233,235 | 233,235 | | 0 | |
| 66 | Total | G10-10.4 | | Budget Operations & Planning | | | | | | | | | | | | | | 233,235 | | 0 |
| 67 | | | | | | | | | | | | | | | | | | | | |
| 68 | G10 | G10-10.5 | 1000 | Budget Division - Non-Allocable | | G100010 | G1022100 | Local Impact Notes | 0 | 0 | 0 | | 0 | | 0 | | 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 | 1,699,286 | 0 | | 1,699,286 | |
| 70 | Total | G10-10.5 | | Budget Division - Non-Allocable | | | | | | | | | | | | | | 0 | | 1,699,286 |
| 71 | | | | | | | | | | | | | | | 0 | | | | | |
| 72 | G10 | G10-11.2 | | MMB Accounting Division | | | | | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | |
| 73 | Total | G10-11.2 | | MMB Accouting Division | | | | | | | | | | | | | | 0 | | 0 |
| 74 | | | | | | | | | | | | | | | | | | | | |
| 75 | G10 | G10-11.3 | 1000 | Central Payroll | | G100001 | G1021100 | Payroll Services | 1,542,485 | 1,480,318 | 62,168 | | 0 | | 1,542,485 | | 1,542,485 | | 0 | |
| 76 | Total | G10-11.3 | | Central Payroll | | | | | | | | | | | | | | 1,542,485 | | 0 |
| 77 | | | | | | | | | | | | | | | | | | | | |
| 78 | G10 | G10-11.4 | 1000 | Accounting Services | | G100001 | G1021300 | Agency Support | 1,639,535 | 1,518,477 | 121,058 | | 0 | | 1,639,535 | | 1,639,535 | | 0 | |
| 79 | Total | G10-11.4 | | Accounting Services | | | | | | | | | | | | | | 1,639,535 | | 0 |
| 80 | | | | | | | | | | | | | | | | | | | | |
| 81 | G10 | G10-11.5 | 1000 | Financial Reporting | | G100001 | G1021200 | Financial Reporting | 2,788,573 | 2,685,579 | 102,994 | | 0 | | 2,788,573 | -29,836 | 2,758,737 | | 0 | |
| 82 | G10 | G10-11.5 | 1000 | Financial Reporting | | G100001 | G1021251 | Bank Fees | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | |
| 83 | Total | G10-11.5 | | Financial Reporting | | | | | | | | | | | | | | 2,758,737 | | 0 |
| 84 | | | | | | | | | | | | | | | | | | | | |
| 85 | G10 | G10-11.6 | 1000 | Financial Reporting - Single Audit | | G100001 | G1021200 | Single Audit portion of Financial Reporting | | | | | | | | 29,836 | 29,836 | | 0 | |
| 86 | Total | G10-11.6 | | Financial Reporting - Single Audit | | | | | | | | | | | | | | 29,836 | | 0 |
| 87 | | | | | | | | | | | | | | | | | | | | |
| 88 | G10 | G10-12.2 | 1000 | MMB IT - Management and Administration | | G100004 | G1024000 | Mn.IT @ MMB Management | 6,735,041 | 0 | 6,735,041 | | 0 | | 6,735,041 | -4,713,915 | 2,021,126 | | 0 | |
| 89 | Total | G10-12.2 | | MMB IT - Management and Administration | | | | | | | | | | | | | | 2,021,126 | | 0 |
| 90 | | | | | | | | | | | | | | | | | | | | |
| 91 | G10 | G10-12.4 | 1000 | Accounting & Procurement Operations and System Support | | G100004 | G1024000 | Mn.IT @ MMB Management | 0 | 0 | 0 | | 0 | | 0 | 2,614,884 | 2,614,884 | | 0 | |
| 92 | G10 | G10-12.4 | 1000 | Accounting & Procurement Operations and System Support | | G100004 | G1024700 | MN.IT SWIFT/ELM UPGRADE | 33,727 | 0 | 33,727 | | 0 | | 33,727 | | 33,727 | | 0 | |
| 93 | Total | G10-12.4 | | Accounting & Procurement Operations and System Support | | | | | | | | | | | | | | 2,648,612 | | 0 |

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | | SWACAP | | Schedule | Ap | Appro | Alltmt | ALLTMT | Total | Salaries | Other | Prior | Unallowable or | Capital | Net | Schedule | FY22 | Allocable | FY22 | Non-alloc |
| 3 | | | | | | | | | | | | Period | Non-allocable | Non-allocable | | | (Actual) | by SWACAP | Non- | by SWACAP |
| 4 | Agency | Line | Fund | Name | Or | Unit | Orgn | Name | Allotment | (1xx ob cd) | Expenses | Adjusment | Accounts | Expenses | Allotment | Reclassifications | Allocable | Line | Allocable | Line |
| 94 | | | | | | | | | | | | | | | | | | | | |
| 95 | G10 | G10-12.5 | 1000 | Personnel Operations and System Support | | G100004 | G1024000 | Mn.IT @ MMB Management | 0 | 0 | 0 | | 0 | | 0 | 1,915,919 | 1,915,919 | | 0 | |
| 96 | G10 | G10-12.5 | 1000 | Personnel Operations and System Support | | G100004 | G1024110 | MN.IT SEMA4 Upgrade | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | |
| 97 | Total | G10-12.5 | 1000 | Personnel Operations and System Support | | | | | | | | | | | | | | 1,915,919 | | 0 |
| 98 | | | | | | | | | | | | | | | | | | | | |
| 99 | G10 | G10-12.6 | 1000 | Budget Service Computer Operations | | G100004 | G1024000 | Mn.IT @ MMB Management | 0 | 0 | 0 | | 0 | | 0 | 183,112 | 183,112 | | 0 | |
| 100 | Total | G10-12.6 | | Budget Service Computer Operations | | | | | | | | | | | | | | 183,112 | | 0 |
| 101 | | | | | | | | | | | | | | | | | | | | |
| 102 | G10 | G10-12.7 | 2001 | Personnel Operations - Special Billing | | G100017 | G1024800 | HUB 12.7 Portion | 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 | 1,659,447 | 0 | 1,659,447 | | 0 | | 1,659,447 | | 1,659,447 | | 0 | |
| 104 | G10 | G10-12.7 | 2001 | Personnel Operations - Special Billing | | G100017 | G1024110 | MN.IT SEMA4 Upgrade | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | |
| 105 | G10 | G10-12.7 | 2001 | Personnel Operations - Special Billing | | G100017 | G1024120 | MN.IT SEMA4 | 1,013,034 | 0 | 1,013,034 | | 0 | | 1,013,034 | | 1,013,034 | | 0 | |
| 106 | G10 | G10-12.7 | 2001 | Personnel Operations - Special Billing | | G100017 | G1027600 | SWIFT ELM | 184,686 | 206,746 | -22,060 | | 10,260 | | 174,426 | | 174,426 | | 10,260 | |
| 107 | G10 | G10-12.7 | 2001 | Personnel Operations - Special Billing | | G100017 | G1027650 | MN.IT ELM | 304,854 | 0 | 304,854 | | 0 | | 304,854 | | 304,854 | | 0 | |
| 108 | G10 | G10-12.7 | 2001 | Personnel Operations - Special Billing | | G100017 | G1024400 | MN.IT Data Warehouse 12.7 portion | 293,415 | 0 | 293,415 | | 0 | | 293,415 | | 293,415 | | 0 | |
| 109 | G10 | G10-12.7 | 2001 | Personnel Operations - Special Billing | | G100017 | G1021100 | Payroll Services | 353,566 | 338,693 | 14,873 | | 14,657 | | 338,909 | | 338,909 | | 14,657 | |
| 110 | G10 | G10-12.7 | 2001 | Personnel Operations - Special Billing | | G100017 | G1021710 | Central Support 12.7 portion | 25,145 | 25,145 | 0 | | 0 | | 25,145 | | 25,145 | | 0 | |
| 111 | G10 | G10-12.7 | 2001 | Personnel Operations - Special Billing | | G100017 | G1024140 | Enterprise Resource Planning 12.7 portion | 70,279 | 68,473 | 1,806 | | 1,806 | | 68,473 | | 68,473 | | 1,806 | |
| 112 | G10 | G10-12.7 | 2001 | Personnel Operations - Special Billing | | G100017 | G1024000 | MN.IT @ MMB Management 12.7 Portion | 133,587 | 0 | 133,587 | | 83,357 | | 50,230 | | 50,230 | | 83,357 | |
| 113 | Total | G10-12.7 | | Personnel Operations - Special Billing | | | | | | | | | | | | | | 3,927,932 | | 110,080 |
| 114 | | | | | | | | | | | | | | | | | | | | |
| 115 | G10 | G10-12.8 | 2001 | Accounting & Procurement Operations - Special Billing | | G100017 | G1021300 | Agency Support | 1,608,609 | 1,441,471 | 167,137 | | 57,354 | | 1,551,255 | | 1,551,255 | | 57,354 | |
| 116 | G10 | G10-12.8 | 2001 | Accounting & Procurement Operations - Special Billing | | G100017 | G1021400 | SWIFT Procurement | 370,658 | 334,682 | 35,976 | | 20,520 | | 350,138 | | 350,138 | | 20,520 | |
| 117 | G10 | G10-12.8 | 2001 | Accounting & Procurement Operations - Special Billing | | G100017 | G1024700 | MN.IT SWIFT/ELM Upgrade | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | |
| 118 | G10 | G10-12.8 | 2001 | Accounting & Procurement Operations - Special Billing | | G100017 | G1024800 | HUB 12.8 portion | 0 | 0 | 0 | | 0 | | 0 | | 0 | | 0 | |
| 119 | G10 | G10-12.8 | 2001 | Accounting & Procurement Operations - Special Billing | | G100017 | G1024200 | MN.IT SWIFT | 1,739,560 | 0 | 1,739,560 | | 0 | | 1,739,560 | | 1,739,560 | | 0 | |
| 120 | G10 | G10-12.8 | 2001 | Accounting & Procurement Operations - Special Billing | | G100017 | G1024400 | MN.IT Data Warehouse 12.8 portion | 499,599 | 0 | 499,599 | | 0 | | 499,599 | | 499,599 | | 0 | |
| 121 | G10 | G10-12.8 | 2001 | Accounting & Procurement Operations - Special Billing | | G100017 | G1024100 | MN.IT ERP All Modules 12.8 portion | 2,825,545 | 0 | 2,825,545 | | 0 | | 2,825,545 | | 2,825,545 | | 0 | |
| 122 | G10 | G10-12.8 | 2001 | Accounting & Procurement Operations - Special Billing | | G100017 | G1021710 | Central Service Support 12.8 portion | 42,814 | 42,814 | 0 | | 0 | | 42,814 | | 42,814 | | 0 | |
| 123 | G10 | G10-12.8 | 2001 | Accounting & Procurement Operations - Special Billing | | G100017 | G1024140 | Enterprise Resource Planning 12.8 portion | 119,665 | 116,590 | 3,075 | | 3,075 | | 116,590 | | 116,590 | | 3,075 | |
| 124 | G10 | G10-12.8 | 2001 | Accounting & Procurement Operations - Special Billing | | G100017 | G1024000 | MN.IT @ MMB Management 12.8 portion | 227,458 | 0 | 227,458 | | 141,932 | | 85,526 | | 85,526 | | 141,932 | |
| 125 | Total | G10-12.8 | | Accounting & Procurement Operations - Special Billing | | | | | | | | | | | | | | 7,211,026 | | 222,881 |
| 126 | | | | | | | | | | | | | | | | | | | | |
| 127 | G10 | G10-12.90 | 1000 | MMB Other - Non-Allocable | | G100003 | G1023000 | Economic Analysis | 598,918 | 357,502 | 241,416 | | | | 598,918 | | 0 | | 598,918 | |
| 128 | Total | G10-12.90 | | MMB Other - Non-Allocable | | | | | | | | | | | | | | 0 | | 598,918 |
| 129 | | | | | | | | | | | | | | | | | | | | |
| 130 | G10 | G10-13.3 | 1000 | Personnel Administration | | G100007 | G1027000 | Agency & Applicant Svcs Ops | 3,826,372 | 3,693,560 | 132,812 | | 0 | | 3,826,372 | | 3,826,372 | | 0 | |
| 131 | G10 | G10-13.3 | 1000 | Personnel Administration | | G100007 | G1028000 | Labor Relations | 949,346 | 912,748 | 36,597 | | 0 | | 949,346 | | 949,346 | | 0 | |
| 132 | Total | G10-13.3 | | Personnel Administration | | | | | | | | | | | | | | 4,775,718 | | 0 |
| 133 | | | | | | | | | | | | | | | | | | | | |
| 134 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | | G453000 | G4520000 | Bureau of Mediation Services | 1,990,852 | 1,567,911 | 422,941 | | | | 1,990,852 | -1,891,309 | 99,543 | | 0 | |
| 135 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | | G453000 | G4520000 | Non-allocable portions of Bureau of Med Svc | | | | | | | 0 | 1,891,309 | | | 1,891,309 | |
| 136 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | | G457000 | G4520000 | Bureau of Mediation Services - Public Employment Relations Bd | 64,476 | 33,213 | 31,263 | | 0 | | 64,476 | | 64,476 | | 0 | |
| 137 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | | G457000 | G4520000 | Non - allocbale portion Bureau of Mediation Services - Public Employment Relations Bd | | | | | | | 0 | | | | | |
| 138 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | | G45LMC0 | G4520000 | Bureau of Mediation Services (Co-op Lbr Mgmt Grants) | 0 | 0 | 0 | | | | 0 | | 0 | | 0 | |
| 139 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | | G45LMC0 | G4520000 | Non-allocable portions of Co-op Lbr Mgmt Grants | | | | | | | 0 | | | | | |
| 140 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | | G021152 | G0227951 | Office Collaboration & Dispute Grants | 160,000 | 0 | 160,000 | | 160,000 | | 0 | | 0 | | 160,000 | |
| 141 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | | G45OCDG | G4520000 | Non-allocable Office Collaboration & Dispute Grants | | | | | | | | | | | | |
| 142 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | | G021151 | G0227950 | Office Collaboration & Dispute Resolution | 219,835 | 213,397 | 6,437 | | | | 219,835 | -81,339 | 138,496 | | 0 | |
| 143 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | | G45OCDR | G4520000 | Non-allocable portion of Office Collaboration & Dispute Resolution | | | | | | | | 81,339 | | | 81,339 | |
| 144 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | | G458000 | G4528500 | Peace Officer Arbitration Panel | 44,026 | 44,026 | 0 | | | | 44,026 | -44,026 | 0 | | | |
| 145 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | | G458000 | G4528500 | Non Allocable Peace Officer Arbitration Panel | | | | | | | | 44,026 | | | 44,026 | |
| 146 | Total | G45-14.3 | | MEDIATION SERVICES | | | | | | | | | | | | | | 302,514 | | 2,176,674 |
| 147 | | | | | | | | | | | | | | | | | | | | |
| 148 | G45 | G45-14.4 | 1000 | Mediation/Representation | | G45LMC0 | G4532000 | Non-allocable portions of Co-op Lbr Mgmt Grants | 0 | 0 | 0 | | | | | | 0 | | 0 | |
| 149 | Total | G45-14.4 | | Mediation/Representation | | | | | | | | | | | | | | 0 | | 0 |
| 150 | | | | | | | | | | | | | | | | | | | | |
| 151 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G610000 | G6120000 | Constitutional Office | 388,722 | 335,885 | 52,836 | | | | 388,722 | -388,722 | 0 | | | |
| 152 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G610000 | G6120000 | Non-allocable Constitutional Office | | | | | | | | 388,722 | | | 388,722 | |
| 153 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G611000 | G6121000 | Audit Practice | 6,254,256 | 5,703,011 | 551,245 | | | | 6,254,256 | -6,254,256 | 0 | | | |
| 154 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G611000 | G6131000 | Non-allocable portions of Audit Practice | | | | | | | 0 | 6,197,333 | | | 6,197,333 | |
| 155 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G612000 | G6122000 | Legal/Special Investigations | 413,345 | 364,432 | 48,912 | | | | 413,345 | -413,345 | 0 | | | |
| 156 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G612000 | G6122000 | Non-allocableLegal/Special Investigations | | | | | | | | 413,345 | | | 413,345 | |
| 157 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G613000 | G6123000 | Government Information | 668,446 | 601,539 | 66,907 | | | | 668,446 | -668,446 | 0 | | | |
| 158 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G613000 | G6123000 | Non-allocable Government Information | | | | | | | | 668,446 | | | 668,446 | |
| 159 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G613001 | G6123000 | Local Gov Performance Measures | 1,605 | 1,605 | 0 | | | | 1,605 | -1,605 | 0 | | | |
| 160 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G613001 | G6123000 | Non-allocable Local Gov Performance Measures | | | | | | | | 1,605 | | | 1,605 | |
| 161 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G614000 | G6124000 | Pension | 500,744 | 443,897 | 56,847 | | | | 500,744 | -500,744 | 0 | | | |
| 162 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G614000 | G6124000 | Non-allocable Pension | | | | | | | | 500,744 | | | 500,744 | |
| 163 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G615000 | G6125000 | Operations Management | 453,615 | 333,124 | 120,491 | | | | 453,615 | -453,615 | 0 | | | |
| 164 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G615000 | G6135000 | Non-allocable portions of Operations Mgmt | | | | | | | | 453,615 | | | 453,615 | |
| 165 | G61 | G61-16.2 | 1000 | STATE AUDITOR | | G611000 | G6121000 | Single Audit | 0 | 0 | 0 | | | | 0 | 56,923 | 56,923 | | 0 | |
| 166 | Total | G61-16.2 | | STATE AUDITOR | | | | | | | | | | | | | | 56,923 | | 8,623,809 |
| 167 | | | | | | | | | | | | | | | | | | | | |
| 168 | L49 | L49-15.2 | 1000 | LEGISLATIVE AUDITOR | | L490000 | L4921300 | SUPPORT SERVICES DIVISION | 2,143,741 | 1,599,116 | 544,625 | | | | 2,143,741 | | 2,143,741 | | 0 | |
| 169 | L49 | L49-15.2 | 1000 | LEGISLATIVE AUDITOR | | L491000 | L4922000 | OLA CARRY FORWARD | 234,966 | 148,555 | 86,411 | | | 24,383 | 210,583 | | 210,583 | | 24,383 | |
| 170 | Total | L49-15.2 | | LEGISLATIVE AUDITOR | | | | | | | | | | | | | | 2,354,324 | | 24,383 |
| 171 | | | | | | | | | | | | | | | | | | | | |
| 172 | L49 | L49-15.3 | 1000 | Financial Audits | | L490000 | L4921100 | FINANCIAL AUDIT DIVSION | 3,004,385 | 2,977,469 | 26,916 | | 0 | | 3,004,385 | -9,013 | 2,995,372 | 2,995,372 | 0 | |
| 173 | L49 | L49-15.5 | 1000 | Single Audits | | | | SINGLE AUDIT | | | | | | | 0 | | 0 | 0 | 0 | |
| 174 | L49 | L49-15.7 | | Financial Audits - Outdoors | | | | Legacy Fin Audit- Outdoors | | | | | | | 0 | | 0 | 0 | 0 | |
| 175 | L49 | L49-15.8 | | Financial Audits - Arts | | | | Legacy Fin Audit- Arts | | | | | | | 0 | | 0 | 0 | 0 | |
| 176 | L49 | L49-15.9 | | Financial Audits - Clean Water | | | | Legacy Fin Audit- Clean Water | | | | | | | 0 | | 0 | 0 | 0 | |
| 177 | L49 | L49-15.10 | | Financial Audits - Parks & Trails | | | | Legacy Fin Audit- Parks & Trails | | | | | | | 0 | 9,013 | 9,013 | 9,013 | 0 | |
| 178 | L49 | L49-15.4 | 1000 | Program Audits | | L490000 | L4921200 | PROGRAM EVALUATION DIVISION | 1,821,457 | 1,818,195 | 3,262 | | 0 | | 1,821,457 | | 1,821,457 | 1,821,457 | 0 | |
| 179 | L49 | L49-15.11 | | Program Audits - Outdoors | | | | Legacy Prog Audit- Outdoors | | | | | | | | | 0 | 0 | 0 | |
| 180 | L49 | L49-15.12 | | Program Audits - Arts | | | | Legacy Prog Audit- Arts | | | | | | | | | 0 | 0 | 0 | |
| 181 | L49 | L49-15.13 | | Program Audits - Clean Water | | | | Legacy Prog Audit- Clean Water | | | | | | | | | 0 | 0 | 0 | |
| 182 | L49 | L49-15.14 | | Program Audits - Parks and Trails | | | | Legacy Prog Audit- Parks & Trails | | | | | | | | | 0 | 0 | 0 | |

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | | **SWACAP** | | Schedule | Ap | Appro | Alltmt | ALLTMT | Total | Salaries | Other | Prior | Unallowable or | Capital | Net | **Schedule** | FY22 | Allocable | FY22 | Non-alloc |
| 3 | | | | | | | | | | | | Period | Non-allocable | Non-allocable | | | (Actual) | by SWACAP | Non- | by SWACAP |
| 4 | **Agency** | **Line** | **Fund** | Name | Or | Unit | Orgn | Name | Allotment | (1xx ob cd) | Expenses | Adjusment | Accounts | Expenses | Allotment | **Reclassifications** | Allocable | Line | Allocable | Line |
| 183 | | | | | | | | | | | | | | | | | | | | 0 |
| 184 | L49 | L49-15.6 | 1000 | Audit Comm | | L490000 | L4921000 | Legislative Audit Commission | 0 | 0 | 0 | | 0 | | 0 | | 0 | 0 | | 0 |
| 185 | Total | L49-15.6 | | Audit Comm | | | | | | | | | | | | | | 0 | | 0 |
| 186 | | | 17 | SWIFT( amortize 10 years, BFY13 to BFY22) | | | | | 6,864,688 | | | | | | 6,864,688 | | 6,864,688 | | | 0 |
| 187 | | | 17 | SWIFT 9.2 upgrade (amortize 5 years, BFY21 to BFY25 ) | | | | | 4,241,430 | | | | | | 4,241,430 | | 4,241,430 | | | 0 |
| 188 | Total | | 17 | SWIFT System | | | | | | | | | | | | | | 11,106,118 | | 0 |
| 189 | | | | | | | | Subtotal | 87,482,402 | 43,683,581 | 31,714,559 | 0 | 637,086 | 38,382 | 86,806,934 | 0 | 61,305,201 | 61,305,201 | 26,177,201 | 26,177,201 |

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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**

| ACFR Internal Service Fund | Central Service Program | Fund Number |
|---|---|---|
| **Central Motor Pool Fund** | Fleet Services | Fund 5100 |
| **Central Service Fund** [1] | Management Analysis & Enterprise Training & Dev. | Fund 5200 |
| | Administrative Hearings | Fund 5201 |
| | Central Mail | Fund 5203 |
| **Risk Management Fund** | Risk Management | Fund 5300 |
| **Plant Management Fund** | Plant Management | Fund 5400 |
| **MN.IT Services Fund** | Minnesota Information Technology | Fund 5500 |
| **Employee Insurance Fund** | Employee Insurance Trust | Fund 5600 |

The remaining two programs are not readily tied back to the 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.

# Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations

## Fiscal Year 2022- 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 2022 Average Monthly Cash Balance (000s) | 3,810 | 1,696 | 27 | 0 | 0 | 24,478 |
| FY 2022 ITC Interest Rate* | 0.40% | 0.40% | 0.40% | 0.40% | 0.40% | 0.40% |
| Estimated Interest Earnings | 15 | 7 | 0 | 0 | Accumulates interest No imputed interest calculated | 97 |

Monthly ITC Interest Rate FY 2022

| YEAR/MONTH | MONTHLY INT RATE | Annualized Interest Rate |
|---|---|---|
| 2107 | 0.0002338090 | 0.2806% |
| 2108 | 0.0002462220 | 0.2955% |
| 2109 | 0.0002436710 | 0.2924% |
| 2110 | 0.0002332130 | 0.2799% |
| 2111 | 0.0002434660 | 0.2922% |
| 2112 | 0.0002450030 | 0.2940% |
| 2201 | 0.0002188920 | 0.2627% |
| 2202 | 0.0002654620 | 0.3186% |
| 2203 | 0.0003207210 | 0.3849% |
| 2204 | 0.0004343980 | 0.5213% |
| 2205 | 0.0005567780 | 0.6681% |
| 2206 | 0.0007361930 | 0.8834% |
| Average | | 0.3978% |

MINNESOTA

State of Minnesota

# Internal Service Funds

2022
Annual
Comprehensive
Financial Report

**Central Motor Pool Fund**

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

**Central Services Fund**

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

**Employee Insurance Fund**

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

**MN.IT Services Fund**

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

**Plant Management Fund**

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

**Risk Management Fund**

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

## STATE OF MINNESOTA

### INTERNAL SERVICE FUNDS
### COMBINING STATEMENT OF NET POSITION
### JUNE 30, 2022
### (IN THOUSANDS)

| | CENTRAL MOTOR POOL | CENTRAL SERVICES | EMPLOYEE INSURANCE |
|---|---|---|---|
| ASSETS | | | |
| Current Assets: | | | |
| Cash and Cash Equivalents | $ 1,645 | $ 1,935 | $ 456,453 |
| Accounts Receivable | 2,195 | 5,157 | 37,716 |
| Inventories | — | 1 | — |
| Leases Receivable | 1,256 | — | — |
| Prepaid Expenses | — | 337 | — |
| Total Current Assets | $ 5,096 | $ 7,430 | $ 494,169 |
| Noncurrent Assets: | | | |
| Accounts Receivable | $ — | $ — | $ 207 |
| Leases Receivable | 1,537 | — | — |
| Leased Assets (Net) | — | 308 | — |
| Depreciable Capital Assets (Net) | 32,427 | 231 | — |
| Nondepreciable Capital Assets | — | — | — |
| Prepaid Expenses | — | — | — |
| Total Noncurrent Assets | $ 33,964 | $ 539 | $ 207 |
| Total Assets | $ 39,060 | $ 7,969 | $ 494,376 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred Pension Outflows | $ 350 | $ 2,264 | $ 1,774 |
| Deferred Other Postemployment Benefits Outflows | 10 | 64 | 47 |
| Total Deferred Outflows of Resources | $ 360 | $ 2,328 | $ 1,821 |
| LIABILITIES | | | |
| Current Liabilities: | | | |
| Accounts Payable | $ 843 | $ 1,791 | $ 16,195 |
| Interfund Payables | 1,300 | 891 | — |
| Unearned Revenue | — | — | 5,558 |
| Accrued Interest Payable | 24 | — | — |
| Bonds and Notes Payable | 8,839 | — | — |
| Leases Payable | — | 114 | — |
| Claims Payable | — | — | 91,201 |
| Compensated Absences Payable | 12 | 74 | 71 |
| Total Current Liabilities | $ 11,018 | $ 2,870 | $ 113,025 |
| Noncurrent Liabilities: | | | |
| Bonds and Notes Payable | $ 9,625 | $ — | $ — |
| Leases Payable | — | 186 | — |
| Compensated Absences Payable | 111 | 720 | 583 |
| Other Postemployment Benefits | 64 | 417 | 307 |
| Net Pension Liability | 16 | 102 | 80 |
| Total Noncurrent Liabilities | $ 9,816 | $ 1,425 | $ 970 |
| Total Liabilities | $ 20,834 | $ 4,295 | $ 113,995 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred Leases | $ 2,793 | $ — | $ — |
| Deferred Pension Inflows | 652 | 4,223 | 3,308 |
| Deferred Other Postemployment Benefits Inflows | 8 | 50 | 38 |
| Total Deferred Inflows of Resources | $ 3,453 | $ 4,273 | $ 3,346 |
| NET POSITION | | | |
| Net Investment in Capital Assets | $ 13,963 | $ 239 | $ — |
| Unrestricted | $ 1,170 | $ 1,490 | $ 378,856 |
| Total Net Position | $ 15,133 | $ 1,729 | $ 378,856 |

| MN.IT SERVICES | PLANT MANAGEMENT | RISK MANAGEMENT | TOTAL |
|---|---|---|---|
| $ 65,375 | $ 24,061 | $ 24,016 | $ 573,485 |
| 34,887 | 467 | 2,630 | 83,052 |
| — | 356 | — | 357 |
| — | — | — | 1,256 |
| 7,236 | — | 373 | 7,946 |
| $ 107,498 | $ 24,884 | $ 27,019 | $ 666,096 |
| $ — | $ — | $ — | $ 207 |
| — | — | — | 1,537 |
| 5,040 | — | — | 5,348 |
| 20,719 | 4,963 | 74 | 58,414 |
| — | 261 | — | 261 |
| 1,403 | — | — | 1,403 |
| $ 27,162 | $ 5,224 | $ 74 | $ 67,170 |
| $ 134,660 | $ 30,108 | $ 27,093 | $ 733,266 |
| $ 40,795 | $ 6,495 | $ 451 | $ 52,129 |
| 872 | 241 | 11 | 1,245 |
| $ 41,667 | $ 6,736 | $ 462 | $ 53,374 |
| $ 15,661 | $ 5,674 | $ 703 | $ 40,867 |
| 50,000 | — | — | 52,191 |
| 2,616 | — | 411 | 8,585 |
| — | 4 | — | 28 |
| 8,166 | 187 | — | 17,192 |
| 4,563 | — | — | 4,677 |
| — | — | 15,151 | 106,352 |
| 1,331 | 233 | 23 | 1,744 |
| $ 82,337 | $ 6,098 | $ 16,288 | $ 231,636 |
| $ 9,820 | $ 2,795 | $ — | $ 22,240 |
| 144 | — | — | 330 |
| 10,850 | 1,271 | 148 | 13,683 |
| 5,662 | 1,569 | 77 | 8,096 |
| 1,832 | 292 | 20 | 2,342 |
| $ 28,308 | $ 5,927 | $ 245 | $ 46,691 |
| $ 110,645 | $ 12,025 | $ 16,533 | $ 278,327 |
| $ — | $ — | $ — | $ 2,793 |
| 76,104 | 12,117 | 841 | 97,245 |
| 689 | 191 | 9 | 985 |
| $ 76,793 | $ 12,308 | $ 850 | $ 101,023 |
| $ 3,066 | $ 5,043 | $ 74 | $ 22,385 |
| $ (14,177) | $ 7,468 | $ 10,098 | $ 384,905 |
| $ (11,111) | $ 12,511 | $ 10,172 | $ 407,290 |

## STATE OF MINNESOTA

### INTERNAL SERVICE FUNDS
### COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
### YEAR ENDED JUNE 30, 2022
### (IN THOUSANDS)

| | CENTRAL MOTOR POOL | CENTRAL SERVICES | EMPLOYEE INSURANCE |
|---|---|---|---|
| Operating Revenues: | | | |
| Net Sales | $ 14,942 | $ 23,206 | $ — |
| Insurance Premiums | — | — | 1,036,297 |
| Other Income | 305 | 2,287 | 8,606 |
| Total Operating Revenues | $ 15,247 | $ 25,493 | $ 1,044,903 |
| Operating Expenses: | | | |
| Purchased Services | $ 1,493 | $ 17,816 | $ 91,469 |
| Salaries and Fringe Benefits | 521 | 3,597 | 2,748 |
| Claims | — | — | 997,533 |
| Depreciation and Amortization | 7,641 | 164 | — |
| Supplies and Materials | 3,257 | 263 | 21 |
| Repairs and Maintenance | 1,172 | 119 | 2 |
| Indirect Costs | 100 | 278 | 311 |
| Other Expenses | 464 | 1 | 380 |
| Total Operating Expenses | $ 14,648 | $ 22,238 | $ 1,092,464 |
| Operating Income (Loss) | $ 599 | $ 3,255 | $ (47,561) |
| Nonoperating Revenues (Expenses): | | | |
| Investment Income | $ 92 | $ — | $ 1,855 |
| Other Nonoperating Revenues | 48 | — | — |
| Interest and Financing Costs | (369) | (2) | — |
| Other Nonoperating Expenses | — | — | — |
| Gain (Loss) on Disposal of Capital Assets | 1,583 | — | — |
| Total Nonoperating Revenues (Expenses) | $ 1,354 | $ (2) | $ 1,855 |
| Income (Loss) Before Transfers and Contributions | $ 1,953 | $ 3,253 | $ (45,706) |
| Transfers-Out | (2) | — | (56) |
| Change in Net Position | $ 1,951 | $ 3,253 | $ (45,762) |
| Net Position, Beginning, as Reported | $ 13,182 | $ (1,524) | $ 424,618 |
| Net Position, Ending | $ 15,133 | $ 1,729 | $ 378,856 |

| MN.IT SERVICES | PLANT MANAGEMENT | RISK MANAGEMENT | TOTAL |
|---|---|---|---|
| $ 206,452 | $ 76,055 | $ 22 | $ 320,677 |
| — | — | 16,626 | 1,052,923 |
| — | 1,006 | 202 | 12,406 |
| $ 206,452 | $ 77,061 | $ 16,850 | $ 1,386,006 |
| | | | |
| $ 79,409 | $ 15,857 | $ 10,122 | $ 216,166 |
| 49,494 | 8,005 | 543 | 64,908 |
| — | — | 5,763 | 1,003,296 |
| 14,552 | 621 | 37 | 23,015 |
| 11,115 | 3,271 | 5 | 17,932 |
| 8,002 | 7,328 | — | 16,623 |
| 1,201 | 954 | 102 | 2,946 |
| 11 | 139 | 7 | 1,002 |
| $ 163,784 | $ 36,175 | $ 16,579 | $ 1,345,888 |
| $ 42,668 | $ 40,886 | $ 271 | $ 40,118 |
| | | | |
| $ 80 | $ 1 | $ 89 | $ 2,117 |
| — | — | — | 48 |
| (389) | (107) | — | (867) |
| — | — | (552) | (552) |
| (5) | (1,608) | — | (30) |
| $ (314) | $ (1,714) | $ (463) | $ 716 |
| $ 42,354 | $ 39,172 | $ (192) | $ 40,834 |
| (174) | (32,566) | — | (32,798) |
| $ 42,180 | $ 6,606 | $ (192) | $ 8,036 |
| $ (53,291) | $ 5,905 | $ 10,364 | $ 399,254 |
| $ (11,111) | $ 12,511 | $ 10,172 | $ 407,290 |

## STATE OF MINNESOTA

### INTERNAL SERVICE FUNDS
### COMBINING STATEMENT OF CASH FLOWS
### YEAR ENDED JUNE 30, 2022
### (IN THOUSANDS)

| | CENTRAL MOTOR POOL | CENTRAL SERVICES | EMPLOYEE INSURANCE |
|---|---|---|---|
| Cash Flows from Operating Activities: | | | |
| Receipts from Customers | $ 14,517 | $ 22,417 | $ 1,038,418 |
| Receipts from Other Revenues | 353 | 2,287 | 8,606 |
| Payments to Claimants | — | — | (994,371) |
| Payments to Suppliers | (7,173) | (17,718) | (98,213) |
| Payments to Employees | (896) | (6,881) | (5,005) |
| Payments to Others | — | — | — |
| Net Cash Flow from Operating Activities | $ 6,801 | $ 105 | $ (50,565) |
| Cash Flows from Noncapital Financing Activities: | | | |
| Transfers-Out | $ (2) | $ — | $ (56) |
| Net Cash Flows from Noncapital Financing Activities | $ (2) | $ — | $ (56) |
| Cash Flows from Capital and Related Financing Activities: | | | |
| Investment in Capital Assets | $ (4,004) | $ — | $ — |
| Proceeds from Disposal of Capital Assets | 3,594 | — | — |
| Proceeds from Loans | 4,195 | — | — |
| Lease Payments | — | (111) | — |
| Repayment of Loan Principal | (11,306) | — | — |
| Interest Paid | (388) | (2) | — |
| Net Cash Flows from Capital and Related Financing Activities | $ (7,909) | $ (113) | $ — |
| Cash Flows from Investing Activities: | | | |
| Investment Earnings | $ 92 | $ — | $ 1,855 |
| Net Cash Flows from Investing Activities | $ 92 | $ — | $ 1,855 |
| Net Increase (Decrease) in Cash and Cash Equivalents | $ (1,018) | $ (8) | $ (48,766) |
| Cash and Cash Equivalents, Beginning, as Reported | $ 2,663 | $ 1,943 | $ 505,219 |
| Cash and Cash Equivalents, Ending | $ 1,645 | $ 1,935 | $ 456,453 |
| **Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:** | | | |
| Operating Income (Loss) | $ 599 | $ 3,255 | $ (47,561) |
| Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: | | | |
| Depreciation and Amortization | $ 7,641 | $ 164 | $ — |
| Miscellaneous Nonoperating Revenues | 48 | — | — |
| Miscellaneous Nonoperating Expenses | — | — | — |
| Change in Assets, Liabilities, Deferred Outflows and Inflows: | | | |
| Accounts Receivable | (425) | (789) | 2,302 |
| Inventories | — | 3 | — |
| Other Assets | — | (132) | — |
| Deferred Outflows | (291) | (1,803) | (1,442) |
| Accounts Payable | (687) | 888 | (6,030) |
| Claims Payable | — | — | 3,162 |
| Compensated Absences Payable | 7 | 144 | 35 |
| Unearned Revenues | — | — | (181) |
| Other Postemployment Benefits | 1 | 63 | 10 |
| Net Pension Liability | (216) | (1,735) | (1,217) |
| Deferred Inflows | 124 | 47 | 357 |
| Net Reconciling Items to be Added to (Deducted from) Operating Income | $ 6,202 | $ (3,150) | $ (3,004) |
| Net Cash Flows from Operating Activities | $ 6,801 | $ 105 | $ (50,565) |
| **Noncash Investing, Capital and Financing Activities:** | | | |
| Leased Capital Assets | $ 1,463 | $ — | $ — |
| Capital Assets Acquired through Lease | — | 41 | — |

| MN.IT SERVICES | PLANT MANAGEMENT | RISK MANAGEMENT | TOTAL |
|---|---|---|---|
| $ 213,995 | $ 76,160 | $ 14,329 | $ 1,379,836 |
| — | 1,006 | 202 | 12,454 |
| — | — | (2,101) | (996,472) |
| (100,377) | (26,021) | (10,469) | (259,971) |
| (98,843) | (16,815) | (1,142) | (129,582) |
| — | — | (552) | (552) |
| $ 14,775 | $ 34,330 | $ 267 | $ 5,713 |
| $ (174) | $ (32,566) | $ — | $ (32,798) |
| $ (174) | $ (32,566) | $ — | $ (32,798) |
| $ (8,397) | $ (53) | $ — | $ (12,454) |
| — | 11 | — | 3,605 |
| 7,632 | — | — | 11,827 |
| (5,184) | — | — | (5,295) |
| (8,926) | (175) | — | (20,407) |
| (389) | (108) | — | (887) |
| $ (15,264) | $ (325) | $ — | $ (23,611) |
| $ 80 | $ 1 | $ 89 | $ 2,117 |
| $ 80 | $ 1 | $ 89 | $ 2,117 |
| $ (583) | $ 1,440 | $ 356 | $ (48,579) |
| $ 65,958 | $ 22,621 | $ 23,660 | $ 622,064 |
| $ 65,375 | $ 24,061 | $ 24,016 | $ 573,485 |
| $ 42,668 | $ 40,886 | $ 271 | $ 40,118 |
| $ 14,552 | $ 621 | $ 37 | $ 23,015 |
| — | — | — | 48 |
| — | — | (552) | (552) |
| 10,306 | 105 | (2,406) | 9,093 |
| — | 52 | — | 55 |
| 6,004 | — | (122) | 5,750 |
| (33,432) | (5,235) | (364) | (42,567) |
| (6,643) | 1,476 | (111) | (11,107) |
| — | — | 3,662 | 6,824 |
| 249 | 23 | 7 | 465 |
| (2,763) | — | 87 | (2,857) |
| 176 | 38 | 4 | 292 |
| (26,957) | (4,601) | (318) | (35,044) |
| 10,615 | 965 | 72 | 12,180 |
| $ (27,893) | $ (6,556) | $ (4) | $ (34,405) |
| $ 14,775 | $ 34,330 | $ 267 | $ 5,713 |
| $ — | $ — | $ — | $ 1,463 |
| — | — | — | 41 |

# INTERNAL SERVICE FUNDS
# COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - Central services single fund report
## YEAR ENDED JUNE 30, 2022
## (IN THOUSANDS)

| | 5200 | 5201 | 5202 | 5203 | TOTAL |
|---|---|---|---|---|---|
| Operating Revenues: | | | | | |
| Net Sales | $ 9,049 | $ 2,768 | $ 2 | $ 11,387 | $ 23,206 |
| Insurance Premiums | - | - | - | - | - |
| Other Income | 2,287 | - | - | - | 2,287 |
| Total Operating Revenues | $ 11,336 | $ 2,768 | $ 2 | $ 11,387 | $ 25,493 |
| Less: Cost of Goods Sold | - | - | - | - | - |
| Gross Margin | $ 11,336 | $ 2,768 | $ 2 | $ 11,387 | $ 25,493 |
| Operating Expenses: | | | | | |
| Purchased Services | $ 7,448 | $ 300 | $ 1 | $ 10,067 | $ 17,816 |
| Salaries and Fringe Benefits | 2,144 | 1,202 | - | 251 | 3,597 |
| Claims | - | - | - | - | - |
| Depreciation and Amortization | 103 | - | - | 61 | 164 |
| Supplies and Materials | 73 | 51 | - | 139 | 263 |
| Repairs and Maintenance | 6 | - | - | 113 | 119 |
| Indirect Costs | 245 | 4 | - | 29 | 278 |
| Other Expenses | 1 | - | - | - | 1 |
| Total Operating Expenses | $ 10,020 | $ 1,557 | $ 1 | $ 10,660 | $ 22,238 |
| Operating Income (Loss) | $ 1,316 | $ 1,211 | $ 1 | $ 727 | $ 3,255 |
| Nonoperating Revenues (Expenses): | | | | | |
| Investment Income | $ - | $ - | $ - | $ - | $ - |
| Federal Grants | - | - | - | - | - |
| Private Grants | - | - | - | - | - |
| Grants and Subsidies | - | - | - | - | - |
| Securities Lending Income | - | - | - | - | - |
| Other Nonoperating Revenues | - | - | - | - | - |
| Interest and Financing Costs | (2) | - | - | - | (2) |
| Grants, Aids and Subsidies | - | - | - | - | - |
| Securities Lending Rebates and Fees | - | - | - | - | - |
| Other Nonoperating Expenses | - | - | - | - | - |
| Gain (Loss) on Disposal of Capital Assets | - | - | - | - | - |
| Total Nonoperating Revenues (Expenses) | $ (2) | $ - | $ - | $ - | $ (2) |
| Income (Loss) Before Transfers and Contributions | $ 1,314 | $ 1,211 | $ 1 | $ 727 | $ 3,253 |
| Capital Contributions | - | - | - | - | - |
| Transfers-In | - | - | - | - | - |
| Transfers-Out | - | - | - | - | - |
| Total Income (Loss) | $ 1,314 | $ 1,211 | $ 1 | $ 727 | $ 3,253 |
| Special Item | $ - | $ - | $ - | $ - | - |
| Change in Net Position | $ 1,314 | $ 1,211 | $ 1 | $ 727 | $ 3,253 |
| Net Position, Beginning, as Reported | $ (969) | $ (2,053) | $ 46 | $ 1,453 | (1,524) |
| Prior Period Adjustment | - | - | - | - | - |
| Change in Accounting Principle | - | - | - | - | - |
| Change in Reporting Entity | - | - | - | - | - |
| Change in Fund Structure | - | - | - | - | - |
| Net Position, Beginning, as Restated | $ (969) | $ (2,053) | $ 46 | $ 1,453 | $ (1,524) |
| Net Position, Ending | $ 345 | $ (842) | $ 47 | $ 2,180 | $ 1,729 |

## INTERNAL SERVICE FUNDS

## COMBINING STATEMENT OF NET POSITION - Central Services single fund report

**June 30, 2022**
**(IN THOUSANDS)**

| | 5200 | 5201 | 5202 | 5203 | TOTAL |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Cash and Cash Equivalents | $ 1,645 | $ 244 | $ 46 | $ - | $ 1,935 |
| Investments | - | - | - | - | - |
| Accounts Receivable | 1,984 | 286 | - | 2,887 | 5,157 |
| Inventories | - | - | - | 1 | 1 |
| Prepaid Expenses | - | - | - | 337 | 337 |
| Other Assets | - | - | - | - | - |
| Total Current Assets | $ 3,629 | $ 530 | $ 46 | $ 3,225 | $ 7,430 |
| Noncurrent Assets: | | | | | |
| Lease Assets (Net) | 308 | - | - | - | 308 |
| Depreciable Capital Assets (Net) | - | - | - | 231 | 231 |
| Total Noncurrent Assets | $ 308 | $ - | $ - | $ 231 | $ 539 |
| Total Assets | $ 3,937 | $ 530 | $ 46 | $ 3,456 | $ 7,969 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| Deferred Pension Outflows | 1,239 | 834 | - | 191 | 2,264 |
| Deferred Other Postemployment Benefits Outflows | 39 | 17 | - | 8 | 64 |
| Deferred Derivative Outflows | - | - | - | - | - |
| Total Deferred Outflows of Resources | $ 1,278 | $ 851 | $ - | $ 199 | $ 2,328 |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | $ 1,470 | $ 201 | $ - | $ 120 | $ 1,791 |
| Interfund Payables | - | - | - | 891 | 891 |
| Leases Payable | 114 | - | - | - | 114 |
| Compensated Absences Payable | 41 | 29 | - | 4 | 74 |
| Total Current Liabilities | $ 1,625 | $ 230 | $ - | $ 1,015 | $ 2,870 |
| Noncurrent Liabilities: | | | | | |
| Leases Payable | 186 | - | - | - | 186 |
| Compensated Absences Payable | 401 | 284 | - | 35 | 720 |
| Other Postemployment Benefits | 258 | 109 | - | 50 | 417 |
| Net Pension Liability | 56 | 37 | - | 9 | 102 |
| Total Noncurrent Liabilities | $ 901 | $ 430 | $ - | $ 94 | $ 1,425 |
| Total Liabilities | $ 2,526 | $ 660 | $ - | $ 1,109 | $ 4,295 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Deferred Pension Inflows | 2,310 | 1,556 | - | 357 | 4,223 |
| Deferred Other Postemployment Benefits Inflows | 31 | 13 | - | 6 | 50 |
| Total Deferred Inflows of Resources | $ 2,341 | $ 1,569 | $ - | $ 363 | $ 4,273 |
| NET POSITION | | | | | |
| Net Investment in Capital Assets | $ 8 | $ - | $ - | $ 231 | $ 239 |
| Unrestricted | $ 338 | $ (847) | $ 47 | $ 1,952 | $ 1,490 |
| Total Net Position | $ 346 | $ (847) | $ 47 | $ 2,183 | $ 1,729 |

## DEPARTMENT OF ADMINISTRATION—FLEET SERVICES

### Services Provided

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

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

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

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

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

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

### How Rates are Computed

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

MINNESOTA

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

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

| FOR YEAR ENDING JUNE 30, 2022<br>(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, 2021 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)** | | | | 1,608 |
| Adjustments | | | | - |
| Adjusted Retained Earnings Balance | | | | 1,608 |
| **FY22 Retained Earnings Increase (Decrease) Per ACFR** | | | | |
| 2 CFR 200 Revenues (Actual and Imputed) from Attachment A | | 15,247 | | |
| 2 CFR 200 Revenues (Actual and Imputed) from Other | | 1,723 | | |
| **Total Revenues** | | | 16,970 | |
| **Less Expenditures (Actual Costs):** | | | | |
| Total Operating Expenses per State's Financial Report | | (14,648) | | |
| Other Expenses | | (371) | | |
| Less Depreciation Expense | | 7,641 | | |
| **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 | | (381) | | |
| GASB75 Net OPEB Liability Adjustment | | (1) | | |
| **Total Expenditures** | | | (7,760) | |
| **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) | | (7,641) | | |
| Other | | - | | |
| **Total OMB 2 CFR 200 Allowable Expenditures** | | | (7,641) | |
| **Plus 2 CFR 200 Adjustments:** | | | | |
| Imputed Interest Earnings on Monthly Average Cash Balance | | 15 | | |
| Debt Service Payments | | - | | |
| Other | | - | | |
| **Total Adjustments** | | | 15 | |
| **FY22 Net Increase (Decrease) to Retained Earnings Balance per ACFR** | | | | 1,584 |
| **2 CFR 200 R.E. BALANCE June 30, 2022** | A) | | | 3,192 |
| Allowable Reserve | B) | 1,293 | | |
| Excess Balance (A)-(B) | | 1,899 | | |

(If less than zero, the amount on (A) is the beginning 2 CFR 200 R.E. balance for the next year's reconciliation. If there is an excess balance, **at the request of the cognizant agency** the federal share should be returned to the federal gov't and the amount on (B) will be the beginning 2 CFR 200 R.E. balance for the next year)

MINNESOTA

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

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

| FOR YEAR ENDING JUNE 30, 2022<br>(All Figures in 000's) | | | | **FLEET SERVICES<br>FUND 5100** |
|---|---|---|---|---|
| **PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE** | | | | |
| **2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2021** | | | | 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, 2022** | C) | | | 501 |
| **PART III 2 CFR 200 ADJUSTMENTS BALANCE** | | | | |
| **2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2021** | | | | |
| 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 | | (1,067) | | |
| Current year Imputed Interest | | (15) | | |
| Contributed Capital | | - | | |
| Accumulated prior years GASB68 NPL Adjustments | | (699) | | |
| Current year GASB68 NPL Adjustments | | 381 | | |
| Accumulated prior years GASB75 OPEB Adjustments | | (63) | | |
| Current year GASB75 OPEB Adjustments | | 1 | | |
| **Total Adjustments** | | | 11,440 | |
| **2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2022** | D) | | | 11,440 |
| **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)** | | | | 15,133 |

| DESCRIPTION | AMOUNT | COMMENTS |
|---|---|---|
| preFY2004 PPD Adjustment | 124 | per prior period |
| FY1999 A-87 Excess Retained Earnings Settlement, Federal sources | 336 | Federal refund |
| FY1999 A-87 Excess Retained Earnings Settlement, State sources | 263 | State portion |
| FYpre2004 Imputed Interest | (101) | interest earned on excess retained earnings |
| FY2004 Imputed Interest | (4) | interest earned on excess retained earnings |
| FY2005 Imputed Interest | (46) | interest earned on excess retained earnings |
| FY2006 A-87 Excess Retained Earnings Settlement, Federal sources | 338 | Federal refund |
| FY2006 A-87 Excess Retained Earnings Settlement, State sources | 3,169 | State portion |
| FY2006 Imputed Interest | (164) | interest earned on excess retained earnings |
| FY2007 Imputed Interest | (114) | interest earned on excess retained earnings |
| FY2008 Imputed Interest | (149) | interest earned on excess retained earnings |
| FY2009 Imputed Interest | (123) | interest earned on excess retained earnings |
| FY2010 A-87 Excess Retained Earnings Settlement, Federal sources | 635 | Federal refund |
| FY2010 A-87 Excess Retained Earnings Settlement, State portion | 3,579 | State portion |
| FY2010 Imputed Interest | (54) | interest earned on excess retained earnings |
| FY2011 Imputed Interest | (4) | interest earned on excess retained earnings |
| FY2012 A-87 Excess Retained Earnings Settlement, Federal sources | 265 | Federal refund |
| FY2012 A-87 Excess Retained Earnings Settlement, State portion | 571 | State portion |
| FY2012 Imputed Interest | (12) | interest earned on excess retained earnings |
| FY2013 Imputed Interest | (7) | interest earned on excess retained earnings |
| FY2014 Imputed Interest | (23) | interest earned on excess retained earnings |
| FY2015 Imputed Interest | (25) | interest earned on excess retained earnings |
| FY15 GASB68 Beginning Balance Adjustment | (703) | adjustment from CAFR |
| FY15 GASB68 Net Pension Liability Adjustment | 71 | change in deferred liability from CAFR |
| FY16 GASB68 Net Pension Liability Adjustment | 92 | change in deferred liability from CAFR |
| FY2016 Imputed Interest | (36) | interest earned on excess retained earnings |
| FY2017 Imputed Interest | (56) | interest earned on excess retained earnings |
| FY17 GASB68 Net Pension Liability Adjustment | (235) | change in deferred liability from CAFR |
| FY2017 A-87 Excess Retained Earnings Settlement, Federal sources | 952 | |
| FY2017 A-87 Excess Retained Earnings Settlement, State portion | 2,642 | |
| FY18 Imputed Interest | (34) | interest earned on avg. monthly cash balance |
| FY18 GASB68 Net Pension Liability Adjustment | (227) | change in deferred liability from CAFR |
| FY18 GASB75 Beginning Balance Adjustment | (56) | adjustment from CAFR for enacting GASB75 |
| FY18 GASB75 Net OPEB Obligation Adjustment | (3) | change in deferred liability from CAFR |
| FY2017 A-87 Excess Retained Earnings Settlement, Federal sources | 28 | interest charge on federal source |
| 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 |
| FY22 Imputed Interest | (15) | interest earned on avg. monthly cash balance |
| FY22 GASB68 Net Pension Liability Adjustment | 381 | change in deferred liability from ACFR |
| FY22 GASB75 Net OPEB Obligation Adjustment | 1 | change in deferred liability from ACFR |
| | 11,440 | |

# Fleet Services
# Fund 5100

# FISCAL YEAR 2022
# Business Plan

Revision Date: 5/18/2021 3:15 PM
Holly Gustner, Director
**Department of Administration**
**Fleet Services**
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## Executive Summary

Who we are and what we do

The Fleet Services (FSS) program supplies safe, cost-effective, 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. FSS has designed a business model that incorporates flexibility, innovation, and customer involvement to provide customer vehicle services to accommodate government transportation needs.

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 2022, we will continue the efforts of fleet consolidation of the combined section of the state fleet, advance sustainability in the area of fleet, and implement strategies focused around fleet Centers of Excellence.

While the pandemic continues, it is difficult to contemplate how our agency fleets will function in a post-pandemic world. Virtual meetings became the norm for seeing clients, developing new partners, and strengthening existing customer relationships in FY 2021. Many organizations continue to restrict guests in their buildings and in-person meetings. The question remains as to how much travel is necessary, and if similar results can be achieved through virtual meetings; and what the long-term impact will be on the fleet size. FSS will continue to work with our customers to reassess their fleet vehicle needs to help determine their optimal fleet size over the next few years.

Delay in vehicle auction sale revenue due to manufacturer parts production interruptions and vehicle lease extensions as a result of the COVID-19 pandemic, will result in short term cash flow issues requiring cash assistance in FY 2021. As allowed by Statute 16B.485, Surplus Services will loan $1.5M to Fleet Services in May of FY 2021 to offset this cash shortfall. Funds will be closely monitored to complete repayment in FY 2023.

Enhancements to the Enterprise Fleet Management System (M5) will be completed in FY 2021 to generate reports utilizing rate data tables and vehicle data. The rate sheet and reports 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.

Additional enhancements are planned for FY 2022 to replace the current rate calculator that utilizes an access database, with a new lease rate application developed in M5 utilizing the fleet rate tables. Tables will be based on business plan approved rates and lease term variables. By utilizing M5 to create the lease rate, 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.

In effort to help meet our sustainability goal to reduce fossil fuel use 30% by 2027 in the area of state fleet, FSS will research electric vehicle home charging solutions for state employees utilizing a state car at a home office. This will enable employees that telecommute the flexibility of using an electric vehicle when traveling to conduct state business.

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 2022 rates will be effective when the rates are approved.
- Interest rates reflect the current 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 Master Lease (ML) draw interest rate.
- Annual Adjusted Rates.
    - Administration rate to recover operational costs
    - Vehicle insurance rate
    - Vehicle Maintenance rate – based on calendar year 2019 average repair costs plus 1% inflation as the 2019 data is more relevant to true maintenance costs than during the COVID-19 pandemic.
- Managed Maintenance Service Rate for agency owned vehicles will reflect actual billed costs of repairs plus a monthly Managed Maintenance Administration fee.
- Enterprise Fleet Management System (M5) annual application rate is assessed for agency owned vehicles. An M5 Application fee will be charged to agencies based on the agency owned fleet inventory count and application use in FY 2021 for Information Technology (IT) and operational costs. Costs are reviewed annually, and rates adjusted to closely reflect costs associated with M5 use.

Fleet Services FY 2022 Proposed Rate Schedule

| Rate Description | FY 2022 Rate | FY 2022 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 | $415.00 | 4.0% |
| Administrative Cost | $777.00 | 10.8% |
| 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 | $7.12 | (7.8%) |
| | | |
| | | |
| **Managed Maintenance Owned Vehicles** | | |
| Repair Cost | Actual Repair Costs | |
| ARI Fee | $4 Per Vehicle | 0.0% |
| Administrative Cost - per vehicle | $13.05 | 4.0% |
| **Enterprise Fleet Management System M5 Application Fee** | | |
| M5 Agency Owned Vehicles - Admin Business Unit | $28.64 | 8.2% |
| 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 | $92,130.33 | 6.6% |
| DPS | $43,355.45 | (2.6%) |
| **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 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 93% of vehicle replacements ordered from regular fuel combustion engines to fuel-efficient hybrid and electric vehicles (EV) through third quarter FY 2021. A cost-effective greener alternative for passenger minivans is not yet available.
    - Improved fuel Miles per Gallon (MPG) by average of 12.75 in vehicles placed in service through third quarter FY 2021.
    - Approximately 72% of light passenger vehicles ordered through third quarter FY 2021 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 ML loan for high use vehicle purchases.

Challenges

- The work-from-home business model and the reduction in traditional face-to-face customer contact post pandemic, will have a long-term impact on fleet size and utilization. It is likely the percentage of remote jobs will increase, many permanently. Adjustments to the current fleet will be essential in order to right-size fleets and ensure the appropriate number of vehicles are in service to meet changing business needs. These changes may impact our business model and rate structure and could increase costs for some customers. Responding to this dynamic situation and making adjustments as needed will be our highest priority in the year ahead.
- Early vehicle production cut off dates and 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.
- 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 reluctance of a few agencies 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 resulted in 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:
    - Short term cash flow issues, resulting from a delay in vehicle auction sale revenue. This was caused by vehicle lease extensions and manufacturer production delays, as a result of the COVID-19 pandemic. Cash flow issues will require cash assistance in FY 2021 to make the May ML payment and the November and May ML payments in FY 2022. As allowed by Statute 16B.485, Surplus Services will loan $1.5M to Fleet Services, in May of FY 2021 to offset this cash shortfall. Funds will be closely monitored to complete repayment in FY 2023.
    - 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.
    - Increase in operating costs for vehicles repairs and maintenance due to deferred maintenance, newer technology, and recalibration costs in glass and windows.
    - Reduction in number of resale vehicles available due to underutilized vehicles and low mileage over the past year.
    - Used car market values triggered by COVID-19 events have temporarily increased residual values in FY 2021; values are expected to return to normal over the next few months.

Legislative Impacts

- HF9018-0B is currently under consideration relating to electric vehicles, establishing preference for purchase of electric vehicles for state fleet. Although the vehicle purchase price is higher, current market analysis shows that most electric and hybrid vehicles will result in a greater reduction in over-all lifecycle cost when used effectively.

Projected FY 2022 financial activity

| | |
|---|---|
| Revenue | $14,863,102 |
| Expenses | $15,326,089 |
| Year-end Retained Earnings | $12,614,421 |
| Allowable Working Capital | $2,554,348 |
| Actual Working Capital (Current Assets – Current Liabilities as of 12/31/20) | ($8,972,149.54) |
| Full Time Equivalents | 9.5 |
| Fuel | Reflects actual fuel card charge |
| Managed Maintenance Agency Owned Vehicles | Reflects actual cost |
| Projected overall change in revenue | (0.5%) |

Retained Earnings

The retained earnings has been reduced from $14.033 million at end of FY 2016 to a forecast of $12.614 million at end of FY 2022.

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) 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 (FY), 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 moved from a “daily” vehicle lease rate to a “monthly” lease rate allowing FSS to directly tie the rate variables to the approved business plan rates.

In FY 2022 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. Some agencies in the combined fleet continue to purchase vehicles; FSS is working with these agencies to discontinue this practice. The number of combined fleet agency owned vehicles is projected to decrease by approximately 50 vehicles totaling 564 vehicles remaining at the end of FY 2021. It is likely that the number of owned vehicles will continue to decline due to the long-term impacts of the COVID-19 pandemic.

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.
  - Research home EV charging solutions.
- Optimize and standardize vehicle choices, leading to limited and improved vehicles selections.
- Use 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.

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

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

- Develop innovative strategies and efficiencies to ensure preventative maintenance and repairs are planned and managed to minimize lifecycle requirements.
- Establish best practices through planned work, targeted lifecycle analyses on specific fleet groups, and provide recommendations to partners to improve fleet usage, efficiency, and cost.
- Help our partners match vehicles to work requirements, environmental sustainability goals, and agency budgets.
- Ensure the vehicles purchased comply with statutory and administrative regulations.
    - Purchase "Green Choice" vehicles.
    - Include Alternative Fuel Vehicles (AFVs) and vehicles with hybrid electric technology.
    - Promote use of alternate fuels such as ethanol (E85), electric, and compressed natural gas (CNG).
    - Comply with Executive Order 19-27 and M.S. 16C.137.
- Offer vehicle maintenance management services through third party contract.
    - Reduce 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 (EPAct) compliance and sustainability reporting.
- Operate a fleet telematics program to improve fleet safety, increase effectiveness, and drive decisions to expand statewide 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.
- Incorporate analytical data from the EV suitability assessments, to identify 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.
- 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 Coalition Network, and utility companies on expanding EV charging station infrastructure and home charging solutions.
- Share vehicle resources across state 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.
- Increase number of local units of government leasing 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 2022.
- New lease rate sheet 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.

Threats

- Adjustments to the current fleet to meet changing business needs post pandemic, may result in less travel that will cause reassessment of optimal fleet size, lease terms and revenue.
- 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.
- As agencies return to office but continue to incorporate elements of remote work, we may see agencies right sizing their fleets to a reduced size. Reduction in fleet size will cause higher administrative rates due to fewer number of leases.
- Cash flow shortage due to delay in vehicle sales caused by COVID-19 pandemic and late monthly vehicle lease payments.
- 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 microchip and foam shortages caused by COVID-19 pandemic will add additional mileage on some vehicles and may lead to higher maintenance costs.

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

- ML funding program is utilized for vehicle purchases to maintain cash flow while expanding operational abilities. The current 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 400 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 36-37 for rate details).

- Vehicle lease rates include depreciation, maintenance, insurance, and administration costs.
- Vehicles are provided to help agencies comply with Executive Order 19-27, M.S 16C.137, Federal EPAct compliance, and statewide fleet sustainability requirements.
- Political Subdivisions provide their own vehicle insurance.

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

- Actual repair costs for agency owned vehicles utilizing the maintenance management program will be billed back to agencies monthly. A per-vehicle Managed Maintenance Administrative Fee is included for ARI monthly service fees and FSS operational costs.

Fuel Card Services
FSS provides fuel cards for leased vehicles and agency owned vehicles.

- Fuel for leased vehicles will be billed back to agencies monthly to accurately reflect costs associated with station pricing, savings for more fuel-efficient vehicles, and fuel usage associated with driving patterns such as driving under 60 mph for better fuel economy, excessive idling, or exceeding 60 mph.
    - Some vehicle leases to state agencies exclude fuel due to agency onsite fueling.
- Fuel for agency owned vehicles is billed back to agency at original cost excluding card carrier discount.
    - No additional fees are assessed to the agencies for these services as the card discount collected covers administrative costs.

M5 - Enterprise Fleet Management System Services
As recommended by the Fleet Council, 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:

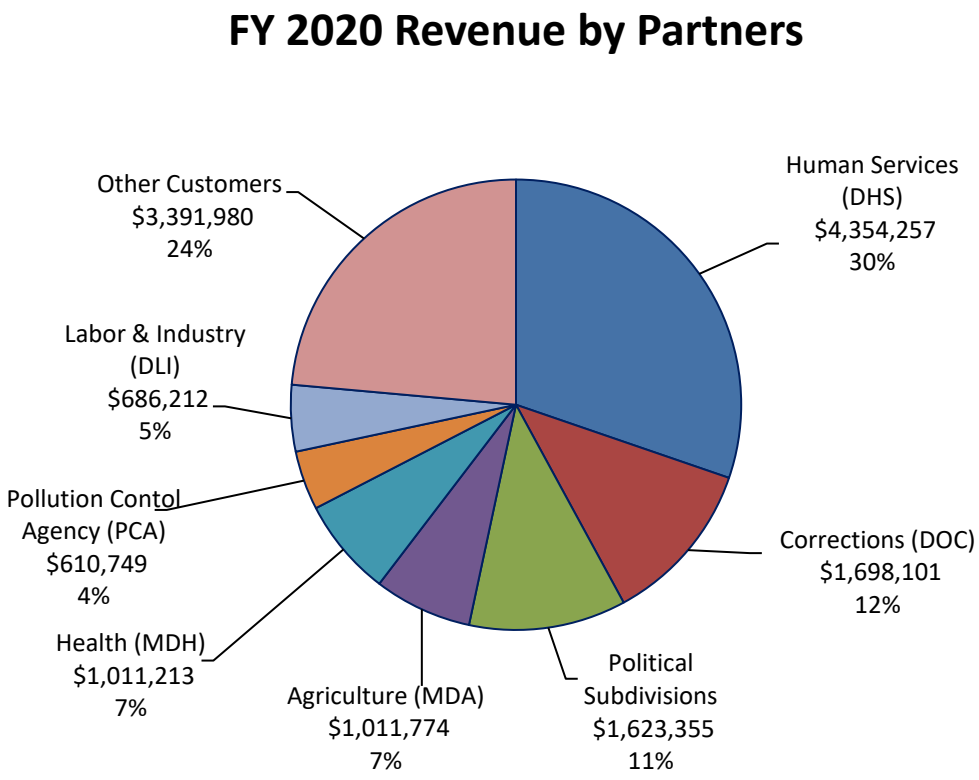
Enhancements to M5 will be completed in 4th quarter, FY 2021 to replace the current rate calculator, utilizing an access database with a new lease rate sheet that is developed in M5 utilizing fleet rate tables. Tables have been developed utilizing business plan approved rates and lease term variables. The new rate sheet and reports 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. In FY 2022, additional enhancements will be completed to automate the entire process in M5. Furthermore, FSS is also in the process of moving to paperless invoices, it is estimated this will be implemented in July 2021.

## Marketing

Our target audiences/partners

- State agencies
- Cities and Counties

Our key partners




How our customers base is changing, and why

- A 9.5% reduction in the FSS fleet size is projected from FY 2021 through the end FY 2022 based on vehicles being turned in due to impact of the COVID-19 pandemic. This projection considers DOC transitioning a minimal number of owned vehicles to leased vehicles in FY 2022. FSS currently manages approximately 79% of the combined agency on road vehicles excluding MNDOT, DPS, and DNR.
- In a time of economic and regulatory uncertainty following the pandemic, it is uncertain how changing business practices and operations may impact the overall fleet size.
- We anticipate a slight increase in political subdivision customers in FY 2022 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 will help to develop new replacement plans for several agencies (Department of Corrections, Department of Revenue, Department of Veterans Affairs, and Department of Human Services) and is working with the agencies to convert their remaining agency owned vehicles to lease vehicles. This is approximately 76% 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, and 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.
- It's nice to have the checks and balances you provide, thank you for the great work.
- 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 and has helped us a lot.

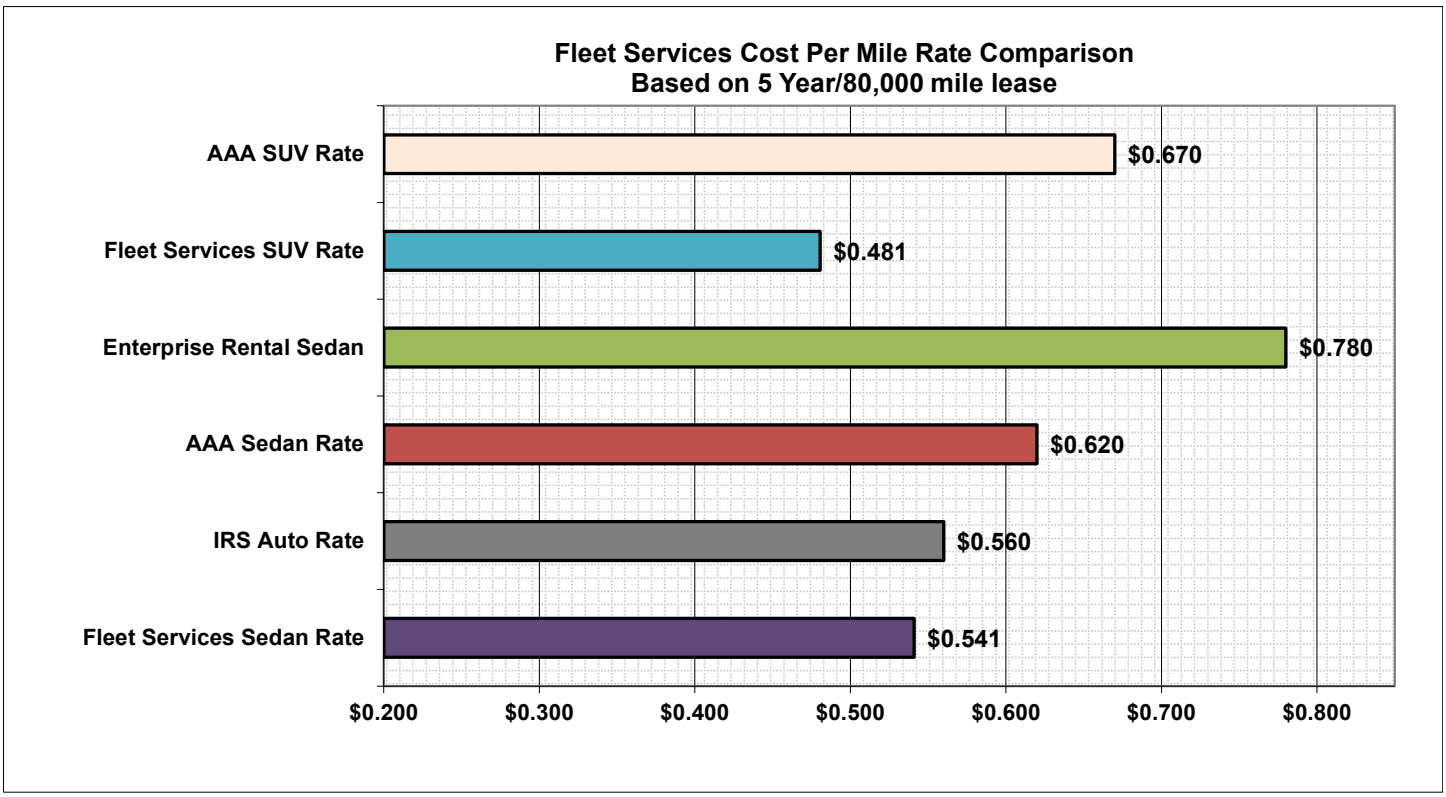
## Competition

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. Due to a reduction in personal vehicle miles driven in calendar year 2020, cabinet level agencies realized a savings of $3M in reimbursed miles.
- 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 7.9 cents or 12.8% less than AAA estimated vehicle costs.
- Cost per mile for a standard sedan is 1.9 cents or 3.4% less than IRS reimbursement rate.
- Cost per mile for a standard sedan is 23.9 cents or 30.7% 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 1, 2021

| | Principal | Interest | Total |
|---|---|---|---|
| XVI | 1,607,458.30 | 33,543.58 | 1,641,001.88 |
| XVII | 3,195,359.38 | 176,308.36 | 3,371,667.74 |
| XVIII | 1,315,145.65 | 43,118.98 | 1,358,264.63 |
| **Due 6/2021** | **6,117,963.33** | **252,970.92** | **6,370,934.25** |
| XVI | 1,040,676.63 | 20,209.10 | 1,060,885.73 |
| XVII | 2,987,247.86 | 140,739.00 | 3,127,986.86 |
| XVIII | 1,387,642.62 | 39,702.79 | 1,427,345.41 |
| **Due 12/2021** | **5,415,567.11** | **200,650.89** | **5,616,218.00** |
| XVI | 802,067.77 | 11,002.29 | 813,070.06 |
| XVII | 2,784,448.37 | 107,611.65 | 2,892,060.02 |
| XVIII | 1,393,472.47 | 33,872.96 | 1,427,345.43 |
| **Due 6/2022** | **4,979,988.61** | **152,486.90** | **5,132,475.51** |
| XVI | 412,339.78 | 3,753.48 | 416,093.26 |
| XVII | 2,385,407.89 | 76,995.73 | 2,462,403.62 |
| XVIII | 1,399,328.62 | 28,016.82 | 1,427,345.44 |
| **Due 12/2022** | **4,197,076.29** | **108,766.03** | **4,305,842.32** |
| XVII | 2,042,657.79 | 50,432.68 | 2,093,090.47 |
| XVIII | 1,361,092.63 | 22,134.27 | 1,383,226.90 |
| **Due 6/2023** | **3,403,750.42** | **72,566.95** | **3,476,317.37** |
| XVII | 1,384,704.32 | 27,195.56 | 1,411,899.88 |
| XVIII | 1,123,659.25 | 16,612.67 | 1,140,271.92 |
| **Due 12/2023** | **2,508,363.57** | **43,808.23** | **2,552,171.80** |
| XVII | 940,283.44 | 12,137.62 | 952,421.06 |
| XVIII | 957,590.14 | 12,027.74 | 969,617.88 |
| **Due 6/2024** | **1,897,873.58** | **24,165.36** | **1,922,038.94** |
| XVII | 276,484.25 | 2,591.61 | 279,075.86 |
| XVIII | 842,874.10 | 8,117.97 | 850,992.07 |
| **Due 12/2024** | **1,119,358.35** | **10,709.58** | **1,130,067.93** |
| XVIII | 756,587.30 | 4,683.43 | 761,270.73 |
| **Due 6/2025** | **756,587.30** | **4,683.43** | **761,270.73** |
| XVIII | 383,442.81 | 1,640.28 | 385,083.09 |
| **Due 12/2025** | **383,442.81** | **1,640.28** | **385,083.09** |
| XVIII | 20,621.05 | 119.71 | 20,740.76 |
| **Due 6/2026** | **20,621.05** | **119.71** | **20,740.76** |
| **Total** | **30,800,592.42** | **872,568.28** | **31,673,160.70** |

**Master Lease Obligations Summary**

| | Principal | Interest | Total |
|---|---|---|---|
| XVI | 3,862,542.48 | 68,508.45 | 3,931,050.93 |
| XVII | 15,996,593.30 | 594,012.21 | 16,590,605.51 |
| XVIII | 10,941,456.64 | 210,047.62 | 11,151,504.26 |
| | **30,800,592.42** | **872,568.28** | **31,673,160.70** |

## Financial Outlook

Our current overall financial health

Fleet Services' financial condition remains uncertain due to COVID-19 pandemic. The loan from Surplus Services in FY 2021 will provide stability 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. Changes were incorporated in FY 2021 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.

Delay in new vehicle arrivals caused by the COVID-19 pandemic will affect vehicle sales revenue and impact cash flow in FY 2021, 4$^{th}$ quarter, resulting in the need for cash flow assistance to make the May ML Loan payment. Cash flow balance will recover upon receipt of monthly billing. Surplus Services will loan $1.5M to Fleet Services, in May of FY 2021, to offset this cash shortfall. Funds will be closely monitored with the intention of repayment in FY 2023.

Other impacts to FSS financial health

- Admin fleet size is projected to decrease by 9.5% at the end of FY 2022 based on the FY 2020 fleet. The decrease includes approximately 137 vehicles that will be turned in rather than replaced due impact of the COVID-19 pandemic on agency government business.
- Vehicle auction prices remain strong, however is it unclear how the long term COVID-19 impact will affect future sales of used vehicles.
- It is unclear what the full impact of the COVID-19 pandemic will be on our financial health as much will depend on our customer's fleet vehicle needs moving forward in a post-Pandemic environment.

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 making it difficult to budget for repair costs.

- 466 new fleet vehicles are projected to be purchased in FY 2022 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 2021; we anticipate the project will resume in FY 2022. 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.

The Administrative cost is projected to increase 10.8% in FY 2022. This increase is reflective of a reduction in the fleet size and operational costs shared by fewer lessees. Revenue from gain on sales will significantly drop in FY 2022 as fewer vehicles will be available for sale and very few vehicles with 25% salvage value remain in the fleet. Additionally, historically low interest rates will reduce interest revenue substantially.

| Fleet Services FY 2022 Rate Comparison | | | |
|---|---|---|---|
| **Rate Description** | **FY 2021 Rate** | **FY 2022 Rate** | **FY 2022 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 2019 Repair Costs | Based on CY 2019 Repair Costs | |
| Insurance | $399.00 | $415.00 | 4.0% |
| Administrative Cost | $701.00 | $777.00 | 10.8% |
| 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 | $7.73 | $7.12 | (7.8%) |
| | | | |
| | | | |
| **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 | $12.55 | $13.05 | 4.0% |
| **Enterprise Fleet Management System M5 Application Fee** | | | |
| M5 Agency Owned Vehicles - Admin Business Unit | $26.47 | $28.64 | 8.2% |
| M5 Bulk Fuel Module Set Up | $4,381.00 | $4,381.00 | 0.0% |
| M5 Bulk Fuel Module Annual Maintenance | $6,130.00 | $6,130.00 | 0.0% |
| **M5 Application Fee - Separate Business Unit** | | | |
| DNR | $86,410.85 | $92,130.33 | 6.6% |
| DPS | $44,514.68 | $43,355.45 | (2.6%) |
| **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 2022 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 decrease in FY 2022 in part, due to the reduction of approximately 137 vehicles in the Admin fleet due to impact of the COVID-19 pandemic. The decrease in leased vehicles will mean operational costs will be shared by fewer customers increasing the administration rate.

Examples impacting our financial stability include:

- Base rates are adjusted to depict true costs more accurately 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. A reduction in the number of leased vehicles in FY 2022 will mean operational costs will be shared by fewer customers increasing the administration rate.

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.

Residual values are expected to stay strong in FY 2022 according to industry forecasts. The projected gains are applied against the expenses that make up the Administrative Rate.

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 2022**

**OPERATING REVENUE/EXPENSES**

| | |
|---|---|
| 670014 | **Fleet Card - Leased Vehicle**<br>Change = 15.2% or $204,269<br>Increased driving and fuel costs as COVID-19 Pandemic comes to an end |
| 670014 | **Fleet Card - Other Agencies**<br>Change = 28.0% or $149,699<br>Increased driving and fuel costs as COVID-19 Pandemic comes to an end |
| 670013 | **Managed Maintenance - Other Agencies**<br>Change = (42.0%) or ($3,965)<br>Fewer Agency Owned vehicles in the Managed Maintenance Program |
| 512606 | **Other Revenue**<br>Change = (52.1%) or ($52,018)<br>Fewer Agency Owned vehicles in the Managed Maintenance Program |
| 41500 | **Repairs & Maintenance - Vehicles**<br>Change = (16.0%) or ($196,059)<br>Deferred vehicle repair costs from FY 2020 to FY 2021 |
| 41155 | **Communications**<br>Change = 19.2% or $403<br>Additional postage for new fuel cards issued in FY 2022 |
| 41160 & 41170 | **Travel**<br>Change = 49900.0% or $5,988<br>NAFA and NCSFA Conferences cancelled in FY 2021. Anticipate two employees attending in FY 2022 |
| 43000 | **Fees**<br>Change = 100.0% or $18,000<br>Master Lease Setup Fees for new ML19 program to start in FY 2022 |
| 41300 | **Supplies - Parts**<br>Change = 25.2% or $37,737<br>Increase in cost for hybrid and electric vehicle parts |
| 41300 | **Supplies - Fuel**<br>Change = 73.1% or $773,989<br>Increased driving and fuel costs as COVID-19 Pandemic comes to an end |
| 41300 | **Fleet Card - Other Agencies**<br>Change = 40.0% or $195,367<br>Increased driving and fuel costs as COVID-19 Pandemic comes to an end |
| 41180 | **Employee Development**<br>Change = 410.7% or $3,619<br>NAFA and NCSFA Conferences cancelled in FY 2021 |
| 43000 | **Vehicle License Fees**<br>Change = 34.9% or $7,614<br>Delayed vehicle arrivals in FY 2021 due to COVID-19 Pandemic |
| 47060 | **Refunds to Customers**<br>Change = (100.0%) or ($6,000)<br>Vendor rebates received in FY 2021 returned to customers |
| 512260 | **Gain (Loss) on Sale of Fixed Assets**<br>Change = (66.4%) or ($420,720)<br>Delayed vehicle sales and higher sale prices in FY 2021 due to COVID-10 Pandemic |

# Rate Matrix

## Rate Matrix Total Program

| Summary | Total |
|---|---|
| Salaries | 867,858.00 |
| Rent - Bldg | 16,869.57 |
| Rent - Equipment | 1,354.54 |
| Repairs - Vehicle | 1,027,781.27 |
| Repairs - Other | 0.00 |
| Managed Maintenance - Other Agencies - ARI | 47,749.63 |
| Insurance | 865,900.00 |
| Printing | 178.86 |
| Professional/Technical | 3,567.00 |
| Computer Services | 0.00 |
| Central IT Services | 531,006.05 |
| Communications | 2,500.00 |
| Travel | 6,000.00 |
| Fees | 18,000.00 |
| Purchased Services | 92,149.99 |
| Vehicle License Fees | 29,412.00 |
| Telematics Fees | 448,440.00 |
| Vehicle Maintenance Management Fees | 120,555.00 |
| Employee Development | 4,500.00 |
| Supplies - Parts | 187,296.76 |
| Supplies - Fuel | 1,833,244.66 |
| Supplies - Shop & Office | 3,698.10 |
| Fleet Card - Other Agencies | 683,785.20 |
| Attorney General Fees | 0.00 |
| Depreciation | 7,868,595.45 |
| Amortization | 0.00 |
| Indirect Costs | 121,362.17 |
| Other Expense | 2,313.89 |
| Total Adjusted Operating Expenses | 14,784,118.14 |
| | |
| Interest Revenue | (150,000.00) |
| Gain (Loss) on Sale of Fixed Assets | (213,000.00) |
| Interest Expense | 515,250.21 |
| Total Basis for Rates | 14,936,368.35 |
| Adjustments to Basis for Rates: | |
| Fees | (18,000.00) |
| Bulk Fuel Module Expenses | (6,130.00) |
| Other Revenue | (47,750.00) |
| Fleet Card - Leased Vehicles | (1,833,244.66) |
| Fleet Card - Other Agencies | (683,785.00) |
| Adjusted Basis for Rates: | 12,347,458.69 |
| | |
| Requested vs Breakeven Rates | |
| * Revenue at Requested Rates | 12,215,279.00 |
| Revenue at Breakeven Rates | 12,347,458.69 |
| Revenue Variance | (132,179.69) |
| | |
| Requested vs Current Rates | |
| * Revenue at Requested Rates | 12,215,279.00 |
| Revenue at Current Rates | 12,601,998.25 |
| Revenue Variance | (386,719.25) |
| Overall % Change in Rates | 3.1% |

## Rate Matrix Computation

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**Fleet Services Fund 5100**
**FOR FISCAL YEAR 2022**

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. Vehicle maintenance/repairs costs are projected to decrease by 16%, parts increase by 25.2%. 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 increase by $16 per vehicle FY2022. Salary costs are based on FY 2022 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 - 37. Maintenance rates are calculated based on CY 2019 actual expenses plus a monthly handling fee of $7.12 and 1% inflation factor for maintenance by vehicle type. Administrative costs for fuel card services for other agencies is estimated at $46,465 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 $11,930 based on anticipated FSS labor and resources used to administer the services. The expenses are divided by 35 vehicles enrolled in the ARI Managed Maintenance Program.

FY 2022 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 $28.64 will be charged for agency owned vehicles identified in the Admin company of M5.

Estimated purchase of 466 new vehicles to replace 446 existing leased vehicles that have reached the end of their life cycle and projected fleet size growth of 20 vehicles. Straight line depreciation over varying months (24, 36, 48, 60) based on lease term will be used.

# Six Year Rate Comparison

**Six Year Rate Comparison**

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**Fleet Services Fund 5100**
**Fiscal Year 2022**

| **Lease Rate History for Individualized Leases** | | | | | | | |
|---|---|---|---|---|---|---|---|
| | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Percent Change |
| **Long Term Vehicle Lease rate**[1] | Various | Various | Various | Various | Various | Various | Various |
| **Monthly fixed rates for vehicle leases**[2] | Various | Various | Various | Various | Various | Various | Various |
| Annual Insurance Fee per Vehicle | $398.00 | $385.00 | $385.00 | $399.00 | $399.00 | $415.00 | 4.0% |
| Annual Administrative Fee per Vehicle | $716.00 | $685.00 | $665.00 | $608.00 | $701.00 | $777.00 | 10.8% |
| | | | | | | | |
| **Managed Maintenance Rate History - Agency Owned**[3] | | | | | | | |
| Human Services | $890.60 | Actual | Actual | Actual | Actual | Actual | N/A |
| Human Services MSOCS | $1,054.85 | Actual | Actual | Actual | Actual | Actual | N/A |
| Pollution Contol | $627.80 | Actual | Actual | Actual | Actual | Actual | N/A |
| Plant Management | $1,394.30 | Actual | Actual | Actual | Actual | Actual | N/A |
| Administrative Fee per Vehicle | N/A | $11.88 | $11.88 | $12.18 | $12.54 | $13.05 | 4.1% |
| | | | | | | | |
| **M5 Application Rate - M5 Agency Specific Company**[4] | | | | | | | |
| DNR | N/A | $64,310.00 | $82,069.00 | $84,398.00 | $86,410.85 | $92,130.33 | 6.6% |
| DPS | N/A | $41,116.00 | $44,191.00 | $45,445.00 | $44,514.68 | $43,355.45 | -2.6% |
| | | | | | | | |
| **M5 Application Rate - Admin Company**[5] | | | | | | | |
| Agency Owned Vehicles per Vehicle | | $25.16 | $25.88 | $27.03 | $26.47 | $28.64 | 8.2% |
| Bulk Fuel Module Setup Fee [8] | | | $4,381.00 | $4,381.00 | $4,381.00 | $4,381.00 | N/A |
| Bulk Fuel Module Maintenance Fee [8] | | | | $6,067.00 | $6,130.00 | $6,130.00 | N/A |
| | | | | | | | |
| **Monthly Maintenance Rate By Vehicle Type**[6] | | | | | | | |
| Auto/Hybrid | | $48.27 | $52.75 | $51.16 | $45.69 | $45.25 | -1.0% |
| Specialty ADA | | $184.68 | $148.01 | $153.27 | $166.48 | $166.05 | -0.3% |
| Law Enforcement | | $64.64 | $63.14 | $69.48 | $75.81 | $75.38 | -0.6% |
| Med/Heavy Truck/Spec | | $67.46 | $76.68 | $70.91 | $71.64 | $71.21 | -0.6% |
| Mini/SUV/LT Truck | | $41.44 | $46.59 | $47.81 | $43.14 | $42.54 | -1.4% |
| Electric Sedan | | $27.90 | $29.99 | $25.54 | $25.90 | $25.48 | -1.6% |
| Misc Truck-Vocational Use | | $638.99 | $641.54 | $642.95 | $649.48 | $655.28 | 0.9% |
| Misc Heavy Duty Truck | | N/A | $372.20 | $371.49 | $375.31 | $374.70 | -0.2% |
| Handling Fee (Included in Monthly Maintenance Rate) | | $7.74 | $8.26 | $7.56 | $7.73 | $7.12 | -7.8% |
| **E85 Rebate Rates Per Gallon** | $0.50 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | N/A |
| | | | | | | | |
| Actual Gasoline Cost History[7] | $2.11 | $2.45 | $2.47 | $2.26 | $2.21 | $2.23 | 0.9% |
| Average New Car Acquisition Cost | $26,500.00 | $28,500.00 | $29,000.00 | $29,950.00 | $30,850.00 | $31,900.00 | 3.4% |
| | | | | | | | |

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

[2]Monthly fixed rates vary due to vehicle type

[3]Effective January 1, 2013 rates were based on actual agency maintenance costs from CY12 and adjusted by CY actuals thereafter through FY 2017
Effective November FY 2016 administrative costs were included in annual managed maintenance rates
Effective July FY 2018 actual costs for managed maintenance repairs and monthly admin fees billed back to agencies
**Note: M5 Fleet Management system has been used by other agencies with owned vehicles since 2009. Vehicle lease rates have historically covered all costs associated with the M5 software application**

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

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

[6]Maintenance Monthly Rate = CY19 ARI Repair Costs by vehicle type + 1% Inflation + $7.12 Vehicle Handling Fee
Note: E85 Fuel Rebate discontinued in FY 2018

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

[8] In FY 2019 - FY 2021 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 2017 Actual | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Act/Proj | FY 2022 Proforma | Change | % Change |
|---|---|---|---|---|---|---|---|---|
| **Operating Revenue** | | | | | | | | |
| Vehicle Rental | 10,591,681 | 8,327,388 | 9,780,357 | 11,579,641 | 12,439,720 | 12,058,161 | (381,559) | (3.1%) |
| Fleet Card - Leased Vehicle | 0 | 2,127,644 | 2,157,254 | 1,759,373 | 1,342,889 | 1,547,158 | 204,269 | 15.2% |
| Fleet Card - Other Agencies | 960,594 | 1,020,573 | 1,021,617 | 708,308 | 534,086 | 683,785 | 149,699 | 28.0% |
| M5 Application - Other Agencies | 0 | 126,535 | 149,818 | 158,644 | 152,832 | 157,767 | 4,935 | 3.2% |
| Managed Maintenance - Other Agencies | 239,964 | 25,055 | 18,639 | 12,009 | 9,446 | 5,481 | (3,965) | (42.0%) |
| *Other Revenue | 8,295 | 213,915 | 234,729 | 134,129 | 99,768 | 47,750 | (52,018) | (52.1%) |
| Total Operating Revenue | 11,800,534 | 11,841,110 | 13,362,415 | 14,352,104 | 14,578,740 | 14,500,102 | (78,638) | (.5%) |
| **Operating Expenses** | | | | | | | | |
| Salaries & Benefits | 725,453 | 782,124 | 743,520 | 800,076 | 866,322 | 867,858 | 1,536 | .2% |
| Rent - Space | 22,295 | 23,729 | 19,241 | 15,084 | 16,458 | 16,870 | 411 | 2.5% |
| Rent - Equipment | 1,412 | 2,210 | 1,709 | 1,748 | 1,355 | 1,355 | 0 | .0% |
| Repairs & Maintenance - Vehicles | 897,729 | 1,039,009 | 988,251 | 961,113 | 1,223,840 | 1,027,781 | (196,059) | (16.0%) |
| Repairs & Maintenance - Other | 208,077 | 55,019 | 35,385 | 6,804 | 0 | 0 | 0 | .0% |
| Managed Maintenance - Other Agencies | 302,560 | 181,996 | 157,240 | 93,576 | 46,585 | 47,750 | 1,165 | 2.5% |
| Printing | 792 | 656 | 477 | 1,102 | 174 | 179 | 4 | 2.5% |
| Professional & Technical Services | 37,822 | 81,381 | 5,575 | 4,634 | 3,480 | 3,567 | 87 | 2.5% |
| Computer Services | 668 | 547 | 0 | 0 | 0 | 0 | 0 | .0% |
| Central IT Services | 538,581 | 536,671 | 514,804 | 594,189 | 571,401 | 555,127 | (16,274) | (2.8%) |
| Communications | 2,415 | 2,301 | 2,022 | 1,348 | 2,097 | 2,500 | 403 | 19.2% |
| Travel | 3,650 | 3,669 | 5,797 | 1,865 | 12 | 6,000 | 5,988 | 49900.0% |
| Fees | 0 | 2,487 | 2,969 | 17,951 | 0 | 18,000 | 18,000 | 100.0% |
| Supplies - Shop & Office | 162,146 | 9,863 | 21,212 | 6,966 | 3,608 | 3,698 | 90 | 2.5% |
| Supplies - Parts | 240,350 | 229,111 | 179,231 | 141,856 | 149,560 | 187,297 | 37,737 | 25.2% |
| Supplies - Fuel | 1,891,807 | 2,080,514 | 2,082,700 | 1,634,530 | 1,059,256 | 1,833,245 | 773,989 | 73.1% |
| Fleet Card - Other Agencies | 943,315 | 1,020,573 | 1,021,617 | 708,310 | 488,418 | 683,785 | 195,367 | 40.0% |
| Employee Development | 4,183 | 4,471 | 4,999 | 335 | 881 | 4,500 | 3,619 | 410.7% |
| Purchased Services | 121,057 | 37,179 | 33,955 | 167,311 | 89,034 | 92,150 | 3,116 | 3.5% |
| Vehicle License Fees | 14,549 | 29,405 | 21,225 | 23,995 | 21,798 | 29,412 | 7,614 | 34.9% |
| Telematics Fees | 215,367 | 407,730 | 412,539 | 445,640 | 463,731 | 448,440 | (15,291) | (3.3%) |
| Vehicle Maintenance Management Fees | 99,440 | 116,047 | 118,592 | 122,530 | 121,869 | 120,555 | (1,314) | (1.1%) |
| Insurance | 783,534 | 772,599 | 698,806 | 743,381 | 900,269 | 865,900 | (34,369) | (3.8%) |
| Indirect Costs | 336,560 | 380,966 | 594,254 | 383,636 | 118,402 | 121,362 | 2,960 | 2.5% |
| Attorney General Fees | 121 | 0 | 14,502 | 0 | 0 | 0 | 0 | .0% |
| Depreciation | 4,538,151 | 4,866,280 | 6,218,419 | 7,768,256 | 8,231,260 | 7,868,595 | (362,664) | (4.4%) |
| Other Expense | 1,682 | 4,984 | 2,048 | 3,190 | 2,257 | 2,314 | 56 | 2.5% |
| Total Operating Expenses | 12,093,716 | 12,671,521 | 13,901,089 | 14,649,426 | 14,382,067 | 14,808,239 | 426,172 | 3.0% |
| Operating Income (Loss) | (293,182) | (830,411) | (538,675) | (297,322) | 196,674 | (308,137) | (504,811) | (256.7%) |
| **Non-operating Revenue (Expense)** | | | | | | | | |
| Interest Revenue | 148,448 | 297,629 | 568,882 | 503,719 | 145,723 | 150,000 | 4,277 | 2.9% |
| Interest Expense | (201,014) | (320,009) | (505,291) | (634,392) | (538,544) | (515,250) | 23,294 | (4.3%) |
| Non-operating Revenue (Expense) | 0 | 83,486 | 65,940 | 0 | 0 | 0 | 0 | #DIV/0! |
| Non-operating Transfer In (Out) | 0 | (4,591) | 0 | (2,614) | (2,613) | (2,600) | 13 | (.5%) |
| Refunds to Customers | (62,347) | (12,040) | (56,781) | 0 | 6,000 | 0 | (6,000) | (100.0%) |
| Excessive Reserve Payback | 0 | (952,293) | (27,812) | 0 | 0 | 0 | 0 | .0% |
| Gain (Loss) on Sale of Fixed Assets | 493,524 | 770,274 | 465,277 | 218,807 | 633,720 | 213,000 | (420,720) | (66.4%) |
| Total Non-operating Revenue (expense) | 378,611 | (137,544) | 510,215 | 85,520 | 244,286 | (154,850) | (399,136) | (163.4%) |
| **Transfers and Contributions** | | | | | | | | |
| Capital Contributions | | | | | | | | |
| Per Active Vehicle Rebate | | | | | | | | |
| One-time Telematics Device Purch/Install | | | | | | | | |
| One-time Electric/Hybrid Vehicle Initiative | (158,000) | (115,000) | | | | | | |
| One-Time Electric Charging Stations | | | | | | | | |
| Attorney General Fees | | | | | | | | |
| Net Income (Loss) | (72,572) | (1,082,955) | (28,460) | (211,802) | 440,960 | (462,987) | | |
| Retained Earnings - Beginning of Period | 14,033,158 | 13,960,587 | 12,872,555 | 12,846,172 | 12,636,448 | 13,077,408 | | |
| Prior Period Adjustment | 0 | (5,076) | 2,077 | 2,078 | 0 | 0 | | |
| Retained Earnings - as Restated | 14,033,158 | 13,955,511 | 12,874,632 | 12,848,250 | 12,636,448 | 13,077,408 | | |
| Retained Earnings - End of Period | 13,960,587 | 12,872,555 | 12,846,172 | 12,636,448 | 13,077,408 | 12,614,421 | | |
| Contributed Capital | 500,700 | 500,700 | 500,700 | 500,701 | 500,700 | 500,700 | | |
| Total Net Assets | 14,461,287 | 13,373,255 | 13,346,872 | 13,137,149 | 13,578,108 | 13,115,121 | | |

*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 2022 Purchases**
(Including all items meeting the current capitalization threshold)

**Minnesota Department of Administration**
**Fleet Services Unit**
**Fiscal Year 2022**

| 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 | 72 | 30,850 | 2,221,200 | Yes | Primarily 1, 3&4 |
| Automotive Equipment including cars, specialty vehicles, and light trucks | | | | 391 | 31,900 | 12,472,900 | Yes | |
| Automotive Equipment including cars, specialty vehicles, and light trucks | | | | 2 | 70,000 | 140,000 | Yes | |
| Automotive Equipment including cars, specialty vehicles, and light trucks | | | | 1 | 125,000 | 125,000 | Yes | |
| | | | | | | | | |
| **Sub-total of items with unit cost less than $100,000** | | | | | | | | |
| | | | | | | 0 | | |
| **GRAND TOTAL** | | | | 466 | | 0 | | |

# SWIFT Spending Plan

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**Fleet Services Unit**
**FOR FISCAL YEAR 2022**

| | | Fund 5100 | |
|---|---|---|---|
| | | Name: Fleet Services | FinDept G0237200 |
| | 670013 | Vehicle Rental | 12,058,161 |
| | 512606 | M5 Application - Other Agencies | 157,767 |
| | 670014 | Fleet Card - Leased Vehicles | 1,547,158 |
| | 512606 | Managed Maintenance - Other Agencies | 5,481 |
| | 670014 | Fleet Card - Other Agencies | 683,785 |
| | 512260 | Vehicle Disposal | 4,440,624 |
| | 512606 | Miscellaneous | 47,750 |
| | 55600 | Non-operating Revenue | 0 |
| | 512001 | Interest Revenue | 150,000 |
| | | | 19,090,726 |
| | SWIFT Account | | |
| | 41000 | Full Time | 867,858 |
| | 41030 | Part Time | 0 |
| | 41050 | Overtime | 0 |
| | 41050 | Premium | 0 |
| | 41070 | Other | 0 |
| | 41100 | Space Rental | 16,870 |
| | 41500 | Repairs | 1,027,781 |
| | 41500 | Managed Maintenance - Other Agencies | 47,750 |
| | 41110 | Printing | 179 |
| | 41130 | Prof / Technical | 3,210 |
| | 41196 | Central IT Services | 555,127 |
| | 41155 | Communications | 2,500 |
| | 41160 | Travel - In State | 900 |
| | 41170 | Travel - Out State | 5,100 |
| | 41300 | Supplies | 190,995 |
| | 41300 | Fuel | 1,833,245 |
| | 42020 | Attorney General Fees | 0 |
| | 41300 | Fleet Card - Other Agencies | 683,785 |
| | 41400 | ML Loan Payments | 13,330,099 |
| | 47060 | Vehicle Purchases | 0 |
| | 41400 | Equipment Rental | 1,355 |
| | 41180 | Employee Development | 4,500 |
| | 43000 | Other Operating Costs | 1,576,771 |
| | 42010 | Statewide Indirect | 121,362 |
| | 41190 | State Prof / Technical | 357 |
| Total | | | 20,269,743 |
| Adjustments | | | |
| Plus: | | | |
| | | Depreciation | 7,868,595 |
| Total | | | 7,868,595 |
| Minus: | | | |
| | | ML Loan Payment | 13,330,099 |
| | 47060 | Vehicle Purchases | 0 |
| | 41196 | M5 Enhancements | 24,121 |
| Total | | | 13,354,220 |
| Rate Matrix Amount | | | 14,784,118 |

| | | **Fund 5000** |
|---|---|---|
| | | Total |
| Master Lease | 47060 | 14,959,100 |

# Projected Cash Flow

**Projected Cash Flow - FY 2022**

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**Fleet Services - 5100**

| | Budget Projections 7/31/2021 | Budget Projections 8/31/2021 | Budget Projections 9/30/2021 | Budget Projections 10/31/2021 | Budget Projections 11/30/2021 | Budget Projections 12/31/2021 | Budget Projections 1/31/2022 | Budget Projections 2/28/2022 | Budget Projections 3/31/2022 | Budget Projections 4/30/2022 | Budget Projections 5/31/2022 | Budget Projections 6/30/2022 | Budgeted Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | **2,397,540.99** | **3,410,667.99** | **4,450,403.10** | **5,507,814.52** | **6,353,542.04** | **251,202.77** | **974,355.10** | **1,706,400.16** | **1,549,670.29** | **2,679,070.98** | **4,402,469.68** | **(190,108.27)** | |
| Vehicle Rental | 1,127,177.85 | 1,062,725.22 | 1,030,234.98 | 1,020,204.16 | 1,013,355.63 | 1,010,544.87 | 1,005,761.70 | 998,142.02 | 996,378.08 | 989,867.34 | 979,289.77 | 982,310.88 | **12,215,992.50** |
| Voyager - Owned | 50,876.92 | 50,876.92 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | **671,574.64** |
| Voyager - Leased | 195,000.00 | 195,000.00 | 128,929.83 | 128,929.83 | 128,929.83 | 128,929.83 | 128,929.83 | 128,929.83 | 128,929.83 | 128,929.83 | 128,929.83 | 128,929.83 | **1,679,298.30** |
| M5 Application Fee | - | - | 157,767.00 | - | - | - | - | - | - | - | - | - | **157,767.00** |
| Managed Maintenance - Other Agencies | 787.18 | 787.18 | 456.75 | 456.75 | 456.75 | 456.75 | 456.75 | 456.75 | 456.75 | 456.75 | 456.75 | 456.75 | **6,141.86** |
| Other Revenue | 8,313.97 | 8,313.97 | 8,314.00 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | **60,754.47** |
| Sale of Vehicles | 178,632.00 | 248,100.00 | 158,784.00 | 109,164.00 | 89,316.00 | 39,696.00 | 9,924.00 | 9,924.00 | 426,732.00 | 1,022,172.00 | 1,121,412.00 | 1,151,184.00 | **4,565,040.00** |
| Interest Revenue | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | 12,500.00 | **150,000.00** |
| **Total Cash Receipt** | **1,573,287.92** | **1,578,303.29** | **1,553,968.64** | **1,332,215.99** | **1,305,519.46** | **1,253,088.70** | **1,218,533.53** | **1,210,913.85** | **1,625,957.91** | **2,214,887.17** | **2,303,549.60** | **2,336,342.71** | **19,506,568.77** |
| | | | | | | | | | | | | | |
| **Expenses** | | | | | | | | | | | | | |
| Salaries & Benefits | 100,137.45 | 66,758.30 | 66,758.30 | 66,758.30 | 66,758.30 | 100,137.45 | 66,758.30 | 66,758.30 | 66,758.30 | 66,758.30 | 66,758.30 | 66,758.30 | **867,857.90** |
| Rent - Space | 1,371.51 | 1,405.83 | 1,405.83 | 1,405.83 | 1,405.83 | 1,405.83 | 1,405.83 | 1,405.83 | 1,405.83 | 1,405.83 | 1,405.83 | 1,405.83 | **16,835.64** |
| Rent - Equipment | 112.88 | 112.92 | 112.92 | 112.92 | 112.92 | 112.92 | 112.92 | 112.92 | 112.92 | 112.92 | 112.92 | 112.92 | **1,355.00** |
| Repairs & Maintenance - Vehicles | 125,000.00 | 85,648.42 | 85,648.42 | 85,648.42 | 85,648.42 | 85,648.42 | 85,648.42 | 85,648.42 | 85,648.42 | 85,648.42 | 85,648.42 | 85,648.42 | **1,067,132.62** |
| Repairs & Maintenance - Other | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| Managed Maintenance - Other Agencies | 3,083.55 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | 3,979.17 | **46,854.42** |
| Printing | 14.54 | - | - | 44.75 | - | - | 44.75 | - | - | 44.75 | - | - | **148.79** |
| Professional & Technical Services | 290.00 | 297.25 | 297.25 | 297.25 | 297.25 | 297.25 | 297.25 | 297.25 | 297.25 | 297.25 | 297.25 | 297.25 | **3,559.75** |
| Central IT | 43,596.56 | 91,838.56 | 44,250.50 | 44,250.50 | 44,250.50 | 44,250.50 | 44,250.50 | 44,250.50 | 44,250.50 | 44,250.50 | 44,250.50 | 44,250.50 | **577,940.12** |
| Communications | 174.79 | 208.33 | 208.33 | 208.33 | 208.33 | 208.33 | 208.33 | 208.33 | 208.33 | 208.33 | 208.33 | 208.33 | **2,466.42** |
| Travel | - | - | - | - | 1,000.00 | - | - | - | - | 5,000.00 | - | - | **6,000.00** |
| Fees | - | - | - | - | - | - | - | 18,000.00 | - | - | - | - | **18,000.00** |
| Supplies - Shop & Office | 300.66 | 308.17 | 308.17 | 308.17 | 308.17 | 308.17 | 308.17 | 308.17 | 308.17 | 308.17 | 308.17 | 308.17 | **3,690.53** |
| Supplies - Parts | 15,000.00 | 15,608.08 | 15,608.08 | 15,608.08 | 15,608.08 | 15,608.08 | 15,608.08 | 15,608.08 | 15,608.08 | 15,608.08 | 15,608.08 | 15,608.08 | **186,688.88** |
| Supplies - Fuel | 152,770.42 | 152,770.42 | 152,770.42 | 152,770.42 | 152,770.42 | 152,770.42 | 152,770.42 | 152,770.42 | 152,770.42 | 152,770.42 | 152,770.42 | 152,770.42 | **1,833,245.04** |
| Fleet Card - Other Agencies | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | 56,982.08 | **683,784.96** |
| Employee Development | 367.14 | 375.00 | 375.00 | 375.00 | 375.00 | 375.00 | 375.00 | 375.00 | 375.00 | 375.00 | 375.00 | 375.00 | **4,492.14** |
| Purchased Services | 8,984.92 | 8,984.92 | 7,679.17 | 7,679.17 | 7,679.17 | 7,679.17 | 7,679.17 | 7,679.17 | 7,679.17 | 7,679.17 | 7,679.17 | 7,679.17 | **94,761.54** |
| Vehicle License Fees | 2,981.65 | 2,981.65 | 2,451.00 | 2,451.00 | 2,451.00 | 2,451.00 | 2,451.00 | 2,451.00 | 2,451.00 | 2,451.00 | 2,451.00 | 2,451.00 | **30,473.30** |
| Telematics Fees | 38,644.21 | 37,370.00 | 37,370.00 | 37,370.00 | 37,370.00 | 37,370.00 | 37,370.00 | 37,370.00 | 37,370.00 | 37,370.00 | 37,370.00 | 37,370.00 | **449,714.21** |
| Vehicle Maintenance Management Fees | 10,155.73 | 10,046.25 | 10,046.25 | 10,046.25 | 10,046.25 | 10,046.25 | 10,046.25 | 10,046.25 | 10,046.25 | 10,046.25 | 10,046.25 | 10,046.25 | **120,664.48** |
| Insurance | - | 2,700.00 | - | - | - | - | - | 863,200.00 | - | - | - | - | **865,900.00** |
| Indirect Costs | - | - | 10,113.50 | - | - | 10,113.50 | - | - | 10,113.50 | - | - | 10,113.50 | **40,454.00** |
| Attorney General Fees | - | - | - | - | - | - | - | - | - | - | - | - | **-** |
| Other Expense | 192.83 | 192.83 | 192.83 | 192.83 | 192.83 | 192.83 | 192.83 | 192.83 | 192.83 | 192.83 | 192.83 | 192.83 | **2,313.96** |
| ML Payment - Principal | - | - | - | - | 6,642,095.20 | - | - | - | - | - | 6,172,753.43 | - | **12,814,848.63** |
| Interest Expense | - | - | - | - | 278,319.81 | - | - | - | - | - | 236,930.40 | - | **515,250.21** |
| **Total Expense Paid** | **560,160.92** | **538,568.18** | **496,557.22** | **486,488.47** | **7,407,858.73** | **529,936.37** | **486,488.47** | **1,367,643.72** | **496,557.22** | **491,488.47** | **6,896,127.55** | **496,557.22** | **20,254,432.54** |
| | | | | | | | | | | | | | |
| **Projected Ending Cash Balance** | **3,410,667.99** | **4,450,403.10** | **5,507,814.52** | **6,353,542.04** | **251,202.77** | **974,355.10** | **1,706,400.16** | **1,549,670.29** | **2,679,070.98** | **4,402,469.68** | **(190,108.27)** | **1,649,677.22** | |

# Financial Statement

## Statement of Net Position

**FLEET SERVICES FUND 5100** 3/16/2021
**STATEMENT OF NET POSITION** Unaudited
**December 31, 2020**

| | FY21 | FY20 |
|---|---|---|
| **ASSETS** | | |
| **CURRENT ASSETS** | | |
| Cash | $ 1,033,576.41 | $ 1,656,047.98 |
| Imprest Fund - Checking | 500.00 | 500.00 |
| Accounts Receivable | 2,030,889.90 | 2,063,406.56 |
| Accounts Receivable - Non Trade (Note 3) | 28,000.00 | 28,795.35 |
| Prepaid Expenses | - | - |
| Prepaid Insurance | 448,550.50 | 420,519.55 |
| Prepaid Insurance - Workers' Compensation | - | - |
| Total Current Assets | $ 3,541,516.81 | $ 4,169,269.44 |
| **NONCURRENT ASSETS (Note 4)** | | |
| Building Improvements | $ 994,294.34 | $ 994,294.34 |
| Accumulated Depreciation - Building Improvements | (665,758.37) | (619,311.45) |
| Vehicles | 64,422,821.16 | 61,154,365.96 |
| Accumulated Depreciation - Vehicles | (23,803,685.31) | (20,895,207.54) |
| 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 | (95,477.00) | (87,600.44) |
| Software | 268,570.00 | 268,570.00 |
| Accumulated Amortization - Software | (268,570.00) | (268,570.00) |
| Total Noncurrent Assets | $ 41,009,724.82 | $ 40,704,070.87 |
| **TOTAL ASSETS** | $ 44,551,241.63 | $ 44,873,340.31 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | |
| Deferred Other Postemployment Benefits Outflows (Note 8) | $ 3,000.00 | $ 3,000.00 |
| Deferred Pension Outflows (Note 9) | 394,000.00 | 772,000.00 |
| Total Deferred Outflows of Resources | $ 397,000.00 | $ 775,000.00 |
| **LIABILITIES** | | |
| **CURRENT LIABILITIES** | | |
| Accounts Payable | $ 367,146.15 | $ 534,597.88 |
| Accounts Payable - Non-Trade (Note 5) | 647,455.22 | 312,962.12 |
| Salaries and Benefits Payable | 115,478.44 | 47,325.14 |
| Interest Payable | 42,532.96 | 53,537.56 |
| Sales Tax Payable | 3,474.20 | 3,103.32 |
| Loans Payable - Master Lease (Note 6) | 11,328,579.38 | 10,408,012.45 |
| Compensated Absences Payable (Note 7) | 9,000.00 | 9,000.00 |
| Total Current Liabilities | $ 12,513,666.35 | $ 11,368,538.47 |
| **NONCURRENT LIABILITIES** | | |
| Loans Payable - Master Lease (Note 6) | $ 18,486,351.14 | $ 20,027,434.48 |
| Compensated Absences Payable (Note 7) | 80,000.00 | 67,000.00 |
| Other Postemployment Benefits (Note 8) | 54,000.00 | 56,000.00 |
| Net Pension Liability (Note 9) | 244,000.00 | 254,000.00 |
| Total Noncurrent Liabilities | $ 18,864,351.14 | $ 20,404,434.48 |
| **TOTAL LIABILITIES** | $ 31,378,017.49 | $ 31,772,972.95 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Deferred Other Postemployment Benefits Inflows (Note 8) | $ 6,000.00 | $ 7,000.00 |
| Deferred Pension Inflows (Note 9) | 825,000.00 | 1,217,000.00 |
| Total Deferred Inflows of Resources | $ 831,000.00 | $ 1,224,000.00 |
| **NET POSITION (Note 12)** | | |
| Net Investment in Capital Assets | $ 11,194,794.30 | $ 10,268,623.94 |
| Unrestricted Net Position | 1,544,429.84 | 2,382,743.42 |
| **TOTAL NET POSITION** | $ 12,739,224.14 | $ 12,651,367.36 |

# Statement of Revenues, Expenses & Changes in Net Position

**FLEET SERVICES FUND 5100** 3/16/2021
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION** Unaudited
**FOR THE QUARTER ENDED December 31, 2020**

| | FY21 QTD | FY21 YTD | FY20 QTD | FY20 YTD |
|---|---|---|---|---|
| **OPERATING REVENUES** | | | | |
| Vehicle Rental | $ 3,119,466.51 | $ 6,148,303.62 | $ 2,929,181.27 | $ 5,710,717.62 |
| M5 Application - Other Agencies | - | 152,831.65 | 154,749.91 | 154,749.91 |
| Fleet Card - Leased Vehicles | 264,698.01 | 552,418.90 | 559,165.96 | 1,112,137.93 |
| Fleet Card - Other Agencies | 114,187.87 | 248,361.37 | 205,602.39 | 455,682.47 |
| Managed Maintenance - Other Agencies | 2,276.42 | 4,866.71 | 2,992.13 | 6,398.20 |
| Other Revenues | 21,950.49 | 48,796.65 | 35,018.90 | 82,056.20 |
| Total Operating Revenues | $ 3,522,579.30 | $ 7,155,578.90 | $ 3,886,710.56 | $ 7,521,742.33 |
| **OPERATING EXPENSES** | | | | |
| Salaries and Benefits | $ 240,208.19 | $ 488,459.83 | $ 209,492.97 | $ 409,835.65 |
| Rent | 3,842.77 | 5,853.32 | 2,568.27 | 3,511.13 |
| Rent - Equipment | 239.49 | 710.32 | 404.40 | 848.22 |
| Repairs and Maintenance - Vehicles | 190,273.87 | 510,473.02 | 249,782.66 | 581,406.06 |
| Repairs and Maintenance - Other | - | - | (9,193.87) | 101.48 |
| Managed Maintenance - Other Agencies | 8,224.88 | 18,995.58 | 26,435.36 | 55,532.15 |
| Printing | (152.03) | 90.30 | 523.55 | 625.40 |
| Professional and Technical Services | 655.00 | 935.00 | 1,890.00 | 2,290.00 |
| Centralized IT Services | 91,456.83 | 284,480.44 | 184,667.67 | 325,517.40 |
| Communications | 615.06 | 1,039.93 | 403.10 | 986.86 |
| Travel | 7.00 | 7.00 | 1,862.65 | 1,862.65 |
| Fees | - | - | - | - |
| Supplies and Materials - General | 1,400.77 | 3,010.49 | 1,349.71 | 1,678.25 |
| Supplies and Materials - Parts | 19,972.85 | 111,451.81 | 39,818.69 | 58,558.75 |
| Supplies and Materials - Fuel | 263,204.11 | 550,690.44 | 542,987.55 | 1,016,188.06 |
| Fleet Card - Other Agencies | 105,774.57 | 239,948.07 | 205,602.39 | 455,682.47 |
| Employee Development | 1,170.00 | 1,270.00 | 35.00 | 220.00 |
| Purchased Services | 21,178.77 | 30,028.52 | 62,104.93 | 63,082.53 |
| Vehicle License Fees | 12,852.30 | 17,172.06 | 5,986.71 | 16,106.46 |
| Telematics Fees | 115,982.60 | 234,931.87 | 147,960.55 | 220,851.63 |
| Vehicle Maintenance Management Fees | 29,766.82 | 61,292.80 | 30,027.16 | 59,396.19 |
| Insurance | 224,199.66 | 451,642.96 | 210,259.70 | 420,519.45 |
| Indirect Costs | 34,533.95 | 69,067.90 | 95,909.04 | 191,818.08 |
| Attorney General Fees | - | - | - | - |
| Depreciation | 2,064,796.56 | 4,086,600.42 | 1,947,958.50 | 3,786,087.33 |
| Other Expenses | 1,159.92 | 2,175.71 | 1,008.03 | 1,386.27 |
| Total Operating Expenses | $ 3,431,363.94 | $ 7,170,327.79 | $ 3,959,844.72 | $ 7,674,092.47 |
| **OPERATING INCOME (LOSS)** | $ 91,215.36 | $ (14,748.89) | $ (73,134.16) | $ (152,350.14) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Interest Revenue | $ 35,846.98 | $ 78,367.37 | $ 134,811.75 | $ 289,141.99 |
| Interest Expense | (136,669.46) | (285,573.09) | (156,235.96) | (319,754.78) |
| Nonoperating Revenue | - | - | - | - |
| Refund to Customers | - | - | - | - |
| Excess Reserve Cash Payback to Fed Gov | - | - | - | - |
| Gain (Loss) on Disposal of Capital Assets | 234,728.56 | 548,720.12 | 106,185.98 | 234,456.11 |
| Total Nonoperating Revenue (Expenses) | $ 133,906.08 | $ 341,514.40 | $ 84,761.77 | $ 203,843.32 |
| **TRANSFERS AND CONTRIBUTIONS** | | | | |
| Capital Contributions (Note 2) | $ - | $ - | $ - | $ - |
| Nonoperating Transfer In (Out) (Note 11) | - | (2,613.33) | - | - |
| Total Transfers and Contribution | $ - | $ (2,613.33) | $ - | $ - |
| **CHANGE IN NET POSITION** | $ 225,121.44 | $ 324,152.18 | $ 11,627.61 | $ 51,493.18 |
| **NET POSITION, BEGINNING, AS REPORTED** | $ 12,514,102.70 | $ 12,415,071.96 | $ 12,639,739.75 | $ 12,599,874.18 |
| Adjustment to Net Position (Note 10) | - | - | - | - |
| **NET POSITION, BEGINNING, AS RESTATED** | $ 12,514,102.70 | $ 12,415,071.96 | $ 12,639,739.75 | $ 12,599,874.18 |
| **NET POSITION, ENDING (Note 12)** | $ 12,739,224.14 | $ 12,739,224.14 | $ 12,651,367.36 | $ 12,651,367.36 |

# Statement of Cash Flows

**FLEET SERVICES FUND 5100** 3/16/2021
**STATEMENT OF CASH FLOWS** Unaudited
**FOR THE QUARTER ENDED December 31, 2020**

| | | |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Receipts from Customers | $ | 6,377,842.32 |
| Receipts from Other Revenue | | 48,796.65 |
| Payments to Suppliers for Goods and Services | | (3,169,496.65) |
| Payments to Employees | | (382,836.37) |
| **Net Cash Flows from Operating Activities** | $ | 2,874,305.95 |
| **CASH FLOWS NONCAPITAL ACTIVITIES** | | |
| Surplus Auction Rebate | $ | - |
| Nonoperating Transfers In (Out) | | (2,613.33) |
| Refund to Customers | | - |
| Cash payback to the Federal Government | | - |
| **Net Cash Flows from Noncapital Financing Activities** | $ | (2,613.33) |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | |
| Investment in Capital Assets | $ | (7,667,386.50) |
| Proceeds from Disposal of Capital Assets | | 2,817,514.59 |
| Proceeds from Master Lease Loan | | 7,772,827.30 |
| Repayments of Master Lease Loan | | (5,862,642.37) |
| Interest Paid | | (290,026.58) |
| Capital Contributions | | - |
| **Net Cash Flows from Capital and Related Financing Activities** | $ | (3,229,713.56) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Investment Earnings | $ | 78,367.37 |
| **Net Cash Flows from Investing Activities** | $ | 78,367.37 |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | $ | (279,653.57) |
| Cash and Cash Equivalents, Beginning | | 1,313,729.97 |
| Cash and Cash Equivalents, Ending | $ | 1,034,076.40 |
| **Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities** | | |
| Operating Income (Loss) | $ | (14,748.89) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities | | |
| Depreciation | $ | 4,086,600.42 |
| Amortization | | - |
| Customer Rebate Credit | | - |
| (Increase) Decrease in Accounts Receivable | | (728,939.93) |
| (Increase) Decrease in Due from Other Funds | | - |
| (Increase) Decrease in Inventory | | - |
| (Increase) Decrease in Prepaid Expenses | | - |
| (Increase) Decrease in Prepaid Insurance | | (448,550.50) |
| (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 | | (120,582.87) |
| Increase (Decrease) in Salaries and Benefits Payable | | 105,623.46 |
| Increase (Decrease) in Sales Tax Payable | | (5,095.74) |
| 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** | $ | 2,889,054.84 |
| **Net Cash Flows from Operating Activities** | $ | 2,874,305.95 |
| **Noncash Investing, Capital, and Financing Activities** | $ | - |

# Budget to Actual Comparison

**FLEET SERVICES FUND 5100** 3/16/2021
**STATEMENT OF BUDGET AND ACTUAL COMPARISON** Unaudited
**FOR THE QUARTER ENDED December 31, 2020**

| | BUDGET QTD | BUDGET YTD | ACTUAL QTD | ACTUAL YTD | VARIANCE QTD | VARIANCE YTD |
|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | |
| Vehicle Rental | $ 3,607,914.00 | $ 7,215,828.00 | $ 3,119,466.51 | $ 6,148,303.62 | $ (488,447.49) | $ (1,067,524.38) |
| M5 Application - Other Agencies | 38,294.50 | 76,589.00 | - | 152,831.65 | (38,294.50) | 76,242.65 |
| Fleet Card - Leased Vehicles | 429,928.50 | 859,857.00 | 264,698.01 | 552,418.90 | (165,230.49) | (307,438.10) |
| Fleet Card - Other Agencies | 208,218.00 | 416,436.00 | 114,187.87 | 248,361.37 | (94,030.13) | (168,074.63) |
| Managed Maintenance - Other Agencies | 2,259.00 | 4,518.00 | 2,276.42 | 4,866.71 | 17.42 | 348.71 |
| Other Revenue | 21,259.75 | 42,519.50 | 21,950.49 | 48,796.65 | 690.74 | 6,277.15 |
| Total Operating Revenues | $ 4,307,873.75 | $ 8,615,747.50 | $ 3,522,579.30 | $ 7,155,578.90 | $ (785,294.45) | $ (1,460,168.60) |
| **OPERATING EXPENSES** | | | | | | |
| Salaries and Benefits | $ 213,924.00 | $ 427,848.00 | $ 240,208.19 | $ 488,459.83 | $ 26,284.19 | $ 60,611.83 |
| Rent | 2,654.00 | 5,308.00 | 3,842.77 | 5,853.32 | 1,188.77 | 545.32 |
| Rent - Equipment | 379.50 | 759.00 | 239.49 | 710.32 | (140.01) | (48.68) |
| Repairs and Maintenance - Vehicles | 295,411.25 | 590,822.50 | 190,273.87 | 510,473.02 | (105,137.38) | (80,349.48) |
| Repairs and Maintenance - Other | 625.00 | 1,250.00 | - | - | (625.00) | (1,250.00) |
| Managed Maintenance - Other Agencies | 21,259.75 | 42,519.50 | 8,224.88 | 18,995.58 | (13,034.87) | (23,523.92) |
| Printing | 203.75 | 407.50 | (152.03) | 90.30 | (355.78) | (317.20) |
| Professional and Technical Services | 1,125.00 | 2,250.00 | 655.00 | 935.00 | (470.00) | (1,315.00) |
| Centralized IT Services | 146,494.75 | 292,989.50 | 91,456.83 | 284,480.44 | (55,037.92) | (8,509.06) |
| Communications | 625.00 | 1,250.00 | 615.06 | 1,039.93 | (9.94) | (210.07) |
| Travel | 1,525.00 | 3,050.00 | 7.00 | 7.00 | (1,518.00) | (3,043.00) |
| Supplies and Materials - General | 4,051.00 | 8,102.00 | 1,400.77 | 3,010.49 | (2,650.23) | (5,091.51) |
| Supplies and Materials - Parts | 34,915.75 | 69,831.50 | 19,972.85 | 111,451.81 | (14,942.90) | 41,620.31 |
| Supplies and Materials - Fuel | 419,137.50 | 838,275.00 | 263,204.11 | 550,690.44 | (155,933.39) | (287,584.56) |
| Fleet Card - Other Agencies | 208,218.00 | 416,436.00 | 105,774.57 | 239,948.07 | (102,443.43) | (176,487.93) |
| Employee Development | 2,025.00 | 4,050.00 | 1,170.00 | 1,270.00 | (855.00) | (2,780.00) |
| Purchased Services | 33,425.75 | 66,851.50 | 21,178.77 | 30,028.52 | (12,246.98) | (36,822.98) |
| Vehicle License Fees | 9,704.25 | 19,408.50 | 12,852.30 | 17,172.06 | 3,148.05 | (2,236.44) |
| Telematics Fees | 121,671.00 | 243,342.00 | 115,982.60 | 234,931.87 | (5,688.40) | (8,410.13) |
| Vehicle Maintenance Management Fees | 29,872.00 | 59,744.00 | 29,766.82 | 61,292.80 | (105.18) | 1,548.80 |
| Insurance | 218,753.00 | 437,506.00 | 224,199.66 | 451,642.96 | 5,446.66 | 14,136.96 |
| Indirect Costs | 34,426.00 | 68,852.00 | 34,533.95 | 69,067.90 | 107.95 | 215.90 |
| Attorney General Fees | 125.00 | 250.00 | - | - | (125.00) | (250.00) |
| Depreciation | 2,509,067.00 | 5,018,134.00 | 2,064,796.56 | 4,086,600.42 | (444,270.44) | (931,533.58) |
| Other Expenses | 508.50 | 1,017.00 | 1,159.92 | 2,175.71 | 651.42 | 1,158.71 |
| Total Operating Expenses | $ 4,310,126.75 | $ 8,620,253.50 | $ 3,431,363.94 | $ 7,170,327.79 | $ (878,762.81) | $ (1,449,925.71) |
| **OPERATING INCOME (LOSS)** | $ (2,253.00) | $ (4,506.00) | $ 91,215.36 | $ (14,748.89) | $ 93,468.36 | $ (10,242.89) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | |
| Interest Revenue | $ 117,327.50 | $ 234,655.00 | $ 35,846.98 | $ 78,367.37 | $ (81,480.52) | $ (156,287.63) |
| Nonoperating Transfer In (Out) | - | - | - | (2,613.33) | - | (2,613.33) |
| Interest Expense | (155,173.75) | (310,347.50) | (136,669.46) | (285,573.09) | 18,504.29 | 24,774.41 |
| Excess Reserve Cash Payback to Fed Gov | - | - | - | - | - | - |
| Gain (Loss) on Sale of Capital Assets | 4,570.25 | 9,140.50 | 234,728.56 | 548,720.12 | 230,158.31 | 539,579.62 |
| Total Nonoperating Revenue (Expenses) | $ (33,276.00) | $ (66,552.00) | $ 133,906.08 | $ 338,901.07 | $ 167,182.08 | $ 405,453.07 |
| **CHANGE IN NET POSITION** | $ (35,529.00) | $ (71,058.00) | $ 225,121.44 | $ 324,152.18 | $ 260,650.44 | $ 395,210.18 |

# Footnotes to Financial Statements

**FLEET SERVICES FUND 5100** 3/16/2021
**FOOTNOTES TO FINANCIAL STATEMENTS** Unaudited
**FOR THE QUARTER ENDED December 31, 2020**

**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**

FY21 and FY20 Accounts Receivable - Non Trade has a balance of $28,000.00 and $28,795.35 respectively for vehicles sold to agencies.

**4. CAPITAL ASSETS**

| | Balance 7/1/2020 | Additions | Deletions | Balance 12/31/2020 |
|---|---|---|---|---|
| Building Improvements | $ 994,294.34 | $ - | $ - | $ 994,294.34 |
| Vehicles | 63,447,357.56 | 7,738,827.67 | (6,763,364.07) | 64,422,821.16 |
| Equipment | 1,809.30 | - | - | 1,809.30 |
| Infrastructure | 157,530.00 | - | - | 157,530.00 |
| Software | 268,570.00 | - | - | 268,570.00 |
| Total Capital Assets | $ 64,869,561.20 | $ 7,738,827.67 | $ (6,763,364.07) | $ 65,845,024.80 |
| | | | | |
| Accumulated Depreciation/Amortization for: | | | | |
| Building Improvements | $ (644,321.33) | $ (21,437.04) | $ - | $ (665,758.37) |
| Vehicles | (24,209,029.81) | (4,061,225.10) | 4,466,569.60 | (23,803,685.31) |
| Equipment | (1,809.30) | - | - | (1,809.30) |
| Infrastructure | (91,538.72) | (3,938.28) | - | (95,477.00) |
| Software | (268,570.00) | - | - | (268,570.00) |
| Total Accumulated Depr/Amort | $ (25,215,269.16) | $ (4,086,600.42) | $ 4,466,569.60 | $ (24,835,299.98) |

**5. ACCOUNTS PAYABLE - NON TRADE**

FY21 and FY20 Accounts Payable - Non Trade has a balance of $647,455.22 and $312,962.12 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, 2020.

| FY | Principal Amount | Interest Amount | Total Payments |
|---|---|---|---|
| 2021 | 6,049,162.86 | 250,193.91 | 6,299,356.77 |
| 2022 | 10,122,601.25 | 344,775.70 | 10,467,376.95 |
| 2023 | 7,325,246.33 | 175,596.77 | 7,500,843.10 |
| 2024 | 4,188,770.58 | 64,852.10 | 4,253,622.68 |
| 2025 | 1,774,808.35 | 14,069.36 | 1,788,877.71 |
| 2026 | 354,341.13 | 1,357.60 | 355,698.73 |
| Total Payments | $ 29,814,930.50 | $ 850,845.44 | $ 30,665,775.94 |

**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 7/1/2020 | $ 9,000.00 | $ 80,000.00 |
| Increase | - | - |
| Decrease | - | - |
| Ending Balance 12/31/2020 | $ 9,000.00 | $ 80,000.00 |

**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, 2020 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of June 30, 2019.

A single rate of 3.50% was used to measure the total OPEB liability as of June 30, 2019. The single discount rate was based on a municipal bond rate of 3.50% (based on a 20-year Bond Buyer General Obligation Index as of the end of June 2019). 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 |
|---|---|---|---|
| Beginning Balance 7/1/2020 | $ 3,000.00 | $ 54,000.00 | $ 6,000.00 |
| Increase | - | - | - |
| Decrease | - | - | - |
| Ending Balance 12/31/2020 | $ 3,000.00 | $ 54,000.00 | $ 6,000.00 |

**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, 2020 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2019 actuarial report.

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 7/1/2020 | $ 394,000.00 | $ 244,000.00 | $ 825,000.00 |
| Increase | - | - | - |
| Decrease | - | - | - |
| Ending Balance 12/31/2020 | $ 394,000.00 | $ 244,000.00 | $ 825,000.00 |

**10. ADJUSTMENTS TO NET POSITION**

In FY21 as of December 31, 2021, the total prior period adjustments are $0.00.

In FY20 as of December 31, 2020, the total prior period adjustments are $0.00.

**11. NONOPERATING TRANSFER IN (OUT)**

**ENTERPRISE SUSTAINABILITY SERVICES 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, 2019 to June 30, 2021. The Office of Enterprise Sustainability (OES) will support state agencies' efforts to fulfill the sustainability goals by managing sustainability metrics and reporting (e.g. Sustainability Reporting Tool); educating on sustainability best practices; assisting with development of their sustainability plans, administrating the Productivity Loan Fund, publishing an annual report; and providing other technical assistance. In consideration for sustainability services provided; Admin agreed to contribute funds to share in the cost. Fleet transferred $2,613.33 from Fund 5100 to OES Fund 2001 in July 2020.

**12. NET POSITION**

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

| | | |
|---|---|---|
| Net Investment in Capital Assets | $ | 11,194,794.30 |
| Unrestricted Net Position | | 1,544,429.84 |
| Total Net Position | $ | 12,739,224.14 |

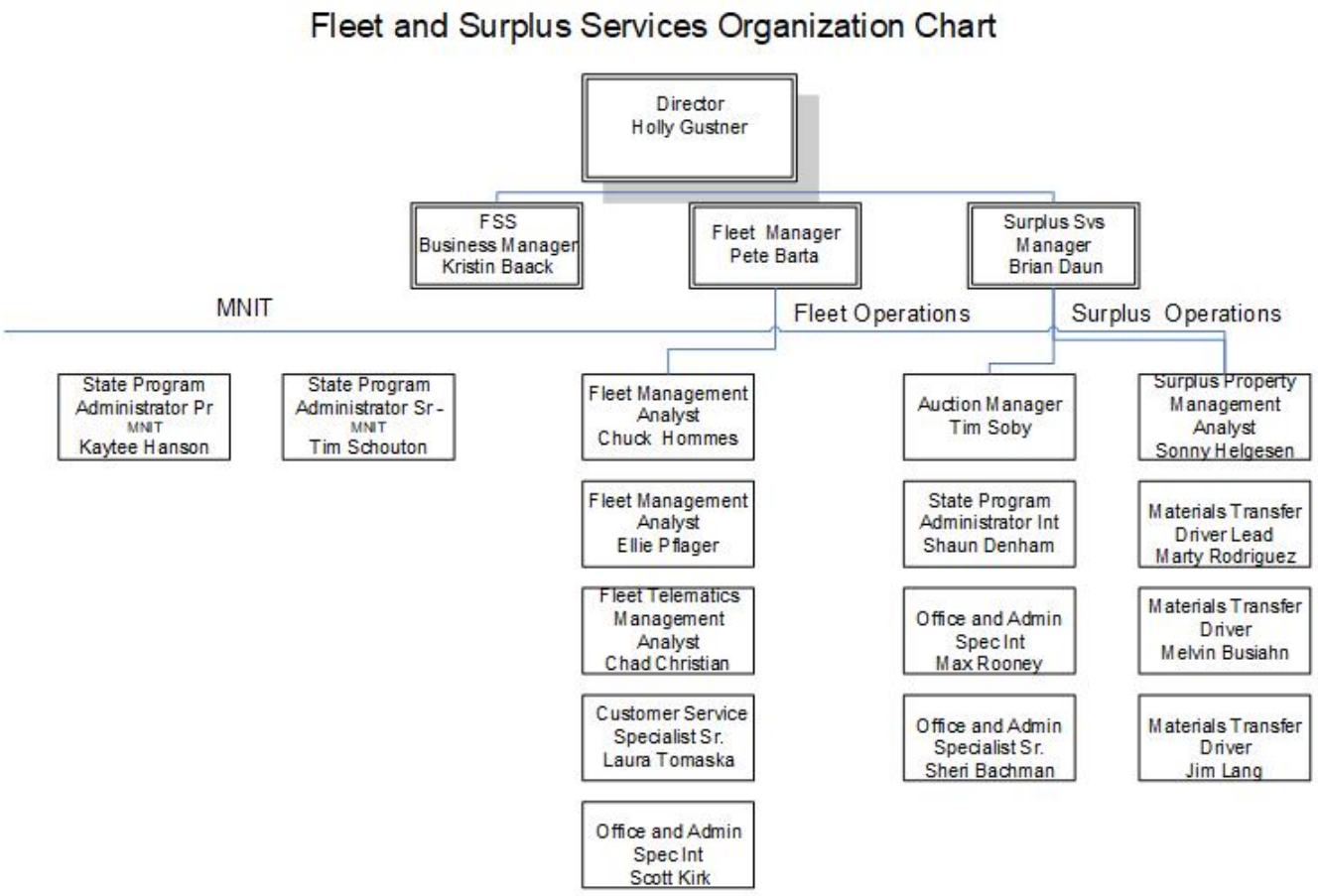
Schedule of Retained Earnings

| | 1st Qtr. | 2nd Qtr. | 3rd Qtr. | 4th Qtr. |
|---|---|---|---|---|
| Retained Earnings, Beginning | $ 11,914,371.96 | $ 12,013,402.70 | $ - | $ - |
| Quarterly Net Income (Loss) | 99,030.74 | 225,121.44 | - | - |
| Adjustments to Net Position (Note 10) | - | - | | |
| Change in Accounting Principle | - | - | | |
| Retained Earnings, Ending | $ 12,013,402.70 | $ 12,238,524.14 | $ - | $ - |
| | | | | |
| Add: Capital Contributions (Note 2) | $ 500,700.00 | $ 500,700.00 | $ - | $ - |
| Reconciliation to Total Net Position | $ 12,514,102.70 | $ 12,739,224.14 | $ - | $ - |

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. The actuarially determined amounts are likely to vary significantly from year to year and are managed by the MSRS 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 MSRS administering these plans and the Minnesota

# Supporting Information

## Organization Chart




**Personnel**

At July 1, 2022, Fleet and Surplus Services' team members will consist of 19 FTEs including two 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 9.50 full time positions: up from 8.25 positions in FY 2021 due to adjustments in FSS shared staffing resources.

## 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%, fully electric vehicles 20%, secure transports 20%, high mileage use 25%, and heavy duty, specialty, or vehicles with 120-month life 0% -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 ($415 annually)
- Administrative costs ($777 annually)

**Calculations:**

- **Maintenance**
    - Maintenance = CY 2019 total maintenance cost by vehicle type plus 1% inflation plus $7.12 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 2022 Monthly Leased Vehicle Maintenance Rate By Vehicle Type | | | | | | | |
|---|---|---|---|---|---|---|---|
| Category | Monthly Repair Cost | Monthly Rate 1% Inflation | Vehicle Handling Fee Added $7.14 | Vehicle CT | Monthly | Annual | Mthly Maint * 60 Avg Life Mths |
| Auto/Hybrid | $ 37.75 | $38.13 | $45.25 | 624 | $28,237.50 | $338,849.97 | $2,715.14 |
| Specialty ADA | $ 157.35 | $158.92 | $166.05 | 11 | $1,826.53 | $21,918.39 | $9,962.90 |
| Law Enforcement | $ 67.58 | $68.26 | $75.38 | 179 | $13,493.15 | $161,917.74 | $4,522.84 |
| Med/Heavy Truck/Spec | $ 63.45 | $64.08 | $71.21 | 240 | $17,090.26 | $205,083.07 | $4,272.56 |
| Mini/SUV/LT Truck | $ 35.06 | $35.41 | $42.54 | 1008 | $42,875.78 | $514,509.41 | $2,552.13 |
| Electric Sedan | $ 18.17 | $18.35 | $25.48 | 12 | $305.72 | $3,668.63 | |
| Misc Truck-Vocational Use | $ 641.74 | $648.16 | $655.28 | 3 | $1,965.85 | $23,590.16 | $39,316.94 |
| Misc. Heavy Duty Truck | $ 363.94 | $367.58 | $374.70 | 3 | $1,124.11 | $13,489.35 | |
| | | | | 2080 | $106,918.89 | $1,283,026.73 | |
| Maintenance Monthly Rate = CY 2019 ARI Repair Costs by vehicle type + 1% Inflation fee + Vehicle Handling Fee $7.12 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 three 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 $13.05 per vehicle

| Admin Fee - Agency Owned Vehicles | | | |
|---|---|---|---|
| **Expense** | **Managed Maintenance** | **M5 Company Application** | **M5 Admin Application** |
| Salaries | **$4,049** | **$26,450** | **$5,403** |
| Rent - Bldg | $169 | $169 | $84 |
| Rent - Equipment | $14 | $14 | $7 |
| Repairs - Other | $0 | $0 | $0 |
| Managed Maintenance Repairs - Other Agencies - ARI | $47,750 | $0 | $0 |
| Professional/Technical | $36 | $3,240 | $0 |
| Computer Services | $0 | $0 | $0 |
| Central IT Services | $2,630 | $102,852 | $16,757 |
| Communications | $25 | $25 | $0 |
| Employee Development | $45 | $2,700 | $15 |
| ARI Managed Maint Fees $4 per vehicle | $4,320 | $0 | $0 |
| Supplies - Shop & Office | $37 | $37 | $18 |
| Fleet Card - Other Agencies - Voyager | $0 | $0 | $0 |
| Statewide & Agency Indirect Costs | $607 | $0 | $0 |
| **Total** | **$59,680** | **$135,486** | **$22,285** |
| **Revenue** | | | |
| Fleet Card - Other Agencies - Voyager | | | |
| Managed Maintenance - Other Agencies - ARI | $47,750 | | |
| Number of Agency Owned Vehicles | 35 | | 564 |
| Bulk Fuel Module Expenses | | | $6,130 |
| **Total Basis for Rates** | $11,930 | $135,485.77 | $16,155 |
| Admin Fee Per Vehicle | $340.85 | | $28.64 |
| Admin Fee Per Vehicle - Monthly (Breakeven) | $28.40 | | |
| Admin Fee Per Vehicle - Monthly Actual Charge | $13.05 | | |
| Admin Fee Bulk Fuel Setup per Agency | | | $4,381 |
| Admin Fee Bulk Fuel Maintenance per Agency | | | $6,130 |
| Application Fee Agency M5 Company 68% DNR - Annual | | $92,130 | |
| Application Fee Agency M5 Company 32% DPS - Annual | | $43,355 | |
| 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 $28.64 is proposed for agency owned vehicles identified in the Admin company of M5 in FY 2022. | | | |

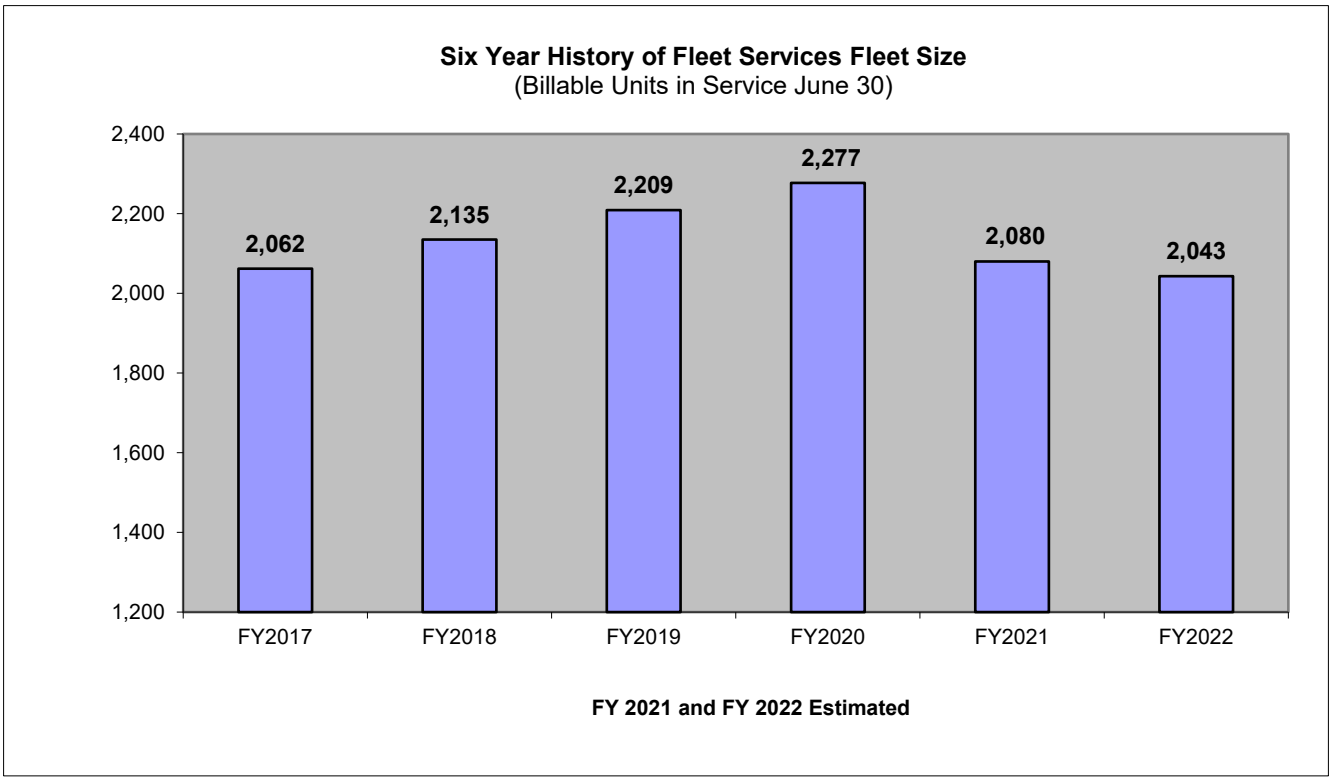
## Miscellaneous Charges

- 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 or through ARI.
  - Miscellaneous non-capitalized upfit components.
  - 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

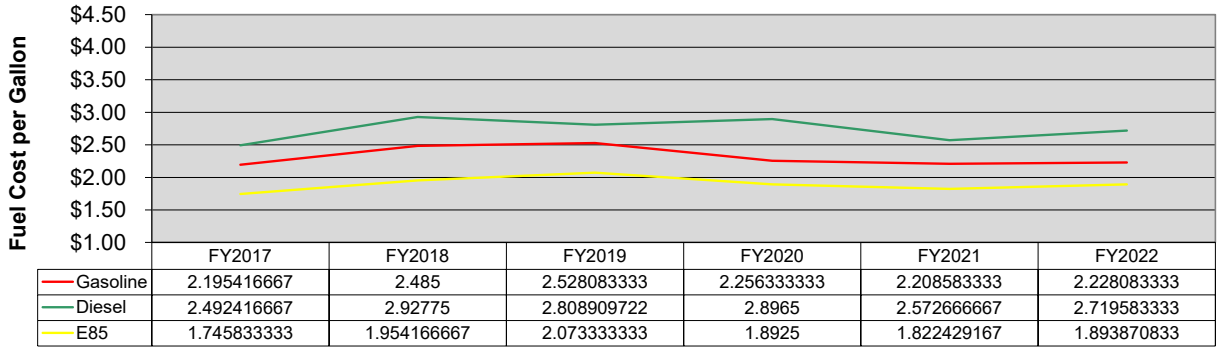
lease term are fully collected, agencies will continue to pay the current lease rate until the vehicle is re-assigned or sold.

- 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




| | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | FY2022 |
|---|---|---|---|---|---|---|
| Gasoline | 2.195416667 | 2.485 | 2.528083333 | 2.256333333 | 2.208583333 | 2.228083333 |
| Diesel | 2.492416667 | 2.92775 | 2.808909722 | 2.8965 | 2.572666667 | 2.719583333 |
| E85 | 1.745833333 | 1.954166667 | 2.073333333 | 1.8925 | 1.822429167 | 1.893870833 |

## Projection of Fuel Pricing

Fuel prices based on 12-month average (6-month history, 6-month projected April 2021). Source: EIA http://www.eia.gov/forecasts/steo/query/

**FY2022 Quarterly Fuel Price Projections**

| | | Gasoline | Diesel |
|---|---|---|---|
| 2021 | Jan | 2.231 | 2.681 |
| 2021 | Feb | 2.347 | 2.740 |
| 2021 | Mar | 2.384 | 2.737 |
| 2021 | Apr | 2.439 | 2.684 |
| 2021 | May | 2.429 | 2.674 |
| 2021 | Jun | 2.400 | 2.673 |
| 2021 | Jul | 2.375 | 2.673 |
| 2021 | Aug | 2.279 | 2.701 |
| 2021 | Sep | 2.212 | 2.701 |
| 2021 | Oct | 2.198 | 2.718 |
| 2021 | Nov | 2.195 | 2.745 |
| 2021 | Dec | 2.073 | 2.731 |
| **1st Quarter Average** | | **2.297** | **2.705** |

| | | Gasoline | Diesel |
|---|---|---|---|
| 2021 | Apr | 2.439 | 2.684 |
| 2021 | May | 2.429 | 2.674 |
| 2021 | June | 2.400 | 2.673 |
| 2021 | Jul | 2.375 | 2.673 |
| 2021 | Aug | 2.279 | 2.701 |
| 2021 | Sep | 2.212 | 2.701 |
| 2021 | Oct | 2.198 | 2.718 |
| 2021 | Nov | 2.195 | 2.745 |
| 2021 | Dec | 2.073 | 2.731 |
| 2022 | Jan | 1.994 | 2.760 |
| 2022 | Feb | 2.056 | 2.686 |
| 2022 | Mar | 2.149 | 2.714 |
| **2nd Quarter Average** | | **2.233** | **2.705** |

| | | Gasoline | Diesel |
|---|---|---|---|
| 2021 | Jul | 2.375 | 2.673 |
| 2021 | Aug | 2.279 | 2.701 |
| 2021 | Sep | 2.212 | 2.701 |
| 2021 | Oct | 2.198 | 2.718 |
| 2021 | Nov | 2.195 | 2.745 |
| 2021 | Dec | 2.073 | 2.731 |
| 2022 | Jan | 1.994 | 2.760 |
| 2022 | Feb | 2.056 | 2.686 |
| 2022 | Mar | 2.149 | 2.714 |
| 2022 | Apr | 2.323 | 2.690 |
| 2022 | May | 2.431 | 2.744 |
| 2022 | Jun | 2.452 | 2.772 |
| **3rd Quarter Average** | | **2.228** | **2.720** |

| | | Gasoline | Diesel |
|---|---|---|---|
| 2021 | Oct | 2.198 | 2.718 |
| 2021 | Nov | 2.195 | 2.745 |
| 2021 | Dec | 2.073 | 2.731 |
| 2022 | Jan | 1.994 | 2.760 |
| 2022 | Feb | 2.056 | 2.686 |
| 2022 | Mar | 2.149 | 2.714 |
| 2022 | Apr | 2.323 | 2.690 |
| 2022 | May | 2.431 | 2.744 |
| 2022 | Jun | 2.452 | 2.772 |
| 2022 | Jul | 2.466 | 2.794 |
| 2022 | Aug | 2.409 | 2.805 |
| 2022 | Sep | 2.338 | 2.814 |
| **4th Quarter Average** | | **2.257** | **2.748** |

DEPARTMENT OF ADMINISTRATION
FLEET SERVICES

# Vehicle Assignment – State Agency Long Term Lease

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

**Vehicle Information:**

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

Assignment Term and Cost:

Customer agrees to:

- A lease term of _____years, not to exceed _____ miles.
- Pay Fleet Services a 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 extended at the end of the original lease term 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. 3/21

DEPARTMENT OF ADMINISTRATION
FLEET SERVICES

# Vehicle Assignment - Long Term Lease

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

**Vehicle Information:**

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

**Assignment Term and Cost:**

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 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 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 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.
- 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 extended at the end of the original lease term 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. 3/21

# 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.

MINNESOTA

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

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

| | | | | |
|---|---|---|---|---|
| | | | | **MANAGEMENT ANALYSIS & DEVELOPMENT DIVISION / ENTERPRISE TRAINING & DEVELOPMENT** |
| FOR YEAR ENDING JUNE 30, 2022 | | | | |
| (All Figures in 000's) | | | | **FUND 5200** |
| **PART I 2 CFR 200 R.E. BALANCE** | | | | |
| **2 CFR 200 R.E. BALANCE July 1, 2021 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)** | | | | 2,215 |
| Adjustments (e.g. Contrib. Capital) | | | | - |
| **Adjusted Retained Earnings Balance** | | | | 2,215 |
| **FY21 Retained Earnings Increase (Decrease) Per ACFR** | | | | |
| **2 CFR 200 Revenues** | | | | |
| Operating Revenue | | 11,336 | | |
| Non Operating Revenue | | - | | |
| **Total Revenues** | | | 11,336 | |
| **Less Expenditures (Actual Costs):** | | | | |
| Total Operating Expenses per State's Financial Report | | (10,020) | | |
| Other Expenses | | (2) | | |
| Lease/Amortization Cash Expense | | (8) | | |
| 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 | | (1,879) | | |
| GASB75 Net OPEB Liability Adjustment | | 40 | | |
| **Total Expenditures** | | | (11,869) | |
| **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** | | | (11,869) | |
| **Plus 2 CFR 200 Adjustments:** | | | | |
| Imputed Interest Earnings on Monthly Average Cash Balance | | 7 | | |
| Other | | - | | |
| **Total Adjustments** | | | 7 | |
| **FY21 Net Increase (Decrease) to Retained Earnings Balance per ACFR** | | | | (526) |
| **2 CFR 200 R.E. BALANCE June 30, 2022** | A) | | | 1,689 |
| Allowable Reserve | B) | 1,978 | | |
| Excess Balance (A)-(B) | | (289) | | |

(If less than zero, the amount on (A) is the beginning 2 CFR 200 R.E. balance for the next year's reconciliation. If there is an excess balance, at the request of the cognizant agency the federal share should be returned to the federal gov't and the amount on (B) will be the beginning 2 CFR 200 R.E. balance for the next year.)

MINNESOTA

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

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

**MANAGEMENT ANALYSIS &**
**DEVELOPMENT DIVISION / ENTERPRISE**
FOR YEAR ENDING JUNE 30, 2022 **TRAINING & DEVELOPMENT**
(All Figures in 000's) **FUND 5200**

| | | | |
|---|---|---|---|
| **PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE** | | | |
| **2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2021** | | | 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, 2022** | C) | | 62 |
| **PART III 2 CFR 200 ADJUSTMENTS BALANCE** | | | |
| **2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2021** | | | |
| **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 | | (416) | |
| Adjustment Accumulated Prior Year Imputed Interest | | (32) | |
| Current Year Imputed Interest Adjustment | | (7) | |
| FY12 Federal Retained Earnings payback | | 153 | |
| FY12 State Portion of Excess Retained Earnings | | 531 | |
| Accumulated Prior Years GASB68 Adjustment | | (3,006) | |
| Accumulated Prior Years GASB75 Adjustment | | (464) | |
| FY22 GASB68 Net Pension Liability Adjustment | | 1,879 | |
| FY22 GASB75 Net OPEB Adjustment | | (40) | |
| FY22 GASB87 Lease/Amortization Cash Expense | | 8 | |
| **Total Adjustments** | | | (1,406) |
| **2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2022** | D) | | (1,406) |
| **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) | | | 345 |

| DESCRIPTION | AMOUNT | COMMENTS |
|---|---|---|
| FY1998 PPD Adjustment | (30.00) | per FY04 A-87 MA Fund 890 |
| FYpre2004 PPD Adjustment | 17.00 | per prior period, |
| FYpre2004 Imputed Interest | (119.00) | interest earned on excess retained earnings |
| FY2004 Imputed Interest | (3.00) | interest earned on excess retained earnings |
| FY2005 Imputed Interest | (5.00) | interest earned on excess retained earnings |
| FY2006 Imputed Interest | (12.00) | interest earned on excess retained earnings |
| FY2007 Imputed Interest | (21.00) | interest earned on excess retained earnings |
| FY2008 Imputed Interest | (20.00) | interest earned on excess retained earnings |
| FY2008 PPD Adjustment | 1.00 | per FY08 A-87 HRD Fund 200 |
| FY2009 Imputed Interest | (16.00) | interest earned on excess retained earnings |
| FY2010 Imputed Interest | (6.00) | interest earned on excess retained earnings |
| FY2011 Imputed Interest | (4.00) | interest earned on excess retained earnings |
| FY2012 Imputed Interest | (4.00) | interest earned on excess retained earnings |
| FY12 Federal Retained Earnings payback | 153.00 | cummulative list of prior period adjustments |
| FY12 State Portion of Excess Retained Earnings | 531.00 | cummulative list of prior period adjustments |
| FY2013 Imputed Interest | (9.00) | interest earned on excess retained earnings |
| FY2014 Imputed Interest | (3.00) | interest earned on excess retained earnings |
| FY2015 Imputed Interest | (3.00) | interest earned on excess retained earnings |
| FY15 GASB68 Beginning Balance Adjustment | (2529.00) | adjustment from ACFR |
| FY15 GASB68 Net Pension Liability Adjustment | 257.00 | change in deferred liability from ACFR |
| FY2016 Imputed Interest | 0.00 | interest earned on excess retained earnings |
| FY16 GASB68 Net Pension Liability Adjustment | 518.00 | change in deferred liability from ACFR |
| FY2017 Imputed Interest | (4.00) | interest earned on excess retained earnings |
| FY17 GASB68 Net Pension Liability Adjustment | (588.00) | change in deferred liability from ACFR |
| FY2018 Imputed Interest | (38.00) | interest earned on excess retained earnings |
| FY18 GASB68 Net Penstion Liability Adjustment | (138.00) | change in deferred liability from ACFR |
| FY18 GASB75 Beginning Balance Adjustment | (140.00) | adjustment from ACFR |
| FY18 GASB75 Net OPEB Adjustment | (314.00) | change in deferred liability from ACFR |
| Adjustment Accumulated Prior Year Imputed Interest | (32.00) | Adjustment to Accumulated Prior Year Imputed Interest - Change in calculation method |
| FY2019 Imputed Interest | (81.00) | interest earned on excess retained earnings |
| FY19 GASB68 Net Penstion Liability Adjustment | 345.00 | change in deferred liability from ACFR |
| FY19 GASB75 Net OPEB Adjustment | (28.00) | change in deferred liability from ACFR |
| FY2020 Imputed Interest | (59.00) | interest earned on excess retained earnings |
| FY20 GASB68 Net Penstion Liability Adjustment | (562.00) | change in deferred liability from ACFR |
| FY20 GASB75 Net OPEB Adjustment | (4.00) | change in deferred liability from ACFR |
| FY2021 Imputed Interest | (9.00) | interest earned on excess retained earnings |
| FY21 GASB68 Net Penstion Liability Adjustment | (309.00) | change in deferred liability from ACFR |
| FY21 GASB75 Net OPEB Adjustment | 22.00 | change in deferred liability from ACFR |
| FY2022 Imputed Interest | (7.00) | interest earned on excess retained earnings |
| FY22 GASB68 Net Penstion Liability Adjustment | (1879.00) | change in deferred liability from ACFR |
| FY22 GASB75 Net OPEB Adjustment | 40.00 | change in deferred liability from ACFR |
| | (5092.00) | |

MANAGEMENT AND BUDGET
MANAGEMENT ANALYSIS AND DEVELOPMENT

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

# FY 2022
# Business Plan

May 14, 2021
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Minnesota Management and Budget
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# Rate request

Management Analysis and Development (MAD) proposes to maintain our hourly rate of $140 for consulting services in FY 2022. This rate is in the low range of hourly rates charged by private sector providers of similar consulting services, and, as always, agencies are not obligated or required to contract with MAD.

We propose to maintain our project management fee of 8 percent on external vendor contracts and to cap this fee for contract amounts exceeding $100,000. This has been the same since FY 2016.

# Description of business

MAD is the State of Minnesota's management consulting organization. We offer a wide range of consulting services to state and local government as well as public K–12 and higher education. We have worked on hundreds of projects with all departments, most agencies, many boards, units of local government, and educational institutions. We also play a role in supporting and strengthening management practices across the enterprise of state government.

MAD works with external partners through our master contract when our staff cannot meet the specific needs of a client or project. MAD's current staffing level is 19.25 FTE (see organization chart on page 14).

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 2021 is 65 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 2021

### Consulting services

- In FY 2021, MAD consultants and vendors worked on approximately 200 consulting projects, with contracts ranging from 10 hours to over 1,665 hours. This work resulted in a high degree of client satisfaction, as evidenced on post-engagement client satisfaction questionnaires.
- MAD built on our strong foundation in evaluation, assessment, research, and analytical studies this year. MAD has repeat and ongoing engagements in this area of our practice with the Minnesota Pollution Control Agency (MPCA), Minnesota Department of Transportation (MnDOT), Minnesota Department of Human Services (DHS), Minnesota Department of Public Safety (DPS), and Minnesota Department of Education (MDE). MAD conducted highly regarded in-depth studies this year for DPS's State Fire Marshal and the state's Office of the Ombuds for Corrections, as well as several projects with the Minnesota Department of Health (MDH) to gain insights on participant, stakeholder, and employee needs and experiences. MAD is also conducting an evaluation of the state's LinkedIn Learning pilot program under contract with MMB.
- MAD has always leveraged our facilitation expertise in various group process engagements. This year in particular, our clients have seen advantages in holding well-designed online meetings. These meetings became a necessity during expanded telework, but they also became ways to expand participation beyond ordinary audiences for in-person meetings. MAD facilitators are successfully incorporating online tools (such as Mural and Padlet) into these engagements, with excellent client and participant feedback. MAD consultants facilitated several task forces, working groups, and advisory groups this fiscal year. Projects included engagements with MDH's Office of Medical Cannabis, the Minnesota Department of Natural Resources, the Minnesota Department of Commerce's (Commerce) weatherization program, and several MMB workgroups. MAD had ongoing work in this area of our practice with the Opioid Epidemic Response Advisory Council, several working groups and teams connected to MDE's special education division, MnDOT's Special Transportation Services advisory committee, the Minnesota Office of Higher Education, and MDE's Restrictive Procedures Workgroup.
- We continue to see equity and inclusion as a focus in many of our projects; this year in particular, many of our clients renewed their attention and rethought their priorities in light of the pandemic and the racial justice movements after the murder of George Floyd. In FY 2021, MAD continued to work with MnDOT on a large, multi-district project to help the department incorporate equity in transportation decision-making. MAD provided facilitation and other consultation to the One Minnesota Council on Inclusion and Equity and related working groups, Commerce's equity change team, and Department of Administration's (Admin) DEI in Grant

Administration Community of Practice. MAD consultants also provided equity-focused consultation for a survey for the Council for Minnesotans of African Heritage and for the State Arts Board's equity initiatives, and consultants helped the Governor's Council on Developmental Disability and the Olmstead Implementation Office make their materials more accessible, usable, and inclusive of a variety of audiences.

- Surveys continued to be an important method in our consulting engagements, especially as agencies sought to understand the impact of the pandemic and large-scale telework. MAD developed, administered, and analyzed the statewide employee engagement and inclusion survey under contract with MMB—including developing new questions to understand perspectives on workplace inclusion in general and on engagement during the pandemic in particular. We also conducted agency- and division-specific surveys for Commerce, the Public Utilities Commission (PUC), and MDH, which included questions related to telework and engagement. MAD also conducted partner surveys for MMB (to understand perspectives on the state's pandemic response), DHS Behavioral Health Division, MDH's Follow Along Program, and Admin's SmART program.
- Several of MAD's projects this year involved highly participatory and collaborative processes that enabled professionals to build their capacity and improve their programs and organizations. Projects included language access assessments for the Department of Labor and Industry and DPS, measures development projects with DHS, PUC, and Office of Ombudsman for Long-Term Care, provider engagement with DHS's adult protection reform efforts, learning collaborative groups with the Department of Employment and Economic Development and MDE (PreETS Learning Groups), and Admin, and organizational improvement efforts with Metropolitan State University and MDH's Drinking Water Protection.
- MAD also continued our board development and related consultation practice, with projects serving the Minnesota Commission of the Deaf, DeafBlind and Hard of Hearing, Minnesota Council on Disability, Board of Social Work, Board of Peace Officer Standards and Training, and the Guardian ad Litem Board.
- MAD consulted with state agency leaders as they identified opportunities and worked through challenges during various policy and leadership transitions, especially as they responded to the different phases of the pandemic. We provided leadership coaching, leadership team facilitation, and agency planning conversations with MDH, MnDOT, MDE, DHS, and the Bureau of Mediation Services.
- MAD's strategic and organizational planning practice also remained strong this year, and we helped clients step back to assess priorities and then step forward to implement new plans and approaches. 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. Some of our projects this year included a DHS intra-agency team to review and improve the Gaps Analysis effort; strategic conversations with the Forest Resources Council and MDH's Infectious Disease Laboratory; and strategic planning projects with MnDOT, the Department of

Agriculture's Agriculture and Marketing Development team, and the Olmstead Implementation Office.

- 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. MAD moved our condensed RBA training to an online format in FY 2021 in response to the pandemic, and we held five open-enrollment and agency-specific sessions. We continue to see interest in this course among state agencies and local governments, and we anticipate offering it next fiscal year. We will offer the course online at least part of the fiscal year as we consider potential demand for in-person and online courses.
- MAD continued to provide open enrollment and agency-specific facilitation skills classes. We converted the class to an online format this year, making significant changes to the format and adding content to help learners practice online facilitation tools and approaches. Participants have favorable responses to the course and the online format, and as with our RBA course, we anticipate offering the course online going forward into FY 2022 as we assess demand.

## Other successes

- MAD successfully adapted to changing and challenging circumstances this fiscal year, finding new ways to do our work and serve Minnesotans. Our core consulting practices of facilitation, analysis, and planning remained vital to our clients, and we adapted our consulting approaches to meet the online work environment (as described above). Our business team improved its processes, and now almost all invoicing and contracting processes are conducted online. The MAD team supported each other and collaborated in new ways in the online environment, with all-MAD drop-in meetings and lunches, organized "random" connections, informal conversations, and ad hoc and standing teams for collaboration and connection.
- In FY 2021, appointees and other agency leaders focused on response to the COVID-19 pandemic while also continuing to work on agency and administration priorities. MAD's director and assistant director continued to advise agency leaders on response to COVID-19, organizational and leadership development, strategic planning, performance measurement, community/stakeholder engagement, and governmental operations.
- We continue to develop and improve our expanded external vendor program. We expanded our program in FY 2020, with a new master contract, new vendors, and new articulated service areas to meet client needs. We continue to orient vendors to the program and help new and ongoing clients understand program requirements and service areas. This effort continues to require a mix of great customer service, clear and consistent messaging, and development and improvement of new tracking processes.
- MAD expects to end FY 2021 on strong financial footing, despite challenges facing MAD and our clients. We anticipate ending the fiscal year with healthy retained earnings.

# Challenges in FY 2021

- The COVID-19 pandemic continued to present significant challenges to MAD and our clients. MAD and client agencies continued to adapt to online work, building skills and developing approaches. As client agencies navigated the impacts of redeployment and shifts in the pandemic response, existing and anticipated projects sometimes changed or were delayed. Unexpected lags in project starts sometimes left consultants less billable than anticipated during the year. (These same dynamics also created opportunities for MAD to provide extra assistance and develop rapport with client agencies struggling to complete important work with reduced or different staff complements.)
- For about half of FY 2021, MAD's enterprise director has served as MMB's deputy commissioner, and MAD's assistant director has served as acting director. These changes reduced our capacity to implement elements of our strategic plan and limited the amount of organizational and practice development we could complete.
- We continue to develop the capacity and institutional knowledge of newer consultants. Over half of our consultants were hired within the last four years.

# Challenges in FY 2022

- The COVID-19 pandemic will be an ongoing challenge in FY 2022, though we cannot anticipate the nature of these challenges with any precision. We anticipate that MMB and our client agencies will move to some form of hybrid online/in-person work environment, and this will mean another round of adaptation and skill development. We may need to purchase additional equipment for our offices or for the MAD team, and we may need to increase training and development to meet these new situations—all of which could affect our net position.
- As of this writing, the state is developing a new biennial budget with the state in a positive financial position (in part due to significant influx of federal funding). Depending on the final budget, MAD may have opportunities to assist client agencies in a variety of consulting engagements included in pending legislation (such as stakeholder engagement efforts, task forces, and analytical studies). If budget agreements are delayed, client agencies may be reluctant or unable to begin new projects, which would affect our billable potential in the early part of the fiscal year.
- MAD continues to adapt to ensure the sustainability of our business model. Although the model has proven sustainable over time, sales can fluctuate significantly. 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 2022. 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 still-uncertain 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. As described above, we have continued to develop the program this year, and 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. We may need to invest additional resources in the management and administration of this program in the years to come.

# Financial status

We expect to end FY 2021 with approximately $1,302,118 in retained earnings, which is slightly over two months' operating capital.

## Summary of proposed rate

- For FY 2022, MAD proposes a rate of $140 per consultant hour for MAD consulting.
- For FY 2022, 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 2022.

## 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 $141.10 in FY 2022, 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 2022.
- 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 our 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 2021, 65 percent of MAD's clients were repeat customers.

**Table 1. Top five customer agencies**

| Customer | FY 2021 actual revenue through 3/31 | Percent of revenue |
|---|---|---|
| DHS | $1,323,815 | 28% |
| Health | $690,259 | 14% |
| DEED | $407,798 | 9% |
| MnDOT | $299,990 | 6% |
| DPS | $283,738 | 6% |

The top five customer agencies accounted for 63 percent of the division's business in FY 2021. 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 occasional email updates to a wide distribution list, making small and

large group presentations, and maintaining ongoing personal connections with our clients. In FY 2019, we developed a shared marketing resource with our partner organizations that provide tailored services across the enterprise, including the Office of Continuous Improvement, Office of Collaboration and Dispute Resolution, Organizational Health Services, and Enterprise Talent Development. We and partner organizations updated and recirculated the flyer this fiscal year. 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 2021 clients) indicated that 100 percent of respondents believed the engagement made a positive contribution to the organization, and 96 percent were satisfied or very satisfied overall with MAD's services. The evaluations had an 88 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 Admin's Continuous Improvement program, MMB's Employee Assistance Program's Organizational Health consulting, and Admin'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 2019–2021**

| Fiscal year | MAD consulting | Master contract vendors |
|---|---|---|
| FY 2019 | $2,433,992 | $5,992,508 |
| FY 2020 | $2,524,130 | $6,070,774 |
| FY 2021 (projected) | $2,609,520 | $4,958,105 |

# 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 | $95 | $390 |
| 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 | $175 | $200 |
| Freshwater Society | $50 | $125 |
| HDR Engineering | $80 | $160 |
| Hilgers + Werner LLC | $125 | $250 |
| Hollstadt Consulting | $72 | $192 |
| Human Systems Dynamics Institute | $250 | $375 |
| Impact Group | $100 | $165 |
| Improve Group | $135 | $245 |
| Intueor Consulting | $190 | $350 |
| Jessica Shryack | $60 | $100 |
| Karen Lanson | $320 | $320 |
| KMH Consulting, Inc. | $140 | $200 |
| LaForce Teamwork Services | $100 | $200 |
| Lanterna Consulting, Inc. | $150 | $250 |
| Leadership Advantage, LLC | $150 | $210 |
| Lila Kelly Associates, LLC | $75 | $200 |
| LogiSolve | $85 | $225 |
| Mahmish, LLC | $126 | $210 |
| MGT Consulting Group (formerly Fiscal Choice) | $175 | $275 |
| McDonald Blue | $75 | $125 |
| More Insight, LLC | $125 | $220 |
| Newman Associates | $150 | $150 |

| Organization name | Low | High |
|---|---|---|
| North American Research | $70 | $125 |
| North Highland | $120 | $220 |
| The Odyssey Group | $75 | $125 |
| Parsimony | $100 | $165 |
| PFM Group Consulting | $125 | $325 |
| Portage Partners Consulting | $150 | $225 |
| Professional Data Analysts | $85 | $145 |
| Project Consulting Group, Inc. | $90 | $250 |
| 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 | $35 | $274 |

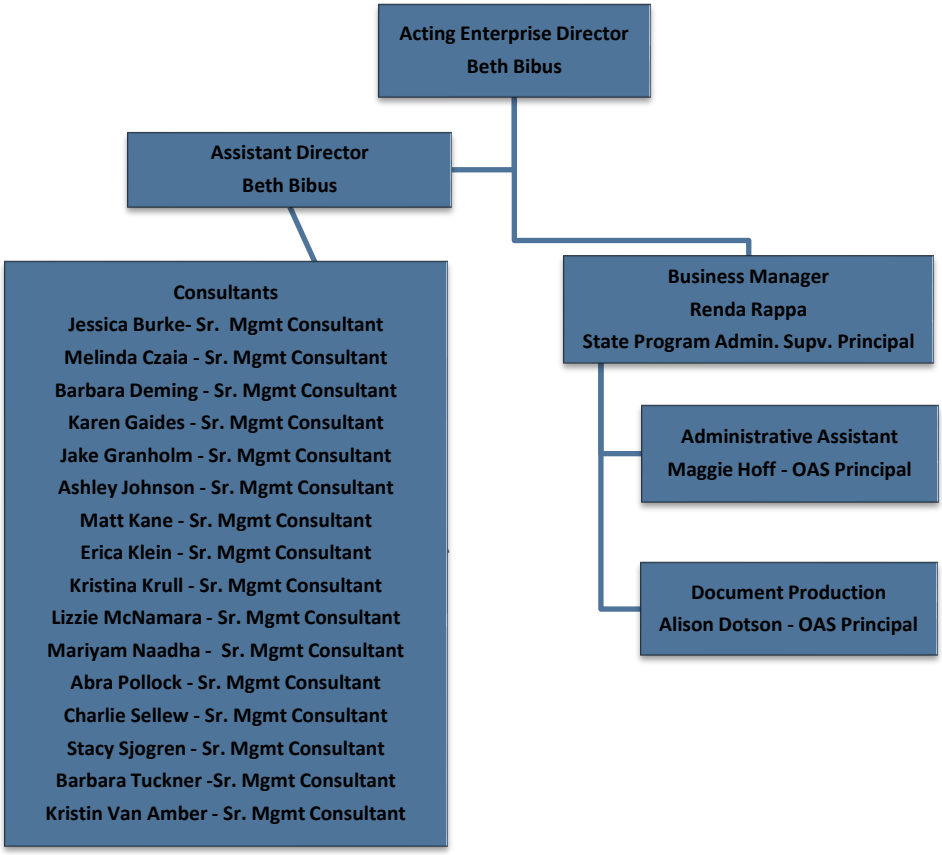
MAD's hourly rate is at the lower end of consulting firms in this comparison, although not the lowest. All but four of the comparison firms stratify their rates. Their low rates are generally for junior staff researchers, technology specialists, specialists in various assessment tools, or telephone consultations. Of the 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 $141.10 for breakeven revenues of $7,565,264. With the requested hourly rate of $140, MAD anticipates a slight decrease in retained earnings. Projected retained earnings for FY 2021 are $1,302,118. This is a decrease from FY 2020.

# MAD's organization chart

Note: Ryan Church, MAD's enterprise director, is serving as MMB's acting deputy commissioner at the time of this writing.



MANAGEMENT AND BUDGET
ENTERPRISE TALENT DEVELOPMENT

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

## FY 2022
## 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 follows:

> *MMB is responsible for providing leadership and facilitating partnerships in human resources, talent management, and organizational development for state agency employees, including but not limited to:*
>
> - *Administering and, to the extent possible, conducting programs in training and development for employees to promote individual, group, and agency efficiency and effectiveness.*
> - *Developing and coordinating a consistent training policy.*
> - *Partnering with agencies to provide information about learning and development opportunities.*
> - *Assisting agencies to formulate links between agency goals, strategic plans, engagement initiatives, performance management, workforce plans, and succession plans.*
> - *Designing and implementing management training and development programs for state service, including mandatory training and development requirements for classified managers and supervisors. AP 21 Employee Learning and Development*
> - *Providing Required Training needed for certification of classified managers and supervisors.*
> - *Evaluating statewide learning and development needs and finding ways to meet those needs to the extent possible by providing opportunities for training on topics with statewide importance.*
> - *Developing ways to share resources (e.g. trainers, materials, technology, and facilities) and information on learning 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 has 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 the past 18 months, 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, continued into FY21. In FY22, with the return to the office and hybrid working relationships, ETD will continue to update content and delivery methodologies to adapt to a new, flexible workforce and their development needs. This will be a significant factor that 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 (virtual classroom, eLearning, potentially blended offerings – classroom and virtual training models)
- 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 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 2021, an interagency rate of $25.58, reduced to compensate for COVID-19 operations and to support additional payments to utilize excess retained earnings in the 5200 Fund. In FY 2022, MMB is planning for $27.25 (FY22) 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 systems and administrative support for the Enterprise Learning Management (ELM) system, virtual and eLearning development, engagement survey, Communities of Practice to support a diverse and inclusive culture, and broader development opportunities such as LinkedIn Learning and supplemental training for key roles across the state: 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 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 skills development courses.

In FY22, we plan to continue building our leadership institutes to support and encourage ongoing participation is these necessary programs. We have converted to virtual delivery and continue to work with our vendor base to identify necessary additional online content. We have created a new, more economical category for Less than ½ Day programs. We will develop content to support the diversity and inclusion needs across the state.

We continue to upgrade our Core Supervisor and Manager programs but maintain the same rates. To support development needs for supervisors and managers, we are developing supplemental learning opportunities that will be available on a central Learning Hub or delivered by ETD staff on soft skills for supervisors. We will offer these supplemental offerings as a free service, 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 22 Per Employee Shared Billing

| Agency | FY 18 per employee costs | FY 19 per employee costs | FY 20 per employee costs | FY 21 per employee costs | FY 22 per employee costs |
|---|---|---|---|---|---|
| DHS | $298,035 | $235,892 | $0 | $187,101 | $188,476 |
| MnDOT | $215,158 | $168,451 | $0 | $137,856 | $141,439 |
| Corrections | $195,647 | $148,922 | $0 | $110,799 | $113,505 |
| DNR | $104,670 | $77,879 | $0 | $100,065 | $77,832 |
| MN.IT | $99,793 | $76,667 | $0 | $62,729 | $66,441 |
| DPS | $86,949 | $66,532 | $0 | $53,032 | $55,594 |
| Health | $69,452 | $52,290 | $0 | $40,756 | $47,500 |
| DEED | $62,068 | $45,421 | $0 | $34,252 | $38,780 |
| Revenue | $60,815 | $46,431 | $0 | $39,975 | $37,962 |
| Vet's Affairs | $60,636 | $46,801 | $0 | $36,899 | $37,444 |
| MPCA | $38,440 | $28,552 | $0 | $22,884 | $23,682 |
| Agriculture | $22,375 | $17,441 | $0 | $16,384 | $14,444 |
| Admin | $21,614 | $17,037 | $0 | $13,881 | $13,463 |
| DOLI | $20,630 | $15,623 | $0 | $11,615 | $11,991 |
| Education | $16,960 | $12,761 | $0 | $9,849 | $10,819 |
| Military Affairs | $15,931 | $14,478 | $0 | $12,479 | $12,945 |
| Commerce | $15,394 | $11,380 | $0 | $10,193 | $8,857 |
| Housing | $10,740 | $8,451 | $0 | $6,067 | $7,222 |
| MMB | $10,472 | $8,249 | $0 | $6,683 | $7,167 |
| OHE | $5,000 | $5,000 | $0 | $5,000 | $5,000 |
| IRRRB | $5,000 | $5,000 | $0 | $5,000 | $5,000 |
| Human Rights | $5,000 | $5,000 | $0 | $5,000 | $5,000 |
| BMS | $5,000 | $5,000 | $0 | $5,000 | $5,000 |
| Governor's Office | $5,000 | $5,000 | $0 | $5,000 | $5,000 |
| | | | | | |
| Total | $1,336,000 | $1,124,258 | $0 | $938,497 | $940,563 |

# Schedule B – Per Participant FY 22 Billing

| Financial Revenue and Sources - Projection for FY 2022 - Per Participant Rate | | | | |
|---|---|---|---|---|
| **ETD Fee-based Courses** | | | | |
| | **Sessions** | **Participants per session** | **Price per Participant (b)** | **Total Revenue** |
| **Core Training:** | | | | **$458,075** |
| Management Core (Virtual) | 5 | 35 | $845 | $147,875 |
| Supervisory Core (Virtual) | 6 | 60 | $845 | $304,200 |
| HR Core | 2 | 30 | $100 | $6,000 |
| **Retirement Preparation Courses:** | | | | **$37,500** |
| State Retirement Seminar | 4 | 150 | $50 | $30,000 |
| Pre-planning for Retirement | 2 | 75 | $50 | $7,500 |
| **Leadership Development Cohort Based:** | | | | **$490,200** |
| Strategic Effectiveness for Aspiring Leaders (SEAL - cohort 4 Days) | 6 | 20 | $935 | $112,200 |
| Emerging Leaders Institute (ELI - cohort. 11 days) | 3 | 36 | $2,500 | $270,000 |
| Senior Leadership Institute (SLI - cohort) | 1 | 36 | $3,000 | $108,000 |
| **DEAI Training** | | | | **$182,400** |
| Be B.O.L.D. Live/Lead Inclusively® | 12 | 40 | $95 | $45,600 |
| Inclusion Starts with 'I' and Happens with 'Us' | 12 | 40 | $95 | $45,600 |
| Modeling Authenticity and Practicing Empathy | 12 | 40 | $95 | $45,600 |
| Leading Inclusively Actualized™ | 12 | 40 | $95 | $45,600 |
| **Leadership & Professional Development** | | | | **$321,450** |
| Advanced Project Management | 4 | 25 | $715 | $71,500 |
| Agile Scrum Overview | 2 | 20 | $150 | $6,000 |
| Better Communications/Better Teams | 2 | 20 | $150 | $6,000 |
| Big Decision: Outcomes with Better Results | 1 | 20 | $150 | $3,000 |
| Bldg a Respectful Workplace: Navigating Differences | 2 | 20 | $150 | $6,000 |
| Business Writing Fundamentals | 4 | 20 | $150 | $12,000 |
| Coaching and Feedback Skills for Supvs and Mgrs | 2 | 20 | $150 | $6,000 |
| Conflict-Savvy Leader | 2 | 20 | $325 | $13,000 |
| Creative Thinking: How to Think Differently… | 2 | 20 | $150 | $6,000 |
| Cust Serv Skills for Govt Employees | 2 | 25 | $150 | $7,500 |
| Dealing with Difficult People | 3 | 25 | $150 | $11,250 |
| Effective Presentations for Subject Matter Experts | 2 | 20 | $150 | $6,000 |
| Elevating Feedback Workshop* | 2 | 15 | $150 | $4,500 |
| 20 Others | | | | $162,700 |
| **Total Open Enrollment** | **72** | | | |
| **Contracted Services - Individual Consulting and Master Vendor Contracts** | | | | $40,000 |
| Training Center Revenue | | | | $0 |
| Interagency Agreements | | | | $40,000 |
| **Total Projected FY'22** | | | | **$1,529,625** |

# ETD Successes - Review of 2021

ETD met the tremendous challenges of the COVID shutdown by making the conversion of training content / delivery into a virtual format. We worked well with our vendor base to bring them along and deliver content virtually. 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.

Throughout FY21, the State was dealing with the COVID-19 pandemic with the "work from home" or teleworking environment. We completely revamped the training delivery methodology used by ETD to virtual delivery. With the transition to a virtual format, the ETD staff rapidly responded to the new environment and established a continuous improvement approach to make delivery of content highly effective and available across the state. As we move into FY22, the following is a summary of accomplishments during FY21.

The ETD team achieved several successes, which included:

- Increased the level of participation for Core, Leadership and Retirement programs.
- Ongoing upgrades and improvements to Supervisor and Manager CORE programs.
- Launch of HR Core program in a virtual format. Expanded availability and reduced pricing that were delivered to more participants than past programs.
- Continued improvement to ongoing COVID-19 impacts through upgrades to technology tools and enhanced virtual delivery for all class offerings
- Introduction of additional Diversity and Inclusion content and tools to support State initiatives.
- Launched eLearning programs for mandatory training modules
    - Cabinet level leaders achieved 98% completion
    - Cabinet level employees achieved 97% completion
- Modified delivery and content of management and skills development classes based on the state's ongoing statewide engagement initiatives.
- Graduated 71 of the state's finest employees in our virtual 23rd and 24th cohorts of the Emerging Leaders Institute.
- Graduated another Senior Leadership Cohort – the first done as a virtual delivery format.
- Improved the use of our LinkedIn Learning Pilot program for 10,000 State employees

Other successes include:

- Improved efficiency and effectiveness through a Telecommuting workforce to support Governor's Executive Orders for social distancing shelter in place
- Significant improvements to balance 5200 Fund financial position by the end of FY 21
- Continuing development of internal and external development courses
- Incorporating accessibility standards in more training and print materials
- Continued development of ETD brand, including web maintenance, communications, training and print materials

# Opportunities for 2022

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 FY21, we anticipate the following for 2022:

- Continuous improvement in all key training programs now delivered in a virtual format – ELI, SLI, HR Core, Diversity & Inclusion, Skills Development, Retirement, etc.
- Develop a series of supplemental supervisory / managerial skills for availability on a Learning Hub or for virtual learning opportunities for state supervisor and leadership employees
- Coordinate training on compliance related topics. Upgrade the Mandatory Training content for all eLearning courses and policy acknowledgements
- Develop a standardized process for the development and maintenance of eLearning content.
- Offer additional Policy and Review Acknowledgments via ELM
- Library of eLearning / simulations / learning applications
- Individual Development Plans (IDPs)
- Customized Training Services as capacity allows offered at no cost to Executive agencies
- Expansion of IDI assessment program to support cultural competencies.
- Support for training to improve technical competencies to create a modern workplace.
- 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

| | FY2017 Actual | FY2018 Actual | FY2019 Actual | FY2020 Actual | FY2021 Estimated | FY2022 Proposed | $ Change FY21/FY22 | % Change FY21/FY22 |
|---|---|---|---|---|---|---|---|---|
| **Operating Revenue** | **2,076,084** | **4,399,717** | **2,592,876** | **2,283,948** | **$2,793,657** | **$2,470,188** | **($323,470)** | **-12.5%** |
| | | | | | | | | |
| **Operating Expenses** | | | | | | | | |
| Full Time - Salary | 588,300 | 835,814 | 1,128,112 | 1,564,575 | 1,206,678 | 1,358,593 | **151,915** | **12.6%** |
| Part-Time-Seasonal-Labor Serv | 177,100 | 135,456 | 1,856 | 6,000 | - | - | **-** | |
| Overtime and Premium Pay | 8 | 1,094 | 435 | - | - | - | **-** | |
| Other Employee Cost | 655 | 62,942 | 22,246 | - | - | - | **-** | |
| Space Rental And Utilities | 95,219 | 104,635 | 118,177 | 160,813 | 163,857 | 141,428 | **(22,429)** | **-13.7%** |
| Printing And Advertising | 9,723 | 32,181 | 45,276 | 72,000 | 36,000 | 11,000 | **(25,000)** | **-69.4%** |
| Prof-Tech Serv-Outside Vend | 601,198 | 1,230,966 | 598,274 | 1,591,808 | 743,925 | 485,360 | **(258,565)** | **-34.8%** |
| IT/Prof/Tech O/S Vendor | 22,333 | 2,098 | 2,598 | - | - | - | **-** | |
| Computer and System Services | 23,412 | 40,030 | 45,500 | 75,000 | 77,250 | 21,236 | **(56,014)** | **-72.5%** |
| Communications | 1,121 | 1,545 | 3,468 | 2,000 | 2,000 | 2,000 | **-** | **0.0%** |
| Trav-Sub-InState-Border Comm | 816 | 4,140 | 1,952 | 7,000 | 5,000 | - | **(5,000)** | **-100.0%** |
| Trav/Sub-OutOfState-BorderComm | 528 | 1,309 | 230 | - | - | - | **-** | |
| Employee Development | 1,299 | 5,806 | 28,658 | 40,000 | 30,000 | 15,000 | **(15,000)** | **-50.0%** |
| State Agcy-Prov Prof-Tech Serv | 20,280 | 41,208 | 100,801 | 35,000 | 207,500 | 26,000 | **(181,500)** | **-87.5%** |
| Rate-Based MNIT Services | - | 161,436 | 259,700 | 362,800 | 362,800 | 381,726 | **18,926** | **5.2%** |
| Claims | - | 15 | - | - | - | - | **-** | |
| Supplies | 99,221 | 98,802 | 95,010 | 110,300 | 48,240 | 27,000 | **(21,240)** | **-44.0%** |
| Equipment | - | - | - | - | - | - | **-** | |
| Repairs To Equip & Furn | 1,482 | 2,037 | 3,894 | 5,000 | 4,000 | 3,000 | **(1,000)** | **-25.0%** |
| Statewide Indirect Costs | 3,527 | 776 | 8,039 | 9,159 | 3,500 | 10,000 | **6,500** | **185.7%** |
| State Agency Reimbursements | - | - | - | - | - | - | **-** | |
| Other Operating Costs | 13,455 | 13,496 | 29,997 | 87,492 | 42,500 | 42,500 | **-** | **0.0%** |
| Pmt To Indiv-Med-Rehab Client | - | - | - | - | - | - | **-** | |
| Pmt To Indiv-Not Med-Rehab | - | - | - | - | - | - | **-** | |
| Equipment-Capital | - | 455 | - | - | - | - | **-** | |
| Equipment-Non Capital | 1,270 | - | 1,537 | 135,000 | 25,000 | 2,000 | **(23,000)** | **-92.0%** |
| | | | | | | | | |
| **Total Operating Expenses** | **1,660,947** | **3,093,021** | **2,495,760** | **4,263,947** | **2,958,250** | **2,526,844** | **(431,406)** | **-14.6%** |
| | | | | | | | | |
| **Net Income (Loss) before Contributions** | **415,138** | **1,306,697** | **97,116** | **(1,979,999)** | **(164,593)** | **(56,656)** | | |
| | | | | | | | | |
| **Retained Earnings, Beginning Period** | **231,407** | **646,545** | **1,953,242** | **2,614,609** | **634,610** | **335,978** | Calculation provided by Fiscal Services | |
| | | | | | | | | |
| Adjustment to Retained Earnings | | | **564,251** | | | | | |
| | | | | | | | | |
| **Retained Earnings, Ending Period** | **646,545** | **1,953,242** | **2,614,609** | **634,610** | **470,018** | **279,322** | | |

## Summary of FY 2022 Projected Revenues/Expenses

| Revenue and Expense Summary | FY2022 | | |
|---|---|---|---|
| | "Per Participant" Proposed | "Upfront Rate" Proposed | Total |
| **Revenues:** | | | |
| **Operating Revenue** | $1,529,625 | $940,563 | $2,470,188 |
| | | | |
| **Expenses:** | | | |
| Full Time - Salary | $931,904 | $426,689 | $1,358,593 |
| 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 | $124,232 | $17,196 | $141,428 |
| Printing And Advertising | $10,000 | $1,000 | $11,000 |
| Prof-Tech Serv-Outside Vend | $294,800 | $190,560 | $485,360 |
| Computer and System Services | $5,000 | $16,236 | $21,236 |
| Communications | $2,000 | $0 | $2,000 |
| Trav-Sub-InState-Border Comm | $0 | $0 | $0 |
| Trav/Sub-OutOfState-BorderComm | $0 | $0 | $0 |
| Employee Development | $10,000 | $5,000 | $15,000 |
| State Agcy-Prov Prof-Tech Serv | $6,000 | $20,000 | $26,000 |
| Rate-Based MNIT Services | $183,213 | $198,513 | $381,726 |
| Supplies | $22,000 | $5,000 | $27,000 |
| Repairs To Equip & Furn | $3,000 | $0 | $3,000 |
| Statewide Indirect Costs | $3,500 | $6,500 | $10,000 |
| Other Operating Costs | $7,500 | $35,000 | $42,500 |
| Equipment-Non Capital | $2,000 | $0 | $2,000 |
| **Total Operating Expenses** | **$1,605,149** | **$921,694** | **$2,526,844** |
| | | | |
| **Net Income (Loss) before Contributions** | **($75,524)** | **$18,868** | **($56,656)** |
| | | | |
| **Retained Earnings, Beginning Period** | | | **335,978** |
| | | | |
| Adjustment to Retained Earnings | | | |
| | | | |
| **Retained Earnings, Ending Period** | | | **279,322** |
| | | | |
| **Reconciliation to Net Assets** | | | |
| Retained Earnings | | | **279,322** |
| Contributed Capital | | | |
| **Total Net Assets, Endining Period** | | | **279,322** |

## 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 FY22 programming, the following staffing levels are recommended to provide adequate support: (See following table).

*Proposed ETD Staffing*

| Name | Position | Per Emp.* | Per Part.** | FTE |
|---|---|---|---|---|
| Dusick, Jeff | Director – Enterprise Talent Development | 0.75 | 0.25 | 1 |
| Wellock, George | Business Manager | 0.75 | 0.25 | 1 |
| McCayla Thoe | Enterprise Project Consultant | 0.5 | 0.5 | 1 |
| Kluttz-Horton, Joy | Learning & Development Consultant | 0.5 | 0.5 | 1 |
| Mellang, Gregory B | Virtual Development Lead | 0.5 | 0.5 | 1 |
| Aberle, Laurie Faye | Digital Developer | 0.4 | 0.6 | 1 |
| Kosharek, Kathleen M. | Learning & Development Consultant | 1 | 0 | 1 |
| Gramza, Debra | Learning & Development Consultant | 0.75 | 0.25 | 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 |
| Duff, Rodney Joseph | Statewide ELM Admin | 0.6 | 0.4 | 1 |
| Training Coordinator - TBD | Program Coordinator | 0.5 | 0.5 | 1 |
| Learning & Dev 4 - TBD | Learning & Development Consultant | 0.5 | 0.5 | 1 |
| Total | | 10.0 | 5.0 | 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 2022

Training Coordinator: This is a position is an addition to staff to cover the expanded needs for virtual delivery of ETD classes. Position to manage new offerings for DEI content and expanded responsibilities for support of the operations of ETD.

Learning & Development 4: This is a position is an addition to staff to cover the expanded needs for Diversity, Equity and Inclusion classes and services provided to agencies across the State. Position to develop and deliver new training offerings for DEI content and expanded responsibilities for agencies in improving Cultural Competency.

*Note: The overall budget includes $ 381,726 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 expense plan.*

# Summary of Proposed Rates/Rationale

### Rate Request

As noted in the Executive Summary, ETD is 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 2022 (consistent with prior years) with these exceptions:

- The fee for Emerging Leaders Institute (ELI) will be maintained at $2,500 – a 33.3% reduction from historical prices.
- The fee for Senior Leaders Institute (ELI) will be maintained $3,000 – a 26% reduction from historical prices
- We will maintain a rate category for Less than Half Day training at $95 per participant. This new rate will be focused on many virtual training programs that will be offered under the new Telecommuting environment.
- We have reduced and will maintain the rate for our Retirement Program at $50. We will use the same rate for the Pre-Retirement Program once we reinstate it in the upcoming fiscal year.
- 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 grow the LinkedIn Learning program beyond the initial 10,000 state employees at no cost. If demand for LinkedIn Learning increases above our contract levels, ETD will offer additional licenses for $14.38 per employee.

We will maintain our project management and interagency fee to 10% (from historical charges of 18%) on external vendor contracts.

## Rates for Products and Services/Five Year Historical Rate Comparison

| ETD Rate Schedule | 2018 | 2019 | 2020 | 2021 | Proposed 2022 |
|---|---|---|---|---|---|
| **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:** | | | | | |
| Incremental LinkedIn Learning License | $0 | $0 | $0 | $0 | $14.38 |
| 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 | $0 |
| Extraordinary Leader 1-to-1 | | | | | |
| Facilitated by Senior Z-F Coach* | $590 | $590 | $590 | $590 | $590 |
| Facilitated by ETD Coach | $210 | $210 | $210 | $210 | $0 |
| **Core Classroom Training (per person):** | | | | | |
| Supervisor Core **** | $845 | $845 | $845 | $845 | $845 |
| Manager Core **** | $845 | $845 | $845 | $845 | $845 |
| HR Core**** | $275 | $325 | $175 | $175 | $175 |
| Commissioners Core*** | $0 | $0 | $0 | $3,500 | $2,500 |
| **Retirement Preparation Courses (per person):** | | | | | |
| State Retirement Seminar **** | $145 | $145 | $145 | $145 | $50 |
| Pre-planning for Retirement **** | $140 | $140 | $140 | $140 | $50 |
| **Other Open Enrollment courses (per person)**:** | | | | | |
| Less than Half Day (Virtual) | | | | $95 | $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 | $2,500 | $2,500 |
| Senior Leadership Institute *** | $4,070 | $4,070 | $4,070 | $3,000 | $3,000 |
| Strategic Effectiveness for Aspiring Le | $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 10% 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.).

**Skills Development Revenues**

Skills Development courses are virtual classroom style trainings. Participants enroll on ETD's registration system (ELM – Enterprise Learning Management) and the training is held virtually. Topics can range from soft skills courses such "Time Management", leadership skills such as "Coaching Employees" project management skills such as "Agile Scrum" or diversity and inclusion skills such as "Bold, inclusive conversations." 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 three CORE courses that are offered: Supervisor, Manager and HR Core. The CORE Supervisor and Manager classes are mandatory training to be taken by an individual within a year of moving into that position. We have also added HR CORE to our CORE offerings.

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

| Half Day Classroom Training per person rate | | |
|---|---|---|
| Training Provider | Half Day Rate Per Enrollee | ***Savings through ETD*** |
| Minnesota Management & Budget ETD | **$150** | NA |
| Working Conversations (same/similar soft skills courses with same instructors on soft skills) | $295 | $145 |
| Dale Carnegie Courses (similar to Skills Development classes offered by ETD) | $279 | $129 ($279 if using LinkedIn Learning) |
| American Management Association, GSA rate (soft skills courses, such as "Leading Virtual Teams). These are live online, not classroom. | $325 | $175 |
| Full Day Classroom Training per person rate | | |
| Training Provider | Full Day Rate Per Enrollee | ***Savings through ETD*** |
| Minnesota Management & Budget ETD | **$275** | NA |
| University of Minnesota, College of Continuing Education (similar courses on a wide range of leadership/soft skills) | $528 | $253 |
| Learning Tree International (GSA pricing) | $520 | $245 |
| Franklin Covey | $445 | $170 |
| Thera Rising (same course/facilitators that we offer in Change Management) | $395 | $120 |
| Core Strengths Training (mgmt/leadership skills) | $399 | $124 |
| TrainUP Diversity Training (virtual/live) | $495 | $220 |
| | | |
| Two Day Classroom Training per person rate | | |
| Training Provider | Two Day Rate Per Enrollee | ***Savings through ETD*** |
| Minnesota Management & Budget ETD | **$550** | NA |
| Center for Leadership Studies - Situational Leadership (same course we offer) | $1,498 | $948 |
| AMA (GSA Rate) (Courses similar to ETD, "Collaborative Leadership Skills", live) | $1,889 | $1,339 |
| University of Minnesota, College of Continuing Education | $1,065 | $515 |
| | | |

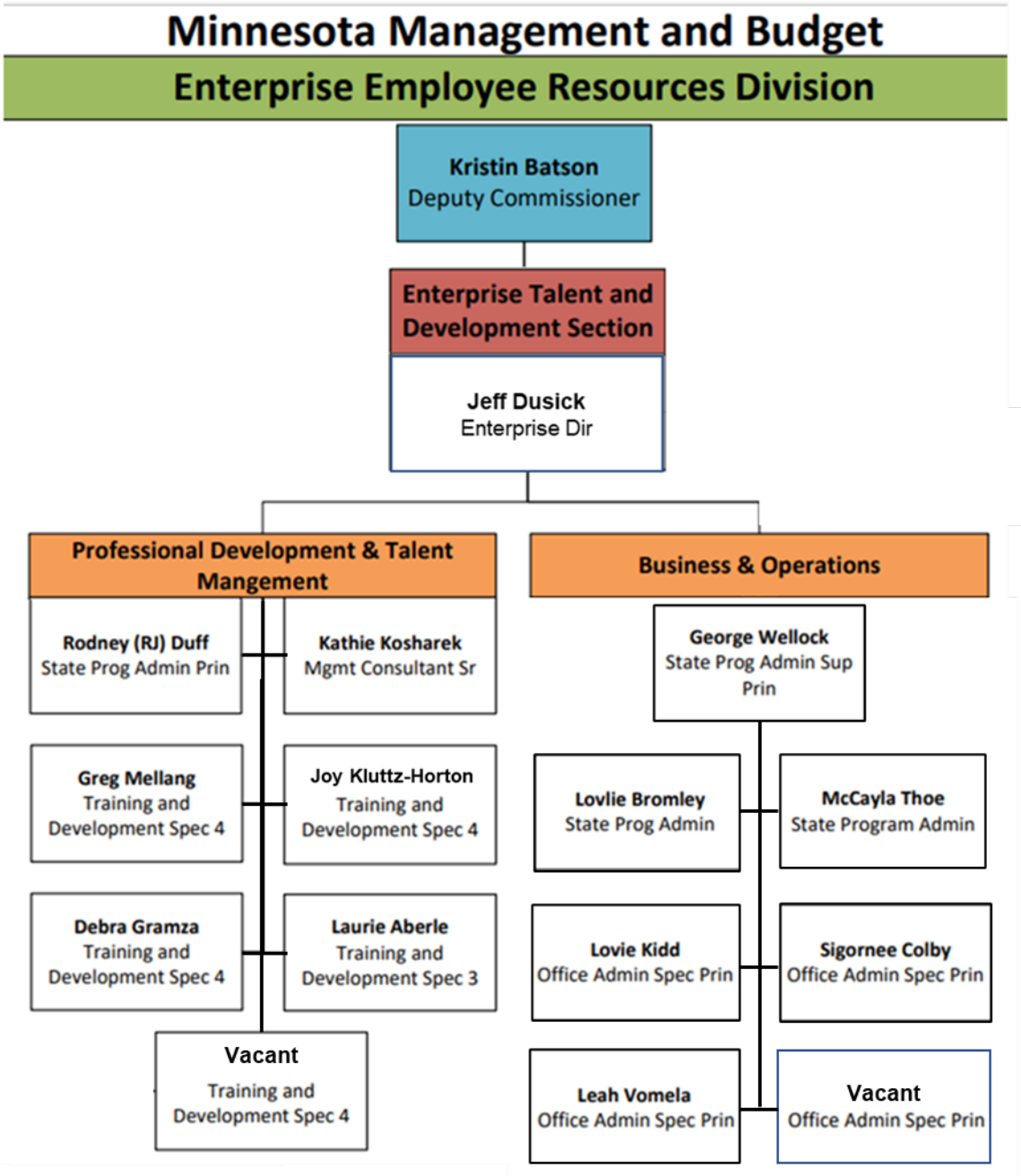
| Contracted Training – 1 Day – Group, customized, on premise | | |
|---|---|---|
| Training Provider | Full Day Rate | ***Savings through ETD*** |
| Minnesota Management & Budget ETD | **$2,340** | NA |
| University of Minnesota, College of Continuing Education | $4,000 | $1,660 |
| Center for Leadership Studies | $3,500 plus travel | $1,160 |
| DeepSee Consulting (diversity training) | $5,000 | 2,660 |
| | | |
| Contracted Training – Half Day – Group, customized, on premise | | |
| Training Provider | Half Day Rate | ***Savings through ETD*** |
| Minnesota Management & Budget ETD | **$1,045** | NA |
| University of Minnesota, College of Continuing Education | $3,000 | $1,955 |
| DeepSee | $3,000 | $1,955 |
| Mateffy and Company | $1,500 | $455 |

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

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

# Additional Documentation

## Organization Chart



## ETD projected cash balance as of FY21 close

| | |
|---|---|
| ApproplD | G100086 |
| Balances | |
| FY 2020 open encumbrances that need to be closed | $ 173,160.00 |
| FY 2021 balance forward in | $ 763,644.19 |
| | |
| Revenues | |
| Receipts to-date 07-28-2021 | $ 1,948,058.29 |
| Outstanding receivables 07-28-2021 | $ 27,145.00 |
| | |
| **RESOURCES** | **$ 2,912,007.48** |
| | |
| Expenditures | |
| Payroll expended through 06-30-2021 | $ 1,221,507.78 |
| Non-payroll expenditures as of 07-28-2021 | $ 1,307,541.18 |
| Encumbrances as of 07-28-2021 | $ 167,387.87 |
| Encumbrances to close per LB email | $ (120,407.02) |
| | |
| **USES** | **$ 2,576,029.81** |
| | |
| **Projected FY 2021 ending balance** | **$ 335,977.67** |
| | |
| Reference: 60 day reserve | $ 429,338.30 |

- *Calculations from Paul Moore as of 7/28/21*

## OFFICE OF ADMINISTRATIVE HEARINGS—ADMINISTRATIVE HEARINGS

### Services Provided

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

***Administrative Law Division***

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

***Workers' Compensation Division***

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

***Municipal Boundary Adjustments Division***

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

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

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

### How Rates are Computed

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

MINNESOTA

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

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

| FOR YEAR ENDING JUNE 30, 2022<br>(All Figures in 000's) | | | | ADMINISTRATIVE HEARINGS<br>FUND 5201 |
|---|---|---|---|---|
| **PART I 2 CFR 200 R.E. BALANCE** | | | | |
| **2 CFR 200 R.E. BALANCE July 1, 2021 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)** | | | | 142 |
| Adjustments (e.g. Contrib. Capital) | | | | - |
| **Adjusted Retained Earnings Balance** | | | | 142 |
| **FY21 Retained Earnings Increase (Decrease) Per ACFR** | | | | |
| **2 CFR 200 Revenues** | | | | |
| Operating Revenue | | 2,768 | | |
| Non Operating Revenue | | - | | |
| **Total Revenues** | | | 2,768 | |
| **Less: Expenditures (Actual Costs):** | | | | |
| Total Operating Expenses per States Financial Report | | (1,557) | | |
| 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 | | (1,268) | | |
| GASB75 Net OPEB Liability Adjustment | | 9 | | |
| **Total Expenditures** | | | (2,816) | |
| **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** | | | | (48) |
| **2 CFR 200 R.E. BALANCE June 30, 2022** | A) | | | 94 |
| Allowable Reserve | B) | 469 | | |
| Excess Balance (A)-(B) | | (375) | | |

(If less than zero, the amount on (A) is the beginning 2 CFR 200 R.E. balance for the next year's reconciliation. If there is an excess balance, at the request of the cognizant agency the federal share should be returned to the federal gov't and the amount on (B) will be the beginning 2 CFR 200 R.E. balance for the next year.)

MINNESOTA

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

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

| FOR YEAR ENDING JUNE 30, 2022 | | | **ADMINISTRATIVE HEARINGS** |
|---|---|---|---|
| (All Figures in 000's) | | | **FUND 5201** |
| **PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE** | | | |
| **2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2021** | | | 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, 2022** | C) | | 237 |
| **PART III 2 CFR 200 ADJUSTMENTS BALANCE** | | | |
| **2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2021** | | | |
| **ADJUSTMENTS:** | | | |
| FY98 PPD Adjustment | | (39) | |
| Accumulated Prior Year Imputed Interest Adjustment | | (246) | |
| Current Year Imputed Interest Adjustment | | - | |
| Accumulated Prior Years GASB68 Adjustment | | (2,027) | |
| Accumulated Prior Years GASB75 Adjustment | | (121) | |
| FY22 GASB68 Net Pension Liability Adjustment | | 1,268 | |
| FY22 GASB75 OPEB Adjustment | | (9) | |
| **Total Adjustments** | | (1,174) | |
| **2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2022** | D) | | (1,174) |
| **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) | | | (843) |

| DESCRIPTION | AMOUNT | COMMENTS |
|---|---|---|
| FY1998 PPD Adjustment | (39) | per FY2004 A-87 Admin Hearings Fund 904 |
| FYpre2004 Imputed Interest | (176) | interest earned on excess retained earnings, per FY2004 A-87 Admin Hearings Fund 904 |
| FY2004 Imputed Interest | (8) | interest earned on excess retained earnings |
| FY2005 Imputed Interest | (11) | interest earned on excess retained earnings |
| FY2006 Imputed Interest | (17) | interest earned on excess retained earnings |
| FY2007 Imputed Interest | (27) | interest earned on excess retained earnings |
| FY2008 Imputed Interest | (29) | interest earned on excess retained earnings |
| FY2009 Imputed Interest | (18) | interest earned on excess retained earnings |
| FY2010 Imputed Interest | (5) | interest earned on excess retained earnings |
| FY2011 Imputed Interest | (3) | interest earned on excess retained earnings |
| FY2012 Imputed Interest | (1) | interest earned on excess retained earnings |
| FY2013 Imputed Interest | (3) | interest earned on excess retained earnings |
| FY2014 Imputed Interest | (5) | interest earned on excess retained earnings |
| FY2015 Imputed Interest | (6) | interest earned on excess retained earnings |
| FY15 GASB68 Beginning Balance Adjustment | (1,646) | adjustment from ACFR |
| FY15 GASB68 Net Pension Liability Adjustment | 168 | change in deferred liability from ACFR |
| FY2016 Imputed Interest | (5) | interest earned on excess retained earnings |
| FY16 GASB68 Net Pension Liability Adjustment | (62) | change in deferred liability from ACFR |
| FY2017 Imputed Interest | (6) | interest earned on excess retained earnings |
| FY17 GASB68 Net Pension Liability Adjustment | (1,061) | change in deferred liability from ACFR |
| FY2018 Imputed Interest | (10) | interest earned on excess retained earnings |
| FY18 GASB68 Net Pension Liability Adjustment | (396) | change in deferred liability from ACFR |
| FY18 GASB75 Beginning Balance Adjustment | (110) | adjustment from ACFR |
| FY18 GASB75 Net OPEB Liability Adjustment | (56) | change in deferred liability from ACFR |
| 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 ACFR |
| FY19 GASB75 Net OPEB Liability Adjustment | 11 | change in deferred liability from ACFR |
| FY2020 Imputed Interest | (5) | interest earned on excess retained earnings |
| FY20 GASB68 Net Pension Liability Adjustment | 404 | change in deferred liability from ACFR |
| FY20 GASB75 Net OPEB Liability Adjustment | 18 | change in deferred liability from ACFR |
| FY2021 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY21 GASB68 Net Pension Liability Adjustment | (223) | change in deferred liability from ACFR |
| FY21 GASB75 Net OPEB Liability Adjustment | 16 | change in deferred liability from ACFR |
| FY2022 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY22 GASB68 Net Pension Liability Adjustment | (1,268) | change in deferred liability from ACFR |
| FY22 GASB75 Net OPEB Liability Adjustment | 9 | change in deferred liability from ACFR |
| . | (3,692) | |

MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS

## FISCAL YEAR 2022

# Rate Proposal for Enterprise Fund (5201)

## May 20, 2021

**Jenny Starr**
**Chief Administrative Law Judge**
**Office of Administrative Hearings**
600 Robert St N
PO Box 64620
St. Paul, MN 55164-0620
P: 651-361-7830
F: 651-539-0310
mn.gov/oah

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 (FY22).

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# OFFICE OF ADMINISTRATIVE HEARINGS

## What we do

The Office of Administrative Hearings (OAH) renders justice through fair, timely, and impartial administrative hearings, and high-quality dispute resolution services.[1]

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.[2]

Our work increases public access, public participation, and public accountability in government, and provides a meaningful forum for Minnesotans to resolve their disputes.[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 or virtually at hearings held across the state.[5]
- **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 townships.[7]

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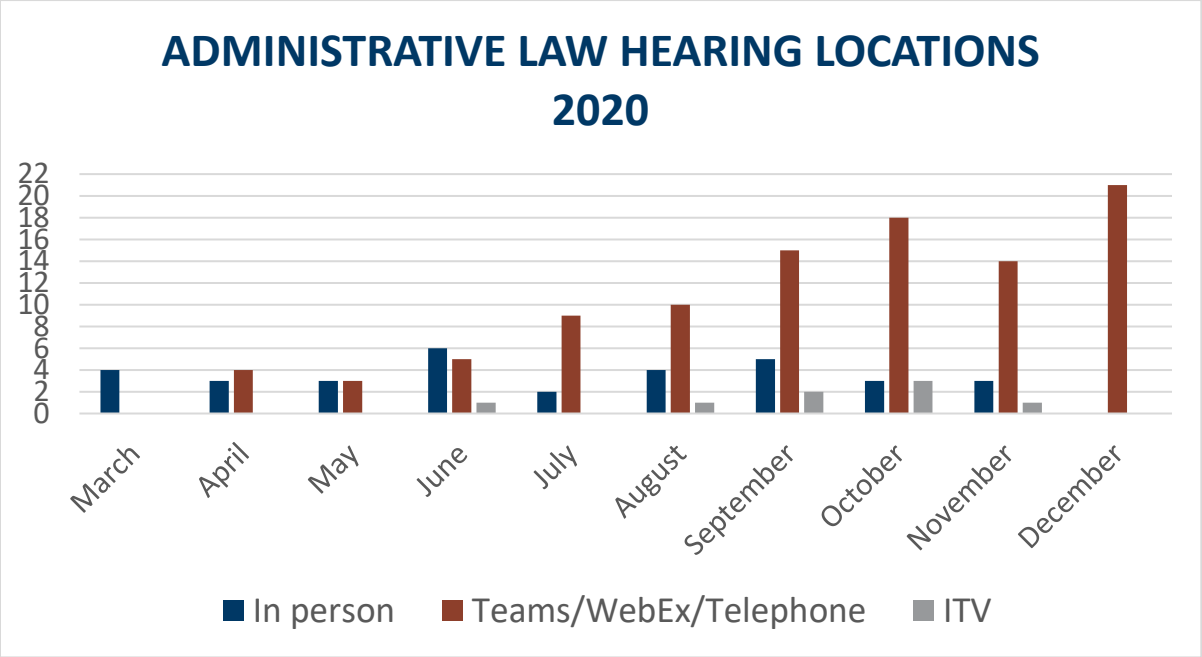
[1] Minn. Stat. §§ 14.48, .50 (2020).
[2] Minn. Stat. § 14.50.
[3] Minn. Stat. § 14.001 (2020).
[4] Minn. Stat. §§ 14.05-.55 (2020).
[5] *Id.*; *See* Minn. Stat. § 14.001(5).
[6] Minn. Stat. §§ 414.01-.12 (2020).
[7] *See* Minn. Stat. §§ 414.031, .06.

## Successes

OAH **remained open** and provided **continuity of services** throughout the COVID-19 pandemic.

To start, OAH quickly picked up remote technology while simultaneously engaging and supporting those who use our court to do the same.

- April-August 2020: **66%** of hearings held **remotely**
- September-October 2020: **71%** of hearings held **remotely**
- November-December 2020: **90%** of hearings held **remotely**




Our work ensured service availability for complex matters of significant public interest, such as:

- Controversial **rulemaking** efforts, including regulating **gas emissions** from automobiles, accreditation requirements for **teachers**, minimum standards for **water quality**, and supervision standards for **assisted living facilities**;
- Enforcement actions by the Minnesota Department of Health and Department of Public Safety against bars and restaurants that defied Governor Walz's **COVID-19 Executive Orders**;
- High-profile **utility ratemaking and siting** matters; and
- The City of Minneapolis' decisions not to **indemnify police officers** for claimed misconduct in responding to the June 2020 protests in Minneapolis.

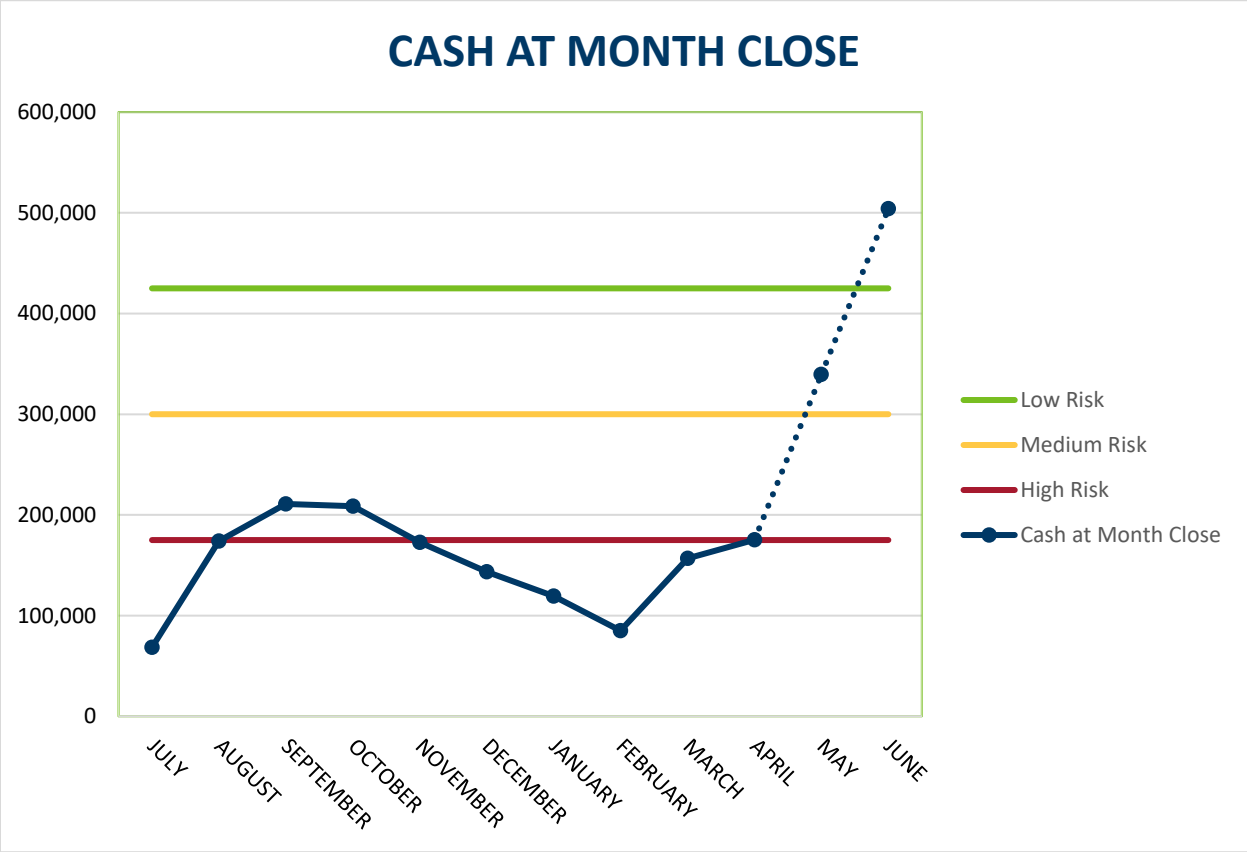
In each of these settings, OAH leveraged available technologies to make these complex matters accessible, understandable, and transparent to the public. Together, OAH fulfilled its mandates to increase public access to government and promote the tenets of procedural fairness.

Simultaneously, OAH is an innovator in introducing new technologies, like FlipGrid, to increase public participation. In one ratemaking proceeding this Fiscal Year, there was an 18-fold increase in public participation, over the prior cycle, in the number of commentators participating in the public hearings because of these new technologies.

The court has **no backlog** as a result of the pandemic.

## Challenges

- **Irregular income stream**
  - An irregular income stream is the most significant challenge to ensuring quality court services are readily available when services are needed.
    - **80% of operational expenses** – employee salary and benefits – remain **consistent** from month to month.
    - **Income**, however, is **highly irregular**; our customers have different levels of demand for service at different times.



- In FY21, cash on hand **waned to** as little as $50,000, or **6 days' operating expenses.**
  - This created **significant risk** of layoffs.
  - The risk was managed by **redeploying 3 judges** for a portion of their time.
- We project FY21 will **close with** cash flow slightly above $500,000, or **64 days' operating expenses**.
  - This is attributed to increased regulatory and rulemaking activity in the last quarter of FY21, coinciding with state and local governments successfully adapting to a remote work environment.
  - OAH met the spike in demand with its existing complement, holding operational expenses flat through the close of the fiscal year.
  - This approach, however, is unsustainable. Workloads exceed judge availability.

- **Training, technology, and security**
  - Administrative Law Judges must provide a consistent, high-quality service, adhering to the highest standards of judicial conduct and decision-making across over 200 diverse areas of law.[8]
    - Over past years, funding could not support the investment in regular **judicial training**, continuing legal education, and professional development that is necessary to maintain high-quality decision making.
  - A nimble and cost-effective tribunal also requires regular investment and maintenance of **technology** and **security**.
    - Over past years, funding could not support replacement of OAH's outdated case management system or installation of bag and people screeners in our St. Paul office.
    - OAH is the only court in the Twin Cities metropolitan area today that does not have bag and people screeners at their public entrances.

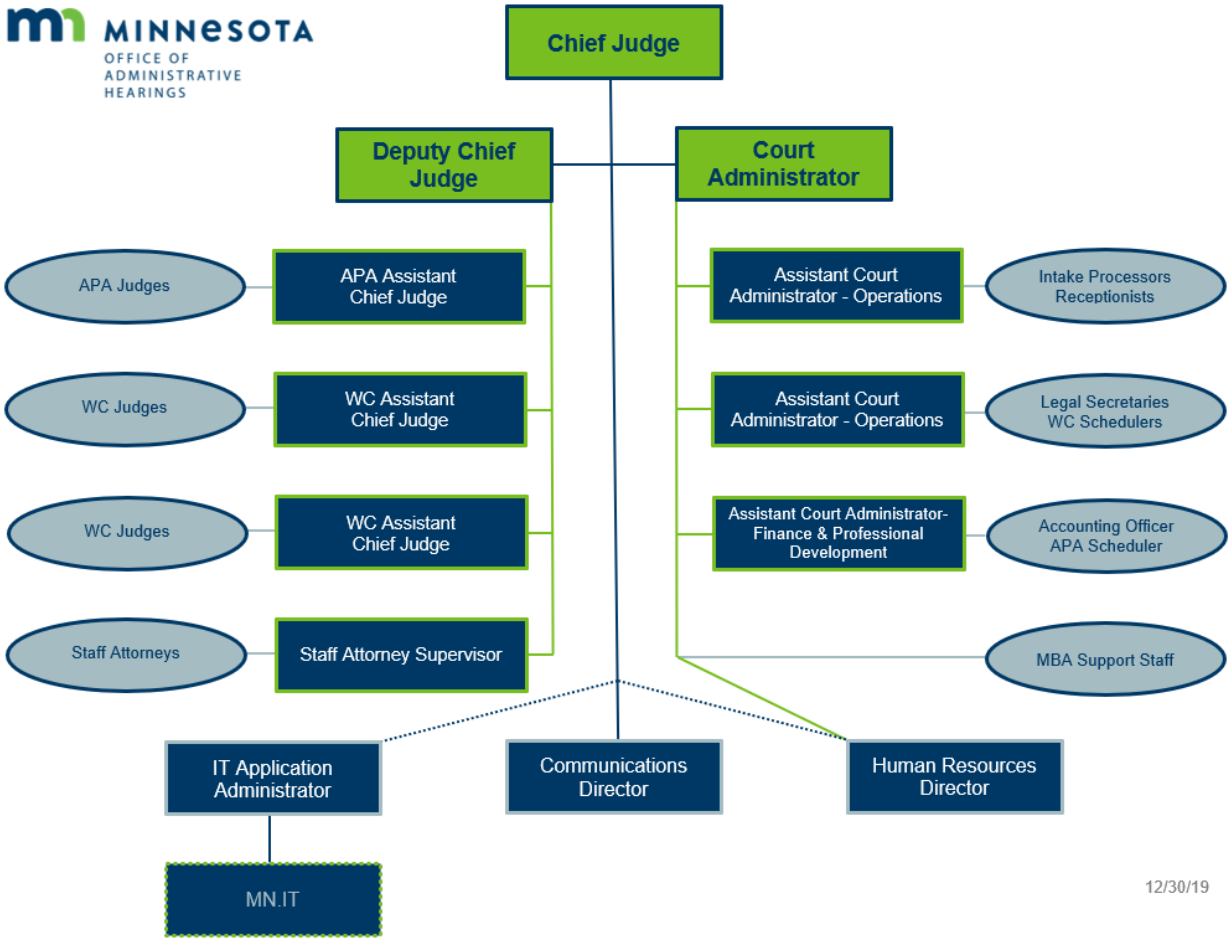
## Structure and Staffing

- **Largest executive branch court**
  - OAH is the largest court in the Executive Branch with 66 full time equivalents employed across the court's Workers' Compensation and Administrative Law Divisions.

[8] 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").

- In FY22, the Administrative Law Division will consist of 17.03 FTE:
  - Chief Administrative Law Judge (.3 FTE)
  - Deputy Chief Judge (.16 FTE)
  - Court Administrator (.3 FTE)
  - Assistant Chief Judge (1 FTE)
  - Administrative Law Judges (6.75 FTEs)
  - Staff Attorney Supervisor (.5 FTE)
  - Staff Attorneys (2 FTEs)
  - Assistant Court Administrator (.46 FTEs)
  - Administrative Support (5.56 FTEs)
- OAH also engages post-retirement option and contract judges to manage temporary spikes in case filings.

- **Court structure**



# EXECUTIVE SUMMARY

## Recommended rate

For FY22, OAH asks that rates be approved as follows:

| Group | Existing FY21 Rates | Proposed FY22 Rates |
|---|---|---|
| **Judges** | $215 per hour | $215 per hour |
| **Staff attorneys** | $105 per hour | $105 per hour |
| **Paralegals** | $0 | $0 |

This **meets most, but not all, of OAH's business needs**. For example, this **does not**:

- Fund a replacement of OAH's outdated case management system;
- Invest in safety measures such as bag and people screeners; or
- Meet the 60-day target for operational expense roll forward of $465,320.

These items could only be accomplished by raising the rate above $215 per hour for judges and $105 per hour for staff attorneys.

## Anticipated revenues and expenses

- Roll forward from FY21 to FY22 is estimated at **$503,098**.
- FY22 revenues are anticipated at **$2,651,665**.
- FY22 operating expenses are anticipated at **$2,844,504.**
- Roll forward from FY22 to FY23 is projected at **$310,259.**

## Private sector comparison

| Type | Rate |
|---|---|
| **Minnesota Law Partner** | $560[9] |
| **Minnesota Associate Attorney** | $370[10] |

[9] *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).
[10] *Id*.

| Type | Rate | |
|---|---|---|
| **Minnesota Solo Practitioner** | $350[11] | |
| **OAH Administrative Law Judge** | $215 | *(proposed)* |
| **Private Paralegal** | $125[12] | |
| **OAH Staff Attorney** | $105 | *(proposed)* |
| **OAH Paralegal** | $0.00 | *(proposed)* |

## ASSUMPTIONS

### Projected operating expenses

The operating expenses of the Administrative Law Division are expected to increase from $2,346,602 in FY21 to $2,844,504 in FY22. This represents an overall increase from FY22 of 0.20%:

- Costs for salaries and benefits increase from $1,931,675 to $2,482,326 as a result of filling positions previously reduced through attrition and statutorily-provided pay increases.
- Costs increase for centralized IT services from $26,839 in FY21 to $56,240 in FY22 and $122,988 in FY23. This is a result of MNIT rate increases and increased costs to maintain OAH's existing case management system.
- Costs for professional and technical services increase from $49,628 to $102,419 to complete FY21 projects, including remote access to our courtrooms and office furniture.
- Costs for employee development increase from $4,915 to $15,764 to ensure our judges and staff attorneys have access to high-quality and regular judicial training, continuing legal education, and professional development. This also includes onboarding expenses for a new administrative law judge.
- 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.

[11] *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).

[12] *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).

- 71% 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 FY22 remains the same as the split for the FY21:

| 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.

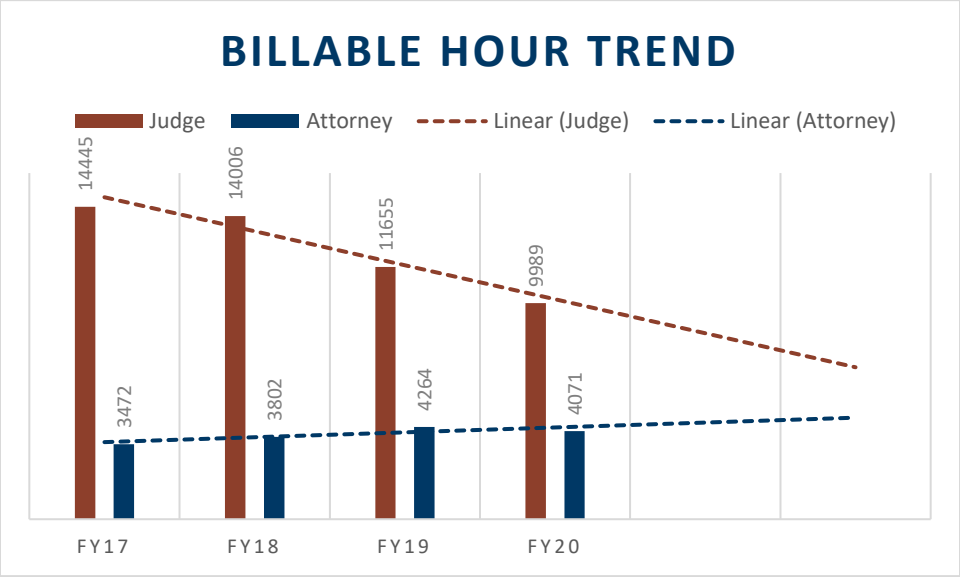
### 1. Roll forward

We estimate a roll forward from FY21 to FY22 is estimated at $503,098.

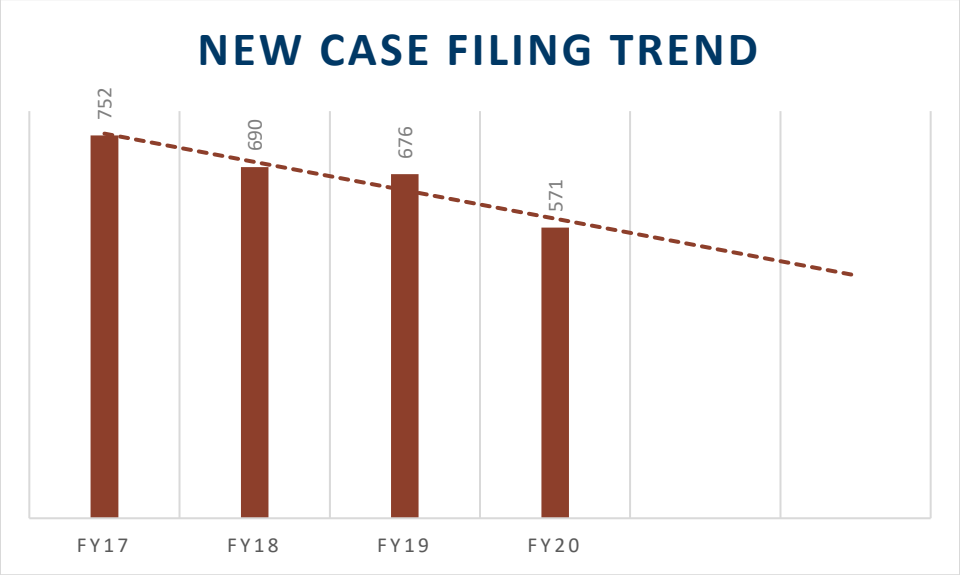
### 2. Customer demand for services

Billable hours represent customer demand for services. The five-year historical average for Administrative Law Judge billable hours is 12,996 per fiscal year. The five-year historical average for staff attorney billable hours is 3,602 per fiscal year.

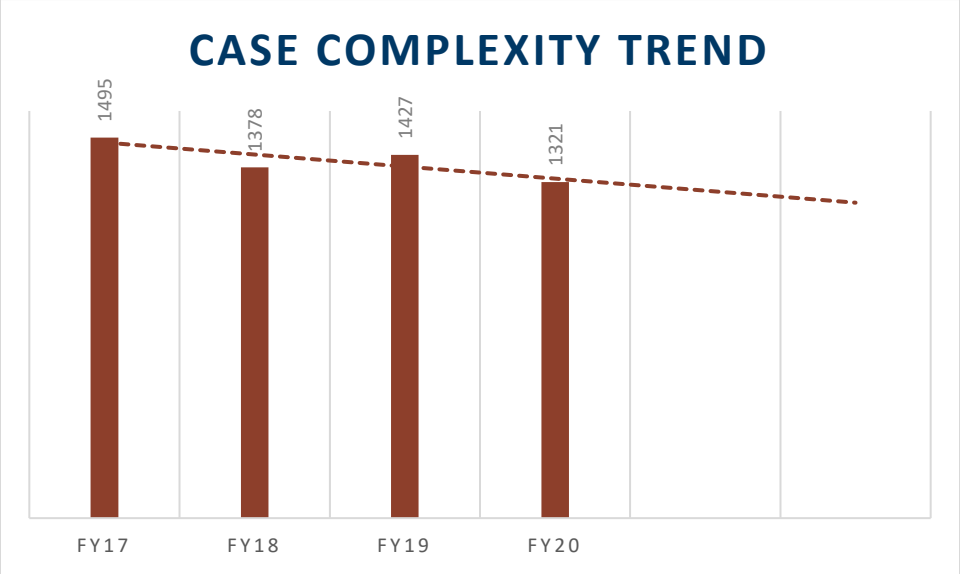
Billable hours for judges are trending downward while billable hours for staff attorneys are trending slightly upward.




New case filings are trending downward:



The combined complexity value of new cases, however, remains relatively steady: [13]




Based on this combined data, we assume **billable hours** of **10,931** for Administrative Law **Judges** in FY22. This includes hours billed for:

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

This assumption is 2,000 hours less than the five-year historical average. We have taken a conservative approach as we continue to observe irregularity in the demand for services as a result of the pandemic.

We assume **billable hours** of **2,300** for Staff **Attorneys** FY22. This includes hours billed for:

- Assisting with drafting interim orders, decisions, and reports;
- Assisting with legal research;

[13] OAH assigns a complexity value to cases when filed based on past experience with each case type. Complexity values are used to maintain balance in workload across judges and to forecast anticipate future workload for purposes of hiring.

- 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; and
- 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; and
- Communicating with attorneys and parties regarding scheduling, filing, and procedural matters as directed by judges or staff attorneys.

## 3. Rate options

| Option 1<br>Current Rate - $215/$105 | FY22 | FY23 ** |
|---|---|---|
| **EXPENSES** | | |
| Planned Expenditures | 2,844,504 | 2,887,314 |
| **REVENUE** | | |
| Roll Forward from prior Fiscal Year | 503,098 | **310,259** |
| Fees and Reimbursements | 60,000 | 60,000 |
| Time Billed | | |
| Administrative Law Judge - FTEs | 2,065,290 | 2,065,290 |
| Administrative Law Judge - Contractors | 284,875 | 284,875 |
| Staff Attorneys | 241,500 | 241,500 |
| **TOTAL REVENUE** | | |
| Total Revenue | 3,154,763 | 2,961,924 |
| **Projected Revenue less Expenses** | **310,259** | **74,610** |
| **FY23 Planned expenditures is a 2% increase from FY22 expenditures. | | |

| Option 2<br>Break Even Rate - $210/$105 | FY22 | FY23 ** |
|---|---|---|
| **EXPENSES** | | |
| Planned Expenditures | 2,844,504 | 2,887,314 |
| **REVENUE** | | |
| Roll Forward from prior Fiscal Year | 503,098 | **255,604** |
| Fees and Reimbursements | 60,000 | 60,000 |
| Time Billed | | |
| Administrative Law Judge - FTEs | 2,017,260 | 2,017,260 |
| Administrative Law Judge - Contractors | 278,250 | 278,250 |
| Staff Attorneys | 241,500 | 241,500 |
| **TOTAL REVENUE** | | |
| Total Revenue | 3,100,108 | 2,852,614 |
| **Projected Revenue less Expenses** | **255,604** | **-34,700** |
| **FY23 Planned expenditures is a 2% increase from FY22 expenditures. | | |

| **Option 3**<br>Comparison Rate - $230/$110 | FY22 | FY23 ** |
|---|---|---|
| **EXPENSES** | | |
| Planned Expenditures | 2,844,504 | 2,887,314 |
| **REVENUE** | | |
| Roll Forward from prior Fiscal Year | 503,098 | **485,724** |
| Fees and Reimbursements | 60,000 | 60,000 |
| Time Billed | | |
| Administrative Law Judge - FTEs | 2,209,380 | 2,209,380 |
| Administrative Law Judge - Contractors | 304,750 | 304,750 |
| Staff Attorneys | 253,000 | 253,000 |
| **TOTAL REVENUE** | | |
| Total Revenue | **3,330,228** | **3,312,854** |
| **Projected Revenue less Expenses** | **485,724** | **425,540** |
| **FY22 Planned expenditures is a 2% increase from FY21 expenditures. | | |

## RATE HISTORY COMPARISON

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 (Est) | 2022 (Est) |
|---|---|---|---|---|---|---|---|---|
| **RATE** | | | | | | | | |
| Administrative Law Judges | $142.50 | $120 | $170 | $170 | $170 | $170 | $215 | $215 |
| Administrative Law Judges (PUC)** | $155 | | | | | | | |
| Staff Attorney | $80.00 | $80 | $90 | $90 | $90 | $90 | $105 | $105 |
| Paralegal | $35.00 | $35 | $35 | $35 | $35 | $0 | $0 | $0 |
| | | | | | | | | |
| Administrative Law Judges | 10,834 | 14,900 | 14,445 | 14,006 | 11,655 | 9,974.3 | 10,354 | 10,931 |
| Administrative Law Judges (PUC)** | 3,735 | | | | | | | |
| Staff Attorney | 2,310 | 2,626 | 3,472 | 3,802 | 4,264 | 3,847.95 | 2,712 | 2,300 |
| Paralegal | 123 | 19 | 18 | 15 | 0 | 0 | 0 | 0 |
| **TOTAL** | **17,002** | **17,545** | **17,935** | **17,823** | **15,919** | **18,020** | **12,342** | **13,029** |
| | | | | | | | | |
| Administrative Law Judges | $1,543,845 | $1,788,000 | $2,455,650 | $2,381,020 | $1,959,590 | $1,695,631 | $2,226,110 | $2,350,165 |
| Administrative Law Judges (PUC)** | $578,925 | | | | | | | |
| Staff Attorney | $184,800 | $210,080 | $312,480 | $342,180 | $383,733 | $346,315 | $284,760 | $241,500 |
| Paralegal | $4,305 | $665 | $630 | $525 | $0 | $0 | $0 | $0 |
| Fees and Expense Reimbursements (billed to clients) | $62,718 | $108,322 | $101,531 | $87,696 | $46,510 | $70,600 | $46,496 | $60,000 |
| **TOTAL** | **$2,374,593** | **$2,107,067** | **$2,870,291** | **$2,811,421** | **$2,389,833** | **$2,135,120** | **$2,557,366** | **$2,651,665** |

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

## PRO FORMA FUND STATEMENT

| | | Actual 2017 | Actual 2018 | Actual 2019 | Actual 2020 | Projection 2021 | Projection 2022 |
|---|---|---|---|---|---|---|---|
| **Balance Forward** | | 439,198 | 752,200 | 806,923 | 575,250 | 292,334 | 503,098 |
| Transfer In | | 1,479 | 50 | 125 | | | |
| 600145-8001 | State Agencies | 2,671,639 | 2,575,870 | 2,029,261 | 1,865,213 | 2,315,921 | 2,414,309 |
| 600145-8002 | Non-State Agencies | 123,622 | 146,925 | 194,728 | 126,646 | 155,133 | 129,410 |
| 600145-8003 | Interested Parties | 1,379 | 879 | 675 | 305 | 350 | 717 |
| 600145-8004 | Data Practices Fees | 26,118 | 6,446 | 50 | 56,605 | 19,067 | 20,657 |
| 600145-8007 | CVH | | 81,252 | 139,366 | 58,776 | 66,895 | 86,572 |
| 600145-8001 | State Agencies | 46,054 | 0 | 0 | 0 | 0 | |
| **Total Revenue** | | **2,870,291** | **2,811,421** | **2.364.205** | **2,107,545** | **2,557,366** | **2,651,665** |
| 41000 | Salary & Benefits | 2,075,573 | 2,328,329 | 2,096,552 | 2,210,131 | 1,931,675 | 2,482,326 |
| 41100 | Rent | 113,325 | 77,728 | 23,057 | 30,683 | 65,750 | 65,750 |
| 41110 | Printing | 0 | 0 | 80 | 0 | 0 | 0 |
| 41130 | Professional/Technical Svcs | 190,918 | 162,185 | 97,953 | 60,466 | 49,628 | 102,419 |
| 41150 | Computer/ System Svcs | 14,682 | 8,289 | 2,763 | 7,685 | 10,730 | 10,579 |
| 41155 | Communications | 3,516 | 3,781 | 4,692 | 2,800 | 3,291 | 3,712 |
| 41160 | Instate Travel | 8,752 | 10,996 | 7,826 | 4,166 | 283 | 4,525 |
| 41170 | Outstate Travel | 776 | 1,506 | 4,834 | 0 | 0 | 1,395 |
| 41180 | Employee Development | 7,230 | 12,122 | 7,277 | 4,915 | 4,915 | 15,764 |
| 41190 | Agency Provided Prof/Tech Svcs | 12,176 | 10,390 | 1,711 | 2,809 | 6,247 | 5,987 |
| 41196 | Centralized IT Services | 75,218 | 95,523 | 320,196 | 26,839 | 56,240 | 122,988 |
| 41300 | Supplies | 15,353 | 12,816 | 4,902 | 3,810 | 94,024 | 6,700 |
| 41400 | Equipment Rental | 2,116 | 4,231 | 1,467 | 1,142 | 2,656 | 3,150 |
| 41500 | Repairs | 1,262 | 293 | 77 | 36 | 2,101 | 1,390 |
| 42010 | Statewide Indirect Costs | 29,208 | 18,718 | 19,064 | 19,807 | 18,003 | 11,444 |
| 42020 | Attorney General Costs | 0 | 4,782 | 131 | 0 | 0 | 1,000 |
| 43000 | Other Operating Costs | 7,184 | 5,009 | 3,296 | 11,810 | 101,059 | 5,375 |
| **Total Operating Exp.** | | **2,557,289** | **2,756,698** | **2,595,878** | **2,390,461** | **2,346,602** | **2,844,504** |
| **EOY Fund Balance** | | **752,200** | **806,923** | **575,250** | **292,334** | **503,098** | **310,259** |

## CASH FLOW STATEMENT

| (Dollars in Thousands) | Actual 2020 | Projected 2021 |
|---|---|---|
| **Operating Revenues** | | |
| Receipts from Customers | **2,683** | **2,848** |
| Other Income | | |
| **Total Operating Revenues** | **2,683** | **2,848** |
| **Gross Margin** | **2,683** | **2,848** |
| **Operating Expenses** | | |
| Purchased Services | **140** | **189** |
| Salaries and Fringe Benefits | **2,210** | **1,932** |
| Claims | | |
| Depreciation | | |
| Amortization | | |
| Supplies and Materials | **5** | **94** |
| Indirect Costs | **23** | **18** |
| Other Expenses | **12** | **101** |
| **Total Operating Expenses** | **2,390** | **2,345** |
| **Operating Income** | **575** | **292** |
| **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** | **292** |
| Capital Contributions | | |
| Transfers in | | |
| Transfers out | | |
| **Cash Flow** | **292** | **503** |

## 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
- Provide inserting, folding, warrant processing, and mail metering services
- Serve as liaison between state agencies and the U.S. Postal Service
- Provide consulting services to state offices and agencies on cost saving mailing procedures

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

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

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

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

### How Rates are Computed

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

MINNESOTA

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

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

| FOR YEAR ENDING JUNE 30, 2022<br>(All Figures in 000's) | | | | Central Mail<br>FUND 5203 |
|---|---|---|---|---|
| **PART I 2 CFR 200 R.E. BALANCE** | | | | |
| **2 CFR 200 R.E. BALANCE July 1, 2021 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)** | | | | 1,979 |
| Adjustments | | | | - |
| Adjusted Retained Earnings Balance | | | | 1,979 |
| **FY22 Retained Earnings Increase (Decrease) Per ACFR** | | | | |
| **2 CFR 200 Revenues** | | | | |
| Operating Revenue | | 11,387 | | |
| Non Operating Revenue | | - | | |
| **Total Revenues** | | | 11,387 | |
| **Less: Expenditures (Actual Costs):** | | | | |
| Total Operating Expenses per States Financial Report | | (10,661) | | |
| Other Expenses | | - | | |
| Less Depreciation Expense | | 62 | | |
| **Less 2 CFR 200 Unallowable costs:** | | | | |
| Capital Outlay | | - | | |
| Projected Cost Increases/Replacement Reserve | | - | | |
| Unallowable excess RE balance Refund | | - | | |
| Bad Debt | | - | | |
| GASB68 Net Pension Liability Adjustment | | (333) | | |
| GASB75 Net OPEB Liability Adjustment | | 3 | | |
| **Total Expenditures** | | | (10,929) | |
| **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** | | | - | |
| **FY22 Net Increase (Decrease) to Retained Earnings Balance per ACFR** | | | | 396 |
| **2 CFR 200 R.E. BALANCE June 30, 2022** | A) | | | 2,375 |
| Allowable Reserve | B) | 1,822 | | |
| Excess Balance (A)-(B) | | 554 | | |

(If less than zero, the amount on (A) is the beginning 2 CFR 200 R.E. balance for the next year's reconciliation. If there is an excess balance, **at the request of the cognizant agency** the federal share should be returned to the federal gov't and the amount on (B) will be the beginning 2 CFR 200 R.E. balance for the next year)

MINNESOTA

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

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

| FOR YEAR ENDING JUNE 30, 2022 | | | | Central Mail |
|---|---|---|---|---|
| (All Figures in 000's) | | | | FUND 5203 |
| **PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE** | | | | |
| **2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2021** | | | | 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, 2022** | C) | | | 66 |
| **PART III 2 CFR 200 ADJUSTMENTS BALANCE** | | | | |
| **2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2021** | | | | |
| **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 | | | (508) | |
| Current year GASB68 NPL Adjustments | | | 333 | |
| Prior year GASB75 OPEB Adjustments | | | (45) | |
| Current year GASB75 OPEB Adjustments | | | (3) | |
| **Total Adjustments** | | | (262) | |
| **2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2022** | D) | | | (262) |
| **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) | | | | 2,179 |

| DESCRIPTION | AMOUNT | COMMENTS |
|---|---|---|
| FY1998 PPD Adjustment | (34) | per FY2004 A-87 Central Mail Fund 980 |
| FYpre2004 Imputed Interest | (48) | interest earned on excess retained earnings |
| FY2004 Imputed Interest | (3) | interest earned on excess retained earnings |
| FY2005 Imputed Interest | (14) | interest earned on excess retained earnings |
| FY2006 Imputed Interest | (16) | interest earned on excess retained earnings |
| FY2007 Imputed Interest | (29) | interest earned on excess retained earnings |
| FY2008 Imputed Interest | (29) | interest earned on excess retained earnings |
| FY2009 Imputed Interest | (22) | interest earned on excess retained earnings |
| FY2010 Imputed Interest | (9) | interest earned on excess retained earnings |
| FY2011 Imputed Interest | (3) | interest earned on excess retained earnings |
| FY2012 Imputed Interest | (5) | interest earned on excess retained earnings |
| FY2013 Imputed Interest | (4) | interest earned on excess retained earnings |
| FY2014 Contributed Capital | (13) | per FY2014 Plant Mgmt "Footnotes to Financial Stmts" |
| FY2014 Imputed Interest | (5) | interest earned on excess retained earnings |
| FY2015 Imputed Interest | (7) | interest earned on excess retained earnings |
| FY15 GASB68 Beginning Balance Adjustment | (630) | adjustment from CAFR |
| FY15 GASB68 Net Pension Liability Adjustment | 64 | change in deferred liability from CAFR |
| FY2016 Imputed Interest | (9) | interest earned on excess retained earnings |
| FY16 GASB68 Net Pension Liability Adjustment | 144 | change in deferred liability from CAFR |
| FY2017 Imputed Interest | (11) | interest earned on excess retained earnings |
| FY17 GASB68 Net Pension Liability Adjustment | (296) | change in deferred liability from CAFR |
| FY2018 Imputed Interest Adj - Restatements | 214 | MMB calculated adjustments |
| FY18 GASB68 Net Pension Liability Adjustment | (102) | change in deferred liability from CAFR |
| FY18 GASB75 Beginning Balance Adjustment | (49) | adjustment from CAFR for enacting GASB75 |
| FY18 GASB75 Net OPEB Obligation Adjustment | (4) | change in deferred liability from CAFR |
| FY2019 Adjustment Accumulated Prior Year Imputed Interest | 8 | FY17 Imputed Interest was incorrect on this tab. Corrected in FY19. |
| FY2019 Adjustment Accumulated Prior Year Imputed Interest | - | interest earned on avg. monthly cash balance |
| FY19 GASB68 Net Pension Liability Adjustment | 281 | change in deferred liability from CAFR |
| FY19 GASB75 Net OPEB Obligation Adjustment | 3 | change in deferred liability from CAFR |
| 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) | |
| FY22 Adjustment Accumulated Prior Year Imputed Interest | - | |
| FY22 GASB68 Net Pension Liability Adjustment | 333 | |
| FY22 GASB75 Net OPEB Obligation Adjustment | (3) | |
| | (262) | |
| | (262,000) | |

**Summary**

| | |
|---|---|
| PPD Adjustment | (34) |
| Prior year Imputed Interest | 8 |
| FY2020 Adjustment Accumulated Prior Year Imputed Interest | - |
| Current year Imputed Interest | - |
| Contributed Capital | (13) |
| Prior year GASB68 NPL Adjustments | (508) |
| Current year GASB68 NPL Adjustments | 333 |
| Prior year GASB75 OPEB Adjustments | (45) |
| Current year GASB75 OPEB Adjustments | (3) |
| | (262) |
| amount should be zero | - |

# Central Mail
# Fund 5203

# Fiscal Year 2022
# Business Plan

May 13, 2021
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Department of Administration
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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.
- Minnesota State offices in St. Paul.

Our goals for next year

- Provide the state overall postage savings of $2 million in Fiscal Year (FY) 2022.
- Implement new billing system in the first half of FY 2022.
- Improve cash position by implementing a partner prepayment plan for postage after conversion to new billing system.

Our proposed rates

Overall rates will change 0%[1] in FY 2022.

Central Mail's overall revenue is expected to decrease 7% due to lower volume of postage in FY 2022. Postage in FY 2021 was unusually high for mailings for the Departments of Health and the Department of Public Safety (DPS).

Services with rate changes are shown on the next page.

[1] 0.1% increase

**Changes in Central Mail Rates**

| Service | Current Rate / Credits ($) | FY 2022 Rate / Credits ($) | Change ($) | Change (%) |
|---|---|---|---|---|
| Inserting per 1000 – 1 insert | $18.00 | $0.018 per piece | $0.00 for 1,000 | 0% |
| Inserting per 1000 – Add'l Inserts | $3.50 | $0.004 per piece | $0.0005 for 1,000 | 14% |
| Bar Code Credits average per piece | ($0.028) | ($0.025) | ($0.003) | (9%) |

Bar Code Credits are a portion of the difference between the AADC postage rate less the actual postage. The Bar Code Credits in the FY 2021 business plan was $0.024. When USPS changed the postage rates in January of 2021, the Bar Code Credit changed to $0.028.

The rate for inserting is currently set per 1,000 pieces. Beginning in FY 2022, the rate will be set per piece.

By reducing the bar code credit, applicable postage expenses for the two state agencies that receive this credit, the Departments of Public Safety and Revenue, will increase by 9%.

See page 22 for Central Mail's detailed rates.

We do not know of any plans by USPS to change their postage rates during FY 2022.

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

Successes

- As noted in the last business plan, our goal was to improve cash position by increasing revenue and implementing a schedule for prepayments to USPS. Revenues were increased in FY 2021 and a schedule for prepayments for postage was implemented.
- The goal of achieving $2 million of postage savings in FY 2020 was met.

Challenges

- Providing services with several vacant positions and other team members on leave.
- Providing timely and accurate invoices to customers with an outdated and unreliable billing system. The billing system is expected to be replaced in FY 2022.
- 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.

Economic Impacts

Central Mail's overall mail volume increased slightly as a result of the COVID-19 pandemic due to contact tracing mailings from the Department of Health.

Projected FY 2022 financial activities

| | |
|---|---|
| Revenue | $9,920,702 |
| Expenses | $9,902,681 |
| Year-end Retained Earnings | $1,839,456 |
| Working Capital | $1,640,196 |
| Full Time Equivalents (FTE) | 9.46 |
| Overall Rate Change | 0% |

# The Business

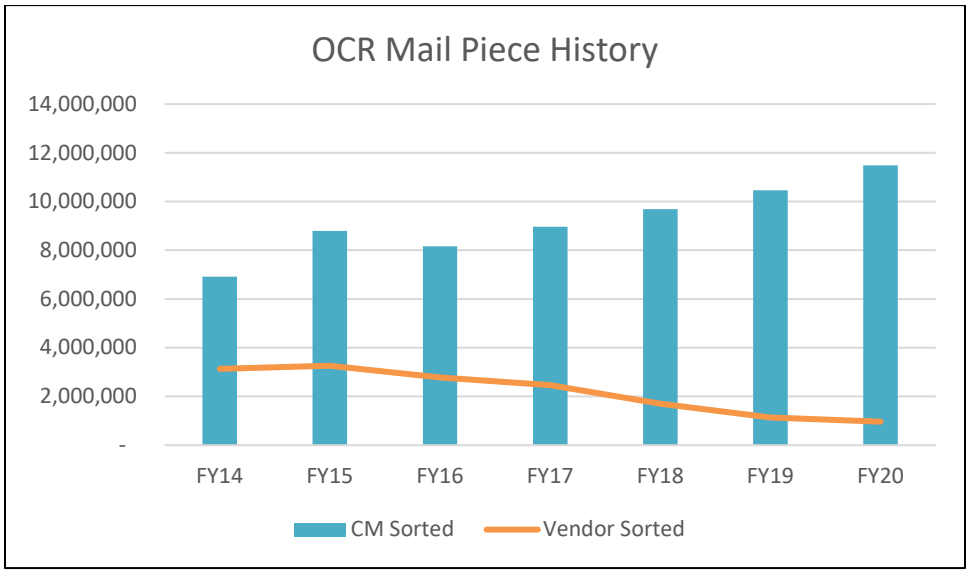
## Description of Business

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 – ISF.

Significant historical changes

- In late FY 2018, Central Mail provided a mail meter to the Office of Administrative Hearings. They are billed actual costs for the meter and postage.
- USPS provides discounts to business mailers that sort postage by zip code. In FY 2017, Central Mail installed a Pitney Bowes optical character reader (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.
- A Postage Handling Fee (PHF) was incorporated in FY 2000 to supplement the general fund appropriation. The PHF is a charge assessed to customers based on metered postage for outgoing USPS mail. This fee was expanded to OCR sorted permit postage beginning in FY 2020.



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.
- Department of Human Services (DHS), issued in 2008 for its own official outgoing business related mail. Documents produced by the DHS Issuance Operations Center (IOC) on behalf of other agencies are not included in the waiver and are sent to Central Mail for mail processing.

Our 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, picks up 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 partner to develop a process, implementation plan, and communication plan for prebilling postage to state agencies in FY 2022.

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 working in physically demanding jobs.
- Complex rate structure.
- Outdated, unreliable billing system, planned for replacement in FY 2022. The last business plan projected the system would be implemented in FY 2021, but it has been delayed due to the need to purchase additional software and longer than expected procurement process. Procurement started in January 2021 and has not been completed. The vendor providing the software was reluctant to agree to the state's standard contract language, much of which is mandated by statute. The vendor also had incorrect pricing information on the contract forcing the contract to be corrected prior to re-issuing the purchase order. The procurement process is expected to be completed soon which will allow us to move forward with final programming, training, and implementation.

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. This plan changes the rate structure for inserting, additional changes will be considered in future years.
- Technology advancements: Improve efficiency of parcel shipment processing by providing agencies access to the portal to enter shipping addresses themselves.
- Determine whether Central Mail could offer the option of using a private delivery service for parcels which would be less expensive for partners.
- Evaluate the possibility of expanding our services to include Print on Demand. This is a service many of our customers are interested in and several of our competitors can deliver.

Threats/Risks/Vulnerabilities

- 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 can 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. We have been working with the Office of State Procurement who included Central Mail in a Request for Bid for addressing services. They will soon be sending out an update to agencies reminding them to contact Central Mail.

## Products and Services

Our main products/services and the benefits to partners

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 the automation compatible mail requirements.
- Fold, insert, and address.
- Provide advice on cost-effective mailing practices.

Services provided under the 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.
  - 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 the Appendix on page 34 for description of services and how charges for each are calculated.

Benefits to Customer

- By providing enterprise mail services, the state realizes operational efficiencies in staffing, space, postage meters, and other equipment.
- Reduces the number 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 using 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.

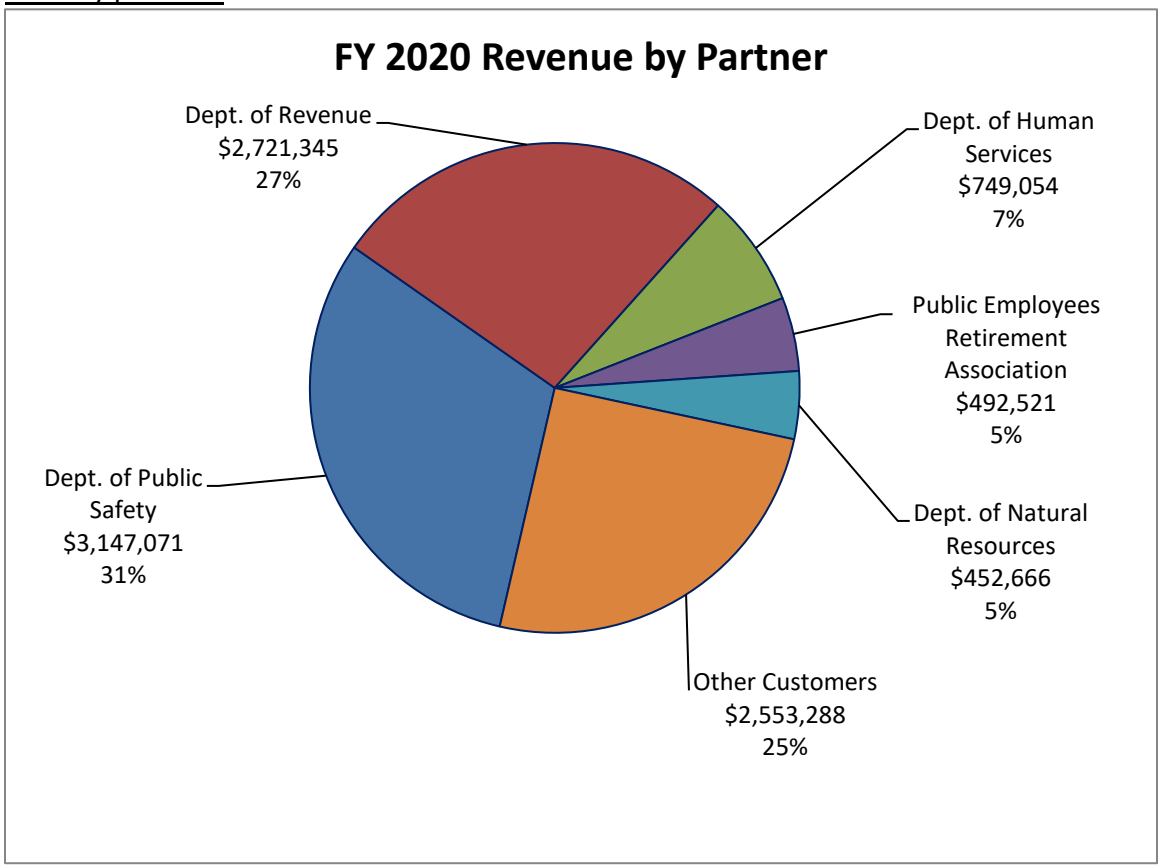
## Marketing

Our target audiences/partners

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.
- Minnesota House of Representatives.
- Minnesota Senate.
- Several of the state boards.

Our key partners




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 Print on Demand in the future.

- Some agencies are not aware of the services Central Mail offers. Due to staff shortage, we have not had a chance to fully address this issue. 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 partners

- 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 instant messenger. We will reach out to existing and potential customers during FY 2022 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 partners

In March 2021, Central Mail sent 78 surveys related to work completed during FY 2021 to partners and received 18 responses. A summary of the responses is shown below.

**Central Mail Customer Service Survey Results**

| **Survey Questions** | **1 (Low Satisfaction)** | **2** | **3** | **4** | **5 (High Satisfaction)** |
|---|---|---|---|---|---|
| How would you rate the customer service received from Central Mail staff? | | | | 5 | 13 |
| How would you rate the professionalism of Central Mail staff? | | | 1 | 4 | 13 |
| To what extent do you feel Central Mail staff demonstrate a willingness to understand your particular needs as a customer? | | | | 4 | 14 |
| Please rate the timeliness for the processing of your mail? | | | | 4 | 14 |
| Please rate your overall satisfaction with Central Mail. | | | | 6 | 12 |

| Survey Questions | Very Likely | Somewhat Likely | Neither Likely Nor Unlikely | Somewhat Unlikely | Very Unlikely |
|---|---|---|---|---|---|
| If Central Mail offered Print on Demand, such as printing letters on your behalf, how likely would you use the service? | 2 | 5 | 8 | 1 | 2 |

## 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. Our overall rates are competitive with other vendors.

A comparison chart is on the next page.

| Service | Central Mail Rates | Vendor A | Vendor B | Vendor C |
|---|---|---|---|---|
| Folding Set-up[1] | $0.00 | $50.00 | N/A | $12.50 |
| Folding per 1000 per fold[2] | $8.00 | $7.50 | N/A | $13.75 |
| Inserting Set-up includes 1st 1000 pieces[3] | $30.00 | $50.00 | N/A | $35.00 |
| Inserting Additional Page Set-up | $0.004 | $0.0035 | N/A | $0.010 |
| Inserting per piece - 1 insert[3] | $0.018 | $0.017 | $0.0937 | $0.017 |
| Inserting per piece - Add'l inserts[3] | $0.004 | $0.006 | N/A | $0.007 |
| Match Inserting Set-up includes 1st 1000 pieces[4] | $45.00 | $50.00 | N/A | N/A |
| Match Inserting - 2 inserts per 1000[4] | $30.00 | $69.00 | N/A | $103.75 |
| Match Inserting – 3 inserts per 1000 | N/A | $85.00 | N/A | $117.75 |
| Use of State Permit # 171 | $40.00 | N/A | N/A | Volume driven |
| Sort & Handling Permit per piece | $0.03 | Project driven | $0.0341 | N/A |
| Sort & Handling Meter per piece | $0.03 | Project driven | $0.0341 | N/A |
| Sort & Handling Parcel per piece | $0.04 | N/A | N/A | N/A |
| Shop Rate per hour[5] | $48.00 | $75.00 | N/A | $60.00 |
| Ink Jet Set-up & Data Import[6] | $51.00 | $50.00 | N/A | $46.00 |
| Ink jet Zip+4, NCOA per 1000[7] | $15.00 | $0.00 | N/A | N/A |
| Ink Jet Address per 1000[8] | $17.50 | $9.00 | N/A | $18.75 |
| Ink Jet Sort & Handling per piece | $0.03 | $0.00 | N/A | N/A |
| Ink Jet Sort & Handling High Volume per piece | $0.01 | Project driven | N/A | N/A |
| Ink Jet Custom per 1000 | $6.50 | Project driven | N/A | $8.75 |
| Ink Jet Indicia per 1000 | $6.50 | N/A | N/A | N/A |
| Tabbing Set-up[9] | $32.00 | $60.00 | N/A | $35.00 |
| Tabbing # of tabs applied[9] | $0.02 | $0.012 | N/A | $0.02425 |

[1] Folding set-up: Vendor A charges $50.00 folding set-up for simple or a larger amount for complex folds depending on type of fold.
[2]Vendor A folding per 1000 is $7.50, with a $100 minimum – complex rate is dependent on the type of fold.
[3] Central Mail charges one inserting set-up fee which includes the first 1000 pieces inserted regardless of page quantity; Vendor A charges $50.00 set-up fee plus $62.00 per 1000 pieces for 2 inserts, $68.00 per 1000 for 3 inserts; Vendor B rate is @ $0.0925 per pc for letters and $0.0949 per pc for flats and includes set-up, additional inserts and metering processing.
[4]Central Mail charges one set-up fee, regardless of page quantity; Vendor A charges $50.00 for match inserting set-up plus $69.00 per 1000 pieces for 2 inserts, $85.00 per 1000 for 3 inserts; Vendor C does not charge a set-up 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.
[6]Central Mail charges $51.00 set-up regardless of quantity; Vendor A charges $50 with a minimum of $175; Vendor C charges $35.00 ink jet set-up plus $11.00 import fee to NCOA $46.00.
[7]Vendor A includes these services in set-up fee.
[8]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.
[9] Vendor A charges $60.00 set-up fee, plus $0.012 per piece for in-line tabbing (2 tab min) or $0.017 per piece for off-line tabbing (2 tab min); Vendor C charges $35.00 set-up plus $24.25 per 1000 $0.02425 per tab with a 2 tab min.

## 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 will repay this loan in October 2021.

## Financial Outlook

Our current overall financial health

Central Mail's overall financial health is good due to the rate changes implemented over the last year. Retained earnings is expected to be slightly more than 60 days working capital as needed to ensure adequate cash flow.

In FY 2021, Central Mail experienced a higher volume of business due to one-time projects for the Minnesota Department of Health's contact tracing and a new computer system at DPS. These projects have been winding down and are not expected to reoccur or continue into FY 2022.

Over the past year, Central Mail has been operating short-staffed with three vacant production positions and several other team members on extended leave. Unit leadership has been completing these tasks resulting in much less time to focus on operations and the future of Central Mail.

While Central Mail team members have been producing a higher volume of business during a time in which their team is short staffed, this is not a sustainable situation and two of these vacant positions are expected to be filled soon.

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 FY 2019, 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 of $325,000 in October 2019. Central Mail will repay this loan in October 2021.

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:

- Expanded the sorting and handling fees to all mail pieces which was implemented in January 2020. This change has generated additional revenues in the second half of FY 2020 of $133,000 and $116,000 in the first half of FY 2021.
- Deposits into prepaid postage accounts are now made weekly instead of monthly. This has resulted in a lower prepayment account balance which keeps more cash available in this fund.

- Upon implementation of the new billing system during FY 2022, we will begin billing state agencies in advance for postage.

After prebilling agencies for postage has been implemented, Central Mail's reliance on cash flow assistance will be diminished. However, Central Mail will continue to need the authority for cash flow assistance. USPS will not deliver any mail if there are 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

Although there is a 0% change in rates in FY 2022, postage volume is expected to decrease which will result in an overall reduction in revenue.

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.

Retained earnings for FY 2022 are projected to increase by $18,021. FY 2022 ending retained earnings is projected to be $1,839,456. This exceeds 60 days working capital.

How our proposed rates will impact our partners

State agencies' costs for our services will decrease slightly due to the change in the way inserting rates will be applied: per piece rather than per 1,000. The Departments of Public Safety and Revenue will experience a slight increase in costs due to the change in the bar code credit.

The chart below shows the effect of rate changes for our top five customers based on FY 2020 volume, at FY 2021 rates versus FY 2022 rates.

Impact on our Top Five Customers

| Customer | FY 2020 volume at FY 2021 rates | Cost excluding Postage Clearing | FY 2020 volume at FY 2022 rates | Change $ | Change % |
|---|---|---|---|---|---|
| Public Safety, Dept of | $3,150,402 | $338,264 | $339,984 | $1,720 | 0% |
| Revenue, Dept of | $2,721,345 | $389,497 | $394,924 | $5,427 | 1% |
| Human Services, Dept of | $749,054 | $137,665 | $137,565 | ($100) | 0% |
| Public Employees Retirement Assn | $492,521 | $106,813 | $106,632 | ($181) | 0% |
| Natural Resources, Dept of | $452,666 | $88,078 | $88,405 | $327 | 0% |

# Financial Data

**Assumptions for Rate Matrix**
**Minnesota Department Of Administration**
**Central Mail For Fiscal Year 2022**

| | |
|---|---|
| **Operating Revenue** | |
| **SWIFT Account** | **Sales** |
| 670005 | Change = (11%) or ($145,457)<br>FY 2021 unusually high due special mailing projects for 2 agency partners. |
| **SWIFT Account** | **Postage Handling Fee** |
| 670006 | Change = (19%) or ($63,719)<br>FY 2021 unusually high due special mailing projects for 2 agency partners. |
| **SWIFT Account** | **Postage Clearing** |
| 512802 | Change = (9%) or ($795,988)<br>FY 2021 unusually high due special mailing projects for 2 agency partners. |
| **Operating Expenses** | |
| **SWIFT Account** | **Salaries** |
| 41000 - 41070 | Change = 43% or $206,376<br>FY 2021 unusually low due to vacant positions. |
| **SWIFT Account** | **Rent** |
| 41100 | Change = 6% or $5,586<br>FY 2022 lease rate increase and assumed parking increase. |
| **SWIFT Account** | **Repairs & Maintenance** |
| 41500 | Change = 6% or $6,668<br>Increase in cost of OCR maintenance. |
| **SWIFT Account** | **Centralized IT Services** |
| 41196 - 41197 | Change = (26%) or ($56,666)<br>FY 2021 includes one-time cost of new billing system. |
| **SWIFT Account** | **Communications-Postage Clearing** |
| 41155 | Change = (9%) or ($795,988)<br>See Postage Clearing revenue. |
| **SWIFT Account** | **Other Operating Expense** |
| various | Change = 49% or $8,574<br>FY 2022 includes an increase in vehicle lease rates and costs related to USPS Forum and Midwest Mailing Forum. |
| **SWIFT Account** | **Supplies** |
| 41300 | Change = (14%) or ($13,791)<br>FY 2021 includes one-time cost of supplies for the inkjet upgrade. |

## Rate Matrix

**Minnesota Department Of Administration**

**Central Mail For Fiscal Year 2022**

| | FY 2022 | FY 2021 | $ CHANGE | % CHANGE |
|---|---|---|---|---|
| **Expenses** | **PROJECTED** | **ESTIMATED** | **FY22-FY21** | **$ Change/FY21** |
| Salaries & Benefits | 682,333 | 475,957 | 206,376 | 43% |
| Rent | 96,686 | 91,100 | 5,586 | 6% |
| Rent - Equipment | 64,821 | 62,815 | 2,005 | 3% |
| Repairs & Maintenance | 118,557 | 111,890 | 6,668 | 6% |
| Insurance | 941 | 923 | 18 | 2% |
| Professional & Technical Services | 0 | 0 | 0 | 0% |
| Centralized IT Services | 163,620 | 220,287 | (56,666) | -26% |
| Purchased Services | 1,019 | 1,000 | 19 | 2% |
| Communications | 46,379 | 45,572 | 807 | 2% |
| Less Intrafund Communications | (31,042) | (31,042) | 0 | 0% |
| Communications - Postage Clearing | 8,553,000 | 9,348,988 | (795,988) | -9% |
| Other Operating Expenses | 26,218 | 17,644 | 8,574 | 49% |
| Supplies | 83,069 | 96,860 | (13,791) | -14% |
| Equipment | 0 | 0 | 0 | 0% |
| Statewide Indirect Cost | 35,575 | 34,912 | 663 | 2% |
| Subtotal | 9,841,177 | 10,476,906 | (635,729) | -6% |
| **Excluded From Rates** | | | | |
| Less Equipment | 0 | 0 | 0 | 0% |
| Subtotal | 9,841,177 | 10,476,906 | (635,729) | -6% |
| **Included In Rates** | | | | |
| Depreciation - Equipment | 61,504 | 61,746 | (241) | 0% |
| Intrafund Expense (postage) | 31,042 | 31,042 | 0 | 0% |
| **Basis for Rates before Adjustment** | 9,933,723 | 10,569,693 | (635,971) | -6% |
| | | | | |
| Retained Earnings Adjustment | 18,021 | | | |
| **Total Basis for Rates after Adjustment** | **9,951,744** | | | |

| **Billable Units** | FY 2022 | FY 2021 | CHANGE |
|---|---|---|---|
| Folding per 1000 per Fold | 2,000 | 3,201 | (1,201) |
| Inserting Set-Up includes 1st 1000 pieces | 150 | 139 | 11 |
| Inserting per 1000 - 1 Insert | NA | 1,857 | NA |
| Inserting per 1000 - Add'l Inserts | NA | 1,749 | NA |
| Inserting per piece- 1 Insert | 1,500,000 | NA | NA |
| Inserting per piece - Add'l Inserts | 1,400,000 | NA | NA |
| Match Inserting Set-Up includes 1st 1000 pieces | 1 | 1 | 0 |
| Match Inserting - 2 inserts per 1000 | 1 | 1 | 0 |
| Use of State permit #171 | 5 | 3 | 2 |
| Sort & Handling Permit per piece | 4,900,000 | 5,177,648 | (277,648) |
| Sort & Handling Meter per piece | 5,400,000 | 6,636,392 | (1,236,392) |
| Sort & Handling Parcel per piece | 270,000 | 317,000 | (47,000) |
| Shop Rate per hour | 50 | 39 | 11 |

| Billable Units | FY 2022 | FY 2021 | CHANGE |
|---|---|---|---|
| Ink Jet Set-Up and Data Import | 350 | 346 | 4 |
| Ink Jet Zip+4 NCOA/Sort per 1000 | 4,300 | 6,002 | (1,702) |
| Ink Jet Address per 1000 | 4,500 | 6,075 | (1,575) |
| Ink Jet Sort & Handling per piece | 2,500,000 | 2,944,672 | (444,672) |
| Ink Jet Sort & Handling High Volume per piece | 2,100,000 | 2,470,069 | (370,069) |
| Ink Jet Custom per 1000 | 1,000 | 1,310 | (310) |
| Ink Jet Indicia per 1000 | 1,100 | 1,932 | (832) |
| Tabbing Set-Up | 50 | 67 | (17) |
| Tabbing # of tabs applied | 1,800,000 | 2,100,881 | (300,881) |
| Agency Delivery Service per hour | 1,770 | 1,770 | 0 |
| Postage Handling Fee | 5,331,196 | 6,551,834 | (1,220,638) |
| **Total** | 25,216,473 | 26,222,987 | (3,902,909) |

| Requested VS Current Rates | Requested Rates | Current Rates | Change in Rates | % Change in Rates | Revenues at Requested Rates | Revenues at Current Rates | Change in Revenues | Overall Change in Rates - % |
|---|---|---|---|---|---|---|---|---|
| Folding per 1000 per Fold | $8.00 | $8.00 | $0.00 | 0% | $16,000 | $16,000 | $0 | |
| Inserting Set-Up includes 1st 1000 pieces | $30.00 | $30.00 | $0.00 | 0% | $4,500 | $4,500 | $0 | |
| Inserting per 1000 - 1 Insert | NA | $18.00 | NA | NA | $0 | $27,000 | -$27,000 | |
| Inserting per 1000 - Add'l Inserts | NA | $3.50 | NA | NA | $0 | $4,900 | -$4,900 | |
| Inserting per piece - 1 Insert | $0.018 | NA | NA | NA | $27,000 | $0 | $27,000 | |
| Inserting per piece - Add'l Inserts | $0.004 | NA | NA | NA | $5,600 | $0 | $5,600 | |
| Match Inserting Set-Up includes 1st 1000 pieces | $45.00 | $45.00 | $0.00 | 0% | $45 | $45 | $0 | |
| Match Inserting - 2 inserts per 1000 | $30.00 | $30.00 | $0.00 | 0% | $30 | $30 | $0 | |
| Use of State permit #171 | $40.00 | $40.00 | $0.00 | 0% | $200 | $200 | $0 | |
| Sort & Handling Permit per piece | $0.030 | $0.030 | $0.000 | 0% | $147,000 | $147,000 | $0 | |
| Sort & Handling Meter per piece | $0.030 | $0.030 | $0.000 | 0% | $162,000 | $162,000 | $0 | |
| Sort & Handling Parcel per piece | $0.040 | $0.040 | $0.000 | 0% | $10,800 | $10,800 | $0 | |
| Shop Rate per hour | $48.00 | $48.00 | $0.00 | 0% | $2,400 | $2,400 | $0 | |
| Ink Jet Set-Up and Data Import | $51.00 | $51.00 | $0.00 | 0% | $17,850 | $17,850 | $0 | |
| Ink Jet Zip+4 NCOA/Sort per 1000 | $15.00 | $15.00 | $0.00 | 0% | $64,500 | $64,500 | $0 | |
| Ink Jet Address per 1000 | $17.50 | $17.50 | $0.00 | 0% | $78,750 | $78,750 | $0 | |
| Ink Jet Sort & Handling per piece | $0.030 | $0.030 | $0.000 | 0% | $75,000 | $75,000 | $0 | |
| Ink Jet Sort & Handling High Volume per piece | $0.010 | $0.010 | $0.000 | 0% | $21,000 | $21,000 | $0 | |
| Ink Jet Custom per 1000 | $6.50 | $6.50 | $0.00 | 0% | $6,500 | $6,500 | $0 | |
| Ink Jet Indicia per 1000 | $6.50 | $6.50 | $0.00 | 0% | $7,150 | $7,150 | $0 | |
| Tabbing Set-Up | $32.00 | $32.00 | $0.00 | 0% | $1,600 | $1,600 | $0 | |
| Tabbing # of tabs applied | $0.020 | $0.020 | $0.000 | 0% | $36,000 | $36,000 | $0 | |
| Agency Delivery Service per hour | $70.00 | $70.00 | $0.00 | 0% | $123,900 | $123,900 | $0 | |
| Postage Handling Fee | 5.00% | 5.00% | 0.00% | 0% | $266,560 | $266,560 | $0 | |
| Postage Handling Fee-House/Senate (monthly each body) | $100.00 | $100.00 | $0.00 | 0% | $2,400 | $2,400 | $0 | |
| Postage Meter Rental | | | | | $1,059 | $1,059 | $0 | |
| Value Add | | | | | $360,654 | $360,654 | $0 | |
| Presort Rebates | | | | | $10,958 | $14,611 | -$3,653 | |
| Bar Code Credits | | | | | -$50,712 | -$55,728 | $5,016 | |
| Postage Clearing | | | | | $8,553,000 | $9,348,988 | -$795,988 | |
| **Total** | | | | | $9,951,744 | $10,745,669 | -$793,925 | **-7%** |

## Rate Matrix Computations

**Minnesota Department Of Administration**
**Central Mail For Fiscal Year 2022**

**1. Describe cost and usage estimation methods:** Actual expenses for the past four years and current SWIFT reports were analyzed. 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 2022**

| Rate | FY 2017 | FY 2018 | FY 2019 | FY 2020 July to Dec | FY 2020 Jan to June | FY 2021 | FY 2022 |
|---|---|---|---|---|---|---|---|
| **Folding** | | | | | | | |
| Per 1000 per fold | $6.00 | $6.00 | $7.50 | $7.75 | $8.00 | $8.00 | $8.00 |
| **Traditional inserting** | | | | | | | |
| Inserting Set-Up includes 1st 1000 pieces | $25.00 | $30.00 | $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 | NA |
| Inserting per 1000 - Additional Inserts | $1.00 | $3.00 | $3.00 | $3.00 | $3.25 | $3.50 | NA |
| Inserting per piece - 1 Insert | NA | NA | NA | NA | NA | NA | $0.018 |
| Inserting per piece - Additional Inserts | NA | NA | NA | NA | NA | NA | $0.004 |
| **Match inserting** | | | | | | | |
| Inserting Set-Up includes 1st 1000 pieces | $40.00 | $40.00 | $40.00 | $45.00 | $45.00 | $45.00 | $45.00 |
| Inserting fee - 2 inserts per 1000 | $25.00 | $25.00 | $25.00 | $30.00 | $30.00 | $30.00 | $30.00 |
| **Permit filing** | | | | | | | |
| Use of State Permit #171 | $20.00 | $20.00 | $20.00 | $40.00 | $40.00 | $40.00 | $40.00 |
| **Sorting & Handling - Pieces Sorted** | | | | | | | |
| Sort & Handling Permit per piece | $0.020 | $0.029 | $0.029 | $0.030 | $0.030 | $0.030 | $0.030 |
| Sort & Handling Meter per piece | $0.029 | $0.029 | $0.029 | $0.030 | $0.030 | $0.030 | $0.030 |
| Sort & Handling Parcel per piece | n/a | $0.029 | $0.029 | $0.040 | $0.040 | $0.040 | $0.040 |
| **Shop Rate**[1] | | | | | | | |
| Per hour | $36.75 | $36.75 | $36.75 | $45.00 | $48.00 | $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 | $15.00 | $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 | $0.029 | $0.029 | $0.030 | $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 | $6.50 | $6.50 | $6.50 | $6.50 |
| Ink Jet Indicia per 1000 | $6.00 | $6.00 | $6.00 | $6.50 | $6.50 | $6.50 | $6.50 |
| **Tabbing** | | | | | | | |
| Tabbing Set-up | $15.00 | $25.00 | $25.00 | $30.00 | $32.00 | $32.00 | $32.00 |
| Tabbing # of tabs applied | $0.010 | $0.015 | $0.015 | $0.020 | $0.020 | $0.020 | $0.020 |
| **Agency Delivery Service** | | | | | | | |
| Per hour | $68.10 | $68.10 | $68.10 | $70.00 | $70.00 | $70.00 | $70.00 |
| **Postage Handling Fee** | | | | | | | |
| Postage Handling Fee | 3.25% | 3.25% | 3.25% | 5.00% | 5.00% | 5.00% | 5.00% |
| House/Senate (monthly each body) | $100.00 | $100.00 | $100.00 | $100.00 | $100.00 | $100.00 | $100.00 |

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

**History and Proforma**

**Minnesota Department Of Administration**

**Central Mail Rate Request For Fiscal Year 2022**

| | FY 2017 ACTUAL | FY 2018 ACTUAL | FY 2019 ACTUAL | FY 2020 ACTUAL | FY 2021 ESTIMATED | FY 2022 PROJECTED | $ CHANGE FY22-FY21 | % CHANGE $ Change/FY21 |
|---|---|---|---|---|---|---|---|---|
| **Operating Revenue** | | | | | | | | |
| Sales | 788,171 | 825,177 | 881,322 | 1,240,746 | 1,277,641 | 1,132,184 | (145,457) | -11% |
| Postage Handling Fee | 171,232 | 163,173 | 158,851 | 347,508 | 330,279 | 266,560 | (63,719) | -19% |
| Postage Clearing | 8,276,124 | 7,865,428 | 7,828,364 | 8,552,361 | 9,348,988 | 8,553,000 | (795,988) | -9% |
| Less Intrafund Revenue | (24,688) | (46,969) | (31,155) | (24,669) | (31,042) | (31,042) | 0 | 0% |
| **Total Revenues** | **9,210,839** | **8,806,809** | **8,837,382** | **10,115,945** | **10,925,866** | **9,920,702** | **(1,005,164)** | -9% |
| **Operating Expenses** | | | | | | | | |
| Salaries & Benefits | 580,904 | 591,997 | 643,525 | 572,693 | 475,957 | 682,333 | 206,376 | 43% |
| Rent | 81,388 | 74,999 | 83,658 | 113,165 | 91,100 | 96,686 | 5,586 | 6% |
| Rent - Equipment | 56,026 | 55,481 | 50,551 | 57,131 | 62,815 | 64,821 | 2,005 | 3% |
| Repairs & Maintenance | 285,003 | 109,046 | 111,613 | 109,192 | 111,890 | 118,557 | 6,668 | 6% |
| Insurance | 862 | 853 | 626 | 676 | 923 | 941 | 18 | 2% |
| Professional & Technical Services | 9,474 | 733 | 81 | 27 | 0 | 0 | 0 | 0% |
| Centralized IT Services | 89,646 | 92,842 | 51,825 | 206,614 | 220,287 | 163,620 | (56,666) | -26% |
| Purchased Services | 1,891 | 3,388 | 534 | 467 | 1,000 | 1,019 | 19 | 2% |
| Communications[1] | 52,724 | 119,777 | 45,955 | 55,978 | 45,572 | 46,379 | 807 | 2% |
| Less Intrafund Communications | (24,688) | (46,969) | (31,155) | (24,669) | (31,042) | (31,042) | 0 | 0% |
| Communications-Postage Clearing | 8,251,747 | 7,819,640 | 7,828,364 | 8,552,361 | 9,348,988 | 8,553,000 | (795,988) | -9% |
| Other Operating Expenses[1] | 20,082 | 19,056 | 21,551 | 18,345 | 17,644 | 26,218 | 8,574 | 49% |
| Supplies | 56,573 | 81,262 | 68,492 | 65,034 | 96,860 | 83,069 | (13,791) | -14% |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Depreciation - Equipment | 61,418 | 63,863 | 62,190 | 61,746 | 61,746 | 61,504 | (241) | 0% |
| Statewide Indirect Cost | 15,347 | 32,742 | 48,055 | 24,421 | 34,912 | 35,575 | 663 | 2% |
| **Total Operating Expenses** | **9,538,395** | **9,018,710** | **8,985,865** | **9,813,180** | **10,538,652** | **9,902,681** | **(635,971)** | -6% |
| **Operating Income (Loss)** | (327,556) | (211,901) | (148,483) | 302,766 | 387,214 | 18,021 | (369,193) | -95.3% |
| **Non-Operating Income (Expense)** | | | | | | | | |
| Gain (Loss) on Disposal of Capital Assets | 1,935 | 5,152 | (1,946) | 0 | 0 | 0 | 0 | 0% |
| **Net Income (Loss)** | (325,621) | (206,749) | (150,429) | 302,766 | 387,214 | 18,021 | (369,193) | -95.3% |
| **Beginning Retained Earnings** | 1,781,418 | 1,462,965 | 1,257,170 | 1,131,456 | 1,434,221 | 1,821,435 | | |
| Adjustment to Contributed Capital | 13,018 | 0 | 0 | 0 | 0 | 0 | | |
| Adjustment to Retained Earnings | (5,850) | 954 | 24,715 | 0 | 0 | 0 | | |
| **Ending Retained Earnings** | **1,462,965** | **1,257,170** | **1,131,456** | **1,434,221** | **1,821,435** | **1,839,456** | | |
| **Reconciliation to Net Position** | | | | | | | | |
| Retained Earnings | 1,462,965 | 1,257,170 | 1,131,456 | 1,434,221 | 1,821,435 | 1,839,456 | | |
| Contributed Capital | 66,000 | 66,000 | 66,000 | 66,000 | 66,000 | 66,000 | | |
| **Total Net Position, Ending Period** | **1,528,965** | **1,323,170** | **1,197,456** | **1,500,221** | **1,887,435** | **1,905,456** | | |

[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 2022**

| Revenue Description | SWIFT Account | Total | Fund 5203 FinDept ID G0234750 Central Mail | Fund 5203 FinDept ID G0234751 Postage Clearing |
|---|---|---|---|---|
| Sales | 670005 | $1,132,184 | $1,132,184 | $0 |
| Postage Handling Fee | 670006 | 266,560 | 266,560 | 0 |
| Postage Clearing | 512802 | 8,553,000 | 0 | 8,553,000 |
| Total | | 9,951,744 | 1,398,744 | 8,553,000 |
| Less: Intrafund Revenue | | (31,042) | 0 | (31,042) |
| History & Proforma Net Sales Amount | | 9,920,702 | 1,398,744 | 8,521,958 |
| **Expense Description** | | | | |
| Salaries & Benefits | 41000 | $676,118 | $676,118 | 0 |
| Salaries & Benefits - Overtime | 41050 | 5,314 | 5,314 | 0 |
| Salaries & Benefits - Other Benefits | 41070 | 901 | 901 | 0 |
| Rent | 41100 | 96,686 | 96,686 | 0 |
| Rent - Equipment | 41400 | 64,821 | 64,821 | 0 |
| Repairs & Maintenance | 41500 | 118,557 | 118,557 | 0 |
| Insurance | 430018 | 941 | 941 | 0 |
| Centralized IT Services - Rate Based | 41196 | 7,632 | 7,632 | 0 |
| Centralized IT Services - Agency Specific | 41197 | 155,988 | 155,988 | 0 |
| Purchased Services | 43000 | 1,019 | 1,019 | 0 |
| Communications | 41155 | 8,568,338 | 15,338 | 8,553,000 |
| Intrafund Communications | 41155 | 31,042 | 31,042 | 0 |
| Supplies | 41300 | 83,069 | 83,069 | 0 |
| Other Operating (Printing) | 41110 | 510 | 510 | 0 |
| Other Operating (Travel - Vehicle Leases) | 41160 | 22,008 | 22,008 | 0 |
| Other Operating (Travel - Out state) | 41170 | 2,000 | 2,000 | 0 |
| Other Operating (Employee Development) | 41180 | 1,700 | 1,700 | 0 |
| Statewide Indirect Cost | 42010 | 35,575 | 35,575 | 0 |
| **Total** | | **$9,872,219** | **$1,319,219** | **$8,553,000** |
| | | | | |
| **Adjustments** | | | | |
| Plus: Depreciation - Equipment | | 61,504 | 61,504 | 0 |
| Less: Intrafund Expense | | (31,042) | 0 | (31,042) |
| **History & Proforma Expense Amount** | | **$9,902,681** | **$1,380,723** | **$8,521,958** |

**Projected Cash Flow**

**Minnesota Department Of Administration**

**Central Mail For Fiscal Year 2022**

| | Estimate Jul 21 | Estimate Aug 21 | Estimate Sep 21 | Estimate Oct 21 | Estimate Nov 21 | Estimate Dec 21 | Estimate Jan 22 | Estimate Feb 22 | Estimate Mar 22 | Estimate Apr 22 | Estimate May 22 | Estimate Jun 22 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Projected Beginning Cash Balance** | (1,493,475) | (377,872) | (289,511) | (935,931) | (1,796,954) | (1,772,670) | (2,474,442) | (1,618,533) | (796,240) | (1,129,763) | (1,534,033) | (1,540,369) |
| Services - operating | 169,886 | 92,380 | 45,024 | 51,376 | 41,064 | 39,554 | 208,448 | 178,849 | 62,084 | 53,324 | 102,900 | 87,296 |
| Postage Handling Fee - operating | 39,998 | 21,750 | 10,601 | 12,096 | 9,668 | 9,312 | 49,077 | 42,108 | 14,617 | 12,555 | 24,227 | 20,553 |
| Postage Clearing - operating | 1,288,046 | 700,409 | 341,369 | 389,521 | 311,344 | 299,890 | 1,580,422 | 1,356,001 | 470,708 | 404,298 | 780,173 | 661,861 |
| 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** | **1,497,930** | **814,539** | **396,994** | **452,993** | **362,077** | **348,756** | **1,837,947** | **1,576,958** | **547,408** | **470,177** | **907,300** | **769,710** |
| **Expenses** | | | | | | | | | | | | |
| Salaries & Benefits | 78,731 | 52,487 | 52,487 | 52,487 | 52,487 | 78,731 | 52,487 | 52,487 | 52,487 | 52,487 | 52,487 | 52,487 |
| Communications - Postage Clearing | 272,602 | 655,161 | 936,772 | 928,862 | 279,210 | 927,634 | 826,005 | 600,608 | 799,900 | 660,668 | 853,409 | 843,211 |
| Indirect Costs | 0 | 0 | 8,894 | 0 | 0 | 8,894 | 0 | 0 | 8,894 | 0 | 0 | 8,894 |
| Other Operating Expenses | 30,993 | 18,529 | 45,261 | 7,666 | 6,095 | 35,270 | 103,546 | 101,570 | 19,651 | 161,291 | 7,740 | 32,657 |
| 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** | **382,326** | **726,177** | **1,043,414** | **1,314,016** | **337,792** | **1,050,528** | **982,038** | **754,665** | **880,932** | **874,446** | **913,636** | **937,249** |
| **Projected Ending Cash Balance** | **(377,872)** | **(289,511)** | **(935,931)** | **(1,796,954)** | **(1,772,670)** | **(2,474,442)** | **(1,618,533)** | **(796,240)** | **(1,129,763)** | **(1,534,033)** | **(1,540,369)** | **(1,707,908)** |

**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** 4/7/2021
**FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203** Unaudited
**STATEMENT OF NET POSITION**
**DECEMBER 31, 2020**

| | FY21 YTD | FY20 YTD |
|---|---|---|
| **ASSETS** | | |
| **CURRENT ASSETS** | | |
| Cash | $ - | $ - |
| Accounts Receivable - Mail | 376,146.70 | 501,645.51 |
| Accounts Receivable - Postage Handling Fee | 94,033.73 | 157,310.11 |
| Accounts Receivable - Postage Clearing | 2,418,221.47 | 3,547,882.56 |
| Inventory | 6,169.22 | 4,618.22 |
| Prepaid Expenses - Postage Clearing | 364,235.23 | 559,508.13 |
| Total Current Assets | $ 3,258,806.35 | $ 4,770,964.53 |
| **NONCURRENT ASSETS (Note 3)** | | |
| Equipment | $ 848,731.72 | $ 848,731.72 |
| Accumulated Depreciation - Equipment | (525,851.52) | (464,106.01) |
| Total Noncurrent Assets | $ 322,880.20 | $ 384,625.71 |
| **TOTAL ASSETS** | $ 3,581,686.55 | $ 5,155,590.24 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | |
| Deferred Other Postemployment Benefits Outflows (Note 5) | $ 2,000.00 | $ 3,000.00 |
| Deferred Pension Outflows (Note 6) | 336,000.00 | 596,000.00 |
| Total Deferred Outflows of Resources | $ 338,000.00 | $ 599,000.00 |
| **LIABILITIES** | | |
| **CURRENT LIABILITIES** | | |
| Accounts Payable | $ 35,517.34 | $ 107,080.37 |
| Salaries and Benefits Payable | 27,011.27 | 38,028.33 |
| Interfund Payable (Note 7) | 325,000.00 | 325,000.00 |
| Compensated Absences Payable (Note 4) | 5,000.00 | 4,000.00 |
| Due to Other Funds (Note 8) | 1,409,995.31 | 3,218,772.58 |
| Total Current Liabilities | $ 1,802,523.92 | $ 3,692,881.28 |
| **NONCURRENT LIABILITIES** | | |
| Compensated Absences Payable (Note 4) | $ 37,000.00 | $ 35,000.00 |
| Net Other Postemployment Benefits Obligation (Note 5) | 41,000.00 | 48,000.00 |
| Net Pension Liability (Note 6) | 209,000.00 | 196,000.00 |
| Total Noncurrent Liabilities | $ 287,000.00 | $ 279,000.00 |
| **TOTAL LIABILITIES** | $ 2,089,523.92 | $ 3,971,881.28 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Deferred Other Postemployment Benefits Inflows (Note 5) | $ 5,000.00 | $ 5,000.00 |
| Deferred Pension Inflows (Note 6) | 705,000.00 | 939,000.00 |
| Total Deferred Inflows of Resources | $ 710,000.00 | $ 944,000.00 |
| **NET POSITION (Note 9)** | | |
| Net Investment in Capital Assets | $ 322,880.20 | $ 384,625.71 |
| Unrestricted Net Position | 797,282.43 | 454,083.25 |
| **TOTAL NET POSITION** | $ 1,120,162.63 | $ 838,708.96 |

**STATE OF MINNESOTA** 4/7/2021
**FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203** Unaudited
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**
**FOR THE QUARTER ENDED DECEMBER 31, 2020**

| | FY21 QTD | FY21 YTD | FY20 QTD | FY20 YTD |
|---|---|---|---|---|
| **OPERATING REVENUES (Note 1)** | | | | |
| Sales | $ 361,049.60 | $ 634,833.91 | $ 283,115.88 | $ 592,838.63 |
| Postage Handling Fee | 78,150.82 | 147,318.64 | 85,749.52 | 173,077.62 |
| Postage Clearing Sales | 2,288,644.89 | 4,132,515.51 | 2,109,021.45 | 4,251,423.22 |
| Other Revenues | - | - | - | - |
| Total Operating Revenues | $ 2,727,845.31 | $ 4,914,668.06 | $ 2,477,886.85 | $ 5,017,339.47 |
| **OPERATING EXPENSES (Note 1)** | | | | |
| Salaries and Benefits | $ 112,779.00 | $ 226,417.29 | $ 152,907.73 | $ 286,107.70 |
| Rent | 22,470.59 | 44,763.92 | 23,056.52 | 45,988.04 |
| Rent - Equipment | 17,350.65 | 31,316.03 | 14,257.14 | 28,880.94 |
| Repairs and Maintenance | 6,717.38 | 98,164.49 | 10,291.29 | 16,079.26 |
| Professional and Technical Services | - | - | 27.15 | 27.15 |
| Centralized IT Services | 25,646.82 | 42,554.88 | 40,034.85 | 67,156.03 |
| Communications | 8,876.24 | 22,906.55 | 7,973.77 | 16,812.02 |
| Communications - Postage Clearing | 2,288,644.89 | 4,132,515.51 | 2,109,021.45 | 4,251,423.22 |
| Supplies and Materials | 14,398.24 | 27,563.22 | 18,423.70 | 31,744.80 |
| Purchased Services | - | (42.40) | 28.36 | 300.46 |
| Insurance | - | 923.00 | - | 724.00 |
| Indirect Costs | 8,728.01 | 17,456.03 | 6,105.22 | 12,210.44 |
| Depreciation | 15,436.38 | 30,872.76 | 15,436.38 | 30,872.76 |
| Other Expenses | 4,213.55 | 8,315.12 | 4,676.24 | 9,759.13 |
| Total Operating Expenses | $ 2,525,261.75 | $ 4,683,726.40 | $ 2,402,239.80 | $ 4,798,085.95 |
| **OPERATING INCOME (LOSS)** | $ 202,583.56 | $ 230,941.66 | $ 75,647.05 | $ 219,253.52 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Gain (Loss) on Disposal of Capital Assets | $ - | $ - | $ - | $ - |
| Total Nonoperating Revenues (Expenses) | $ - | $ - | $ - | $ - |
| **INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS** | $ 202,583.56 | $ 230,941.66 | $ 75,647.05 | $ 219,253.52 |
| **TRANSFERS AND CONTRIBUTIONS** | | | | |
| Capital Contributions | $ - | $ - | $ - | $ - |
| Total Transfers and Contributions | $ - | $ - | $ - | $ - |
| **CHANGE IN NET POSITION** | $ 202,583.56 | $ 230,941.66 | $ 75,647.05 | $ 219,253.52 |
| **NET POSITION, BEGINNING, AS REPORTED** | $ 917,579.07 | $ 889,220.97 | $ 763,061.91 | $ 619,455.44 |
| Adjustment to Net Position | - | - | - | - |
| **NET POSITION, BEGINNING, AS RESTATED** | $ 917,579.07 | $ 889,220.97 | $ 763,061.91 | $ 619,455.44 |
| **NET POSITION, ENDING** | $ 1,120,162.63 | $ 1,120,162.63 | $ 838,708.96 | $ 838,708.96 |

**STATE OF MINNESOTA** 4/7/2021
**FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203** Unaudited
**STATEMENT OF CASH FLOWS**
**FOR THE QUARTER ENDED DECEMBER 31, 2020**

| | | YTD |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Receipts from Customers | $ | 5,335,077.00 |
| Receipts from Other Revenues | | - |
| Payments to Suppliers for Goods and Services | | (4,572,094.63) |
| Payments to Employees | | (242,222.33) |
| Payments to Others | | - |
| **Net Cash Provided from Operating Activities** | $ | 520,760.04 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | |
| Loan from Leases, Repair and Other Jobs Fund Transfer In | $ | - |
| Cash Overdraft Position Assumed to be Financed | $ | (520,760.04) |
| Operating Contributions | | - |
| **Net Cash Provided from Noncapital Financing Activities** | $ | (520,760.04) |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | |
| Investments in Capital Assets | $ | - |
| Proceeds from Disposal of Capital Assets | | - |
| Capital Contributions | | - |
| **Net Cash Provided from Capital and Related Financing Activities** | $ | - |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Investment Earnings | $ | - |
| **Net Cash Provided from Investing Activities** | $ | - |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | $ | - |
| **Cash and Cash Equivalents, Beginning, as Reported** | | - |
| **Cash and Cash Equivalents, Ending** | $ | - |
| **Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities** | | |
| Operating Income (Loss) | $ | 230,941.66 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities | | |
| Depreciation | $ | 30,872.76 |
| (Increase) Decrease in Accounts Receivable - Mail | | 34,202.26 |
| (Increase) Decrease in Accounts Receivable - Postage Handling Fee | | 22,327.30 |
| (Increase) Decrease in Accounts Receivable - Postage Clearing | | 363,879.38 |
| (Increase) Decrease in Accounts Receivable - Expense Reimbursement | | - |
| Increase (Decrease) in Due from Other Funds | | - |
| (Increase) Decrease in Inventory | | (3,267.00) |
| (Increase) Decrease in Prepaid Expenses | | - |
| (Increase) Decrease in Prepaid Expenses - Postage Clearing | | (115,074.24) |
| (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 | | (19,954.76) |
| Increase (Decrease) in Salaries and Benefits Payable | | (15,805.04) |
| Increase (Decrease) in Interfund Payable | | - |
| Increase (Decrease) in Retainage Payable | | - |
| Increase (Decrease) in Unearned Revenue | | - |
| Increase (Decrease) in Compensated Absences Payable | | - |
| Increase (Decrease) in Due to Other Funds | | (7,362.28) |
| Increase (Decrease) in Other Postemployment Benfits | | - |
| Increase (Decrease) in Net Pension Liability | | - |
| Increase (Decrease) in Deferred Other Postemployment Benefits Inflows | | - |
| Increase (Decrease) in Deferred Pension Inflows | | - |
| Net Reconciling Items to be Added to (Deducted from) Operating Income | $ | 289,818.38 |
| **Net Cash Provided from Operating Activities** | $ | 520,760.04 |
| **Noncash Investing, Capital and Financing Activities** | $ | - |

**STATE OF MINNESOTA**
**FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203**
**STATEMENT OF BUDGET AND ACTUAL COMPARISON**
**FOR THE QUARTER ENDED DECEMBER 31, 2020**

4/7/2021
Unaudited

| | BUDGET QTD | BUDGET YTD | ACTUAL QTD | ACTUAL YTD | VARIANCE QTD | VARIANCE YTD |
|---|---|---|---|---|---|---|
| **OPERATING REVENUES (Note 1)** | | | | | | |
| Sales | $ 304,873.00 | $ 609,746.00 | $ 361,049.60 | $ 634,833.91 | $ 56,176.60 | $ 25,087.91 |
| Postage Handling Fee | $ 77,850.25 | 155,700.50 | 78,150.82 | 147,318.64 | 300.57 | (8,381.86) |
| Postage Clearing Sales | $ 1,958,125.25 | 3,916,250.50 | 2,288,644.89 | 4,132,515.51 | 330,519.64 | 216,265.01 |
| Other Revenues | $ - | - | - | - | - | - |
| Total Operating Revenues | $ 2,340,848.50 | $ 4,681,697.00 | $ 2,727,845.31 | $ 4,914,668.06 | $ 386,996.81 | $ 232,971.06 |
| **OPERATING EXPENSES (Note 1)** | | | | | | |
| Salaries and Benefits | $ 190,691.75 | 381,383.50 | $ 112,779.00 | $ 226,417.29 | $ (77,912.75) | $ (154,966.21) |
| Rent | $ 22,468.00 | 44,936.00 | 22,470.59 | 44,763.92 | 2.59 | (172.08) |
| Rent - Equipment | $ 14,901.75 | 29,803.50 | 17,350.65 | 31,316.03 | 2,448.90 | 1,512.53 |
| Repairs and Maintenance | $ 29,099.75 | 58,199.50 | 6,717.38 | 98,164.49 | (22,382.37) | 39,964.99 |
| Professional and Technical Services | $ 42.25 | 84.50 | - | - | (42.25) | (84.50) |
| Centralized IT Services | $ 59,867.00 | 119,734.00 | 25,646.82 | 42,554.88 | (34,220.18) | (77,179.12) |
| Communications | $ 11,456.75 | 22,913.50 | 8,876.24 | 22,906.55 | (2,580.51) | (6.95) |
| Communications - Postage Clearing | $ 1,958,125.25 | 3,916,250.50 | 2,288,644.89 | 4,132,515.51 | 330,519.64 | 216,265.01 |
| Supplies and Materials | $ 18,369.50 | 36,739.00 | 14,398.24 | 27,563.22 | (3,971.26) | (9,175.78) |
| Purchased Services | $ 164.25 | 328.50 | - | (42.40) | (164.25) | (370.90) |
| Insurance | $ - | 738.00 | - | 923.00 | - | 185.00 |
| Indirect Costs | $ 6,221.25 | 12,442.50 | 8,728.01 | 17,456.03 | 2,506.76 | 5,013.53 |
| Depreciation | $ 15,761.50 | 31,523.00 | 15,436.38 | 30,872.76 | (325.12) | (650.24) |
| Other Expenses | $ 4,481.25 | 8,962.50 | 4,213.55 | 8,315.12 | (267.70) | (647.38) |
| Total Operating Expenses | $ 2,331,650.25 | $ 4,664,038.50 | $ 2,525,261.75 | $ 4,683,726.40 | $ 193,611.50 | $ 19,687.90 |
| **OPERATING INCOME (LOSS)** | $ 9,198.25 | $ 17,658.50 | $ 202,583.56 | $ 230,941.66 | $ 193,385.31 | $ 213,283.16 |
| **NONOPERATING REVENUE (EXPENSES)** | | | | | | |
| Gain (Loss) on Disposal of Capital Assets | $ - | $ - | $ - | $ - | $ - | $ - |
| Total Nonoperating Revenue (Expenses) | $ - | $ - | $ - | $ - | $ - | $ - |
| **INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS** | $ 9,198.25 | $ 17,658.50 | $ 202,583.56 | $ 230,941.66 | $ 193,385.31 | $ 213,283.16 |
| **TRANSFERS AND CONTRIBUTIONS** | | | | | | |
| Capital Contributions | $ - | $ - | $ - | $ - | $ - | $ - |
| Total Transfers and Contributions | $ - | $ - | $ - | $ - | $ - | $ - |
| **CHANGE IN NET POSITION** | $ 9,198.25 | $ 17,658.50 | $ 202,583.56 | $ 230,941.66 | $ 193,385.31 | $ 213,283.16 |

**STATE OF MINNESOTA** 4/7/2021
**FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203** Unaudited
**FOOTNOTES TO FINANCIAL STATEMENTS**
**FOR THE QUARTER ENDED DECEMBER 31, 2020**

**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 FY21.

**Reporting Entity:**

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

**Basis of Accounting:**

Central Mail Fund 5203 is an internal service fund accounted for using the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as incurred.

Capital assets are generally defined as assets with an initial, individual cost of more than $300,000 for buildings and depreciable infrastructure, $5,000 or more for equipment and art and historical treasures, and $30,000 or more for software and internally generated computer software (IGCS). Land, land improvements, building improvements, and easement assets are capitalized, regardless of cost. Capital assets must also have an estimated useful life of two or more years. Capital assets are recorded at cost or, for donated assets, at acquisition value at the date of acquisition.

Capital assets are depreciated using the straight-line method generally based on the following useful lives: 20-50 years for buildings, 17-50 years for large improvements, 3-10 years for small improvements, 10-55 years for infrastructure, 3-12 years for equipment and software, and 8-12 years for IGCS.

**2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS**

Central Mail derives operating authority from M.S. 16B.48. In FY05, the Postage Clearing Account, previously reported in Fund 610, was combined with the Central Mail Fund 980 (now Fund 5203) in order to meet the requirements of GASB Statement No. 34.

| Legislation | Amount | Description |
|---|---|---|
| Yr. 79, Chp. 333, Sec. 56, Subd. 1a | $ 67,230.00 | Restricted contribution from the General Fund in July 1979 |
| FY03 budget reduction | (1,230.00) | Returned to the General Fund in February 2003 |
| Total General Fund Contributions | $ 66,000.00 | |
| Total Contributed Capital | $ 66,000.00 | |

**3. CAPITAL ASSETS**

| | Balance 7/1/2020 | Additions | Deletions | Balance 12/31/2020 |
|---|---|---|---|---|
| Equipment | $ 848,731.72 | $ - | $ - | $ 848,731.72 |
| Total Capital Assets | $ 848,731.72 | $ - | $ - | $ 848,731.72 |
| Accumulated Depreciation for: | | | | |
| Equipment | $ (494,978.76) | $ (30,872.76) | $ - | $ (525,851.52) |
| Total Accumulated Depreciation | $ (494,978.76) | $ (30,872.76) | $ - | $ (525,851.52) |

**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 7/1/2020 | $ 5,000.00 | $ 37,000.00 |
| Increase | - | - |
| Decrease | - | - |
| Balance 12/31/2020 | $ 5,000.00 | $ 37,000.00 |

**5. OTHER POSTEMPLOYMENT BENEFITS**

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

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

The June 30, 2020 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of June 30, 2019.

A single rate of 3.50% was used to measure the total OPEB liability as of June 30, 2019. The single discount rate was based on a municipal bond rate of 3.50% (based on a 20-year Bond Buyer General Obligation Index as of the end of June 2019). 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 7/1/2020 | $ 2,000.00 | $ 41,000.00 | $ 5,000.00 |
| Increase | - | - | - |
| Decrease | - | - | - |
| Balance 12/31/2020 | $ 2,000.00 | $ 41,000.00 | $ 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, 2020 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2019 actuarial report.

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 7/1/2020 | $ 336,000.00 | $ 209,000.00 | $ 705,000.00 |
| Increase | - | - | - |
| Decrease | - | - | - |
| Balance 12/31/2020 | $ 336,000.00 | $ 209,000.00 | $ 705,000.00 |

**7. INTERFUND PAYABLE**

In FY20 2nd quarter, an interfund loan of $325,000.00 was transferred to Central Mail Fund 5203, out of the Leases & ROJ Fund 5400 to cover cash flow shortages. Central Mail is planning to make a one time payment in FY22 to pay back the loan. No interest is going to be paid.

**8. DUE TO OTHER FUNDS**

FY21 - As of December 31, 2020, the total Due to Other Funds balance is $1,409,995.31.
$1,402,633.03 is due to general fund for the cash overdraft position;
$7,362.28 is due to Leases for Centralized IT expenses paid by Leases in error.

FY20 - As of December 31, 2019, the total Due to Other Funds balance is $3,218,772.58.
$3,182,186.91 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;
$11,585.67 is due to Central Mail general fund for the rent expense paid by general fund.

**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 | $ 322,880.20 |
| Unrestricted Net Position | 797,282.43 |
| Total Net Position | $ 1,120,162.63 |

Schedule of Retained Earnings

| | 1st Qtr. | 2nd Qtr. | 3rd Qtr. | 4th Qtr. |
|---|---|---|---|---|
| Retained Earnings, Beginning | $ 823,220.97 | $ 851,579.07 | $ - | $ - |
| Net Income (Loss) | 28,358.10 | 202,583.56 | - | - |
| Retained Earnings, Ending | $ 851,579.07 | $ 1,054,162.63 | $ - | $ - |
| | | | | |
| Add: Capital Contributions (Note 2) | $ 66,000.00 | $ 66,000.00 | $ - | $ - |
| Reconciliation to Total Net Position | $ 917,579.07 | $ 1,120,162.63 | $ - | $ - |

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. The actuarially determined amounts are likely to vary significantly from year to year and are managed by the MSRS 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 MSRS administering these plans and the Minnesota Legislature.

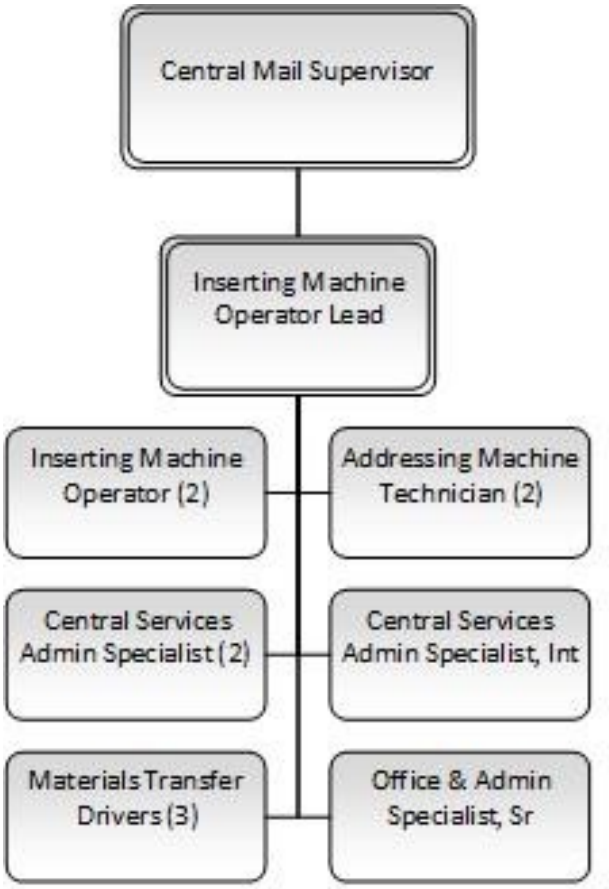
# Supporting Information

## Organization Chart

The FY 2022 budgeted FTE for Central Mail is 15.53; 6.07 for the general fund and 9.46 for the ISF. The ISF budgeted FTE for FY 2021 plan was 10.23. The change is primarily due to shifting additional FTE for Materials Transfer Drivers to the general fund.

Each year, the ISF covers the shortfall in salaries for the general fund.

Percentages for several positions are allocated to other parts of the division and department.



## Appendix: 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 a portion of postage savings which is 91% of the difference between the AADC postage rate and actual postage. The agencies qualified to receive credits in FY 2022 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 and actual discounted rate paid X 0.91

**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 | 0.398 | 0.062 | 0.460 | -0.025 | 0.030 | 0.085 |

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 | 0.398 | 0.062 | 0.460 | | 0.030 | 0.060 |

**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 2022, Department of Natural Resources 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: discontinued FY 2022

**Inserting per piece - 1 Insert**
Description: inserting 1 page into each envelope
How calculated: number of pieces less 1,000 X rate
Note: fee for Inserting Set-Up includes 1st 1000 pieces.

**Inserting per 1000 - Add'l Inserts**
Description: inserting multiple pages into each envelope
How calculated: discontinued FY 2022

**Inserting per piece - Add'l Inserts**
Description: inserting multiple pages into each envelope
How calculated: number of pieces less 1,000 X number of additional inserts X rate
Example: A job with 1100 envelopes with 4 inserts each, the cost would be:

- 1100 – 1000 X $0.018 (for 1st insert) \
- 1100 – 1000 X 3 X $0.004 (for additional inserts)

Note: 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
- PHF
- 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 deductions or payments through Permit #171
- Stamps requested by agency

How calculated: actual cost for postage based on USPS rates

**Postage Handling Fee (PHF)**
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. This fee supplements 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 2020, $4,590 was refunded.
How calculated: actual cost for postage based on USPS rates. This amount offsets Central Mail's communications expense.

**Value Add (VA)**
Description: this charge is only applied to metered letters sorted by OCR. Because of presorting, the actual postage cost is lower than the rate billed to the customer. The VA is the difference between the actual rate applied and the rate billed. VA is reported as service revenue.
How calculated: The VA charge is based on a formula in Central Mail's billing system. The system seeks out pieces of mail with 5-digit postage applied by the meter. It then multiples the total piece count with that specific rate and calculates the VA to determine total postage cost for customer (effective rate). The formula is: quantity of pieces metered at the current 5-digit rate X cost difference between 5-digit and Presort postage rates. After January 2021 USPS rate increase, $0.062 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.

MINNESOTA

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

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

| FOR YEAR ENDING JUNE 30, 2022 | | | | 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, 2021 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)** | | | | 11,777 |
| Adjustments | | | | - |
| **Adjusted Retained Earnings Balance** | | | | 11,777 |
| **FY22 Retained Earnings Increase (Decrease) Per ACFR** | | | | |
| **2 CFR 200 Revenues** | | | | |
| Operating Revenue | | 16,850 | | |
| Non Operating Revenue | | 89 | | |
| **Total Revenues** | | | 16,939 | |
| **Less: Expenditures (Actual Costs):** | | | | |
| Total Operating Expenses per States Financial Report | | (16,579) | | |
| Other Expenses | | (552) | | |
| 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 | | (608) | | |
| GASB75 Net OPEB Liability Adjustment | | 2 | | |
| **Total Expenditures** | | | (17,700) | |
| **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** | | | - | |
| **FY22 Net Increase (Decrease) to Retained Earnings Balance per ACFR** | | | | (798) |
| **2 CFR 200 R.E. BALANCE June 30, 2022** | A) | | | 10,979 |
| Allowable Reserve | B) | 2,950 | | |
| Excess Balance (A)-(B) | | 8,029 | | |

(If less than zero, the amount on (A) is the beginning 2 CFR 200 R.E. balance for the next year's reconciliation. If there is an excess balance, **at the request of the cognizant agency** the federal share should be returned to the federal gov't and the amount on (B) will be the beginning 2 CFR 200 R.E. balance for the next year)

MINNESOTA

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

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

FOR YEAR ENDING JUNE 30, 2022 — **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, 2021** | | | - |
| 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, 2022** | C) | | - |
| **PART III 2 CFR 200 ADJUSTMENTS BALANCE** | | | |
| **2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2021** | | | - |
| **ADJUSTMENTS:** | | | |
| Less: 2 CFR 200 Unallowable Costs | | | |
| Plus: 2 CFR 200 Allowable Costs | | | |
| Accumulated Prior Year Imputed Interest Adjustment | | (322) | |
| Current Year Imputed Interest Adjustment | | - | |
| Accumulated Prior Years GASB68 Adjustment | | (1,018) | |
| Current Year GASB68 Net Pension Liability Adjustment | | 608 | |
| Accumulated Prior Years GASB75 Adjustment | | (73) | |
| Current Year GASB75 Net OPEB Obligation Adjustment | | (2) | |
| **Total Adjustments** | | | (807) |
| **2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2022** | D) | | (807) |
| **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) | | | 10,172 |

| DESCRIPTION | AMOUNT | COMMENTS |
|---|---|---|
| FYpre2004 Imputed Interest | (322) | n excess retained earnings, per FY2004 A-87 Risk Mgmt Fund 410 |
| FY2004 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2005 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2006 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2007 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2008 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2009 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2010 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2011 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2012 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2013 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2014 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2015 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2016 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2017 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY2018 Imputed Interest | 0 | interest earned on excess retained earnings |
| FY15 GASB68 Beginning Balance Adjustment | (948) | adjustment from CAFR |
| FY15 GASB68 Net Pension Liability Adjustment | 95 | change in deferred liability from CAFR |
| FY16 GASB68 Net Pension Liability Adjustment | (92) | change in deferred liability from CAFR |
| FY17 GASB68 Net Pension Liability Adjustment | (418) | change in deferred liability from CAFR |
| FY18 GASB68 Net Pension Liability Adjustment | (395) | change in deferred liability from CAFR |
| FY18 GASB75 Beginning Balance Adjustment | (74) | adjustment from CAFR |
| FY18 GASB75 Net OPEB Obligation Adjustment | 11 | change in deferred liability from CAFR |
| FY19 GASB68 Net Pension Liability Adjustment | 644 | 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 |
| FY22 GASB68 Net Pension Liability Adjustment | 608 | change in deferred liability from ACFR |
| FY22 GASB75 Net OPEB Obligation Adjustment | (2) | change in deferred liability from ACFR |
| | (807) | |

-807000

# RISK MANAGEMENT DIVISION
# Property & Casualty
# Fund 5300

# FISCAL YEAR 2022
# Business Plan

June 22, 2021

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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 to ensure accuracy of reinsurance market underwriting
- Conduct actuarial review of property program to determine:
    - Appropriate retention and annual aggregate levels
    - Amount of retained earnings necessary to support partial or full self-funding of primary $10M reinsurance exposure
- Explore options for funding recommended level of retained earnings from actuarial review
- Assist interested partners in acquiring cyber security/data breach coverage
- Implement automated driver's license record check process
- Further development of policy system to increase automation
- Work with Non-Insured Tort (NIT) claim partners to explore alternative service delivery models.

Our proposed rates

| Rate | Current Rate ($) | Proposed FY 2022 Rate ($) | 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 (select agencies) | $1.47 | $1.47 | $0.00 | 0.00% |
| $1,000 deductible (select 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 |

| Rate | Current Rate ($) | Proposed FY 2022 Rate ($) | Change ($) | Change (%) |
|---|---|---|---|---|
| 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 ($) | Proposed FY 2022 Rate ($) | Change ($) | Change (%) |
|---|---|---|---|---|
| Property (including Boiler & Crime) / (per $100 of insurance) | | | | |
| $ 1,000 deductible | $0.1163 | $0.1337 | $0.0174 | 15.00% |
| $ 2,500 deductible | $0.0767 | $0.0883 | $0.0115 | 15.00% |
| $ 5,000 deductible | $0.0628 | $0.0722 | $0.0094 | 15.00% |
| $ 10,000 deductible | $0.0558 | $0.0642 | $0.0084 | 15.00% |
| $ 25,000 deductible | $0.0465 | $0.0535 | $0.0070 | 15.00% |
| $ 50,000 deductible | $0.0395 | $0.0455 | $0.0059 | 15.00% |
| $ 75,000 deductible | $0.0372 | $0.0428 | $0.0056 | 15.00% |
| $100,000 deductible | $0.0349 | $0.0401 | $0.0052 | 15.00% |
| $250,000 deductible | $0.0298 | $0.0343 | $0.0045 | 15.00% |
| Builder's Risk (per $100 of insurance) | | | | |
| $ 5,000 deductible | $0.173 | $0.173 | $0.00 | 0.00% |
| Homeowner's Warranty (per $1,000 of replacement value) | $8.75 | $8.75 | $0.00 | 0.00% |
| Inland Marine (per $100 of insurance) | | | | |
| Computer Equipment | | | | |
| $ 100 deductible | $0.75 | $0.75 | $0.00 | 0.00% |
| $ 250 deductible | $0.50 | $0.50 | $0.00 | 0.00% |
| $ 500 deductible | $0.30 | $0.30 | $0.00 | 0.00% |
| $ 1,000 deductible | $0.25 | $0.25 | $0.00 | 0.00% |
| $10,000 deductible | $0.18 | $0.18 | $0.00 | 0.00% |
| Fine Arts | | | | |
| $ 500 deductible - non-owned exhibits (blanket limit) | $1.75 | $1.75 | $0.00 | 0.00% |
| $ 500 deductible - owned exhibits | $0.65 | $0.65 | $0.00 | 0.00% |
| $1,000 deductible - non-owned exhibits (blanket limit) | $1.30 | $1.30 | $0.00 | 0.00% |
| $1,000 deductible - owned exhibits | $0.50 | $0.50 | $0.00 | 0.00% |
| $5,000 deductible - non-owned exhibits (blanket limit) | $1.05 | $1.05 | $0.00 | 0.00% |
| $5,000 deductible - owned exhibits | $0.35 | $0.35 | $0.00 | 0.00% |
| Contractors Equipment | | | | |
| $ 500 deductible | $0.40 | $0.40 | $0.00 | 0.00% |
| $1,000 deductible | $0.30 | $0.30 | $0.00 | 0.00% |
| $2,500 deductible | $0.25 | $0.25 | $0.00 | 0.00% |
| Musical Instruments | | | | |
| $ 500 deductible | $0.65 | $0.65 | $0.00 | 0.00% |
| $1,000 deductible | $0.50 | $0.50 | $0.00 | 0.00% |
| Scoreboards | | | | |
| $ 500 deductible | $0.65 | $0.65 | $0.00 | 0.00% |
| $1,000 deductible | $0.50 | $0.50 | $0.00 | 0.00% |
| Cameras, TV & Radio Equipment | | | | |
| $ 500 deductible | $0.40 | $0.40 | $0.00 | 0.00% |
| $1,000 deductible | $0.30 | $0.30 | $0.00 | 0.00% |
| Towers, Radio & TV | | | | |
| $1,000 deductible | $0.90 | $0.90 | $0.00 | 0.00% |

| Rate | Current Rate ($) | Proposed FY 2022 Rate ($) | Change ($) | Change (%) |
|---|---|---|---|---|
| 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% |
| Insurance Services Fee Schedule - per hour | | | | |
| Consulting | $100 | $100 | $0.00 | 0.00% |
| Non-Insured Tort (NIT) Claims | $65 | $75 | $10.00 | 15.38% |
| Billback (Purchased Insurances) | Varies | Varies | $0.00 | 0.00% |

See Products and Services beginning on page 10 for detailed discussion of each service and rate.
See Six-Year Rate Comparison, page 34.

We are proposing a 15.00% property rate increase for FY22. The following factors influence the above rates:

- Unprecedented FY21 property reinsurance renewal which has continued into FY22 as the market continues to harden (e.g., high rates, strict underwriting)
- 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
- Higher scrutiny of public sector exposures due to civil unrest
- Reinsurance market is moving clients toward accepting more risk through a combination of 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
- The exclusion of cyber security/data breach coverage from the RMF property and general liability coverages in FY21 policy year

We are proposing a 15.38% increase in the hourly fee for NIT claims management for FY22 to cover a portion of the salary costs for the position primarily responsible for providing this service. A reduction in NIT claims requires an increase in the fee to help pay for expenses. The new rate will be $75.00.

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

Successes

- Able to offer RMF auto and general liability FY22 rates at FY21 levels
- Renewed excess casualty extraterritorial coverage at current rate
- Conducted broker and third-party claims administrator requests for proposals
- Assisted MNIT with securing an enterprise cyber security/data breach policy

Challenges

- Continued changing risk appetite of primary property reinsurer and hardening property reinsurance market impacting availability, limits, and future pricing of reinsurance
- Growth of retained earnings to self-fund primary $10M property reinsurance level is difficult without future rate increases and/or alternative funding strategies
- Potentially higher than expected future losses, could impact future reinsurance pricing
- Increased demand for alternative insurance products placed outside of RMF
- Significant hardening of cyber security/data breach market
- Securing a comprehensive cyber security/data breach plan for our partners not managed by MNIT
- 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 FY22
- Partners with favorable auto liability claims experience are projected to receive dividend payments in FY22
- Property and general liability (package policies) dividends are expected to be retained the next few years to offset reinsurance expense and grow retained earnings (assuming favorable property loss experience)
- NIT claims service partners can expect an increase in costs assuming a similar number of hours billed in the coming year

Legislative Impacts

- The Minnesota Legislature adjourned and a special legislative session is underway. Any impact of the current or future special legislative session is unknown.

<u>Projected FY22 financial activity</u>

| | |
|---|---|
| Revenue | $16,618,956 |
| Expenses | $16,459,399 |
| • Rebate/Dividend, if applicable | $421,649 |
| Year-end Retained Earnings | $11,862,217 |
| Working Capital * | $2,737,066 |
| Full Time Equivalents | 10 |
| Overall Revenue Change | 15.1% |

*RMF requires additional funds for future claim costs based on internal analysis and independent actuarial analysis (See Actuarial Analysis, page 29)

# 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 reinsurance to protect fund from catastrophic loss
- 2005 – Partnered with Attorney General to offer agencies non-insured tort (NIT) 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. The RMAC is comprised of policyholder representatives as well as public and private sector insurance and risk management professionals. A list of RMAC representatives is on page 49
- **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 an interagency agreement with the Attorney General's Office to process non-litigated NIT claims made against the state, with authority for resolving these claims resting with state agencies. 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 and used to offset property reinsurance increases due to hardening market
- Historically low 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
- Provide partners with innovative coverage options and competitive insurance rates

Weaknesses

- Staffing levels, concentration of duties with individual team members, and manual processes make it challenging to expand risk management services
- Current level of retained earnings necessitates actuarial review of the property line
- The actuarial opinion referenced on page 47 of this plan is only for the auto liability and general liability lines, (there was no need for a review of the property line of coverage since our self-insured retention (SIR) was $1M until FY21)

Opportunities

- Actuarial review of the property line of business is necessary to determine the funding level for RMF to take on more risk to offset increasing reinsurance premiums
- Continue to explore placement of cyber security/data breach coverage for partners
- 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
- Legislative action can impact cost of our business (e.g., tort cap changes or increases in auto insurance statutory minimum limits)
- New and emerging exposures and market reactions, such as introducing exclusions like malicious cyber-attacks causing property damage
- Hardening insurance markets and rising rates may cause partners to forego insurance

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 $698,938 cost savings
- Renewed FY22 excess casualty reinsurance at the FY21 rate
- Saved $3.5 million in administrative costs over the last five years compared to the industry average operating expense ratio
- $2.0 million in dividends for FY21 to be paid to partners or used to offset property reinsurance rate increase

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

The RMF is protected from high frequency and/or severity of losses in any given year through the procurement of reinsurance from the private market for both the property and liability lines of coverage. This reinsurance serves as excess coverage over a self-insured retention (like 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 FY12 through FY20, the FY21 renewal was unprecedented, as the reinsurance market 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). The hardening of the property reinsurance market continues into FY22.

Public sector exposure has also come under scrutiny by the markets because of the widespread civil unrest experienced this past year.

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).

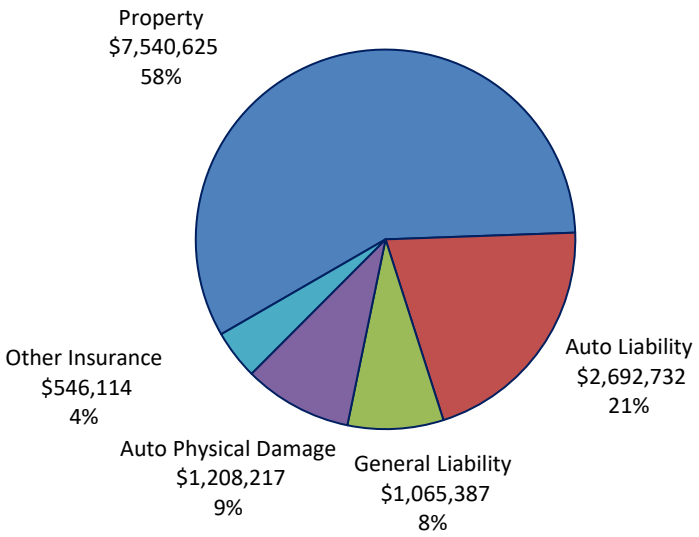
## Products and Services

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 FY21.

**RMF FY21 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).

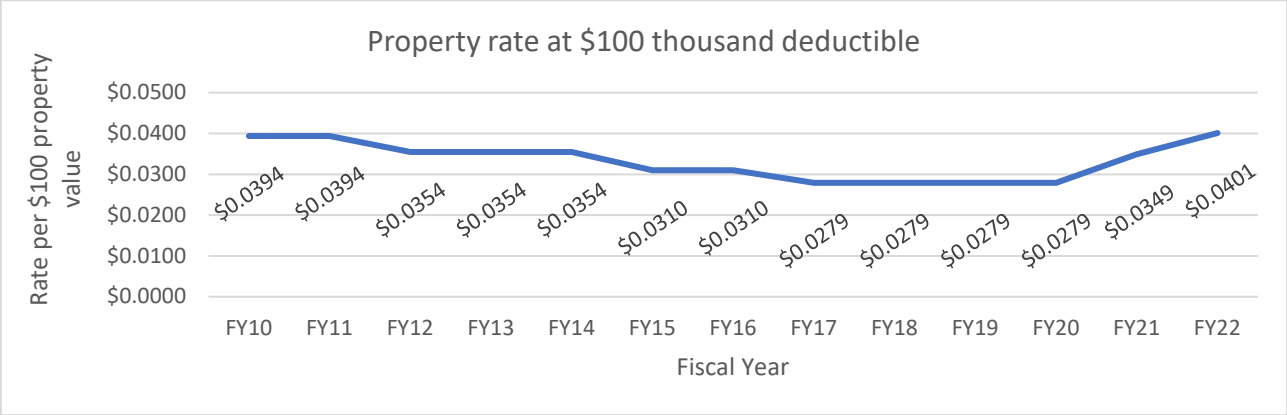
   The RMF property policy offers broader coverage than is normally found in the private insurance marketplace by providing coverage for:

   - 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 limited RMF cyber security/data breach coverage ($25K for property policies; $100K for general liability policies) that was offered at no additional cost since FY06 was omitted

from the RMF coverages (property and general liability) in the FY21 policy year because of the increased prevalence of cyber-attacks in conjunction with greater enterprise wide IT systems created a potentially catastrophic RMF exposure threat. In FY21, we successfully worked with MNIT and other partners to consider and purchase cyber security/data breach coverage available from the conventional market.

The proposed property rates for FY22 are increased 15% from FY21. 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. Even with the proposed increase, the FY22 rate is 1.8% higher than the FY11 rate.




The proposed FY22 property rates for all deductible levels are presented in the following table.

| FY22 Property Rates (per $100 of property value) | |
|---|---|
| Deductible | Rate |
| $1,000 | $0.1337 |
| $2,500 | $0.0883 |
| $5,000 | $0.0722 |
| $10,000 | $0.0642 |
| $25,000 | $0.0535 |
| $50,000 | $0.0455 |
| $75,000 | $0.0428 |
| $100,000 | $0.0401 |
| $250,000 | $0.0343 |

Real property values will receive a 2% inflationary increase for the FY22 policy year. Personal property values will receive a 1% inflationary increase for the FY22 policy year. The FY22 estimated total insurable value is $19.2 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 FY22.

**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 FY22 Builder's Risk rate which is unchanged from FY21.

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

The property rates for FY22 will allow us to provide continued service delivery at FY21 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 FY22 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

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 13,672 vehicles in FY22.

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 FY22.

a. **Standard Rates** (non-siren vehicles) - The following table details annual FY22 standard rates which are unchanged from FY21.

| 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 FY22 siren rates which are unchanged from FY21.

| 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 FY22 rate will remain the same as FY21 for Public Safety's siren vehicles at $484 per vehicle.

Auto liability rates for FY22 and the past five years are detailed in the Six-Year Rate Comparison table, page 34. The Auto Liability Tier Rating worksheet is included in the Supporting Information section on page 50.

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 cyber security/data breach coverage was omitted from the RMF coverages (property and general liability) in the FY21 policy year.

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 FY22 is unchanged from FY21 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 10,216 vehicles in FY22 with a total insurable value of $106.8 million for rating purposes.

The following tables detail automobile physical damage rates for FY22 which are unchanged from FY21.

| 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 |
|---|---|
| 2022 | 1 |
| 2021 | .85 |
| 2020 | .74 |
| 2019 | .63 |
| 2018 | .52 |
| 2017 | .43 |
| 2016 | .34 |
| 2015 | .29 |
| 2014 | .23 |
| 2013 | .20 |
| <2013 | .15 |

Auto physical damage rates for FY22 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

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 FY22 rates, which are unchanged from FY21.
        **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<br>** 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 FY22 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

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 FY22 Garagekeepers Legal Liability rates, which are unchanged from FY21.

| Garagekeepers Legal Liability | | |
|---|---|---|
| Limit of Liability Range (per location) | | Premium |
| $ - | $ 22,500 | $ 173 |
| $ 22,501 | $ 30,000 | $ 220 |
| $ 30,001 | $ 37,000 | $ 259 |
| $ 37,001 | $ 45,000 | $ 295 |
| $ 45,001 | $ 60,000 | $ 366 |
| $ 60,001 | $ 75,000 | $ 434 |
| $ 75,001 | $ 99,000 | $ 498 |
| $ 99,001 | $ 120,000 | $ 615 |
| $ 120,001 | $ 150,000 | $ 729 |
| $ 150,001 | $ 180,000 | $ 834 |
| $ 180,001 | $ 225,000 | $ 1,009 |
| $ 225,001 | $ 300,000 | $ 1,278 |
| $ 300,001 | $ 375,000 | $ 1,550 |
| $ 375,001 | $ 450,000 | $ 1,815 |
| $ 450,001 | $ 600,000 | $ 2,331 |
| $ 600,001 | | $ 2,500 |
| Average premium | | $ 827 |

c. **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 FY22 Homeowner's Warranty rate which is unchanged from FY21.

| 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 FY21-22 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 | 5 |
| Property | 1 |
| Travel Accident | 2 |
| Volunteer Accident | 4 |
| Work Comp | 10 |
| Grand Total | 68 |

**Insurance Services**

1. **RMF Claim Services**

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

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

   We contract with a TPA to adjust auto liability claims.

2. **Consulting Services**

   We offer risk management and insurance consulting services to all state agencies.

   Consulting services may be in the form of:

   - Insurance information and claim procedures for uninsured state agencies
   - Premium cost allocation and insurance feasibility studies
   - Contract and vendor insurance requirements
   - Contract insurance language resolution

   There will be no changes in the hourly fees for FY22. Consulting rates for FY22 and the past five years are detailed in the Six-Year Rate Comparison table, page 34. For FY21 there have been no chargeable consulting services and we are not projecting any for FY22.

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.

   Beginning in FY22, the RMF will begin a multi-year initiative to appraise all properties greater than $5M in value to establish current values and ensure accurate property data for purposes of property reinsurance underwriting. RMF will review the need to include additional or all properties over $1M in value as part of this appraisal work.

   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 a driver's license record check service. We maintain a subscription service to review both Minnesota and non-Minnesota driver's license records. We also maintain access to the MN Department of Public Safety – Drivers and Vehicle Service's license database to review Minnesota driver's license records manually when needed.

   Our expenses necessary to conduct pre-employment and annual driver's license record checks are included in auto liability rates. The cost to conduct additional driver's license checks, including continuance monitoring, is the responsibility of the requesting agency.

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)
   - Vehicle Crash/Damage Notice forms
   - 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:

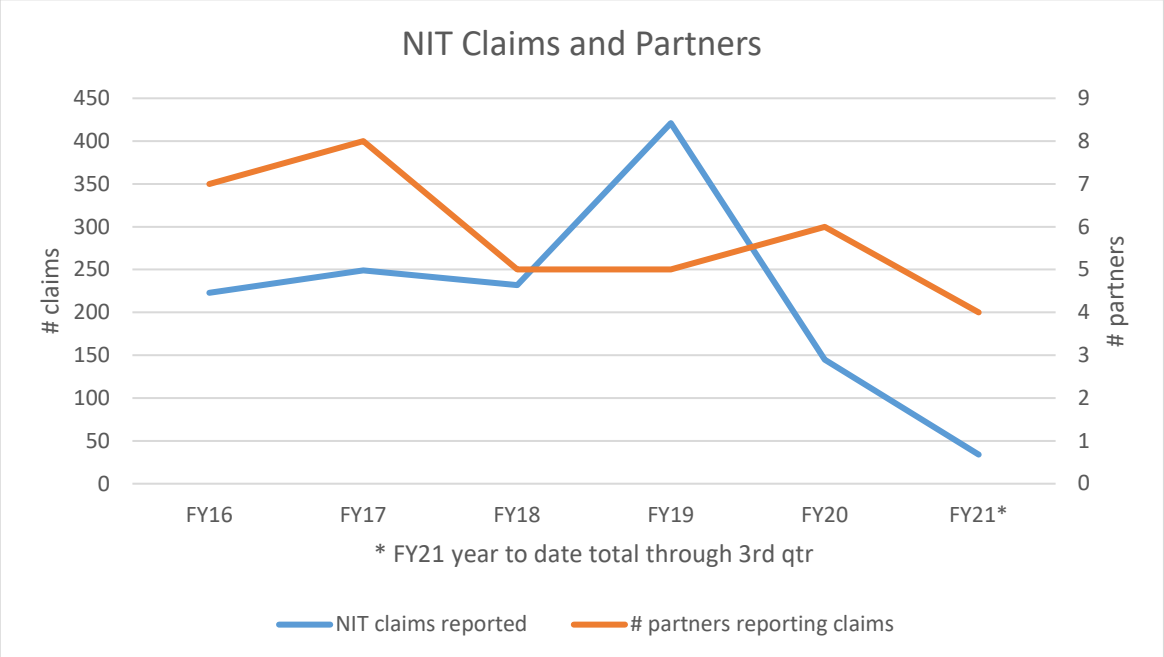
- One-on-one family assistance
- Victim assistance and any necessary coordination
- Behavioral health services
- Media management/crisis communications

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 non-litigated claims services for claims made under Minnesota Statutes 3.732 and 176.061 against state agencies that do not have liability insurance. Authority for resolving these claims rests with state agencies.

The number of NIT claims and the number of agencies using RMD's NIT claim services have been declining over the past few years (see following graph). RMD intends to work with partners to explore alternative service delivery models.

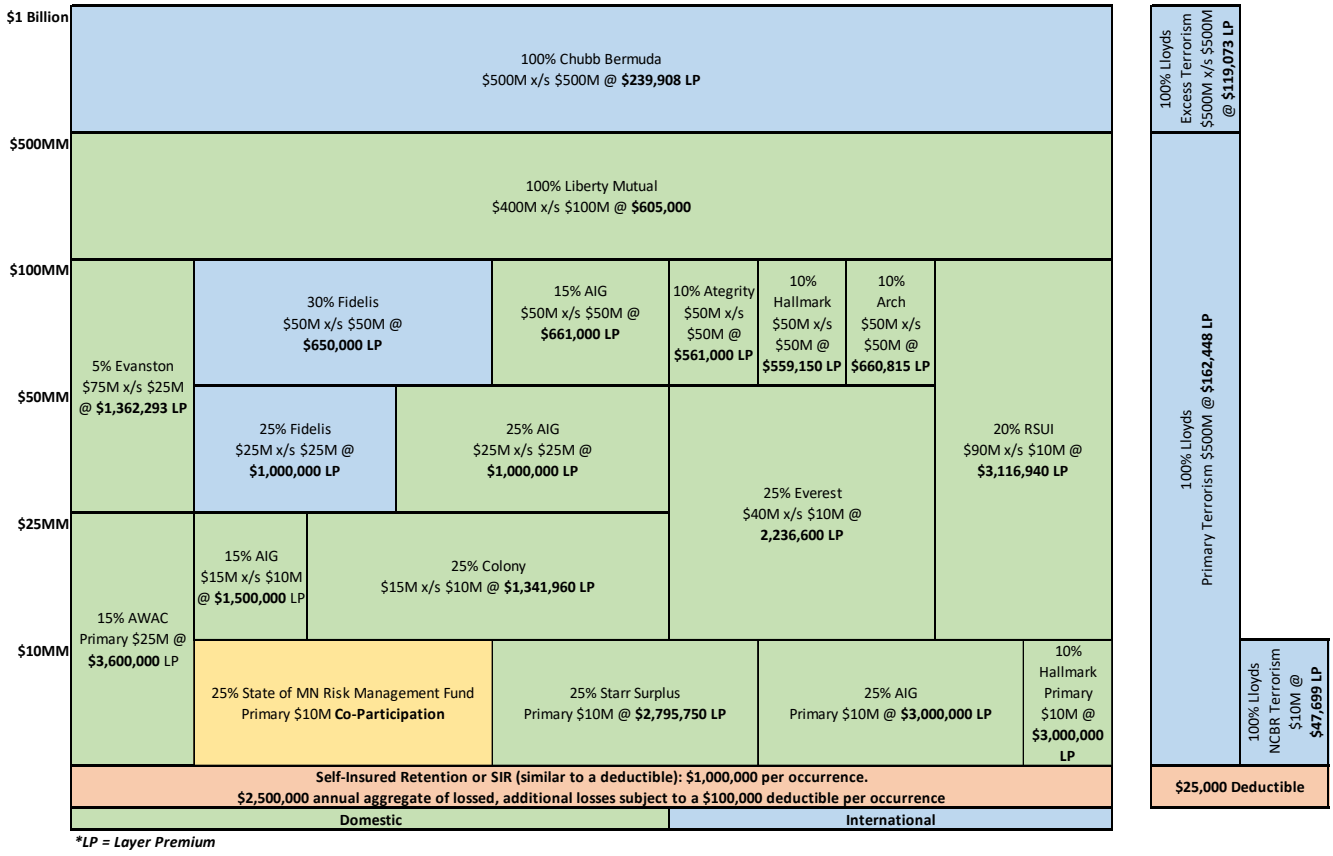


We are proposing a 15.38% increase in the hourly fee for NIT claims management for FY22 to cover a portion of the salary costs for the position primarily responsible for providing this service. The new rate will be $75.00 per hour up from $65.00 per hour. NIT claims management rates for FY22 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

Our major changes for this year

The RMF property reinsurance program for FY22 will once again be 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 remain $100,000. The following diagram details the expected shared and layered property reinsurance program for FY22.

State of Minnesota Property Reinsurance




*LP = 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 (like 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, $698 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 more than 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 now a layered program, the equipment breakdown coverage will continue as 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.

## Marketing

Our target audiences/partners

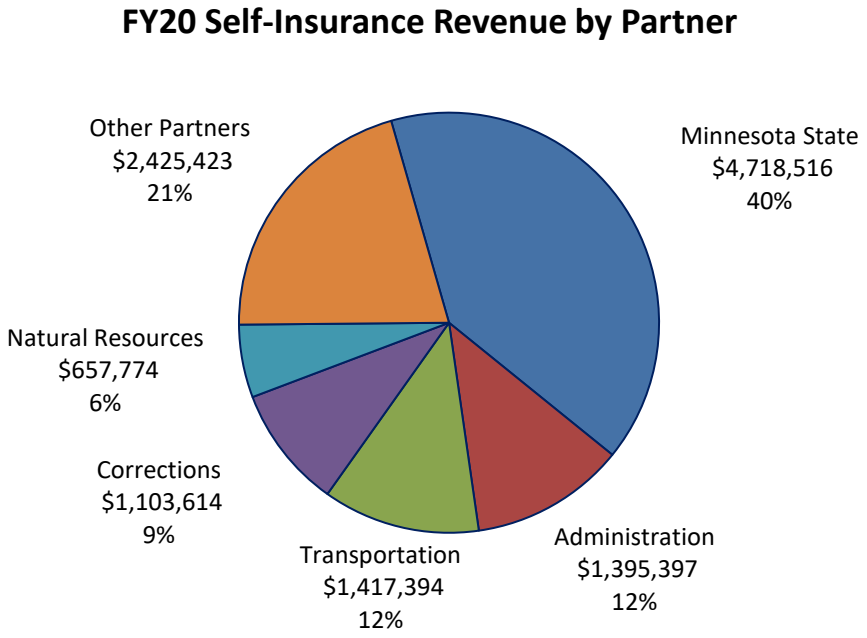
We currently insure Minnesota State and over 100 state agencies, boards, bureaus, commissions, and political subdivisions for various types of coverage. All state agencies, political subdivisions, and Minnesota State are eligible to participate in the RMF and secure insurance products through us.

We provide auto liability coverage for all state automobiles which is required for any agency that owns or leases vehicles for business use.

All other coverages offered by us are voluntarily purchased.

Our key partners

The following graph summarizes our top five partners.




How our partner base is changing, and why

The following new insureds and coverages were added to the RMF in FY21:

| Named Insured | RMF Coverage |
|---|---|
| Nursing Home Administrators | Package |
| Trial Courts - District 1 (MN Judicial District Courts) | Auto Liability |
| Department of Natural Resources | Auto Liability - SIU |
| Riverland Community College | Vendors Home Warranty Policy |

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, and a special session is planned. Legislative changes may cause partners to modify their risk management strategies.

The 2020 COVID-19 pandemic has had a profound impact on the operations of our partners. As they continue their efforts to return to or redesign their pre-pandemic service delivery, their insurance needs may change.

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
- 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

We interact daily with our agency partners and this provides opportunity for continuous feedback. We use this feedback to enhance our claims management, underwriting services and safety and loss control services. We find this type of feedback most helpful for making improvements to our services.

## 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 $3.5 million for our partners over the past five years.

The following table outlines the administrative expense savings we provide.

| | FY17 | FY18 | FY19 | FY20 | FY21 (est.) |
|---|---|---|---|---|---|
| Net premium written | $7,411,395 | $7,462,320 | $7,901,904 | $8,434,646 | $6,495,615 |
| Industry average operation expense ratio | 33.2% | 33.1% | 32.9% | 31.7% | 31.2% |
| Projected industry average operation expense based on RMF's premium base | $2,460,583 | $2,470,028 | $2,599,726 | $2,673,783 | $2,026,632 |
| Actual RMF operating expenses* | $1,771,992 | $1,755,736 | $1,697,923 | $1,745,389 | $1,773,389 |
| RMF operating expense ratio | 23.9% | 23.5% | 21.5% | 20.7% | 27.3% |
| Savings to partners | $688,591 | $714,292 | $901,804 | $928,255 | $253,243 |
| Five-year total savings | $3,486,184 | | | | |

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

## Financial Outlook

Our current overall financial health

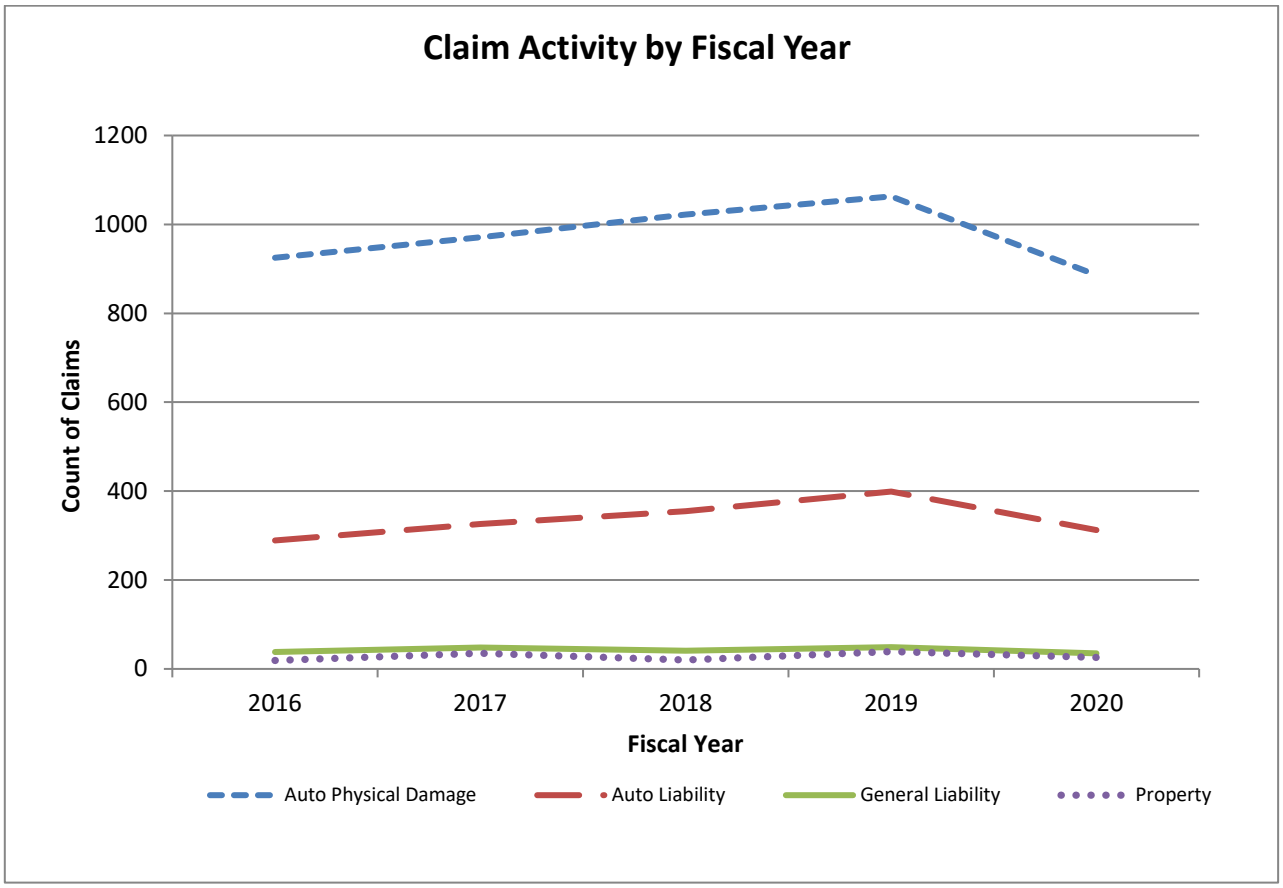
Even with the continued unprecedented change in the property reinsurance market, the RMF remains stable. The RMF has been able to maintain low rates for partners, pay claim obligations, and utilize unused premium to offset large reinsurance premium increases and reward partners in form of a dividend. RMF's strategy to grow retained earnings and continue participation in the primary reinsurance layer 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. COVID-19 and the Governor's Stay at Home Order had a profound impact on the number of auto liability and physical damage claims reported to the RMF. Counts of general liability and property claims remain consistent.



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 3/31/21 | Periods | Policy year loss ratios below 100% since | Note |
|---|---|---|---|---|
| Property | 81% | FY14-21 | FY20 | In FY19 two claims penetrated the RMF property retention and annual aggregate levels. The stated loss ratios include reinsurance recoveries of $1,163,961 |
| General Liability | 43% | FY14-21 | FY06 | Continued excellent results |
| Auto Liability | 86% | FY14-21 | FY19 | COVID19 resulted in fewer reported claims this past year |
| Auto Physical Damage | 90% | FY14-21 | Current year-to-date ratio above 100% | While COVID19 resulted in less miles driven, severity of losses is higher |

Rate Guarantees

The hardening of insurance markets has resulted in the RMF not being offered any multi-year rate guarantees.

RMF Dividend Programs

Dividends represent the return of premium for superior loss and expense experience. The RMF's better than expected loss experience has resulted in $12,299,491 in dividends over the past 5 years (FY17-21). The following table summarizes estimated FY22 dividends as of 3/31/2021.

| | Property | Auto Liability | General Liability | Total |
|---|---|---|---|---|
| Estimated FY20 dividend available in FY22 | $1,089,068 | $421,649 | $576,822 | $2,087,539 |

In order to offset continued property reinsurance premium increases, the RMF is proposing to retain the $1,665,890 package policy estimated dividends (property and general liability) payable in FY22 and apply it towards the $6,876,952 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 47.

We are proposing an actuarial review of property program to determine:

- Appropriate retention and annual aggregate levels
- Amount of retained earnings necessary to support partial or full self-funding of primary $10M property reinsurance exposure

Retained Earnings

Retained Earnings for FY22 is projected to decrease by $162,092 for an ending balance of $11,862,217. 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 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 and/or alternative funding strategies will need to be considered as part of the strategy to grow retained earnings in accordance with the recommended funding level necessitated by the actuarial review.

Incurred But Not Reported (IBNR) claims for auto liability and general liability are accounted for in the retained earnings as referenced on page 47, in Table A, which includes outstanding claim reserves and IBNR reserves.

<u>Major anticipated changes to capital assets</u>

We are not anticipating any changes to capital assets.

<u>Changes to our rates, and why</u>

We are proposing a 15.00% 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 proposed FY22 property rates are 1.8% higher than FY11 rates.

We are proposing a 15.38% increase in the hourly fee for non-insured tort claims management for FY22. The new rate will be $75.00. The current rate does not cover expenses to provide this service and we will work with NIT claim partners to explore alternative service delivery models.

FY22 proposed rates and the rates for the past 5 years are detailed in the Six-Year Rate Comparison table, page 34.

<u>How our proposed rates will impact our financial health</u>

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

- Explore how increased retained earnings may allow for greater primary property reinsurance layer participation to minimize insurance market fluctuation impacts on the rates charged to RMF participants.

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 FY22. 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)

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

We will continue to strengthen safety and loss control strategies for all lines of business. This is consistent with the goal of creating a safer environment for the visiting public. It also is the best-known approach to preventing future losses and controlling costs.

We will continue to diligently control program costs and maximize Minnesota's government resources by helping our partners actively manage risk.

# Financial Data

## Assumptions for Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION**
**FOR FISCAL YEAR 2022**
**OPERATING REVENUES/EXPENSES**

| **SWIFT Account** | |
|---|---|
| 670022 | **REVENUES - INSURANCE PREMIUMS - SELF INSURANCE**<br>Change = 15.7% or $2,044,881<br>Increase is a result of a 15% increase in the property rate. |
| 670022 | **REVENUES - INSURANCE PREMIUMS - BILLBACK**<br>Change = 9.6% or $131,000<br>Increase is a result of additional purchased insurance coverages. |
| 670040 | **REVENUES - NON-INSURED TORT CLAIMS**<br>Change = 16.0% or $2,900<br>Increase is a result of a $10 per hour rate increase. |
| 41200 | **CLAIMS (SELF-INSURANCE & IBNR)**<br>Change = (10.1%) or (592,105)<br>Decrease is due to anticipated claims expense as a result of the claims analysis. |
| 41000-70 | **SALARIES**<br>Change = 15.9% or $176,455<br>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**<br>Change = (17.9%) or ($250)<br>Decrease is a result of higher copier overages in FY21, due to late invoicing by Ricoh. |
| 41110 | **ADVERTISING**<br>Change = 150.0% or $300<br>Increase is due to filling vacant positions. |
| 41130 | **PROFESSIONAL & TECHNICAL SERVICES - ADJUSTER**<br>Change = (27.2%) or ($56,185)<br>Decrease is a result of a new adjuster contract. |
| 41130 | **PROFESSIONAL & TECHNICAL SERVICES - BROKER**<br>Change = (10.0%) or ($15,456)<br>Decrease is a result of new reinsurance contract, lower broker fees. |
| 41130 | **PROFESSIONAL & TECHNICAL SERVICES - LEGAL & OTHER SERVICES**<br>Change = 1000.0% or $50,000<br>Increase is due to a new drivers license record (DLR) check service and an actuarial review of the property line. |
| 43000 | **PURCHASED SERVICES**<br>Change = (69.9%) or ($18,600)<br>Decrease is a result of changing from using HireRight to the automated DLR check process. |
| 41160-70 | **TRAVEL**<br>Change = 337.5% or $2,700<br>Increase is a result of attending out-of-state conferences now that COVID restrictions are lifting. |
| 41300 | **SUPPLIES AND MATERIALS**<br>Change = 100.0% or $2,000<br>Increase is a result of purchasing additional monitors for a hybrid work environment. |
| 41180 | **MEMBERSHIPS & EMPLOYEE DEVELOPMENT**<br>Change = 75.0% or $1,500<br>Increase is due to anticipated membership dues and increased attendance at local professional organizational meetings. |
| 43000 | **INSURANCE PREMIUM - SELF INSURANCE**<br>Change = 13.1% or $861,442<br>Increase is a result of a 2% inflation factor on the property exposures and a hardening of the property reinsurance market. |
| 43000 | **INSURANCE PREMIUM - PURCHASED**<br>Change = 9.6% or $131,000<br>Increase is a result of additional purchased insurance coverages. |
| 42020 | **ATTORNEY GENERAL COST**<br>Change = 6.0% or $5,740<br>Increase is a result of potential general liability claims now that COVID restrictions are lifting. |
| 44200 | **DIVIDENDS**<br>Change = (39.1%) or $271,124<br>Dividends are cyclical and depend on loss experience. Because of the large increase in property reinsurance costs, the property and general liabilty dividends will be used to offset the property rate increase and only the auto liabilty dividends will be distributed in FY22. |

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

# Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION**
**FOR FISCAL YEAR 2022**

| | Automobile Liability | Auto Physical Damage | General Liability | (Estimated) Property Boiler/Crime | Miscellaneous Lines | Total |
|---|---|---|---|---|---|---|
| Claim Expense | $1,316,981 | $948,299 | $443,419 | $2,360,924 | $457,797 | $5,527,420 |
| MN Auto Assigned Claims Bureau Expense | $4,050 | | | | | $4,050 |
| Estimated Statewide/Agency Allocation | $14,000 | $11,355 | $24,862 | $14,225 | $2,950 | $67,392 |
| Estimated Miscellaneous Expense | $234,706 | $96,200 | $174,251 | $137,388 | $23,635 | $666,180 |
| Estimated Salary Expense | $421,171 | $198,388 | $292,047 | $310,953 | $62,126 | $1,284,685 |
| Reinsurance Premium | $405,878 | | $143,126 | $6,876,952 | | $7,425,956 |
| Surcharge premium | $122,273 | | | | | $122,273 |
| TOTAL BASE SELF-INSURANCE PREMIUM | $2,519,059 | $1,254,242 | $1,077,705 | $9,700,442 | $546,508 | $15,097,956 |
| 2020 ESTIMATED DIVIDEND PAYABLE IN FY22 | ($421,649) | | $0 | $0 | | ($421,649) |
| ***TOTAL NET BASE SELF-INSURANCE PREMIUM*** | $2,097,410 | $1,254,242 | $1,077,705 | $9,700,442 | $546,508 | $14,676,307 |

**ESTIMATED FY22 SELF-INSURANCE PREMIUM**
**Based on Estimated Vehicle Costs and Insurable Values**

**Automobile Liability**

| | | |
|---|---|---|
| Rate per Vehicle - Tier 2 | $184 | ($251 siren) |
| | | ($484 siren - Public Safety-State Patrol) |
| Number of Vehicles (FY22 Estimate) | 13,672 | |
| Estimated FY22 Premium | $2,519,059 | |

**Automobile Physical Damage**

| | | |
|---|---|---|
| Auto Phys. Damage per $100 Ins. Value | $0.75 | $500 Deductible Option |
| | $0.65 | $1,000 Deductible Option |
| Surcharged* Auto Phys. Damage per $100 Ins. Value | $1.47 | $500 Deductible Option |
| *Commerce, Corrections, Fleet Services, Lottery, Minnesota State, MN State Academies, Minnesota Zoo, Pollution Control, Revenue Veterans Homes | $1.37 | $1,000 Deductible Option |
| "A" Rated** Auto Physical Damage | $1.97 | $1,500 Deductible |
| **MAC-$2,500 Deductible, Human Services-$1,500 Deductible | $1.67 | $2,500 Deductible |
| Number of Vehicles (Estimated) | 10,216 | |
| Estimated Insurable Value (FY22) | $106,823,138 | |
| Estimated FY22 premium | $1,254,242 | |

**General Liability**

| | |
|---|---|
| Specific rates established by exposure | Various |
| Estimated FY22 premium | $1,077,705 |

**Property (Including Boiler & Crime)**

| | |
|---|---|
| Property per $100 Ins. Value | Various |
| FY22 Estimated Total Insurable Value | $19,157,907,848 |
| Estimated FY22 premium | $9,700,442 |

**Inland Marine**

| | |
|---|---|
| Specific rates established by exposure | Various |
| FY22 Estimated Total Insurable Value | $189,687,842 |
| Estimated FY22 premium | $512,986 |

**Garage Keepers**

| | |
|---|---|
| Specific rates vary by Limits of Liability | Various |
| FY22 estimated total insurance values included in property | |
| Estimated FY22 premium | $33,022 |

**All Other**

| | |
|---|---|
| Rates established by consultation with insurance broker | Various |
| Estimated FY22 premium | $500 |

**TOTAL ESTIMATED FY22 SELF-INSURANCE PREMIUM** **$15,097,956**

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

| | |
|---|---|
| REVENUES AT CURRENT RATES | 13,053,075 |
| CHANGE IN REVENUES | 2,044,881 |
| **OVERALL CHANGE IN REVENUE** | 15.7% |

## Rate Matrix Computation

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION**
**FOR FISCAL YEAR 2022**

**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 FY22 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 FY22.

**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 2022**

| Rate | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Change FY21/FY22 |
|---|---|---|---|---|---|---|---|
| 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 | $1.67 | 0.00% |
| General Liability | | | | | | | |
| Standard rate | $40/1,000 ft2 | $34/1,000 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 | $0.0930 | $0.0930 | $0.0930 | $0.0930 | $0.1163 | $0.1337 | 15.00% |
| $ 2,500 deductible | $0.0614 | $0.0614 | $0.0614 | $0.0614 | $0.0767 | $0.0883 | 15.00% |
| $ 5,000 deductible | $0.0502 | $0.0502 | $0.0502 | $0.0502 | $0.0628 | $0.0722 | 15.00% |
| $ 10,000 deductible | $0.0447 | $0.0447 | $0.0447 | $0.0447 | $0.0558 | $0.0642 | 15.00% |
| $ 25,000 deductible | $0.0372 | $0.0372 | $0.0372 | $0.0372 | $0.0465 | $0.0535 | 15.00% |
| $ 50,000 deductible | $0.0316 | $0.0316 | $0.0316 | $0.0316 | $0.0395 | $0.0455 | 15.00% |
| $ 75,000 deductible | $0.0298 | $0.0298 | $0.0298 | $0.0298 | $0.0372 | $0.0428 | 15.00% |
| $100,000 deductible | $0.0279 | $0.0279 | $0.0279 | $0.0279 | $0.0349 | $0.0401 | 15.00% |
| $250,000 deductible | $0.0239 | $0.0239 | $0.0239 | $0.0239 | $0.0298 | $0.0343 | 15.00% |
| 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 | $60 | $65 | $65 | $75 | 15.38% |
| 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 2022**

| | SWIFT Code | FY 2017 ACTUAL | FY 2018 ACTUAL | FY 2019 ACTUAL | FY 2020 ACTUAL | FY 2021 EST/ACTUAL | FY 2022 PROPOSED | $ CHANGE FY21/FY22 | % CHANGE FY21/FY22 |
|---|---|---|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | | | | |
| Insurance Premiums - Self Insurance | 670022 | 10,673,329 | 10,669,219 | 10,944,820 | 11,718,118 | 13,053,075 | 15,097,956 | 2,044,881 | 15.7% |
| Insurance Premiums - Purchased | | 758,710 | 732,186 | 786,958 | 967,520 | 1,369,000 | 1,500,000 | 131,000 | 9.6% |
| Consulting Services | | 800 | 800 | - | - | - | - | - | 0.0% |
| Non-Insured Tort | 670040 | 41,184 | 33,671 | 45,504 | 36,367 | 18,100 | 21,000 | 2,900 | 16.0% |
| Total Operating Revenue | | 11,474,023 | 11,435,875 | 11,777,282 | 12,722,005 | 14,440,175 | 16,618,956 | 2,178,781 | 15.1% |
| **Operating Expenses** | | | | | | | | | |
| Claims - Self-Insurance | 41200 | 3,379,561 | 2,689,378 | 4,665,661 | 3,513,321 | 3,369,525 | 4,277,420 | 907,895 | 26.9% |
| Claims - IBNR | 41200 | 49,835 | (17,312) | 203,457 | (271,597) | 2,500,000 | 1,000,000 | (1,500,000) | -60.0% |
| Salaries and Benefits | 41000-70 | 1,233,548 | 1,149,882 | 1,082,434 | 1,129,491 | 1,108,230 | 1,284,685 | 176,455 | 15.9% |
| Rent | 41100 | 74,963 | 76,612 | 67,212 | 70,057 | 70,592 | 70,660 | 68 | 0.1% |
| Rent - Equipment | 41400 | 3,653 | 3,734 | 747 | 2,281 | 2,500 | 2,550 | 50 | 2.0% |
| Printing | 41110 | 1,358 | 1,385 | 606 | 350 | 1,400 | 1,150 | (250) | -17.9% |
| Advertising | 41110 | - | 920 | - | 400 | 200 | 500 | 300 | 150.0% |
| Repairs | 41500 | - | - | 574 | - | - | - | - | 0.0% |
| Professional & Technical Services - Adjuster | 41130 | 188,447 | 192,216 | 196,060 | 202,140 | 206,185 | 150,000 | (56,185) | -27.2% |
| Professional & Technical Services - Broker | 41130 | 154,500 | 154,500 | 154,541 | 154,560 | 154,560 | 139,104 | (15,456) | -10.0% |
| Professional & Technical Services - Legal & Other Services | 41130 | 5,000 | 8,793 | 30,706 | 24,437 | 5,000 | 55,000 | 50,000 | 1000.0% |
| Centralized IT Services | 41196-97 | 193,334 | 258,186 | 247,187 | 266,400 | 309,213 | 324,030 | 14,817 | 4.8% |
| Purchased Services | 43000 | 33,187 | 37,478 | 31,378 | 23,781 | 26,600 | 8,000 | (18,600) | -69.9% |
| Communications | 41155 | 1,514 | 1,583 | 1,299 | 1,198 | 1,200 | 1,200 | - | 0.0% |
| Travel | 41160-70 | 6,224 | 3,337 | 3,840 | 4,739 | 800 | 3,500 | 2,700 | 337.5% |
| Supplies and Materials | 41300 | 4,441 | 4,013 | 7,584 | 3,847 | 2,000 | 4,000 | 2,000 | 100.0% |
| Membership & Employee Development | 41180 | 3,388 | 3,384 | 2,995 | 6,484 | 2,000 | 3,500 | 1,500 | 75.0% |
| Insurance | 43000 | - | - | - | - | - | - | - | 0.0% |
| Insurance Premium - Self-Insurance | 430018 | 3,294,505 | 3,231,729 | 3,060,003 | 3,294,670 | 6,564,514 | 7,425,956 | 861,442 | 13.1% |
| Insurance Premium - Purchased | 430018 | 758,710 | 732,186 | 786,958 | 967,520 | 1,369,000 | 1,500,000 | 131,000 | 9.6% |
| Attorney General Costs | 42020 | 193,862 | 127,768 | 102,489 | 112,695 | 95,260 | 101,000 | 5,740 | 6.0% |
| Indirect Costs | 42010 | 62,547 | 51,144 | 67,711 | 56,657 | 67,392 | 67,392 | - | 0.0% |
| Amortization | 49005 | 37,002 | 37,002 | 37,002 | 37,002 | 37,002 | 37,002 | - | 0.0% |
| Other Expenses | 43000 | 2,067 | 3,492 | 2,150 | 2,873 | 2,800 | 2,750 | (50) | -1.8% |
| Total Operating Expenses | | 9,681,646 | 8,751,410 | 10,752,595 | 9,603,306 | 15,895,973 | 16,459,399 | 563,426 | 3.5% |
| **Operating Income (Losses)** | | 1,792,377 | 2,684,465 | 1,024,687 | 3,118,699 | (1,455,798) | 159,557 | 1,615,355 | -111.0% |
| **Nonoperating Revenues (Expenses)** | | | | | | | | | |
| Interest Earnings | | 245,870 | 337,592 | 581,770 | 429,065 | 100,000 | 100,000 | - | 0.0% |
| Policyholder Dividend Expense | | (3,151,107) | (2,326,216) | (2,787,284) | (3,342,111) | (692,773) | (421,649) | 271,124 | -39.1% |
| Non-Operating Revenues | | - | - | - | - | - | - | - | 0.0% |
| **Total Nonoperating Revenue (Expenses)** | | (2,905,237) | (1,988,624) | (2,205,514) | (2,913,046) | (592,773) | (321,649) | 271,124 | -45.7% |
| **Income (Loss) before Contributions and Transfers** | | (1,112,860) | 695,842 | (1,180,827) | 205,653 | (2,048,571) | (162,092) | 1,886,479 | -92.1% |
| Transfers | | - | (3,116.00) | - | - | - | - | - | 0.0% |
| **Change in Net Position** | | (1,112,860) | 692,726 | (1,180,827) | 205,653 | (2,048,571) | (162,092) | 1,886,479 | -92.1% |
| **Retained Earnings, Beginning Period** | | 15,432,950 | 14,317,856 | 15,017,482 | 13,867,227 | 14,072,880 | 12,024,309 | (2,048,571) | -14.6% |
| Adjustment to Retained Earnings | | (2,234) | 6,900 | 30,572 | - | - | - | - | 0.0% |
| **Retained Earnings, Ending Period** | | 14,317,856 | 15,017,482 | 13,867,227 | 14,072,880 | 12,024,309 | 11,862,217 | (162,092) | -1.3% |

# SWIFT Spending Plan

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION**
**FOR FISCAL YEAR 2022**

| | | Fund 5300 | | | | |
|---|---|---|---|---|---|---|
| | | | | FinDept ID G0236100 | FinDept ID G0236200 | FinDept ID G0236400 |
| | SWIFT | Total | | Operations | Claims | Tort Claims |
| Revenue Description* | Account | | | | | |
| Self Insurance/Purchased Insurance | 670022 | | 16,587,956 | | 16,587,956 | |
| Non-Insured Tort Claims | 670040 | | 21,000 | | | 21,000 |
| Interest | 512001 | | 100,000 | | 100,000 | |
| | | | 16,708,956 | | 16,687,956 | 21,000 |
| Expense Description* | Account | | | | | |
| Salaries | 41000 | | 1,282,685 | 1,266,401 | - | 16,284 |
| Part-time/Seasonal | 41030 | | - | - | - | - |
| Overtime | 41050 | | - | - | - | - |
| Premium Pay | 41050 | | - | - | - | - |
| Other Benefits | 41070 | | 2,000 | 2,000 | - | - |
| Rent | 41100 | | 70,660 | 70,660 | - | - |
| Rent - Equipment | 41400 | | 2,550 | 2,550 | - | - |
| Printing | 41110 | | 1,150 | 1,150 | - | - |
| Advertising | 41110 | | 500 | 500 | - | - |
| Prof/Tech Services-Outside Vendor | 41130 | | 344,104 | 194,104 | 150,000 | - |
| Rate-Based MNIT Services | 41196 | | 44,000 | 44,000 | - | - |
| Agency-Specific MNIT Services | 41197 | | 280,030 | 280,030 | - | - |
| Purchased Services | 43000 | | 8,000 | 8,000 | - | - |
| Communications | 41155 | | 1,200 | 1,200 | - | - |
| Travel - In-state | 41160 | | 1,500 | 1,500 | - | - |
| Travel - Out-of-state | 41170 | | 2,000 | 2,000 | - | - |
| Supplies | 41300 | | 4,000 | 4,000 | - | - |
| Employee Development | 41180 | | 3,500 | 3,500 | - | - |
| Claims | 41200 | | 5,277,420 | - | 5,277,420 | - |
| Other Purchased Services | 43000 | | 2,750 | 2,750 | - | - |
| Insurance Premiums - Self-Insurance | 430018 | | 7,425,956 | - | 7,425,956 | - |
| Insurance Premiums - Purchased | 430018 | | 1,500,000 | - | 1,500,000 | - |
| Statewide Indirects | 42010 | | 67,392 | 67,392 | - | - |
| Attorney General | 42020 | | 101,000 | 1,000 | 100,000 | - |
| Dividend | 44200 | | 421,649 | - | 421,649 | - |
| | | | 16,844,046 | 1,952,737 | 14,875,025 | 16,284 |
| Adjustments | | | | | | |
| Depreciation | 49005 | | 37,002 | 37,002 | | |
| Total | | | 37,002 | 37,002 | 0 | 0 |
| Minus: | | | - | - | | |
| Total | | | - | - | 0 | 0 |
| History and Proforma Expense Amount | | | 16,881,048 | 1,989,739 | 14,875,025 | 16,284 |

# SWIFT Spending Plan by FinDept ID

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION**
**FOR FISCAL YEAR 2022**

**Reconciliation:**

| | | |
|---|---|---|
| G0236100 | Operating expenses | 1,989,739 |
| G0236200 | Claims, Reinsurance, and Dividends | |
| | Claims - Self-Insurance | 5,277,420 |
| | Insurance Premiums - Self-Insurance | 7,425,956 |
| | Insurance Premiums - Purchased | 1,500,000 |
| | Dividends | 421,649 |
| | Professional & Technical Services - Broker | 150,000 |
| | Attorney General | 100,000 |
| | | 14,875,025 |
| G0236400 | Non-Insured Tort Claims Operating Expenses | 16,284 |
| **TOTAL** | | **16,881,048** |

**Self-Insurance**

| | | Other Operations | Professional & Technical Services - Adjuster - 41130 | Attorney General-42021 | Dividends | Totals |
|---|---|---|---|---|---|---|
| G0246210 | Auto Liability | 1,572,859 | 150,000 | | 421,649 | 2,144,508 |
| G0246220 | Auto Physical Damage | 948,299 | | | | 948,299 |
| G0246230 | General Liability | 486,545 | | 100,000 | | 586,545 |
| G0246240 | Property/Boiler/Crime | 9,237,876 | | | | 9,237,876 |
| G0246250 | Miscellaneous Lines | 447,297 | | | | 447,297 |
| G0246260 | Homeowner's Warranty | 500 | | | | 500 |
| G0236200 | Other Expenses | 10,000 | | | | 10,000 |
| | **TOTAL** | 12,703,376 | 150,000 | 100,000 | 421,649 | 13,375,025 |

| **Purchased Insurance by FinDept ID- FY22** | | **43000** |
|---|---|---|
| G0246270 | Liability (Med Mal, Student Intern, D&O) | 855,000 |
| G0246271 | Property | 35,000 |
| G0246272 | Accident Insurance | 15,000 |
| G0246273 | Crime | 90,000 |
| G0246274 | Bonds | 1,100 |
| G0246275 | Aviation | 400,000 |
| G0264276 | Workers' Compensation | 103,900 |
| | **TOTAL** | 1,500,000 |

# Projected Cash Flow

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION**
**FOR FISCAL YEAR 2022**

| | Estimate Jul 21 | Estimate Aug 21 | Estimate Sep 21 | Estimate Oct 21 | Estimate Nov 21 | Estimate Dec 21 | Estimate Jan 22 | Estimate Feb 22 | Estimate Mar 22 | Estimate Apr 22 | Estimate May 22 | Estimate Jun 22 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Projected Beginning Cash Balance** | **23,342,255** | **15,123,446** | **17,710,771** | **21,634,712** | **23,726,709** | **26,191,154** | **26,108,907** | **25,768,991** | **25,436,344** | **24,923,349** | **24,350,779** | **23,790,704** |
| Receipts - operating | 115,946 | 3,257,459 | 4,717,020 | 3,363,813 | 3,334,405 | 629,009 | 350,795 | 414,471 | 185,649 | 127,220 | 92,734 | 20,435 |
| Transfer Ins | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Non Operating Receipts | 8,334 | 8,333 | 8,333 | 8,334 | 8,333 | 8,333 | 8,334 | 8,333 | 8,333 | 8,334 | 8,333 | 8,333 |
| **Total Cash Receipt** | **124,280** | **3,265,792** | **4,725,353** | **3,372,147** | **3,342,738** | **637,342** | **359,129** | **422,804** | **193,982** | **135,554** | **101,067** | **28,768** |
| Expenses (include major categories for the business) | | | | | | | | | | | | |
| Salaries & Benefits | 148,233 | 98,822 | 98,822 | 98,822 | 98,822 | 148,233 | 98,822 | 98,822 | 98,822 | 98,822 | 98,822 | 98,821 |
| Indirect Costs | - | - | 16,848 | - | - | 16,848 | - | - | 16,848 | - | - | 16,848 |
| Claim Expense | 460,619 | 460,618 | 460,618 | 460,619 | 460,618 | 460,618 | 460,619 | 460,618 | 460,620 | 460,619 | 460,620 | 460,618 |
| Other Operating Expenses | 7,734,237 | 119,027 | 225,124 | 299,060 | 318,853 | 93,890 | 139,604 | 196,011 | 130,687 | 148,683 | 101,700 | 73,022 |
| Dividends/Rebates, if applicable | - | - | - | 421,649 | - | - | - | - | - | - | - | - |
| Transfer Outs | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Non Operating Expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total Expense Paid** | **8,343,089** | **678,467** | **801,412** | **1,280,150** | **878,293** | **719,589** | **699,045** | **755,451** | **706,977** | **708,124** | **661,142** | **649,309** |
| **Projected Ending Cash Balance** | **15,123,446** | **17,710,771** | **21,634,712** | **23,726,709** | **26,191,154** | **26,108,907** | **25,768,991** | **25,436,344** | **24,923,349** | **24,350,779** | **23,790,704** | **23,170,163** |

# Financial Statement

## Statement of Net Position

**STATE OF MINNESOTA** 5/7/2021
**RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300** Unaudited
**STATEMENT OF NET POSITION**
**MARCH 31, 2021**

| | FY21 | FY20 |
|---|---|---|
| **ASSETS** | | |
| **CURRENT ASSETS** | | |
| Cash | $ 24,342,152.72 | $ 28,402,197.37 |
| Accounts Receivable | 637,377.96 | 298,667.30 |
| Prepaid Expenses | 39,540.00 | 38,740.00 |
| Prepaid Insurance - Billback | 532,247.04 | 447,924.21 |
| Prepaid Insurance - Reinsurance | 1,651,343.27 | 828,830.75 |
| Reinsurance Recoverable | - | 2,868,849.74 |
| Total Current Assets | $ 27,202,660.99 | $ 32,885,209.37 |
| **NONCURRENT ASSETS (Note 3)** | | |
| Internally Generated Computer Software (IGCS) | $ 370,018.85 | $ 370,018.85 |
| Accumulated Amortization - IGCS | (249,762.72) | (212,760.84) |
| Total Noncurrent Assets | $ 120,256.13 | $ 157,258.01 |
| **TOTAL ASSETS** | $ 27,322,917.12 | $ 33,042,467.38 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | |
| Deferred Other Postemployment Benefits Outflows (Note 5) | $ 4,000.00 | $ 4,000.00 |
| Deferred Pension Outflows (Note 6) | 580,000.00 | 1,232,000.00 |
| Total Deferred Outflows of Resources | $ 584,000.00 | $ 1,236,000.00 |
| **LIABILITIES** | | |
| **CURRENT LIABILITIES** | | |
| Accounts Payable | $ 63,261.83 | $ 140,198.22 |
| Salaries and Benefits Payable | 52,643.01 | 43,512.54 |
| Claims Payable | 3,889,583.93 | 8,192,326.00 |
| Claims Payable - IBNR (Note 1) | 6,639,758.00 | 4,261,360.00 |
| Dividend Payable | - | 3,342,111.00 |
| Unearned Premiums - Billback | 589,281.00 | 486,497.51 |
| Unearned Premiums - Self-Insurance | 3,206,984.00 | 2,879,260.38 |
| Compensated Absences Payable (Note 4) | 23,000.00 | 22,000.00 |
| Due to Other Funds (Note 7) | - | 17.50 |
| Total Current Liabilities | $ 14,464,511.77 | $ 19,367,283.15 |
| **NONCURRENT LIABILITIES** | | |
| Compensated Absences Payable (Note 4) | $ 148,000.00 | $ 142,000.00 |
| Other Postemployment Benefits (Note 5) | 65,000.00 | 66,000.00 |
| Net Pension Liability (Note 6) | 359,000.00 | 405,000.00 |
| Total Noncurrent Liabilities | $ 572,000.00 | $ 613,000.00 |
| **TOTAL LIABILITIES** | $ 15,036,511.77 | $ 19,980,283.15 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Deferred Other Postemployment Benefits Inflows (Note 5) | $ 8,000.00 | $ 7,000.00 |
| Deferred Pension Inflows (Note 6) | 1,214,000.00 | 1,941,000.00 |
| Total Deferred Inflows of Resources | $ 1,222,000.00 | $ 1,948,000.00 |
| **NET POSITION (Note 8)** | | |
| Net Investment In Capital Assets | $ 120,256.13 | $ 157,258.01 |
| Unrestricted Net Position | 11,528,149.22 | 12,192,926.22 |
| **TOTAL NET POSITION** | $ 11,648,405.35 | $ 12,350,184.23 |

# 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, 2021**

5/7/2021
Unaudited

| | FY21 QTD | FY21 YTD | FY20 QTD | FY20 YTD |
|---|---|---|---|---|
| **OPERATING REVENUES** | | | | |
| Insurance Premiums - Self-Insurance | $ 3,189,859.98 | $ 9,677,964.87 | $ 2,851,918.92 | $ 8,656,370.41 |
| Insurance Premiums - Billback | 362,895.94 | 1,002,122.38 | 291,883.92 | 679,260.02 |
| Non-Insured Tort Claims | 4,160.00 | 13,591.50 | 7,657.00 | 30,582.50 |
| Other Revenue | - | 204.37 | 204.86 | 204.86 |
| Total Operating Revenues | $ 3,556,915.92 | $ 10,693,883.12 | $ 3,151,664.70 | $ 9,366,417.79 |
| **OPERATING EXPENSES** | | | | |
| Claims - Self-Insurance | $ 1,152,871.03 | $ 2,537,632.70 | $ 1,137,253.07 | $ 2,572,896.83 |
| Claims - IBNR | 562,598.00 | 2,062,598.00 | (587,397.00) | (587,397.00) |
| Salaries and Benefits | 302,876.87 | 856,992.14 | 284,123.56 | 832,589.74 |
| Rent | 17,646.11 | 52,942.40 | 16,728.65 | 50,451.47 |
| Rent - Equipment | 633.39 | 1,900.14 | 324.52 | 1,659.53 |
| Printing | 609.66 | 1,743.34 | 138.92 | 184.60 |
| Advertising | - | 94.50 | 400.00 | 400.00 |
| Professional and Technical Services - Adjuster | 51,546.00 | 154,638.00 | 50,535.00 | 151,605.00 |
| Professional and Technical Services - Broker | 38,640.00 | 115,920.00 | 38,640.00 | 115,920.00 |
| Professional and Technical Services - Legal and Other | - | - | 9,442.25 | 24,322.25 |
| Centralized IT Services | 58,063.47 | 292,119.87 | 32,381.91 | 231,910.05 |
| Purchased Services | 3,633.39 | 16,938.77 | 6,356.88 | 21,988.17 |
| Communications | 108.05 | 862.39 | 235.62 | 899.57 |
| Travel | - | 411.47 | 1,540.22 | 4,738.16 |
| Supplies and Materials | 205.58 | 1,166.48 | 750.55 | 2,700.78 |
| Employee Development | 409.00 | 1,593.00 | 409.00 | 6,483.57 |
| Insurance Premiums - Self-Insurance | 1,651,343.25 | 4,913,170.24 | 828,830.75 | 2,465,839.53 |
| Insurance Premiums - Billback | 362,895.94 | 1,002,122.38 | 291,883.92 | 679,260.02 |
| Attorney General Costs | 2,354.10 | 49,983.70 | 25,530.50 | 93,515.50 |
| Indirect Costs | 16,847.95 | 50,543.85 | 14,164.24 | 42,492.72 |
| Amortization | 9,250.47 | 27,751.41 | 9,250.47 | 27,751.41 |
| Other Expenses | 500.00 | 2,558.00 | 1,533.00 | 2,773.00 |
| Total Operating Expenses | $ 4,233,032.26 | $ 12,143,682.78 | $ 2,163,056.03 | $ 6,742,984.90 |
| **OPERATING INCOME (LOSS)** | $ (676,116.34) | $ (1,449,799.66) | $ 988,608.67 | $ 2,623,432.89 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Interest Revenue | $ 21,152.89 | $ 71,325.00 | $ 119,486.78 | $ 368,635.47 |
| Policyholder Dividend Expense | - | - | (3,342,111.00) | (3,342,111.00) |
| Total Nonoperating Revenues (Expenses) | $ 21,152.89 | $ 71,325.00 | $ (3,222,624.22) | $ (2,973,475.53) |
| **INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS** | $ (654,963.45) | $ (1,378,474.66) | $ (2,234,015.55) | $ (350,042.64) |
| **TRANSFERS AND CONTRIBUTIONS** | | | | |
| Capital Contributions | $ - | $ - | $ - | $ - |
| Nonoperating Transfer In (Out) | - | - | - | - |
| Total Transfers and Contributions | $ - | $ - | $ - | $ - |
| **CHANGE IN NET POSITION** | $ (654,963.45) | $ (1,378,474.66) | $ (2,234,015.55) | $ (350,042.64) |
| **NET POSITION, BEGINNING, AS REPORTED** | $ 12,303,368.80 | $ 13,026,880.01 | $ 14,584,199.78 | $ 12,700,226.87 |
| Adjustment to Net Position | - | - | - | - |
| **NET POSITION, BEGINNING, AS RESTATED** | $ 12,303,368.80 | $ 13,026,880.01 | $ 14,584,199.78 | $ 12,700,226.87 |
| **NET POSITION, ENDING (Note 8)** | $ 11,648,405.35 | $ 11,648,405.35 | $ 12,350,184.23 | $ 12,350,184.23 |

# Statement of Cash Flow

| | | |
|---|---|---|
| **STATE OF MINNESOTA** | | 5/7/2021 |
| **RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300** | | Unaudited |
| **STATEMENT OF CASH FLOWS** | | |
| **FOR THE QUARTER ENDED MARCH 31, 2021** | | |
| | | YTD |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Receipts from Customers | $ | 13,874,376.01 |
| Payments to Claimants | | (2,891,610.90) |
| Payments to Suppliers for Goods and Services | | (8,752,230.70) |
| Payments to Employees | | (869,210.82) |
| **Net Cash Flows from Operating Activities** | $ | 1,361,323.59 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | |
| Policyholder Dividend Payments | $ | (14,698.00) |
| Nonoperating Revenue | | - |
| Nonoperating Transfer In (Out) | | - |
| **Net Cash Flows from Noncapital Financing Activities** | $ | (14,698.00) |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | |
| Investment in Capital Assets | $ | - |
| Capital Contributions | | - |
| **Net Cash Flows from Capital and Related Financing Activities** | $ | - |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Investment Earnings | $ | 71,325.00 |
| **Net Cash Flows from Investing Activities** | $ | 71,325.00 |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | $ | 1,417,950.59 |
| Cash and Cash Equivalents, Beginning, as Reported | | 22,924,202.13 |
| Cash and Cash Equivalents, Ending | $ | 24,342,152.72 |
| **Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities** | | |
| Operating Income (Loss) | $ | (1,449,799.66) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities | | |
| Depreciation | | - |
| Amortization | $ | 27,751.41 |
| (Increase) Decrease in Accounts Receivable | | (343,691.46) |
| (Increase) Decrease in Due from Other Funds | | - |
| (Increase) Decrease in Prepaid Expenses | | (2,031,775.67) |
| (Increase) Decrease in Prepaid Insurance - Workers' Compensation | | - |
| (Increase) Decrease in Reinsurance Recoverable | | 1,163,961.12 |
| (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 | | (59,776.01) |
| Increase (Decrease) in Salaries and Benefits Payable | | (12,218.68) |
| Increase (Decrease) in Claims Payable | | 544,658.68 |
| Increase (Decrease) in Unearned Revenue | | 3,524,184.35 |
| Increase (Decrease) in Compensated Absences Payable | | - |
| Increase (Decrease) in Other Postemployment Benefits | | - |
| Increase (Decrease) in Due to Other Funds | | (1,970.49) |
| 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 | $ | 2,811,123.25 |
| **Net Cash Flows from Operating Activities** | $ | 1,361,323.59 |
| **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, 2021**

5/7/2021
Unaudited

| | BUDGET QTD | BUDGET YTD | ACTUAL QTD | ACTUAL YTD | VARIANCE QTD | VARIANCE YTD |
|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | |
| Insurance Premiums - Self-Insurance | $ 3,622,369.75 | $ 10,867,109.25 | $ 3,189,859.98 | $ 9,677,964.87 | $ (432,509.77) | $ (1,189,144.38) |
| Insurance Premiums - Billback | 256,250.00 | 768,750.00 | 362,895.94 | 1,002,122.38 | 106,645.94 | 233,372.38 |
| Non-Insured Tort Claims | 9,450.00 | 28,350.00 | 4,160.00 | 13,591.50 | (5,290.00) | (14,758.50) |
| Other Revenue | - | - | - | 204.37 | - | 204.37 |
| Total Operating Revenue | $ 3,888,069.75 | $ 11,664,209.25 | $ 3,556,915.92 | $ 10,693,883.12 | $ (331,153.83) | $ (970,326.13) |
| **OPERATING EXPENSES** | | | | | | |
| Claims - Self Insurance | $ 1,369,666.75 | $ 4,109,000.25 | $ 1,152,871.03 | $ 2,537,632.70 | $ (216,795.72) | $ (1,571,367.55) |
| Claims - IBNR | 12,500.00 | 37,500.00 | 562,598.00 | 2,062,598.00 | 550,098.00 | 2,025,098.00 |
| Salaries and Benefits | 345,262.25 | 1,035,786.75 | 302,876.87 | 856,992.14 | (42,385.38) | (178,794.61) |
| Rent | 17,315.00 | 51,945.00 | 17,646.11 | 52,942.40 | 331.11 | 997.40 |
| Rent - Equipment | 637.50 | 1,912.50 | 633.39 | 1,900.14 | (4.11) | (12.36) |
| Printing | 287.50 | 862.50 | 609.66 | 1,743.34 | 322.16 | 880.84 |
| Advertising | 125.00 | 375.00 | - | 94.50 | (125.00) | (280.50) |
| Professional and Technical Services - Adjuster | 58,750.00 | 176,250.00 | 51,546.00 | 154,638.00 | (7,204.00) | (21,612.00) |
| Professional and Technical Services - Broker | 38,640.00 | 115,920.00 | 38,640.00 | 115,920.00 | - | - |
| Professional and Technical Services - Legal and Other | 8,875.00 | 26,625.00 | - | - | (8,875.00) | (26,625.00) |
| Centralized IT Services | 78,307.50 | 234,922.50 | 58,063.47 | 292,119.87 | (20,244.03) | 57,197.37 |
| Purchased Services | 4,137.50 | 12,412.50 | 3,633.39 | 16,938.77 | (504.11) | 4,526.27 |
| Communications | 500.00 | 1,500.00 | 108.05 | 862.39 | (391.95) | (637.61) |
| Travel | 375.00 | 1,125.00 | - | 411.47 | (375.00) | (713.53) |
| Supplies and Materials | 1,000.00 | 3,000.00 | 205.58 | 1,166.48 | (794.42) | (1,833.52) |
| Employee Development | 925.00 | 2,775.00 | 409.00 | 1,593.00 | (516.00) | (1,182.00) |
| Insurance Premiums - Self-Insurance | 1,617,493.75 | 4,852,481.25 | 1,651,343.25 | 4,913,170.24 | 33,849.50 | 60,688.99 |
| Insurance Premiums - Billback | 256,250.00 | 768,750.00 | 362,895.94 | 1,002,122.38 | 106,645.94 | 233,372.38 |
| Attorney General | 25,250.00 | 75,750.00 | 2,354.10 | 49,983.70 | (22,895.90) | (25,766.30) |
| Indirect Costs | 16,848.00 | 50,544.00 | 16,847.95 | 50,543.85 | (0.05) | (0.15) |
| Amortization | 9,250.50 | 27,751.50 | 9,250.47 | 27,751.41 | (0.03) | (0.09) |
| Other Expenses | 637.50 | 1,912.50 | 500.00 | 2,558.00 | (137.50) | 645.50 |
| Total Operating Expense | $ 3,863,033.75 | $ 11,589,101.25 | $ 4,233,032.26 | $ 12,143,682.78 | $ 369,998.51 | $ 554,581.53 |
| **OPERATING INCOME (LOSS)** | $ 25,036.00 | $ 75,108.00 | $ (676,116.34) | $ (1,449,799.66) | $ (701,152.34) | $ (1,524,907.66) |
| **NON-OPERATING REVENUE (EXPENSES)** | | | | | | |
| Interest Revenue | $ 87,500.00 | $ 262,500.00 | $ 21,152.89 | $ 71,325.00 | $ (66,347.11) | $ (191,175.00) |
| Policyholder Dividend Expense | - | - | - | - | - | - |
| Total Non-Operating Revenue (Expenses) | $ 87,500.00 | $ 262,500.00 | $ 21,152.89 | $ 71,325.00 | $ (66,347.11) | $ (191,175.00) |
| **INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS** | $ 112,536.00 | $ 337,608.00 | $ (654,963.45) | $ (1,378,474.66) | $ (767,499.45) | $ (1,716,082.66) |
| **TRANSFERS AND CONTRIBUTIONS** | | | | | | |
| Capital Contributions | $ - | $ - | $ - | $ - | $ - | $ - |
| Nonoperating Transfer In (Out) | - | - | - | - | - | - |
| Total Transfers and Contributions | $ - | $ - | $ - | $ - | $ - | $ - |
| **CHANGE IN NET POSITION** | $ 112,536.00 | $ 337,608.00 | $ (654,963.45) | $ (1,378,474.66) | $ (767,499.45) | $ (1,716,082.66) |

# Footnotes to Financial Statements

**STATE OF MINNESOTA** 5/7/2021
**RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300** Unaudited
**FOOTNOTES TO FINANCIAL STATEMENTS**
**FOR THE QUARTER ENDED MARCH 31, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES**

**Basis of Presentation:**

The accompanying financial statements of the Risk Management Division (RMD) - Property and Casualty fund have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

On July 1, 2011, the state implemented the Statewide Integrated Financial Tools (SWIFT). The amounts presented in the financial statement are based upon information available from SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY21.

**Reporting Entity:**

The RMD - Property and Casualty fund provides automobile liability, general liability, automobile physical damage, property, boiler and machinery insurance on real and personal property, business interruption and other insurance coverages to state agencies. Insurance coverage generally coincides with the fiscal year and revenue is recognized over the period of coverage. Coverage was first issued on January 1, 1987. The fund also purchases reinsurance to protect itself from catastrophic losses and the aggregation of losses. The fund purchases commercial insurance at state agencies' request and bills those agencies at cost. These revenues and expenses are referred to as "Billbacks" and are pro-rated over the lives of the various policies.

**Basis of Accounting:**

The RMD - Property and Casualty fund is an internal service fund using the full accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized as incurred.

An estimated liability has been included for claims incurred but not reported (IBNR). This financial statement includes claims information known as of March 31, 2021 for claims incurred prior to April 1, 2021.

Capital assets are generally defined as assets with an initial, individual cost of more than $300,000 for buildings and depreciable infrastructure, $5,000 or more for equipment and art and historical treasures, and $30,000 or more for software and internally generated computer software (IGCS). Land, land improvements, building improvements, and easement assets are capitalized, regardless of cost. Capital assets must also have an estimated useful life of two or more years. Capital assets are recorded at cost or, for donated assets, at acquisition value at the date of acquisition.

Capital assets are depreciated using the straight-line method generally based on the following useful lives: 20-50 years for buildings; 17-50 years for large improvements; 3-10 years for small improvements; 10-55 years for infrastructure; 3-12 years for equipment and software; and 8-12 years for IGCS.

**2 LEGISLATION & AUTHORITY**

The Risk Management fund was established under Minnesota Laws of 1986, Chapter 455, Section 3 (M.S. 16B.85 Subd.2).

**3. CAPITAL ASSETS**

| | Balance 7/1/2020 | Additions | Deletions | Balance 3/31/2021 |
|---|---|---|---|---|
| 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) | $ (222,011.31) | $ (27,751.41) | $ - | $ (249,762.72) |
| Total Accumulated Depr/Amort | $ (222,011.31) | $ (27,751.41) | $ - | $ (249,762.72) |

**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 7/1/2020 | $ 23,000.00 | $ 148,000.00 |
| Increase | - | - |
| Decrease | - | - |
| Balance 3/31/2021 | $ 23,000.00 | $ 148,000.00 |

**5. OTHER POSTEMPLOYMENT BENEFITS**

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

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

The June 30, 2020 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of June 30, 2019.

A single rate of 3.50% was used to measure the total OPEB liability as of June 30, 2019. The single discount rate was based on a municipal bond rate of 3.50% (based on a 20-year Bond Buyer General Obligation Index as of the end of June 2019). 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 7/1/2020 | $ 4,000.00 | $ 65,000.00 | $ 8,000.00 |
| Increase | - | - | - |
| Decrease | - | - | - |
| Balance 3/31/2021 | $ 4,000.00 | $ 65,000.00 | $ 8,000.00 |

**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, 2020 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2019 actuarial report.

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 7/1/2020 | $ 580,000.00 | $ 359,000.00 | $ 1,214,000.00 |
| Increase | - | - | - |
| Decrease | - | - | - |
| Balance 3/31/2021 | $ 580,000.00 | $ 359,000.00 | $ 1,214,000.00 |

**7. DUE TO OTHER FUNDS**

FY21 - As of March 31, 2021, the total Due to Other Funds is $0.00.

FY20 - As of March 31, 2020, the total Due to Other Funds is $17.50 for rent equipment expense paid by Workers' Compensation Fund 2001.

**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 | $ 120,256.13 |
| Unrestricted Net Position | 11,528,149.22 |
| Total Net Position | $ 11,648,405.35 |

Schedule of Retained Earnings

| | 1st Qtr | 2nd Qtr | 3rd Qtr | 4th Qtr |
|---|---|---|---|---|
| Retained Earnings, Beginning | $ 13,026,880.01 | $ 11,862,206.08 | $ 12,303,368.80 | |
| Net Income (Loss) | (1,164,673.93) | 441,162.72 | (654,963.45) | |
| Adjustment to Net Position | - | - | - | |
| Retained Earnings, Ending | $ 11,862,206.08 | $ 12,303,368.80 | $ 11,648,405.35 | |
| | | | | |
| Add: Capital Contributions | $ - | $ - | $ - | |
| Reconciliation to Total Net Position | $ 11,862,206.08 | $ 12,303,368.80 | $ 11,648,405.35 | |

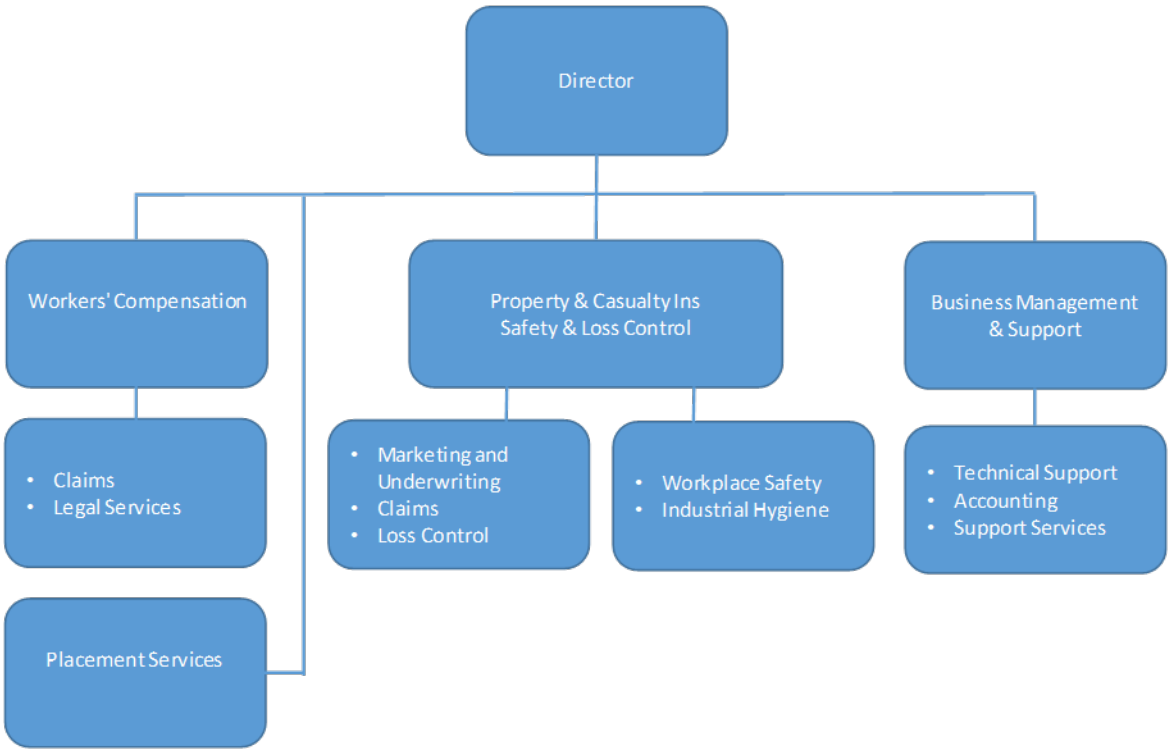
The FY15 implementation of GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" required the recording of the net pension liability and the deferred inflows and outflows of resources associated with pensions. The FY18 implementation of GASB Statement No. 75 "Accounting and Financial 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. The actuarially determined amounts are likely to vary significantly from year to year and are managed by the MSRS 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 MSRS administering these plans and the Minnesota Legislature.

# Supporting Information

## Staffing and Organizational Chart

The FY22 business plan has 10 FTEs. The reason for the perceived change is because the FY21 business plan reported 10.25 FTEs when it should have been 10 FTEs. The allocation to the non-insured tort services was erroneously included as 1.25 FTE instead of 1.

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.



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, 2021

### 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, 2021.

### 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, 2021.

**Table A**
**Net Loss and Allocated Loss Adjustment Expense Reserves**

| Line of Coverage | Low | Expected | High |
|---|---|---|---|
| Automobile Liability | $ 3,062,000 | $ 3,343,000 | $ 3,718,000 |
| General Liability | $ 1,474,000 | $ 1,682,000 | $ 1,967,000 |
| Total | $ 4,536,000 | **$ 5,025,000** | $ 5,685,000 |

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, 2021. 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 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 as well as claims arising from COVID 19.

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, 2021.

**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 8, 2021

## Risk Management Advisory Committee

The current RMAC representatives are:

- Dan Boytim, 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)
- Julie Harrison, 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
- Travis Creel, MN Management & Budget

# Auto Liability Tier Rating

**Policy Period FY 2014 - FY 2021**
**As of 3/31/21**

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

| FY21 Tier Rates | | |
|---|---|---|
| Tier | Non-Siren | Siren |
| 1 | 164 | 221 |
| 2 | 184 | 251 |
| 3 | 204 | 281 |
| 4 **** | 'A' Rated | |
| State Patrol | 204 | 484 |

| FY22 Tier Rates | | |
|---|---|---|
| Tier | Non-Siren | Siren |
| 1 | 164 | 221 |
| 2 | 184 | 251 |
| 3 | 204 | 281 |
| 4 **** | 'A' Rated | |
| State Patrol | 184 | 484 |

| | Earned Premium | Total Incurred Loss and Expenses | Loss Ratio | Tier | Non-Siren Vehicle Count | Siren Vehicle Count | FY21 Tier | FY21 Non-Siren Vehicle Premium | FY21 Siren Vehicle Premium | FY21 Premium | Non-Siren Vehicle Premium | Siren Vehicle Premium | Total Projected Premium |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Administration | $2,832,080 | $1,921,465 | 68% | 2 | 2,193 | | 2 | 403,512 | - | 403,512 | 403,512 | - | 403,512 |
| Agriculture | $4,646 | $2,247 | 48% | 1 | 3 | | 2 | 552 | - | 552 | 492 | - | 492 |
| Animal Health Board | $1,030 | $381 | 37% | 1 | 1 | | 1 | 164 | - | 164 | 164 | - | 164 |
| Commerce | $43,818 | $24,600 | 56% | 2 | 27 | | 2 | 4,968 | - | 4,968 | 4,968 | - | 4,968 |
| Corrections | $703,947 | $458,029 | 65% | 2 | 500 | | 2 | 92,000 | - | 92,000 | 92,000 | - | 92,000 |
| Employment & Economic Development | $1,641 | $826 | 50% | 1 | 1 | | 3 | 204 | - | 204 | 164 | - | 164 |
| Governor's Office | $1,826 | $1,090 | 60% | 2 | 2 | | 2 | 368 | - | 368 | 368 | - | 368 |
| Health | $2,677 | $6,357 | 238% | 3 * | 1 | | 3 | 204 | - | 204 | 204 | - | 204 |
| Human Services | $373,677 | $293,296 | 78% | 2 | 65 | | 3 | 13,260 | - | 13,260 | 11,960 | - | 11,960 |
| I.R.R.R.B. | $72,982 | $29,266 | 40% | 1 | 78 | | 1 | 12,792 | - | 12,792 | 12,792 | - | 12,792 |
| Metropolitan Airport Commission | $710,687 | $344,569 | 48% | 1 | 590 | 45 | 1 | 96,760 | 9,945 | 106,705 | 96,760 | 9,945 | 106,705 |
| Military Affairs | $341,905 | $176,223 | 52% | 2 | 324 | | 2 | 59,616 | - | 59,616 | 59,616 | - | 59,616 |
| Mn Amateur Sports Commission | $103,311 | $42,788 | 41% | 1 | 91 | | 1 | 14,923 | - | 14,923 | 14,924 | - | 14,924 |
| MN Board of Water & Soil Resources | $11,729 | $3,677 | 31% | 1 | 11 | | 1 | 1,804 | - | 1,804 | 1,804 | - | 1,804 |
| MN Historical Society | $2,162 | $789 | 37% | 1 | 1 | | 1 | 164 | - | 164 | 164 | - | 164 |
| MN State Academies | $30,955 | $24,073 | 78% | 2 | 26 | | 3 | 5,304 | - | 5,304 | 4,784 | - | 4,784 |
| MinnState | $1,970,743 | $1,084,350 | 55% | 2 | 1,688 | | 2 | 310,592 | - | 310,592 | 310,592 | - | 310,592 |
| Natural Resources *** | $2,178,579 | $1,094,472 | 50% | 1 | 2,974 | | 2 | 392,619 | - | 392,619 | 392,619 | - | 392,619 |
| Perpich Center for Arts Education | $1,052 | $405 | 39% | 1 | 1 | | 1 | 164 | - | 164 | 164 | - | 164 |
| Pollution Control Agency | $35,195 | $18,554 | 53% | 2 | 19 | | 1 | 3,116 | - | 3,116 | 3,496 | - | 3,496 |
| Public Safety ** | $3,304,898 | $2,279,480 | 69% | 2/4 | 582 | 575 | 2/4 | 107,088 | 278,300 | 385,388 | 107,088 | 278,300 | 385,388 |
| Revenue | $40,487 | $20,355 | 50% | 1 | 25 | | 1 | 4,100 | - | 4,100 | 4,100 | - | 4,100 |
| State Fair | $159,868 | $78,958 | 49% | 1 | 115 | | 2 | 21,160 | - | 21,160 | 18,860 | - | 18,860 |
| State Lottery | $52,994 | $38,869 | 73% | 2 | 42 | | 2 | 7,728 | - | 7,728 | 7,728 | - | 7,728 |
| Supreme Court | $3,387 | $3,697 | 109% | 3 | 3 | | 3 | 544 | - | 544 | 612 | - | 612 |
| Teachers Retirement Assoc | $1,032 | $381 | 37% | 1 | 1 | | 1 | 164 | - | 164 | 164 | - | 164 |
| Transportation **** | $6,483,047 | $8,888,429 | 137% | 4 | 3,503 | | 4 | 767,157 | - | 767,157 | 767,157 | - | 767,157 |
| Veterans Affairs | $35,976 | $13,310 | 37% | 1 | 26 | | 1 | 4,264 | - | 4,264 | 4,264 | - | 4,264 |
| Veterans Home | $104,619 | $113,961 | 109% | 3 | 52 | | 4 | 11,648 | - | 11,648 | 10,608 | - | 10,608 |
| Zoological Board | $150,461 | $57,103 | 38% | 1 | 107 | | 1 | 17,548 | - | 17,548 | 17,548 | - | 17,548 |
| **TOTAL** | **19,761,413** | **17,022,003** | **86%** | | **13,052** | **620** | | **2,354,487** | **288,245** | **2,642,732** | **2,349,676** | **288,245** | **2,637,921** |

* 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.

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**MINNESOTA INFORMATION TECHNOLOGY**

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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**

| ACFR Internal Service Fund | Central Service Program | Fund Number |
|---|---|---|
| **Central Motor Pool Fund** | Fleet Services | Fund 5100 |
| **Central Service Fund** [1] | Management Analysis & Enterprise Training & Dev. | Fund 5200 |
| | Administrative Hearings | Fund 5201 |
| | Central Mail | Fund 5203 |
| **Risk Management Fund** | Risk Management | Fund 5300 |
| **Plant Management Fund** | Plant Management | Fund 5400 |
| **MN.IT Services Fund** | Minnesota Information Technology | Fund 5500 |
| **Employee Insurance Fund** | Employee Insurance Trust | Fund 5600 |

The remaining two programs are not readily tied back to the 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.

# Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations

## Fiscal Year 2022- 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 2022 Average Monthly Cash Balance (000s) | 3,810 | 1,696 | 27 | 0 | 0 | 24,478 |
| FY 2022 ITC Interest Rate* | 0.40% | 0.40% | 0.40% | 0.40% | 0.40% | 0.40% |
| Estimated Interest Earnings | 15 | 7 | 0 | 0 | Accumulates interest No imputed interest calculated | 97 |

Monthly ITC Interest Rate FY 2022

| YEAR/MONTH | MONTHLY INT RATE | Annualized Interest Rate |
|---|---|---|
| 2107 | 0.0002338090 | 0.2806% |
| 2108 | 0.0002462220 | 0.2955% |
| 2109 | 0.0002436710 | 0.2924% |
| 2110 | 0.0002332130 | 0.2799% |
| 2111 | 0.0002434660 | 0.2922% |
| 2112 | 0.0002450030 | 0.2940% |
| 2201 | 0.0002188920 | 0.2627% |
| 2202 | 0.0002654620 | 0.3186% |
| 2203 | 0.0003207210 | 0.3849% |
| 2204 | 0.0004343980 | 0.5213% |
| 2205 | 0.0005567780 | 0.6681% |
| 2206 | 0.0007361930 | 0.8834% |
| Average | | 0.3978% |

MINNESOTA

State of Minnesota

# Internal Service Funds

2022
Annual
Comprehensive
Financial Report

**Central Motor Pool Fund**

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

**Central Services Fund**

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

**Employee Insurance Fund**

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

**MN.IT Services Fund**

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

**Plant Management Fund**

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

**Risk Management Fund**

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

## STATE OF MINNESOTA

### INTERNAL SERVICE FUNDS
### COMBINING STATEMENT OF NET POSITION
### JUNE 30, 2022
### (IN THOUSANDS)

| | CENTRAL MOTOR POOL | CENTRAL SERVICES | EMPLOYEE INSURANCE |
|---|---|---|---|
| ASSETS | | | |
| Current Assets: | | | |
| Cash and Cash Equivalents | $ 1,645 | $ 1,935 | $ 456,453 |
| Accounts Receivable | 2,195 | 5,157 | 37,716 |
| Inventories | — | 1 | — |
| Leases Receivable | 1,256 | — | — |
| Prepaid Expenses | — | 337 | — |
| Total Current Assets | $ 5,096 | $ 7,430 | $ 494,169 |
| Noncurrent Assets: | | | |
| Accounts Receivable | $ — | $ — | $ 207 |
| Leases Receivable | 1,537 | — | — |
| Leased Assets (Net) | — | 308 | — |
| Depreciable Capital Assets (Net) | 32,427 | 231 | — |
| Nondepreciable Capital Assets | — | — | — |
| Prepaid Expenses | — | — | — |
| Total Noncurrent Assets | $ 33,964 | $ 539 | $ 207 |
| Total Assets | $ 39,060 | $ 7,969 | $ 494,376 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred Pension Outflows | $ 350 | $ 2,264 | $ 1,774 |
| Deferred Other Postemployment Benefits Outflows | 10 | 64 | 47 |
| Total Deferred Outflows of Resources | $ 360 | $ 2,328 | $ 1,821 |
| LIABILITIES | | | |
| Current Liabilities: | | | |
| Accounts Payable | $ 843 | $ 1,791 | $ 16,195 |
| Interfund Payables | 1,300 | 891 | — |
| Unearned Revenue | — | — | 5,558 |
| Accrued Interest Payable | 24 | — | — |
| Bonds and Notes Payable | 8,839 | — | — |
| Leases Payable | — | 114 | — |
| Claims Payable | — | — | 91,201 |
| Compensated Absences Payable | 12 | 74 | 71 |
| Total Current Liabilities | $ 11,018 | $ 2,870 | $ 113,025 |
| Noncurrent Liabilities: | | | |
| Bonds and Notes Payable | $ 9,625 | $ — | $ — |
| Leases Payable | — | 186 | — |
| Compensated Absences Payable | 111 | 720 | 583 |
| Other Postemployment Benefits | 64 | 417 | 307 |
| Net Pension Liability | 16 | 102 | 80 |
| Total Noncurrent Liabilities | $ 9,816 | $ 1,425 | $ 970 |
| Total Liabilities | $ 20,834 | $ 4,295 | $ 113,995 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred Leases | $ 2,793 | $ — | $ — |
| Deferred Pension Inflows | 652 | 4,223 | 3,308 |
| Deferred Other Postemployment Benefits Inflows | 8 | 50 | 38 |
| Total Deferred Inflows of Resources | $ 3,453 | $ 4,273 | $ 3,346 |
| NET POSITION | | | |
| Net Investment in Capital Assets | $ 13,963 | $ 239 | $ — |
| Unrestricted | $ 1,170 | $ 1,490 | $ 378,856 |
| Total Net Position | $ 15,133 | $ 1,729 | $ 378,856 |

| MN.IT SERVICES | PLANT MANAGEMENT | RISK MANAGEMENT | TOTAL |
|---|---|---|---|
| $ 65,375 | $ 24,061 | $ 24,016 | $ 573,485 |
| 34,887 | 467 | 2,630 | 83,052 |
| — | 356 | — | 357 |
| — | — | — | 1,256 |
| 7,236 | — | 373 | 7,946 |
| $ 107,498 | $ 24,884 | $ 27,019 | $ 666,096 |
| $ — | $ — | $ — | $ 207 |
| — | — | — | 1,537 |
| 5,040 | — | — | 5,348 |
| 20,719 | 4,963 | 74 | 58,414 |
| — | 261 | — | 261 |
| 1,403 | — | — | 1,403 |
| $ 27,162 | $ 5,224 | $ 74 | $ 67,170 |
| $ 134,660 | $ 30,108 | $ 27,093 | $ 733,266 |
| $ 40,795 | $ 6,495 | $ 451 | $ 52,129 |
| 872 | 241 | 11 | 1,245 |
| $ 41,667 | $ 6,736 | $ 462 | $ 53,374 |
| $ 15,661 | $ 5,674 | $ 703 | $ 40,867 |
| 50,000 | — | — | 52,191 |
| 2,616 | — | 411 | 8,585 |
| — | 4 | — | 28 |
| 8,166 | 187 | — | 17,192 |
| 4,563 | — | — | 4,677 |
| — | — | 15,151 | 106,352 |
| 1,331 | 233 | 23 | 1,744 |
| $ 82,337 | $ 6,098 | $ 16,288 | $ 231,636 |
| $ 9,820 | $ 2,795 | $ — | $ 22,240 |
| 144 | — | — | 330 |
| 10,850 | 1,271 | 148 | 13,683 |
| 5,662 | 1,569 | 77 | 8,096 |
| 1,832 | 292 | 20 | 2,342 |
| $ 28,308 | $ 5,927 | $ 245 | $ 46,691 |
| $ 110,645 | $ 12,025 | $ 16,533 | $ 278,327 |
| $ — | $ — | $ — | $ 2,793 |
| 76,104 | 12,117 | 841 | 97,245 |
| 689 | 191 | 9 | 985 |
| $ 76,793 | $ 12,308 | $ 850 | $ 101,023 |
| $ 3,066 | $ 5,043 | $ 74 | $ 22,385 |
| $ (14,177) | $ 7,468 | $ 10,098 | $ 384,905 |
| $ (11,111) | $ 12,511 | $ 10,172 | $ 407,290 |

## STATE OF MINNESOTA

### INTERNAL SERVICE FUNDS
### COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
### YEAR ENDED JUNE 30, 2022
### (IN THOUSANDS)

| | CENTRAL MOTOR POOL | CENTRAL SERVICES | EMPLOYEE INSURANCE |
|---|---|---|---|
| Operating Revenues: | | | |
| Net Sales | $ 14,942 | $ 23,206 | $ — |
| Insurance Premiums | — | — | 1,036,297 |
| Other Income | 305 | 2,287 | 8,606 |
| Total Operating Revenues | $ 15,247 | $ 25,493 | $ 1,044,903 |
| Operating Expenses: | | | |
| Purchased Services | $ 1,493 | $ 17,816 | $ 91,469 |
| Salaries and Fringe Benefits | 521 | 3,597 | 2,748 |
| Claims | — | — | 997,533 |
| Depreciation and Amortization | 7,641 | 164 | — |
| Supplies and Materials | 3,257 | 263 | 21 |
| Repairs and Maintenance | 1,172 | 119 | 2 |
| Indirect Costs | 100 | 278 | 311 |
| Other Expenses | 464 | 1 | 380 |
| Total Operating Expenses | $ 14,648 | $ 22,238 | $ 1,092,464 |
| Operating Income (Loss) | $ 599 | $ 3,255 | $ (47,561) |
| Nonoperating Revenues (Expenses): | | | |
| Investment Income | $ 92 | $ — | $ 1,855 |
| Other Nonoperating Revenues | 48 | — | — |
| Interest and Financing Costs | (369) | (2) | — |
| Other Nonoperating Expenses | — | — | — |
| Gain (Loss) on Disposal of Capital Assets | 1,583 | — | — |
| Total Nonoperating Revenues (Expenses) | $ 1,354 | $ (2) | $ 1,855 |
| Income (Loss) Before Transfers and Contributions | $ 1,953 | $ 3,253 | $ (45,706) |
| Transfers-Out | (2) | — | (56) |
| Change in Net Position | $ 1,951 | $ 3,253 | $ (45,762) |
| Net Position, Beginning, as Reported | $ 13,182 | $ (1,524) | $ 424,618 |
| Net Position, Ending | $ 15,133 | $ 1,729 | $ 378,856 |

| MN.IT SERVICES | PLANT MANAGEMENT | RISK MANAGEMENT | TOTAL |
|---|---|---|---|
| $ 206,452 | $ 76,055 | $ 22 | $ 320,677 |
| — | — | 16,626 | 1,052,923 |
| — | 1,006 | 202 | 12,406 |
| $ 206,452 | $ 77,061 | $ 16,850 | $ 1,386,006 |
| | | | |
| $ 79,409 | $ 15,857 | $ 10,122 | $ 216,166 |
| 49,494 | 8,005 | 543 | 64,908 |
| — | — | 5,763 | 1,003,296 |
| 14,552 | 621 | 37 | 23,015 |
| 11,115 | 3,271 | 5 | 17,932 |
| 8,002 | 7,328 | — | 16,623 |
| 1,201 | 954 | 102 | 2,946 |
| 11 | 139 | 7 | 1,002 |
| $ 163,784 | $ 36,175 | $ 16,579 | $ 1,345,888 |
| $ 42,668 | $ 40,886 | $ 271 | $ 40,118 |
| | | | |
| $ 80 | $ 1 | $ 89 | $ 2,117 |
| — | — | — | 48 |
| (389) | (107) | — | (867) |
| — | — | (552) | (552) |
| (5) | (1,608) | — | (30) |
| $ (314) | $ (1,714) | $ (463) | $ 716 |
| $ 42,354 | $ 39,172 | $ (192) | $ 40,834 |
| (174) | (32,566) | — | (32,798) |
| $ 42,180 | $ 6,606 | $ (192) | $ 8,036 |
| $ (53,291) | $ 5,905 | $ 10,364 | $ 399,254 |
| $ (11,111) | $ 12,511 | $ 10,172 | $ 407,290 |

## STATE OF MINNESOTA

### INTERNAL SERVICE FUNDS
### COMBINING STATEMENT OF CASH FLOWS
### YEAR ENDED JUNE 30, 2022
### (IN THOUSANDS)

| | CENTRAL MOTOR POOL | CENTRAL SERVICES | EMPLOYEE INSURANCE |
|---|---|---|---|
| Cash Flows from Operating Activities: | | | |
| Receipts from Customers | $ 14,517 | $ 22,417 | $ 1,038,418 |
| Receipts from Other Revenues | 353 | 2,287 | 8,606 |
| Payments to Claimants | — | — | (994,371) |
| Payments to Suppliers | (7,173) | (17,718) | (98,213) |
| Payments to Employees | (896) | (6,881) | (5,005) |
| Payments to Others | — | — | — |
| Net Cash Flow from Operating Activities | $ 6,801 | $ 105 | $ (50,565) |
| Cash Flows from Noncapital Financing Activities: | | | |
| Transfers-Out | $ (2) | $ — | $ (56) |
| Net Cash Flows from Noncapital Financing Activities | $ (2) | $ — | $ (56) |
| Cash Flows from Capital and Related Financing Activities: | | | |
| Investment in Capital Assets | $ (4,004) | $ — | $ — |
| Proceeds from Disposal of Capital Assets | 3,594 | — | — |
| Proceeds from Loans | 4,195 | — | — |
| Lease Payments | — | (111) | — |
| Repayment of Loan Principal | (11,306) | — | — |
| Interest Paid | (388) | (2) | — |
| Net Cash Flows from Capital and Related Financing Activities | $ (7,909) | $ (113) | $ — |
| Cash Flows from Investing Activities: | | | |
| Investment Earnings | $ 92 | $ — | $ 1,855 |
| Net Cash Flows from Investing Activities | $ 92 | $ — | $ 1,855 |
| Net Increase (Decrease) in Cash and Cash Equivalents | $ (1,018) | $ (8) | $ (48,766) |
| Cash and Cash Equivalents, Beginning, as Reported | $ 2,663 | $ 1,943 | $ 505,219 |
| Cash and Cash Equivalents, Ending | $ 1,645 | $ 1,935 | $ 456,453 |
| **Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:** | | | |
| Operating Income (Loss) | $ 599 | $ 3,255 | $ (47,561) |
| Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: | | | |
| Depreciation and Amortization | $ 7,641 | $ 164 | $ — |
| Miscellaneous Nonoperating Revenues | 48 | — | — |
| Miscellaneous Nonoperating Expenses | — | — | — |
| Change in Assets, Liabilities, Deferred Outflows and Inflows: | | | |
| Accounts Receivable | (425) | (789) | 2,302 |
| Inventories | — | 3 | — |
| Other Assets | — | (132) | — |
| Deferred Outflows | (291) | (1,803) | (1,442) |
| Accounts Payable | (687) | 888 | (6,030) |
| Claims Payable | — | — | 3,162 |
| Compensated Absences Payable | 7 | 144 | 35 |
| Unearned Revenues | — | — | (181) |
| Other Postemployment Benefits | 1 | 63 | 10 |
| Net Pension Liability | (216) | (1,735) | (1,217) |
| Deferred Inflows | 124 | 47 | 357 |
| Net Reconciling Items to be Added to (Deducted from) Operating Income | $ 6,202 | $ (3,150) | $ (3,004) |
| Net Cash Flows from Operating Activities | $ 6,801 | $ 105 | $ (50,565) |
| **Noncash Investing, Capital and Financing Activities:** | | | |
| Leased Capital Assets | $ 1,463 | $ — | $ — |
| Capital Assets Acquired through Lease | — | 41 | — |

| MN.IT SERVICES | PLANT MANAGEMENT | RISK MANAGEMENT | TOTAL |
|---|---|---|---|
| $ 213,995 | $ 76,160 | $ 14,329 | $ 1,379,836 |
| — | 1,006 | 202 | 12,454 |
| — | — | (2,101) | (996,472) |
| (100,377) | (26,021) | (10,469) | (259,971) |
| (98,843) | (16,815) | (1,142) | (129,582) |
| — | — | (552) | (552) |
| $ 14,775 | $ 34,330 | $ 267 | $ 5,713 |
| $ (174) | $ (32,566) | $ — | $ (32,798) |
| $ (174) | $ (32,566) | $ — | $ (32,798) |
| $ (8,397) | $ (53) | $ — | $ (12,454) |
| — | 11 | — | 3,605 |
| 7,632 | — | — | 11,827 |
| (5,184) | — | — | (5,295) |
| (8,926) | (175) | — | (20,407) |
| (389) | (108) | — | (887) |
| $ (15,264) | $ (325) | $ — | $ (23,611) |
| $ 80 | $ 1 | $ 89 | $ 2,117 |
| $ 80 | $ 1 | $ 89 | $ 2,117 |
| $ (583) | $ 1,440 | $ 356 | $ (48,579) |
| $ 65,958 | $ 22,621 | $ 23,660 | $ 622,064 |
| $ 65,375 | $ 24,061 | $ 24,016 | $ 573,485 |
| $ 42,668 | $ 40,886 | $ 271 | $ 40,118 |
| $ 14,552 | $ 621 | $ 37 | $ 23,015 |
| — | — | — | 48 |
| — | — | (552) | (552) |
| 10,306 | 105 | (2,406) | 9,093 |
| — | 52 | — | 55 |
| 6,004 | — | (122) | 5,750 |
| (33,432) | (5,235) | (364) | (42,567) |
| (6,643) | 1,476 | (111) | (11,107) |
| — | — | 3,662 | 6,824 |
| 249 | 23 | 7 | 465 |
| (2,763) | — | 87 | (2,857) |
| 176 | 38 | 4 | 292 |
| (26,957) | (4,601) | (318) | (35,044) |
| 10,615 | 965 | 72 | 12,180 |
| $ (27,893) | $ (6,556) | $ (4) | $ (34,405) |
| $ 14,775 | $ 34,330 | $ 267 | $ 5,713 |
| $ — | $ — | $ — | $ 1,463 |
| — | — | — | 41 |

# INTERNAL SERVICE FUNDS
# COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - Central services single fund report
## YEAR ENDED JUNE 30, 2022
## (IN THOUSANDS)

| | 5200 | 5201 | 5202 | 5203 | TOTAL |
|---|---|---|---|---|---|
| Operating Revenues: | | | | | |
| Net Sales | $ 9,049 | $ 2,768 | $ 2 | $ 11,387 | $ 23,206 |
| Insurance Premiums | - | - | - | - | - |
| Other Income | 2,287 | - | - | - | 2,287 |
| Total Operating Revenues | $ 11,336 | $ 2,768 | $ 2 | $ 11,387 | $ 25,493 |
| Less: Cost of Goods Sold | - | - | - | - | - |
| Gross Margin | $ 11,336 | $ 2,768 | $ 2 | $ 11,387 | $ 25,493 |
| Operating Expenses: | | | | | |
| Purchased Services | $ 7,448 | $ 300 | $ 1 | $ 10,067 | $ 17,816 |
| Salaries and Fringe Benefits | 2,144 | 1,202 | - | 251 | 3,597 |
| Claims | - | - | - | - | - |
| Depreciation and Amortization | 103 | - | - | 61 | 164 |
| Supplies and Materials | 73 | 51 | - | 139 | 263 |
| Repairs and Maintenance | 6 | - | - | 113 | 119 |
| Indirect Costs | 245 | 4 | - | 29 | 278 |
| Other Expenses | 1 | - | - | - | 1 |
| Total Operating Expenses | $ 10,020 | $ 1,557 | $ 1 | $ 10,660 | $ 22,238 |
| Operating Income (Loss) | $ 1,316 | $ 1,211 | $ 1 | $ 727 | $ 3,255 |
| Nonoperating Revenues (Expenses): | | | | | |
| Investment Income | $ - | $ - | $ - | $ - | $ - |
| Federal Grants | - | - | - | - | - |
| Private Grants | - | - | - | - | - |
| Grants and Subsidies | - | - | - | - | - |
| Securities Lending Income | - | - | - | - | - |
| Other Nonoperating Revenues | - | - | - | - | - |
| Interest and Financing Costs | (2) | - | - | - | (2) |
| Grants, Aids and Subsidies | - | - | - | - | - |
| Securities Lending Rebates and Fees | - | - | - | - | - |
| Other Nonoperating Expenses | - | - | - | - | - |
| Gain (Loss) on Disposal of Capital Assets | - | - | - | - | - |
| Total Nonoperating Revenues (Expenses) | $ (2) | $ - | $ - | $ - | $ (2) |
| Income (Loss) Before Transfers and Contributions | $ 1,314 | $ 1,211 | $ 1 | $ 727 | $ 3,253 |
| Capital Contributions | - | - | - | - | - |
| Transfers-In | - | - | - | - | - |
| Transfers-Out | - | - | - | - | - |
| Total Income (Loss) | $ 1,314 | $ 1,211 | $ 1 | $ 727 | $ 3,253 |
| Special Item | $ - | $ - | $ - | $ - | - |
| Change in Net Position | $ 1,314 | $ 1,211 | $ 1 | $ 727 | $ 3,253 |
| Net Position, Beginning, as Reported | $ (969) | $ (2,053) | $ 46 | $ 1,453 | (1,524) |
| Prior Period Adjustment | - | - | - | - | - |
| Change in Accounting Principle | - | - | - | - | - |
| Change in Reporting Entity | - | - | - | - | - |
| Change in Fund Structure | - | - | - | - | - |
| Net Position, Beginning, as Restated | $ (969) | $ (2,053) | $ 46 | $ 1,453 | $ (1,524) |
| Net Position, Ending | $ 345 | $ (842) | $ 47 | $ 2,180 | $ 1,729 |

## INTERNAL SERVICE FUNDS

## COMBINING STATEMENT OF NET POSITION - Central Services single fund report

**June 30, 2022**
**(IN THOUSANDS)**

| | 5200 | 5201 | 5202 | 5203 | TOTAL |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Cash and Cash Equivalents | $ 1,645 | $ 244 | $ 46 | $ - | $ 1,935 |
| Investments | - | - | - | - | - |
| Accounts Receivable | 1,984 | 286 | - | 2,887 | 5,157 |
| Inventories | - | - | - | 1 | 1 |
| Prepaid Expenses | - | - | - | 337 | 337 |
| Other Assets | - | - | - | - | - |
| Total Current Assets | $ 3,629 | $ 530 | $ 46 | $ 3,225 | $ 7,430 |
| Noncurrent Assets: | | | | | |
| Lease Assets (Net) | 308 | - | - | - | 308 |
| Depreciable Capital Assets (Net) | - | - | - | 231 | 231 |
| Total Noncurrent Assets | $ 308 | $ - | $ - | $ 231 | $ 539 |
| Total Assets | $ 3,937 | $ 530 | $ 46 | $ 3,456 | $ 7,969 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| Deferred Pension Outflows | 1,239 | 834 | - | 191 | 2,264 |
| Deferred Other Postemployment Benefits Outflows | 39 | 17 | - | 8 | 64 |
| Deferred Derivative Outflows | - | - | - | - | - |
| Total Deferred Outflows of Resources | $ 1,278 | $ 851 | $ - | $ 199 | $ 2,328 |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | $ 1,470 | $ 201 | $ - | $ 120 | $ 1,791 |
| Interfund Payables | - | - | - | 891 | 891 |
| Leases Payable | 114 | - | - | - | 114 |
| Compensated Absences Payable | 41 | 29 | - | 4 | 74 |
| Total Current Liabilities | $ 1,625 | $ 230 | $ - | $ 1,015 | $ 2,870 |
| Noncurrent Liabilities: | | | | | |
| Leases Payable | 186 | - | - | - | 186 |
| Compensated Absences Payable | 401 | 284 | - | 35 | 720 |
| Other Postemployment Benefits | 258 | 109 | - | 50 | 417 |
| Net Pension Liability | 56 | 37 | - | 9 | 102 |
| Total Noncurrent Liabilities | $ 901 | $ 430 | $ - | $ 94 | $ 1,425 |
| Total Liabilities | $ 2,526 | $ 660 | $ - | $ 1,109 | $ 4,295 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Deferred Pension Inflows | 2,310 | 1,556 | - | 357 | 4,223 |
| Deferred Other Postemployment Benefits Inflows | 31 | 13 | - | 6 | 50 |
| Total Deferred Inflows of Resources | $ 2,341 | $ 1,569 | $ - | $ 363 | $ 4,273 |
| NET POSITION | | | | | |
| Net Investment in Capital Assets | $ 8 | $ - | $ - | $ 231 | $ 239 |
| Unrestricted | $ 338 | $ (847) | $ 47 | $ 1,952 | $ 1,490 |
| Total Net Position | $ 346 | $ (847) | $ 47 | $ 2,183 | $ 1,729 |

## DEPARTMENT OF ADMINISTRATION—FACILITIES MANAGEMENT DIVISION

### Service Provided

The Facilities Management Division provides maintenance and management services for state buildings, grounds, and operations; and technical trade and repair services. These services are provided to state agencies as part of their lease agreement or on a fee for service basis and include:

- Building and grounds management and maintenance
- Utilities, elevator maintenance, carpet replacement, painting
- Facilities-related maintenance engineering, janitorial, trade, and repair and energy management

**OMB Uniform Guidance, 2 CFR part 200, subpart 200.452**

- *"Cost incurred for utilities, insurance, security, necessary maintenance, janitorial services, repair, or upkeep of buildings and equipment (including Federal property unless otherwise provided for) which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable."*

**OMB Uniform Guidance, 2 CFR part 200, subpart 200.462(a)**

- *"Costs incurred for ordinary and normal rearrangement and alteration of facilities are allowable as indirect costs."*

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

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

### How Rates are Computed

Rates are based on historical costs, plus projected expenses, plus/minus any income/loss generated each year by building or cost center.

MINNESOTA

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

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

| FOR YEAR ENDING JUNE 30, 2022<br>(All Figures in 000's) | | | | PLANT MANAGEMENT<br>FUND 5400 |
|---|---|---|---|---|
| **PART I 2 CFR 200 R.E. BALANCE** | | | | |
| **2 CFR 200 R.E. BALANCE July 1, 2021 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)** | | | | 28,804 |
| Adjustments | | | | - |
| **Adjusted Retained Earnings Balance** | | | | 28,804 |
| **FY22 Retained Earnings Increase (Decrease) Per ACFR** | | | | |
| **2 CFR 200 Revenues** | | | | |
| Operating Revenue | | 77,061 | | |
| Non Operating Revenue | | 1 | | |
| **Total Revenues** | | | 77,062 | |
| **Less: Expenditures (Actual Costs):** | | | | |
| Total Operating Expenses per States Financial Report | | (36,175) | | |
| Other Expenses | | (1,715) | | |
| Less Depreciation Expense | | 621 | | |
| 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 | | (8,831) | | |
| GASB75 Net OPEB Liability Adjustment | | (2) | | |
| **Total Expenditures** | | | (46,102) | |
| **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) | | (621) | | |
| Other | | - | | |
| **Total OMB 2 CFR 200 Allowable Expenditures** | | | (621) | |
| **Plus 2 CFR 200 Adjustments:** | | | | |
| Imputed Interest Earnings on Monthly Average Cash Balance | | 97 | | |
| Other Transfers | | (32,566) | | |
| **Total Adjustments** | | | (32,469) | |
| **FY22 Net Increase (Decrease) to Retained Earnings Balance per ACFR** | | | | (2,130) |
| **2 CFR 200 R.E. BALANCE June 30, 2022** | A) | | | 26,674 |
| Allowable Reserve | B) | 7,684 | | |
| Excess Balance (A)-(B) | | 18,990 | | |

(If less than zero, the amount on (A) is the beginning 2 CFR 200 R.E. balance for the next year's reconciliation. If there is an excess balance, **at the request of the cognizant agency** the federal share should be returned to the federal gov't and the amount on (B) will be the beginning 2 CFR 200 R.E. balance for the next year)

MINNESOTA

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2022 Actual

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

| FOR YEAR ENDING JUNE 30, 2022 | | | PLANT MANAGEMENT |
|---|---|---|---|
| (All Figures in 000's) | | | FUND 5400 |
| **PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE** | | | |
| **2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2021** | | | 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, 2022** | C) | | 149 |
| **PART III 2 CFR 200 ADJUSTMENTS BALANCE** | | | |
| **2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2021** | | | - |
| **ADJUSTMENTS:** | | | |
| FY2008 Adjustment to Net Assets | | (965) | |
| Accumulated Prior Year Imputed Interest Adjustment | | (5,817) | |
| Current Year Imputed Interest Adjustment | | (97) | |
| Accumulated Prior Years GASB68 Adjustment | | (14,745) | |
| FY20 GASB68 Net Pension Liability Adjustment | | 8,831 | |
| Accumulated Prior Years GASB75 Adjustment | | (1,521) | |
| FY20 GASB75 Net OPEB Obligation Adjustment | | 2 | |
| **Total Adjustments** | | (14,312) | |
| **2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2022** | D) | | (14,312) |
| **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) | | | 12,511 |

| DESCRIPTION | AMOUNT | COMMENTS |
|---|---|---|
| FY2008 Adjustment to Net Assets | (965) | per FY2008 A-87 and IncStmt Plant Mgmt Fund 820 |
| FYpre2004 Imputed Interest | (2,970) | interest earned on excess retained earnings, per FY2004 A-87 Plant Mgmt Fund 820 |
| FY2004 Imputed Interest | (160) | interest earned on excess retained earnings |
| FY2005 Imputed Interest | (343) | interest earned on excess retained earnings |
| FY2006 Imputed Interest | (688) | interest earned on excess retained earnings |
| FY2007 Imputed Interest | (886) | interest earned on excess retained earnings |
| FY2008 Imputed Interest | (700) | interest earned on excess retained earnings |
| FY2009 Imputed Interest | (440) | interest earned on excess retained earnings |
| FY2010 Imputed Interest | (205) | interest earned on excess retained earnings |
| FY2011 Imputed Interest | (177) | interest earned on excess retained earnings |
| FY2012 Imputed Interest | (197) | interest earned on excess retained earnings |
| FY2013 Imputed Interest | (208) | interest earned on excess retained earnings |
| FY2014 Imputed Interest | (184) | interest earned on excess retained earnings |
| FY2015 Imputed Interest | (171) | interest earned on excess retained earnings |
| FY15 GASB68 Beginning Balance Adjustment | (17,253) | adjustment from CAFR |
| FY15 GASB68 Net Pension Liability Adjustment | 1,754 | change in deferred liability from CAFR |
| FY2016 Imputed Interest | (178) | interest earned on excess retained earnings |
| FY16 GASB68 Net Pension Liability Adjustment | 4,282 | change in deferred liability from CAFR |
| FY2017 Imputed Interest | (235) | interest earned on excess retained earnings |
| FY17 GASB68 Net Pension Liability Adjustment | (6,314) | change in deferred liability from CAFR |
| FY2018 Imputed Interest | (226) | interest earned on avg. monthly cash balance |
| FY18 GASB68 Net Pension Liability Adjustment | (4,335) | change in deferred liability from CAFR |
| FY18 GASB75 Beginning Balance Adjustment | (1,491) | adjustment from CAFR |
| FY18 GASB75 Net OPEB Obligation Adjustment | (13) | change in deferred liability from CAFR |
| FY2018 prior year imputed interest adjustment | 3,097 | adjustment to imputed interest due to change in calculation |
| FY2019 Imputed Interest | (474) | interest earned on avg. monthly cash balance |
| FY19 GASB68 Net Pension Liability Adjustment | 7,040 | change in deferred liability from CAFR |
| FY19 GASB75 Net OPEB Obligation Adjustment | (117) | change in deferred liability from CAFR |
| 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 |
| FY2022 Imputed Interest | (97) | interest earned on avg. monthly cash balance |
| FY22 GASB68 Net Pension Liability Adjustment | 8,831 | change in deferred liability from ACFR |
| FY22 GASB75 Net OPEB Obligation Adjustment | 2 | change in deferred liability from ACFR |
| | (14,312) | |
| | -14312000 | |

# LEASES
# Fund 5400

# FISCAL YEARS 2022 and 2023
# Business Plan

September 24, 2020

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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 22 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.

Setting lease rates is always challenging for several reasons including:

- Building repairs can be highly unpredictable from both a timing and cost perspective. Just like doing a major renovation at home, it is impossible to predict what problems might be exposed once ceilings and walls are taken down or water infiltration is discovered. For example:
  - FMD had previously budgeted for a $2 million exterior and glazing repair at the Centennial Office Building. After design was completed, the cost projection rose to $6.5 million. Given the overall condition of this building, it was decided that the project scope would be reduced to only the most critical items which totaled $800,000.
  - Freeman carpet was scheduled to be replaced at a cost of about $1.25 million in FY 2021; however, we have been able to maintain the flooring in good condition by replacing some portions with attic stock.
  - Minnesota History Center rotunda window glazing was originally budgeted for $700,000, however, the project needed to be expanded to address adjacent water infiltration, so the cost rose to $1.7 million.
- Establishing rates 2-3 years in advance does not allow us the flexibility to implement minor rate adjustments from year to year.
- Although vacant space has not been an issue for the last few years, it has historically created financial shortfalls since full revenue is not realized and we are unable to reduce expenses on a comparable basis due to fixed costs. For example, bond interest and building depreciation is owed in full if any portion of the building is occupied. Depending on the location of vacant space in relation to the HVAC system, we may, or may not, be able to reduce utility expenses. However, utility expense is never reduced at a level equal to the vacant space.
- Maintaining a retained earnings balance equal to 60 days working capital restricts our ability to set funds aside for a rainy day.
- Each of the challenges listed above are more pronounced in smaller buildings such as the Administration, Ely Revenue, and Veterans Service buildings.

Current circumstances have led to even greater challenges in setting lease rates for FY 2022-2023. Most state employees are expected to telework for the foreseeable future due to COVID-19. In addition, the downturn in the economy is expected to lead to reductions in the state workforce. The combination of these changes are expected to create large amounts of vacant space in our buildings. Since there is no way of knowing how much space will be vacated in each building, these rates have been set based on current occupancy levels. This means actual revenue will be less than projected in this plan.

State government will need to invest significant financial resources to remodel, reconfigure, and relocate agencies to state facilities on the Capitol Complex. In the meantime, vacant space will likely result in the need to increase lease rates mid-biennium in order to cover expenses.

Our goals for next year

Admin's mission is to lead through exceptional service and creative solutions to help our partners succeed. We have four objectives:

- partner satisfaction
- technology optimization
- diversity, equity, and inclusion
- agency culture

FMD has developed Specific, Measurable, Achievable, Relevant, and Timely (SMART) objectives that include:

- Implementing a mobile technology pilot program for facility maintenance and repair activities.
- Continuing our 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.
- Improving social awareness and cross-cultural tolerance throughout the division. This will be achieved in part by providing social interaction and cultural awareness training for all team members.

Our proposed rates

Over the two-year period from FY 2021 to FY 2023, overall rates increase by 2%, with an overall decrease of (2%) in FY 2022 and increase of 5% in FY 2023.

Comparing FY 2023 to FY 2021 rates:

- 5 buildings have no rate change: Agriculture/Health Laboratory, BCA Maryland, Fleet & Surplus Services, Minnesota History Center, and Veterans Service buildings.
- 10 buildings have rate increases: 321 Grove Building 2, 691 N. Robert, Administration, Ely Revenue, Judicial Center, Minnesota Senate, Retirement Systems, Stassen, State Office, and Transportation buildings.

In addition, 4 buildings will have rates decrease in FY 2022 then rates return in FY 2023 to the FY 2021 rate: State Capitol, Centennial, Freeman, and Andersen buildings.

See page 31 for detailed rates.

This plan includes a $624,000 (6%) increase in FY 2022 for in Lieu of Rent and no change in FY 2023.

Our successes, challenges, and economic and legislative impacts

Successes

- Reduced overall energy consumption from CY 2008 to CY 2018 by 17%.
- Reduced carbon dioxide equivalent ($CO_2e$) from CY 2008 to CY 2019 by 49%.
- Installed three additional solar arrays on Capitol Complex in our ongoing efforts to reduce greenhouse gas emissions. We now have solar arrays on the rooftops of four buildings: Administration, MN Senate, Stassen, and Transportation.
- Completed one Guaranteed Energy Savings Program (GESP) at the Transportation Building to improve energy efficiency and water consumption.
- Sold 321 Grove Building 1 since it was no longer needed by the state.

Challenges

- The cost to address significant safety and operational efficiency concerns at the Ag/Health Laboratory is estimated at $21.278 million. Building tenants requested 2020 Capital Budget funds to address these concerns but a bonding bill has not been passed. It is expected funds will be requested again in the next Capital Budget process. This business plan does not include funding to address these concerns.
- The Ford Building has been vacant since 2003 and has a current deficit of $1 million. The building condition continues to deteriorate, and operating costs will continue to be incurred with no revenue source to offset them.
- 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 this 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. In the short term, the economic downturn may alleviate this problem.

Legislative Impacts

A bonding bill was not passed during the 2020 legislative session, so we continue to wait for funding on some critical projects including:

- Ag/Health Laboratory. This facility requires highly specialized building space to meet the unique needs of the Departments of Agriculture and Health. A recent retro-commissioning

study highlighted several building infrastructure improvements that are needed to make the lab function correctly and safety.

- Ford Building. This building is obsolete and not suitable for the needs of state agencies. Without demolition funds, Leases will continue to incur operating expenses without any offsetting revenue stream.
- Security Upgrades. Additional funds are needed to continue the security upgrades that are currently underway around the Capitol Complex. These funds are necessary to mitigate the vulnerabilities in and around the Capitol Complex.

Projected FY 2022 financial activities

| | |
|---|---|
| Revenue | $77,137,877 |
| Expenses | $81,030,316 |
| Year-end Retained Earnings | $8,543,427 |
| Working Capital | $10,986,739 |
| Full Time Equivalents | 261.58 |
| Overall Rate Change | (2%) |

Projected FY 2023 financial activities

| | |
|---|---|
| Revenue | $80,776,949 |
| Expenses | $79,641,576 |
| Year-end Retained Earnings | $9,678,800 |
| Working Capital | $10,779,763 |
| Full Time Equivalents | 261.58 |
| Overall Rate Change | 5% |

# 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, satisfaction, and productivity
- 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. 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 $310 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 22 buildings. This includes 19 buildings under FMD's custodial control as well as the Minnesota History Center, Retirement Systems Building, and Fleet & Surplus Services Building.
- In addition to these 22 buildings, FMD has provided basic repair and maintenance services at the Department of Transportation (MnDOT) Aeronautics building for the past year. A complete building engineering and safety assessment was completed in April 2020 to determine the state's best course of action related to future ownership and maintenance of this building. The study concluded that a significant investment would be needed to make this building viable for continued occupancy. MnDOT is currently assessing their options

regarding the future of the facility. After the future of this building has been decided, MnDOT and FMD will jointly determine what level of service, if any, FMD will provide on a long-term basis.

- 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 and organics diversion,
  - 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. The public spaces that were created as part of the Capitol restoration are included in this area.
  - Services for the Blind - space occupied by blind vending operators in buildings under FMD's custodial control.

<u>Our location, hours, and website</u>
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 two interns.
- Through a partnership with the Governor's Office, St. Paul School District, the Department of Education, and Project Search, we help youth with developmental disabilities make a successful transition from school to adult life by sponsoring several interns each school year.

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 our state agency partners 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 a robust recycling and composting program, maintenance of eleven pollinator gardens, and the electrification of our fleet vehicles, we help foster sustainability.
- On-site solar helps moderate annual operating cost increases and reduce carbon emissions.

Weaknesses

- Due to the nature of our work, the majority of FMD team members must remain on site, even during the pandemic. Very few positions are well suited for telework. Safety precautions are adhered to at all times to mitigate risk.
- The hiring freeze has resulted in extended vacancies in several key positions. This has exposed vulnerabilities in some of our small units with limited backup.

Opportunities

Leases will begin funding a new Real Estate and Construction Services (RECS) project manager in FY 2021. This position will assist with the timely completion of construction projects which will help us properly maintain our facilities and our desired retained earnings balance. Preventive maintenance and planned, coordinated repair and replacements are significantly less expensive than emergency repairs or full replacement of facilities.

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 the 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. The recent civil unrest that is taking place in Minnesota and the rest of the nation has brought to light additional security risks that will need to be addressed.
- Since FY 2004, fifty percent of the money that is credited to our Facility Repair and Replacement (FR&R) account 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 tenants ability to fulfill their mission.

## Products and Services

Our main products/services and the benefits to partners

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, Freeman, and Minnesota Senate buildings. The original construction of Andersen and Freeman was financed by the Saint Paul Port Authority and the Minnesota Senate Building 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.
- 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 actual usage.

Benefits to partners: Leases provides building conditions that result in tenant comfort, satisfaction, and productivity.

## Marketing

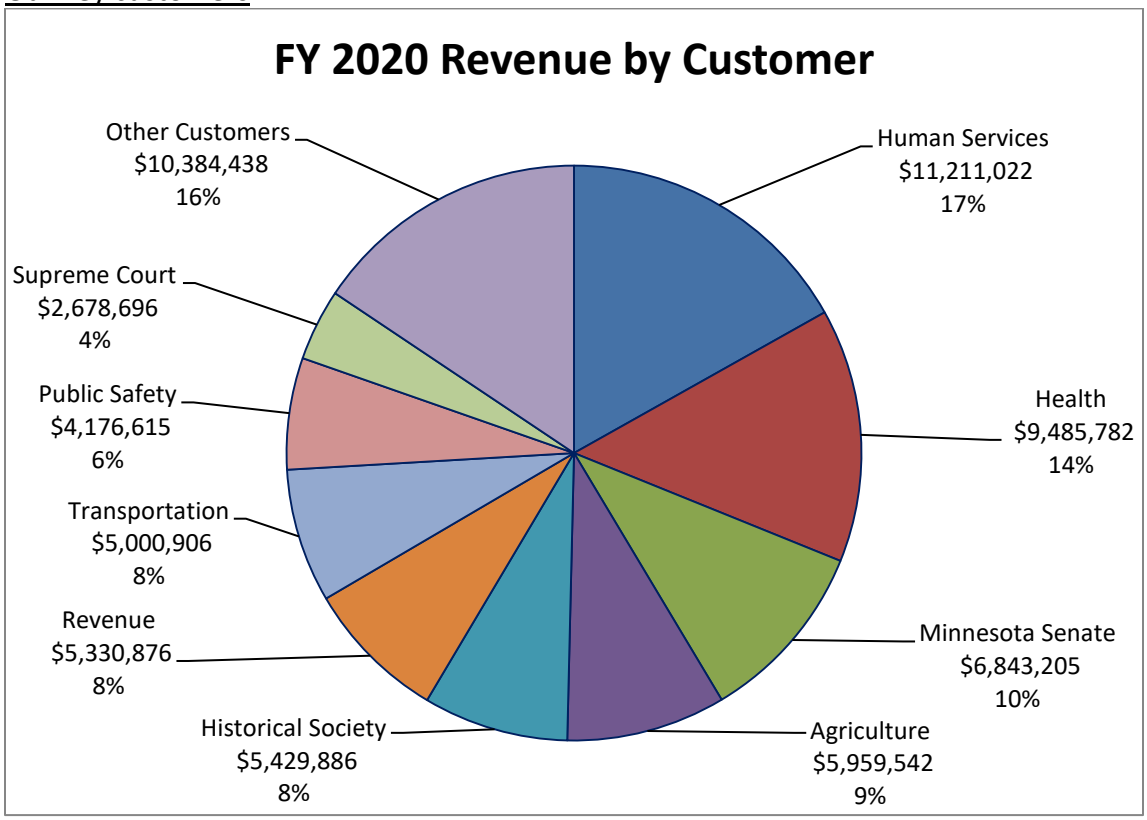
Our target audiences/customers

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 customer surveys and management building tours.

Historically, we annually assessed every building on a rolling basis every year. This assessment has been done in two parts: a survey of all building tenants and a building tour by FMD's management team. In FY 2019, we changed our schedule, so we now review each building every three years. In addition, as part of each building assessment, we added a new component to our review in which we reach out to all FMD team members that work directly in the building and grounds to get their recommendations for improvements.

These changes have allowed us more time to better understand the needs of our buildings, tenants, and team members and take appropriate action.

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 workplace

See page 59-60 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 can be a prime motivating factor for them.

How our rates compare

The chart below lists FY 2020 office lease rates for state agencies in privately owned buildings in St. Paul. FMD's rates can be found on page 31.

**Office Rates of State Agencies in Privately Owned Space in St. Paul**

| **Building** | **Rate per SF (as of 7/20/20)** |
|---|---|
| 180 5th St E | $22.44 |
| 443 Lafayette Rd (DoLI) | $20.29 |
| 444 Lafayette Rd (DHS) | $22.42 |
| 500 Lafayette Rd (DNR) | $22.44 |
| 520 Lafayette Rd (PCA) | $20.78 |
| Bandana Square | $23.00 |
| Capitol Office Building | $20.50 - $22.50 |
| DC-1 Warehouse | $16.14 |
| First National Bank Building | $15.39 - $18.21 |
| Golden Rule Building | $22.23 - $25.14 |
| Landmark Towers | $23.65 |
| Metro Square Building | $18.08 - $19.69 |
| Town Square | $22.58 - $24.38 |

## 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 took part in this program during calendar years 2018 and 2019 to help manage cash flow.

The remaining Master Lease payment schedule is shown in the table below.

| Fiscal Year | Principal | Interest | Total |
|---|---|---|---|
| 2021 | $93,060 | $8,385 | $101,445 |
| 2022 | $95,374 | $6,071 | $101,445 |
| 2023 | $97,746 | $3,699 | $101,445 |
| 2024 | $67,209 | $1,266 | $68,475 |
| 2025 | $16,016 | $154 | $16,169 |

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 remaining GESP Loan payment schedule is shown in the table below.

| Fiscal Year | Principal | Interest | Total |
|---|---|---|---|
| 2021 | $72,573 | $103,810 | $176,383 |
| 2022 | $80,500 | $101,174 | $181,674 |
| 2023 | $88,871 | $98,254 | $187,125 |
| 2024 | $97,704 | $95,034 | $192,738 |
| 2025 | $107,022 | $91,497 | $198,519 |
| 2026 | $116,849 | $87,627 | $204,476 |
| 2027 | $127,206 | $83,404 | $210,610 |
| 2028 | $138,118 | $78,810 | $216,928 |
| 2029 | $149,611 | $73,825 | $223,436 |
| 2030 | $161,711 | $68,429 | $230,140 |
| 2031 | $174,445 | $62,599 | $237,044 |
| 2032 | $187,842 | $56,313 | $244,155 |
| 2033 | $201,933 | $49,547 | $251,480 |
| 2034 | $216,747 | $42,276 | $259,023 |
| 2035 | $232,319 | $34,475 | $266,794 |
| 2036 | $248,682 | $26,117 | $274,799 |
| 2037 | $265,871 | $17,172 | $283,043 |
| 2038 | $285,629 | $5,904 | $291,533 |

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 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 a retained earnings balance of less than 60 days' working capital but will still provide the fund with sufficient cash flow necessary to operate the business.

Over the past several years, Leases' retained earnings balance has exceeded 60 days working capital. This was mainly due to delays in completing construction projects. This plan includes funding an additional project manager in RECS to assist with these projects.

This plan includes a $624,000 (6%) increase in FY 2022 for in Lieu of Rent with the same amount in FY 2023. The additional funds are needed for the State Office Building, Governor's Residence, and Ceremonial Grounds. Revenue has not kept pace with expenses for the past several years at these facilities. For example, due to the need for major restoration at the Governor's Residence and because there was previously only one member of the household, some maintenance items had been delayed. As time has passed without restoration and additional members were added to the household, it has been necessary to repair and replace items such as chiller, water heater, household appliances, restroom fixtures, and ceiling re-plaster.

Historically a rate per square foot has been set for the Governor's Residence. However, the grounds at the Residence are quite extensive and have considerable costs associated with it. The grounds alone requires more than 1 FTE to maintain. Including the costs associated with the grounds as part of a square foot rate is not an accurate representation of building expenses. Therefore, beginning in FY 2022, revenue will be stated for the Residence as a whole rather than in terms of a rate per square foot for the building.

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. Minor differences between actual revenues and expenses versus budgeted amounts will be reflected in future lease rates. If state agency tenants vacate space as a result of remote working or other circumstances, Admin will likely need to revise the rental rate for that facility.

When the State invested $310 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.

Admin's RECS division has had a long-standing budget shortfall that has been funded by Leases. Additionally, over many years, Leases bears a financial burden for other Admin divisions and these expenses continue to increase each year as salary and benefit expenses grow annually. This results in more costs being paid by FMD and ultimately the rates we charge our partners

reflect these increased expenses. This plan includes $1.2 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 M.S. 16B.24 subd. 5d. FR&R funds assist 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 an overall rate decrease of (2%) in FY 2022 and an increase of 5% in FY 2023. We understand the effect lease rate increases have on our state agency partners and recognize the impact will be more difficult during the next biennium as agencies work with reduced budgets due to the economic downturn. The following lists some factors that have changed since the submittal of the FY 2020-2021 Lease Business Plan that are leading to lease rate increases for our state agency partners:

- Administration Building: fire panel costs were twice the budgeted amount and flooring was replaced that wasn't in the budget.
- Ely Revenue Building: boiler replacement exceeded budget.
- State Office Building: fire panel costs were twice the budgeted amount and flooring replacement costs exceeded budget by $350,000.
- Transportation Building: we will be funding several projects in FY 2021 that were not in the budget including a portion of the security improvements and lock key design. In addition, we did not expect the GESP loan to impact this fund's retained earnings.

The following buildings will have rate decreases in FY 2022 then rates will return in FY 2023 to the FY 2021 rate. Although the financial situation does not allow us to provide on-going rate reductions in these buildings, we are hopeful that the one year temporary rate decreases will help state agencies in these buildings manage their anticipated budget reductions. The following lists the factors that led to the rate decreases:

- Andersen Building: repairs and maintenance was budgeted too high for FY 2019, FY 2020, and FY 2021.
- Centennial Building: exterior façade/glazing repair project cost was less than anticipated due to reduced scope.
- Freeman Building: carpet replacement planned for FY 2021 can be deferred.
- State Capitol Building: maintenance costs after restoration have been less costly than anticipated in the maintenance manual. FMD will continue to maintain this building at the high level that is expected after restoration.

How our proposed rates will impact our financial health

It is estimated Leases will have a decrease in retained earnings of $3,892,439 in FY 2022 and an increase of $1,135,373 in FY 2023 resulting in an ending retained earnings balance $9,678,800 in FY 2023.

How our proposed rates will impact our customers

**Projected Impact on Largest Customers**

| Customer | Increase/(Decrease) FY 2021 to FY 2022 | Increase/(Decrease) FY 2022 to FY 2023 |
|---|---|---|
| Dept of Human Services | ($988,378) | $988,378 |
| Dept of Health | ($720,333) | $720,333 |
| MN Senate | $124,317 | $140,758 |
| MN Historical Society | $0 | $0 |
| Dept of Agriculture | ($391,707) | $391,707 |
| Dept of Revenue | $267,401 | $0 |
| Dept of Transportation | $215,598 | $227,792 |
| Dept of Public Safety | $3,054 | $14,237 |
| Supreme Court | $20,248 | $40,367 |
| | | |

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 2022 and 2023**

| Revenue Category | Account | Increase/Decrease | Explanation |
|---|---|---|---|
| Rent Revenue | 670030 | FY22: Decrease ($2,434,302) (-4%)<br>FY23: Increase $3,586,568 (6%) | FY22 impact of rate reduction is greater than impact of rate increases. In FY23, building rates either increased or remained the same. |
| In Lieu of Rent | 670030 | FY22: Increase $624,000 (6%)<br>FY23: no increase or decrease | Reflects increase in appropriation needed to maintain spaces funded through In Lieu of Rent. |
| Intrafund Revenue | NA | FY22: Increase $255,796 (33%)<br>FY23: Increase $11,956 (1%) | Rate increases at buildings occupied by FMD. |
| Miscellaneous Revenue | 512800, 553090, 670024, 670028 & 670043 | FY22: Increase $33,251 (4%)<br>FY23: Increase $40,548 (5%) | Due to anticipated increase in electric and District Cooling rates. |

| Expense Category | Account | Increase/Decrease | Explanation |
|---|---|---|---|
| Salaries & Benefits | 41000 - 41070 | FY22: Increase $995,496 (5%)<br>FY23: Increase $404,744 (2%) | FY21 unusually low due to hiring freeze in first part of year. |
| Utilities – Electric | 411003 - 80001 | FY22: Increase $302,440 (5%)<br>FY23: Increase $320,710 (5%) | FY22 & FY23 based on projected utility rate increases of 5% each year. |
| Utilities – District Cooling | 411003-80007 | FY22: Increase $60,481 (5%)<br>FY23: Increase $63,501 (5%) | FY22 & FY23 based on projected utility rate increases of 5% each year. |
| Repairs & Maintenance | 41500 | FY22: Decrease ($846,093) (-25%)<br>FY23: Decrease ($110,338) (-4%) | FY21 unusually high due to timing of repairs including asphalt repair at Grove and freezer repairs in cafes. FY23 decrease due to planned generator repair in FY22. |
| Maintenance & Leasehold | Various | FY22: Decrease ($6,760,369) (-47%)<br>FY23: Decrease ($2,140,000) (-28%) | Based on anticipated projects. |
| Vehicle Leases | 411606 | FY22: Increase $18,604 (6%)<br>FY23: Increase $6,252 (2%) | Due to addition of large delivery truck in last quarter of FY21. Delivery truck is currently owned by FMD. |
| Equipment Depreciation | N/A | FY22: Increase $16,442 (9%)<br>FY23: Increase $7,622 (4%) | Due to the purchases of replacement equipment in FY22 and FY23. |
| Depreciation of Infrastructure | N/A | FY22: Decrease ($47,602) (-51%)<br>FY23: Decrease ($9,520) (-21%) | Assets nearing end of life. |
| Intrafund Expense | N/A | FY22: Increase $255,796 (33%)<br>FY23: Increase $11,956 (1%) | See Intrafund Revenue explanation. |

**Facilities Management Cost/Rate Calculation**
**Lease Rate Matrix FY 2022**

| Lease Rate Matrix FY 2022<br>August 13, 2020 | Total | 321 Grove Bldg 2 | 691 N Robert | Admin | Ag/Health Lab | Andersen | BCA Maryland |
|---|---|---|---|---|---|---|---|
| **Costs** | | | | | | | |
| Salaries & Benefits | 19,586,614 | 47,859 | 123,688 | 344,517 | 814,021 | 1,428,792 | 802,347 |
| Utilities - Electric | 6,414,166 | 6,373 | 80,093 | 99,426 | 966,548 | 870,878 | 519,197 |
| Utilities - Water | 509,120 | 1,166 | 5,480 | 7,284 | 54,292 | 31,750 | 34,555 |
| Utilities - District Heat | 2,489,866 | | 30,768 | 79,614 | 534,251 | 194,723 | |
| Utilities - District Cooling | 1,270,069 | | 6,682 | 26,975 | 292,074 | 522,116 | |
| Utilities - Gas and Other | 490,149 | 3,077 | | | 109,066 | 3,634 | 130,227 |
| Repairs & Maintenance | 2,537,548 | 1,323 | 19,757 | 61,049 | 87,659 | 96,939 | 81,421 |
| Maintenance & Leasehold | 7,755,000 | 4,940 | 21,080 | 51,740 | 245,900 | 1,667,760 | 158,600 |
| Professional/Technical Services | 362,665 | 169 | 8,151 | 3,049 | 4,336 | 13,388 | 25,118 |
| Supplies | 2,114,712 | 5,035 | 22,707 | 44,653 | 115,393 | 208,966 | 134,322 |
| Purchased Services | 900,525 | 6,849 | 3,845 | 15,575 | 32,014 | 95,695 | 27,346 |
| Insurance | 641,662 | 541 | 2,386 | 7,884 | 27,363 | 48,124 | 35,531 |
| Statewide Indirect | 966,642 | | | | | | |
| Centralized IT Services | 1,045,150 | 1,911 | 17,166 | 12,868 | 11,420 | 10,809 | 7,523 |
| Vehicle Leases | 329,094 | | | | | | |
| Depreciation | 667,721 | 19,314 | 29,780 | 4,053 | 48,726 | 12,390 | 29,223 |
| Other Operating Costs | 350,482 | 1,624 | 2,126 | 6,485 | 13,284 | 19,883 | 15,914 |
| Intrafund Expenses (FMD Rent) | 1,037,722 | | | | | | |
| Bond Interest | 2,432,988 | | 47 | 55,882 | 1,046,507 | | 616,391 |
| Building Depreciation | 10,971,449 | 2,853 | 995 | 421,998 | 865,938 | | 844,363 |
| Debt Service | 17,421,804 | | | | | 6,660,471 | |
| Building Replacement Funds | 735,168 | | | | | 335,557 | |
| Total Costs | 81,030,316 | 103,034 | 374,731 | 1,243,052 | 5,268,792 | 12,221,875 | 3,462,078 |
| **Distributions/Allocations** | | | | | | | |
| Admin O/H Internal | 0 | 4,328 | 17,745 | 43,192 | 102,429 | 248,221 | 134,491 |
| Admin O/H External | 0 | 4,139 | 16,974 | 41,316 | 97,980 | 237,438 | 128,649 |
| Grounds | 0 | 450 | 3,865 | 20,765 | 16,540 | 16,630 | 32,092 |
| Tunnels | 0 | | | 13,607 | 32,317 | | |
| Common Space (Conf Rms) | 0 | | 1,517 | (15,698) | 8,895 | | |
| Electric/Chiller Loop (Power House) | 0 | | 34,772 | 86,165 | 204,026 | | |
| Automation System | 0 | 98 | 7,276 | 15,535 | 62,534 | 52,308 | 135,785 |
| Total Distributions/Allocations | 0 | 9,015 | 82,149 | 204,882 | 524,721 | 554,597 | 431,017 |
| **Total Costs with Allocations** | 81,030,316 | 112,049 | 456,880 | 1,447,934 | 5,793,513 | 12,776,472 | 3,893,095 |
| **Revenue - In Lieu of Rent** | | | | | | | |
| Approp. - Ceremonial | 3,623,343 | | | | | | |
| Approp. - Services for Blind | 143,438 | | | 19,404 | | 32,598 | 5,733 |
| Approp. - Rent Waived | 6,748,219 | | | | | | |
| Total In Lieu of Rent | 10,515,000 | 0 | 0 | 19,404 | 0 | 32,598 | 5,733 |
| **Revenue - Other** | | | | | | | |
| Specialized Utilities | 830,223 | | | | | 539,989 | |
| Intrafund Revenue | 1,037,722 | 127,259 | 736,432 | 174,031 | | | |
| Misc Revenue | 12,993 | | | | | | |
| Total Other Revenue | 1,880,938 | 127,259 | 736,432 | 174,031 | 0 | 539,989 | 0 |
| **Revenue - Rent / Rate** | | | | | | | |
| Storage Rate | | | | 8.00 | | | |
| Storage Revenue | 140,976 | | | 3,728 | | | |
| Office Rate Breakeven | | 19.15 | 19.05 | 24.93 | 41.84 | 36.47 | 21.41 |
| Office Revenue Breakeven | 68,707,435 | 112,047 | 456,971 | 1,424,824 | 5,793,543 | 12,201,184 | 3,887,028 |
| Office Rate | | 21.75 | 30.70 | 25.20 | 41.40 | 32.50 | 22.05 |
| Office Revenue | 65,638,682 | 127,259 | 736,432 | 1,440,256 | 5,732,617 | 10,873,005 | 4,003,222 |
| Total Rent Revenue | 65,779,658 | 127,259 | 736,432 | 1,443,984 | 5,732,617 | 10,873,005 | 4,003,222 |
| **Total Recoveries/Revenue** | 77,137,874 | 127,259 | 736,432 | 1,463,388 | 5,732,617 | 11,445,592 | 4,008,955 |
| **Inc (Dec) in Retained Earnings** | (3,892,442) | 15,210 | 279,552 | 15,454 | (60,896) | (1,330,880) | 115,860 |
| **FY22 Storage Rate** | | | | **8.00** | | | |
| **FY22 Office Rate** | | **21.75** | **30.70** | **25.20** | **41.40** | **32.50** | **22.05** |
| FY21 Storage Rate | | | | 8.00 | | | |
| FY21 Office Rate | | 21.30 | 20.40 | 23.90 | 41.40 | 35.50 | 22.05 |
| FY20 Storage Rate | | | | 8.00 | | | |
| FY20 Office Rate | | 20.50 | 19.45 | 23.90 | 41.40 | 34.50 | 22.05 |
| Automation System Points | 99,022 | 13 | 723 | 1,564 | 6,302 | 5,270 | 13,675 |
| **Distribution Methods** | | | | | | | |
| A, By Total Sq. Ft. | 1.0000 | 0.0019 | 0.0078 | 0.0189 | 0.0449 | 0.1087 | 0.0589 |
| B, By Sq. Ft. w/o Ely, Fleet | 1.0000 | 0.0020 | 0.0078 | 0.0190 | 0.0451 | 0.1094 | 0.0593 |
| C, By Sq Ft Cap Cmplx w/o Andersen, MHC | 1.0000 | | 0.0113 | 0.0280 | 0.0663 | | |
| D, By Grounds | 1.0000 | 0.0005 | 0.0043 | 0.0231 | 0.0184 | 0.0185 | 0.0357 |
| E, By Tunnel Connections | 1.0000 | | | 0.0336 | 0.0798 | | |
| F, By Automation System Points | 1.0000 | 0.0001 | 0.0074 | 0.0158 | 0.0636 | 0.0532 | 0.1381 |
| G, By Power House (Elec & Chiller Loop) | 1.0000 | | 0.0113 | 0.0280 | 0.0663 | | |
| H, M&L w/o Fleet & RSB | 1.0000 | 0.0019 | 0.0081 | 0.0196 | 0.0466 | 0.1129 | 0.0612 |
| I, Capitol Complex w/o MHC | 1.0000 | | 0.0097 | 0.0241 | 0.0571 | 0.1385 | |
| **Comparison to Prior Year** | | | | | | | |
| Revenue at FY22 Requested Rate | 75,256,933 | 0 | 0 | 1,289,356 | 5,732,617 | 10,905,603 | 4,008,955 |
| Revenue at FY21 Requested Rate | 76,956,744 | 0 | 0 | 1,223,034 | 5,732,617 | 11,912,274 | 4,008,955 |
| Variance | (1,699,811) | 0 | 0 | 66,322 | 0 | (1,006,671) | 0 |
| % Rate Increase - Overall | -2% | | | | | | |
| **Square Footage** | | | | | | | |
| Office | 2,649,783 | 5,851 | 23,988 | 57,153 | 138,469 | 334,554 | 181,552 |
| Storage | 17,622 | | | 466 | | | |
| Ceremonial | 40,837 | | | | | | |
| Services for the Blind | 6,127 | | | 770 | | 1,003 | 260 |
| Rent Waived - Office | 358,598 | | | | | | |
| Rent Waived - Storage | 13,937 | | | | | | |
| **Total Square Footage** | 3,086,904 | 5,851 | 23,988 | 58,389 | 138,469 | 335,557 | 181,812 |

**Facilities Management Cost/Rate Calculation**
**Lease Rate Matrix FY 2022**

| Lease Rate Matrix FY 2022<br>August 13, 2020 | Centennial | Ely | Fleet & Surplus | Freeman | Governor's Residence | Judicial | MN History Center |
|---|---|---|---|---|---|---|---|
| **Costs** | | | | | | | |
| Salaries & Benefits | 1,164,021 | 23,416 | 48,035 | 1,142,431 | 249,278 | 983,002 | 1,802,568 |
| Utilities - Electric | 452,759 | 22,227 | | 352,334 | 33,120 | 275,563 | 796,809 |
| Utilities - Water | 24,718 | 2,255 | | 27,336 | 4,820 | 43,958 | 66,684 |
| Utilities - District Heat | 195,806 | | | 214,030 | | 108,467 | |
| Utilities - District Cooling | 46,618 | | | 62,081 | | 32,459 | |
| Utilities - Gas and Other | 1,859 | 16,833 | | 13,125 | 17,389 | | 178,792 |
| Repairs & Maintenance | 116,446 | 70,542 | 4,853 | 127,152 | 101,763 | 113,606 | 317,069 |
| Maintenance & Leasehold | 252,080 | 17,740 | | 353,280 | 14,820 | 431,780 | 887,300 |
| Professional/Technical Services | 15,070 | 137 | | 20,459 | 17,243 | 20,737 | 25,351 |
| Supplies | 195,883 | 4,578 | 5,869 | 144,485 | 68,034 | 91,562 | 168,106 |
| Purchased Services | 36,840 | 50,460 | 447 | 98,846 | 58,002 | 36,221 | 147,749 |
| Insurance | 24,505 | 1,740 | | 35,067 | 4,403 | 45,866 | |
| Statewide Indirect | | | | | | | |
| Centralized IT Services | 17,882 | 892 | | 16,375 | 2,584 | 15,458 | 20,289 |
| Vehicle Leases | | | | | | | |
| Depreciation | 17,872 | 16,346 | | 6,961 | 1,442 | 11,898 | 105,523 |
| Other Operating Costs | 12,634 | 1,098 | | 25,310 | 28,339 | 13,056 | 24,855 |
| Intrafund Expenses (FMD Rent) | | | | | | | |
| Bond Interest | 26,463 | | | | 46,196 | 8,720 | 24,005 |
| Building Depreciation | 784,020 | 99,318 | | | 173,889 | 979,792 | 707,074 |
| Debt Service | | | | 5,965,333 | | | |
| Building Replacement Funds | | | | 258,853 | | | |
| Total Costs | 3,385,476 | 327,582 | 59,204 | 8,863,458 | 821,322 | 3,212,145 | 5,272,174 |
| **Distributions/Allocations** | | | | | | | |
| Admin O/H Internal | 166,165 | 10,764 | 3,715 | 191,481 | 12,595 | 132,829 | 243,353 |
| Admin O/H External | 158,947 | 10,296 | 3,554 | 183,163 | 12,048 | 127,059 | 232,782 |
| Grounds | 23,462 | | | 27,777 | 10,787 | 29,215 | 48,902 |
| Tunnels | 52,404 | | | 60,422 | | 41,915 | |
| Common Space (Conf Rms) | (8,736) | | | 16,635 | | 11,537 | |
| Electric/Chiller Loop (Power House) | 331,119 | | | 381,587 | | 264,649 | |
| Automation System | 22,123 | 5,899 | 2,261 | 48,080 | 295 | 69,318 | 109,926 |
| Total Distributions/Allocations | 745,484 | 26,959 | 9,530 | 909,145 | 35,725 | 676,522 | 634,963 |
| **Total Costs with Allocations** | 4,130,960 | 354,541 | 68,734 | 9,772,603 | 857,047 | 3,888,667 | 5,907,137 |
| **Revenue - In Lieu of Rent** | | | | | | | |
| Approp. - Ceremonial | | | | | 1,021,620 | | |
| Approp. - Services for Blind | 13,674 | | | 22,411 | | 855 | |
| Approp. - Rent Waived | | | | | | | |
| Total In Lieu of Rent | 13,674 | 0 | 0 | 22,411 | 1,021,620 | 855 | 0 |
| **Revenue - Other** | | | | | | | |
| Specialized Utilities | 93,663 | | | 30,386 | | | |
| Intrafund Revenue | | | | | | | |
| Misc Revenue | | | | | | | |
| Total Other Revenue | 93,663 | 0 | 0 | 30,386 | 0 | 0 | 0 |
| **Revenue - Rent / Rate** | | | | | | | |
| Storage Rate | 8.00 | | | | | | |
| Storage Revenue | 69,248 | | | | | | |
| Office Rate Breakeven | 18.37 | 24.37 | 13.69 | 37.64 | | 21.66 | 17.96 |
| Office Revenue Breakeven | 3,950,119 | 354,608 | 68,751 | 9,717,970 | | 3,888,555 | 5,908,427 |
| Office Rate | 14.50 | 26.50 | 15.45 | 33.40 | | 22.50 | 16.50 |
| Office Revenue | 3,117,950 | 385,602 | 77,590 | 8,623,279 | | 4,039,358 | 5,428,121 |
| Total Rent Revenue | 3,187,198 | 385,602 | 77,590 | 8,623,279 | 0 | 4,039,358 | 5,428,121 |
| **Total Recoveries/Revenue** | 3,294,535 | 385,602 | 77,590 | 8,676,076 | 1,021,620 | 4,040,213 | 5,428,121 |
| **Inc (Dec) in Retained Earnings** | (836,425) | 31,061 | 8,856 | (1,096,527) | 164,573 | 151,546 | (479,016) |
| **FY22 Storage Rate** | **8.00** | | | | | | |
| **FY22 Office Rate** | **14.50** | **26.50** | **15.45** | **33.40** | | **22.50** | **16.50** |
| 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 |
| Automation System Points | 2,232 | 598 | 224 | 4,847 | 26 | 6,982 | 11,069 |
| **Distribution Methods** | | | | | | | |
| A, By Total Sq. Ft. | 0.0728 | 0.0047 | 0.0016 | 0.0839 | 0.0055 | 0.0582 | 0.1066 |
| B, By Sq. Ft. w/o Ely, Fleet | 0.0732 | | | 0.0844 | 0.0056 | 0.0585 | 0.1073 |
| C, By Sq Ft Cap Cmplx w/o Andersen, MHC | 0.1076 | | | 0.1240 | | 0.0860 | |
| D, By Grounds | 0.0261 | | | 0.0309 | 0.0120 | 0.0325 | 0.0544 |
| E, By Tunnel Connections | 0.1294 | | | 0.1492 | | 0.1035 | |
| F, By Automation System Points | 0.0225 | 0.0060 | 0.0023 | 0.0489 | 0.0003 | 0.0705 | 0.1118 |
| G, By Power House (Elec & Chiller Loop) | 0.1076 | | | 0.1240 | | 0.0860 | |
| H, M&L w/o Fleet & RSB | 0.0756 | 0.0049 | | 0.0871 | 0.0057 | 0.0604 | 0.1107 |
| I, Capitol Complex w/o MHC | 0.0927 | | | 0.1068 | | 0.0741 | |
| **Comparison to Prior Year** | | | | | | | |
| Revenue at FY22 Requested Rate | 3,200,871 | 385,602 | 77,590 | 8,645,690 | 1,021,620 | 4,040,213 | 5,428,121 |
| Revenue at FY21 Requested Rate | 3,891,988 | 349,224 | 77,590 | 9,810,529 | 629,999 | 3,950,430 | 5,428,121 |
| Variance | (691,117) | 36,378 | 0 | (1,164,839) | 391,621 | 89,783 | 0 |
| % Rate Increase - Overall | | | | | | | |
| **Square Footage** | | | | | | | |
| Office | 215,031 | 14,551 | 5,022 | 258,182 | | 179,527 | 328,977 |
| Storage | 8,656 | | | | | | |
| Ceremonial | | | | | 17,027 | | |
| Services for the Blind | 943 | | | 671 | | 38 | |
| Rent Waived - Office | | | | | | | |
| Rent Waived - Storage | | | | | | | |
| **Total Square Footage** | 224,630 | 14,551 | 5,022 | 258,853 | 17,027 | 179,565 | 328,977 |

**Facilities Management Cost/Rate Calculation**
**Lease Rate Matrix FY 2022**

| Lease Rate Matrix FY 2022<br>August 13, 2020 | MN Senate Bldg | Retirement Systems Bldg | Stassen | State Capitol Bldg | State Office Bldg | Transportation | Veterans Service Bldg |
|---|---|---|---|---|---|---|---|
| **Costs** | | | | | | | |
| Salaries & Benefits | 873,518 | 679,824 | 1,464,677 | 1,472,463 | 1,034,548 | 1,316,760 | 367,888 |
| Utilities - Electric | 115,733 | 274,821 | 466,058 | 303,956 | 280,297 | 389,480 | 99,543 |
| Utilities - Water | 14,161 | 19,274 | 34,963 | 29,652 | 17,658 | 33,997 | 6,163 |
| Utilities - District Heat | 119,225 | 109,129 | 206,420 | 233,870 | 124,351 | 246,903 | 68,135 |
| Utilities - District Cooling | 42,000 | | 61,043 | 59,926 | 36,288 | 61,380 | 20,427 |
| Utilities - Gas and Other | 2,915 | 1,302 | 8,654 | 1,005 | | 2,271 | |
| Repairs & Maintenance | 202,199 | 43,171 | 263,968 | 324,566 | 203,551 | 147,001 | 30,823 |
| Maintenance & Leasehold | 123,240 | | 551,780 | 180,960 | 181,740 | 284,580 | 105,700 |
| Professional/Technical Services | 3,702 | 4,529 | 12,139 | 8,968 | 25,618 | 34,372 | 2,527 |
| Supplies | 56,370 | 58,190 | 204,340 | 119,614 | 97,619 | 183,658 | 34,189 |
| Purchased Services | 22,239 | 37,251 | 48,541 | 38,795 | 47,084 | 44,613 | 12,979 |
| Insurance | 26,668 | | 47,116 | 267,744 | 22,732 | 31,568 | 8,184 |
| Statewide Indirect | | | | | | | |
| Centralized IT Services | 17,595 | 10,982 | 16,432 | 71,202 | 14,415 | 22,397 | 10,836 |
| Vehicle Leases | | | | 1,246 | | | |
| Depreciation | 8,964 | 4,121 | 16,178 | 11,001 | 85,241 | 94,958 | 28,228 |
| Other Operating Costs | 13,477 | 9,686 | 30,838 | 33,955 | 13,361 | 18,833 | 3,095 |
| Intrafund Expenses (FMD Rent) | | | | | | | |
| Bond Interest | | | 2,650 | 241,531 | 45,227 | 10,416 | 46,107 |
| Building Depreciation | | | 861,231 | 1,734,032 | 762,822 | 1,332,526 | 411,756 |
| Debt Service | 4,796,000 | | | | | | |
| Building Replacement Funds | 140,758 | | | | | | |
| Total Costs | 6,578,764 | 1,252,280 | 4,297,028 | 5,134,486 | 2,992,552 | 4,255,713 | 1,256,580 |
| **Distributions/Allocations** | | | | | | | |
| Admin O/H Internal | 104,122 | 81,386 | 243,067 | 153,200 | 154,160 | 194,704 | 41,519 |
| Admin O/H External | 99,599 | 77,851 | 232,508 | 146,545 | 147,463 | 186,246 | 39,715 |
| Grounds | 36,047 | 24,720 | 45,845 | 101,309 | 28,586 | 28,226 | |
| Tunnels | 32,843 | | | 48,314 | 48,637 | 61,435 | 13,081 |
| Common Space (Conf Rms) | 9,042 | | 21,116 | 13,308 | 13,389 | 16,917 | (87,922) |
| Electric/Chiller Loop (Power House) | 207,411 | | 484,369 | 305,269 | 307,116 | 388,049 | 82,780 |
| Automation System | 33,430 | 28,022 | 90,261 | 142,864 | 13,470 | 115,432 | 25,171 |
| Total Distributions/Allocations | 522,494 | 211,979 | 1,117,166 | 910,809 | 712,821 | 991,009 | 114,344 |
| **Total Costs with Allocations** | 7,101,258 | 1,464,259 | 5,414,194 | 6,045,295 | 3,705,373 | 5,246,722 | 1,370,924 |
| **Revenue - In Lieu of Rent** | | | | | | | |
| Approp. - Ceremonial | | | | 494,058 | | | |
| Approp. - Services for Blind | | | 9,307 | 22,846 | 3,055 | 9,076 | 4,479 |
| Approp. - Rent Waived | | | | 3,040,851 | 3,252,966 | | 454,402 |
| Total In Lieu of Rent | 0 | 0 | 9,307 | 3,557,755 | 3,256,021 | 9,076 | 458,881 |
| **Revenue - Other** | | | | | | | |
| Specialized Utilities | | | 85,296 | | | 52,050 | 28,839 |
| Intrafund Revenue | | | | | | | |
| Misc Revenue | | | | 4,800 | | | |
| Total Other Revenue | 0 | 0 | 85,296 | 4,800 | 0 | 52,050 | 28,839 |
| **Revenue - Rent / Rate** | | | | | | | |
| Storage Rate | | | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Storage Revenue | | | 23,888 | 0 | 0 | 17,904 | 26,208 |
| Office Rate Breakeven | 50.45 | 13.31 | 16.29 | 29.94 | 17.89 | 19.84 | 26.36 |
| Office Revenue Breakeven | 7,101,241 | 1,464,393 | 5,295,325 | 932,391 | 121,813 | 5,168,856 | 859,389 |
| Office Rate | 49.50 | 14.00 | 17.30 | 20.75 | 16.25 | 20.35 | 26.50 |
| Office Revenue | 6,967,521 | 1,540,308 | 5,623,642 | 646,197 | 110,646 | 5,301,724 | 863,953 |
| Total Rent Revenue | 6,967,521 | 1,540,308 | 5,647,530 | 646,197 | 110,646 | 5,319,628 | 890,161 |
| **Total Recoveries/Revenue** | 6,967,521 | 1,540,308 | 5,742,133 | 4,208,752 | 3,366,667 | 5,380,754 | 1,377,881 |
| **Inc (Dec) in Retained Earnings** | (133,737) | 76,049 | 327,939 | (1,836,543) | (338,706) | 134,032 | 6,957 |
| **FY22 Storage Rate** | | | **8.00** | **8.00** | **8.00** | **8.00** | **8.00** |
| **FY22 Office Rate** | **49.50** | **14.00** | **17.30** | **20.75** | **16.25** | **20.35** | **26.50** |
| 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 |
| Automation System Points | 3,371 | 2,824 | 9,093 | 14,385 | 1,352 | 11,625 | 2,531 |
| **Distribution Methods** | | | | | | | |
| A, By Total Sq. Ft. | 0.0456 | 0.0356 | 0.1064 | 0.0671 | 0.0675 | 0.0853 | 0.0182 |
| B, By Sq. Ft. w/o Ely, Fleet | 0.0459 | 0.0359 | 0.1071 | 0.0675 | 0.0679 | 0.0858 | 0.0183 |
| C, By Sq Ft Cap Cmplx w/o Andersen, MHC | 0.0674 | | 0.1574 | 0.0992 | 0.0998 | 0.1261 | 0.0269 |
| D, By Grounds | 0.0401 | 0.0275 | 0.0510 | 0.1127 | 0.0318 | 0.0314 | |
| E, By Tunnel Connections | 0.0811 | | | 0.1193 | 0.1201 | 0.1517 | 0.0323 |
| F, By Automation System Points | 0.0340 | 0.0285 | 0.0918 | 0.1453 | 0.0137 | 0.1174 | 0.0256 |
| G, By Power House (Elec & Chiller Loop) | 0.0674 | | 0.1574 | 0.0992 | 0.0998 | 0.1261 | 0.0269 |
| H, M&L w/o Fleet & RSB | 0.0474 | | 0.1106 | 0.0697 | 0.0701 | 0.0886 | 0.0189 |
| I, Capitol Complex w/o MHC | 0.0581 | | 0.1356 | 0.0855 | 0.0860 | 0.1086 | 0.0232 |
| **Comparison to Prior Year** | | | | | | | |
| Revenue at FY22 Requested Rate | 6,967,521 | 1,540,308 | 5,656,837 | 4,203,951 | 3,366,667 | 5,328,705 | 1,349,041 |
| Revenue at FY21 Requested Rate | 6,826,763 | 1,507,301 | 5,428,914 | 5,852,086 | 3,057,674 | 5,106,878 | 1,349,041 |
| Variance | 140,758 | 33,007 | 227,923 | (1,648,135) | 308,993 | 221,827 | 0 |
| % Rate Increase - Overall | | | | | | | |
| **Square Footage** | | | | | | | |
| Office | 140,758 | 110,022 | 325,066 | 31,142 | 6,809 | 260,527 | 32,602 |
| Storage | | | 2,986 | | | 2,238 | 3,276 |
| Ceremonial | | | | 23,810 | | | |
| Services for the Blind | | | 538 | 1,101 | 188 | 446 | 169 |
| Rent Waived - Office | | | | 143,721 | 198,998 | | 15,879 |
| Rent Waived - Storage | | | | 7,330 | 2,406 | | 4,201 |
| **Total Square Footage** | 140,758 | 110,022 | 328,590 | 207,104 | 208,401 | 263,211 | 56,127 |

**Facilities Management Cost/Rate Calculation**
**Lease Rate Matrix FY 2022**

| Lease Rate Matrix FY 2022<br>August 13, 2020 | Admin O/H External | Admin O/H Internal | Automation System | Grounds O/H | Ceremonial Grounds | Electric/Chiller Loop | Tunnels |
|---|---|---|---|---|---|---|---|
| **Costs** | | | | | | | |
| Salaries & Benefits | 1,213,014 | 897,302 | 439,670 | 462,347 | 281,635 | 100,288 | 8,705 |
| Utilities - Electric | | | | | 3,202 | 5,749 | |
| Utilities - Water | | | | | 48,954 | | |
| Utilities - District Heat | | | | | | 24,174 | |
| Utilities - District Cooling | | | | | | | |
| Utilities - Gas and Other | | | | | | | |
| Repairs & Maintenance | | 1,610 | 21,195 | 6,742 | 19,709 | 26,510 | 46,924 |
| Maintenance & Leasehold | | | | | 220,000 | 2,000,000 | |
| Professional/Technical Services | 3,544 | 30,303 | 1,231 | 20,945 | 12,246 | 44,133 | 5,200 |
| Supplies | | 25,445 | 11,401 | 57,313 | 34,047 | 19,846 | 3,087 |
| Purchased Services | | 3,483 | 1,901 | 229 | 32,707 | 814 | |
| Insurance | | | | 1,911 | | 2,329 | |
| Statewide Indirect | 966,642 | | | | | | |
| Centralized IT Services | | 220,283 | 490,971 | 25,955 | 794 | 8,111 | |
| Vehicle Leases | | 202,770 | 2,337 | 121,495 | 1,246 | | |
| Depreciation | | | | 67,976 | 46,092 | 1,434 | |
| Other Operating Costs | 1,072 | | 5,024 | 6,753 | 27,702 | 22,078 | |
| Intrafund Expenses (FMD Rent) | | 910,463 | | 127,259 | | | |
| Bond Interest | | | 1,240 | | 33,869 | 123,687 | 104,050 |
| Building Depreciation | | | 8,264 | | 48,556 | 695,013 | 237,009 |
| Debt Service | | | | | | | |
| Building Replacement Funds | | | | | | | |
| Total Costs | 2,184,272 | 2,291,659 | 983,234 | 898,925 | 810,759 | 3,074,166 | 404,975 |
| **Distributions/Allocations** | | | | | | | |
| Admin O/H Internal | | (2,283,466) | | | | | |
| Admin O/H External | (2,184,272) | | | | | | |
| Grounds | | | | (898,925) | 403,707 | | |
| Tunnels | | | | | | | (404,975) |
| Common Space (Conf Rms) | | | | | | | |
| Electric/Chiller Loop (Power House) | | | | | | (3,077,312) | |
| Automation System | | | (983,234) | | | 3,146 | |
| Total Distributions/Allocations | (2,184,272) | (2,283,466) | (983,234) | (898,925) | 403,707 | (3,074,166) | (404,975) |
| **Total Costs with Allocations** | 0 | 8,193 | 0 | 0 | 1,214,466 | 0 | 0 |
| **Revenue - In Lieu of Rent** | | | | | | | |
| Approp. - Ceremonial | | | | | 2,107,665 | | |
| Approp. - Services for Blind | | | | | | | |
| Approp. - Rent Waived | | | | | | | |
| Total In Lieu of Rent | 0 | 0 | 0 | 0 | 2,107,665 | 0 | 0 |
| **Revenue - Other** | | | | | | | |
| Specialized Utilities | | | | | | | |
| Intrafund Revenue | | | | | | | |
| Misc Revenue | | 8,193 | | | | | |
| Total Other Revenue | 0 | 8,193 | 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 | 8,193 | 0 | 0 | 2,107,665 | 0 | 0 |
| **Inc (Dec) in Retained Earnings** | 0 | 0 | 0 | 0 | 893,199 | 0 | 0 |
| **FY22 Storage Rate** | | | | | | | |
| **FY22 Office Rate** | | | | | | | |
| FY21 Storage Rate | | | | | | | |
| FY21 Office Rate | | | | | | | |
| FY20 Storage Rate | | | | | | | |
| FY20 Office Rate | | | | | | | |
| Automation System Points | | | | | | 316 | |
| **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 | | | | | 0.4491 | | |
| E, By Tunnel Connections | | | | | | | |
| F, By Automation System Points | | | | | | 0.0032 | |
| 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 FY22 Requested Rate | | | | | 2,107,665 | | |
| Revenue at FY21 Requested Rate | | | | | 813,326 | | |
| Variance | | | | | 1,294,339 | | |
| % 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 2023**

Lease Rate Matrix FY 2023
August 13, 2020

| | Total | 321 Grove Bldg 2 | 691 N Robert | Admin | Ag/Health Lab | Andersen | BCA Maryland |
|---|---|---|---|---|---|---|---|
| **Costs** | | | | | | | |
| Salaries & Benefits | 19,991,358 | 48,851 | 126,250 | 351,653 | 830,882 | 1,458,388 | 818,967 |
| Utilities - Electric | 6,734,876 | 6,692 | 84,097 | 104,398 | 1,014,875 | 914,422 | 545,157 |
| Utilities - Water | 529,485 | 1,213 | 5,699 | 7,575 | 56,464 | 33,020 | 35,937 |
| Utilities - District Heat | 2,572,375 | | 31,797 | 82,306 | 552,293 | 201,238 | |
| Utilities - District Cooling | 1,333,570 | | 7,016 | 28,324 | 306,677 | 548,221 | |
| Utilities - Gas and Other | 474,128 | 2,970 | | | 105,205 | 3,510 | 125,562 |
| Repairs & Maintenance | 2,427,210 | 1,348 | 20,133 | 62,209 | 89,325 | 248,780 | 82,968 |
| Maintenance & Leasehold | 5,615,000 | 8,740 | 37,260 | 106,540 | 213,900 | 517,960 | 280,600 |
| Professional/Technical Services | 369,555 | 173 | 8,306 | 3,107 | 4,418 | 13,642 | 25,595 |
| Supplies | 2,154,892 | 5,130 | 23,138 | 45,501 | 117,586 | 212,936 | 136,874 |
| Purchased Services | 933,636 | 6,981 | 3,918 | 15,871 | 32,622 | 97,513 | 27,866 |
| Insurance | 653,852 | 551 | 2,431 | 8,033 | 27,883 | 49,039 | 36,206 |
| Statewide Indirect | 985,008 | | | | | | |
| Centralized IT Services | 1,065,007 | 1,947 | 17,492 | 13,112 | 11,637 | 11,014 | 7,666 |
| Vehicle Leases | 335,346 | | | | | | |
| Depreciation | 665,131 | 19,314 | 29,088 | 5,036 | 48,957 | 12,385 | 29,223 |
| Other Operating Costs | 358,160 | 1,667 | 2,186 | 6,633 | 13,581 | 20,280 | 16,286 |
| Intrafund Expenses (FMD Rent) | 1,049,678 | | | | | | |
| Bond Interest | 2,432,988 | | 47 | 55,882 | 1,046,507 | | 616,391 |
| Building Depreciation | 10,815,200 | 2,853 | 995 | 408,015 | 865,938 | | 844,363 |
| Debt Service | 17,409,953 | | | | | 6,651,370 | |
| Building Replacement Funds | 735,168 | | | | | 335,557 | |
| Total Costs | 79,641,576 | 108,430 | 399,853 | 1,304,195 | 5,338,750 | 11,329,275 | 3,629,661 |
| **Distributions/Allocations** | | | | | | | |
| Admin O/H Internal | 0 | 4,402 | 18,040 | 43,912 | 104,137 | 252,359 | 136,733 |
| Admin O/H External | 0 | 4,221 | 17,305 | 42,121 | 99,890 | 242,068 | 131,158 |
| Grounds | 0 | 463 | 3,962 | 21,283 | 16,953 | 17,045 | 32,892 |
| Tunnels | 0 | | | 13,651 | 32,415 | | |
| Common Space (Conf Rms) | 0 | | 1,586 | (16,568) | 9,303 | | |
| Electric/Chiller Loop (Power House) | 0 | | 17,884 | 44,311 | 104,923 | | |
| Automation System | 0 | 100 | 7,418 | 15,839 | 63,758 | 53,332 | 138,444 |
| Total Distributions/Allocations | 0 | 9,186 | 66,195 | 164,549 | 431,379 | 564,804 | 439,227 |
| **Total Costs with Allocations** | 79,641,576 | 117,616 | 466,048 | 1,468,744 | 5,770,129 | 11,894,079 | 4,068,888 |
| **Revenue - In Lieu of Rent** | | | | | | | |
| Approp. - Ceremonial | 2,418,074 | | | | | | |
| Approp. - Services for Blind | 163,009 | | | 20,444 | | 35,607 | 5,733 |
| Approp. - Rent Waived | 7,933,917 | | | | | | |
| Total In Lieu of Rent | 10,515,000 | 0 | 0 | 20,444 | 0 | 35,607 | 5,733 |
| **Revenue - Other** | | | | | | | |
| Specialized Utilities | 871,734 | | | | | 566,988 | |
| Intrafund Revenue | 1,049,678 | 129,892 | 736,432 | 183,354 | | | |
| Misc Revenue | 12,030 | | | | | | |
| Total Other Revenue | 1,933,442 | 129,892 | 736,432 | 183,354 | 0 | 566,988 | 0 |
| **Revenue - Rent / Rate** | | | | | | | |
| Storage Rate | | | | 8.00 | | | |
| Storage Revenue | 140,976 | | | 3,728 | | | |
| Office Rate Breakeven | | 20.10 | 19.43 | 25.29 | 41.67 | 33.76 | 22.38 |
| Office Revenue Breakeven | 67,523,713 | 117,605 | 466,087 | 1,445,399 | 5,770,003 | 11,294,543 | 4,063,134 |
| Office Rate | | 22.20 | 30.70 | 26.55 | 41.40 | 35.50 | 22.05 |
| Office Revenue | 69,237,212 | 129,892 | 736,432 | 1,517,412 | 5,732,617 | 11,876,667 | 4,003,222 |
| Total Rent Revenue | 69,378,188 | 129,892 | 736,432 | 1,521,140 | 5,732,617 | 11,876,667 | 4,003,222 |
| **Total Recoveries/Revenue** | 80,776,952 | 129,892 | 736,432 | 1,541,584 | 5,732,617 | 12,479,262 | 4,008,955 |
| **Inc (Dec) in Retained Earnings** | 1,135,376 | 12,276 | 270,384 | 72,840 | (37,512) | 585,183 | (59,933) |
| **FY23 Storage Rate** | | | | **8.00** | | | |
| **FY23 Office Rate** | | **22.20** | **30.70** | **26.55** | **41.40** | **35.50** | **22.05** |
| FY22 Storage Rate | | | | 8.00 | | | |
| FY22 Office Rate | | 21.75 | 30.70 | 25.20 | 41.40 | 32.50 | 22.05 |
| FY21 Storage Rate | | | | 8.00 | | | |
| FY21 Office Rate | | 21.30 | 20.40 | 23.90 | 41.40 | 35.50 | 22.05 |
| Automation System Points | 99,022 | 13 | 723 | 1,564 | 6,302 | 5,270 | 13,675 |
| **Distribution Methods** | | | | | | | |
| A, By Total Sq. Ft. | 1.0000 | 0.0019 | 0.0078 | 0.0189 | 0.0449 | 0.1087 | 0.0589 |
| B, By Sq. Ft. w/o Ely, Fleet | 1.0000 | 0.0020 | 0.0078 | 0.0190 | 0.0451 | 0.1094 | 0.0593 |
| C, By Sq Ft Cap Cmplx w/o Andersen, MHC | 1.0000 | | 0.0113 | 0.0280 | 0.0663 | | |
| D, By Grounds | 1.0000 | 0.0005 | 0.0043 | 0.0231 | 0.0184 | 0.0185 | 0.0357 |
| E, By Tunnel Connections | 1.0000 | | | 0.0336 | 0.0798 | | |
| F, By Automation System Points | 1.0000 | 0.0001 | 0.0074 | 0.0158 | 0.0636 | 0.0532 | 0.1381 |
| G, By Power House (Elec & Chiller Loop) | 1.0000 | | 0.0113 | 0.0280 | 0.0663 | | |
| H, M&L w/o Fleet & RSB | 1.0000 | 0.0019 | 0.0081 | 0.0196 | 0.0466 | 0.1129 | 0.0612 |
| I, Capitol Complex w/o MHC | 1.0000 | | 0.0097 | 0.0241 | 0.0571 | 0.1385 | |
| **Comparison to Prior Year** | | | | | | | |
| Revenue at FY23 Requested Rate | 78,843,507 | 0 | 0 | 1,358,229 | 5,732,617 | 11,912,274 | 4,008,955 |
| Revenue at FY22 Requested Rate | 75,256,933 | 0 | 0 | 1,289,356 | 5,732,617 | 10,905,603 | 4,008,955 |
| Variance | 3,586,574 | 0 | 0 | 68,873 | 0 | 1,006,671 | 0 |
| % Rate Increase - Overall | 5% | | | | | | |
| **Square Footage** | | | | | | | |
| Office | 2,649,783 | 5,851 | 23,988 | 57,153 | 138,469 | 334,554 | 181,552 |
| Storage | 17,622 | | | 466 | | | |
| Ceremonial | 40,837 | | | | | | |
| Services for the Blind | 6,127 | | | 770 | | 1,003 | 260 |
| Rent Waived - Office | 358,598 | | | | | | |
| Rent Waived - Storage | 13,937 | | | | | | |
| **Total Square Footage** | 3,086,904 | 5,851 | 23,988 | 58,389 | 138,469 | 335,557 | 181,812 |

**Facilities Management Cost/Rate Calculation**
**Lease Rate Matrix FY 2023**

| Lease Rate Matrix FY 2023<br>August 13, 2020 | Centennial | Ely | Fleet & Surplus | Freeman | Governor's Residence | Judicial | MN History Center |
|---|---|---|---|---|---|---|---|
| **Costs** | | | | | | | |
| Salaries & Benefits | 1,188,132 | 23,901 | 49,030 | 1,166,095 | 254,442 | 1,003,364 | 1,839,906 |
| Utilities - Electric | 475,397 | 23,339 | | 369,950 | 34,776 | 289,342 | 836,650 |
| Utilities - Water | 25,706 | 2,346 | | 28,430 | 5,013 | 45,717 | 69,351 |
| Utilities - District Heat | 202,355 | | | 221,174 | | 112,007 | |
| Utilities - District Cooling | 48,948 | | | 65,185 | | 34,082 | |
| Utilities - Gas and Other | 1,793 | 17,634 | | 12,661 | 16,773 | | 172,433 |
| Repairs & Maintenance | 118,659 | 71,882 | 4,945 | 129,568 | 103,696 | 115,765 | 323,093 |
| Maintenance & Leasehold | 348,680 | 272,540 | | 403,880 | 26,220 | 312,380 | 508,300 |
| Professional/Technical Services | 15,356 | 140 | | 20,848 | 17,570 | 21,131 | 25,832 |
| Supplies | 199,605 | 4,665 | 5,981 | 147,230 | 69,327 | 93,302 | 171,300 |
| Purchased Services | 37,540 | 51,419 | 456 | 100,724 | 75,104 | 36,909 | 150,556 |
| Insurance | 24,971 | 1,773 | | 35,733 | 4,487 | 46,737 | |
| Statewide Indirect | | | | | | | |
| Centralized IT Services | 18,222 | 909 | | 16,686 | 2,634 | 15,752 | 20,675 |
| Vehicle Leases | | | | | | | |
| Depreciation | 18,104 | 16,346 | | 6,961 | 1,442 | 12,172 | 105,523 |
| Other Operating Costs | 12,916 | 1,118 | | 25,851 | 28,885 | 13,337 | 25,418 |
| Intrafund Expenses (FMD Rent) | | | | | | | |
| Bond Interest | 26,463 | | | | 46,196 | 8,720 | 24,005 |
| Building Depreciation | 694,042 | 99,318 | | | 161,350 | 979,792 | 704,912 |
| Debt Service | | | | 5,962,083 | | | |
| Building Replacement Funds | | | | 258,853 | | | |
| Total Costs | 3,456,889 | 587,330 | 60,412 | 8,971,912 | 847,915 | 3,140,509 | 4,977,954 |
| **Distributions/Allocations** | | | | | | | |
| Admin O/H Internal | 168,935 | 10,943 | 3,777 | 194,673 | 12,805 | 135,043 | 247,410 |
| Admin O/H External | 162,046 | 10,497 | 3,623 | 186,734 | 12,283 | 129,537 | 237,321 |
| Grounds | 24,047 | | | 28,470 | 11,056 | 29,944 | 50,122 |
| Tunnels | 52,563 | | | 60,606 | | 42,042 | |
| Common Space (Conf Rms) | (13,187) | | | 17,399 | | 12,067 | |
| Electric/Chiller Loop (Power House) | 170,282 | | | 196,235 | | 136,099 | |
| Automation System | 22,556 | 6,015 | 2,306 | 49,022 | 301 | 70,676 | 112,078 |
| Total Distributions/Allocations | 587,242 | 27,455 | 9,706 | 733,139 | 36,445 | 555,408 | 646,931 |
| **Total Costs with Allocations** | 4,044,131 | 614,785 | 70,118 | 9,705,051 | 884,360 | 3,695,917 | 5,624,885 |
| **Revenue - In Lieu of Rent** | | | | | | | |
| Approp. - Ceremonial | | | | | 1,021,620 | | |
| Approp. - Services for Blind | 16,691 | | | 25,431 | | 855 | |
| Approp. - Rent Waived | | | | | | | |
| Total In Lieu of Rent | 16,691 | 0 | 0 | 25,431 | 1,021,620 | 855 | 0 |
| **Revenue - Other** | | | | | | | |
| Specialized Utilities | 98,346 | | | 31,905 | | | |
| Intrafund Revenue | | | | | | | |
| Misc Revenue | | | | | | | |
| Total Other Revenue | 98,346 | 0 | 0 | 31,905 | 0 | 0 | 0 |
| **Revenue - Rent / Rate** | | | | | | | |
| Storage Rate | 8.00 | | | | | | |
| Storage Revenue | 69,248 | | | | | | |
| Office Rate Breakeven | 17.95 | 42.25 | 13.96 | 37.37 | | 20.58 | 17.10 |
| Office Revenue Breakeven | 3,859,806 | 614,780 | 70,107 | 9,648,261 | | 3,694,666 | 5,625,507 |
| Office Rate | 17.70 | 26.50 | 15.45 | 37.90 | | 22.50 | 16.50 |
| Office Revenue | 3,806,049 | 385,602 | 77,590 | 9,785,098 | | 4,039,358 | 5,428,121 |
| Total Rent Revenue | 3,875,297 | 385,602 | 77,590 | 9,785,098 | 0 | 4,039,358 | 5,428,121 |
| **Total Recoveries/Revenue** | 3,990,334 | 385,602 | 77,590 | 9,842,434 | 1,021,620 | 4,040,213 | 5,428,121 |
| **Inc (Dec) in Retained Earnings** | (53,797) | (229,183) | 7,472 | 137,383 | 137,260 | 344,296 | (196,764) |
| **FY23 Storage Rate** | **8.00** | | | | | | |
| **FY23 Office Rate** | **17.70** | **26.50** | **15.45** | **37.90** | | **22.50** | **16.50** |
| FY22 Storage Rate | 8.00 | | | | | | |
| FY22 Office Rate | 14.50 | 26.50 | 15.45 | 33.40 | | 22.50 | 16.50 |
| FY21 Storage Rate | 8.00 | | | | | | |
| FY21 Office Rate | 17.70 | 24.00 | 15.45 | 37.90 | 37.00 | 22.00 | 16.50 |
| Automation System Points | 2,232 | 598 | 224 | 4,847 | 26 | 6,982 | 11,069 |
| **Distribution Methods** | | | | | | | |
| A, By Total Sq. Ft. | 0.0728 | 0.0047 | 0.0016 | 0.0839 | 0.0055 | 0.0582 | 0.1066 |
| B, By Sq. Ft. w/o Ely, Fleet | 0.0732 | | | 0.0844 | 0.0056 | 0.0585 | 0.1073 |
| C, By Sq Ft Cap Cmplx w/o Andersen, MHC | 0.1076 | | | 0.1240 | | 0.0860 | |
| D, By Grounds | 0.0261 | | | 0.0309 | 0.0120 | 0.0325 | 0.0544 |
| E, By Tunnel Connections | 0.1294 | | | 0.1492 | | 0.1035 | |
| F, By Automation System Points | 0.0225 | 0.0060 | 0.0023 | 0.0489 | 0.0003 | 0.0705 | 0.1118 |
| G, By Power House (Elec & Chiller Loop) | 0.1076 | | | 0.1240 | | 0.0860 | |
| H, M&L w/o Fleet & RSB | 0.0756 | 0.0049 | | 0.0871 | 0.0057 | 0.0604 | 0.1107 |
| I, Capitol Complex w/o MHC | 0.0927 | | | 0.1068 | | 0.0741 | |
| **Comparison to Prior Year** | | | | | | | |
| Revenue at FY23 Requested Rate | 3,891,988 | 385,602 | 77,590 | 9,810,529 | 1,021,620 | 4,040,213 | 5,428,121 |
| Revenue at FY22 Requested Rate | 3,200,871 | 385,602 | 77,590 | 8,645,690 | 1,021,620 | 4,040,213 | 5,428,121 |
| Variance | 691,117 | 0 | 0 | 1,164,839 | 0 | 0 | 0 |
| % Rate Increase - Overall | | | | | | | |
| **Square Footage** | | | | | | | |
| Office | 215,031 | 14,551 | 5,022 | 258,182 | | 179,527 | 328,977 |
| Storage | 8,656 | | | | | | |
| Ceremonial | | | | | 17,027 | | |
| Services for the Blind | 943 | | | 671 | | 38 | |
| Rent Waived - Office | | | | | | | |
| Rent Waived - Storage | | | | | | | |
| **Total Square Footage** | 224,630 | 14,551 | 5,022 | 258,853 | 17,027 | 179,565 | 328,977 |

**Facilities Management Cost/Rate Calculation**
**Lease Rate Matrix FY 2023**

| Lease Rate Matrix FY 2023<br>August 13, 2020 | MN Senate Bldg | Retirement Systems Bldg | Stassen | State Capitol Bldg | State Office Bldg | Transportation | Veterans Service Bldg |
|---|---|---|---|---|---|---|---|
| **Costs** | | | | | | | |
| Salaries & Benefits | 891,612 | 693,906 | 1,495,016 | 1,502,963 | 1,055,978 | 1,344,035 | 375,508 |
| Utilities - Electric | 121,520 | 288,562 | 489,360 | 319,154 | 294,312 | 408,954 | 104,520 |
| Utilities - Water | 14,727 | 20,045 | 36,361 | 30,838 | 18,365 | 35,357 | 6,409 |
| Utilities - District Heat | 123,113 | 112,693 | 213,159 | 241,504 | 128,410 | 254,982 | 70,360 |
| Utilities - District Cooling | 44,100 | | 64,095 | 62,922 | 38,102 | 64,449 | 21,449 |
| Utilities - Gas and Other | 2,813 | 1,257 | 8,355 | 970 | | 2,192 | |
| Repairs & Maintenance | 53,190 | 43,991 | 116,133 | 177,883 | 207,418 | 299,794 | 31,409 |
| Maintenance & Leasehold | 218,040 | | 707,380 | 320,160 | 321,540 | 406,180 | 104,700 |
| Professional/Technical Services | 3,772 | 4,615 | 12,370 | 9,138 | 26,105 | 35,025 | 2,575 |
| Supplies | 57,441 | 59,296 | 208,223 | 121,887 | 99,473 | 187,147 | 34,838 |
| Purchased Services | 22,661 | 37,959 | 49,463 | 39,532 | 47,978 | 45,461 | 13,226 |
| Insurance | 27,174 | | 48,011 | 272,831 | 23,164 | 32,168 | 8,339 |
| Statewide Indirect | | | | | | | |
| Centralized IT Services | 17,929 | 11,191 | 16,744 | 72,555 | 14,689 | 22,822 | 11,041 |
| Vehicle Leases | | | | 1,269 | | | |
| Depreciation | 8,964 | 4,121 | 16,178 | 11,001 | 85,607 | 95,232 | 28,228 |
| Other Operating Costs | 13,789 | 9,914 | 31,502 | 34,724 | 13,652 | 19,270 | 3,154 |
| Intrafund Expenses (FMD Rent) | | | | | | | |
| Bond Interest | | | 2,650 | 241,531 | 45,227 | 10,416 | 46,107 |
| Building Depreciation | | | 861,231 | 1,734,032 | 725,352 | 1,332,409 | 411,756 |
| Debt Service | 4,796,500 | | | | | | |
| Building Replacement Funds | 140,758 | | | | | | |
| Total Costs | 6,558,103 | 1,287,550 | 4,376,231 | 5,194,894 | 3,145,372 | 4,595,893 | 1,273,619 |
| **Distributions/Allocations** | | | | | | | |
| Admin O/H Internal | 105,858 | 82,743 | 247,119 | 155,754 | 156,730 | 197,950 | 42,211 |
| Admin O/H External | 101,542 | 79,369 | 237,042 | 149,403 | 150,339 | 189,878 | 40,490 |
| Grounds | 36,946 | 25,337 | 46,989 | 103,837 | 29,299 | 28,931 | |
| Tunnels | 32,943 | | | 48,460 | 48,785 | 61,621 | 13,120 |
| Common Space (Conf Rms) | 9,457 | | 22,085 | 13,919 | 14,003 | 17,693 | (87,757) |
| Electric/Chiller Loop (Power House) | 106,663 | | 249,092 | 156,988 | 157,938 | 199,559 | 42,570 |
| Automation System | 34,085 | 28,571 | 92,029 | 145,662 | 13,734 | 117,692 | 25,664 |
| Total Distributions/Allocations | 427,494 | 216,020 | 894,356 | 774,023 | 570,828 | 813,324 | 76,298 |
| **Total Costs with Allocations** | 6,985,597 | 1,503,570 | 5,270,587 | 5,968,917 | 3,716,200 | 5,409,217 | 1,349,917 |
| **Revenue - In Lieu of Rent** | | | | | | | |
| Approp. - Ceremonial | | | | 690,490 | | | |
| Approp. - Services for Blind | | | 9,307 | 31,929 | 3,055 | 9,478 | 4,479 |
| Approp. - Rent Waived | | | | 4,226,549 | 3,252,966 | | 454,402 |
| Total In Lieu of Rent | 0 | 0 | 9,307 | 4,948,968 | 3,256,021 | 9,478 | 458,881 |
| **Revenue - Other** | | | | | | | |
| Specialized Utilities | | | 89,561 | | | 54,653 | 30,281 |
| Intrafund Revenue | | | | | | | |
| Misc Revenue | | | | 4,800 | | | |
| Total Other Revenue | 0 | 0 | 89,561 | 4,800 | 0 | 54,653 | 30,281 |
| **Revenue - Rent / Rate** | | | | | | | |
| Storage Rate | | | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Storage Revenue | | | 23,888 | 0 | 0 | 17,904 | 26,208 |
| Office Rate Breakeven | 49.63 | 13.67 | 15.84 | 29.56 | 17.95 | 20.45 | 25.90 |
| Office Revenue Breakeven | 6,985,820 | 1,504,001 | 5,149,045 | 920,558 | 122,222 | 5,327,777 | 844,392 |
| Office Rate | 50.50 | 14.30 | 17.30 | 29.00 | 16.25 | 21.25 | 26.50 |
| Office Revenue | 7,108,279 | 1,573,315 | 5,623,642 | 903,118 | 110,646 | 5,536,199 | 863,953 |
| Total Rent Revenue | 7,108,279 | 1,573,315 | 5,647,530 | 903,118 | 110,646 | 5,554,103 | 890,161 |
| **Total Recoveries/Revenue** | 7,108,279 | 1,573,315 | 5,746,398 | 5,856,886 | 3,366,667 | 5,618,234 | 1,379,323 |
| **Inc (Dec) in Retained Earnings** | 122,682 | 69,745 | 475,811 | (112,031) | (349,533) | 209,017 | 29,406 |
| **FY23 Storage Rate** | | | **8.00** | **8.00** | **8.00** | **8.00** | **8.00** |
| **FY23 Office Rate** | **50.50** | **14.30** | **17.30** | **29.00** | **16.25** | **21.25** | **26.50** |
| FY22 Storage Rate | | | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| FY22 Office Rate | 49.50 | 14.00 | 17.30 | 20.75 | 16.25 | 20.35 | 26.50 |
| 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 |
| Automation System Points | 3,371 | 2,824 | 9,093 | 14,385 | 1,352 | 11,625 | 2,531 |
| **Distribution Methods** | | | | | | | |
| A, By Total Sq. Ft. | 0.0456 | 0.0356 | 0.1064 | 0.0671 | 0.0675 | 0.0853 | 0.0182 |
| B, By Sq. Ft. w/o Ely, Fleet | 0.0459 | 0.0359 | 0.1071 | 0.0675 | 0.0679 | 0.0858 | 0.0183 |
| C, By Sq Ft Cap Cmplx w/o Andersen, MHC | 0.0674 | | 0.1574 | 0.0992 | 0.0998 | 0.1261 | 0.0269 |
| D, By Grounds | 0.0401 | 0.0275 | 0.0510 | 0.1127 | 0.0318 | 0.0314 | |
| E, By Tunnel Connections | 0.0811 | | | 0.1193 | 0.1201 | 0.1517 | 0.0323 |
| F, By Automation System Points | 0.0340 | 0.0285 | 0.0918 | 0.1453 | 0.0137 | 0.1174 | 0.0256 |
| G, By Power House (Elec & Chiller Loop) | 0.0674 | | 0.1574 | 0.0992 | 0.0998 | 0.1261 | 0.0269 |
| H, M&L w/o Fleet & RSB | 0.0474 | | 0.1106 | 0.0697 | 0.0701 | 0.0886 | 0.0189 |
| I, Capitol Complex w/o MHC | 0.0581 | | 0.1356 | 0.0855 | 0.0860 | 0.1086 | 0.0232 |
| **Comparison to Prior Year** | | | | | | | |
| Revenue at FY23 Requested Rate | 7,108,279 | 1,573,315 | 5,656,837 | 5,852,086 | 3,366,667 | 5,563,580 | 1,349,041 |
| Revenue at FY22 Requested Rate | 6,967,521 | 1,540,308 | 5,656,837 | 4,203,951 | 3,366,667 | 5,328,705 | 1,349,041 |
| Variance | 140,758 | 33,007 | 0 | 1,648,135 | 0 | 234,875 | 0 |
| % Rate Increase - Overall | | | | | | | |
| **Square Footage** | | | | | | | |
| Office | 140,758 | 110,022 | 325,066 | 31,142 | 6,809 | 260,527 | 32,602 |
| Storage | | | 2,986 | | | 2,238 | 3,276 |
| Ceremonial | | | | 23,810 | | | |
| Services for the Blind | | | 538 | 1,101 | 188 | 446 | 169 |
| Rent Waived - Office | | | | 143,721 | 198,998 | | 15,879 |
| Rent Waived - Storage | | | | 7,330 | 2,406 | | 4,201 |
| **Total Square Footage** | 140,758 | 110,022 | 328,590 | 207,104 | 208,401 | 263,211 | 56,127 |

**Facilities Management Cost/Rate Calculation**
**Lease Rate Matrix FY 2023**

| Lease Rate Matrix FY 2023<br>August 13, 2020 | Admin O/H External | Admin O/H Internal | Automation System | Grounds O/H | Ceremonial Grounds | Electric/Chiller Loop | Tunnels |
|---|---|---|---|---|---|---|---|
| **Costs** | | | | | | | |
| Salaries & Benefits | 1,237,155 | 915,889 | 448,778 | 471,937 | 287,469 | 102,365 | 8,886 |
| Utilities - Electric | | | | | 3,362 | 6,037 | |
| Utilities - Water | | | | | 50,912 | | |
| Utilities - District Heat | | | | | | 24,984 | |
| Utilities - District Cooling | | | | | | | |
| Utilities - Gas and Other | | | | | | | |
| Repairs & Maintenance | | 1,641 | 21,597 | 6,870 | 20,083 | 27,014 | 47,816 |
| Maintenance & Leasehold | | | | | | 500,000 | |
| Professional/Technical Services | 3,612 | 30,879 | 1,255 | 21,343 | 12,478 | 44,971 | 5,299 |
| Supplies | | 25,929 | 11,618 | 58,402 | 34,694 | 20,223 | 3,146 |
| Purchased Services | | 3,549 | 1,937 | 233 | 33,328 | 830 | |
| Insurance | | | | 1,947 | | 2,374 | |
| Statewide Indirect | 985,008 | | | | | | |
| Centralized IT Services | | 224,468 | 500,300 | 26,448 | 809 | 8,265 | |
| Vehicle Leases | | 206,623 | 2,382 | 123,803 | 1,269 | | |
| Depreciation | | | | 73,601 | 36,572 | 1,076 | |
| Other Operating Costs | 1,092 | | 5,119 | 6,882 | 28,407 | 22,497 | |
| Intrafund Expenses (FMD Rent) | | 919,786 | | 129,892 | | | |
| Bond Interest | | | 1,240 | | 33,869 | 123,687 | 104,050 |
| Building Depreciation | | | 8,264 | | 48,556 | 695,013 | 237,009 |
| Debt Service | | | | | | | |
| Building Replacement Funds | | | | | | | |
| Total Costs | 2,226,867 | 2,328,764 | 1,002,490 | 921,358 | 591,808 | 1,579,336 | 406,206 |
| **Distributions/Allocations** | | | | | | | |
| Admin O/H Internal | | (2,321,534) | | | | | |
| Admin O/H External | (2,226,867) | | | | | | |
| Grounds | | | | (921,358) | 413,782 | | |
| Tunnels | | | | | | | (406,206) |
| Common Space (Conf Rms) | | | | | | | |
| Electric/Chiller Loop (Power House) | | | | | | (1,582,544) | |
| Automation System | | | (1,002,490) | | | 3,208 | |
| Total Distributions/Allocations | (2,226,867) | (2,321,534) | (1,002,490) | (921,358) | 413,782 | (1,579,336) | (406,206) |
| **Total Costs with Allocations** | 0 | 7,230 | 0 | 0 | 1,005,590 | 0 | 0 |
| **Revenue - In Lieu of Rent** | | | | | | | |
| Approp. - Ceremonial | | | | | 705,964 | | |
| Approp. - Services for Blind | | | | | | | |
| Approp. - Rent Waived | | | | | | | |
| Total In Lieu of Rent | 0 | 0 | 0 | 0 | 705,964 | 0 | 0 |
| **Revenue - Other** | | | | | | | |
| Specialized Utilities | | | | | | | |
| Intrafund Revenue | | | | | | | |
| Misc Revenue | | 7,230 | | | | | |
| Total Other Revenue | 0 | 7,230 | 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 | 7,230 | 0 | 0 | 705,964 | 0 | 0 |
| **Inc (Dec) in Retained Earnings** | 0 | 0 | 0 | 0 | (299,626) | 0 | 0 |
| **FY23 Storage Rate** | | | | | | | |
| **FY23 Office Rate** | | | | | | | |
| FY22 Storage Rate | | | | | | | |
| FY22 Office Rate | | | | | | | |
| FY21 Storage Rate | | | | | | | |
| FY21 Office Rate | | | | | | | |
| Automation System Points | | | | | | 316 | |
| **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 | | | | | 0.4491 | | |
| E, By Tunnel Connections | | | | | | | |
| F, By Automation System Points | | | | | | 0.0032 | |
| 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 FY23 Requested Rate | | | | | 705,964 | | |
| Revenue at FY22 Requested Rate | | | | | 2,107,665 | | |
| Variance | | | | | (1,401,701) | | |
| % 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 2022 & 2023**
**Lease Rate Proposal/Comparison**

| Building | FY21 | FY22 | Difference FY21 - FY22 | Percent Change FY21 - FY22 | FY23 | Difference FY22 - FY23 | Percent Change FY22 - FY23 |
|---|---|---|---|---|---|---|---|
| 321 Grove Building 2 | $21.30 | $21.75 | $0.45 | 2% | $22.20 | $0.45 | 2% |
| 691 N. Robert | 20.40 | 30.70 | 10.30 | 50% | 30.70 | 0.00 | - |
| Administration | 23.90 | 25.20 | 1.30 | 5% | 26.55 | 1.35 | 5% |
| Agriculture/Health Laboratory | 41.40 | 41.40 | 0.00 | - | 41.40 | 0.00 | - |
| Andersen | 35.50 | 32.50 | (3.00) | -8% | 35.50 | 3.00 | 9% |
| BCA Maryland | 22.05 | 22.05 | 0.00 | - | 22.05 | 0.00 | - |
| Centennial | 17.70 | 14.50 | (3.20) | -18% | 17.70 | 3.20 | 22% |
| Ely | 24.00 | 26.50 | 2.50 | 10% | 26.50 | 0.00 | - |
| Fleet & Surplus Services | 15.45 | 15.45 | 0.00 | - | 15.45 | 0.00 | - |
| Freeman | 37.90 | 33.40 | (4.50) | -12% | 37.90 | 4.50 | 13% |
| Judicial Center | 22.00 | 22.50 | 0.50 | 2% | 22.50 | 0.00 | - |
| MN History Center | 16.50 | 16.50 | 0.00 | - | 16.50 | 0.00 | - |
| MN Senate Building | 48.50 | 49.50 | 1.00 | 2% | 50.50 | 1.00 | 2% |
| Retirement Systems | 13.70 | 14.00 | 0.30 | 2% | 14.30 | 0.30 | 2% |
| Stassen | 16.60 | 17.30 | 0.70 | 4% | 17.30 | 0.00 | - |
| State Capitol | 29.00 | 20.75 | (8.25) | -28% | 29.00 | 8.25 | 40% |
| State Office | 14.75 | 16.25 | 1.50 | 10% | 16.25 | 0.00 | - |
| Transportation | 19.50 | 20.35 | 0.85 | 4% | 21.25 | 0.90 | 4% |
| Veterans Service | 26.50 | 26.50 | 0.00 | - | 26.50 | 0.00 | - |
| Storage - Select Buildings | 8.00 | 8.00 | 0.00 | - | 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
Beginning FY22, Governor's Residence rate not based on square feet

## Rate Matrix Computation

**Minnesota Department of Administration**
**Leases**
**Fiscal Years 2022 & 2023**

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 5% based on recent history.

New asset purchases for this biennium include grounds equipment, 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 10-30 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 $85,073 in FY 2022 and $102,690 in FY 2023.

**Minnesota Department of Administration**
**Facilities Management Division - Fund 5400 (Leases)**
**Fiscal Years 2022 & 2023**
**Six Year Rate Comparison**

| Building | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 |
|---|---|---|---|---|---|---|
| 321 Grove Building 2 | $17.70 | $19.70 | $20.50 | $21.30 | $21.75 | $22.20 |
| 691 N. Robert | 16.50 | 18.50 | 19.45 | 20.40 | 30.70 | 30.70 |
| Administration | 22.75 | 23.90 | 23.90 | 23.90 | 25.20 | 26.55 |
| Ag/Health Laboratory | 39.80 | 41.40 | 41.40 | 41.40 | 41.40 | 41.40 |
| Andersen | 31.90 | 33.50 | 34.50 | 35.50 | 32.50 | 35.50 |
| BCA Maryland | 21.00 | 22.05 | 22.05 | 22.05 | 22.05 | 22.05 |
| Centennial | 16.50 | 17.00 | 17.35 | 17.70 | 14.50 | 17.70 |
| Ely Revenue | 24.00 | 24.00 | 24.00 | 24.00 | 26.50 | 26.50 |
| Fleet & Surplus Services | 12.00 | 14.00 | 14.70 | 15.45 | 15.45 | 15.45 |
| Freeman | 36.40 | 37.90 | 37.90 | 37.90 | 33.40 | 37.90 |
| Governor's Residence | 35.00 | 35.00 | 36.00 | 37.00 | NA | NA |
| Judicial Center | 17.75 | 19.95 | 21.00 | 22.00 | 22.50 | 22.50 |
| Minnesota History Center | 16.50 | 16.50 | 16.50 | 16.50 | 16.50 | 16.50 |
| Minnesota Senate | 49.90 | 49.90 | 48.50 | 48.50 | 49.50 | 50.50 |
| Retirement Systems | 11.90 | 12.90 | 13.30 | 13.70 | 14.00 | 14.30 |
| Stassen | 16.40 | 16.60 | 16.60 | 16.60 | 17.30 | 17.30 |
| State Capitol | 27.15 | 27.15 | 27.15 | 29.00 | 20.75 | 29.00 |
| State Office | 14.75 | 14.75 | 14.75 | 14.75 | 16.25 | 16.25 |
| Transportation | 18.95 | 19.50 | 19.50 | 19.50 | 20.35 | 21.25 |
| Veterans Service | 25.50 | 26.50 | 26.50 | 26.50 | 26.50 | 26.50 |
| Storage - Select Buildings | 7.50 | 7.50 | 8.00 | 8.00 | 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
Beginning FY22, Governor's Residence rate not based on square feet

**Facilities Management - Leases**
**History & Proforma - FY 2022**

| | FY17 Actual | FY18 Actual | FY19 Actual | FY20 Estimated | FY21 Estimated | FY22 Proposed | Inc/Dec Over FY21 | % Change Over FY21 |
|---|---|---|---|---|---|---|---|---|
| **Revenue:** | | | | | | | | |
| Rent Revenue | 62,164,795 | 63,656,912 | 65,996,024 | 66,500,968 | 67,176,241 | 64,741,939 | (2,434,302) | -4% |
| In Lieu of Rent | 7,375,498 | 9,101,169 | 9,253,729 | 9,391,000 | 9,891,000 | 10,515,000 | 624,000 | 6% |
| Intrafund Revenue | 591,015 | 653,405 | 728,316 | 754,457 | 781,926 | 1,037,722 | 255,796 | 33% |
| Misc (Elec,Int,Other) | 882,738 | 862,604 | 811,372 | 802,889 | 809,965 | 843,216 | 33,251 | 4% |
| Total Revenue | 71,014,046 | 74,274,090 | 76,789,441 | 77,449,314 | 78,659,132 | 77,137,877 | (1,521,255) | -2% |
| **Expenses:** | | | | | | | | |
| Salaries & Benefits | 16,155,294 | 17,134,110 | 16,860,499 | 17,371,261 | 18,591,118 | 19,586,614 | 995,496 | 5% |
| Utilities - Electric | 5,782,776 | 5,869,403 | 5,612,374 | 5,563,717 | 6,111,726 | 6,414,166 | 302,440 | 5% |
| Utilities - Water | 428,536 | 459,957 | 485,558 | 453,607 | 489,540 | 509,120 | 19,580 | 4% |
| Utilities - District Heat | 1,765,862 | 2,014,010 | 2,168,655 | 2,270,266 | 2,415,177 | 2,489,866 | 74,689 | 3% |
| Utilities - District Cooling | 1,126,422 | 1,142,057 | 1,092,748 | 1,099,517 | 1,209,588 | 1,270,069 | 60,481 | 5% |
| Utilities - Gas and Other | 331,196 | 385,837 | 441,020 | 431,086 | 491,437 | 490,149 | (1,288) | 0% |
| Repairs & Maintenance | 3,750,324 | 1,535,323 | 2,261,373 | 2,379,077 | 3,383,641 | 2,537,548 | (846,093) | -25% |
| Maintenance & Leasehold | 3,896,123 | 1,480,453 | 3,417,483 | 9,857,809 | 14,515,369 | 7,755,000 | (6,760,369) | -47% |
| Professional/Technical Services | 584,710 | 234,016 | 434,115 | 327,197 | 355,904 | 362,665 | 6,761 | 2% |
| Centralized IT Services | 638,995 | 871,101 | 905,697 | 1,071,539 | 1,025,663 | 1,045,150 | 19,487 | 2% |
| Vehicle Leases | 191,016 | 238,411 | 233,329 | 266,376 | 310,490 | 329,094 | 18,604 | 6% |
| Supplies | 2,296,335 | 1,891,760 | 2,085,287 | 2,425,283 | 2,145,282 | 2,114,712 | (30,570) | -1% |
| Purchased Services | 669,377 | 752,221 | 740,414 | 1,016,768 | 883,736 | 900,525 | 16,789 | 2% |
| Insurance | 169,972 | 455,230 | 466,575 | 356,126 | 614,664 | 641,662 | 26,998 | 4% |
| Indirect Costs | 946,130 | 800,396 | 799,005 | 729,030 | 948,618 | 966,642 | 18,024 | 2% |
| Equipment Depreciation | 97,436 | 107,377 | 131,074 | 152,208 | 175,995 | 192,437 | 16,442 | 9% |
| Depreciation of Bldg Improvements | 385,939 | 409,643 | 422,234 | 429,191 | 429,191 | 429,192 | 1 | 0% |
| Depreciation of Infrastructure | 55,694 | 74,284 | 87,024 | 93,694 | 93,694 | 46,092 | (47,602) | -51% |
| Other Operating Costs | 486,069 | 584,348 | 692,829 | 345,668 | 346,836 | 350,482 | 3,646 | 1% |
| Intrafund Expenses (FMD Rent) | 593,712 | 655,695 | 729,727 | 754,457 | 781,926 | 1,037,722 | 255,796 | 33% |
| Bond Interest | 3,364,027 | 3,567,846 | 3,567,846 | 2,422,157 | 2,403,854 | 2,432,988 | 29,134 | 1% |
| Building Depreciation | 10,133,403 | 11,053,982 | 10,987,604 | 10,945,882 | 10,936,407 | 10,971,449 | 35,042 | 0% |
| Debt Service | 17,796,468 | 17,696,591 | 17,396,618 | 17,452,132 | 17,436,854 | 17,421,804 | (15,050) | 0% |
| Building Replacement Funds | 597,059 | 597,058 | 1,090,457 | 738,155 | 738,155 | 735,168 | (2,987) | 0% |
| Total Expenses | 72,242,875 | 70,011,109 | 73,109,545 | 78,952,203 | 86,834,865 | 81,030,316 | (5,804,549) | -7% |
| **Increase/(Decrease) in RE** | (1,228,829) | 4,262,981 | 3,679,896 | (1,502,889) | (8,175,733) | (3,892,439) | | |
| **Retained Earnings, Beginning** | 15,341,534 | 13,478,479 | 18,434,593 | 22,114,488 | 20,611,599 | 12,435,866 | | |
| Prior Period Adjustments | (634,227) | 693,133 | 0 | 0 | 0 | 0 | | |
| **Retained Earnings, Ending** | 13,478,479 | 18,434,593 | 22,114,488 | 20,611,599 | 12,435,866 | 8,543,427 | | |

**Facilities Management - Leases**
**History & Proforma - FY 2023**

| | FY18 Actual | FY19 Actual | FY20 Estimated | FY21 Estimated | FY22 Proposed | FY23 Proposed | Inc/Dec Over FY22 | % Change Over FY22 |
|---|---|---|---|---|---|---|---|---|
| **Revenue:** | | | | | | | | |
| Rent Revenue | 63,656,912 | 65,996,024 | 66,500,968 | 67,176,241 | 64,741,939 | 68,328,507 | 3,586,568 | 6% |
| In Lieu of Rent | 9,101,169 | 9,253,729 | 9,391,000 | 9,891,000 | 10,515,000 | 10,515,000 | 0 | 0% |
| Intrafund Revenue | 653,405 | 728,316 | 754,457 | 781,926 | 1,037,722 | 1,049,678 | 11,956 | 1% |
| Misc (Elec,Int,Other) | 862,604 | 811,372 | 802,889 | 809,965 | 843,216 | 883,764 | 40,548 | 5% |
| Total Revenue | 74,274,090 | 76,789,441 | 77,449,314 | 78,659,132 | 77,137,877 | 80,776,949 | 3,639,072 | 5% |
| **Expenses:** | | | | | | | | |
| Salaries & Benefits | 17,134,110 | 16,860,499 | 17,371,261 | 18,591,118 | 19,586,614 | 19,991,358 | 404,744 | 2% |
| Utilities - Electric | 5,869,403 | 5,612,374 | 5,563,717 | 6,111,726 | 6,414,166 | 6,734,876 | 320,710 | 5% |
| Utilities - Water | 459,957 | 485,558 | 453,607 | 489,540 | 509,120 | 529,485 | 20,365 | 4% |
| Utilities - District Heat | 2,014,010 | 2,168,655 | 2,270,266 | 2,415,177 | 2,489,866 | 2,572,375 | 82,509 | 3% |
| Utilities - District Cooling | 1,142,057 | 1,092,748 | 1,099,517 | 1,209,588 | 1,270,069 | 1,333,570 | 63,501 | 5% |
| Utilities - Gas and Other | 385,837 | 441,020 | 431,086 | 491,437 | 490,149 | 474,128 | (16,021) | -3% |
| Repairs & Maintenance | 1,535,323 | 2,261,373 | 2,379,077 | 3,383,641 | 2,537,548 | 2,427,210 | (110,338) | -4% |
| Maintenance & Leasehold | 1,480,453 | 3,417,483 | 9,857,809 | 14,515,369 | 7,755,000 | 5,615,000 | (2,140,000) | -28% |
| Professional/Technical Services | 234,016 | 434,115 | 327,197 | 355,904 | 362,665 | 369,555 | 6,890 | 2% |
| Centralized IT Services | 871,101 | 905,697 | 1,071,539 | 1,025,663 | 1,045,150 | 1,065,007 | 19,857 | 2% |
| Vehicle Leases | 238,411 | 233,329 | 266,376 | 310,490 | 329,094 | 335,346 | 6,252 | 2% |
| Supplies | 1,891,760 | 2,085,287 | 2,425,283 | 2,145,282 | 2,114,712 | 2,154,892 | 40,180 | 2% |
| Purchased Services | 752,221 | 740,414 | 1,016,768 | 883,736 | 900,525 | 933,636 | 33,111 | 4% |
| Insurance | 455,230 | 466,575 | 356,126 | 614,664 | 641,662 | 653,852 | 12,190 | 2% |
| Indirect Costs | 800,396 | 799,005 | 729,030 | 948,618 | 966,642 | 985,008 | 18,366 | 2% |
| Equipment Depreciation/Amortization | 107,377 | 131,074 | 152,208 | 175,995 | 192,437 | 200,059 | 7,622 | 4% |
| Depreciation of Bldg Improvements | 409,643 | 422,234 | 429,191 | 429,191 | 429,192 | 428,500 | (692) | 0% |
| Depreciation of Infrastructure | 74,284 | 87,024 | 93,694 | 93,694 | 46,092 | 36,572 | (9,520) | -21% |
| Other Operating Costs | 584,348 | 692,829 | 345,668 | 346,836 | 350,482 | 358,160 | 7,678 | 2% |
| Intrafund Expenses (FMD Rent) | 655,695 | 729,727 | 754,457 | 781,926 | 1,037,722 | 1,049,678 | 11,956 | 1% |
| Bond Interest | 3,567,846 | 3,567,846 | 2,422,157 | 2,403,854 | 2,432,988 | 2,432,988 | 0 | 0% |
| Building Depreciation | 11,053,982 | 10,987,604 | 10,945,882 | 10,936,407 | 10,971,449 | 10,815,200 | (156,249) | -1% |
| Debt Service | 17,696,591 | 17,396,618 | 17,452,132 | 17,436,854 | 17,421,804 | 17,409,953 | (11,851) | 0% |
| Building Replacement Funds | 597,058 | 1,090,457 | 738,155 | 738,155 | 735,168 | 735,168 | 0 | 0% |
| Total Expenses | 70,011,109 | 73,109,545 | 78,952,203 | 86,834,865 | 81,030,316 | 79,641,576 | (1,388,740) | -2% |
| **Increase/(Decrease) in RE** | 4,262,981 | 3,679,896 | (1,502,889) | (8,175,733) | (3,892,439) | 1,135,373 | | |
| **Retained Earnings, Beginning** | 13,478,479 | 18,434,593 | 22,114,488 | 20,611,599 | 12,435,866 | 8,543,427 | | |
| Prior Period Adjustments | 693,133 | 0 | 0 | 0 | 0 | 0 | | |
| **Retained Earnings, Ending** | 18,434,593 | 22,114,488 | 20,611,599 | 12,435,866 | 8,543,427 | 9,678,800 | | |

**Detailed Capital Assets and Technology Purchases**

(Including all items meeting the current capitalization threshold)

**Minnesota Department of Administration**

**Leases**

**For Fiscal Year 2022**

| Description of Item | FinDept ID | Dept. Name | Justification | Qty | Unit Price | Total Amount | Included in Master Lease 18 Demand Survey Yes or No | If yes, identify quarter in which item is planned to be purchased. |
|---|---|---|---|---|---|---|---|---|
| Towmaster trailer | G0234160 | Grounds | Replacement | 1 | $10,000 | $10,000 | No | |
| Toro Polar Trac | G0234160 | Grounds | Replacement | 1 | $60,000 | $60,000 | No | |
| T500e Walk-Behind Scrubber 700 mm / 28" Orbital | G0234110 | Building Operations | Replacement | 2 | $14,626 | $29,252 | No | |
| 1510 Carpet Extractor, Battery Powered | G0234110 | Building Operations | Replacement | 2 | $10,953 | $21,906 | No | |
| B5 Battery Powered Walk-Behind Burnisher | G0234110 | Building Operations | Replacement | 2 | $9,255 | $18,511 | No | |
| | | | | | | | | |
| **Sub-total of items with unit cost less than $100,000** | | | | | | **$139,668** | | |
| | | | | | | | | |
| **GRAND TOTAL** | | | | | | **$139,668** | | |

**Detailed Capital Assets and Technology Purchases**

(Including all items meeting the current capitalization threshold)

**Minnesota Department of Administration**

**Leases**

**For Fiscal Year 2023**

| Description of Item | FinDept ID | Dept. Name | Justification | Qty | Unit Price | Total Amount | Included in Master Lease 18 Demand Survey Yes or No | If yes, identify quarter in which item is planned to be purchased. |
|---|---|---|---|---|---|---|---|---|
| ExMark 60" Zero Turn | G0234160 | Grounds | Replacement | 1 | $15,000 | $15,000 | No | |
| walk behind mower Gov. Res. | G0234160 | Grounds | Replacement | 1 | $8,000 | $8,000 | No | |
| T300 500mm / 20" Disk, Membrane Panel, Pad Assist, Conventional Scrubbing, 130AH Battery, On-Board Charger, Quiet Mode | G0234110 | Building Operations | Replacement | 2 | $6,550 | $13,100 | No | |
| | | | | | | | | |
| **Sub-total of items with unit cost less than $100,000** | | | | | | **$36,100** | | |
| | | | | | | | | |
| **GRAND TOTAL** | | | | | | **$36,100** | | |

**SWIFT Spending Plan**
**Minnesota Department of Administration**
**Leases**
**For Fiscal Year 2022**

| | SWIFT Account | Total | G0234100 Director | G0234110 Bldg Ops | Fund 5400 G0234140 Tech Srvcs | G0234160 Grounds | G0234170 Bus Ops | G0234180 M & L | G0234190 Gov Res |
|---|---|---|---|---|---|---|---|---|---|
| Miscellaneous - Specialized Electric | 670024 | 679,294 | 679,294 | 0 | 0 | 0 | 0 | 0 | 0 |
| Leases | 670030 | 75,256,939 | 75,256,939 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous - Specialized Cooling | 670043 | 150,929 | 150,929 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous - Scrap | 512800 | 4,340 | 4,340 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous - Other Revenue | 553090 | 4,800 | 4,800 | 0 | 0 | 0 | 0 | 0 | 0 |
| Master Lease Interest Revenue | 512001 | 3,853 | 3,853 | 0 | 0 | 0 | 0 | 0 | 0 |
| MN Senate Garage Debt Service Passthrough | 514213 | 992,750 | 992,750 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 77,092,905 | 77,092,905 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| Salaries & Benefits - Full time | 41000 | 18,687,563 | 1,304,173 | 9,555,864 | 5,754,716 | 1,087,683 | 985,127 | 0 | 0 |
| Salaries & Benefits - Part time/Seasonal | 41030 | 105,230 | 0 | 39,332 | 0 | 65,898 | 0 | 0 | 0 |
| Salaries & Benefits - Overtime/Premium | 41050 | 300,213 | 5,364 | 177,127 | 91,357 | 11,354 | 15,011 | 0 | 0 |
| Salaries & Benefits - Other | 41070 | 493,608 | 5,905 | 316,836 | 130,891 | 38,754 | 1,222 | 0 | 0 |
| Utilities | 41100 | 11,173,370 | 0 | 0 | 11,121,214 | 52,156 | 0 | 0 | 0 |
| Other Operating Costs - Rent | 41100 | 50,769 | 0 | 26,002 | 22,267 | 0 | 2,500 | 0 | 0 |
| Other Operating Costs - Printing & Advertising | 41110 | 500 | 0 | 0 | 0 | 0 | 500 | 0 | 0 |
| Prof/Tech | 41130 | 362,665 | 27,216 | 237,460 | 56,372 | 41,512 | 105 | 0 | 0 |
| Other Operating Costs - Communications | 41155 | 82,282 | 4,937 | 41,141 | 32,913 | 3,291 | 0 | 0 | 0 |
| Other Operating Costs - Travel | 41160 | 5,000 | 97 | 2,655 | 2,130 | 118 | 0 | 0 | 0 |
| Vehicle Leases | 41160 | 329,094 | 0 | 1,245 | 205,108 | 122,741 | 0 | 0 | 0 |
| Other Operating Costs - Employee Development | 41180 | 60,152 | 3,385 | 22,523 | 21,604 | 3,321 | 9,319 | 0 | 0 |
| Centralized IT Services - Rate Based | 41196 | 634,870 | 33,647 | 87,490 | 420,780 | 75,420 | 17,533 | 0 | 0 |
| Centralized IT Services - Agency Specific | 41197 | 410,280 | 69,547 | 0 | 340,733 | 0 | 0 | 0 | 0 |
| Other Operating Costs - Claims | 41200 | 1,800 | 1,800 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplies | 41300 | 2,114,712 | 946 | 352,138 | 1,089,301 | 78,384 | 567,722 | 0 | 26,221 |
| GESP Loan Payments | 442001 | 181,674 | 181,674 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Operating Costs - Equipment Rent | 41400 | 18,567 | 0 | 0 | 14,318 | 0 | 4,249 | 0 | 0 |
| Repairs & Maintenance | 41500 | 10,292,548 | 0 | 1,093,114 | 1,114,171 | 322,969 | 0 | 7,755,000 | 7,294 |
| Statewide Indirect Costs | 42010 | 966,642 | 966,642 | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchased Services | 43000 | 900,525 | 0 | 784,066 | 26,314 | 87,137 | 3,007 | 0 | 0 |
| Other Operating Costs - various | 43000 | 131,412 | 5,000 | 74,442 | 0 | 412 | 0 | 0 | 51,558 |
| Insurance | 430018 | 641,662 | 0 | 639,751 | 0 | 1,911 | 0 | 0 | 0 |
| Equipment Capital | 47060 | 139,668 | 0 | 69,668 | 0 | 70,000 | 0 | 0 | 0 |
| Debt Service - Principal | 440101 | 10,678,800 | 10,678,800 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service - Interest | 440102 | 1,947,004 | 1,947,004 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 60,710,609 | 15,236,137 | 13,520,854 | 20,444,189 | 2,063,062 | 1,606,296 | 7,755,000 | 85,073 |
| | | | | | | | | | |
| Plus: | | | | | | | | | |
| Master Lease Payments | | 101,445 | 101,445 | | | | | | |
| Intrafund Expense | | 1,037,722 | 1,037,722 | | | | | | |
| Depreciation | | 667,721 | 667,721 | | | | | | |
| Bldg Replacement Fund | | 735,168 | 735,168 | | | | | | |
| Bond Interest | | 2,432,988 | 2,432,988 | | | | | | |
| Building Depreciation | | 10,971,449 | 10,971,449 | | | | | | |
| MSB Debt Service | | 4,796,000 | 4,796,000 | | | | | | |
| Rounding | | 1 | 1 | | | | | | |
| | | | | | | | | | |
| Total | | 20,742,494 | 20,742,494 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| Minus: | | | | | | | | | |
| Capital Assets - Equipment | | 139,668 | | 69,668 | | 70,000 | | | |
| Master Lease Payments | | 101,445 | 101,445 | | | | | | |
| GESP Loan Payments | | 181,674 | 181,674 | | | | | | |
| | | | | | | | | | |
| Total | | 422,787 | 283,119 | 69,668 | 0 | 70,000 | 0 | 0 | 0 |
| | | | | | | | | | |
| History & Proforma Amount | | 81,030,316 | 35,695,512 | 13,451,186 | 20,444,189 | 1,993,062 | 1,606,296 | 7,755,000 | 85,073 |
| | | | | | | | | | |
| MN Senate Garage Debt Service Passthrough | | 992,750 | 992,750 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| Total | | 82,023,066 | 36,688,262 | 13,451,186 | 20,444,189 | 1,993,062 | 1,606,296 | 7,755,000 | 85,073 |

**SWIFT Spending Plan**
**Minnesota Department of Administration**
**Leases**
**For Fiscal Year 2023**

| | SWIFT Account | Total | G0234100 Director | G0234110 Bldg Ops | Fund 5400 G0234140 Tech Srvcs | G0234160 Grounds | G0234170 Bus Ops | G0234180 M & E | G0234190 Gov Res |
|---|---|---|---|---|---|---|---|---|---|
| Miscellaneous - Specialized Electric | 670024 | 713,259 | 713,259 | 0 | 0 | 0 | 0 | 0 | 0 |
| Leases | 670030 | 78,843,507 | 78,843,507 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous - Specialized Cooling | 670043 | 158,475 | 158,475 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous - Scrap | 512800 | 4,340 | 4,340 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous - Other Revenue | 553090 | 4,800 | 4,800 | 0 | 0 | 0 | 0 | 0 | 0 |
| Master Lease Interest Revenue | 512001 | 2,890 | 2,890 | 0 | 0 | 0 | 0 | 0 | 0 |
| MN Senate Garage Debt Service Passthrough | 514213 | 992,000 | 992,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 80,719,271 | 80,719,271 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| Salaries & Benefits - Full time | 41000 | 19,082,409 | 1,328,805 | 9,772,797 | 5,864,122 | 1,111,642 | 1,005,045 | 0 | 0 |
| Salaries & Benefits - Part time/Seasonal | 41030 | 108,482 | 0 | 40,433 | 0 | 68,049 | 0 | 0 | 0 |
| Salaries & Benefits - Overtime/Premium | 41050 | 300,213 | 5,364 | 177,127 | 91,357 | 11,354 | 15,011 | 0 | 0 |
| Salaries & Benefits - Other | 41070 | 500,254 | 5,944 | 321,905 | 131,923 | 39,260 | 1,222 | 0 | 0 |
| Utilities | 41100 | 11,644,434 | 0 | 0 | 11,590,160 | 54,274 | 0 | 0 | 0 |
| Other Operating Costs - Rent | 41100 | 51,734 | 0 | 26,496 | 22,690 | 0 | 2,548 | 0 | 0 |
| Other Operating Costs - Printing & Advertising | 41110 | 600 | 0 | 0 | 0 | 0 | 600 | 0 | 0 |
| Prof/Tech | 41130 | 369,555 | 27,733 | 241,971 | 57,443 | 42,301 | 107 | 0 | 0 |
| Other Operating Costs - Communications | 41155 | 84,084 | 5,045 | 42,042 | 33,634 | 3,363 | 0 | 0 | 0 |
| Other Operating Costs - Travel | 41160 | 5,000 | 97 | 2,655 | 2,130 | 118 | 0 | 0 | 0 |
| Vehicle Leases | 41160 | 335,346 | 0 | 1,268 | 209,005 | 125,073 | 0 | 0 | 0 |
| Other Operating Costs - Employee Development | 41180 | 48,535 | 2,938 | 14,550 | 20,652 | 2,886 | 7,509 | 0 | 0 |
| Centralized IT Services - Rate Based | 41196 | 646,932 | 34,287 | 89,152 | 428,774 | 76,853 | 17,866 | 0 | 0 |
| Centralized IT Services - Agency Specific | 41197 | 418,075 | 70,868 | 0 | 347,207 | 0 | 0 | 0 | 0 |
| Other Operating Costs - Claims | 41200 | 2,000 | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Supplies | 41300 | 2,154,892 | 963 | 358,829 | 1,109,998 | 79,873 | 578,509 | 0 | 26,720 |
| GESP Loan Payments | 442001 | 187,125 | 187,125 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Operating Costs - Equipment Rent | 41400 | 18,882 | 0 | 0 | 14,633 | 0 | 4,249 | 0 | 0 |
| Repairs & Maintenance | 41500 | 8,042,210 | 0 | 1,045,582 | 1,065,725 | 308,926 | 0 | 5,615,000 | 6,977 |
| Statewide Indirect Costs | 42010 | 985,008 | 985,008 | 0 | 0 | 0 | 0 | 0 | 0 |
| Purchased Services | 43000 | 933,636 | 0 | 809,856 | 27,281 | 90,341 | 3,118 | 0 | 3,039 |
| Other Operating Costs - various | 43000 | 147,325 | 5,095 | 75,856 | 0 | 420 | 0 | 0 | 65,954 |
| Insurance | 430018 | 653,852 | 0 | 651,905 | 0 | 1,947 | 0 | 0 | 0 |
| Equipment Capital | 47060 | 36,100 | 0 | 13,100 | 0 | 23,000 | 0 | 0 | 0 |
| Debt Service - Principal | 440101 | 11,200,389 | 11,200,389 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service - Interest | 440102 | 1,413,064 | 1,413,064 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 59,370,136 | 15,274,723 | 13,685,525 | 21,016,734 | 2,039,680 | 1,635,784 | 5,615,000 | 102,690 |
| | | | | | | | | | |
| Adjustments | | | | | | | | | |
| Plus: | | | | | | | | | |
| Master Lease Payments | | 101,445 | 101,445 | | | | | | |
| Intrafund Expense | | 1,049,678 | 1,049,678 | | | | | | |
| Depreciation | | 665,131 | 665,131 | | | | | | |
| Bldg Replacement Fund | | 735,168 | 735,168 | | | | | | |
| Bond Interest | | 2,432,988 | 2,432,988 | | | | | | |
| Building Depreciation | | 10,815,200 | 10,815,200 | | | | | | |
| MSB Debt Service | | 4,796,500 | 4,796,500 | | | | | | |
| | | | | | | | | | |
| Total | | 20,596,110 | 20,596,110 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| Minus: | | | | | | | | | |
| Capital Assets - Equipment | | 36,100 | | 13,100 | | 23,000 | | | |
| Master Lease Payments | | 101,445 | 101,445 | | | | | | |
| GESP Loan Payments | | 187,125 | 187,125 | | | | | | |
| | | | | | | | | | |
| Total | | 324,670 | 288,570 | 13,100 | 0 | 23,000 | 0 | 0 | 0 |
| | | | | | | | | | |
| History & Proforma Amount | | 79,641,576 | 35,582,263 | 13,672,425 | 21,016,734 | 2,016,680 | 1,635,784 | 5,615,000 | 102,690 |
| | | | | | | | | | |
| MN Senate Garage Debt Service Passthrough | | 992,000 | 992,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| Total | | 80,633,576 | 36,574,263 | 13,672,425 | 21,016,734 | 2,016,680 | 1,635,784 | 5,615,000 | 102,690 |

# Financial Statement

**STATE OF MINNESOTA** 8/27/2020
**FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400** Unaudited
**STATEMENT OF NET POSITION**
**MARCH 31, 2020**

| | FY20 | FY19 |
|---|---|---|
| **ASSETS** | | |
| **CURRENT ASSETS** | | |
| Cash | $ 20,769,254.15 | $ 20,308,809.51 |
| Accounts Receivable - Leases | 3,402,667.85 | 889,390.27 |
| Accounts Receivable - Repairs and Other Jobs | 26,907.55 | 23,861.59 |
| Accounts Receivable - Other | 286,239.60 | 176,729.39 |
| Accounts Receivable - Non Trade (Note 3) | 217,396.51 | - |
| Interfund Receivable (Note 4) | 325,000.00 | - |
| Due from Other Funds (Note 5) | 2,988,761.21 | 112,398.26 |
| Inventory - Supplies (Note 1) | 408,863.54 | 356,269.90 |
| Total Current Assets | $ 28,425,090.41 | $ 21,867,458.92 |
| **NONCURRENT ASSETS (Note 6)** | | |
| Building Improvements | $ 12,606,945.92 | $ 12,479,023.26 |
| Accumulated Depreciation - Building Improvements | (6,256,691.04) | (5,826,961.46) |
| Infrastructure | 900,934.39 | 900,934.39 |
| Accumulated Depreciation - Infrastructure | (551,816.81) | (457,290.04) |
| Equipment | 2,155,008.20 | 1,930,986.09 |
| Accumulated Depreciation - Equipment | (952,270.37) | (933,055.16) |
| Art and Historical Treasures | 260,866.50 | 260,866.50 |
| Total Noncurrent Assets | $ 8,162,976.79 | $ 8,354,503.58 |
| **TOTAL ASSETS** | $ 36,588,067.20 | $ 30,221,962.50 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | |
| Deferred Other Postemployment Benefits Outflows (Note 12) | $ 87,000.00 | $ 87,000.00 |
| Deferred Pension Outflows (Note 13) | 16,408,000.00 | 23,901,000.00 |
| Total Deferred Outflows of Resources | $ 16,495,000.00 | $ 23,988,000.00 |
| **LIABILITIES** | | |
| **CURRENT LIABILITIES** | | |
| Accounts Payable | $ 3,231,403.86 | $ 2,117,825.01 |
| Accounts Payable - Non Trade (Note 7) | 435,312.49 | 455,287.36 |
| Salaries and Benefits Payable | 675,584.84 | 529,080.74 |
| Retainage Payable (Note 8) | 156,230.91 | 84,377.34 |
| Interest Payable (Note 9,10) | 34,228.74 | 2,595.28 |
| Unearned Revenue | - | 84,553.69 |
| Loans Payable (Note 9) | 68,787.65 | - |
| Loans Payable - Master Lease (Note 10) | 91,927.57 | 58,316.30 |
| Compensated Absences Payable (Note 11) | 234,000.00 | 253,000.00 |
| Due to Other Funds (Note 14) | 2,941,477.31 | 282.64 |
| Total Current Liabilities | $ 7,868,953.37 | $ 3,585,318.36 |
| **NONCURRENT LIABILITIES** | | |
| Compensated Absences Payable (Note 11) | $ 1,269,000.00 | $ 1,358,000.00 |
| Loans Payable (Note 9) | 2,917,664.21 | - |
| Loans Payable - Master Lease (Note 10) | 323,160.45 | 248,184.90 |
| Other Postemployment Benefits (Note 12) | 1,536,000.00 | 1,521,000.00 |
| Net Pension Liability (Note 13) | 5,390,000.00 | 28,630,000.00 |
| Total Noncurrent Liabilities | $ 11,435,824.66 | $ 31,757,184.90 |
| **TOTAL LIABILITIES** | $ 19,304,778.03 | $ 35,342,503.26 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Deferred Other Postemployment Benefits Inflows (Note 12) | $ 172,000.00 | $ 70,000.00 |
| Deferred Pension Inflows (Note 13) | 25,844,000.00 | 17,137,000.00 |
| Total Deferred Inflows of Resources | $ 26,016,000.00 | $ 17,207,000.00 |
| **NET POSITION (Note 20)** | | |
| Net Investment in Capital Assets | $ 7,747,888.77 | $ 8,354,503.58 |
| Unrestricted Net Position | 14,400.40 | (6,694,044.34) |
| **TOTAL NET POSITION** | $ 7,762,289.17 | $ 1,660,459.24 |

**STATE OF MINNESOTA** 8/27/2020
**FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400** Unaudited
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**
**FOR THE QUARTER ENDED MARCH 31, 2020**

| | FY20 QTD | FY20 YTD | FY19 QTD | FY19 YTD |
|---|---|---|---|---|
| **OPERATING REVENUES (Note 1)** | | | | |
| Leases | $ 18,953,639.53 | $ 56,880,800.88 | $ 18,854,304.34 | $ 56,431,617.63 |
| Repair and Other Jobs | 65,104.23 | 174,310.16 | 56,418.04 | 190,049.85 |
| Other Revenues | 194,296.95 | 578,086.71 | 204,536.85 | 634,191.15 |
| Minnesota Senate Garage Debt Service Pass Through (Note 3) | 247,812.51 | 743,437.49 | 248,562.51 | 745,687.49 |
| Total Operating Revenues | $ 19,460,853.22 | $ 58,376,635.24 | $ 19,363,821.74 | $ 58,001,546.12 |
| **OPERATING EXPENSES (Note 1)** | | | | |
| Salaries and Benefits | $ 4,226,879.45 | $ 13,144,100.23 | $ 4,115,069.30 | $ 13,016,754.84 |
| Utilities - Electric | 1,363,000.66 | 4,206,414.26 | 1,457,499.07 | 4,448,011.32 |
| Utilities - Water | 79,339.66 | 375,431.58 | 94,015.82 | 392,107.31 |
| Utilities - District Heat | 677,859.58 | 1,636,761.35 | 778,417.02 | 1,742,523.14 |
| Utilities - District Cooling | 106,205.79 | 799,119.48 | 107,946.64 | 818,500.21 |
| Utilities - Gas & Other | 178,198.60 | 331,259.53 | 232,209.77 | 388,368.17 |
| Repairs and Maintenance | 299,578.10 | 1,878,338.92 | 216,613.34 | 1,878,962.26 |
| Maintenance and Leasehold | 1,430,114.81 | 3,444,608.98 | 109,382.70 | 980,484.86 |
| Professional and Technical Services | 102,399.32 | 335,417.22 | 58,103.22 | 232,481.00 |
| Centralized IT Services | 320,508.61 | 824,254.46 | 213,704.85 | 651,868.83 |
| Vehicle Leases | 63,947.00 | 196,126.28 | 59,767.44 | 178,349.09 |
| Supplies and Materials | 784,495.20 | 1,943,418.82 | 490,151.60 | 1,508,872.84 |
| Purchased Services | 233,087.48 | 692,922.98 | 248,073.81 | 567,142.53 |
| Insurance | (136,437.00) | 355,885.00 | - | 468,740.00 |
| Indirect Costs | 191,981.84 | 587,062.42 | 206,120.75 | 616,132.45 |
| Depreciation | 96,808.50 | 503,607.65 | 166,090.43 | 476,134.01 |
| Other Expenses | 55,032.06 | 224,110.07 | 75,783.83 | 588,067.34 |
| Total Operating Expenses | $ 10,072,999.66 | $ 31,478,839.23 | $ 8,628,949.59 | $ 28,953,500.20 |
| **OPERATING INCOME (LOSS)** | $ 9,387,853.56 | $ 26,897,796.01 | $ 10,734,872.15 | $ 29,048,045.92 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Interest Revenue (Note 10) | $ 1,777.31 | $ 5,119.39 | $ 1,556.34 | $ 2,097.93 |
| Repair and Other Jobs Rebate (Note 15) | - | (45,000.00) | - | - |
| Interest Expense (Note 9,10) | (28,971.76) | (223,082.26) | (2,013.31) | (2,831.49) |
| Gain (Loss) on Disposal of Capital Assets | - | 13,750.00 | (13,237.88) | (12,337.88) |
| Total Nonoperating Revenues (Expenses) | $ (27,194.45) | $ (249,212.87) | $ (13,694.85) | $ (13,071.44) |
| **INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS** | $ 9,360,659.11 | $ 26,648,583.14 | $ 10,721,177.30 | $ 29,034,974.48 |
| **TRANSFERS AND CONTRIBUTIONS** | | | | |
| Capital Contributions | $ - | $ - | $ - | $ - |
| Building Bond Interest Transfer Out (Note 16) | (605,539.25) | (1,816,617.75) | (891,961.50) | (2,675,884.50) |
| Building Depreciation Transfer Out (Note 16) | (2,736,470.50) | (8,209,411.50) | (2,746,901.00) | (8,240,703.00) |
| Debt Service Principal (Note 17) | (2,086,264.71) | (7,238,328.57) | (2,362,318.71) | (6,922,573.23) |
| Debt Service Interest (Note 17) | (577,774.00) | (3,689,087.23) | (804,389.94) | (4,087,290.48) |
| Building Replacement Fund Transfer Out (Note 18) | (184,538.75) | (553,616.25) | (149,264.50) | (447,793.50) |
| Governor's Office Advisors Transfer Out (Note 19) | - | (5,330.00) | - | - |
| GESP Loan Liability Transfer (Note 9) | (2,886,635.00) | (2,886,635.00) | - | - |
| Minnesota Senate Garage Debt Service Pass Through (Note 3) | (247,812.51) | (743,437.49) | (248,562.51) | (745,687.49) |
| Total Transfers and Contributions | $ (9,325,034.72) | $ (25,142,463.79) | $ (7,203,398.16) | $ (23,119,932.20) |
| **CHANGE IN NET POSITION** | $ 35,624.39 | $ 1,506,119.35 | $ 3,517,779.14 | $ 5,915,042.28 |
| **NET POSITION, BEGINNING, AS REPORTED** | $ 7,726,664.78 | $ 6,256,169.82 | $ (1,857,319.90) | $ (4,254,583.04) |
| Adjustment to Net Position | - | - | - | - |
| **NET POSITION, BEGINNING, AS RESTATED** | $ 7,726,664.78 | $ 6,256,169.82 | $ (1,857,319.90) | $ (4,254,583.04) |
| **NET POSITION, ENDING (Note 20)** | $ 7,762,289.17 | $ 7,762,289.17 | $ 1,660,459.24 | $ 1,660,459.24 |

**STATE OF MINNESOTA** 8/27/2020
**FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400** Unaudited
**STATEMENT OF CASH FLOWS**
**FOR THE QUARTER ENDED MARCH 31, 2020**

| | YTD |
|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | |
| Receipts from Customers | $ 54,679,989.36 |
| Receipts from Other Revenues | 930,398.54 |
| Payments to Claimants | (21.41) |
| Payments to Suppliers for Goods and Services | (21,502,794.51) |
| Payments to Employees | (13,323,372.96) |
| **Net Cash Flows from Operating Activities** | $ 20,784,199.02 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | |
| Loan to Central Mail Fund Transfer Out | $ (325,000.00) |
| Operating Transfers In (Out) Building Bond Interest | (1,816,617.75) |
| Operating Transfers In (Out) Building Depreciation | (8,209,411.50) |
| Debt Service Principal | (7,238,328.57) |
| Debt Service Interest | (3,689,087.23) |
| Operating Transfers In (Out) Building Replacement Fund | (553,616.25) |
| Governor's Office Advisors Transfer Out | (5,330.00) |
| Minnesota Senate Garage Debt Service Pass Through | (308,125.00) |
| Proceeds from GESP Loan | 2,886,635.00 |
| Rent Rebate Payments | - |
| Repair and Other Jobs Rebate Payments | (100,556.00) |
| Other Nonoperating Revenues | - |
| **Net Cash Flows from Noncapital Financing Activities** | $ (19,359,437.30) |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | |
| Investment in Capital Assets | $ (369,407.73) |
| Proceeds from Disposal of Capital Assets | 13,750.00 |
| Proceeds from Master Lease Loan | 153,475.53 |
| Repayment of GESP Loan Principal | 99,816.86 |
| Repayment of GESP Loan Interest | (185,439.22) |
| Repayment of Master Lease Loan Principal | (30,567.28) |
| Repayment of Master Lease Loan Interest | (4,091.94) |
| Master Lease Loan Interest Credit | 5,119.39 |
| Capital Contributions | - |
| **Net Cash Flows from Capital and Related Financing Activities** | $ (317,344.39) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | |
| Investment Earnings | $ - |
| **Net Cash Flows from Investing Activities** | $ - |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | $ 1,107,417.33 |
| Cash and Cash Equivalents, Beginning, as Reported | 19,661,836.82 |
| Cash and Cash Equivalents, Ending | $ 20,769,254.15 |
| **Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities** | |
| Operating Income (Loss) | $ 26,897,796.01 |
| Depreciation | $ 503,607.65 |
| Amortization | - |
| (Increase) Decrease in Accounts Receivable | (2,856,348.24) |
| (Increase) Decrease in Interfund Receivable | - |
| (Increase) Decrease in Due from Other Funds | (2,984,523.71) |
| (Increase) Decrease in Inventory | (37,184.24) |
| (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 | (604,932.83) |
| Increase (Decrease) in Salaries and Benefits Payable | (182,267.06) |
| Increase (Decrease) in Unearned Revenue | (2,762.51) |
| Increase (Decrease) in Due To Other Funds | 54,842.31 |
| Increase (Decrease) in Compensated Absences | - |
| Increase (Decrease) in Other Postemployment Benefits | - |
| Increase (Decrease) in Other Current Liabilities | (4,028.36) |
| 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 | $ (6,113,596.99) |
| **Net Cash Flows from Operating Activities** | $ 20,784,199.02 |
| **Noncash Investing, Capital and Financing Activities** | |
| Accrual of Building Improvements as an Investment in Capital Assets | $ - |

**STATE OF MINNESOTA** 8/27/2020
**FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400** Unaudited
**STATEMENT OF BUDGET AND ACTUAL COMPARISON**
**FOR THE QUARTER ENDED MARCH 31, 2020**

| | BUDGET QTD | BUDGET YTD | ACTUAL QTD | ACTUAL YTD | VARIANCE QTD | VARIANCE YTD |
|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | |
| Leases | $ 18,961,105.50 | $ 56,883,316.50 | $ 18,953,639.53 | $ 56,880,800.88 | $ (7,465.97) | $ (2,515.62) |
| Repair and Other Jobs | 57,404.75 | 172,214.25 | 65,104.23 | 174,310.16 | 7,699.48 | 2,095.91 |
| Other Revenues | 201,975.75 | 605,927.25 | 194,296.95 | 578,086.71 | (7,678.80) | (27,840.54) |
| 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 | $ 19,468,298.50 | $ 58,404,895.50 | $ 19,460,853.22 | $ 58,376,635.24 | $ (7,445.28) | $ (28,260.26) |
| **OPERATING EXPENSES** | | | | | | |
| Salaries and Benefits | $ 4,670,062.25 | $ 14,468,494.75 | $ 4,226,879.45 | $ 13,144,100.23 | $ (443,182.80) | $ (1,324,394.52) |
| Utilities - Electric | 1,533,493.00 | 4,600,479.00 | 1,363,000.66 | 4,206,414.26 | (170,492.34) | (394,064.74) |
| Utilities - Water | 135,200.50 | 405,601.50 | 79,339.66 | 375,431.58 | (55,860.84) | (30,169.92) |
| Utilities - District Heat | 546,471.75 | 1,639,415.25 | 677,859.58 | 1,636,761.35 | 131,387.83 | (2,653.90) |
| Utilities - District Cooling | 317,244.75 | 951,734.25 | 106,205.79 | 799,119.48 | (211,038.96) | (152,614.77) |
| Utilities - Gas & Other | 112,622.25 | 337,866.75 | 178,198.60 | 331,259.53 | 65,576.35 | (6,607.22) |
| Repairs and Maintenance | 908,582.00 | 2,725,746.00 | 299,578.10 | 1,878,338.92 | (609,003.90) | (847,407.08) |
| Maintenance and Leasehold | 1,791,875.00 | 5,375,625.00 | 1,430,114.81 | 3,444,608.98 | (361,760.19) | (1,931,016.02) |
| Professional and Technical Services | 157,521.00 | 472,563.00 | 102,399.32 | 335,417.22 | (55,121.68) | (137,145.78) |
| Centralized IT Services | 221,823.75 | 665,471.25 | 320,508.61 | 824,254.46 | 98,684.86 | 158,783.21 |
| Vehicle Leases | 53,063.00 | 159,189.00 | 63,947.00 | 196,126.28 | 10,884.00 | 36,937.28 |
| Supplies and Materials | 466,355.75 | 1,399,067.25 | 784,495.20 | 1,943,418.82 | 318,139.45 | 544,351.57 |
| Purchased Services | 208,163.50 | 624,490.50 | 233,087.48 | 692,922.98 | 24,923.98 | 68,432.48 |
| Insurance | - | 472,278.00 | (136,437.00) | 355,885.00 | (136,437.00) | (116,393.00) |
| Indirect Costs | 220,271.75 | 660,815.25 | 191,981.84 | 587,062.42 | (28,289.91) | (73,752.83) |
| Depreciation | 165,982.25 | 497,946.75 | 96,808.50 | 503,607.65 | (69,173.75) | 5,660.90 |
| Other Expenses | 116,980.00 | 437,466.00 | 55,032.06 | 224,110.07 | (61,947.94) | (213,355.93) |
| Total Operating Expenses | $ 11,625,712.50 | $ 35,894,249.50 | $ 10,072,999.66 | $ 31,478,839.23 | $ (1,552,712.84) | $ (4,415,410.27) |
| **OPERATING INCOME (LOSS)** | $ 7,842,586.00 | $ 22,510,646.00 | $ 9,387,853.56 | $ 26,897,796.01 | $ 1,545,267.56 | $ 4,387,150.01 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | |
| Interest Revenue | $ - | $ - | $ 1,777.31 | $ 5,119.39 | $ 1,777.31 | $ 5,119.39 |
| Repair and Other Jobs Rebate | - | - | - | (45,000.00) | - | (45,000.00) |
| Interest Expense | - | - | (28,971.76) | (223,082.26) | (28,971.76) | (223,082.26) |
| Gain (Loss) on Disposal of Capital Assets | - | - | - | 13,750.00 | - | 13,750.00 |
| Total Nonoperating Revenues (Expenses) | $ - | $ - | $ (27,194.45) | $ (249,212.87) | $ (27,194.45) | $ (249,212.87) |
| **INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS** | $ 7,842,586.00 | $ 22,510,646.00 | $ 9,360,659.11 | $ 26,648,583.14 | $ 1,518,073.11 | $ 4,137,937.14 |
| **TRANSFERS AND CONTRIBUTIONS** | | | | | | |
| Capital Contributions | $ - | $ - | $ - | $ - | $ - | $ - |
| Building Bond Interest Transfer Out | (605,539.25) | (1,816,617.75) | (605,539.25) | (1,816,617.75) | - | - |
| Building Depreciation Transfer Out | (2,736,470.50) | (8,209,411.50) | (2,736,470.50) | (8,209,411.50) | - | - |
| Debt Service Principal | (2,428,544.25) | (7,285,632.75) | (2,086,264.71) | (7,238,328.57) | 342,279.54 | 47,304.18 |
| Debt Service Interest | (735,488.75) | (3,701,966.25) | (577,774.00) | (3,689,087.23) | 157,714.75 | 12,879.02 |
| Building Replacement Fund Transfer Out | (184,538.75) | (553,616.25) | (184,538.75) | (553,616.25) | - | - |
| Interagency Agreement Transfer Out | - | - | - | (5,330.00) | - | (5,330.00) |
| GESP Loan Liability Transfer | - | - | (2,886,635.00) | (2,886,635.00) | (2,886,635.00) | (2,886,635.00) |
| Minnesota Senate Garage Debt Service Pass Through | (247,812.50) | (743,437.50) | (247,812.51) | (743,437.49) | (0.01) | 0.01 |
| Total Transfers and Contributions | $ (6,938,394.00) | $ (22,310,682.00) | $ (9,325,034.72) | $ (25,142,463.79) | $ (2,386,640.72) | $ (2,831,781.79) |
| **CHANGE IN NET POSITION** | $ 904,192.00 | $ 199,964.00 | $ 35,624.39 | $ 1,506,119.35 | $ (868,567.61) | $ 1,306,155.35 |

**STATE OF MINNESOTA** 8/27/2020
**FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400** Unaudited
**FOOTNOTES TO FINANCIAL STATEMENTS**
**FOR THE QUARTER ENDED MARCH 31, 2020**

**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.

| Legislation | | Amount | Description |
|---|---|---|---|
| YR 79 Chp 333, Sec 56, Subd 1(a) | $ | 37,000.00 | Restricted contribution from the General Fund for Central Maintenance, 1979 |
| YR 79 Chp 333, Sec 56, Subd 1(a) | | 46,000.00 | Restricted contribution from the General Fund for Materials Transfer, 1979 |
| YR 85 Chp 13, Sec 17 | | 1,250,000.00 | Contribution from the General Fund |
| YR 85 Chp 13, Sec 17 | | (146,750.00) | Transferred to Public Safety, Capitol Security Division, March 31, 1986 |
| | | (141,400.00) | Unallotment process due to budget restrictions, May 1986 |
| | | 146,750.00 | Capitol Security returned funds to operations, July 1987 |
| YR 89 Chp 335, Art 1, Sec 15 | | (792,000.00) | Transferred to Print Communications Division, July 1, 1989 |
| | | (153,486.00) | Returned to General Fund due to FY03 budget reduction |
| YR 12 Chp 292, Art 4, Sec 16 Subd 1 | | (80,000.00) | Returned to the General Fund for the proceeds from sales of assets and other revenues related to Resource Recovery activities, July 5, 2012 |
| FY13 State Employee Group Insurance Plan Reduction | | (16,900.00) | Returned to General Fund, August 2012 |
| Total General Fund Contributions | $ | 149,214.00 | |

**3. ACCOUNTS RECEIVABLE - NON TRADE / MINNESOTA SENATE GARAGE DEBT SERVICE PASS THROUGH**

Pursuant to Minnesota Laws of 2015, Chapter 77, Section 78, the Minnesota Senate Garage debt service is scheduled to be paid off over 24 years beginning FY16. The total FY20 amount is $991,250.00. The total FY19 amount is $994,250.00.

Department of Administration (Admin) bills Minnesota Senate monthly through FMD Leases and ROJ Fund for the Minnesota Senate Garage Debt Service Pass Through based on the debt service payment schedule. The pass through receipts from Senate are used to pay the debt service in November and May each fiscal year through appropriation transfers.

As of March 31, 2020, the total Accounts Receivable - Non Trade is $217,396.51.
$247,812.51 reflects the balance due from Minnesota Senate for the Minnesota Senate Garage Debt Service Pass Through.
($30,416.00) reflects the balance of the ROJ Rebate that was issued through credit billings.

**4. INTERFUND RECEIVABLE**

In FY20 2nd quarter, an interfund loan of $325,000.00 was transferred out of the Leases & ROJ Fund to Central Mail Fund 5203 to cover cash flow shortages. Central Mail is planning to make a one time payment in FY21 to pay back the loan. No interest is going to be paid.

**5. DUE FROM OTHER FUNDS**

FY20 - As of March 31, 2020, the total Due from Other Funds is $2,988,761.21.
$4,387.61 is due from Parking & Transit Fund 2000 for Parking & Transit Salaries and Benefits expenses paid by Leases.
$1,040.42 is due from Parking & Transit Fund 2000 for Parking & Transit non-salary expenses paid by Leases.
$1,165.28 is due from Parking & Transit Fund 2000 for ROJ receipt deposited to Parking & Transit Fund.
$95,532.90 is due from Facility Repair and Replacement (FR&R) Fund 2001 for FR&R non-salary expenses paid by Leases.
$2,886,635.00 is due from Guaranteed Energy Savings Program (GESP) Fund 2000 for GESP expenditures moved to Leases Fund.

FY19 - As of March 31, 2019, the total Due from Other Funds is $112,398.26.
$432.00 is due from Parking & Transit Fund 2000 for ROJ accounts receivable receipt deposited to Parking & Transit Fund.
$51,394.76 is due from Parking & Transit Fund 2000 for Parking & Transit non-salary expenses paid by Leases.
$53,146.00 is due from FR&R Fund 2001 for FR&R non-salary expenses paid by Leases.
$7,425.50 is due from Department of Human Services (DHS) Fund for DHS salary expenses paid by Leases.

**6. CAPITAL ASSETS**

| | Balance 7/1/2019 | Additions | Deletions | Balance 3/31/2020 |
|---|---|---|---|---|
| Building Improvements | $ 12,594,287.54 | $ 12,658.38 | $ - | $ 12,606,945.92 |
| Infrastructure | 900,934.39 | | - | 900,934.39 |
| Equipment | 1,855,568.85 | 356,749.35 | (57,310.00) | 2,155,008.20 |
| Art and Historical Treasures | 260,866.50 | - | - | 260,866.50 |
| Total Capital Assets | $ 15,611,657.28 | $ 369,407.73 | $ (57,310.00) | $ 15,923,755.01 |
| | | | | |
| Accumulated Depreciation for: | | | | |
| Building Improvements | $ (5,934,308.91) | $ (322,382.13) | $ - | $ (6,256,691.04) |
| Infrastructure | (481,546.43) | (70,270.38) | - | (551,816.81) |
| Equipment | (898,625.23) | (110,955.14) | 57,310.00 | (952,270.37) |
| Total Accumulated Depreciation | $ (7,314,480.57) | $ (503,607.65) | $ 57,310.00 | $ (7,760,778.22) |

**7. ACCOUNTS PAYABLE - NON TRADE**

As of March 31, 2020, the total Accounts Payable - Non Trade is $435,312.49.
$435,312.49 is for Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate by March 31, 2020 and is scheduled to be transferred out to pay the debt services in May 2020 (see Note 3).

As of March 31, 2019, the total Accounts Payable - Non Trade is $455,287.36. Of this amount, $26,724.87 is for capital assets - equipment.
$428,562.49 is for Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate by March 31, 2019, and is scheduled to be transferred out to pay the debt services in May 2019 (see Note 3).

**8. 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 March 31, 2020, the total retainage payable is $156,230.91. Of this amount, $37,252.10 is for Leases operating expenses; $118,978.81 is for Leases Maintenance and Leasehold expenses.

FY19 - As of March 31, 2019, the total retainage payable is $84,377.34. Of this amount, $55,337.17 is for Leases operating expenses; $29,040.17 is for Leases Maintenance and Leasehold expenses.

**9. 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 FR&R Fund 2001. The loan financed one-time operational costs that will make the Transportation Building's use of energy more efficient, resulting in reduction of energy and water consumption.

The loan proceed was deposited to GESP Fund 2000 in FY18 and was all expensed in FY19. The loan liability is transferred from Fund 2000 to Leases Fund 5400 in FY20.

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 March 31, 2020.

| FY | Principal | Interest | Total |
|---|---|---|---|
| FY20 | $ 32,819.19 | $ 52,803.17 | $ 85,622.36 |
| 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 |
| | $ 2,986,451.86 | $ 1,229,071.38 | $ 4,215,523.24 |

The following balances are associated with the GESP Loan:

| | Interest Payable | Interest Expense | GESP Loan Liability Transfer |
|---|---|---|---|
| Balance 3/31/2020 | $ 30,801.85 | $ 216,241.07 | $ 2,886,635.00 |

**10. 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 March 31, 2020.

| FY | Principal | Interest | Total |
|---|---|---|---|
| FY20 | $ 45,683.15 | $ 5,039.55 | $ 50,722.70 |
| FY21 | 93,060.03 | 8,385.36 | 101,445.39 |
| FY22 | 95,373.77 | 6,071.61 | 101,445.38 |
| FY23 | 97,746.53 | 3,698.85 | 101,445.38 |
| FY24 | 67,208.99 | 1,265.60 | 68,474.59 |
| FY25 | 16,015.55 | 153.76 | 16,169.31 |
| Total Payments | $ 415,088.02 | $ 24,614.73 | $ 439,702.75 |

The following balances are associated with the Master Lease Loan:

| | Interest Payable | Interest Revenue | Interest Expense |
|---|---|---|---|
| Balance 3/31/2020 | $ 3,426.89 | $ 5,119.39 | $ 6,841.19 |

**11. 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 3/31/2020 | $ 234,000.00 | $ 1,269,000.00 |

**12. 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 3/31/2020 | $ 87,000.00 | $ 1,536,000.00 | $ 172,000.00 |

**13. 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 3/31/2020 | $ 16,408,000.00 | $ 5,390,000.00 | $ 25,844,000.00 |

**14. DUE TO OTHER FUNDS**

FY20 - As of March 31, 2020, the total Due to Other Funds balance is $2,941,477.31.
$4,170.31 is due to Parking & Transit Fund 2000 for Leases non-salary expenses paid by Parking & Transit.
$50,625.00 is due to FR&R Fund 2001 for Leases non-salary expenses paid by FR&R.
$47.00 is due to Parking & Transit Fund 2000 for contract parking receipt deposited to Leases.
$2,886,635.00 is due to GESP Fund 2000 for the GESP loan proceed deposited to Leases Fund 5400.

FY19 - As of March 31, 2019, the total Due to Other Funds balance is $282.64.
$282.64 is due to Parking & Transit Fund 2000 for Leases non-salary expenses paid by Parking & Transit.

**15. REPAIR AND OTHER JOBS REBATE**

In FY20 2nd quarter, ROJ issued rebate to customers in the amount of $45,000.00 through credit billings based on the sales in FY19.
ROJ rebate credit balance is reflected in the Accounts Receivable – Non Trade.

**16. 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.

**17. 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.

**18. 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.

**19. GOVERNOR'S OFFICE ADVISORS TRANSFER OUT**

Per the interagency agreement between the Office of the Governor and the Department of Admin, 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.

**20. 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 | $ 7,747,888.77 |
| Unrestricted Net Position | 14,400.40 |
| Total Net Position | $ 7,762,289.17 |

Schedule of Retained Earnings

| | 1st Qtr | 2nd Qtr | 3rd Qtr | 4th Qtr |
|---|---|---|---|---|
| Retained Earnings, Beginning | $ 6,106,955.82 | $ 7,632,741.57 | $ 7,577,450.78 | |
| Net Income (Loss) | 1,525,785.75 | (55,290.79) | 35,624.39 | |
| Adjustments to Net Position | - | - | - | |
| Retained Earnings, Ending | $ 7,632,741.57 | $ 7,577,450.78 | $ 7,613,075.17 | |
| Add: Capital Contributions (Note 2) | $ 149,214.00 | $ 149,214.00 | $ 149,214.00 | |
| Reconciliation to Total Net Position | $ 7,781,955.57 | $ 7,726,664.78 | $ 7,762,289.17 | |

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** 8/27/2020
**FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400** Unaudited
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER**
**FOR THE QUARTER ENDED MARCH 31, 2020**

| | Fund Total | Leases | Repair and Other Jobs | MN Senate Garage Debt Service Pass Through |
|---|---|---|---|---|
| **OPERATING REVENUES** | | | | |
| Leases | $ 56,880,800.88 | $ 56,880,800.88 | $ - | $ - |
| Repair and Other Jobs | 174,310.16 | - | 174,310.16 | - |
| Other Revenues | 578,086.71 | 578,086.71 | - | - |
| Minnesota Senate Garage Debt Service Pass Through | 743,437.49 | - | - | 743,437.49 |
| Total Operating Revenues | $ 58,376,635.24 | $ 57,458,887.59 | $ 174,310.16 | $ 743,437.49 |
| **OPERATING EXPENSES** | | | | |
| Salaries and Benefits | $ 13,144,100.23 | $ 13,013,219.21 | $ 130,881.02 | $ - |
| Utilities - Electric | 4,206,414.26 | 4,206,414.26 | - | - |
| Utilities - Water | 375,431.58 | 375,431.58 | - | - |
| Utilities - District Heat | 1,636,761.35 | 1,636,761.35 | - | - |
| Utilities - District Cooling | 799,119.48 | 799,119.48 | - | - |
| Utilities - Gas & Other | 331,259.53 | 331,259.53 | - | - |
| Repairs and Maintenance | 1,878,338.92 | 1,868,592.59 | 9,746.33 | - |
| Maintenance and Leasehold | 3,444,608.98 | 3,444,608.98 | - | - |
| Professional and Technical Services | 335,417.22 | 335,417.22 | - | - |
| Centralized IT Services | 824,254.46 | 824,254.46 | - | - |
| Vehicle Leases | 196,126.28 | 196,126.28 | - | - |
| Supplies and Materials | 1,943,418.82 | 1,926,138.24 | 17,280.58 | - |
| Purchased Services | 692,922.98 | 692,922.98 | - | - |
| Insurance | 355,885.00 | 355,885.00 | - | - |
| Indirect Costs | 587,062.42 | 557,888.80 | 29,173.62 | - |
| Depreciation | 503,607.65 | 503,607.65 | - | - |
| Other Expenses | 224,110.07 | 224,107.72 | 2.35 | - |
| Total Operating Expenses | $ 31,478,839.23 | $ 31,291,755.33 | $ 187,083.90 | $ - |
| **OPERATING INCOME (LOSS)** | $ 26,897,796.01 | $ 26,167,132.26 | $ (12,773.74) | $ 743,437.49 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Interest Revenue | $ 5,119.39 | $ 5,119.39 | $ - | $ - |
| Repair and Other Jobs Rebate | (45,000.00) | - | (45,000.00) | |
| Interest Expense | (223,082.26) | (223,082.26) | - | - |
| Gain (Loss) on Disposal of Capital Assets | 13,750.00 | 13,750.00 | - | - |
| Total Nonoperating Revenues (Expenses) | $ (249,212.87) | $ (204,212.87) | $ (45,000.00) | $ - |
| **INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS** | $ 26,648,583.14 | $ 25,962,919.39 | $ (57,773.74) | $ 743,437.49 |
| **TRANSFERS AND CONTRIBUTIONS** | | | | |
| Capital Contributions | $ - | $ - | $ - | $ - |
| Building Bond Interest Transfer Out | (1,816,617.75) | (1,816,617.75) | - | - |
| Building Depreciation Transfer Out | (8,209,411.50) | (8,209,411.50) | - | - |
| Debt Service Principal | (7,238,328.57) | (7,238,328.57) | - | - |
| Debt Service Interest | (3,689,087.23) | (3,689,087.23) | - | - |
| Building Replacement Fund Transfer Out | (553,616.25) | (553,616.25) | - | - |
| Governor's Office Advisors Transfer Out | (5,330.00) | (5,330.00) | - | - |
| GESP Loan Liability Transfer | (2,886,635.00) | (2,886,635.00) | - | - |
| Minnesota Senate Garage Debt Service Pass Through | (743,437.49) | - | - | (743,437.49) |
| Total Transfers and Contributions | $ (25,142,463.79) | $ (24,399,026.30) | $ - | $ (743,437.49) |
| Adjustments for Intrafund Transactions (see below) | $ - | $ (4,747.97) | $ 4,747.97 | $ - |
| **CHANGE IN NET POSITION** | $ 1,506,119.35 | $ 1,559,145.12 | $ (53,025.77) | $ - |
| **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** | $ 7,762,289.17 | $ 7,887,445.41 | $ (125,156.24) | $ - |
| **To account for Intrafund transactions, sales and expenses have been reduced as listed below:** | | | | |
| Sales | $ 571,587.00 | $ 566,839.03 | $ 4,747.97 | $ - |
| Expenses | $ 571,587.00 | $ 571,587.00 | $ - | $ - |

# Supporting Information

## Organization Chart

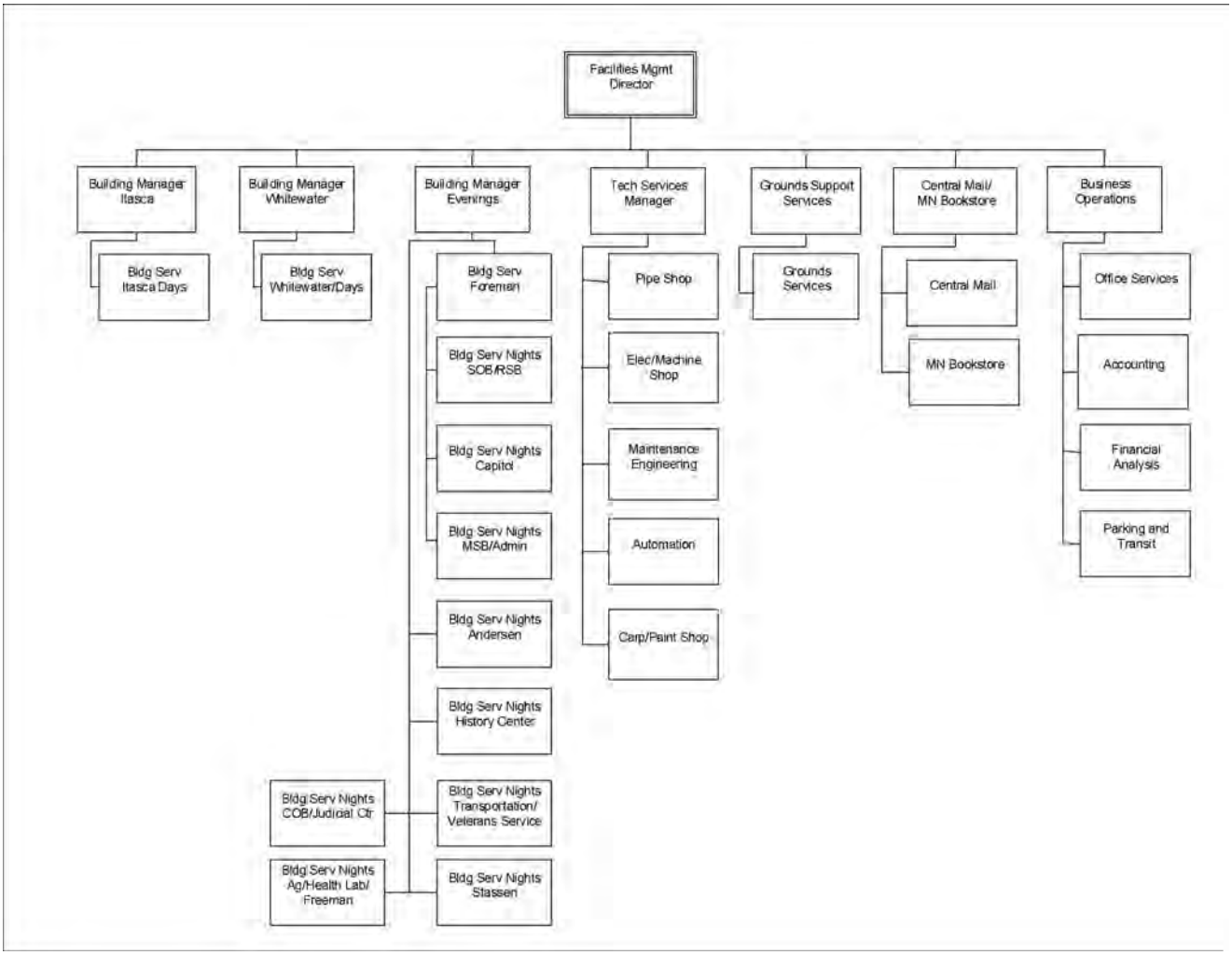
Leases' budgeted FTE for FY 2022 and FY 2023 is 261.58 which is an increase of 3.18 FTE from the FY 2020 and FY 2021 FTE of 258.40. This change is due to additional FTE dedicated to:

- Budgeting and financial analysis (0.45 FTE)
- Night janitorial foreman
- Electrician
- RECS project manager funded by Leases

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 2020/2021 Standard Lease Exhibit B

I. **DUTIES OF LANDLORD**

A. The Department of Administration, Facilities Management Division (hereinafter referred to as LANDLORD) 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** LANDLORD shall designate a Building Manager to manage the buildings and oversee construction/renovation projects, maintenance/repair, energy management, environmental, Indoor Air Quality, general office, trash removal, 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. TENANT should contact LANDLORD's Service Line or check website: www.mn.gov/admin/government/buildings-grounds for more information. Terms and conditions in items b-f apply only when specific funds have not been appropriated for this purpose.

   a. **Construction, Remodeling and Renovation Work** LANDLORD shall inform TENANT in advance and in writing, of construction, remodeling or renovation work.

   b. **Carpet Replacement** LANDLORD 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 LANDLORD 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 LANDLORD. Selection by TENANT shall be made from LANDLORD sample selections. If TENANT desires carpet and LANDLORD does not have funding available, TENANT has the option of funding the purchase. LANDLORD will contract, install and invoice TENANT. Colors and quality selection must be approved in advance and in writing by LANDLORD to ensure durability, maintainability and uniformity.

   c. **Interior Decoration** LANDLORD 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. LANDLORD financial obligation shall not exceed contract amount. Selection shall be made by TENANT from LANDLORD sample selections. If TENANT desires a different type of wall treatment, different color or quality of paint, LANDLORD will contract and invoice TENANT. LANDLORD 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 LANDLORD to ensure durability, maintainability, design integrity, and uniformity.

   d. **Window Treatments** LANDLORD 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 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 LANDLORD. Exterior envelope window treatments will be selected from the State Contract. If TENANT chooses to select a different exterior envelope window treatment that is not under State Contract, TENANT shall pay the portion above the State Contract rate. If TENANT desires a different type of window treatment and is willing to fund the difference, LANDLORD will contract and invoice the TENANT. Colors and quality selection must be approved in writing by LANDLORD to ensure durability, maintainability and uniformity. Replacement of any interior window treatments will be the responsibility of TENANT and any related costs shall be borne by TENANT.

   e. **Ceiling Tiles** LANDLORD shall replace damaged or stained ceiling tiles, determined at discretion of LANDLORD.

   f. **Leased Premises** To make space suitable for new tenants, LANDLORD shall provide the treatments and finishes outlined above dependent upon available funding. LANDLORD shall also perform minor electrical and mechanical services for general office usage, determined at the discretion of LANDLORD. LANDLORD shall not fund

accommodations or changes to leased premises in order to meet specialized needs, program requirements of TENANT, or ADA accommodations.

g. **Mechanical/Operating Systems and Equipment Repair/Replacement Services** LANDLORD shall provide maintenance engineering, preventative maintenance, repair and/or replacement services on mechanical/operating systems and equipment within the building that are LANDLORD-owned.

h. **Grounds Maintenance Services** LANDLORD 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 building operating hours.

i. **Integrated Pest Management Services** LANDLORD shall provide an integrated pest management program for control of rodents and insects within the building.

j. **Keys** All keys must be provided by LANDLORD. LANDLORD shall provide two (2) keys for each door with lock hardware within the Leased Premises. TENANT is responsible for returning all keys issued for the Leased Premises upon termination of the Lease Agreement. LANDLORD may perform key audit every four (4) years.

k. **Security Services** In cooperation with the Department of Public Safety/Capitol Security, LANDLORD shall maintain building perimeter security devices including access control devices and cameras. In cooperation with the Department of Public Safety/Capitol Security, LANDLORD shall maintain emergency call stations at exterior locations and in the tunnel systems.

l. **Signage** LANDLORD 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 LANDLORD's discretion.

m. **Communication** LANDLORD shall coordinate with TENANT's key contact person regarding all Facilities Management managed work scheduled in a building which could affect building operations. LANDLORD shall provide written notice in advance of these events and TENANT shall forward communication to tenants as appropriate. Reasonable coordination efforts shall be made by LANDLORD with TENANT's key contact person to prevent scheduling conflicts prior to posting bulletins and the commencement of work.

n. **Insurance** LANDLORD insures the building structure only. Insuring contents is the responsibility of TENANT.

o. **Fire Detection, Alarm and Suppression Systems** LANDLORD 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 TENANT.

p. **Access to LANDLORD space** LANDLORD shall lock and secure all LANDLORD's electrical closets, rooms and vaults, janitorial/maintenance closets and mechanical rooms. LANDLORD shall have access to all space in case of emergency.

q. **Solid Waste** LANDLORD shall remove solid waste from buildings on a daily basis.

2. **UTILITY SERVICES**

a. **Heating, Ventilation and Air Conditioning** LANDLORD will maintain the Leased Premises within the acceptable range of temperature identified below, under all but the most extreme weather conditions. For purposes hereof, the acceptable ranges of temperature are as follows:

(i) From October 1 through April 30, between 70°F and 74°F. Temperature settings

will be lowered to 60°F to 62°F during periods outside of building operating hours.

(ii) From May 1 through September 30, between 72°F and 76°F. Temperature settings will be increased to 85°F during periods outside of building operating hours.

(iii) Unless established to the contrary through a written agreement, heating and cooling systems are set to operate as defined above. Building heating and cooling systems are not intended to be used for heating and cooling areas with TENANT-owned equipment or TENANT needs for extended hours of operation.

(iv) LANDLORD 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 LANDLORD as required by the application and the needs of the system. Unless established to the contrary in writing, in advance, air-handling systems will operate as required to maintain occupied space temperatures between building operating hours, Monday through Friday, excluding State holidays.

b. **Water/Sewage** LANDLORD shall provide the Leased Premises with adequate domestic water and sewage facilities sufficient to serve its design population capacity.

c. **Electrical**

(i) LANDLORD shall provide the Leased Premises with electrical infrastructure for it's design population 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 LANDLORD. Tenant-owned equipment, purchased and installed by TENANT, or purchased and installed on behalf of TENANT through a major construction or renovation project and/or TENANT's need for extended hours of operation which required specialized electrical operation, are considered a special program needs and shall be the direct responsibility of TENANT at TENAT's cost. All TENANT equipment installation must be approved in accordance with the provisions of this lease with LANDLORD. TENANT shall be billed by LANDLORD on a fee-for-service bases based on actual electrical usage for the extended hours of operation or specialized use.

(ii) LANDLORD shall provide electric power for TENANT. Power quality is utility grade with no special filtering for harmonics or fluctuations. Power is imported from a utility and LANDLORD cannot guarantee continuous availability. If TENANT has a need for continuous, uninterruptible, or specific power quality needs, it shall be TENANT'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 LANDLORD.

(iii) The LANDLORD 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 complex 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 TENANT, the LANDLORD will schedule work during 'off hours', nights and weekends in an effort to minimize disruption to TENANT activities at the same time working within the limitations of available manpower and available equipment. In the event of an emergency situation of the LANDLORD reserves the right to interrupt electrical services as required during building operating hours.

(iv) For non-scheduled power outages, every effort shall be made by LANDLORD to restore electrical power in cooperation with the respective utility companies as soon as reasonable possible.

3. **REDUCTION, REUSE, RECYCLING, AND SUSTAINABILITY**

a. Pursuant to Minnesota Statutes, Section 16B.24, subdivision 6 (d), LANDLORD shall provide space for common recycling materials.

b. LANDLORD will provide common area recycle, compost and trash containers.

c. LANDLORD shall provide general recycling services limited to the collection of common area recycling containers. LANDLORD will transport TENANT provided collection containers from the Leased Premises to a holding area. LANDLORD shall return container to the common recycling areas in the Leased Premises.

d. LANDLORD is not responsible for confidential recycling.

4. **JANITORIAL SERVICES** The following janitorial services shall be provided by LANDLORD:

**a. Office Cleaning**

| | |
|---|---|
| Daily: | Empty common area recycle receptacles; replace liners.<br>Vacuum accessible carpeted main traffic aisles.<br>Pick up litter in remainder of other carpeted areas.<br>Spot clean carpeting.<br>Spot clean partitions/door glass. |
| Weekly: | Vacuum all carpeted areas.<br>Dust mop hard surface main traffic aisles.<br>Dust exposed areas on desks/credenzas/work surfaces.<br>Dust mop hard surface areas.<br>Wet mop hard surface areas.<br>Detail/dust areas below 6 feet. |
| Monthly: | Spot clean walls and doors. |
| Semi-Annual: | Dust door frames.<br>Dust accessible exterior window blinds, where applicable.<br>Clean ceiling vents (up to 10 feet).<br>Clean carpeted traffic aisles. |
| Annually: | Clean carpet. May be extraction, tip clean or rotary shampoo. |

NOTE: Detail dusting in an office setting shall be done only in accessible areas if it can be done without the risk of damage to property. LANDLORD shall not move personal items and electronic equipment to clean or dust. LANDLORD shall trash only waste receptacles and items in common areas that are clearly marked 'trash'.

**b. Lobby/Entrance Cleaning**

| | |
|---|---|
| Daily: | Empty/spot clean common area recycle receptacles.<br>Sweep hard surface floors.<br>Wet mop hard surface floors.<br>Clean walk-off mats.<br>Clean door glass; spot clean adjacent glass.<br>Vacuum carpet.<br>Clean entire interior and exterior of elevators.<br>Sweep/vacuum/wet mop non-enclosed stairways.<br>Check/spot clean directories. |
| Weekly: | Detail/dust areas below 6 feet.<br>Spot clean plate glass windows.<br>Clean and/or polish stairway handrails.<br>Clean thresholds.<br>Check/arrange and spot clean public area furniture.<br>Clean kick plates, push plates, and door frames.<br>Spot clean walls. |

| | |
|---|---|
| As Needed: | Scrub and coat hard surface floors.<br>Strip, seal and finish hard surface floors.<br>Buff/burnish accessible hard surface floors.<br>Spot clean carpet. |

c. **Hard surface Floor Care- Common Areas**

| | |
|---|---|
| Daily: | Dust mop wall to wall.<br>Spot mop spills/splashes. |
| Weekly: | Wet mop/auto scrub floor surfaces.<br>Buff/burnish floors. |
| As Needed: | Heavy scrub and recoat floor finish.<br>Strip, seal and finish hard surface floors. |

d. **Hard Surface Floor Care-Work Areas**

| | |
|---|---|
| Daily: | Dust accessible areas.<br>Wet mop other areas. |
| Weekly: | Dust mop wall to wall.<br>Wet mop/auto scrub wall to wall.<br>Buff/burnish accessible floor areas. |
| As Needed: | Heavy scrub and recoat floors.<br>Strip, seal and finish. |

e. **Restroom Cleaning**

| | |
|---|---|
| Daily: | Check, resupply stock.<br>Clean mirrors<br>Clean stock dispenser.<br>Empty trash and organics containers, including sanitary disposal units; clean receptacles.<br>Clean and sanitize toilets, urinals, sinks and countertops.<br>Clean stainless steel and chrome.<br>Spot clean doors, both sides.<br>Spot clean walls with special emphasis around dispensers, sinks and urinals.<br>Wet mop floor with sanitizing detergent. |
| Monthly: | Machine scrub floors.<br>Sanitize waste receptacles. |
| Semi-Annual: | 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.<br>Remove debris on finishes and fixtures. |
| Weekly: | Power wash shower room walls and floors with disinfectant cleaner.<br>Clean and disinfect all shower room fixtures. |

g. **Miscellaneous**

| | |
|---|---|
| Daily: | Sanitize drinking fountains.<br>Spot check interior stairwells.<br>Remove unapproved 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 Facilities Management Division.

2. Preparation and processing of lease documents.

## II. DUTIES OF TENANT

A. **TRANSFERABILITY** TENANT 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** TENANT will designate at least one (1) key contact person who shall be responsible for coordinating building related questions, concerns and general communications with LANDLORD's Building Manager. This will include but not be limited to building surveys, LANDLORD initiated building postings, construction/renovation projects, and to communicate with LANDLORD on postings of work which may affect the building tenants or building operations. TENANT will also designate at least one (1) key contact person who shall be responsible and can be contacted by LANDLORD or Capitol Security after normal business hours in the event of an emergency.

C. **REDUCTION, REUSE, RECYCLING, AND SUSTAINABILITY**

1. TENANT agrees to:

a. Ensure TENANT'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 TENANT.

b. Arrange and pay for recycling of confidential materials.

c. Ensure recyclables do not contain contaminating materials.

d. Use recycling containers and equipment only for designated recycling purposes.

e. Direct general waste and recycling questions to LANDLORD's Building Manager or designee.

f. Transfer recycling materials from desk side containers to common area collection containers.

g. Provide a designated Champion for recycling communications and compliance.

h. TENANT shall notify LANDLORD of recyclable collection through other than LANDLORD contract vendors.

D. **HAZADOUS WASTE**

1. If TENANT 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 jurisdictions hazardous waste management ordinance(s), it shall obtain a license to generate the hazardous waste and provide LANDLORD with a copy of its license agreement no later than thirty (30) days after the execution of this Lease. TENANT shall also provide LANDLORD with a copy of its annual Hazardous Waste Report each year thereafter.

2. In the event TENANT vacates Leased Premises, TENANT 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 TENANT to LANDLORD no later than thirty (30) days from the date TENANT vacated the Leased Premises. Any hazardous waste violations or other issues identified in the closure inspection shall be remedied by TENANT at TENANT's expense.

E. **ELECTRONIC DEVICES AND FURNITURE** TENANT is responsible for TENANT's owned electronic equipment, appliances, and office furniture, recycling or disposal. Disposal of these items is at TENANT's expense. TENANT shall report the cumulative weight of electronics that are recycled each calendar year to the LANDLORD by the 15th of January the subsequent calendar year for which the recycling took place.

F. **WASTE PREVENTION, ENERGY CONSERVATOIN AND USE OF UTILITY SERVICES** Heating, ventilation and air conditioning, electrical, water and sewage (please refer to DUTIES OF LANDLORD, 2.Utlity Services).

1. TENANT agrees to conserve energy and natural resources by turning off lights, appliances and office electronics when not in use. LANDLORD may provide TENANT with instructions defining optimal use.

2. TENANT 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 LANDLORD to be beyond those provided for in this agreement, either during or outside normal building operating hours.

   a. TENANT shall promptly reimburse LANDLORD upon receipt of invoice for utility services.

3. TENANT will ensure optimal use of all thermostats and other climate control devices such as the opening or closing of blinds, doors and vents, within the Leased Premises. LANDLORD may provide TENANT with written instructions defining said optimal use.

4. If TENANT has TENANT-owned equipment or TENANT requires additional heating or cooling beyond the established hours of operation or for a normal office environment setting use, a written agreement shall be entered into with LANDLORD and the cost for the additional hours of operation or specialized use shall be the responsibility of TENANT. TENANT will be billed by LANDLORD for the extended hours of operation.

5. TENANT will provide reasonable accommodations for LANDLORD to perform scheduled after hour outages.

G. **USE OF LEASED PREMISES**

1. TENANT agrees not to use the Leased Premises in any way which, in the judgment and discretion of LANDLORD, poses a hazard to building occupants, the Leased Premises or the building in part or whole, nor shall TENANT use the Leased Premises so as to cause damage, annoyance, nuisance or inconvenience to other building occupants. Open flames, including candles are prohibited.

2. TENANT 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 LANDLORD as storage areas. If access to any locked electrical/low voltage or janitorial/maintenance closet is needed by TENANT, TENANT shall contact LANDLORD's Service Line to request access.

3. TENANT agrees to consider all common areas in the building not located within the Leased Premises including entrances and lobbies, 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 TENANT, TENANT's staff or private vendor(s) for solicitation or sales. Contact

LANDLORD's Service Line for more information regarding special events and rules governing them.

4. TENANT agrees that conference rooms not leased as part of the Leased Premises are under the custodial control of LANDLORD, as public, common spaces and shall only use them for State sponsored events. Such public conference rooms shall not be used by TENANT, TENANT's staff or private vendor(s) for solicitation or sales.

5. TENANT agrees to receive all goods delivered to the building related to TENANT or Leased Premises at the loading dock and promptly transporting to owned leased space. TENANT shall be responsible for the safe-guarding and security of these delivered goods.

TENANT agreed that, at no time, shall LANDLORD be held accountable for the loss of any delivered goods nor shall the loading dock be used for storage or as a holding areas.

6. TENANT agrees to maintain the Leased Premises in a reasonable safe, clean and sanitary condition in compliance of all applicable codes.

7. TENANT shall fund any additional pest control services outside the regular maintenance program. To aide with pest management, TENANT shall keep all food items in sealed containers.

8. TENANT 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.

9. TENANT is responsible for all interior ADA accommodations.

H. **EQUIPMENT REPAIR/REPLACEMENT SERVICES**

1. TENANT-owned program equipment purchased and installed by TENANT or purchased and installed on behalf of TENANT through a major construction or renovation project that is related to TENANT's programs or operation shall be the responsibility of TENANT to operate, maintain, repair, replace and remove. Any structural or other damage to the Leased Premises resulting from TENANT's equipment shall be remedied by TENANT at TENANT's expense. At the discretion of LANDLORD, any of TENANT equipment shall be removed at the time TENANT vacates the Leased Premises and the Leased Premises shall be returned to its original condition at TENANT's expense. LANDLORD may at its discretion, following the execution of an written agreement, be contracted to maintain, service, repair and replace such TENANT's equipment at TENANT's cost on a fee-for-service basis through LANDLORD's Repair and Other Jobs activity.

2. Specialized fire suppression, fire detection, and alarm systems supporting TENANT-owned equipment shall be the responsibility of TENANT to maintain, repair, replace and inspect per local jurisdiction requirements. TENANT may contract with LANDLORD for maintenance, repair and inspection services of TENANT's equipment at TENANT's cost on a fee for services basis through LANDLORD's Repair and Other Jobs activity. If TENANT chooses to contract separately, TENANT must provide inspection report as required.

3. TENANT shall ensure that equipment owned by TENANT such as lieberts, dry coolers, etc. is properly installed and maintained to ensure maximum efficiency.

I. **KEYS** Additional keys needed by TENANT beyond those provided by LANDLORD shall be obtained from LANDLORD on a fee-for-service basis through LANDLORD's Repair and Other Jobs activity. TENANT is responsible for returning all keys issued for the Leased Premises upon termination of the Lease. Cores belonging to lost keys shall be replaced by LANDLORD at TENANT expense.

J. **SECURITY SERVICES** TENANT shall be responsible for maintaining all non-perimeter security devices or sensors in the Leased Premises including duress devices, emergency call boxes, access control devices, and cameras.

K. **SIGNAGE**

1. Identification of space within Leased Premises is the responsibility of the TENANT.

2. TENANT shall not post nor permit any signs to be placed in the Leased Premises that are visible from the exterior of the building, through the windows or visible from the halls or other common areas of the building, unless prior written approval for the signs has been secured from the LANDLORD.

L. **BUILDING MANAGEMENT SERVICES** TENANT will pay all invoices when previously agreed in accordance with DUTIES OF LANDLORD, A.1. Building Management Services as it pertains to carpet, interior decoration and window treatments.

M. **COMMUNICATION**

1. TENANT shall submit TENANT initiated building postings to LANDLORD's Building Manager for approval. Approved posting will be distributed to the building's bulletin holders.

2. TENANT shall forward LANDLORD's communication to TENANT agency team members as appropriate.

N. **MODIFICATIONS TO LEASED PREMISES**

1. TENANT shall contact LANDLORD 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 LANDLORD or their designee. Implementation of the work shall be performed either by:

   a. Licensed contractor, as authorized by LANDLORD, under contract with the LANDLORD.
   b. Licensed contractor, as authorized by LANDLORD, under contract with TENANT. Such contracts must be approved by LANDLORD prior to contract execution. Said contractor must follow all applicable codes and licensure requirements.

2. At the time TENANT vacates the Leased Premises, TENANT shall, at LANDLORD's option, be responsible for restoration of the Leased Premises which have been modified by the TENANT since July 1, 2009. The Leased Premises shall be returned to its original condition by LANDLORD at TENANT'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 LANDLORD. Personal items such as space heaters, humidifiers, bicycles, scooters or segways are not allowed inside the buildings or tunnels.

P. **CONTENT LIABILITY AND INSURANCE** Liability for damages to TENANT property is at TENANT's discretion and cost in all instances, including but not limited to, natural disasters, protests, fire and damage from building system failures.

Q. **PLANTS** TENANT shall ensure that all plants are properly maintained. TENANT will be responsible for any damages or air quality issues as a result of plants.

R. **EMERGENCIES**

1. TENANT is responsible for all emergency communications, including evacuation plans, routes, drills, etc.

2. In accordance with M.S.16B.04 subdivision 2 (4) and 2 (5) and M.S.16B.24 subdivision1 and in the event of a LANDLORD declared emergency, TENANT hereby agrees that any vacant office or meeting spaces within its Leased Premises may be temporarily reassigned to other agencies until the emergency is declared satisfied by the Commissioner of Administration. Lease billing adjustments for the temporarily reassigned space will be made accordingly by the LANDLORD.

S. **ANIMALS** Animals are not allowed inside LANDLORD managed facilities.

T. **ADA ACCOMMODATIONS** Animals, equipment and materials that are necessary to provide reasonable accommodations must be approved by TENANT agency's Human Resources and LANDLORD.

## Customer Surveys and Building Tours

| Tour FY 19 | Capitol | Ely Revenue | Fleet & Surplus Services | Andersen Building | Retirement Systems Building | Veterans Service Center | Tour FY 20 | Freeman Office Building | Administration Building | 321 Grove St. Bldg 2 | Stassen Building |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Campus Grounds** | | | | | | | | | | | |
| Appearance of lawns, shrubs, and trees | 95% | 95% | 100% | 94% | 99% | 91% | | 86% | 98% | 100% | 98% |
| Cleanliness of outdoor common areas | 97% | 98% | 100% | 86% | 98% | 98% | | 94% | 99% | 100% | 96% |
| Maintenance of sidewalks in summer | 97% | 100% | 100% | 97% | 99% | 95% | | 98% | 100% | 100% | 98% |
| Maintenace of sidewalks in winter | 76% | 81% | 100% | 87% | 87% | 69% | | 63% | 93% | 100% | 79% |
| Responsiveness to your campus grounds requests | 95% | 89% | 100% | 92% | 93% | 97% | | 89% | 100% | 100% | 94% |
| **Grounds Services Average** | **92%** | **93%** | **100%** | **91%** | **95%** | **90%** | | **86%** | **98%** | **100%** | **93%** |
| **Custodial Services** | | | | | | | | | | | |
| Cleanliness of work areas | 91% | 100% | 100% | 77% | 96% | 95% | | 96% | 92% | 75% | 96% |
| Cleanliness of common areas | 98% | 100% | 100% | 86% | 98% | 95% | | 99% | 94% | 80% | 99% |
| Cleanliness of restrooms | 94% | 100% | 100% | 80% | 94% | 95% | | 96% | 86% | 80% | 88% |
| Stocking of restroom supplies | 98% | 100% | 100% | 86% | 92% | 100% | | 95% | 90% | 100% | 93% |
| Responsiveness to custodial service requests | 98% | 100% | 100% | 87% | 99% | 100% | | 98% | 95% | 100% | 97% |
| **Custodial Services Average** | 97% | 100% | 100% | 83% | 96% | 97% | | 97% | 91% | 87% | 95% |
| **Building Maintenance** | | | | | | | | | | | |
| Elevator operation | 82% | N/A | N/A | 93% | 89% | 96% | | 97% | 99% | N/A | 97% |
| Room temperature in summer | 77% | 72% | 100% | 64% | 72% | 64% | | 73% | 72% | 100% | 67% |
| Room temperature in winter | 83% | 68% | 100% | 68% | 71% | 65% | | 80% | 77% | 100% | 64% |
| Communication and followup from FMD | 98% | 83% | 100% | 77% | 97% | 98% | | 88% | 83% | 100% | 87% |
| **Building Maintenance Average** | **85%** | **75%** | **100%** | **75%** | **82%** | **81%** | | **85%** | **82%** | **100%** | **79%** |
| **Customer Service** | | | | | | | | | | | |
| Prompt response to inquiries | 96% | 88% | N/A | 87% | 96% | 100% | | 90% | 95% | 80% | 96% |
| Timely notification | 93% | 95% | N/A | 92% | 94% | 96% | | 94% | 92% | 50% | 96% |
| Professional communications | 93% | 97% | N/A | 95% | 97% | 98% | | 96% | 97% | 40% | 95% |
| **Customer Service Average** | **94%** | **93%** | **N/A** | **91%** | **96%** | **98%** | | **93%** | **95%** | **57%** | **95%** |
| **Food Service** | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Do you use food service?** | | | | | | | | | | | |
| Yes | 51% | N/A | N/A | 70% | N/A | N/A | | 66% | N/A | N/A | 75% |
| No | 49% | N/A | N/A | 30% | N/A | N/A | | 34% | N/A | N/A | 25% |
| **Cafeteria location you use most** | | | | | | | | | | | |
| Andersen Café | | N/A | N/A | 0.99 | N/A | N/A | | 0.01 | N/A | N/A | 0.01 |
| BCA Market | | N/A | N/A | | N/A | N/A | | | N/A | N/A | |
| Centennial Grand Café | 73% | N/A | N/A | 1% | N/A | N/A | | 12% | N/A | N/A | 1% |

| Tour FY 19 | Capitol | Ely Revenue | Fleet & Surplus Services | Andersen Building | Retirement Systems Building | Veterans Service Center | Tour FY 20 | Freeman Office Building | Administration Building | 321 Grove St. Bldg 2 | Stassen Building |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Freeman Express Café | | N/A | N/A | | N/A | N/A | | 0.76 | N/A | N/A | |
| Judicial Express Café | | N/A | N/A | | N/A | N/A | | | N/A | N/A | |
| MHC - Café Minnesota | 3% | N/A | N/A | | N/A | N/A | | | N/A | N/A | |
| Stassen 600 Café' | | N/A | N/A | | N/A | N/A | | 0.09 | N/A | N/A | 0.98 |
| State Capitol Rathskeller | 9% | N/A | N/A | | N/A | N/A | | | N/A | N/A | |
| Transportation Grand Café' | 15% | N/A | N/A | | N/A | N/A | | 1% | N/A | N/A | |
| | | | | | | | | | | | |
| Café space & furniture is clean and comfortable | 97% | N/A | N/A | 76% | N/A | N/A | | 92% | N/A | N/A | 89% |
| Cafeteria prices are reasonable | 73% | N/A | N/A | 61% | N/A | N/A | | 59% | N/A | N/A | 41% |
| Food options are satisfactory | 67% | N/A | N/A | 52% | N/A | N/A | | 54% | N/A | N/A | 58% |
| Food quality is good | 70% | N/A | N/A | 71% | N/A | N/A | | 65% | N/A | N/A | 73% |
| **Food Services Average** | **76%** | **N/A** | **N/A** | **65%** | **N/A** | **N/A** | | **67%** | **N/A** | **N/A** | **65%** |
| You are satisfied with Bldg services FMD provides | 95% | 95% | 100% | 89% | 94% | 96% | | 95% | 95% | 100% | 97% |

# Repair and Other Jobs (ROJ)
# Fund 5400

# Fiscal Year 2022
# Business Plan

March 22, 2021

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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 to tenants in buildings under its custodial control or management.

Repair and Other Jobs (ROJ) delivers competitively priced technical trade and repair services to tenants in these buildings and to state agencies that have custodial control or management of state-owned buildings in the Twin Cities.

Our proposed rates

ROJ is proposing a 20% increase in labor rates resulting in an overall rate change of 13%.

**Rate Changes**

| Product/Services | FY 2021 Rate ($) | FY 2022 Rate ($) | Change ($) | Change (%) |
|---|---|---|---|---|
| Regular Hourly Rate | 78.00 | 93.60 | 15.60 | 20% |
| Premium Hourly Rate | 117.00 | 140.40 | 23.40 | 20% |

See page 15 for detailed rates.

This rate increase is necessary because 1) customer rebates of $45,000 were issued in FY 2020 and 2) FY 2020 and FY 2021 sales are lower than anticipated due to COVID-19 pandemic. This caused retained earnings to be less than 60 days working capital.

Our successes, challenges, and economic and legislative impacts

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 2022 financial activity

| | |
|---|---|
| Revenue | $317,892 |
| Expenses | $319,682 |
| Year-end Retained Earnings | $13,788 |
| Working Capital | $53,280 |
| Full Time Equivalents | 1.79 |
| Overall Rate Change | 13% |

# 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 convenient, 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 30 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, weaknesses, opportunities, and threats/risks/vulnerabilities

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 because 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 currently 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.
- It is especially challenging to maintain retained earnings at a level that is equal to 60 days working capital 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:

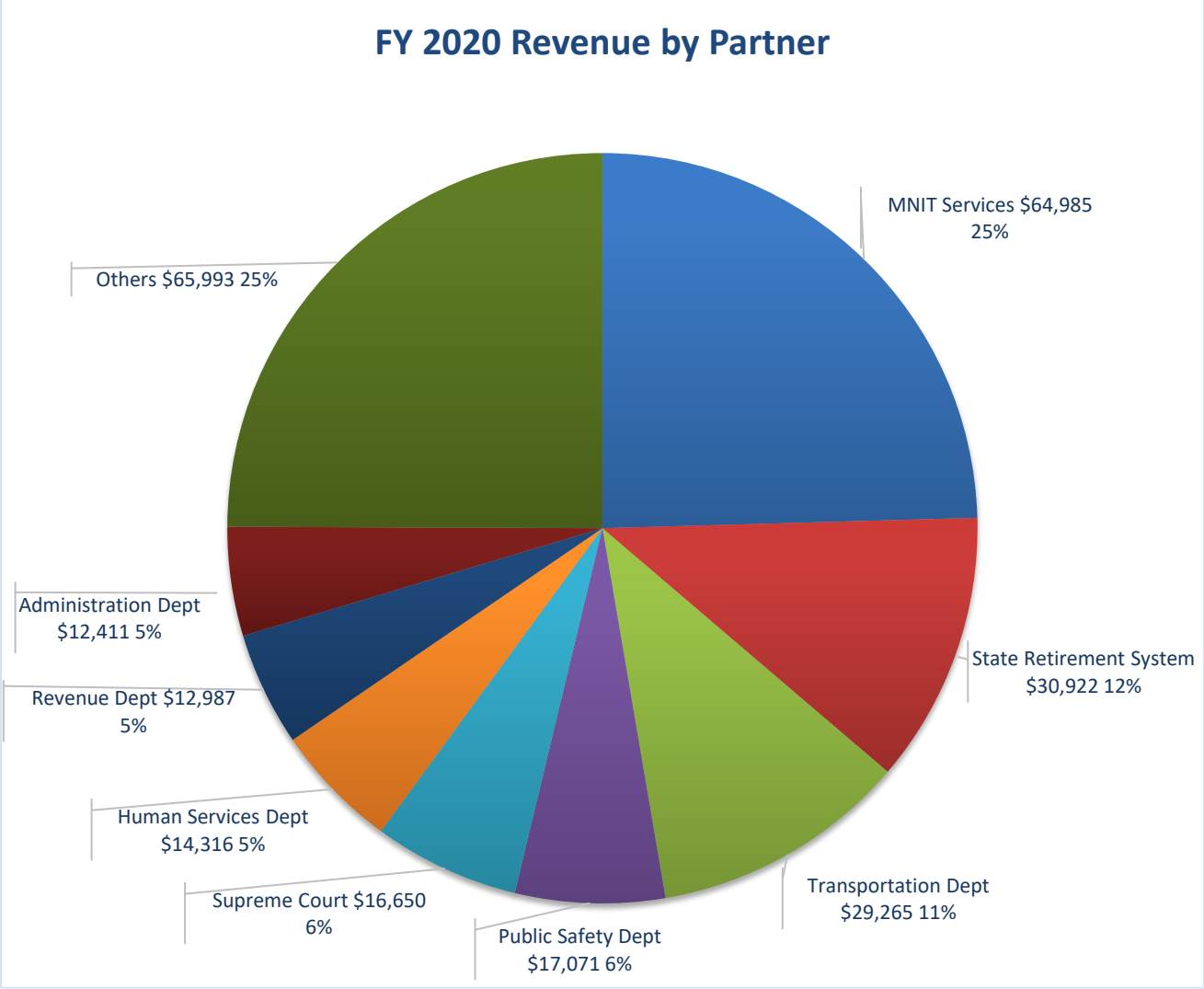
- Delivery of services at comparative prices
- Professional staff with knowledge about the services and the buildings
- Convenient location of trade shops in the Capitol Complex

## 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's Aeronautics Building and Department of Public Safety's 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' primary 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 the state's work order management system, or submitting a purchase order to FMD.

What we have heard from our partners

In February 2021, ROJ sent 18 surveys related to work completed during FY 2021 to building key contacts and received 6 responses. A summary of the responses is shown below.

**ROJ Customer Service Survey Results**

| Survey Observations | Strongly Agree | Agree | Neither Agree nor Disagree | Disagree | Strongly Disagree | N/A |
|---|---|---|---|---|---|---|
| A timely response from initial contact was provided. | 4 | 2 | | | | |
| Services were completed within estimated cost. | 4 | 2 | | | | |
| Service were completed within estimated time. | 4 | 2 | | | | |
| Job was completed in a neat and organized manner. | 4 | 2 | | | | |
| Services were performed as requested. | 4 | 2 | | | | |
| Work was conducted in a professional manner. | 5 | | | | 1 | |

All customers who responded agreed with the reasonable cost and high quality of services our ROJ team provides. While majority of the survey responses were positive, there was a concern expressed regarding one FMD team member. FMD had followed up with the customer and the team member.

## 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 and painting 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 statutes, M. S. §177.41 to M. S. §177.4, 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

Table 1 below compares ROJ's FY 2022 hourly labor rates with current rates of competitors. Typically, competitors markup supply costs and charge for mileage, equipment rental, and truck charges; ROJ does not. Many vendors also have double time and weekend rates (not shown).

**ROJ Regular Hourly Labor Rate compared to Competitors' Rates**

| Trade | ROJ[1] | A | B | C | D[2] | E[2] | F[2] | G[2] | H[2] | I[2] |
|---|---|---|---|---|---|---|---|---|---|---|
| Carpentry | 93.60 | 92.00 | | | | | | | | |
| Electrician | 93.60 | 103.00 | | | 79.90 | 79.00 | 83.65 | | | |
| Locksmith | 93.60 | 90.00 | | | | | | | | |
| Painter | 93.60 | 90.00 | | | | | | 67.00 | 90.00 | 79.13 |
| Plasterer | 93.60 | 105.00 | | | | | | | | |
| Plumber | 93.60 | 110.00 | 145.00 | 135.00 | | | | | | |
| Refrigeration | 93.60 | 110.00 | 145.00 | | | | | | | |
| Sheet Metal | 93.60 | 110.00 | | | | | | | | |

[1] ROJ charges travel time. Other vendors charge time when they begin work at the site.

[2] D, E, F, G, H, and I are master contracts available for state agency use.

## Financial Outlook

Our current overall financial health

After increasing rates in FY 2022, we are expecting ROJ's FY 2022 ending retained earnings to be below working capital. In order to bring retained earnings to equal 60 days of working capital, the rate would need to increase to $110 for regular labor. This rate would make ROJ less competitive and would cause a significant decrease in revenue.

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. The COVID-19 pandemic has caused a significant decrease in billable hours in FY 2020 and FY 2021 year-to-date. During the first 6 months of FY 2020, ROJ completed 218 jobs for 1,234 billable hours. During the same period in FY 2021, ROJ completed 106 jobs for 782 billable hours.

ROJ is proposing a 13% overall rate change. This rate increase is necessary because of lower than anticipated billable hours during FY 2020 and year to date in FY 2021 which caused retained earnings to be less than 60 days working capital.

The regular hourly labor rate will increase from $78.00 to $93.60 and the premium hourly labor rate will increase from $117.00 to $140.40. These rates surpass a majority of competitors' rates for services (see page 9) but will allow ROJ to cover costs while providing quality services.

How our proposed rates will impact our financial health

ROJ strives to maintain a retained earnings balance equal to the maximum allowable level of 60 days working capital to provide the cash flow necessary to operate the business.

Retained earnings for FY 2022 are expected to increase by $1,182. This is expected to result in a FY 2022 ending retained earnings balance of $13,788 which is less than 60 days working capital.

Predicting billable hours for ROJ is difficult with consideration of limited state agency budgets as well as the availability of staff. Most ROJ expenses are variable depending on business volume with little opportunity for reduction.

It is expected that billable hours for FY 2022 will be 2,400, or 750 higher than the estimated FY 2021 billable hours. When employees return to the Capitol Complex, we expect state agencies to reconfigure office spaces and ROJ services will be needed. In addition, services to Aeronautics Building will be performed through ROJ instead of Leases beginning in FY 2022. In FY 2020 and FY 2021, maintenance and repair services were provided to this building through Leases for a monthly fee.

How our proposed rates will impact our partners

ROJ will continue to offer the same services to its partners during FY 2022. Because of the benefits of using ROJ, we anticipate partners will continue to use our services in spite of the rate increase.

The impact on our key partners is shown below.

**Impact on Top 5 Partners**

| Customer | FY 2020 Sales | FY 2022 Projected Sales | $ Increase | % Increase |
|---|---|---|---|---|
| MNIT Services | $64,985 | $73,581 | $8,596 | 13% |
| MN State Retirement System | $30,922 | $35,531 | $4,610 | 15% |
| Transportation, Dept. of | $29,265 | $34,397 | $5,132 | 18% |
| Public Safety, Dept. of | $17,071 | $19,684 | $2,613 | 15% |
| Supreme Court | $16,650 | $19,907 | $3,257 | 20% |

# Financial Data

## Assumptions for Rate Matrix

**Minnesota Department Of Administration**
**Repair And Other Jobs (ROJ) For Fiscal Year 2022**

**Revenues**

| SWIFT Account | Sales |
|---|---|
| 670029 | Change = 44% or $97,810<br>Increase in labor rates and billable hours in FY 2022 |
| | **Intrafund Sales** |
| NA | Change = 13% or ($340)<br>Increase in labor rates in FY 2022 |

**Expenses**

| SWIFT Account | Salaries & Benefits |
|---|---|
| 41000-<br>41070 | Change = 26% or $35,314<br>Increase in billable hours in FY 2022 |

**Rate Matrix**

**Minnesota Department Of Administration**

**Repair And Other Jobs (ROJ) For Fiscal Year 2022**

| | FY 2022 PROPOSED | FY 2021 ESTIMATE | CHANGE FY22-FY21 | % CHANGE $ Change/FY21 |
|---|---|---|---|---|
| Salaries and Benefits | 173,215 | 137,901 | 35,314 | 26% |
| Rent - Equipment | 11,413 | 11,200 | 213 | 2% |
| Repairs & Maintenance | 40,068 | 39,321 | 747 | 2% |
| Purchased Services | 0 | 0 | 0 | |
| Supplies | 44,232 | 43,407 | 825 | 2% |
| Statewide Indirect Costs | 50,754 | 49,808 | 946 | 2% |
| Rebates | 0 | 0 | 0 | |
| Subtotal | 319,682 | 281,637 | 38,045 | 14% |
| Excluded from Rates | | | | |
| Miscellaneous Revenue | (95,713) | (93,928) | (1,785) | 2% |
| Basis for Rates before Adjustment | 223,969 | 187,709 | 36,260 | |
| | | | | |
| Retained Earnings Adjustment | 1,181 | (58,584) | 59,765 | |
| Basis for Rates after Adjustment | 225,150 | 129,125 | 96,025 | |

| Billable Units | Regular Hours | Premium Hours | Restricted Bldg Keys | Non-restricted Bldg Keys | Other Keys | Misc Revenue | Total Revenue |
|---|---|---|---|---|---|---|---|
| Billable Units | 2,390 | 10 | 48 | 36 | 4 | | |
| Prior Year (Estimate) | 1,640 | 10 | 48 | 36 | 4 | | |
| Change in Billable Units | 750 | 0 | 0 | 0 | 0 | | |
| **Rates** | | | | | | | |
| Breakeven Rates before adjustment | 93.11 | 139.66 | | | | | |
| Breakeven at Prior Year billable hours | 135.29 | 202.94 | | | | | |
| Change in Break even Rates | (42.18) | (63.27) | | | | | |
| | | | | | | | |
| Breakeven Rates before adjustment | 93.11 | 139.66 | | | | | |
| Requested Rates | 93.60 | 140.40 | 36.00 | 5.00 | 9.00 | | |
| Current Rates | 78.00 | 117.00 | 36.00 | 5.00 | 9.00 | | |
| **Requested VS Break Even Rates** | | | | | | | |
| Requested Rates | 93.60 | 140.40 | 36.00 | 5.00 | 9.00 | | |
| Breakeven Rates before adjustment | 93.11 | 139.66 | | | | | |
| Variance | 0.49 | 0.74 | | | | | |
| | | | | | | | |
| Revenues at Requested Rates | 223,746 | 1,404 | 1,728 | 178 | 36 | | |
| Revenues at Break even Rates before Adjustment | 222,573 | 1,397 | | | | | |
| Revenue Variance | 1,173 | 7 | | | | | |
| **Requested VS Current Rates** | | | | | | | |
| Requested Rates | 93.60 | 140.40 | 36.00 | 5.00 | 9.00 | | |
| Current Rates | 78.00 | 117.00 | 36.00 | 5.00 | 9.00 | | |
| Change in Rates | 15.60 | 23.40 | 0.00 | 0.00 | 0.00 | | |
| % Change in Rates | 20% | 20% | 0% | 0% | 0% | | |
| | | | | | | | |
| Revenues at Requested Rates | 223,746 | 1,404 | 1,728 | 178 | 36 | 93,771 | 320,862 |
| Revenues at Current Rates | 186,455 | 1,170 | 1,728 | 178 | 36 | 93,771 | 283,337 |
| Change in Revenues | 37,291 | 234 | 0 | 0 | 0 | 0 | 37,525 |
| **Overall Change in Rates - %** | 13% | | | | | | |

## Rate Matrix Computation

**Minnesota Department Of Administration**
**Repair And Other Jobs (ROJ) For Fiscal Year 2022**

1. Actual expenses for the past four years and current SWIFT reports were analyzed.
FY 2021 and FY 2022 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 2022**

| Rate | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
|---|---|---|---|---|---|---|
| Labor - Regular | $72.00 | $72.00 | $72.00 | $72.00 | $78.00 | $93.60 |
| Labor - Premium | 86.40 | 86.40 | 86.40 | 108.00 | 117.00 | 140.40 |
| Restricted Building Key | 5.00 | 36.00 | 36.00 | 36.00 | 36.00 | 36.00 |
| Non-restricted Building Key | 1.10 | 2.00 | 2.00 | 5.00 | 5.00 | 5.00 |
| Other Keys | 1.10 | 2.00 | 2.00 | 9.00 | 9.00 | 9.00 |

The following buildings currently have restricted keys:

- Ag/Health Laboratory
- Andersen
- Freeman
- Minnesota Senate
- Retirement Systems
- State Capitol

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 2022**

| | FY 2017 ACTUAL | FY 2018 ACTUAL | FY 2019 ACTUAL | FY 2020 ACTUAL | FY 2021 ESTIMATE | FY 2022 PROPOSED | $ CHANGE FY22-FY21 | % CHANGE $ CHANGE/FY21 |
|---|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | | |
| Gross Sales | 303,846 | 223,516 | 365,413 | 269,349 | 223,053 | 320,863 | 97,810 | 44% |
| Less Intrafund Sales | (2,697) | (2,289) | (1,411) | (4,748) | (2,631) | (2,970) | (340) | 13% |
| Net Sales | 301,148 | 221,226 | 364,002 | 264,601 | 220,422 | 317,892 | 97,470 | 44% |
| **Expenses** | | | | | | | | |
| Salaries and Benefits | 154,113 | 136,851 | 191,151 | 166,936 | 137,901 | 173,215 | 35,314 | 26% |
| Rent - Equipment | 11,600 | 11,214 | 11,202 | 11,202 | 11,200 | 11,413 | 213 | 2% |
| Repairs & Maintenance | 55,639 | 19,029 | 72,814 | 17,009 | 39,321 | 40,068 | 747 | 2% |
| Purchased Services | 538 | 3,695 | 0 | 525 | 0 | 0 | 0 | 0% |
| Supplies | 26,822 | 14,045 | 37,870 | 25,056 | 43,407 | 44,232 | 825 | 2% |
| Statewide Indirect Costs | 772 | 6,326 | 24,521 | 38,898 | 49,808 | 50,754 | 946 | 2% |
| Rebates | 0 | 0 | 119,997 | 45,000 | 0 | 0 | 0 | 0% |
| **Total Expenses** | **249,484** | **191,160** | **457,556** | **304,626** | **281,637** | **319,682** | **38,045** | 14% |
| | | | | | | | | |
| Net Income (Loss) | 51,664 | 30,066 | (93,554) | (40,025) | (61,215) | (1,790) | 59,425 | |
| | | | | | | | | |
| Adjustments for Intrafund Transa | 2,697 | 2,289 | 1,411 | 4,748 | 2,631 | 2,970 | 340 | |
| | | | | | | | | |
| Increase (Decrease) in Retained E | 54,361 | 32,355 | (92,142) | (35,277) | (58,584) | 1,181 | 59,765 | |
| | | | | | | | | |
| Beginning Retained Earnings | 103,587 | 151,765 | 198,610 | 106,468 | 71,190 | 12,607 | (58,583) | |
| Adjustment to Retained Earnings | (6,182) | 14,489 | 0 | 0 | 0 | 0 | 0 | |
| **Ending Retained Earnings** | **151,765** | **198,610** | **106,468** | **71,190** | **12,607** | **13,788** | **1,182** | |

**SWIFT Spending Plan**

**Minnesota Department Of Administration**

**Repair And Other Jobs (ROJ) For Fiscal Year 2022**

| | | Fund 5400<br>FinDept ID<br>G0234240 |
|---|---|---|
| **Revenue Description** | **SWIFT Account** | **ROJ** |
| ROJ Sales* | 670029 | $317,892 |
| **Expense Description** | | |
| Salaries and Benefits | 41000 | 172,670 |
| Overtime/Premium | 41050 | 545 |
| Other Benefits | 41070 | 0 |
| Rent Equipment | 41400 | 11,413 |
| Repairs & Maintenance | 41500 | 40,068 |
| Supplies | 41300 | 44,232 |
| Statewide Indirect Costs | 42010 | 50,754 |
| **Total** | | **$319,682** |
| | | |
| **Adjustments** | | |
| Minus: | | |
| Miscellaneous Revenue | | 95,713 |
| **Total** | | **$95,713** |
| | | |
| **Rate Matrix Amount** | | **$223,969** |
| | | |
| **Notes** | | |
| *Excludes intrafund sales | | |

**Projected Cash Flow**
**Minnesota Department Of Administration**
**Fund 5400 For Fiscal Year 2022**

| | Estimate Jul 21 | Estimate Aug 21 | Estimate Sep 21 | Estimate Oct 21 | Estimate Nov 21 | Estimate Dec 21 | Estimate Jan 22 | Estimate Feb 22 | Estimate Mar 22 | Estimate Apr 22 | Estimate May 22 | Estimate Jun 22 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Projected Beginning Cash Balance** | 11,669,758 | 13,837,877 | 12,633,000 | 8,020,945 | 14,010,214 | 10,111,301 | 8,077,306 | 14,192,527 | 12,754,036 | 9,830,730 | 16,240,666 | 10,454,000 |
| Receipts - operating | 7,602,238 | 5,212,796 | 3,472,859 | 11,365,264 | 2,693,882 | 7,162,565 | 11,099,482 | 3,208,898 | 5,259,556 | 10,529,506 | 2,588,260 | 6,222,740 |
| Transfer In | 0 | 0 | 325,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Minnesota Senate Garage Debt Service Pass Through | 82,729 | 82,729 | 82,729 | 82,729 | 82,729 | 82,729 | 82,729 | 82,729 | 82,729 | 82,729 | 82,729 | 82,729 |
| **Total Cash Receipt** | **7,684,967** | **5,295,525** | **3,880,588** | **11,447,993** | **2,776,611** | **7,245,294** | **11,182,211** | **3,291,627** | **5,342,285** | **10,612,235** | **2,670,989** | **6,305,469** |
| **Expenses** | | | | | | | | | | | | |
| Salaries & Benefits | 2,279,980 | 1,519,987 | 1,519,987 | 1,519,987 | 1,519,987 | 2,279,980 | 1,519,987 | 1,519,987 | 1,519,987 | 1,519,987 | 1,519,987 | 1,519,987 |
| Utilities | 790,808 | 1,232,886 | 1,068,707 | 698,260 | 1,016,457 | 800,191 | 1,068,429 | 1,000,977 | 1,080,788 | 843,313 | 832,715 | 739,835 |
| M&L | 296,436 | 1,365,194 | 490,753 | 1,511,225 | 789,125 | 669,851 | 670,306 | 445,001 | 230,130 | 308,821 | 220,435 | 757,724 |
| Indirect Costs | 0 | 0 | 254,349 | 0 | 0 | 254,349 | 0 | 0 | 254,349 | 0 | 0 | 254,349 |
| Other Operating Expenses | 1,097,474 | 1,283,629 | 571,795 | 677,102 | 508,651 | 597,030 | 756,119 | 665,447 | 593,285 | 478,028 | 684,771 | 464,220 |
| 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 | 90,837 | 0 | 0 | 0 | 0 | 0 | 90,837 |
| Capital Assets | 0 | 46,556 | 0 | 0 | 46,556 | 0 | 0 | 46,556 | 0 | 0 | 0 | 0 |
| Debt Service | 1,052,150 | 1,052,150 | 1,052,150 | 1,052,150 | 1,052,150 | 1,052,150 | 1,052,150 | 1,052,150 | 1,052,150 | 1,052,150 | 1,052,150 | 1,052,150 |
| Transfer Outs | 0 | 0 | 3,534,901 | 0 | 1,403,000 | 3,534,901 | 0 | 0 | 3,534,901 | 0 | 3,393,000 | 3,534,901 |
| Minnesota Senate Garage Debt Service Pass Through | 0 | 0 | 0 | 0 | 288,875 | 0 | 0 | 0 | 0 | 0 | 703,875 | 0 |
| **Total Expense Paid** | **5,516,848** | **6,500,402** | **8,492,642** | **5,458,724** | **6,675,524** | **9,279,289** | **5,066,991** | **4,730,118** | **8,265,591** | **4,202,299** | **8,457,656** | **8,414,003** |
| **Projected Ending Cash Balance** | **13,837,877** | **12,633,000** | **8,020,945** | **14,010,214** | **10,111,301** | **8,077,306** | **14,192,527** | **12,754,036** | **9,830,730** | **16,240,666** | **10,454,000** | **8,345,466** |

**Assumptions:**
Fund 5400 includes FMD Leases and ROJ
Transfer In is repayment of loan to Central Mail. This loan was originally scheduled to be paid back in September 2020. Due to sales uncertainties related to COVID-19, Central Mail will pay back the loan in September 2021.

# Financial Statement

**STATE OF MINNESOTA** 2/19/2021
**FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400** Unaudited
**STATEMENT OF NET POSITION**
**DECEMBER 31, 2020**

| | FY21 | FY20 |
|---|---|---|
| **ASSETS** | | |
| **CURRENT ASSETS** | | |
| Cash | $ 23,360,178.12 | $ 17,556,536.12 |
| Accounts Receivable - Leases | 520,470.89 | 5,277,435.90 |
| Accounts Receivable - Repairs and Other Jobs | 48,889.24 | 37,559.37 |
| Accounts Receivable - Other | 134,926.77 | 117,217.00 |
| Accounts Receivable - Non Trade (Note 3) | - | 18,163.17 |
| Interfund Receivable (Note 4) | 325,000.00 | 325,000.00 |
| Due from Other Funds (Note 5) | 46,912.06 | 2,920,879.84 |
| Inventory - Supplies (Note 1) | 436,239.05 | 379,241.16 |
| Total Current Assets | $ 24,872,616.13 | $ 26,632,032.56 |
| **NONCURRENT ASSETS (Note 6)** | | |
| Building Improvements | $ 12,606,945.92 | $ 15,480,922.54 |
| Accumulated Depreciation - Building Improvements | (6,579,073.08) | (6,224,868.45) |
| Infrastructure | 900,934.39 | 900,934.39 |
| Accumulated Depreciation - Infrastructure | (622,087.10) | (528,393.35) |
| Equipment | 2,207,317.40 | 1,971,115.84 |
| Accumulated Depreciation - Equipment | (1,079,428.27) | (910,707.92) |
| Art and Historical Treasures | 260,866.50 | 260,866.50 |
| Total Noncurrent Assets | $ 7,695,475.76 | $ 10,949,869.55 |
| **TOTAL ASSETS** | $ 32,568,091.89 | $ 37,581,902.11 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | |
| Deferred Other Postemployment Benefits Outflows (Note 12) | $ 83,000.00 | $ 87,000.00 |
| Deferred Pension Outflows (Note 13) | 8,491,000.00 | 16,408,000.00 |
| Total Deferred Outflows of Resources | $ 8,574,000.00 | $ 16,495,000.00 |
| **LIABILITIES** | | |
| **CURRENT LIABILITIES** | | |
| Accounts Payable | $ 3,841,465.54 | $ 3,939,692.77 |
| Accounts Payable - Non Trade (Note 7) | 204,953.10 | 187,499.98 |
| Salaries and Benefits Payable | 1,260,142.07 | 1,325,697.27 |
| Retainage Payable (Note 8) | 384,141.73 | 121,616.10 |
| Interest Payable (Note 9, 10) | 4,963.11 | 5,256.98 |
| Unearned Revenue | - | 3,129.04 |
| Loans Payable (Note 9) | 76,501.53 | 68,787.65 |
| Loans Payable - Master Lease (Note 10) | 94,209.62 | 91,927.57 |
| Compensated Absences Payable (Note 11) | 217,000.00 | 234,000.00 |
| Due to Other Funds (Note 14) | - | 2,920,805.31 |
| Total Current Liabilities | $ 6,083,376.70 | $ 8,898,412.67 |
| **NONCURRENT LIABILITIES** | | |
| Loans Payable (Note 9) | $ 2,841,162.68 | $ 1,269,000.00 |
| Loans Payable - Master Lease (Note 10) | 228,950.83 | 2,917,664.21 |
| Compensated Absences Payable (Note 11) | 1,256,000.00 | 323,160.45 |
| Other Postemployment Benefits (Note 12) | 1,431,000.00 | 1,536,000.00 |
| Net Pension Liability (Note 13) | 5,257,000.00 | 5,390,000.00 |
| Total Noncurrent Liabilities | $ 11,014,113.51 | $ 11,435,824.66 |
| **TOTAL LIABILITIES** | $ 17,097,490.21 | $ 20,334,237.33 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Deferred Other Postemployment Benefits Inflows (Note 12) | $ 158,000.00 | $ 172,000.00 |
| Deferred Pension Inflows (Note 13) | 17,774,000.00 | 25,844,000.00 |
| Total Deferred Inflows of Resources | $ 17,932,000.00 | $ 26,016,000.00 |
| **NET POSITION (Note 20)** | | |
| Net Investment in Capital Assets | $ 7,364,862.23 | $ 10,534,781.53 |
| Unrestricted Net Position | (1,252,260.55) | (2,808,116.75) |
| **TOTAL NET POSITION** | $ 6,112,601.68 | $ 7,726,664.78 |

**STATE OF MINNESOTA** 2/19/2021
**FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400** Unaudited
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**
**FOR THE QUARTER ENDED DECEMBER 31, 2020**

| | FY21 QTD | FY21 YTD | FY20 QTD | FY20 YTD |
|---|---|---|---|---|
| **OPERATING REVENUES (Note 1)** | | | | |
| Leases | $ 19,259,592.27 | $ 38,519,184.73 | $ 18,965,639.53 | $ 37,927,161.35 |
| Repair and Other Jobs | 74,118.27 | 102,808.80 | 54,374.29 | 109,205.93 |
| Other Revenues | 169,584.95 | 369,079.96 | 162,921.55 | 383,789.76 |
| Minnesota Senate Garage Debt Service Pass Through (Note 3) | 248,124.99 | 496,250.02 | 247,812.51 | 495,624.98 |
| Total Operating Revenues | $ 19,751,420.48 | $ 39,487,323.51 | $ 19,430,747.88 | $ 38,915,782.02 |
| **OPERATING EXPENSES (Note 1)** | | | | |
| Salaries and Benefits | $ 4,366,520.12 | $ 8,655,361.54 | $ 4,383,799.60 | $ 8,917,220.78 |
| Utilities - Electric | 1,304,069.29 | 2,491,148.31 | 1,149,714.61 | 2,843,413.60 |
| Utilities - Water | 76,419.22 | 204,090.19 | 108,105.82 | 296,091.92 |
| Utilities - District Heat | 598,995.54 | 1,007,839.47 | 597,211.73 | 958,901.77 |
| Utilities - District Cooling | 241,820.49 | 641,210.77 | 241,942.08 | 692,913.69 |
| Utilities - Gas & Other | 81,034.49 | 97,988.16 | 117,791.11 | 153,060.93 |
| Repairs and Maintenance | 1,015,527.30 | 1,942,959.17 | 984,421.95 | 1,578,760.82 |
| Maintenance and Leasehold | 2,392,520.42 | 5,048,764.94 | 1,256,241.64 | 2,014,494.17 |
| Professional and Technical Services | 63,551.76 | 128,537.34 | 126,772.58 | 233,017.90 |
| Centralized IT Services | 365,176.94 | 737,810.94 | 238,156.68 | 503,745.85 |
| Vehicle Leases | 63,204.05 | 126,797.87 | 67,986.42 | 132,179.28 |
| Supplies and Materials | 418,260.42 | 889,911.35 | 551,020.91 | 1,158,923.62 |
| Purchased Services | 242,907.22 | 428,092.00 | 214,742.39 | 459,835.50 |
| Insurance | - | 626,773.00 | (261.00) | 492,322.00 |
| Indirect Costs | 249,925.31 | 499,531.42 | 196,812.84 | 395,080.58 |
| Depreciation | 173,602.25 | 347,287.69 | 205,264.06 | 406,799.15 |
| Other Expenses | 58,074.62 | 219,190.95 | 54,791.80 | 169,078.01 |
| Total Operating Expenses | $ 11,711,609.44 | $ 24,093,295.11 | $ 10,494,515.22 | $ 21,405,839.57 |
| **OPERATING INCOME (LOSS)** | $ 8,039,811.04 | $ 15,394,028.40 | $ 8,936,232.66 | $ 17,509,942.45 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Interest Revenue (Note 10) | $ 392.54 | $ 924.22 | $ 1,684.92 | $ 3,342.08 |
| Repair and Other Jobs Rebate | - | - | (45,000.00) | (45,000.00) |
| Interest Expense (Note 9, 10) | (28,155.70) | (56,551.07) | (90,928.92) | (194,110.50) |
| Gain (Loss) on Disposal of Capital Assets | - | - | 13,750.00 | 13,750.00 |
| Total Nonoperating Revenues (Expenses) | $ (27,763.16) | $ (55,626.85) | $ (120,494.00) | $ (222,018.42) |
| **INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS** | $ 8,012,047.88 | $ 15,338,401.55 | $ 8,815,738.66 | $ 17,287,924.03 |
| **TRANSFERS AND CONTRIBUTIONS** | | | | |
| Capital Contributions | $ - | $ - | $ - | $ - |
| Building Bond Interest Transfer Out (Note 15) | (600,963.50) | (1,201,927.00) | (605,539.25) | (1,211,078.50) |
| Building Depreciation Transfer Out (Note 15) | (2,734,101.75) | (5,468,203.50) | (2,736,470.50) | (5,472,941.00) |
| Debt Service Principal (Note 16) | (2,516,057.28) | (4,991,905.32) | (2,789,745.15) | (5,152,063.86) |
| Debt Service Interest (Note 16) | (2,093,871.03) | (2,780,145.03) | (2,306,923.29) | (3,111,313.23) |
| Building Replacement Fund Transfer Out (Note 17) | (184,538.75) | (369,077.50) | (184,538.75) | (369,077.50) |
| Enterprise Sustainability Services Transfer Out (Note 18) | - | (3,266.67) | - | - |
| Governor's Office Advisors Transfer Out (Note 19) | - | (6,667.00) | - | (5,330.00) |
| Minnesota Senate Garage Debt Service Pass Through (Note 3, 7) | (248,124.99) | (496,250.02) | (247,812.51) | (495,624.98) |
| Total Transfers and Contributions | $ (8,377,657.30) | $ (15,317,442.04) | $ (8,871,029.45) | $ (15,817,429.07) |
| **CHANGE IN NET POSITION** | $ (365,609.42) | $ 20,959.51 | $ (55,290.79) | $ 1,470,494.96 |
| **NET POSITION, BEGINNING, AS REPORTED** | $ 6,478,211.10 | $ 6,091,642.17 | $ 7,781,955.57 | $ 6,256,169.82 |
| Adjustment to Net Position | - | - | - | - |
| **NET POSITION, BEGINNING, AS RESTATED** | $ 6,478,211.10 | $ 6,091,642.17 | $ 7,781,955.57 | $ 6,256,169.82 |
| **NET POSITION, ENDING (Note 20)** | $ 6,112,601.68 | $ 6,112,601.68 | $ 7,726,664.78 | $ 7,726,664.78 |

**STATE OF MINNESOTA** 2/19/2021
**FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400** Unaudited
**STATEMENT OF CASH FLOWS**
**FOR THE QUARTER ENDED DECEMBER 31, 2020**

| | | YTD |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Receipts from Customers | $ | 40,428,746.90 |
| Receipts from Other Revenues | | 982,451.53 |
| Payments to Claimants | | - |
| Payments to Suppliers for Goods and Services | | (14,467,794.74) |
| Payments to Employees | | (8,409,742.79) |
| **Net Cash Flows from Operating Activities** | $ | 18,533,660.90 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | |
| Loan to Central Mail Fund Transfer Out | $ | - |
| Operating Transfers In (Out) Building Bond Interest | | (1,201,927.00) |
| Operating Transfers In (Out) Building Depreciation | | (5,468,203.50) |
| Debt Service Principal | | (4,991,905.32) |
| Debt Service Interest | | (2,780,145.03) |
| Operating Transfers In (Out) Building Replacement Fund | | (369,077.50) |
| Enterprise Sustainability Services Transfer Out | | (3,266.67) |
| Governor's Office Advisors Transfer Out | | (6,667.00) |
| Minnesota Senate Garage Debt Service Pass Through | | (298,750.00) |
| Repair and Other Jobs Rebate Payments | | (7,538.00) |
| Other Nonoperating Revenues | | - |
| **Net Cash Flows from Noncapital Financing Activities** | $ | (15,127,480.02) |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | |
| Investment in Capital Assets | $ | (44,856.12) |
| Proceeds from Disposal of Capital Assets | | - |
| Proceeds from Master Lease Loan | | - |
| Repayment of GESP Loan Principal | | (35,968.46) |
| Repayment of GESP Loan Interest | | (52,222.90) |
| Repayment of Master Lease Loan Principal | | (46,244.42) |
| Repayment of Master Lease Loan Interest | | (4,478.28) |
| Master Lease Loan Interest Credit | | 924.22 |
| Capital Contributions | | - |
| **Net Cash Flows from Capital and Related Financing Activities** | $ | (182,845.96) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Investment Earnings | $ | - |
| **Net Cash Flows from Investing Activities** | $ | - |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | $ | 3,223,334.92 |
| Cash and Cash Equivalents, Beginning, as Reported | | 20,136,843.20 |
| Cash and Cash Equivalents, Ending | $ | 23,360,178.12 |
| **Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities** | | |
| Operating Income (Loss) | $ | 15,394,028.40 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities | | |
| Depreciation | $ | 347,287.69 |
| (Increase) Decrease in Accounts Receivable | | 1,958,470.90 |
| (Increase) Decrease in Interfund Receivable | | - |
| (Increase) Decrease in Due from Other Funds | | (46,912.06) |
| (Increase) Decrease in Inventory | | 25,965.57 |
| (Increase) Decrease in Deferred Other Postemployment Benefits Outflows | | - |
| (Increase) Decrease in Deferred Pension Outflows | | - |
| Increase (Decrease) in Accounts Payable | | 488,884.06 |
| Increase (Decrease) in Salaries and Benefits Payable | | 245,618.75 |
| Increase (Decrease) in Unearned Revenue | | - |
| Increase (Decrease) in Due To Other Funds | | - |
| Increase (Decrease) in Compensated Absences | | - |
| Increase (Decrease) in Other Postemployment Benefits | | - |
| Increase (Decrease) in Other Current Liabilities | | 120,317.59 |
| Increase (Decrease) in Net Pension Liability | | - |
| Increase (Decrease) in Deferred Other Postemployment Benefits Inflows | | - |
| Increase (Decrease) in Deferred Pension Inflows | | - |
| Net Reconciling Items to be Added to (Deducted from) Operating Income | $ | 3,139,632.50 |
| **Net Cash Flows from Operating Activities** | $ | 18,533,660.90 |
| **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 DECEMBER 31, 2020**

2/19/2021
Unaudited

| | BUDGET QTD | BUDGET YTD | ACTUAL QTD | ACTUAL YTD | VARIANCE QTD | VARIANCE YTD |
|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | |
| Leases | $ 19,259,910.25 | $ 38,519,820.50 | $ 19,259,592.27 | $ 38,519,184.73 | $ (317.98) | $ (635.77) |
| Repair and Other Jobs | 72,683.50 | 145,367.00 | 74,118.27 | 102,808.80 | 1,434.77 | (42,558.20) |
| Other Revenues | 205,963.00 | 411,926.00 | 169,584.95 | 369,079.96 | (36,378.05) | (42,846.04) |
| Minnesota Senate Garage Debt Service Pass Through | 248,125.00 | 496,250.00 | 248,124.99 | 496,250.02 | (0.01) | 0.02 |
| Total Operating Revenues | $ 19,786,681.75 | $ 39,573,363.50 | $ 19,751,420.48 | $ 39,487,323.51 | $ (35,261.27) | $ (86,039.99) |
| **OPERATING EXPENSES** | | | | | | |
| Salaries and Benefits | $ 4,806,206.00 | $ 10,070,720.00 | $ 4,366,520.12 | $ 8,655,361.54 | $ (439,685.88) | $ (1,415,358.46) |
| Utilities - Electric | 1,564,295.25 | 3,128,590.50 | 1,304,069.29 | 2,491,148.31 | (260,225.96) | (637,442.19) |
| Utilities - Water | 140,641.25 | 281,282.50 | 76,419.22 | 204,090.19 | (64,222.03) | (77,192.31) |
| Utilities - District Heat | 559,415.00 | 1,118,830.00 | 598,995.54 | 1,007,839.47 | 39,580.54 | (110,990.53) |
| Utilities - District Cooling | 323,590.00 | 647,180.00 | 241,820.49 | 641,210.77 | (81,769.51) | (5,969.23) |
| Utilities - Gas & Other | 118,828.50 | 237,657.00 | 81,034.49 | 97,988.16 | (37,794.01) | (139,668.84) |
| Repairs and Maintenance | 920,089.00 | 1,840,178.00 | 1,015,527.30 | 1,942,959.17 | 95,438.30 | 102,781.17 |
| Maintenance and Leasehold | 1,324,250.00 | 2,648,500.00 | 2,392,520.42 | 5,048,764.94 | 1,068,270.42 | 2,400,264.94 |
| Professional and Technical Services | 160,513.00 | 321,026.00 | 63,551.76 | 128,537.34 | (96,961.24) | (192,488.66) |
| Centralized IT Services | 226,038.50 | 452,077.00 | 365,176.94 | 737,810.94 | 139,138.44 | 285,733.94 |
| Vehicle Leases | 54,070.50 | 108,141.00 | 63,204.05 | 126,797.87 | 9,133.55 | 18,656.87 |
| Supplies and Materials | 474,850.50 | 949,701.00 | 418,260.42 | 889,911.35 | (56,590.08) | (59,789.65) |
| Purchased Services | 212,115.25 | 424,230.50 | 242,907.22 | 428,092.00 | 30,791.97 | 3,861.50 |
| Insurance | - | 481,252.00 | - | 626,773.00 | - | 145,521.00 |
| Indirect Costs | 228,000.75 | 456,001.50 | 249,925.31 | 499,531.42 | 21,924.56 | 43,529.92 |
| Depreciation | 170,746.00 | 341,492.00 | 173,602.25 | 347,287.69 | 2,856.25 | 5,795.69 |
| Other Expenses | 83,342.00 | 277,756.00 | 58,074.62 | 219,190.95 | (25,267.38) | (58,565.05) |
| Total Operating Expenses | $ 11,366,991.50 | $ 23,784,615.00 | $ 11,711,609.44 | $ 24,093,295.11 | $ 344,617.94 | $ 308,680.11 |
| **OPERATING INCOME (LOSS)** | $ 8,419,690.25 | $ 15,788,748.50 | $ 8,039,811.04 | $ 15,394,028.40 | $ (379,879.21) | $ (394,720.10) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | |
| Interest Revenue | $ - | $ - | $ 392.54 | $ 924.22 | $ 392.54 | $ 924.22 |
| Interest Expense | - | - | (28,155.70) | (56,551.07) | (28,155.70) | (56,551.07) |
| Gain (Loss) on Disposal of Capital Assets | - | - | - | - | - | - |
| Total Nonoperating Revenues (Expenses) | $ - | $ - | $ (27,763.16) | $ (55,626.85) | $ (27,763.16) | $ (55,626.85) |
| **INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS** | $ 8,419,690.25 | $ 15,788,748.50 | $ 8,012,047.88 | $ 15,338,401.55 | $ (407,642.37) | $ (450,346.95) |
| **TRANSFERS AND CONTRIBUTIONS** | | | | | | |
| Capital Contributions | $ - | $ - | $ - | $ - | $ - | $ - |
| Building Bond Interest Transfer Out | (600,963.50) | (1,201,927.00) | (600,963.50) | (1,201,927.00) | - | - |
| Building Depreciation Transfer Out | (2,734,101.75) | (5,468,203.50) | (2,734,101.75) | (5,468,203.50) | - | - |
| Debt Service Principal | (2,546,214.25) | (5,092,428.50) | (2,516,057.28) | (4,991,905.32) | 30,156.97 | 100,523.18 |
| Debt Service Interest | (2,064,436.75) | (2,678,498.50) | (2,093,871.03) | (2,780,145.03) | (29,434.28) | (101,646.53) |
| Building Replacement Fund Transfer Out | (184,538.75) | (369,077.50) | (184,538.75) | (369,077.50) | - | - |
| Enterprise Sustainability Services Transfer Out | - | - | - | (3,266.67) | - | (3,266.67) |
| Governor's Office Advisors Transfer Out | - | - | - | (6,667.00) | - | (6,667.00) |
| Minnesota Senate Garage Debt Service Pass Through | (248,125.00) | (496,250.00) | (248,124.99) | (496,250.02) | 0.01 | (0.02) |
| Total Transfers and Contributions | $ (8,378,380.00) | $ (15,306,385.00) | $ (8,377,657.30) | $ (15,317,442.04) | $ 722.70 | $ (11,057.04) |
| **CHANGE IN NET POSITION** | $ 41,310.25 | $ 482,363.50 | $ (365,609.42) | $ 20,959.51 | $ (406,919.67) | $ (461,403.99) |

**STATE OF MINNESOTA**
**FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400**
**FOOTNOTES TO FINANCIAL STATEMENTS**
**FOR THE QUARTER ENDED DECEMBER 31, 2020**

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

**Basis of Presentation:**
The accompanying financial statements of the Facilities Management - Leases, Repair and Other Jobs (ROJ) 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 FY21.

**Reporting Entity:**
The Leases activity is supported by various public and private entity rent payments for office and storage space. 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.

| Legislation | | Amount | Description |
|---|---|---|---|
| YR 79 Chp 333, Sec 56, Subd 1(a) | $ | 37,000.00 | Restricted contribution from the General Fund for Central Maintenance, 1979 |
| YR 79 Chp 333, Sec 56, Subd 1(a) | | 46,000.00 | Restricted contribution from the General Fund for Materials Transfer, 1979 |
| YR 85 Chp 13, Sec 17 | | 1,250,000.00 | Contribution from the General Fund |
| YR 85 Chp 13, Sec 17 | | (146,750.00) | Transferred to Public Safety, Capitol Security Division, March 31, 1986 |
| | | (141,400.00) | Unallotment process due to budget restrictions, May 1986 |
| | | 146,750.00 | Capitol Security returned funds to operations, July 1987 |
| YR 89 Chp 335, Art 1, Sec 15 | | (792,000.00) | Transferred to Print Communications Division, July 1, 1989 |
| | | (153,486.00) | Returned to General Fund due to FY03 budget reduction |
| YR 12 Chp 292, Art 4, Sec 16 Subd 1 | | (80,000.00) | Returned to the General Fund for the proceeds from sales of assets and other revenues related to Resource Recovery activities, July 5, 2012 |
| FY13 State Employee Group Insurance Plan Reduction | | (16,900.00) | Returned to General Fund, August 2012 |
| Total General Fund Contributions | $ | 149,214.00 | |

## 3. ACCOUNTS RECEIVABLE - NON TRADE / MINNESOTA SENATE GARAGE DEBT SERVICE PASS THROUGH

Pursuant to Minnesota Laws of 2015, Chapter 77, Section 78, the Minnesota Senate Garage debt service is scheduled to be paid off over 24 years beginning FY16. The total FY21 amount is $992,250.00. 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.

FY21 - As of December 31, 2020, the total Accounts Receivable - Non Trade is $0.00.

FY20 - As of December 31, 2019, the total Accounts Receivable - Non Trade is $18,163.17.
$82,604.17 reflects the balance due from Minnesota Senate for the Minnesota Senate Garage Debt Service Pass Through.
($64,441.00) reflects the balance of the ROJ Rebate that was issued through credit billings.

## 4. INTERFUND RECEIVABLE

In FY20 2nd quarter, an interfund loan of $325,000.00 was transferred out of the Leases & ROJ Fund to Central Mail Fund 5203 to cover cash flow shortages. Central Mail is planning to make a one time payment in FY21 to pay back the loan. No interest is going to be paid.

## 5. DUE FROM OTHER FUNDS

FY21 - As of December 31, 2020, the total Due from Other Funds is $46,912.06.
$39,549.78 is due from Parking & Transit Fund 2000 for Parking & Transit non-salary expenses paid by Leases.
$7,362.28 is due from Central Mail Fund 5203 for Central Mail non-salary expenses paid by Leases.

FY20 - As of December 31, 2019, the total Due from Other Funds is $2,920,879.84.
$2,567.08 is due from Parking & Transit Fund 2000 for Parking & Transit Salaries and Benefits expenses paid by Leases.
$31,677.76 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.

## 6. CAPITAL ASSETS

| | Balance 7/1/2020 | Additions | Deletions | Balance 12/31/2020 |
|---|---|---|---|---|
| Building Improvements | $ 12,606,945.92 | $ - | $ - | $ 12,606,945.92 |
| Infrastructure | 900,934.39 | - | - | 900,934.39 |
| Equipment | 2,155,008.20 | 52,309.20 | - | 2,207,317.40 |
| Art and Historical Treasures | 260,866.50 | - | - | 260,866.50 |
| Total Capital Assets | $ 15,923,755.01 | $ 52,309.20 | $ - | $ 15,976,064.21 |
| | | | | |
| Accumulated Depreciation for: | | | | |
| Building Improvements | $ (6,364,151.71) | $ (214,921.37) | $ - | $ (6,579,073.08) |
| Infrastructure | (575,240.24) | (46,846.86) | - | (622,087.10) |
| Equipment | (993,908.81) | (85,519.46) | - | (1,079,428.27) |
| Total Accumulated Depreciation | $ (7,933,300.76) | $ (347,287.69) | $ - | $ (8,280,588.45) |

## 7. ACCOUNTS PAYABLE - NON TRADE

FY21 - As of December 31, 2020, the total Accounts Payable - Non Trade is $204,953.10. Of this amount, $7,453.08 is for captial assets - equipment; $197,500.02 is for Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate by December 31, 2020 and is scheduled to be transferred out to pay the debt services in May 2021 (see Note 3).

FY20 - As of December 31, 2019, the total Accounts Payable - Non Trade is $187,499.98, respresenting the Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate by December 31, 2019 and is scheduled to be transferred out to pay the debt services in May 2020 (see Note 3).

## 8. RETAINAGE PAYABLE

In accordance with M.S. 337.10, the maximum retainage on uncompleted projects is 5% of the value of completed work.

FY21 - As of December 31, 2020, the total retainage payable is $384,141.73. Of this amount, $60,445.67 is for Leases operating expenses; $323,695.06 is for Leases Maintenance and Leasehold expenses.

FY20 - As of December 31, 2019, the total retainage payable is $121,616.10. Of this amount, $52,827.26 is for Leases operating expenses; $68,788.84 is for Leases Maintenance and Leasehold expenses.

## 9. 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. The loan financed one-time operational costs will make the Transportation Building's use of energy more efficient, resulting in reduction of energy and water consumption.

The loan proceed was deposited to GESP Fund 2000 in FY18 and was all expensed in FY19. The loan liability is transferred from Fund 2000 to Leases Fund 5400 in FY20.

This loan is going to be paid off from FMD Leases & ROJ 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.

The Lease transaction was 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 December 31, 2020.

| FY | Principal | Interest | Total |
|---|---|---|---|
| 2021 | $ 36,604.42 | $ 51,586.94 | $ 88,191.36 |
| 2022 | 80,499.64 | 101,174.07 | 181,673.71 |
| 2023 | 88,870.61 | 98,254.10 | 187,124.71 |
| 2024 | 97,703.64 | 95,034.07 | 192,737.71 |
| 2025 | 107,022.28 | 91,497.43 | 198,519.71 |
| 2026 | 116,848.89 | 87,626.82 | 204,475.71 |
| 2027 | 127,205.64 | 83,404.08 | 210,609.72 |
| 2028 | 138,118.49 | 78,810.23 | 216,928.72 |
| 2029 | 149,611.32 | 73,825.40 | 223,436.72 |
| 2030 | 161,710.87 | 68,428.85 | 230,139.72 |
| 2031 | 174,444.85 | 62,598.86 | 237,043.71 |
| 2032 | 187,841.93 | 56,312.78 | 244,154.71 |
| 2033 | 201,932.84 | 49,546.87 | 251,479.71 |
| 2034 | 216,747.37 | 42,276.34 | 259,023.71 |
| 2035 | 232,319.41 | 34,475.31 | 266,794.72 |
| 2036 | 248,682.03 | 26,116.68 | 274,798.71 |
| 2037 | 265,870.50 | 17,172.22 | 283,042.72 |
| 2038 | 285,629.48 | 5,904.26 | 291,533.74 |
| | $ 2,917,664.21 | $ 1,124,045.31 | $ 4,041,709.52 |

The following balances are associated with the GESP Loan:

| | Interest Payable | Interest Expense |
|---|---|---|
| Balance 12/31/2020 | $ 4,298.91 | $ 52,169.90 |

## 10. LOANS PAYABLE TO MASTER LEASE

FMD periodically makes equipment purchases for Leases 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, 2020.

| FY | Principal | Interest | Total |
|---|---|---|---|
| 2021 | $ 46,815.61 | $ 3,907.08 | $ 50,722.69 |
| 2022 | 95,373.77 | 6,071.61 | 101,445.38 |
| 2023 | 97,746.53 | 3,698.85 | 101,445.38 |
| 2024 | 67,208.99 | 1,265.60 | 68,474.59 |
| 2025 | 16,015.55 | 153.76 | 16,169.31 |
| Total Payments | $ 323,160.45 | $ 15,096.90 | $ 338,257.35 |

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 12/31/2020 | $ 554.20 | $ 924.22 | $ 4,381.17 |

## 11. 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 7/1/2020 | $ 217,000.00 | $ 1,256,000.00 |
| Increase | - | - |
| Decrease | - | - |
| Balance 12/31/2020 | $ 217,000.00 | $ 1,256,000.00 |

## 12. 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, 2020 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of June 30, 2019.

A single rate of 3.50% was used to measure the total OPEB liability as of June 30, 2019. The single discount rate was based on a municipal bond rate of 3.50% (based on a 20-year Bond Buyer General Obligation Index as of the end of June 2019). 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 7/1/2020 | $ 83,000.00 | $ 1,431,000.00 | $ 158,000.00 |
| Increase | - | - | - |
| Decrease | - | - | - |
| Balance 12/31/2020 | $ 83,000.00 | $ 1,431,000.00 | $ 158,000.00 |

## 13. 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, 2020 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2019 actuarial report.

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 7/1/2020 | $ 8,491,000.00 | $ 5,257,000.00 | $ 17,774,000.00 |
| Increase | - | - | - |
| Decrease | - | - | - |
| Balance 12/31/2020 | $ 8,491,000.00 | $ 5,257,000.00 | $ 17,774,000.00 |

**14. DUE TO OTHER FUNDS**

FY21 - As of December 31, 2020, the total Due to Other Funds balance is $0.00.

FY20 - As of December 31, 2019, the total Due to Other Funds balance is $2,920,805.31.
$4,170.31 is due to Parking & Transit Fund 2000 for Leases non-salary expenses paid by Parking & Transit.
$30,000.00 is due to FR&R Fund 2001 for Leases non-salary expenses paid by FR&R.
$2,886,635.00 is due to GESP Fund 2000 for Leases Building Improvement paid by the loan proceed deposited to Fund 2000.

**15. 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.

**16. 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 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.

**17. 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 ongoing 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.

**18. ENTERPRISE SUSTAINABILITY SERVICES TRANSFER OUT**

Pursuant to M.S. 16B.04 and M.S. 471.59, an intra-agency agreement was signed by Admin, effective from July 1, 2019 to June 30, 2021. The Office of Enterprise Sustainability (OES) will support state agencies' efforts to fulfill the sustainability goals by managing sustainability metrics and reporting (e.g. Sustainability Reporting Tool); educating on sustainability best practices; assisting with development of their sustainability plans; administrating the Productivity Loan Fund; publishing an annual report; and providing other technical assistance. In consideration for sustainability services provided, Admin agreed to contribute funds to share in the cost. FMD transferred $3,266.67 in July 2020 from Fund 5400 to OES Fund 2001.

**19. GOVERNOR'S OFFICE ADVISORS TRANSFER OUT**

Per the interagency agreement between the Office of the Governor and the Department of Admin, 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 $6,667.00 in July 2020 and $5,330.00 in August 2019 from Fund 5400 to the governor's special revenue fund.

**20. 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 | $ | 7,364,862.23 |
| Unrestricted Net Position | | (1,252,260.55) |
| Total Net Position | $ | 6,112,601.68 |

Schedule of Retained Earnings

| | 1st Qtr | 2nd Qtr | 3rd Qtr | 4th Qtr |
|---|---|---|---|---|
| Retained Earnings, Beginning | $ 5,942,428.17 | $ 6,328,997.10 | | |
| Net Income (Loss) | 386,568.93 | (365,609.42) | | |
| Adjustments to Net Position | - | - | | |
| Retained Earnings, Ending | $ 6,328,997.10 | $ 5,963,387.68 | | |
| | | | | |
| Add: Capital Contributions (Note 2) | $ 149,214.00 | $ 149,214.00 | | |
| Reconciliation to Total Net Position | $ 6,478,211.10 | $ 6,112,601.68 | | |

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. The actuarially determined amounts are likely to vary significantly from year to year and are managed by the MSRS 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 MSRS 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 DECEMBER 31, 2020**

2/19/2021
Unaudited

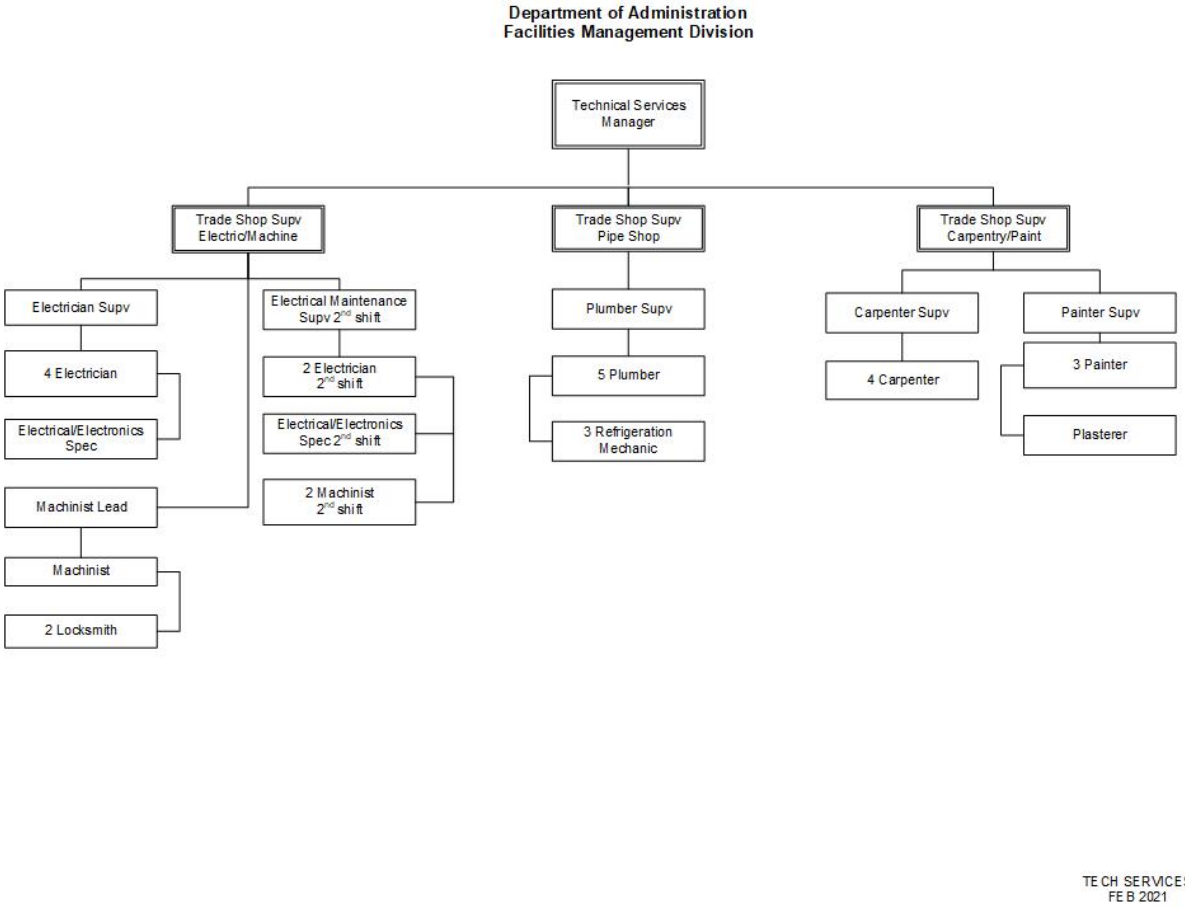
| | Fund Total | Leases | Repair and Other Jobs | MN Senate Garage Debt Service Pass Through |
|---|---|---|---|---|
| **OPERATING REVENUES** | | | | |
| Leases | $ 38,519,184.73 | $ 38,519,184.73 | $ - | $ - |
| Repair and Other Jobs | 102,808.80 | - | 102,808.80 | - |
| Other Revenues | 369,079.96 | 369,079.96 | - | - |
| Minnesota Senate Garage Debt Service Pass Through | 496,250.02 | - | - | 496,250.02 |
| Total Operating Revenues | $ 39,487,323.51 | $ 38,888,264.69 | $ 102,808.80 | $ 496,250.02 |
| **OPERATING EXPENSES** | | | | |
| Salaries and Benefits | $ 8,655,361.54 | $ 8,584,983.43 | $ 70,378.11 | $ - |
| Utilities - Electric | 2,491,148.31 | 2,491,148.31 | - | - |
| Utilities - Water | 204,090.19 | 204,090.19 | - | - |
| Utilities - District Heat | 1,007,839.47 | 1,007,839.47 | - | - |
| Utilities - District Cooling | 641,210.77 | 641,210.77 | - | - |
| Utilities - Gas & Other | 97,988.16 | 97,988.16 | - | - |
| Repairs and Maintenance | 1,942,959.17 | 1,916,026.93 | 26,932.24 | - |
| Maintenance and Leasehold | 5,048,764.94 | 5,048,764.94 | - | - |
| Professional and Technical Services | 128,537.34 | 128,537.34 | - | - |
| Centralized IT Services | 737,810.94 | 737,810.94 | - | - |
| Vehicle Leases | 126,797.87 | 126,797.87 | - | - |
| Supplies and Materials | 889,911.35 | 868,666.52 | 21,244.83 | - |
| Purchased Services | 428,092.00 | 428,092.00 | - | - |
| Insurance | 626,773.00 | 626,773.00 | - | - |
| Indirect Costs | 499,531.42 | 474,627.50 | 24,903.92 | - |
| Depreciation | 347,287.69 | 347,287.69 | - | - |
| Other Expenses | 219,190.95 | 219,167.55 | 23.40 | - |
| Total Operating Expenses | $ 24,093,295.11 | $ 23,949,812.61 | $ 143,482.50 | $ - |
| **OPERATING INCOME (LOSS)** | $ 15,394,028.40 | $ 14,938,452.08 | $ (40,673.70) | $ 496,250.02 |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Interest Revenue | $ 924.22 | $ 924.22 | $ - | $ - |
| Interest Expense | (56,551.07) | (56,551.07) | - | - |
| Gain (Loss) on Disposal of Capital Assets | - | - | - | - |
| Total Nonoperating Revenues (Expenses) | $ (55,626.85) | $ (55,626.85) | $ - | $ - |
| **INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS** | $ 15,338,401.55 | $ 14,882,825.23 | $ (40,673.70) | $ 496,250.02 |
| **TRANSFERS AND CONTRIBUTIONS** | | | | |
| Capital Contributions | $ - | $ - | $ - | $ - |
| Building Bond Interest Transfer Out | (1,201,927.00) | (1,201,927.00) | - | - |
| Building Depreciation Transfer Out | (5,468,203.50) | (5,468,203.50) | - | - |
| Debt Service Principal | (4,991,905.32) | (4,991,905.32) | - | - |
| Debt Service Interest | (2,780,145.03) | (2,780,145.03) | - | - |
| Building Replacement Fund Transfer Out | (369,077.50) | (369,077.50) | - | - |
| Enterprise Sustainability Services Transfer Out | (3,266.67) | (3,266.67) | - | - |
| Governor's Office Advisors Transfer Out | (6,667.00) | (6,667.00) | - | - |
| Minnesota Senate Garage Debt Service Pass Through | (496,250.02) | - | - | (496,250.02) |
| Total Transfers and Contributions | $ (15,317,442.04) | $ (14,821,192.02) | $ - | $ (496,250.02) |
| Adjustments for Intrafund Transactions (see below) | $ - | $ (959.50) | $ 959.50 | $ - |
| **CHANGE IN NET POSITION** | $ 20,959.51 | $ 60,673.71 | $ (39,714.20) | $ - |
| **NET POSITION, BEGINNING, AS REPORTED** | $ 6,091,642.17 | $ 6,172,269.00 | $ (80,626.83) | $ - |
| Adjustment to Net Position | - | - | - | - |
| **NET POSITION, BEGINNING, AS RESTATED** | $ 6,091,642.17 | $ 6,172,269.00 | $ (80,626.83) | $ - |
| **NET POSITION, ENDING** | $ 6,112,601.68 | $ 6,232,942.71 | $ (120,341.03) | $ - |
| **To account for Intrafund transactions, sales and expenses have been reduced as listed below:** | | | | |
| Sales | $ 393,065.06 | $ 392,105.56 | $ 959.50 | $ - |
| Expenses | $ 393,065.06 | $ 393,065.06 | $ - | $ - |

# Supporting Information

## Organization Chart

The budgeted FTE for ROJ for FY 2022 is 1.79 which is the same as the FY 2021 budgeted FTE.

All team members 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 "B" Operating Engineer (Lab)<br>Chief "C" Operating Engineer |
| Plant Maintenance Engineer | 1st Class "B" Operating Engineer (Lab)<br>1st Class "C" Operating Engineer |

# Appendix

Currently, 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-Aeronautics Building
- Transportation Building
- Veterans Service Building

# 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 FY22 any excess fund balance will be managed by issuing rebates to customers processed in FY23.**

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**
**FY22 PRODUCT LINE PERFORMANCE**
**MNIT SERVICES**
**March 15, 2023**
**(In Thousands)**

| | | REVENUE | | | | COST | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **RATE CATEGORY** | **BEG. FUND BALANCE @ 07/01/2021** | **ACTUAL BILLED REVENUE FROM CUSTOMERS** | **LESS: REBATE** | **NON-OP REVENUE** | **ADJUSTED REVENUE** | **OPERATING EXPENSES** | **NON - OPERATING EXPENSES** | **TOTAL COST** | **LEASE AMORTIZATION/ CASH EXPENSE** | **UNALLOWABLE EXPENDITURES** | **ADJUSTED COST** | **NET CHANGE IN ASSETS** | **END. FUND BALANCE @ 06/30/2022** | **IMPUTED INTEREST ON AVG MONTHLY CASH BALANCE** | **END. FUND BALANCE @ 06/30/22 INCLUDING IMPUTED INTEREST** | **ALLOWABLE RESERVE (60 DAY W/C)** | **ADJUSTEMENTS/ FY23 REBATES** | **06/30/2022 EXCESS FUND BALANCE** | **DEPRECIATION & AMORTIZATION FY22** | **Ending Fund Balance Carryforward** |
| | (COL. 1) | (COL. 2) | (COL. 3) | (COL. 4) | (COL. 5) (COL. 2+3+4) | (COL. 6) | (COL. 7) | (COL. 8) (COL. 6+7) | | (COL. 9) | (COL. 10) (COL. 8-9) | (COL. 11) (COL. 6-17) | (COL. 12) (COL. 1+11) | (COL. 13) | (COL. 14) (COL. 1+13) | (COL. 15) (COL. 10-18)/6 | (COL. 16) | (COL. 17) (COL. 14-15+16) | (COL. 18) | (COL. 19) |
| MANAGED SERVICES | | | | | | | | | | | | | | | | | | | | |
| Hosting Services | $15,877 | $63,507 | ($5,453) | $21 | $58,075 | $42,439 | $160 | $42,599 | $319 | ($16,331) | $59,249 | ($1,174) | $14,703 | | $14,703 | $9,411 | ($6,368) | $0 | $2,783 | $14,703 |
| Data Management (Storage) | $3,001 | $7,067 | ($2,178) | $10 | $4,899 | $3,768 | $46 | $3,814 | $13 | ($1,602) | $5,429 | ($530) | $2,471 | | $2,471 | $750 | ($1,752) | $0 | $929 | $2,471 |
| TELECOMMUNICATIONS | | | | | | | | | | | | | | | | | | | | |
| WAN Services | $10,139 | $40,614 | ($4,967) | $48 | $35,695 | $32,289 | $238 | $32,527 | | ($8,032) | $40,559 | ($4,864) | $5,275 | | $5,275 | $5,914 | | $0 | $5,075 | $5,275 |
| Contracted Telecom Services | $886 | $8,739 | $343 | $0 | $9,082 | $7,860 | $11 | $7,871 | | ($191) | $8,062 | $1,020 | $1,906 | | $1,906 | $1,344 | ($565) | $0 | $0 | $1,906 |
| IP Services | $1,981 | $11,866 | ($177) | $0 | $11,689 | $9,679 | $16 | $9,695 | | ($1,892) | $11,587 | $102 | $2,083 | | $2,083 | $1,919 | ($168) | $0 | $76 | $2,083 |
| ENTERPRISE APPLICATIONS | | | | | | | | | | | | | | | | | | | | |
| Workplace Services | $2,676 | $56,541 | $2,763 | $0 | $59,304 | $48,345 | $71 | $48,416 | | ($12,300) | $60,716 | ($1,412) | $1,264 | | $1,264 | $10,117 | | $0 | $17 | $1,264 |
| Business Process Management | $32 | $241 | ($5) | $0 | $236 | $162 | $0 | $162 | | ($78) | $240 | ($4) | $28 | | $28 | $40 | | $0 | $0 | $28 |
| BUSINESS SERVICES | | | | | | | | | | | | | | | | | | | | |
| Customer Project Services | ($740) | $5,783 | | $0 | $5,783 | $5,074 | $0 | $5,074 | | ($987) | $6,061 | ($278) | ($1,018) | | ($1,018) | $1,010 | | $0 | $1 | ($1,018) |
| MNIT Admin Chrgs | $1,164 | $20,120 | | $0 | $20,120 | $12,468 | $26 | $12,494 | | ($8,127) | $20,621 | ($501) | $663 | | $663 | $3,424 | | $0 | $76 | $663 |
| Agency IT Services | ($51) | $1,648 | | | $1,648 | $1,702 | | $1,702 | | | $1,702 | ($54) | ($105) | | ($105) | $160 | | $0 | $744 | ($105) |
| **GRAND TOTAL** | **$34,965** | **$216,126** | **($9,674)** | **$79** | **$206,531** | **$163,786** | **$568** | **$164,354** | **$332** | **($49,540)** | **$214,226** | **($7,695)** | **$27,270** | **$0** | **$27,270** | **$34,089** | **($8,853)** | **$0** | **$9,701** | **$27,270** |
| | (a) | (b) | (c) | (d) | (e) | (g) | (h) | | (i) | (j) | (k) | | | | (l) | (m) | (n) | | (o) | |

**COMMENTS/FOOTNOTES:**
(a) Beginning Fund Balance @ 7/1/2022 - FY22 Product Line Performance ending balance.
(b) Billed Revenue.
(c) Rebates related to over-recoveries in FY20/21.
(d) Non-Operating Revenues - Includes Interest Revenue of $79,000.
(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 $58,000 of Unallowable Interest, $307,000 of Master Lease Interest, $25,000 of Lease Interest, $5,000 Loss on Disposal of Capital Assets, and $174,000 of Transfers.
(i) Adjustment for cash expenditure of lease payment ($5,208,000) instead of lease amortization ($4,851,000) and lease interest ($25,000) per CRF 200.1 (2).
(j) Unallowable and Excluded Expenditures include expenditure reduction of $49,626,000 due to Pension accrual, $57,000 of Cash Flow loan interest expense, and $29,000 of OPEB expense accrual (-49,626,000 + 57,000 + 29,000).
(k) Total Operating and Non-Operating Expenses less unallowable Pension, OPEB, and unallowable expenses.
(l) Avg Cash Balance was negative ($18,375,000) resulting in zero imputed interest.
(m) Allowable Reserve is based on Adjusted Total Cost of $213,894,000 less Depreciation & Amortization of $9,701,000.
(n) Net rebate for FY22 over/under recoveries.
(o) ACFR Depreciation and Amortization of $14,552,000 less lease amortization of 4,851,000.

# Internal Memo

**Date:** 08/26/2020

**To:** Britta Reitan, State Budget Director

**From:** Jon Eichten, Deputy Commissioner

## RE: Proposed FY22-23 Enterprise Rates

Enclosed for your review is the rate package proposing the FY22-23 biennial rates for enterprise IT services. It incorporates input from both MMB and the Financial Steering Team. MNIT has worked diligently to meet evolving customer needs while being mindful of the current state budget deficit.

We ultimately arrived at a proposed budget that is 2% higher than the previous biennial budget despite significant projected increases in personnel and software costs. Our overarching goal was to minimize the impact to executive agencies during this difficult budget time while ensuring service continuity and security. We used a variety of mechanisms as noted below to manage typical budget increases which are further detailed in the Rate Package on page 8:

- Removed COLA expenses
- Assumed a 6% overall attrition rate that balances the vacancy rate
- Assumed a 7% attrition rate in workstation and service desk
- Assumed reasonable increases for Microsoft and IBM software

As an organization we are implementing technologies intended to reduce costs and benefit our customers through incremental steps including:

- Robotic Process Automation (RPA)
- Realigned internal resources to help more agencies transition to cloud services
- Virtualized server and storage services
- Soft phones

This rate package continues to prioritize investment in cyber security by centralizing and enhancing services while addressing operational expenses related to general-fund-supported information security needs. The centralization of security services like web monitoring tools increases enterprise costs, however, some agencies will see offsetting decreases in their local IT budgets. The new centralized services provide more efficient enterprise coverage for all agencies, reducing vulnerabilities and increasing compliance.

Throughout this process we have used the data analytics tool, PowerBI, to help customers understand their past, current, and future service usage based on standardized volume forecasts. This new transparency has helped increase the stakeholder participation and engagement in the budget and rate-setting process.

While we believe this is a solid budget proposal, it is not without risks; as with any budget that incorporates assumptions, if these assumptions do not materialize, there may be imbalances to be resolved in future years.

MNIT is committed to providing modern technology services at competitive rates and finding the most efficient and effective enterprise solutions through reallocation of resources and a strong focus on salary, non-salary and capital expenditure control. Going forward we will continue to monitor rates with the intent to reduce costs wherever possible through mid-year rate adjustments.

We would like to thank you for your support and cooperation during the FY22-23 enterprise rate process and very much look forward to continued collaboration and partnership with MMB and agencies as we continue to improve IT services for the State of Minnesota.

Cc: Tu Tong Tarek Tomes Jeff Nyberg Rohit Tandon Zarina Baber Brandon Hirsch

Tony Rees



# Proposed Enterprise Rates for Minnesota IT Services

**FY 2022-23 Rate Package | August 26, 2020**

MINNESOTA IT SERVICES

MINNESOTA IT SERVICES

# FY2022-23 Enterprise Rates

## MNIT

Submitted August 26, 2020 (Revised September 29, 2020)

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# Introduction

For the FY22-23 rate package MNIT has worked diligently to meet evolving customer needs while being mindful of the current state budget deficit. We ultimately arrived at a proposed budget that is 2% higher than the previous biennial budget despite significant projected increases in personnel and software costs. Our overarching goal was to minimize the impact to executive agencies during this difficult budget time while ensuring service continuity and security. As an organization we are implementing technologies intended to reduce costs and benefit our customers through incremental steps.

This rate package continues to prioritize investment in cyber security by centralizing and enhancing services while addressing operational expenses related to general-fund-supported information security needs. The centralization of security services like web monitoring tools increases enterprise costs, however, some agencies will see offsetting decreases in their local IT budgets. The new centralized services provide more efficient enterprise coverage for all agencies reducing vulnerabilities and increasing compliance.

Throughout this process we have used the data analytics tool, PowerBI, to help customers understand their past, current, and future service usage based on standardized volume forecasts. This new transparency has helped increase the stakeholder participation and engagement in the budget and rate-setting process.

While we believe this is a solid budget proposal, it is not without risks; as with any budget that incorporates assumptions, if these assumptions do not materialize, there may be imbalances to be resolved in future years.

MNIT is committed to providing modern technology services at competitive rates and finding the most efficient and effective enterprise solutions through reallocation of resources and a strong focus on salary, non-salary and capital expenditure control. Going forward we will continue to monitor rates with the intent to reduce costs wherever possible through mid-year rate adjustments.

## Scope

The rates proposed in this document are for technology services MNIT will provide to executive branch agencies and other Minnesota government customers in the FY22-23 biennium. As recommended by the Office of the Legislative Auditor, Minnesota Management and Budget (MMB) and the Financial Steering Team (FST), rates are set at 100% break-even to minimize any over or under cost recovery. Rates are determined by dividing the cost to provide services by the service volumes agencies expect to consume.

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 are 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 also purchase select enterprise services; primarily telephone and network options.

## Enterprise Financial Consolidation

Despite enormous benefits, transitioning a large group of executive branch agencies to centralized financial management has been 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.

In the FY22-23 biennium our focus is optimization. In response to requests from our business partners, MNIT has continued to expand service offerings to support Minnesotans and their interactions with state government. High business-value IT services require optimized technology that maximizes core infrastructure efficiency. 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 to target and schedule investments leading to efficiencies and cost avoidance.

Financial optimization in the next biennium will focus on predictive modeling to all customers to manage their consumption. We will expand the use of data analytics to manage rolling forecast.

The various phases of financial consolidation over the past five years 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-all executive branch agencies, apart from DHS non-payroll 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.

# Service Rates Status

## FY2020-21 Rates

Because there were volume and expense variances in FY19 and FY20 that resulted in over and under recovery in certain IT services, MNIT has worked closely with the Financial Steering Team and MMB to implement a program of agency rebates/bills and rate adjustments that adheres to federal guidelines for internal service fund management. FY19 variances will be rolled forward as adjustments to FY21 rates while significant FY20 variances will be reflected in the form of agency credits or billings that will be processed early in FY21.

## FY2022-23 Enterprise Rates

The FY22-23 rate process builds upon the model established in FY18 and FY20 that consists of IT Standard Service bundles, enterprise rates, and pass-through charge backs. There were minimal service portfolio changes or additions as compared to FY20-21.

MNIT will communicate the impact of FY22-23 enterprise rates via individual meetings with agencies to submit any supplemental legislative requests that agencies might require. The major assumptions in establishing FY22-23 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. No further agencies were included in FY22-23 Hosting enterprise rates as we are anticipating a greater level of cloud service adoption.
- All service rates were calculated at break-even based upon estimated volumes and expenses.

# Transparent Processes

An FY22-23 budget and rate-setting Play Book outlining governance, staff engagement, and timelines was developed to meet recommendations from the Legislative Auditor that MNIT develop a more transparent and deliberately inclusive process. Key features included a review of MNITs business strategies, Tactical Plan and changes to the service portfolio prior to beginning budget activities. The seven major steps briefly described below, begin with strategic decision-making and end with the submission of proposed enterprise rates to MMB for approval.




Step 1 - Strategic Decisions

The rate-setting process begins by reviewing MNIT's business strategies for the coming biennium. The strategic direction fundamentally impacts the rate-setting and must be completed first.

**Step 2 - Service Portfolio**

Once the strategic direction is confirmed, the CTO and enterprise service teams determine if changes are needed in the service portfolio. The service portfolio defines what MNIT will provide customers in the next biennium and drives all rate-setting activities in subsequent steps.

**Step 3- Volume Forecasts**

CBTOs and partner agencies determine which enterprise services they will use in the next biennium. Volume forecasts are based on year-to-date monthly usage patterns. CBTO teams can adjust the forecasts based on anticipated FY22-23 business changes.

**Step 4 - Enterprise Budgets**

The Deputy Commissioner and CTO develop budget assumptions reflecting strategic recommendations made in previous steps. Baseline budgets are based on prior year spend. During the budget process baselines can be updated to reflect changes to approved FY22-23 business needs. The Executive Team followed a structured "lights-on" budgeting approach to further define how budgets change from the previous biennium.

**Step 5 – Cost Allocation**

Before rates can be calculated, the specific costs for each service must be identified. Cost allocation is the process of linking specific budgeted costs to services.

### Step 6 - Run Rates

This step brings together volume forecasting, budgeting, and cost allocation to determine rates. The basic calculation is simple: *cost divided by volumes.*

### Step 7- MMB Submission

Once the Commissioner and Financial Steering Team are satisfied with the rates, Finance prepares the rate package narrative and financial schedules for submission to MMB.

The formalized budget and rate development process provided transparent framework for participation and input from 14 different stakeholder groups needed to successfully develop enterprise service rates:

| | |
|---|---|
| **MNIT Leadership** | Commissioner |
| | Deputy Commissioner |
| | Chief Technology Officers (CTO) |
| | Chief Business Technology Officers (CBTO) |
| **Enterprise Service Teams** | Enterprise Service Directors (ESD) |
| | Service Managers (SM) |
| | Relationship Managers (RM) |
| | Finance |
| **Governance Groups** | Financial Steering Team (FST) |
| | Services Governance Team |
| | Strategic Governance Team |
| **Partner Agencies** | Agency Chief Financial Officers (CFOs) |
| | Agency Leadership |
| | Minnesota Management and Budget(MMB) |

# Proposed and Recently Enacted Legislation

MNIT received a $5M per year supplemental appropriation for enhancements to cybersecurity across state government to provide for additional staff, professional technical services and software.

# Rate Package Assumptions

## FY2022-23 MNIT Budget Assumptions

1. Financial Consolidation - No additional agencies were brought into enterprise rates.
    - No additional optimization of IaaS services was included.
    - No further data center optimization was included.
2. Service Portfolio - Minimal changes were made from the FY20 Service Portfolio.
    - New Standard enterprise software bundle with greater functionality than the current Basic Tier 2 bundle.
    - Eliminated SharePoint on Premise (SPEOP) as an enterprise service.
    - Robotic Process Automation (RPA), ePMO, PMO and dashboard development were incorporated into the standard professional service rates:
        - Basic (ITS-1 and 2)
        - Intermediate (ITS-3 and 4)
        - Advanced (ITS-5 and Architect)
3. Volume Forecasting - Agency CBTOs used Power BI to forecast consumption using consistent methodologies across executive branch agencies (see Demand Forecast-page 17).
    - CBTOs partnered with their agency CFOs and Deputies to fine-tune final agency forecasts.
    - All agency volumes used to calculate FY22 rates were certified by CBTOs, CFOs and Deputies.
4. Budget Process - FY22-23 salary/non salary budget development followed structured “lights-on” approach:
    - The starting point for the FY22 budget was the FY20 forecast adjusted for non-recurring expenses (projects) and increases in expenses related to volumes and contractual increases (inflation).
    - The adjustments resulted in the FY22 “base” budget which was reviewed with the FST and MMB.
5. Salary Budgets- SEMA4 salary projections are based on June 2020 data.
    - No COLA increases are assumed to occur in FY22-23.
        - The current MAPE contract ends in FY21.
    - A 6.0% overall attrition factor was added to the budget.
        - 7% was assumed for the service desk/workstation area to mitigate potential cost increases.
    - An insurance increase of 7.4% was assumed for FY23 (FY22 costs were included in SEMA4 projections).
    - Step increases for FY22 are included in SEMA4 projections.
        - FY23 assumes 42% of staff are eligible with an average increase of 2.8%.
    - All current vacancies are offset by planned attrition.
6. Non-Salary Budgets- Contractual increases were assumed for all software.
    - A 12% contractual increase was assumed for Microsoft enterprise licensing, however there are indications that Microsoft may in fact increase costs by 20%. If so, this will be an unbudgeted increase.

- A 3-4% increase was assumed for all other software renewals unless a specific contractual increase was known.
- Master lease was used to replace equipment at end of life/end of support in LAN, WAN and Hosting.

7. Service Cost Allocations- All FY20 service cost allocations methodologies and assumptions were reviewed and updated.
8. Rate Calculations - Service rates were calculated at 100% break-even based upon budgeted volume and expenses as in FY20.
    - MNIT included additional volumes to more accurately reflect anticipated adoptions for:
        - services believed to be under forecasted.
        - new professional services such as dashboard development, ePMO project management, RPA development, Web development, and architecture support.
9. Administrative Costs - The Financial Steering Team proposed a new method for recovering security costs.
    - Administrative charges for FY22 include three categories 1) Security, 2) FTE, and 3) Agency IT Spend charges.
    - Administrative charges now include security as a separate component which separates security costs from the Agency IT Spend component to create greater visibly for cyber security.
    - Security costs are allocated to agencies based on total agency FTE count, MNIT agency IT spend and desktop/laptop costs.
10. Security- This rate package continues to prioritize investment in cyber security by centralizing and enhancing services and addressing operational expenses related to general-fund-supported information security needs. The new centralized services provide more efficient enterprise coverage for all agencies reducing vulnerabilities and increasing compliance.

# Risk Analysis

This rate package includes reductions that reflect the current state budget deficit despite significant inflation in personnel and software costs. If the assumptions noted in this document do not materialize there may be imbalances to be resolved in future years. Major risks include:

- Inability to fill vacancies impacts service delivery. (See Financial Schedules page 25.)
- Possible 20% increase for Microsoft contract versus the 12% budgeted increase.
- If FY22-23 COLA is approved this will be an unbudgeted increase.
- No project dollars are available to address unanticipated needs.
- Reduced employee development funds limits travel and specialized training.

# Changes in Revenue/Expenses

Fiscal years FY22-23 are directly comparable to FY20-21 due to the same level of service optimization assumed for the two biennia. Changes in revenue and expenditures (dollar amount and percent change between FY2022 budget and FY2020 Forecast are included in the financial data section of the rate package.

# Revenue Budget

MNITs 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 captured 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.

## Enterprise IT Revenue

FY20 year-end forecast of $199.9 million in revenue is $0.7 million or 0.3% below budget, driven primarily by increased mainframe usage partially offset by reduced Filenet and MNEIAM revenue. Budgeted FY2022 revenue of $205.0 million is $5.1 million higher than FY2020 forecast of $199.9 due to an increase in workstation, data center and Centers of Excellence (COE) revenue which includes FileNet, and IAM.

| Fund ($000's) | FY20 Budget | FY19 Actual | FY20 Pre-COVID Forecast | FY22-23 Budget Average |
|---|---|---|---|---|
| Enterprise Technology Fund | $200,640 | $171,321 | $199,908 | $205,036 |

# Expense Budget

MNIT's expense budget for FY2022/23 is $205.0 million, an increase of $4.4 million, or 2.2% versus FY2020 budget. The increase is primarily attributable to COLA, insurance and step increases and increased software costs related to Microsoft and IBM.

| Fund ($000's) | FY20 Budget | FY19 Actual | FY20 Pre-COVID Forecast | FY22-23 Budget Average |
|---|---|---|---|---|
| Enterprise Technology Fund | $200,640 | $163,443 | $203,911 | $205,036 |

The following explanations refer to the financial schedule "FY22 budget versus FY20 forecast MNIT Enterprise IT Spend" in the financial data section of this rate package.

- Personnel and Fringe Benefits
  - COLA increases in FY20-21 less vacancies, insurance increases, compensated absences balances transferred from Wave 3 agencies
- Professional/Technical
  - Removed P&I LIO1 budgets along with Security, IaaS, IAM and EDMS reductions
- Computer and System Services
  - Microsoft EA 12% increase with new purchases for BOT, DR, Web-Dynatrace, and Security SW partially offset by removal of Cloud pass thru.
- Communications
  - Lower volumes in Telecom
- Equipment-Non-Capital
  - Covid-19 laptops and home office telecom/network to meet remote work demands in FY20
- Other Equipment/Depreciation

- Increased LAN/WAN to keep equipment under vendor support and to standardize infrastructure across enterprise

The table below compares the FY22 enterprise budget to the FY20 enterprise budget by account class:

| Account Class ($000s) | FY20 Enterprise Rates | FY22-23 Enterprise Rates | FY23 vs FY20 Percent Change |
|---|---|---|---|
| Salaries | $93,223 | $100,456 | 8% |
| Space Rental | 6,481 | 6.960 | 8 |
| Prof/Tech | 5,144 | 4,170 | -19 |
| Software | 41,283 | 43,384 | 5 |
| Communications | 18,161 | 15,419 | -15 |
| Equipment | 2,121 | 2,428 | 14 |
| Supplies | 1,022 | 799 | -22 |
| Repairs | 8,800 | 7,558 | -14 |
| Other Operating | 860 | 1,013 | 18 |
| Statewide Indirect | 1,345 | 1,220 | -9 |
| Equip Non-capital | 12,632 | 10,624 | -16 |
| Depreciation | 8,340 | 9,738 | 17 |
| Other | 1,228 | 1,267 | 3 |
| **TOTAL** | **$200,640** | **$205,036** | **2%** |

## 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.
- These specific items are excluded from the budget:
  - Fund 2001, Appropriation G464607 MNIT Agency IT Services – IT services budgeted in this appropriation are billed back to agencies at cost.
  - Other MNIT appropriations in the general fund (1000) and special revenue fund (2001)-including BIT and Odyssey projects

## Explanation of excess reserve issues

The OMB guidelines governing federal contracts, OMB 2CFE Part 200, specifies four (4) allowable methods of adjusting billing amounts: (a) cash refund for the federal share of the adjustment, (b) credits to the amounts charged to the individual programs, (c) adjustments to future billing rates, and (d) adjustments to billed central overhead. MNIT, in consultation with MMB and the Finance Steering Team, has elected to adjust under and over recovery through a combination of rebates/bills to customers and/or adjustment of future billing rates.

# Over- and Under-recovering Product Line Status

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. FY 2020-21 rates were also established to break even across all product lines based upon estimated volume and expenses.

# FY2022-23 Agency Operational Billing

Agencies will continue to receive three invoices for centrally provided services in FY2022-23: 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. In addition, CBTOs can view billing reports in Athena (Power BI) that provide service volume and revenue trend data in a highly visual manner.

# Agency Impact of FY2022-23 Central Rates

MNIT implemented a business intelligence tool (Power BI) during FY2018 that CBTOs have used as an improved method to forecast FY2022-23 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 enterprise IT services in FY2022 versus what they were budgeted to pay in FY2020. 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 | FY20 Billed Amount | FY22 Amount | FY22 vs FY20 Billed Amount | Change due to Volume | Change due to Rates | Change due to Admin Services | Change due to Cost Services |
|---|---|---|---|---|---|---|---|
| Enterprise Services | $208,949 | $205,036 | $(3,913) | $(5,832) | $5,561 | $1,778 | $(5,421) |

# Inflation

The salary budget includes FY2021-22-23 contractual non-discretionary increases (SEMA4 data) and insurance increases, but the salary budget excludes FY22-23 COLA and discretionary increases. Microsoft software was increased by 12% 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 FY2022/23 enterprise budget funds 778 FTEs, a decrease of 62 positions from the FY2020-21 Rate Package.

| Fund | FY20 Forecast | FY20 Budget | FY22 Budget |
|---|---|---|---|
| Enterprise Technology Fund | 760 | 840 | 778 |

MNIT's FY2022-23 budget incorporates a 6.0% attrition factor, FY21/22/23 insurance increases per MMB guidelines as well as contractual step increases. No COLA was included in the FY22-23 budget, as the current contract ends in FY2021.

# 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:

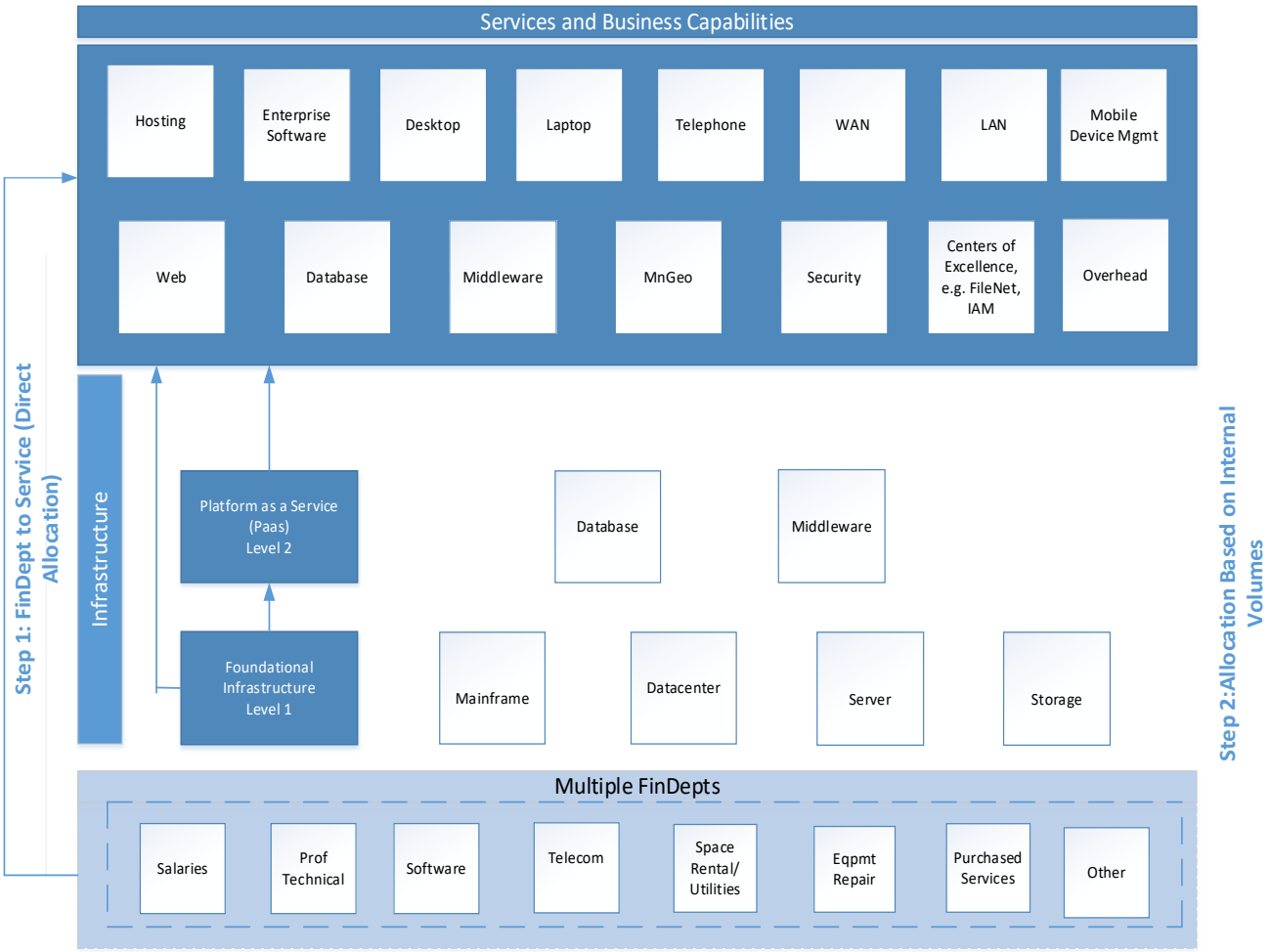
1. Service Catalog/Portfolio-list and description of services offered
    a. “Best practices” suggests that 15-20 service categories are an optimum number of services.
2. Demand Forecast (units)
    a. Aggregate demand by customers for each of the services offered.
3. Budget - The expense budget is based 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 support the enterprise, e.g. HR, finance. These 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 most 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 | 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. CBTOs used Power BI to forecast future consumption under consistent methodologies to ensure uniformity across all executive branch agencies. CBTOs engaged their respective agencies to fine-tune their final forecast.

## Budget

The Power BI dashboard was also used for budgeting salaries and non-salary expenses

**Payroll**-Budget managers reviewed the payroll dashboard which was populated with current staff FTEs and salaries from SEMA4. The salary forecasted was adjusted for COLA and step increases but does not include and COLA for FY22-23.

**Non-payroll**-The FY20 expense forecast (March) was used as the starting point for budget managers to generate their FY22 non-salary expense budget. The FY20 forecast was adjusted for non-recurring projects and expenses which established the FY20 “lights-on” budget. The lights-on budget was then adjusted for inflation and volume-related expense changes forecasted to occur in FY21/22/23. The resulting budget became the FY22 baseline budget. Added to the FY22 baseline budget were any investments approved by the Executive Team that were deemed necessary to maintain and enhance service delivery.

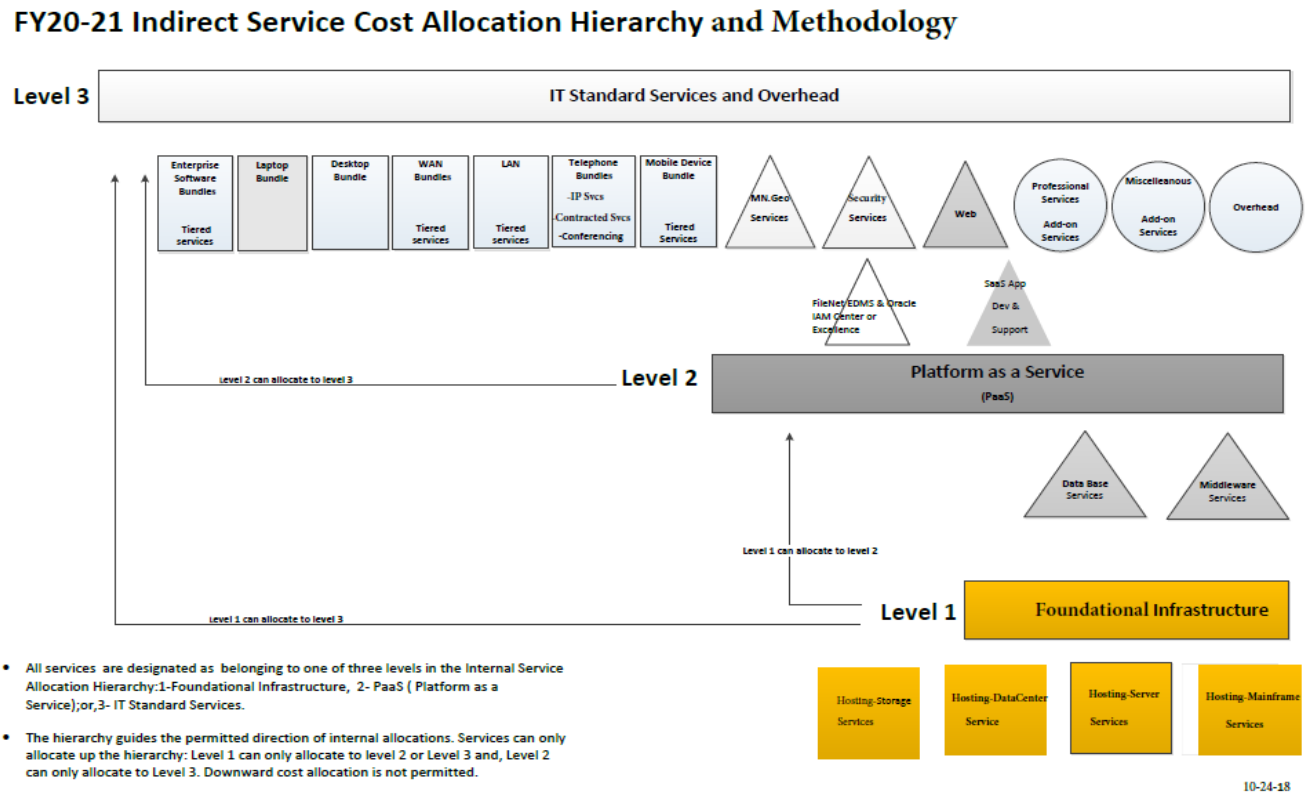
## Direct Cost Allocation (FinDept to Services)

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 FY2022 Budget. Some FinDepts are 100% dedicated to a given service while other FinDepts are allocated 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 FY2022-23 budgets in FinDepts, those costs are assigned to services, Indirect cost allocation is the assignment of infrastructure costs such as mainframe, servers, database, storage, data center and middleware according to historical internal volumes. MNIT allocates the infrastructure costs (indirect) up to higher levels of the model via metrics.

To illustrate, the table below provides a more detailed view of the service-costing model:




The cost allocation model uses 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 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 Level 1 of the service-costing model.

| Metrics used to Allocate Infrastructure and Indirect Costs | | |
|---|---|---|
| **Product Line** | **Service** | **Metric** |
| **Level 2** | | |
| Database | 834-Database - Dedicated DB Hosting-MS SQL Tier 1 | Database |
| Database | 835-Database - Dedicated DB Hosting-MS SQL Tier 2 | Database |
| Database | 839-Database - Shared DB Hosting - MS SQL | Database |
| 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 |

| Metrics used to Allocate Infrastructure and Indirect Costs | | |
|---|---|---|
| **Service** | **Service** | **Service** |
| **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

Overhead allocations are billed either as direct overhead applied to rates or administrative charges directly billed to agency on a 1/12 basis each month.

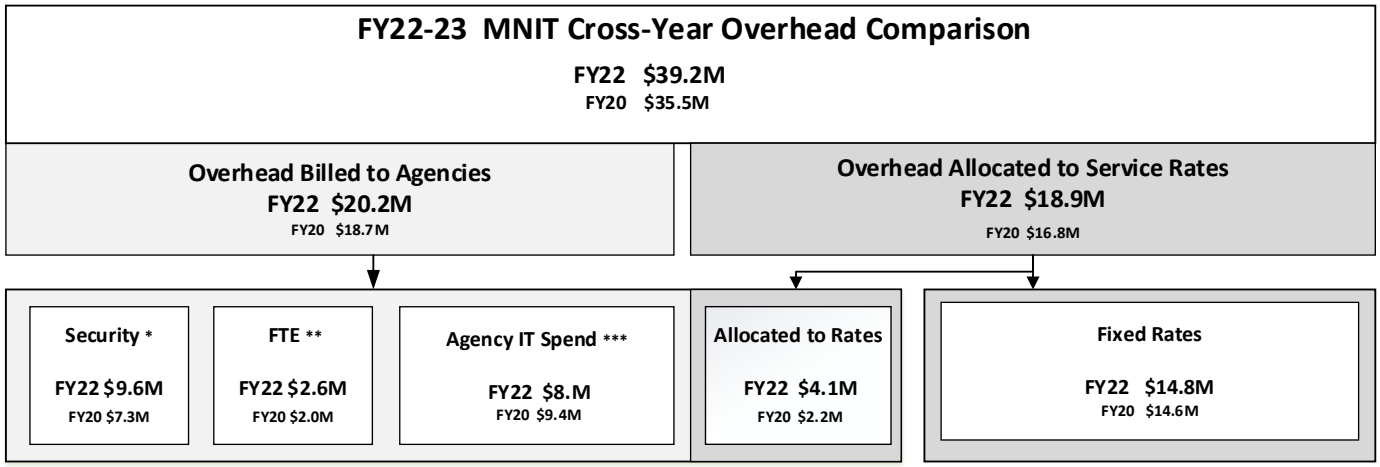
- Direct overhead included enterprise and MNIT central costs.
- In FY18 costs to support MNIT staff working in partner agencies were segregated as “Admin Costs” to more equitably charging agencies for the support of their on-site MNIT partners. The Admin Costs are divided into two cost groups: 1) FTE based charges for payroll and HR support and 2) Agency IT Spend based charges for MNIT agency application development support, security, ePMO and MN.Gov Website support.

In FY22-23, a third administrative category for security charges was established providing more visibility to these costs and a more equitable allocation to agencies.

- Core security costs are charged to agencies based on total agency FTE count, MNIT agency IT spend and desktop/laptop costs. The chart on the next page depicts the various components of overhead and the method of billing and allocation.
- Agency pass-through IT spend is now calculated on a 3 year average for FY17, FY18 and F19 beginning in FY22-23 based upon a recommendation from the FST.

Note: All FTE counts are calculated based on total hours worked during the pertinent fiscal year divided by 2088.

The chart on page 20 shows a cross year comparison of overhead and administrative costs from FY20-21 to FY22-23.




- Security Core Services

- MNIT Agency:
  -Payroll
  - HR
  -Legal
  -EEOC****

- EPMO
- MN.Gov website
- MNIT Agency:
  - Communications
  - Statewide Indirect
  - IT Management
  - Financial Management
  - Contracts & Procurement

- MNIT Central:
  - Communications
  - Statewide Indirect
  - IT Management
  -Financial Management
  - Contracts & Procurement
  -Payroll
  - HR
  -Legal
  -EEOC****

- App Dev-Support
- Billing-Cosweb
- Operations Support
- Financial Management
- Admin Support
- Facilities Management
- Customer Support
- Service Development
- PMO
- Active Directory
- Training and Development
- BI & Reporting Project

- Contracted Voice
- WAN
- MnGeo
- Non- Exec Agency Security

MINNESOTA IT SERVICES

*Based on FY20 agency FTE, FY17-18-19 average MNIT Agency Pass-through IT Spend and FY20 February Laptop-Desktop Forecast
**Based on FY20 MNIT Agency FTE Count
***Based on FY 17,18, 19 average MNIT Agency Passthrough IT Spend
****Equal Employment Opportunity Commission

9-25-20

# Service Benchmarks

During FY2020 MNIT contracted with Science Applications International Corporation (SAIC) to perform an independent analysis of MNIT FY20-21 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 92% of MNIT rates were deemed to be 'Reasonable' to 'Best Value' compared to other states and private vendors combined.

# Investments

## FY2022-23 Capital Investments – Equipment

Detailed information regarding all FY2022-23 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 $6.9 million dollars in FY22 and $11.5 million in FY23. These capital assets will be depreciated over the life cycle of the capital investment (generally three or four years). The FY2022-23 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

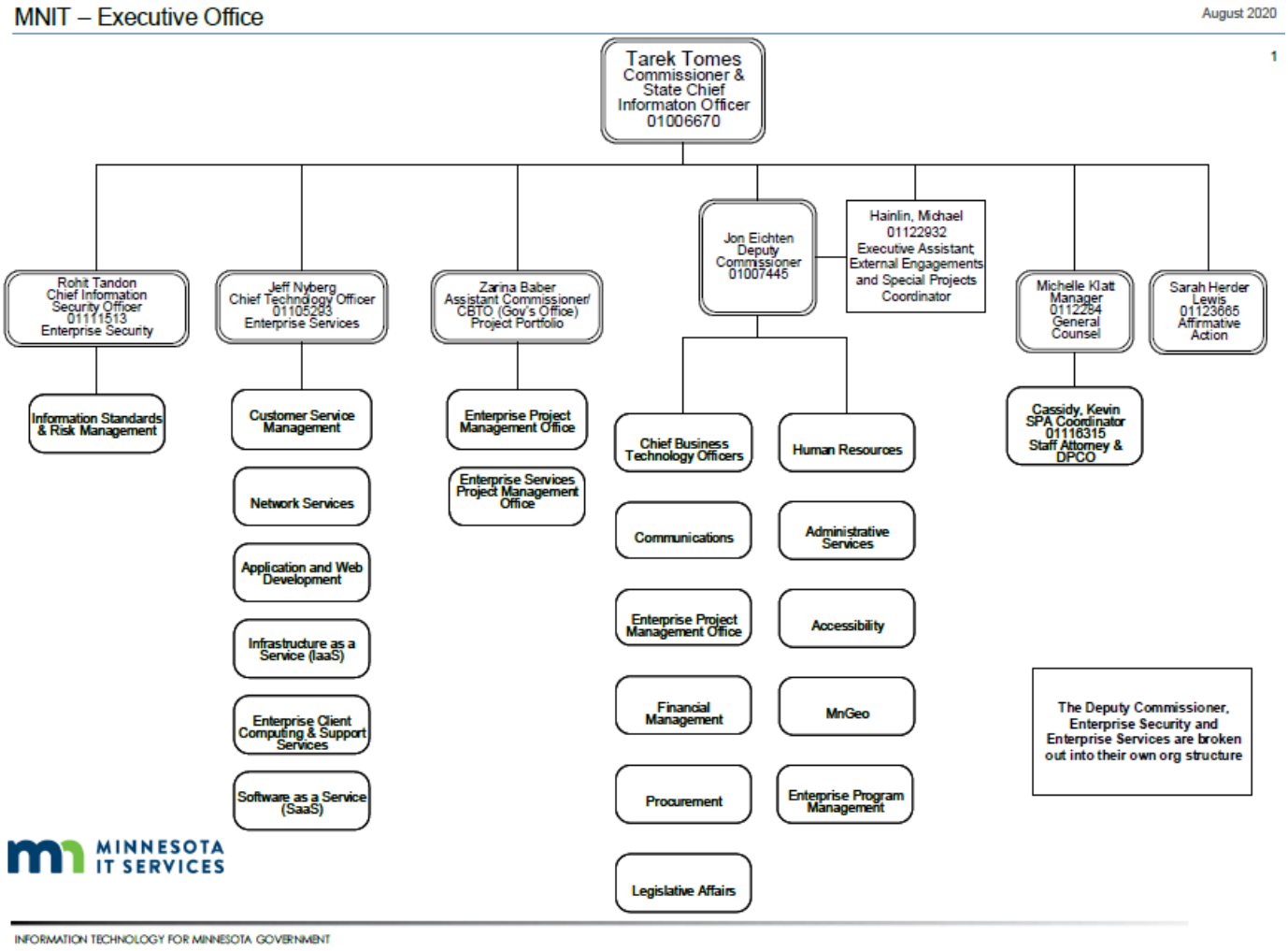
MNIT finances tangible capital assets with loans provided through the State of Minnesota Master Lease Program. Assets funded in this manner are requested in the Master Lease Demand Survey and meet the capitalization threshold established by the Departments of MMB and Administration. Based on the outstanding 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 2019 and June 2020 payments (payable in November and May) for FY2021 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 $6.2 and $4.2 million dollars in FY2022 and FY2023, respectively.

Outstanding loan balances total roughly $27.3 million as of June 30, 2020. 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, 2020.

## 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 2021 closing period.


MNIT – Executive Office
August 2020
1
Tarek Tomes
Commissioner & State Chief Informaton Officer
01006670
Rohit Tandon
Chief Information Security Officer
01111513
Enterprise Security
Information Standards & Risk Management
Jeff Nyberg
Chief Technology Officer
01105293
Enterprise Services
Customer Service Management
Network Services
Application and Web Development
Infrastructure as a Service (IaaS)
Enterprise Client Computing & Support Services
Software as a Service (SaaS)
Zarina Baber
Assistant Commissioner/ CBTO (Gov's Office)
Project Portfolio
Enterprise Project Management Office
Enterprise Services Project Management Office
Jon Eichten
Deputy Commissioner
01007445
Chief Business Technology Officers
Communications
Enterprise Project Management Office
Financial Management
Procurement
Legislative Affairs
Human Resources
Administrative Services
Accessibility
MnGeo
Enterprise Program Management
Hainlin, Michael
01122932
Executive Assistant; External Engagements and Special Projects Coordinator
Michelle Klatt
Manager
0112284
General Counsel
Cassidy, Kevin
SPA Coordinator
01116315
Staff Attorney & DPCO
Sarah Herder Lewis
01123665
Affirmative Action
The Deputy Commissioner, Enterprise Security and Enterprise Services are broken out into their own org structure
MINNESOTA IT SERVICES
INFORMATION TECHNOLOGY FOR MINNESOTA GOVERNMENT

# FINANCIAL SCHEDULES FOR RATE PACKAGE
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# MNIT Vacancy Reduction Impact on Service Delivery for FY22-23

## Workstation-Service Desk Vacancy Reduction Problem Statement:

**Enterprise Service Director:** John Hoenigschmidt
**Total Vacancies:** 34
The Service Desk is central to ensuring state agency business partners can continue to fulfill the needs of Minnesotans. The Service Desk supports resolutions for Information Technology problems for individuals and their workstations, as well as coordinating response to critical infrastructure issues. Leaving these critical support positions vacant will increase resolution times for technical issues that further negatively impact MNIT's ability to resolve issues in a timely manner.

This area is facing the largest amount of FTE cuts to their services. The positions listed below are critical for providing necessary services to our agency partners without adversely affecting our partners' ability to fulfill their missions. *The vacancies highlighted below do not reflect the total number of positions reductions in this service area but highlight the most critical vacancies identified.*

| Functional Area | Vacancy Reduction Impact |
|---|---|
| **Service Desk** | • **PCN 00000440,** SAUS, backfill for recent vacancy: This SAUS position will assist in facilitation of the Sev-1 process and continuous process improvement during 1st shift and weekends. This position will facilitate timely communications that occur on 1st shift/weekends for users impacted by the Sev-1 outage. Will maintain documentation and train management and support staff on the Enterprise Sev-1 process. The impact of not filling this position results in less timely communications for Sev-1's. The Sev-1 process and communication is a key element to MNIT Enterprise Services communications procedures to informing business partners of service outages.<br>• **PCN 01112411,** ITS-2: backfill for end-user support analyst: This position provides phone and online incident support for front line technical support Monday-Friday. Lack of frontline staff is detrimental to all of MNIT Enterprise support teams, as more tickets may need to be escalated to Level-2 teams for resolution as frontline does not have adequate time to research and resolve, as phone calls have increased from 250 a day (pre-COVID) to currently 430+ calls per day (COVID). Frontline support is integral to assisting our Executive Branch customers that are working remotely.<br>• **PCN 01123528,** ITS-2: Position manages attributes and relationships of 540,000 service assets which enables more accurate billing and desktop refresh data, determines the impact of planned changes, assists towards quicker outage resolutions and effective service level management. Impact of not filling: Increased risk of failed changes impacting customers, less accurate billing, delayed replacement of desktops/laptops. Also degrades foundational effort for meaningful service level reporting.<br>• **PCN 00323480,** ITS-3: Position responsible for granting access to state, county and tribal workers to business-critical application. Impact of eliminating position: Increased backlog and delays for access support and password resets for critical systems to determine eligibility for DHS services.<br>• **PCN 01085180**, ITS-3: This position provides phone and online incident support for front line technical support Monday-Friday. Lack of frontline staff is detrimental to all of MNIT Enterprise support teams, as more tickets may need to be escalated to |

| Functional Area | Vacancy Reduction Impact |
|---|---|
| | Level-2 teams for resolution as frontline does not have adequate time to research and resolve, as phone calls have increased from 250 a day (pre-COVID) to currently 430+ calls per day (COVID). Frontline support is integral to assisting our Executive Branch customers that are working remotely. |
| **Workstation Management** | • **PCN 01121482,** ITS-2: backfill for desktop support technician: With the vast majority of State employees working from home, the desktop support team plays an integral group in ensuring that Priority 1 and 2 employees can work effectively from their homes and offices - solving issues related to their computers, applications, VPN, remote networking, and finding ways to standardized users' experiences across all executive agencies. The team where this vacancy exists serves MNIT, MMB, the Department of Administration, and provides backup support to the Governor's office and residence. Not filling this position will delay deploying desktop and laptop computers, application installations, resolving customer connection issues and on-boarding of new or temporary staff. |

## Infrastructure as a Service (IaaS) Problem Statement:

**Enterprise Service Director:** John Moreland
**Total Vacancies**: 11
Infrastructure as a Service (IaaS) delivers critical infrastructure services support for MNIT's agency partners as they deliver services to Minnesotans. IaaS supports mainframe operations, data storage, hosting, backup services, security patching, and more.

Reductions to this service area have the potential to increase security vulnerabilities, which can lead to service disruptions for our business partners and Minnesotans; greater potential for extended resolution times for incidents and work order impacting agency readiness and ability to deliver services; and reduced necessary maintenance, which may increase potential for long-term outages.

| Functional Area | Vacancy Reduction Impact |
|---|---|
| **Data Center** | • **PCN 01105380**, Electronic Technician Senior: This position provides electronic tech support including installation, de-installation, maintenance and repair of physical infrastructure and computing devices in the MNIT data centers. Impact would be potential risks associated to maintenance and repairs taking longer to complete, meaning longer service outages and delays for our business partners, customers (citizens of MN) and the possibility of negative publicity and loss of credibility. Without this position: Greater potential risk of security vulnerabilities which would lead to service outages impacting our agency partners; Increased overall risk to infrastructure security; Greater potential for extended resolution times for INCs and WOs impacting agency readiness and ability to deliver services; risk to providing data center coverage when leaves are taken; risk to falling behind on repairs and maintenance and making mistakes trying to jump from priority to priority; Risk of staff moral and burnout and as training and learning opportunities are reduced in an effort to keep the lights on. |
| **Database** | • **PCN 01107063**, Information System Manager: Responsibilities were incorporated into other existing management position responsibilities as part of organization plan. Current employee to supervisor ratio of 30:1, which adversely impacts service delivery in database. Hiring this position allows for two lower level management positions to reduce the employee to supervisor ratio to 14:1 and 16:1 with lower level supervisors. |

| Functional Area | Vacancy Reduction Impact |
|---|---|
| **Middleware** | • **PCN 01105380**, Information System Manager: Responsibilities were incorporated into other existing management position responsibilities as part of organization plan. Current employee to supervisor ratio of 30:1, which adversely impacts service delivery in database. Hiring this position allows for two lower level management positions to reduce the employee to supervisor ratio to 14:1 and 16:1 with lower level supervisors. |
| **Production Control** | • **PCN 00514310**, Systems Analysis Unit Supervisor: Deactivating this position prevents alleviating the existing problematic high staff to supervisor ratio. The Mainframe Systems Support Manager currently has a 31:1 staff to supervisor ratio and Production Control is 11:1. |
| **Production Management** | • **PCN 0599500**, ITS2: Production Management Position: The deactivating of this position put the administrative function on the more technical ITS staff that normally support the application installation and maintenance. Deactivating this position also limits the customer report for eReports. If one staff member is on vacation and the other is out sick, there will be little to no support for customers, impacting service delivery. |
| **Server** | • **PCN 01103703**, ITS3: Server Position provided patch management for Windows servers, Impact would be the greater potential risk of security vulnerabilities which would lead to service outages impacting our business partners, their customers (citizens) and negative publicity with loss of credibility. Greater potential risk of security vulnerabilities which would lead to service outages impacting our agency partners; Increased overall risk to infrastructure security; Greater potential for extended resolution times for INCs and WOs impacting agency readiness and ability to deliver services; Increased challenge in meeting MNIT Tactic #41: Improve MNIT's capabilities on endpoints (i.e. laptops, desktops, mobile devices, and servers) with a standard endpoint detection and response (EDR) technology that is integrated with the Security Operations Center (SOC). |

## Software as a Service (SaaS)/Office365 Vacancy Reduction Problem Statement:

**Enterprise Service Director:** Wendy Ady
**Total Vacancies**: 3
The accelerated remote work shift as a result of the COVID-19 pandemic has increased the need for remote working tools. Adoption of Microsoft Teams has increased to well over 2,000 individual Microsoft Team collaboration channels established, and daily usage has peaked at over 1,200 meetings in a single day.

Reductions to this service area will adversely impact service delivery for a tool that is in high demand across the state agencies and is essential for continuing service delivery to Minnesotans.

| Functional Area | Vacancy Reduction Impact |
|---|---|
| **SharePoint** | • **PCN 01117099**, ITS5: The reduction would result in a reduced capability to respond to incidents that need to be escalated to highly technical staff. We will have to rely on availability of vendor resources and funding for engagements. It will reduce the amount of time that we must support agencies and provide modern office worker tools and capabilities. It will also mean that we have less time available to work on technology projects. It represents a reduction of 1/8th of our Collaboration and Power Platform team. |

## Telecom Vacancy Reduction Problem Statement:

**Enterprise Service Director**: Jim E. Johnson
**Total Vacancies**: 4
The Telecom team's services are integral to communication for our agency partners, especially but not only during COVID. They support essential tools such as SoHo routers, Firewall security, soft and hard phones, and WebEx, all tools and services that have been crucial to keeping the state running at full capacity during this national pandemic crisis.

With an unclear timeframe for State Workers currently teleworking and returning to the physical offices, having critical vacancies in these areas could impact our ability to remain productive, secure, and online during an uncertain future.

| Functional Area | Vacancy Reduction Impact |
|---|---|
| **Firewall Security** | • **PCN 01107747**, ITS4: Enterprise Network Firewall staff support the large volume of complex network security infrastructure work that is being requested from multiple teams for Enterprise wide projects. This position would have been part of the team that support the day-to-day operational security change requests, work orders and incidents that come to this team from all enterprise infrastructure teams. There have been over 1,400 requests closed in the first quart of this year. Work efforts to implement multiple enterprise network infrastructure secure solutions will potentially be in jeopardy of not meeting forecasted timelines. The day-to-day service-level agreements for normal operational security changes will begin to lag and projects and service work will fall behind for many interdependent infrastructure teams and their projects. |
| **Network Data Center** | • **PCN 01020474**, ITS4: Data Center (DC) Network Staff have extensive work to complete consolidation. Specifically, to assist transitioning compute resource off soon to be unsupported DC Network hardware. Transitions are approximately 12 months behind previous targets. Work to migrate workloads to new DC network and new compute or to the cloud will not be completed before DC network (or other compute and/or storage) hardware reach end of life. DEED compute and storage resource are currently operating on at-risk end-of-life or near end-of-life components. Efforts to move DEED to cloud were delayed and workarounds are in place to ensure DEED has expansion capabilities. however final design to complete transition has not been completed and migration has been delaying activates due to multiple factors majority of which lack of resources in DC Network. This position cut will continue to add delays to day to day activities and project timelines. |
| **Ent Event Monitoring** | • **PCN 01123798**, ITS 3: The systems monitoring team is responsible for the operation of SolarWinds monitoring tool. The impact of not filling a position in the systems monitoring team has been slower transition to the upgraded environment and less responsiveness to operational teams that rely on the expertise of this team. The current environment has shown poor performance and the team has engaged on getting a "clean" upgraded system in place that has better performance, responsiveness and features. The monitoring team partners with various operational teams to provide baseline monitoring as well as custom monitoring, data collections and dashboard to meet the various unique needs of the different operational teams. Having been short staffed has cause the upgrade project to fall three months behind and caused delays in the team's abilities to meet the demand of network, server, web and application teams. |

## MNIT Enterprise Services Vacancy Reduction Problem Statement:

**Service Leaders:** Jon Eichten, Jeff Nyberg
**Total Vacancies**: 10
These positions support CIO office leadership, as well as provide benefits across all the service areas described elsewhere.

The vacancies in the CTO's branch of Enterprise Services affect MNIT's ability to support website content delivery and associated optimization and modernization for the state's website content management system that delivers up to 5,000,00 daily page views for websites across the executive branch.

Many executive branch agencies utilize the FileNet service for document management, with key vacancies unfilled, MNIT's ability to provide support and maintenance for that system is adversely affected increasing the risk of extended service interruptions. *The vacancies highlighted below do not reflect the total number of positions reductions in this service area but highlight the most critical vacancies that have been identified.*

| Functional Area | Vacancy Reduction Impact |
|---|---|
| **Web** | • **PCN 01111840,** Systems Supervisor: This position for a "hands on" technology manager that is delivering content management and web development for over 150+ web sites across several agencies (MMB, Admin, DHS, DOT, DEED, MNIT, Gov's Office) and responsible for up to 5 million page views daily from internal and external customers. Without this dedicated position there are delays in launching cross-agency web management policies, tools, and centralized hosting and administration to drive toward a more consistent web user experience for constituents. |
| **FileNet** | • **PCN 00122610**, ITS4 and **PCN 01119620**, ITS3: These positions support our customers' business needs regarding FileNet, including but not limited to technical assisting with any new document types, moving any documents that are needed to be transferred from paper to electronic, keeping the FileNet system up to date, and avoiding falling behind on patches and system updates. Falling behind on these updates means an inability to meet our agency partners' needs in relation to FileNet and increases the risk for potential extended gaps in service availability. Many executive agencies use FileNet, including DHS, Commerce, MMB, DNR, and Admin, and there are future plans to phase out consultants who work on FileNet and have their workloads also absorbed into the existing staffing. |

## MNIT Security Vacancy Reduction Problem Statement:

**CISO:** Rohit Tandon
**Total Vacancies**: 7
The Enterprise Security team provides critical services that safeguard sensitive information provided to the state by Minnesotans to help them receive critical support from the state, as well as ensuring that state systems remain safeguarding against increasingly persistent and complex security attacks. This work has been especially crucial during the pandemic.

Reductions in the Security team could leave the state vulnerable to cyber-attacks and breaches of citizen's secure data, which could inevitably lead to loss of trust from the public, increase costs to MNIT and our agency partners, and severely increase service delivery times.

| Functional Area | Vacancy Reduction Impact |
|---|---|
| **Risk and Compliance** | • **PCN 01098472**, ITS4: This position assists in tracking cyber security audit findings and ensuring remediation activities are completed. These audits could be internal control evaluations or regulatory compliance audits (e.g. IRS 1075, HIPAA, CJIS, |

| Functional Area | Vacancy Reduction Impact |
|---|---|
| | etc.). This position also insists in security awareness training and develop cyber campaigns to maintain that awareness throughout the year. |
| **ISIRT** | • **PCN 01121962,** ITS5: This position is a principal cyber security incident handler and would play a pivotal role in responding to active cyber threats affecting executive branch agencies. Lack of resources in this arena could impact MNIT's ability to contain a cyber incident and affect timelines for recovering from a cyber incident. |
| **Vulnerability Management** | • **PCN 00006990,** ITS3: This position is performing preventative security risk assessments on MNIT technology systems to validate compliance with the security standards and defensive posture. The large footprint of MNIT technology infrastructure requires adequate resources to meet the pace of technology change and evolving threat landscape. |
| **LOB Security Team** | • **PCN 01126060,** MNIT Division Manager: A MNIT DM1 is the security leader assigned to critical COVID 19 response agencies (DPS and MDVA) to help with prioritization of cyber security projects based on the risk for those agencies to ensure critical services are well defended. The individual also oversees the LOB security team members.<br>• **PCN 01109915,** ITS3: Many agencies have limited funds to ensure applications that provide critical services to MN residents are secured appropriately. A LOB security team member is a shared resource from MNIT for multiple agencies to perform application security assessments and assists with business continuity and disaster recovery planning. |

## MNIT Communications Vacancy Reduction Problem Statement:

**Communications Director:** Emily Shimkus
**Total Vacancies**: 2
The COVID pandemic has highlighted the incredible importance of clear, concise communications to Minnesotans. MNIT's communications team has supported rapid deployment of resources and tools to ensure Minnesotans receive the latest information during the rapidly evolving circumstances during the pandemic.

| Functional Area | Vacancy Reduction Impact |
|---|---|
| **Communications** | • **PCN 01126609**, ITS2: The IO2 position is critical to the work of the Communications team. This position is needed to manage MNIT's web channels – MNIT's public website, MNIT's Intranet, and the MNIT Extranet (information for state agencies partnering with MNIT). This position is considered critical for the Communications team. |

## MNIT Finance Vacancy Reductions Problem Statement

**CFO:** Tu Tong
**Total Vacancies**: 3
The MNIT Finance department supports all MNIT staff working with our agency partners. Responsibilities of Finance encompass payroll, billing, rate-setting, and executive analysis regarding everything from service delivery to cost impacts to our agency partners and orchestrating larger projects to help facilitate better services and better rate prices for MNIT's partners, and ultimately Minnesotans.

The current hiring freeze has impacted MNIT Finance by being unable to fill budgeted positions (the accounts payable and payroll supervisor is retiring this week and have been unable to hire a replacement). Without the two positions below the capacity has been often limited to essential work, with little flexibility to take on additional finance projects/analysis or responsibilities that would improve efficiencies for MNIT and our partners.

| Functional Area | Vacancy Reduction Impact |
|---|---|
| **Payroll** | • **PCN 0111349,** Accounting Technician: Payroll is a priority 1 function. At present payroll processing during payroll week can only be completed if all staff are working (currently an accounts payable staff is helping with payroll). Staff time off in this department is managed by requiring staff to take off time only in the payroll off weeks. There is no flexibility if there an extended leave need in the department, which creates added burden on existing staff and increases risk to payroll operations, especially during a pandemic. |
| **Finance-General** | • **PCN 01123945,** Accounting Technician (reclassified from Accounting Officer Principal): This position is an account technician for billing purposes, directly impacting our agency partners who need assistance with their enterprise billing for services. |

**MNIT Central IT Spend**
FY22 vs FY20 Enterprise Revenue & Expenses
$000's

| Description | FY19 Actual | FY20 Forecast | FY20 Budget | FY22 Budget | FY22 v FY20 Fcst Var Inc(Dec) $ | FY22 v FY20 Fcst Var Inc(Dec) % | Notes |
|---|---|---|---|---|---|---|---|
| **Revenue** | $171,321 | $199,908 | $200,640 | $205,036 | $5,128 | 3% | Higher C19 related revenues at end of FY20 not reflected in FY20 Forecast. Revenues exclude Billback and vendor one-time pass thru project costs. |
| **Expenses** | | | | | | | |
| **Salaries** | | | | | | | |
| 41000 Full Time - Salary | 64,923 | 89,845 | 89,953 | 97,170 | 7,325 | 8% | COLA step increases and insurance increases |
| 41030 Part-Time-Seasonal-Labor Serv | 516 | 479 | 485 | 184 | (295) | -62% | |
| 41050 Overtime and Premium Pay | 2,432 | 2,900 | 2,222 | 2,363 | (537) | -19% | |
| 41070 Other Employee Cost | 3,691 | 2,499 | 563 | 740 | (1,759) | -70% | Compensated absence balances transferred from agencies in FY19 and 20 |
| **Sub Total Salary/Fringe** | **71,561** | **95,722** | **93,223** | **100,456** | **4,733** | **5%** | |
| | | | | | | | |
| 41100 Space Rental and Utilities | 6,031 | 6,527 | 6,481 | 6,960 | 433 | 7% | Contractual increases |
| 41110 Printing and Advertising | 5 | 75 | 75 | 35 | (40) | -53% | |
| 41130/41145 IT/Prof/Tech O/S Vendor | 3,133 | 6,475 | 5,051 | 4,158 | (2,318) | -36% | Removal of P&I LIO1 budgets along with Security, IaaS, IAM and EDMS reductions. |
| 41150 Computer and Systems Services | 37,542 | 42,180 | 41,284 | 43,384 | 1,204 | 3% | Microsoft EA 12% increase with new purchases for BOT, DR, Web-Dynatrace, and Security SW partially offset by removal of Cloud pass thru. |
| 41155 Communications | 16,446 | 15,191 | 18,161 | 15,419 | 228 | 1% | |
| 41160 Trav-Sub-InState-Border Comm | 216 | 346 | 216 | 277 | (69) | -20% | |
| 41170 Trav/Sub-OutOfState-BorderComm | 100 | 61 | 55 | 35 | (26) | -43% | |
| 41180 Employee Development | 710 | 724 | 587 | 468 | (256) | -35% | Assumed to maintain FY20 est. exp levels |
| 41190/41195 State Agcy-Prov Prof-Tech Serv | 151 | 80 | 93 | 12 | (68) | -85% | |
| 41300 Supplies | 1,390 | 984 | 1,022 | 799 | (185) | -19% | |
| 41400 Equipment | 2,600 | 2,323 | 2,121 | 2,428 | 105 | 5% | |
| 41500 Repairs to Equip & Furn | 5,618 | 7,745 | 8,800 | 7,558 | (187) | -2% | |
| 42010 Statewide Indirect | 1,308 | 1,345 | 1,345 | 1,220 | (125) | -9% | |
| 42020 Attorney General | 7 | 15 | 15 | 15 | 0 | 0% | |
| 42030 State Agency Reimbursements | (9) | 0 | 0 | 0 | 0 | 0% | |
| 43000 Other Operating Costs | 1,449 | 1,175 | 860 | 1,013 | (161) | -14% | |
| 44010 ML Interest | 326 | 461 | 280 | 438 | (24) | -5% | |
| 47160 Equipment-Non Capital | 8,918 | 14,849 | 12,632 | 10,624 | (4,225) | -28% | Addl purchases of Covid laptops and home office telecom/network to meet Covid demand in FY20 |
| 49000 Depreciation and Amortization | 5,940 | 7,630 | 8,340 | 9,738 | 2,108 | 28% | Increased LAN/WAN to keep equipment under vendor support and to standardize infrastructure across enterprise. |
| **Sub Total Non-Salary** | **91,880** | **108,189** | **107,417** | **104,580** | **(3,608)** | **-3%** | |
| | | | | | | | |
| **Total Operating Expenses** | **163,442** | **203,911** | **200,640** | **205,036** | **1,125** | **1%** | C19 CARE Act reimbursements not reflected in FY20 forecast expenses |
| | | | | | | | |
| **Operating Income (Loss)** | **$7,880** | **$(4,003)** | **$(0)** | **$0** | **$4,003** | | |
| | | | | | | | |
| **Non-Operating Revenues (Expenses)** | | | | | | | |
| Investment Income | 352 | 200 | 200 | 200 | 0 | 0% | |
| Federal Grants | | 0 | 0 | 0 | 0 | | |
| Other Non-Operating Revenues (Expenses) | | 0 | 0 | 0 | 0 | | |
| 44000 MMB Loan | (219) | (219) | (641) | (219) | 0 | 0% | Moved @Agency Pass Thru to 2001 Fund |
| 44200 Distrib of Amounts Collected (Fed Liability) | | 0 | 0 | 0 | 0 | | |
| Gain (Loss) on Disposal of Capital Assets | | 0 | 0 | 0 | 0 | | |
| **Sub Total Non-Operating Rev (Exp)** | **133** | **(19)** | **(441)** | **(19)** | **0** | **0%** | |
| | | | | | | | |
| **Income (Loss) Before Transfers and Contributions** | **$8,013** | **$(4,022)** | **$(441)** | **$(19)** | **$4,003** | **-100%** | |

**Cash Flow Forecast**

MN.IT SERVICES

INTERNAL SERVICE FUND (5500)

FY2022-23

$000

| Time Period | Cash Assistance | FY22 Receipts | FY23 Receipts | FY22 Expenditures | FY23 Expenditures | Cash Assistance Repayment | Change in Cash | Cash Balance | Cash Balance w/o Cash Assistance |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Balance** | | | | | | | | **20,000** | |
| July | 50,000 | | | 17,504 | | | 32,496 | 52,496 | 2,496 |
| August | | 3,019 | | 14,446 | | | (11,427) | 41,069 | (8,931) |
| September | | 7,484 | | 15,010 | | | (7,526) | 33,543 | (16,457) |
| October | | 16,909 | | 15,549 | | | 1,360 | 34,903 | (15,097) |
| November | | 10,385 | | 13,783 | | | (3,398) | 31,505 | (18,495) |
| December | | 15,863 | | 20,241 | | | (4,377) | 27,127 | (22,873) |
| January | | 11,372 | | 19,404 | | | (8,032) | 19,095 | (30,905) |
| February | | 16,432 | | 13,366 | | | 3,066 | 22,161 | (27,839) |
| March | | 19,622 | | 14,121 | | | 5,501 | 27,663 | (22,337) |
| April | | 16,822 | | 20,268 | | | (3,446) | 24,217 | (25,783) |
| May | | 12,044 | | 14,595 | | | (2,552) | 21,665 | (28,335) |
| June | | 31,267 | | 15,484 | | 289 | 15,494 | 37,159 | (12,841) |
| **Total for BY22** | **50,000** | **161,218** | | **193,770** | | **289** | **17,159** | **37,159** | |
| **Beginning Balance** | | | | | | | | **37,159** | **(12,841)** |
| July | | 13,312 | | 11,266 | 17,229 | | (15,183) | 21,976 | (28,024) |
| August | | 25,269 | 3,019 | - | 14,446 | | 13,842 | 35,818 | (14,182) |
| September | | 2,856 | 7,484 | - | 15,010 | | (4,670) | 31,149 | (18,851) |
| October | | 1,428 | 16,909 | | 15,549 | | 2,788 | 33,936 | (16,064) |
| November | | 952 | 10,385 | | 13,783 | | (2,446) | 31,490 | (18,510) |
| December | | | 15,863 | | 20,241 | | (4,377) | 27,113 | (22,887) |
| January | | | 11,372 | | 11,697 | | (326) | 26,787 | (23,213) |
| February | | | 16,432 | | 13,366 | | 3,066 | 29,853 | (20,147) |
| March | | | 19,622 | | 14,121 | | 5,501 | 35,355 | (14,645) |
| April | | | 16,822 | | 20,268 | | (3,446) | 31,909 | (18,091) |
| May | | | 12,044 | | 14,595 | | (2,552) | 29,357 | (20,643) |
| June | | | 31,267 | | 15,484 | | 15,783 | 45,140 | (4,860) |
| July-Aug close period | | | 43,818 | | 19,248 | 50,283 | (25,712) | 19,428 | 19,428 |
| **Total for BY21** | **-** | | **205,036** | | **205,036** | **50,283** | **(17,731)** | **19,428** | |
| | | | | | | | | | |
| | **50,000** | **205,036** | **205,036** | **205,036** | **205,036** | **50,572** | **(572)** | **19,428** | |

**Schedule of Outstanding Loans**
MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND 5500
FOR FISCAL YEAR 2022
$000's

**Master Equipment Lease Purchase Agreement**

This is an equipment lease purchase program between the State of Minnesota and Bank 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, 2020:

| REPAYMENT SCHEDULE | MASTER LEASE 15 | MASTER LEASE 16 | MASTER LEASE 17 | MASTER LEASE 18 | TOTAL |
|---|---|---|---|---|---|
| FY2020 | 372 | 2,699 | 4,025 | 372 | $7,467 |
| FY2021 | | 1,906 | 4,354 | 1,598 | $7,857 |
| FY2022 | | 685 | 3,914 | 1,618 | $6,217 |
| FY2023 | | 37 | 2,570 | 1,638 | $4,245 |
| FY2024 | | | 291 | 1,266 | 1,557 |
| **Total Principal** | **$372** | **$5,327** | **$15,153** | **$6,492** | **$27,344** |

**Other Loans:**

Cash Assistance loan from Minnesota Management & Budget: $50,000
(as per Minnesota Statues, section 16A.671, subdivision 3, paragraph (a))
Repayable by the end of the fiscal year 2021 closing period

**Capital Assets and Technology Investment**

MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEARS 2022-23
$000's

| Description of Item | FinDept | FinDept Name | FY22 Total Amount | FY23 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 | $500 | $500 |
| Physical Server Lifecycle | G463HS00 | G46 Server | $750 | $750 |
| Enterprise Data Center Infrastructure | G463DC75 | G46 Data Center | $130 | $390 |
| DC Network Switch Lifecycle | G463DN00 | G46 Data Center-Network | $500 | $1,500 |
| Virtual Data Center Server Hardware | G463HV00 | G46 Virtualization | $125 | $375 |
| LAN Switch Upgrades | G463F000 | G46 LAN Services-Facilities | $2,000 | $2,000 |
| Leaf Router Replacement | G463FW05 | G46 Network Design/Support | | |
| MNET Network Hub Upgrades | G463FW05 | G46 Network Design/Support | $1,500 | $4,500 |
| Firewall Upgrades | G463H000 | G46 Network Firewall | $200 | $200 |
| Security Appliances | G463LS03 | G46 Security Services-ISIRT | $160 | $310 |
| | | **Master Lease Total** | **$6,865** | **$11,525** |
| | | | | |
| **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** | **$7,115** | **$11,775** |
| | | | | |

**Swift Spending Plan**

MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEAR 2022
$000's

**Reconciliation to Services**

| Operating Expenses | Amount |
|---|---|
| Personnel and Fringe Benefits | $100,456 |
| Space Rent, Bldg, Maint & Utilities | 6,960 |
| Repair and Maint Contracts | 7,558 |
| Printing & Adv | 35 |
| Professional Services - Outside | 4,006 |
| Computer & Sys Svcs - PC & Non PC | 43,384 |
| Communications | 15,419 |
| Travel | 311 |
| Supplies | 799 |
| Other Equipment | 13,052 |
| Depreciation | 9,738 |
| Employee Development | 468 |
| Other Operating Costs | 1,013 |
| Statewide Indirect | 1,220 |
| Attorney General | 15 |
| Professional Services - State | 163 |
| State Agency Reimbursements | 0 |
| Loans and Advances | 0 |
| Debt Service | 438 |
| Working Capital Adjustment | 0 |
| Total Operating Expenses | $205,036 |

**Cost Model Distribution to Services - Rate Matrix**

| Service Line | Amount |
|---|---|
| IT Standard Services | |
| Workstation Mgmt | 55,824 |
| Mobile Device Mgmt | 998 |
| Contracted Voice Services | 9,486 |
| IP Voice Services | 11,397 |
| LAN Services | 11,400 |
| WAN Services | 24,837 |
| MnGeo Service Bureau | 2,593 |
| Security Services | 441 |
| SaaS Development & Support | 879 |
| Financial Mgmt - Billback | 684 |
| MN.IT Administrative Charges | 20,238 |
| Web | 237 |
| Platform as a Service (PaaS) | |
| Project Management | 302 |
| Database | 864 |
| Middleware | 473 |
| Foundational Infrastructure | |
| Mainframe | 23,003 |
| Data Center | 4,174 |
| Server | 22,238 |
| Storage & Backup | 5,649 |
| Hosting | 0 |
| Centers of Excellence | 9,319 |
| Total | $205,036 |

**Five Year Rate Comparison- Major Cost Recovery Services**
MNIT SERVICES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEARS 2017-2022

| Budget Activity | Product Line | Service Desc. | Service Code | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY2022 |
|---|---|---|---|---|---|---|---|---|
| IT Standard Services | Workstation Management | Microsoft EA-User | 484 | 179.00 | N/A | 242.23 | 233.31 | 257.78 |
| | | Desktop - Standard Desktop | 701 | N/A | 58.30 | 58.30 | 57.54 | 61.63 |
| | | Entrprs SW - Desktop & Mobile User - No Supp | 703 | N/A | 22.90 | 22.90 | 28.61 | 31.54 |
| | | Entrprs SW - Desktop & Mobile User-Tier1 Supp | 704 | N/A | 50.30 | 50.30 | N/A | N/A |
| | | Entrprs SW - Desktop & Mobile User-Tier2 Supp | 705 | N/A | 55.90 | 55.90 | 48.74 | 53.89 |
| | | Laptop - Standard Laptop | 742 | N/A | 78.70 | 78.70 | 74.60 | 77.98 |
| | Contracted Telecom Services | Over-the-Phone Interp Svc | 004 | 1.45 | 1.35 | 1.35 | 1.39 | 1.46 |
| | | Centrex Prime Station | 006 | 27.50 | 27.70 | 27.70 | 28.74 | 29.67 |
| | | Switched LD | 016 | 0.0749 | 0.0700 | 0.0700 | 0.0687 | 0.0688 |
| | | Dedicated LD | 017 | 0.0570 | 0.0530 | 0.0530 | 0.0520 | 0.0521 |
| | | Toll Free Switched | 019 | 0.0923 | 0.0870 | 0.0870 | 0.0854 | 0.0855 |
| | | Toll Free Dedicated | 020 | 0.0520 | 0.0490 | 0.0490 | 0.0482 | 0.0483 |
| | | Reservationless Toll Free | 080 | 0.0370 | 0.0350 | 0.0350 | 0.0348 | 0.0358 |
| | | Telephone - Centrex Line | 760 | N/A | 35.70 | 35.70 | 35.79 | 36.93 |
| | | Payphones | NOTE C | Cost + 29% | Cost + 19% | Cost + 19% | Cost | Cost |
| | | Miscellaneous Monthly Charges | NOTE G | Cost + 29% | Cost + 19% | Cost + 19% | Cost | Cost |
| | IP Services | CCM Agent | 002 | 84.00 | 84.10 | 84.10 | 82.41 | 87.83 |
| | | CCM IVR Service | 042 | 47.00 | 47.20 | 47.20 | 47.63 | 50.76 |
| | | IPT-Hosted Adv Subscription | 054 | 12.00 | 12.50 | 12.50 | 12.19 | 13.05 |
| | | Telephone - Contact Center Agent | 761 | N/A | 90.80 | 90.80 | 86.59 | 92.28 |
| | | Telephone - IP Telephone | 763 | N/A | 22.34 | 22.34 | 19.34 | 20.71 |
| | LAN Services | LAN 24 | 719 | N/A | 158.00 | 158.00 | 143.17 | 149.96 |
| | | LAN Core Medium | 721 | N/A | 1,283.00 | 1,283.00 | 1,171.64 | 1,227.25 |
| | | LAN 48 | 723 | N/A | 296.00 | 296.00 | 279.40 | 292.65 |
| | WAN Services | MNET AccessFacility (WAN Appndix A) | APX WAN | Appendix | Appendix | Appendix | Appendix | Appendix |
| | | WAN - Branch office | 774 | N/A | 3,075.00 | 3,075.00 | 2,915.59 | 3,009.88 |
| | | WAN - Headquarters | 777 | N/A | 8,912.00 | 8,912.00 | 8,560.45 | 8,837.43 |
| | | Internet Bandwidth | 786 | N/A | 5.76 | 5.76 | 4.88 | N/A |
| | | MPLS BW State | 790 | N/A | 5.13 | 5.13 | 4.91 | N/A |
| | | MPLS I-NET 12Gbps | 812 | 2.80 | 2.77 | 2.77 | 1.85 | 1.91 |
| | MNIT Administrative Charges | Administrative Charges - FTE Based | 863 | N/A | Cost | Cost | Cost | Cost |
| | | Administrative Charges - IT Spend Based | 864 | N/A | Cost | Cost | Cost | Cost |
| Foundational Infrastructure | Data Center | Hosting - Data Center Basic - RU | 712 | N/A | 48.60 | 48.60 | 43.05 | 50.94 |
| | Mainframe | Mainframe - Database - Adabas | 745 | N/A | 0.0151 | 0.0151 | 0.0115 | 0.0100 |
| | | Mainframe - Database - DB2 | 746 | N/A | 0.0575 | 0.0575 | 0.0533 | 0.0529 |
| | | Mainframe - Database - Supra | 747 | N/A | 0.1078 | 0.1078 | 0.1044 | N/A |
| | | Mainframe - Mainframe CPU | 750 | N/A | 0.0255 | 0.0255 | 0.0244 | 0.0213 |
| | | Mainframe - Mainframe - Scheduled Jobs | 751 | N/A | 1.67 | 1.67 | 1.64 | 1.65 |
| | | Mainframe - Mainframe Specialty Processor | 752 | N/A | 0.0062 | 0.0062 | 0.0056 | 0.0056 |
| | | Mainframe - Reads | 753 | N/A | 0.0165 | 0.0165 | 0.0154 | N/A |
| | Server | Hosting - Dedicated Hosting - Server | 713 | N/A | 1,162.00 | 1,162.00 | 1,640.06 | 2,011.91 |
| | | Hosting - Shared Hosting - CPU | 715 | N/A | 50.50 | 50.50 | 65.89 | 64.40 |
| | | Hosting - Shared Hosting - Memory | 716 | N/A | 13.45 | 13.45 | 22.98 | 21.93 |
| | Storage & Backup | Hosting - Data Storage | 717 | N/A | 0.4430 | 0.4430 | 0.1865 | 0.2119 |
| | | Mainframe backups | 754 | N/A | 0.1383 | 0.1383 | 0.0940 | 0.0388 |
| | Ctr of Excellence | FileNet Ctr of Excellence | 885 | N/A | 47.79 | 47.79 | 37.73 | 86.22 |
| | | Oracle IAM Ctr of Excellence | 900 | N/A | 0.2900 | 0.2900 | 0.1846 | 0.2527 |

**RATE SCHEDULE**
Version 1.4
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEARS 2022-23

**FY22-23 Rates are Effective 7/1/21**

| Budget Activity | Service Component | Product Line | Service Group | Svc Name | Product Code | Metric | Billing Interval | FY20-21 Requested Rate | FY22-23 Requested Rate | FY22-23 Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| **IT Standard Services** | **Client Computing** | **Workstation Management** | **Workstation Management** | 484-Microsoft EA-User | 8450 | User | One-time | $ 233.31 | $ 257.78 | Increase |
| | | | | 546-Desktop Miscellaneous | 8277 | Item | Month | Cost | Cost | |
| | | | | 586-Desktop Enterprise SW | 8752 | Item | One-time | Cost | Cost | |
| | | | | 701-Desktop - Standard Desktop | 8ED0 | Desktops | Month | $ 57.54 | $ 61.63 | Increase |
| | | | | 702-Entrprs SW - Workstation - MDE | 8ESDMDE1 | AD Attribute | Month | $ 19.24 | $ 21.45 | Increase |
| | | | | 703-Entrprs SW - Workstation - No Supp | 8ESD0 | AD Attribute | Month | $ 28.61 | $ 31.54 | Increase |
| | | | | 705-Entrprs SW - Workstation-Tier2 Supp | 8ESD2 | AD Attribute | Month | $ 48.74 | $ 53.89 | Increase |
| | | | | 707-Entrprs SW - Kiosk User - Tier 1 Support | 8ESK1 | AD Attribute | Month | $ 35.15 | $ 38.99 | Increase |
| | | | | A24-Entrprs SW - Exchange Online | TBD | AD Attribute | Month | | $ 23.66 | New |
| | | | | A25-Entrprs SW - Standard Bundle | TBD | AD Attribute | Month | | $ 75.15 | New |
| | | | | 742-Laptop - Standard Laptop | 8EL0 | Laptops | Month | $ 74.60 | $ 77.98 | Increase |
| | | | | 887-Performance/Special Build Computer | 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 | $ 69.56 | Increase |
| | | | | 928-Workstation - Prof Svcs - Intermediate | 8PSWS2 | Hour | Month | $ 80.60 | $ 89.59 | Increase |
| | | | | 930-Workstation - Prof Svcs - Advanced | 8PSWS3 | Hour | Month | $ 95.70 | $ 101.44 | Increase |
| | | | | A27-M365 - Prof Svcs - Basic | TBD | Hour | Month | | $ 69.56 | New |
| | | | | A28-M365 - Prof Svcs - Intermediate | TBD | Hour | Month | | $ 89.59 | New |
| | | | | A29-M365 - Prof Svcs - Advanced | TBD | Hour | Month | | $ 101.44 | New |
| | | **Mobile Device Management** | **Mobile Device Management** | 755-Mobile Device Management - Advanced MDM | 8230 | Airwatch | Month | $ 9.87 | $ 11.70 | Increase |
| | | | | 956-Mobile Device Mgmt - Prof Svcs - Basic | 8PSMDM1 | Hour | Month | $ 62.60 | $ 69.56 | Increase |
| | | | | 958-Mobile Device Mgmt - Prof Svcs - Intermediate | 8PSMDM2 | Hour | Month | $ 80.60 | $ 89.59 | Increase |
| | | | | 960-Mobile Device Mgmt - Prof Svcs - Advanced | 8PSMDM3 | Hour | Month | $ 95.70 | $ 101.44 | Increase |
| | **Telecom** | **Contracted Voice Services** | **Language Services** | 004-Over-the-Phone Interp Svc | IDCODELANG | Minute | Month | $ 1.39 | $ 1.46 | Increase |
| | | | | 005-Interpretation-Miscellaneous | INTERP-MISC | Item | Month | Cost | Cost | |
| | | | **Local Service** | 006-Centrex Prime Station | QCP-A | Item | Month | $ 28.74 | $ 29.67 | Increase |
| | | | | 032-Misc Monthly Charges | NOTE G | Item | Month | Cost | Cost | |
| | | | | 034-Voice Circuits, T-1, PRI | NOTE D | Circuit | Month | Cost | Cost | |
| | | | | 035-Payphones | NOTE C | Item | Month | Cost | Cost | |
| | | | | 758-Telephone - Basic Line | TEL-BASIC | Line | Month | $ 23.97 | $ 24.69 | Increase |
| | | | | 759-Telephone - Business Line | TEL-BUSINESS | Line | Month | $ 52.31 | $ 53.88 | Increase |
| | | | | 760-Telephone - Centrex Line | TEL-CENTREX | Line | Month | $ 35.79 | $ 36.93 | Increase |
| | | | | 764-Telephone - Small office Multi Line | TEL-MULTILINE | Line | Month | $ 23.78 | $ 24.46 | Increase |
| | | | | 771-Telephone - NOTE VT1 ($.01-$10) | TEL-NOTE-VT1 | Item | Month | Cost | Cost | |
| | | | | 772-Telephone - NOTE VT2 ($10.01 -$100) | TEL-NOTE-VT2 | Item | Month | Cost | Cost | |
| | | | | 773-Telephone - NOTE VT3 ($100.01+) | TEL-NOTE-VT3 | Item | Month | Cost | Cost | |
| | | | | 801-Fed Fees - Standard Charge | FEDFEES | Item | Month | $ 6.73 | $ 6.96 | Increase |
| | | | | 992-Telephone-Emergency Phone | EMERGPHN | Line | Month | $ 12.44 | $ 12.84 | Increase |
| | | | **Long Distance** | 016-Switched LD | LD-1 | Minute | Month | $ 0.0687 | $ 0.0688 | Increase |
| | | | | 017-Dedicated LD | LD-2 | Minute | Month | $ 0.0520 | $ 0.0521 | Increase |
| | | | | 019-Toll Free Switched | LD-4 | Minute | Month | $ 0.0854 | $ 0.0855 | Increase |
| | | | | 020-Toll Free Dedicated | LD-5 | Minute | Month | $ 0.0482 | $ 0.0483 | Increase |
| | | | | 769-Telephone - NOTE CE | TEL-NOTE-CE | Item | Month | Cost | Cost | |
| | | | | 770-Telephone - NOTE MIN | TEL-NOTE-MIN | Minute | Month | Cost | Cost | |
| | | | **Audio & Web Conferencing** | 080-Reservationless Toll Free | IC-R8 | Minute | Month | $ 0.0348 | $ 0.0358 | Increase |

| Budget Activity | Service Component | Product Line | Service Group | Svc Name | Product Code | Metric | Billing Interval | FY20-21 Requested Rate | FY22-23 Requested Rate | FY22-23 Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 504-Reservationless Toll | IC-R | Minute | Month | $ 0.0348 | $ 0.0358 | Increase |
| | | | | A19-WebEx Toll & Toll Free | CONF-WEBEX-TF | Account | Month | $ 45.44 | $ 45.44 | New in FY20-Mid Yr |
| | | | | A20-WebEx Toll Only | CONF-WEBEX-T | Account | Month | $ 29.0600 | $ 29.0600 | New in FY20-Mid Yr |
| | | | | 822-Telephone - NOTE CONF (NOTE CONF Appendix) | TEL-CONFNOTE | Item | Month | Telephone Note Conf Appendix | Telephone Note Conf Appendix | No Changes |
| | | | | 832-WebEx Meeting Center per minute | CONF-WBX-MCPM | Minute | Month | $ 0.1090 | $ 0.1121 | Increase |
| | | | | 833-WebEx VoIP Audio | CONF-VOIP-AUDIO | Minute | Month | $ 0.0278 | $ 0.0286 | Increase |
| | | | | 994-WebEx-Recording-Per-Minute Meeting-Screen/Audio | WXPPM-REC | Item | Month | $ 88.5600 | $ 91.0900 | Increase |
| | | | | 995-Recording-ResPlus Per-Minute Meeting-Audio Only | RESPLUS-REC | Minute | Month | $ 0.0348 | $ 0.0358 | Increase |
| | | | | 996-WebEx-Storage Overage-Branded WebEx Site | WXSTORE-OVER | GB | Month | $ 22.8900 | $ 22.8900 | |
| | | **IP Voice Services** | **Contact Center** | 002-CCM Agent | CCMG01 | Seat | Month | $ 82.41 | $ 87.83 | Increase |
| | | | | 003-CCM Supervisor | CCMG02 | Seat | Month | $ 159.5500 | $ 170.0200 | Increase |
| | | | | 042-CCM IVR Service | CCMIVR | Port | Month | $ 47.63 | $ 50.76 | Increase |
| | | | | 043-CCM IVR Svc w/Speech Recogntn | CCMIVR-SR | Port | Month | $ 80.7400 | $ 86.0500 | Increase |
| | | | | 044-CCM Agent Activation | CCMLIC | Device | One-time | $ 1,873.00 | $ 1,873.00 | |
| | | | | 057-IPT Activation Metro Gateway | IPTLICMG | Subscription | One-time | $ 82.0000 | $ 82.0000 | |
| | | | | 477-CCM Agent Setup | CCMSET | Seat | One-time | $ 51.67 | $ 51.67 | |
| | | | | 478-IVR CVP Activation | IVRLIC | Port | One-time | $ 781.0000 | $ 781.0000 | |
| | | | | 761-Telephone - Contact Center Agent | TEL-AGENT | Station Count | Month | $ 86.59 | $ 92.28 | Increase |
| | | | | 762-Telephone - Contact Center Supervisor | TEL-SUPV | Station Count | Month | $ 160.3500 | $ 170.9000 | Increase |
| | | | | 767-VoIP SIP Session | CCOFFNET | Port | Month | $ 15.12 | $ 16.14 | Increase |
| | | | | 768-IVR Premium Reporting | CCMIVR-PR | Item | Month | $ 101.1300 | $ 107.8400 | Increase |
| | | | **eFax Services** | A17-eFax Inbound/Outbound Fee per Page | EFAX-PP | Page | Month | $ 0.05 | $ 0.05 | New in FY20-Mid Yr |
| | | | | A18-eFax Monthly User Account Fee | EFAX-MR | User | Month | $ 2.0000 | $ 2.0900 | New in FY20-Mid Yr |
| | | | **IP Telephony** | 054-IPT-Hosted Adv Subscription | IPTA | Station | Month | $ 12.19 | $ 13.05 | Increase |
| | | | | 056-IPT-Hosted Basic Subscription | IPTB | Station | Month | $ 6.4500 | $ 6.9100 | Increase |
| | | | | 059-Quality Mgmt Support Only | QM-01 | Seat | Month | $ 6.34 | $ 6.79 | Increase |
| | | | | 479-Workforce Mgmt Support Only | WFM-01 | Seat | Month | $ 6.4300 | $ 6.8900 | Increase |
| | | | | 520-IPT-Hosted Ported Nbr Stn SC | IPTPORT | Station | Month | $ 6.44 | $ 6.90 | Increase |
| | | | | 691-Misc Charges-Recurring | IPMISC | Item | Month | Cost | Cost | |
| | | | | 757-Telephone - Advanced IP Telephone | TEL-IPTADV | Line | Month | $ 25.50 | $ 27.27 | Increase |
| | | | | 763-Telephone - IP Telephone | TEL-IPT | Line | Month | $ 19.3400 | $ 20.7100 | Increase |
| | | | | 765-Telephone - Softphone | TEL-IPTSOFT | Line | Month | $ 18.00 | $ 19.25 | Increase |
| | | | | 993-IPT-Telephone Handset | PHONESET | Phone | One-time | Cost | Cost | |
| | | | **IPT Install and Professional Services** | 039-IP Professional Svc Fees | 7570D | Hour | One-time | $ 122.35 | $ 130.86 | Increase |
| | | | | 055-IPT-Hosted Adv Subs Setup | IPTAS | Device | One-time | $ 101.4300 | $ 101.4300 | |
| | | | | 061-Voice Mail Activation | UC-LIC | Mailbox | One-time | $ 14.41 | $ 14.41 | |
| | | | | 515-IPT Tel# Transition Fee | SIPTN | Number | One-time | $ 5.0400 | $ 5.0400 | |
| | | | | 518-IPT-Activation Other Gateway | IPTLICOG | Subscription | One-time | $ 69.00 | $ 69.00 | |
| | | | | 519-IPT-Hosted Basic Subs Setup | IPTBS | Device | One-time | $ 94.0000 | $ 94.0000 | |
| | | | | 557-IP Vendor Professional Svc Fee | IPVPS | Hour | One-time | $ 250.00 | $ 250.00 | |
| | | | | 558-IP Vendor Professional Services | VENDORPS | Service | One-time | Cost | Cost | |
| | | | | 950-Telephone - Prof Svcs - Basic | TEL-PS-BASIC | Hour | Month | $ 62.60 | $ 69.56 | Increase |
| | | | | 952-Telephone - Prof Svcs - Intermediate | TEL-PS-INTM | Hour | Month | $ 80.6000 | $ 89.5900 | Increase |
| | | | | 954-Telephone - Prof Svcs - Advanced | TEL-PS-ADV | Hour | Month | $ 95.70 | $ 101.44 | Increase |
| | | | **Voice Mail** | 062-Voice Mail for Analog | UCVMANALOG | Mailbox | Month | $ 11.7300 | $ 12.5600 | Increase |
| | | | | 063-Voice Mail Std-IPT | UCVMSTD | Mailbox | Month | $ 1.09 | $ 1.17 | Increase |
| | | | | 521-Handlers UC-Call and Directory | UCHANDLERS | Port | Month | $ 46.4400 | $ 49.7300 | Increase |
| | | | **Video Conferencing** | 813-Conferencing Personal Video Conf Account | CONF-PVCA | Account | Month | $ 5.1600 | $ 5.8100 | Increase |
| | | | | 814-Conferencing Video Room | CONF-VR | Room System | Month | $ 45.7700 | $ 51.4700 | Increase |
| | | | | 818-Room System Lease | CONF-RMLEASE | Item | Month | Cost | Cost | |
| | | | | 819-Room System Smartnet | CONF-RMMAINT | Item | Month | Cost | Cost | |

| Budget Activity | Service Component | Product Line | Service Group | Svc Name | Product Code | Metric | Billing Interval | FY20-21 Requested Rate | FY22-23 Requested Rate | FY22-23 Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 820-Streaming Media Type 1 | CONF-STRM1 | Item | Month | $ 99.82 | $ 112.33 | Increase |
| | | | | 821-Streaming Media Type 2 | CONF-STRM2 | Item | Month | $ 149.7400 | $ 168.4600 | Increase |
| | | | | 823-Video Directory Service | CONF-DIR | Subscription | Month | $ 270.69 | $ 304.54 | Increase |
| | | | | 824-Video LNM Support | CONF-LNM | Subscription | Month | $ 23,850.6700 | $ 23,850.6700 | |
| | | | | 825-Video Service Installation | CONF-VID-INSTALL | Item | One-time | $ 250.00 | $ 250.00 | |
| | | | | 826-Video Service Type 1 | CONF-VID1 | Subscription | Month | $ 21.3800 | $ 24.0300 | Increase |
| | | | | 827-Video Service Type 2 | CONF-VID2 | Subscription | Month | $ 140.92 | $ 158.51 | Increase |
| | | | | 828-Video Service Type 3 | CONF-VID3 | Subscription | Month | $ 266.0700 | $ 299.3200 | Increase |
| | | | | 829-Video Service Type 4 | CONF-VID4 | Subscription | Month | $ 354.05 | $ 398.29 | Increase |
| | | | | 974-Conferencing - Prof Svcs - Basic | VID-PS-BASIC | Hour | Month | $ 62.6000 | $ 69.5600 | Increase |
| | | | | 976-Conferencing - Prof Svcs - Intermediate | VID-PS-INTM | Hour | Month | $ 80.60 | $ 89.59 | Increase |
| | | | | 978-Conferencing - Prof Svcs - Advanced | VID-PS-ADV | Hour | Month | $ 95.7000 | $ 101.4400 | Increase |
| | | **LAN Services** | **LAN Install and Professional Services** | 727-LAN Device Config One-time | LAN-CONFIG | Configuration | One-time | $ 210.37 | $ 220.00 | Increase |
| | | | | 728-LAN Device Install One-time | LAN-INSTALL | Install | One-time | $ 210.3700 | $ 220.0000 | Increase |
| | | | | 738-LAN IT Professional | LAN-PS-PRO | Service | One-time | $ 60.32 | $ 60.32 | |
| | | | | 739-LAN Structured Cabling Installation | LAN-CABLING | Install | One-time | Cost | Cost | |
| | | | | 932-LAN - Prof Svcs - Basic | LAN-PS-BASIC | Hour | Month | $ 62.60 | $ 69.56 | Increase |
| | | | | 934-LAN - Prof Svcs - Intermediate | LAN-PS-INTM | Hour | Month | $ 80.6000 | $ 89.5900 | Increase |
| | | | | 936-LAN - Prof Svcs - Advanced | LAN-PS-ADV | Hour | Month | $ 95.70 | $ 101.44 | Increase |
| | | | **LAN Other Services** | 989-LAN Miscellaneous | LAN-0000 | Item | One-time | Cost | Cost | |
| | | | **LAN Switch Services** | 718-LAN - LAN 12 | LAN-12 | Device | Month | $ 73.34 | $ 76.82 | Increase |
| | | | | 719-LAN - LAN 24 | LAN-24 | Device | Month | $ 143.17 | $ 149.96 | Increase |
| | | | | 720-LAN - LAN Core Large | LAN-CORE-L | Device | Month | $ 2,496.19 | $ 2,614.64 | Increase |
| | | | | 721-LAN - LAN Core Medium | LAN-CORE-M | Device | Month | $ 1,171.64 | $ 1,227.25 | Increase |
| | | | | 722-LAN - LAN Core Small | LAN-CORE-S | Device | Month | $ 640.72 | $ 671.12 | Increase |
| | | | | 723-LAN - LAN 48 | LAN-48 | Device | Month | $ 279.40 | $ 292.65 | Increase |
| | | | | 729-LAN Device Service Level AA | LAN-DEV-AA | Service | Month | $ 39.00 | $ 40.84 | Increase |
| | | | | 730-LAN Device Service Level H | LAN-DEV-H | Service | Month | $ 319.00 | $ 319.00 | |
| | | | | 731-LAN - LAN-12-Fiber | LAN-12-FIBER | Service | Month | $ 358.71 | $ 375.75 | Increase |
| | | | | 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 | $ 1,365.65 | $ 1,430.46 | Increase |
| | | | **WLAN Services** | 724-LAN - Wireless Device Specialized | LAN-AP-SPECIAL | Device | Month | $ 41.38 | $ 43.33 | Increase |
| | | | | 725-LAN - Wireless Device Standard | LAN-AP-STANDARD | Device | Month | $ 22.46 | $ 23.52 | Increase |
| | | | | 726-Additional WLAN features | LAN-AP-XX | Feature | Month | Cost | Cost | |
| | | | | 740-Wireless Access Point A | LAN-AP-A | Service | Month | $ 14.30 | $ 14.95 | Increase |
| | | | | 741-Wireless Access Point C | LAN-AP-C | Service | Month | Cost | Cost | |
| | | **WAN Services** | **Access Circuit Services** | 337-MNET AccessFacility | AF-XXXX | Circuit | Month | $25 - $10,000 | $25 - $10,000 | No Changes |
| | | | **Customer Premise Network Hardware** | 782-H/A Option 2nd device Branch | WAN-HA-BNCH | Device | Month | $ 338.55 | $ 349.48 | Increase |
| | | | | 783-H/A Option 2nd device District | WAN-HA-DIST | Device | Month | $ 241.68 | $ 249.38 | Increase |
| | | | | 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 | $ 725.64 | $ 749.14 | Increase |
| | | | | 791-Network Device 1 | WAN-ND1 | Device | Month | $ 49.94 | $ 51.55 | Increase |
| | | | | 793-Network Device 2 | WAN-ND2 | Device | Month | $ 104.53 | $ 107.88 | Increase |
| | | | | 794-Network Device 3 | WAN-ND3 | Device | Month | $ 144.79 | $ 149.48 | Increase |
| | | | | 795-Network Device 4 | WAN-ND4 | Device | Month | $ 192.90 | $ 199.15 | Increase |
| | | | | 796-Network Device 5 | WAN-ND5 | Device | Month | $ 227.00 | $ 227.00 | |
| | | | | 797-Network Device 6 | WAN-ND6 | Device | Month | $ 231.63 | $ 239.13 | Increase |
| | | | | 798-Network Device 7 | WAN-ND7 | Device | Month | $ 283.15 | $ 292.30 | Increase |
| | | | | 799-Network Device 8 | WAN-ND8 | Device | Month | $ 452.13 | $ 466.76 | Increase |

| Budget Activity | Service Component | Product Line | Service Group | Svc Name | Product Code | Metric | Billing Interval | FY20-21 Requested Rate | FY22-23 Requested Rate | FY22-23 Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 800-Network Device 9 | WAN-ND9 | Device | Month | $ 630.36 | $ 650.78 | Increase |
| | | | | 792-Network Device 10 | WAN-ND10 | Device | Month | $ 884.12 | $ 912.75 | Increase |
| | | | | 802-PE Hub Port 1 | WAN-PE1 | Connection | Month | $ 79.80 | $ 82.38 | Increase |
| | | | | 803-PE Hub Port 2 | WAN-PE2 | Connection | Month | $ 133.30 | $ 137.62 | Increase |
| | | | | 804-PE Hub Port 3 | WAN-PE3 | Connection | Month | $ 232.70 | $ 240.26 | Increase |
| | | | | 805-PE Hub Port 4 | WAN-PE4 | Connection | Month | $ 423.57 | $ 437.27 | Increase |
| | | | | A31-WAN Site Encryption | WAN-ENCRYPT | Site | Month | $ 866.53 | $ 892.24 | New in FY20-Mid Yr |
| | | | **WAN Bandwidth Services** | 812-Internet Bandwidth | WAN-INET | Mbps | Month | $ 1.85 | $ 1.91 | Increase |
| | | | | 789-MPLS BW | WAN-MPLS | Mbps | Month | $ 2.16 | $ 2.23 | Increase |
| | | | | A30-Internet Bandwidth >40 Gbps | WAN-INET-40G | Mbps | Month | $ 1.00 | $ 1.00 | New in FY20-Mid Yr |
| | | | **WAN Collab Equipment** | A09-Collab - Pop. < 10,001 | WAN-CLLB-T1 | Service | Month | $ 900.00 | $ 926.75 | Increase |
| | | | | A10-Collab - Pop. 10,001-25,000 | WAN-CLLB-T2 | Service | Month | $ 1,300.00 | $ 1,338.65 | Increase |
| | | | | A11-Collab - Pop. 25,001-50,000 | WAN-CLLB-T3 | Service | Month | $ 1,700.00 | $ 1,750.55 | Increase |
| | | | | A12-Collab - Pop. 50,001-100,000 | WAN-CLLB-T4 | Service | Month | $ 2,100.00 | $ 2,162.44 | Increase |
| | | | | A13-Collab - Pop. > 100,000 | WAN-CLLB-T5 | Service | Month | $ 3,000.00 | $ 3,089.20 | Increase |
| | | | | A14-Collab - Partner 1 | WAN-CLLB-P1 | Service | Month | $ 8,330.00 | $ 8,577.69 | Increase |
| | | | | A15-Collab - Partner 2 | WAN-CLLB-P2 | Service | Month | $ 54,100.00 | $ 55,708.59 | Increase |
| | | | **WAN Install and Professional Services** | 780-Access Facility One-time | WAN-AF-INSTALL | Install | One-time | Cost | Cost | |
| | | | | 808-WAN Device Config One-time | WAN-CONFIG | Configuration | One-time | $ 210.37 | $ 220.00 | Increase |
| | | | | 809-WAN Device Install One-time | WAN-INSTALL | Install | One-time | $ 210.37 | $ 220.00 | Increase |
| | | | | 810-WAN IT Professional | WAN-PROF3054A | Hour | One-time | $ 85.00 | $ 85.00 | |
| | | | | 938-WAN - Prof Svcs - Basic | WAN-PS-BASIC | Hour | Month | $ 62.60 | $ 69.56 | Increase |
| | | | | 940-WAN - Prof Svcs - Intermediate | WAN-PS-INTM | Hour | Month | $ 80.60 | $ 89.59 | Increase |
| | | | | 942-WAN - Prof Svcs - Advanced | WAN-PS-ADV | Hour | Month | $ 95.70 | $ 101.44 | Increase |
| | | | **WAN Other Services** | 787-Miscellaneous Charges - One Time | WAN-0000 | Item | One-time | Cost | Cost | |
| | | | | 788-Miscellaneous Charges - Recurring | WAN-9999 | Item | Month | Cost | Cost | |
| | | | **WAN Service Tiers** | 777-WAN - Headquarters 501+ Employees | WAN-HQ | Bandwidth | Month | $ 8,560.45 | $ 8,837.43 | Increase |
| | | | | 774-WAN - Branch Office 101-500 Employees | WAN-BNCH | Bandwidth | Month | $ 2,915.59 | $ 3,009.88 | Increase |
| | | | | 775-WAN - District Office 26-100 Employees | WAN-DIST | Bandwidth | Month | $ 845.22 | $ 872.58 | Increase |
| | | | | 776-WAN - Field Office 13-25 Employees | WAN-FLD | Bandwidth | Month | $ 374.44 | $ 386.54 | Increase |
| | | | | 779-WAN - Small Office 2-12 Employees | WAN-SM | Bandwidth | Month | $ 148.16 | $ 152.95 | Increase |
| | | | | 778-WAN - One Person Office | WAN-1 | Bandwidth | Month | $ 47.79 | $ 49.30 | Increase |
| | **MnGeo Service Bureau** | **MnGeo Service Bureau** | **MnGeo Service Bureau** | 844-MNGeo - Enterprise GIS Software | 8MGEO1 | License Use | One-time | Cost | Cost | |
| | | | | 845-MNGeo - Geospatial Commons | 8MGEO2 | Cost Server/Storage | One-time | Cost | Cost | |
| | | | | 846-MNGeo - GIS Web Services | 8MGEO3 | Transactions Used or | One-time | Cost | Cost | |
| | | | | 855-MNGeo - Prof Svcs - Basic | 8PSMG1 | Hour | Month | $ 62.60 | $ 69.56 | Increase |
| | | | | 857-MNGeo - Prof Svcs - Intermediate | 8PSMG2 | Hour | Month | $ 80.60 | $ 89.58 | Increase |
| | | | | 859-MNGeo - Prof Svcs - Advanced | 8PSMG3 | Hour | Month | $ 95.70 | $ 101.44 | Increase |
| | | | | 891-MNGeo - Shared MNGeo Application Hosting | 8MGEO4 | Instance | Month | Cost | Cost | |
| | | | | 892-MNGeo - Dedicated MNGeo Application Support | 8MGEO5 | Item | Month | Cost | Cost | |
| | | | | 529-Other Fees or Surcharges | 8182 | Item | Month | Cost | Cost | |
| | | | | 562-Aerial Photo EA | 8756 | Item | Month | Cost | Cost | |
| | **Security Services** | **Security Services** | **Security Services** | A07-Multi-factor Authentication | 8SEC5 | User | Month | $ 2.31 | $ 2.39 | Increase |
| | | | | 564-Security Services | 8754 | Item | Month | Cost | Cost | |
| | | | | 899-Intrusion Detection and Prevention | 8SEC2 | Item | Month | Cost | Cost | |
| | | | | 901-Vulnerability Mgmt | 8SEC3 | Device | Month | $ 1.96 | $ 1.30 | Decrease |
| | | | | 920-Security Services - Prof Svcs - Basic | 8PSSEC1 | Hour | Month | $ 62.60 | $ 69.56 | Increase |
| | | | | 922-Security Services - Prof Svcs - Intermediate | 8PSSEC2 | Hour | Month | $ 80.60 | $ 89.58 | Increase |
| | | | | 924-Security Services - Prof Svcs - Advanced | 8PSSEC3 | Hour | Month | $ 95.70 | $ 101.44 | Increase |
| | **SaaS Development & Support** | **SaaS Development & Support** | **SaaS Development & Support** | 860-SaaS App Dev & Support - Licensing | 8SAAS1 | Item | One-time | Cost | Cost | |

| Budget Activity | Service Component | Product Line | Service Group | Svc Name | Product Code | Metric | Billing Interval | FY20-21 Requested Rate | FY22-23 Requested Rate | FY22-23 Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 861-SaaS App Dev & Support - Storage | 8SAAS2 | Item | One-time | Cost | Cost | |
| | | | | 862-SaaS App Dev & Support - Platform Support | 8SAAS3 | Item | One-time | Cost | Cost | |
| | | | | 987-SaaS App Dev & Support - Add-on | 8SAAS4 | Item | One-time | Cost | Cost | |
| | | | | 980-SaaS - Prof Svcs - Basic | 8PSAAS1 | Hour | Month | $ 62.60 | $ 69.56 | Increase |
| | | | | 982-SaaS - Prof Svcs - Intermediate | 8PSAAS2 | Hour | Month | $ 80.60 | $ 89.58 | Increase |
| | | | | 984-SaaS - Prof Svcs - Advanced | 8PSAAS3 | Hour | Month | $ 95.70 | $ 101.44 | Increase |
| | **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* | |
| | | | | A26-Security Core Services | TBD | Various | Month | | Cost* | New |
| | **Application Infrastructure** | **Web** | **Web** | 851-Web Content Mgmt - Static Hosting Large | 8206 | >5000 MB | Month | $ 177.55 | $ 173.68 | Decrease |
| | | | | 852-Web Content Mgmt - Static Hosting Medium | 8205 | 2001-5000 MB | Month | $ 141.0700 | $ 142.9200 | Increase |
| | | | | 853-Web Content Mgmt - Static Hosting Small | 8204 | 501-2000 MB | Month | $ 63.25 | $ 61.87 | Decrease |
| | | | | 850-Web Content Mgmt - Static Hosting Extra Small | 8203 | <500 MB | Month | $ 16.9600 | $ 16.5700 | Decrease |
| | | | | 902-Web Content Mgmt - Prof Svcs - Basic | 8PSWEB1 | Hour | Month | $ 62.60 | $ 69.56 | Increase |
| | | | | 904-Web Content Mgmt - Prof Svcs - Intermediate | 8PSWEB2 | Hour | Month | $ 80.6000 | $ 89.5800 | Increase |
| | | | | 906-Web Content Mgmt - Prof Svcs - Advanced | 8PSWEB3 | Hour | Month | $ 95.70 | $ 101.44 | Increase |
| | | | | 210-WC Miscellaneous | 8134 | Item | Month | Cost | Cost | |
| | | | | A21-Web Content Mgmt - Custom Search | 8208 | Tier Instances | Month | $ 25.00 | $ 24.56 | New in FY20-Mid Yr |
| | | | | A22-Web Content Mgmt - Website Analytics | 8209 | Visit | Month | $ 0.0005 | $ 0.0004 | New in FY20-Mid Yr |
| | | | | A23-Web Content Mgmt - Website QA | 8210 | QA Pages | Month | $ 0.037040 | $ 0.036400 | New in FY20-Mid Yr |
| **Projects & Initiatives** | **Project Management** | **Project Mgmt** | **Project Mgmt** | 914-Project Mgmt - Prof Svcs - Basic | 8PSPM1 | Hour | Month | $ 62.6000 | $ 69.5600 | Increase |
| | | | | 916-Project Mgmt - Prof Svcs - Intermediate | 8PSPM2 | Hour | Month | $ 80.60 | $ 89.58 | Increase |
| | | | | 918-Project Mgmt - Prof Svcs - Advanced | 8PSPM3 | Hour | Month | $ 95.7000 | $ 101.4400 | Increase |
| **Platform as a Service (PaaS)** | **Platform as a Service (PaaS)** | **Database** | **All Other (Database)** | 201-Database SW Maint | 8119 | Processor Core | Month | Cost | Cost | |
| | | | | 202-Database Lic Maint | 8128 | Processor Core | Month | Cost | Cost | |
| | | | | 598-Database Enterprise SW | 8750 | Item | One-time | Cost | Cost | |
| | | | | 962-Database - Prof Svcs - Basic | 8PSDB1 | Hour | Month | $ 62.6000 | $ 69.5600 | Increase |
| | | | | 964-Database - Prof Svcs - Intermediate | 8PSDB2 | Hour | Month | $ 80.60 | $ 89.58 | Increase |
| | | | | 966-Database - Prof Svcs - Advanced | 8PSDB3 | Hour | Month | $ 95.7000 | $ 101.4400 | Increase |
| | | | **DB2** | 838-Database - Distributed Systems - DB2 | 8150 | Instance | Month | $ 647.55 | $ 714.23 | Increase |
| | | | **MS SQL** | 834-Database - Dedicated DB Hosting-MS SQL Tier 1 | 8DBH1 | Database | Month | $ 394.6100 | $ 431.2700 | Increase |
| | | | | 835-Database - Dedicated DB Hosting-MS SQL Tier 2 | 8DBH2 | Database | Month | $ 219.13 | $ 240.09 | Increase |
| | | | | 839-Database - Shared DB Hosting - MS SQL | 8DBH5 | Database | Month | $ 203.5100 | $ 223.8800 | Increase |
| | | | **Oracle** | 840-Database - Shared DB Hosting - Oracle | 8DBH6 | Instance | Month | $ 1,220.00 | $ 1,344.06 | Increase |
| | | **Middleware** | **Middleware** | 599-Middleware Enterprise SW | 8751 | Item | One-time | Cost | Cost | |
| | | | | 841-Middleware - Tier 1 Middleware Inst (Complex) | 8155 | Instance | Month | $ 1,056.87 | $ 1,004.27 | Decrease |
| | | | | 842-Middleware - Tier 2 Middleware Inst. (Simple) | 8156 | Instance | Month | $ 434.6800 | $ 390.4100 | Decrease |
| | | | | 843-Middleware - Middleware Shared Hosting | 8MW1 | Instance | Month | $ 263.00 | $ 263.00 | |
| | | | | 968-Middleware - Prof Svcs - Basic | 8PSMW1 | Hour | Month | $ 62.6000 | $ 69.5600 | Increase |
| | | | | 970-Middleware - Prof Svcs - Intermediate | 8PSMW2 | Hour | Month | $ 80.60 | $ 89.58 | Increase |
| | | | | 972-Middleware - Prof Svcs - Advanced | 8PSMW3 | Hour | Month | $ 95.7000 | $ 101.4400 | Increase |
| **Foundational Infrastructure** | **Hosting** | **Mainframe** | **Mainframe** | 745-Mainframe - Database - Adabas | 8022 | 1000 CPU Svc/Unt | Month | $ 0.0115 | $ 0.0100 | Decrease |
| | | | | 746-Mainframe - Database - DB2 | 1207 | 1000 CPU Svc/Unt | Month | $ 0.0533 | $ 0.0529 | Decrease |

| Budget Activity | Service Component | Product Line | Service Group | Svc Name | Product Code | Metric | Billing Interval | FY20-21 Requested Rate | FY22-23 Requested Rate | FY22-23 Notes |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 749-Mainframe - Enterprise Workload Schedule | 8231 | Job | Month | $ 1.01 | $ 1.03 | Increase |
| | | | | 750-Mainframe - Mainframe CPU | 8EMF2 | 1000 CPU Svc/Unt | Month | $ 0.0244 | $ 0.0213 | Decrease |
| | | | | 751-Mainframe - Mainframe Scheduled Jobs | 8030 | Job | Month | $ 1.64 | $ 1.65 | Increase |
| | | | | 752-Mainframe - Mainframe Specialty Processor | 8EMF3 | 1000 CPU Svc/Unt | Month | $ 0.0056 | $ 0.0056 | |
| | | | | 944-Mainframe - Prof Svcs - Basic | 8PSMF1 | Hour | Month | $ 62.60 | $ 69.56 | Increase |
| | | | | 946-Mainframe - Prof Svcs - Intermediate | 8PSMF2 | Hour | Month | $ 80.6000 | $ 89.5800 | Increase |
| | | | | 948-Mainframe - Prof Svcs - Advanced | 8PSMF3 | Hour | Month | $ 95.70 | $ 101.44 | Increase |
| | | | **MF DASD/Tape Storage** | 748-Mainframe - Disk Storage | 8EMF1 | Gb/day | Month | $ 0.2301 | $ 0.1859 | Decrease |
| | | | | 754-Mainframe backups | 8EMF4 | Gb/day | Month | $ 0.0940 | $ 0.0388 | Decrease |
| | | **Data Center** | **Data Center** | 491-Hosting - Data Center Miscellaneous | 8372 | Item | Month | Cost | Cost | |
| | | | | 712-Hosting - Data Center Basic - RU | 8EH0 | RU | Month | $ 43.05 | $ 50.94 | Increase |
| | | **Server** | **Server** | 545-Hosting - Server Miscellaneous | 8325 | Item | Month | Cost | Cost | |
| | | | | 709-Hosting - Cloud Usage Tier 1 | 8EHC1 | Usage | Month | Cost | Cost | |
| | | | | 710-Hosting - Cloud Usage Tier 2 | 8EHC2 | Usage | Month | Cost | Cost | |
| | | | | 711-Hosting - Cloud Usage Tier 3 | 8EHC3 | Usage | Month | Cost | Cost | |
| | | | | 713-Hosting - Dedicated Physical Server | 8EH1 | Dedicated Server | Month | $ 1,640.0600 | $ 2,011.9100 | Increase |
| | | | | 715-Hosting - Shared Hosting - CPU | 8EH2 | vCPU | Month | $ 65.89 | $ 64.40 | Decrease |
| | | | | 716-Hosting - Shared Hosting - Memory | 8EH3 | GB - vMemory | Month | $ 22.9800 | $ 21.9300 | Decrease |
| | | | | 897-Hosting - Remote Desktop Virtualization | 8EHA5 | User | Month | $ 17.31 | $ 16.32 | Decrease |
| | | | | 990-Hosting - Remote Server | 8EH6 | Remote Server | Month | $ 537.3200 | $ 543.7800 | Increase |
| | | | | 600-Server Enterprise SW | 8753 | Item | One-time | Cost | Cost | |
| | | **Storage & Backup** | **Backup & Archive** | 261-Hosting - Data Storage Miscellaneous | 8126 | Item | Month | Cost | Cost | |
| | | | | 893-Hosting - Ent Disk Backups - Addl Retention | 8EHA1 | GB | Month | $ 0.1218 | $ 0.1452 | Increase |
| | | | | 069-Hosting - Ent E-mail Archiving | 8297 | Mailbox | Month | $ 5.7900 | $ 6.4800 | Increase |
| | | | **SAN Storage** | 717-Hosting - Data Storage | 8EH4 | GB - Storage | Month | $ 0.1865 | $ 0.2119 | Increase |
| | | **Hosting Professional Services** | **Prof Svcs Data Ctr/Server/Storage** | 908-Hosting - Prof Svcs - Basic | 8PSH1 | Hour | Month | $ 62.6000 | $ 69.5600 | Increase |
| | | | | 910-Hosting - Prof Svcs - Intermediate | 8PSH2 | Hour | Month | $ 80.60 | $ 89.58 | Increase |
| | | | | 912-Hosting - Prof Svcs - Advanced | 8PSH3 | Hour | Month | $ 95.7000 | $ 101.4400 | Increase |
| **Ctr of Excellence** | **Ctr of Excellence** | **Ctr of Excellence** | **Ctr of Excellence** | 885-FileNet EDMS | 8CEF1 | User License | Month | $ 37.73 | $ 86.22 | Increase |
| | | | | 900-Oracle IAM | 8CEIAM1 | User License | Month | $ 0.1846 | $ 0.2527 | Increase |
| | | | | 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 | $ 69.56 | Increase |
| | | | | 999-IAM-Prof Svcs-Intermediate | IAM-PS-INTM | Hour | Month | $ 80.6000 | $ 89.5800 | Increase |
| | | | | A01-IAM-Prof Svcs-Advanced | IAM-PS-ADV | Hour | Month | $ 95.70 | $ 101.44 | Increase |
| | | | | 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 | $ 69.56 | Increase |
| | | | | A04-FileNet EDMS-Prof Svcs-Intermediate | FN-PS-INTM | Hour | Month | $ 80.6000 | $ 89.5800 | Increase |
| | | | | A05-FielNet EDMS-Prof Svcs-Advanced | FN-PS-ADV | Hour | Month | $ 95.70 | $ 101.44 | Increase |

*** Budgeted cost**

**RATE MATRIX**
MN.IT CENTRAL and AGCY-BASED ENTERPRISE COSTS AND VOLUMES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEARS 2022-2023 **Run: 8/21/2020**

| Product Line | Service Group | Svc Name | Metric | Billing Interval | Volume | B/E Rate | Direct Cost | Indirect Cost (Net) | Overhead | Total Cost | Revenue | Net Margin |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Workstation Management | Workstation Management | 484-Microsoft EA User (8450) | User | One-time | 720 | $ 257.78 | $ 164 | $ - | $ 21 | $ 186 | $ 186 | $ - |
| Workstation Management | Workstation Management | 546-Desktop Miscellaneous (8277) | Item | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Workstation Management | Workstation Management | 586-Desktop Enterprise SW (8752) | Item | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Workstation Management | Workstation Management | 701-Desktop - Standard Desktop (8ED0) | Desktops | Month | 179,550 | $ 61.63 | $ 9,792 | $ 6 | $ 1,267 | $ 11,065 | $ 11,065 | $ - |
| Workstation Management | Workstation Management | 702-Entrprs SW - Workstation - MDE (8ESDMDE1) | AD Attribute | Month | 9,156 | $ 21.45 | $ 165 | $ 9 | $ 22 | $ 196 | $ 196 | $ - |
| Workstation Management | Workstation Management | 703-Entrprs SW - Workstation No Supp (8ESD0) | AD Attribute | Month | 22,608 | $ 31.54 | $ 613 | $ 19 | $ 82 | $ 713 | $ 713 | $ - |
| Workstation Management | Workstation Management | 705-Entrprs SW - Workstation-Tier2 Sup(8ESD2) | AD Attribute | Month | 431,696 | $ 53.89 | $ 20,161 | $ 440 | $ 2,665 | $ 23,265 | $ 23,265 | $ - |
| Workstation Management | Workstation Management | 707-Entrprs SW - Kiosk User Tier 1 Sup(8ESK1) | AD Attribute | Month | 8,208 | $ 38.99 | $ 283 | $ - | $ 37 | $ 320 | $ 320 | $ - |
| Workstation Management | Workstation Management | 742-Laptop - Standard Laptop (8EL0) | Laptops | Month | 247,424 | $ 77.98 | $ 17,078 | $ 7 | $ 2,210 | $ 19,294 | $ 19,294 | $ - |
| Workstation Management | Workstation Management | 887-Performance/Special Build Computer(8EL9) | Cost | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Workstation Management | Workstation Management | 888-Laptop-3 Year Laptop Replacement (8EL3R) | Cost | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Workstation Management | Workstation Management | 889-Desktop-4 Year Desktop Repl(8ED4R) | Cost | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Workstation Management | Workstation Management | 890-Desktop-3 Year Desktop Repl(8ED3R) | Cost | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Workstation Management | Workstation Management | 926-Workstation - Prof Svcs - Basic (8PSWS1) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Workstation Management | Workstation Management | 928-Workstation ProfSvcsInterm(8PSWS2) | Hour | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Workstation Management | Workstation Management | 930-Workstation ProfSvcsAdv(8PSWS3) | Hour | Month | 2,783 | $ 101.43 | $ 250 | $ - | $ 32 | $ 282 | $ 282 | $ - |
| Workstation Management | Workstation Management | A08-SharePoint on Premise (8SPOP1) | % of Use | Month | 357,990 | $ 1.00 | $ 18 | $ 340 | $ - | $ 358 | $ 358 | $ - |
| Workstation Management | Workstation Management | A24-Entrprs SW - Exchange Online (TBD) | AD Attribute | Month | 60 | $ 23.66 | $ 1 | $ - | $ 0 | $ 1 | $ 1 | $ - |
| Workstation Management | Workstation Management | A25-Entrprs SW - Standard Bundle (TBD) | AD Attribute | Month | 1,440 | $ 75.15 | $ 96 | $ - | $ 12 | $ 108 | $ 108 | $ - |
| Workstation Management | Workstation Management | A27-M365 - Prof Svcs - Basic (TBD) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Workstation Management | Workstation Management | A28-M365 - Prof Svcs - Intermediate (TBD) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Workstation Management | Workstation Management | A29-M365 - Prof Svcs - Advanced (TBD) | Hour | One-Time | 336 | $ 101.44 | $ 30 | $ - | $ 4 | $ 34 | $ 34 | $ - |
| **Total Workstation Management** | | | | | **1,261,971** | | **$ 48,650** | **$ 821** | **$ 6,352** | **$ 55,824** | **$ 55,824** | **$ -** |
| Mobile Device Management | Mobile Device Management | 755-Mobile Device Management - Adv MDM(8230) | Airwatch | Month | 85,296 | $ 11.70 | $ 880 | $ 4 | $ 114 | $ 998 | $ 998 | $ - |
| Mobile Device Management | Mobile Device Management | 956-Mobile Device Mgmt ProfSvcsBasic(8PSMDM1) | Hour | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Mobile Device Management | Mobile Device Management | 958-Mobile Device Mgmt ProfSvcsInter(8PSMDM2) | Hour | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Mobile Device Management | Mobile Device Management | 960-Mobile Device Mgmt Prof SvcsAdv(8PSMDM3) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Mobile Device Management** | | | | | **85,296** | | **$ 880** | **$ 4** | **$ 114** | **$ 998** | **$ 998** | **$ -** |

| Product Line | Service Group | Svc Name | Metric | Billing Interval | Volume | B/E Rate | Direct Cost | Indirect Cost (Net) | Overhead | Total Cost | Revenue | Net Margin |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Contracted Voice Services | Language Services | 004-Over-the-Phone Interp Svc (IDCODELANG) | Minute | Month | 1,455,014 | $ 1.46 | $ 1,867 | $ 19 | $ 244 | $ 2,130 | $ 2,130 | $ - |
| Contracted Voice Services | Language Services | 005-Interpretation-Miscellaneous(INTERP-MISC) | Item | Month | 196,622 | $ 1.00 | $ 197 | $ - | $ - | $ 197 | $ 197 | $ - |
| Contracted Voice Services | Local Service | 006-Centrex Prime Station (QCP-A) | Item | Month | 54,372 | $ 29.67 | $ 1,413 | $ 16 | $ 185 | $ 1,613 | $ 1,613 | $ - |
| Contracted Voice Services | Local Service | 032-Misc Monthly Charges (NOTE G) | Item | Month | 105,117 | $ 1.00 | $ 105 | $ - | $ - | $ 105 | $ 105 | $ - |
| Contracted Voice Services | Local Service | 034-Voice Circuits, T-1, PRI (NOTE D) | Circuit | Month | 461,025 | $ 1.00 | $ 461 | $ 0 | $ - | $ 461 | $ 461 | $ - |
| Contracted Voice Services | Local Service | 035-Payphones (NOTE C) | Item | Month | 9,360 | $ 1.00 | $ 9 | $ - | $ - | $ 9 | $ 9 | $ - |
| Contracted Voice Services | Local Service | 758-Telephone - Basic Line (TEL-BASIC) | Line | Month | 1,751 | $ 24.69 | $ 38 | $ 0 | $ 5 | $ 43 | $ 43 | $ - |
| Contracted Voice Services | Local Service | 759-Telephone - Business Line (TEL-BUSINESS) | Line | Month | 10,995 | $ 53.88 | $ 518 | $ 6 | $ 68 | $ 592 | $ 592 | $ - |
| Contracted Voice Services | Local Service | 760-Telephone - Centrex Line (TEL-CENTREX) | Line | Month | 39,000 | $ 36.93 | $ 1,261 | $ 14 | $ 165 | $ 1,440 | $ 1,440 | $ - |
| Contracted Voice Services | Local Service | 764-Telephone Sm Offce Mult Ln(TEL-MULTILINE) | Line | Month | 3,932 | $ 24.46 | $ 84 | $ 1 | $ 11 | $ 96 | $ 96 | $ - |
| Contracted Voice Services | Local Service | 771-Telephone-NOTEVT1($.01-10) (TEL-NOTE-VT1) | Item | Month | 110,135 | $ 1.00 | $ 110 | $ - | $ - | $ 110 | $ 110 | $ - |
| Contracted Voice Services | Local Service | 772-TelephoneNOTEVT2(10.01-100)(TEL-NOTE-VT2) | Item | Month | 272,103 | $ 1.00 | $ 272 | $ - | $ - | $ 272 | $ 272 | $ - |
| Contracted Voice Services | Local Service | 773-TelephoneNOTEVT3($100.01+) (TEL-NOTE-VT3) | Item | Month | 11,534 | $ 1.00 | $ 12 | $ - | $ - | $ 12 | $ 12 | $ - |
| Contracted Voice Services | Local Service | 801-Fed Fees - Standard Charge (FEDFEES) | Item | Month | 10,570 | $ 6.96 | $ 64 | $ 1 | $ 8 | $ 74 | $ 74 | $ - |
| Contracted Voice Services | Local Service | 992-Telephone-Emergency Phone (EMERGPHN) | Line | Month | 1,097 | $ 12.84 | $ 12 | $ 0 | $ 2 | $ 14 | $ 14 | $ - |
| Contracted Voice Services | Long Distance | 016-Switched LD (LD-1) | Minute | Month | 2,520,441 | $ 0.0688 | $ 152 | $ 2 | $ 20 | $ 174 | $ 174 | $ - |
| Contracted Voice Services | Long Distance | 017-Dedicated LD (LD-2) | Minute | Month | 1,726,967 | $ 0.0521 | $ 79 | $ 1 | $ 10 | $ 90 | $ 90 | $ - |
| Contracted Voice Services | Long Distance | 019-Toll Free Switched (LD-4) | Minute | Month | 1,097,697 | $ 0.0855 | $ 82 | $ 1 | $ 11 | $ 94 | $ 94 | $ - |
| Contracted Voice Services | Long Distance | 020-Toll Free Dedicated (LD-5) | Minute | Month | 16,761,061 | $ 0.0483 | $ 709 | $ 8 | $ 93 | $ 809 | $ 809 | $ - |
| Contracted Voice Services | Long Distance | 769-Telephone - NOTE CE (TEL-NOTE-CE) | Item | Month | 1,464 | $ 0.9999 | $ 1 | $ - | $ - | $ 1 | $ 1 | $ - |
| Contracted Voice Services | Long Distance | 770-Telephone - NOTE MIN (TEL-NOTE-MIN) | Minute | Month | 1,905 | $ 1.00 | $ 2 | $ - | $ - | $ 2 | $ 2 | $ - |
| Contracted Voice Services | Audio & Web Conferencing | 080-Reservationless Toll Free (IC-R8) | Minute | Month | 8,589,596 | $ 0.0358 | $ 270 | $ 2 | $ 35 | $ 307 | $ 307 | $ - |
| Contracted Voice Services | Audio & Web Conferencing | 504-Reservationless Toll (IC-R) | Minute | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Contracted Voice Services | Audio & Web Conferencing | 822-Telephone-NOTECONFAppendix (TEL-CONFNOTE) | Item | Month | 162,948 | $ 1.00 | $ 143 | $ 1 | $ 19 | $ 163 | $ 163 | $ - |
| Contracted Voice Services | Audio & Web Conferencing | 832-WebEx Meeting Ctr per min(CONF-WBX-MCPM) | Minute | Month | 697,667 | $ 0.1121 | $ 69 | $ 0 | $ 9 | $ 78 | $ 78 | $ - |
| Contracted Voice Services | Audio & Web Conferencing | 833-WebEx VoIP Audio (CONF-VOIP-AUDIO) | Minute | Month | 162,549 | $ 0.0286 | $ 4 | $ 0 | $ 1 | $ 5 | $ 5 | $ - |
| Contracted Voice Services | Audio & Web Conferencing | 994-WebEx-Recording-Per-Minute Meeting-Screen/Audio (WXPPM-REC) | Item | One-time | 306 | $ 91.09 | $ 25 | $ 0 | $ 3 | $ 28 | $ 28 | $ - |
| Contracted Voice Services | Audio & Web Conferencing | 995-Recording-ResPlus Per-Minute Meeting-Audio Only (RESPLUS-REC) | Minute | One-time | 56,329 | $ 0.0358 | $ 2 | $ 0 | $ 0 | $ 2 | $ 2 | $ - |
| Contracted Voice Services | Audio & Web Conferencing | 996-WebEx-Storage Overage-Branded WebEx Site (WXSTORE-OVER) | GB | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Contracted Voice Services | Audio & Web Conferencing | A19-WebEx Toll & Toll Free (CONF-WEBEX-TF) | Account | Month | 1,568 | $ 45.44 | $ 62 | $ 1 | $ 8 | $ 71 | $ 71 | $ - |

| Product Line | Service Group | Svc Name | Metric | Billing Interval | Volume | B/E Rate | Direct Cost | Indirect Cost (Net) | Overhead | Total Cost | Revenue | Net Margin |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Contracted Voice Services | Audio & Web Conferencing | A20-WebEx Toll Only (CONF-WEBEX-T) | Account | Month | 16,942 | $ 29.06 | $ 429 | $ 7 | $ 56 | $ 492 | $ 492 | $ - |
| **Total Contracted Voice Services** | | | | | **34,540,067** | | **$ 8,453** | **$ 80** | **$ 952** | **$ 9,486** | **$ 9,486** | **$ -** |
| IP Voice Services | Contact Center | 002-CCM Agent (CCMG01) | Seat | Month | 1,500 | $ 87.83 | $ 101 | $ 15 | $ 15 | $ 132 | $ 132 | $ - |
| IP Voice Services | Contact Center | 003-CCM Supervisor (CCMG02) | Seat | Month | 144 | $ 170.02 | $ 19 | $ 3 | $ 3 | $ 24 | $ 24 | $ - |
| IP Voice Services | Contact Center | 042-CCM IVR Service (CCMIVR) | Port | Month | 15,568 | $ 50.76 | $ 609 | $ 90 | $ 91 | $ 790 | $ 790 | $ - |
| IP Voice Services | Contact Center | 043-CCM IVR Svc w/Speech Recogntn (CCMIVR-SR) | Port | Month | 3,732 | $ 86.05 | $ 248 | $ 37 | $ 37 | $ 321 | $ 321 | $ - |
| IP Voice Services | Contact Center | 044-CCM Agent Activation (CCMLIC) | Device | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | Contact Center | 057-IPT Activation Metro Gateway (IPTLICMG) | Subscription | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | Contact Center | 477-CCM Agent Setup (CCMSET) | Seat | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | Contact Center | 478-IVR CVP Activation (IVRLIC) | Port | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | Contact Center | 761-Telephone Contact Ctr Agent(TEL-AGENT) | Station Count | Month | 17,879 | $ 92.28 | $ 1,270 | $ 191 | $ 189 | $ 1,650 | $ 1,650 | $ - |
| IP Voice Services | Contact Center | 762-Telephone Contact Center Sup(TEL-SUPV) | Station Count | Month | 2,358 | $ 170.90 | $ 311 | $ 46 | $ 46 | $ 403 | $ 403 | $ - |
| IP Voice Services | Contact Center | 767-VoIP SIP Session (CCOFFNET) | Port | Month | 16,888 | $ 16.14 | $ 224 | $ 18 | $ 31 | $ 273 | $ 273 | $ - |
| IP Voice Services | Contact Center | 768-IVR Premium Reporting (CCMIVR-PR) | Item | Month | 24 | $ 107.84 | $ 2 | $ 0 | $ 0 | $ 3 | $ 3 | $ - |
| IP Voice Services | eFax Services | A17-eFax Inbound/Outbound Fee per Page (EFAX-PP) | Page | Month | 434,784 | $ 0.0526 | $ 14 | $ 6 | $ 3 | $ 23 | $ 23 | $ - |
| IP Voice Services | eFax Services | A18-eFax Monthly User Account Fee (EFAX-MR) | User | Month | 5,268 | $ 2.09 | $ 6 | $ 3 | $ 1 | $ 11 | $ 11 | $ - |
| IP Voice Services | IP Telephony | 054-IPT-Hosted Adv Subscription (IPTA) | Station | Month | 40,058 | $ 13.05 | $ 413 | $ 50 | $ 60 | $ 523 | $ 523 | $ - |
| IP Voice Services | IP Telephony | 056-IPT-Hosted Basic Subscription (IPTB) | Station | Month | 1,812 | $ 6.91 | $ 10 | $ 1 | $ 1 | $ 13 | $ 13 | $ - |
| IP Voice Services | IP Telephony | 059-Quality Mgmt Support Only (QM-01) | Seat | Month | 20,088 | $ 6.79 | $ 108 | $ 13 | $ 16 | $ 136 | $ 136 | $ - |
| IP Voice Services | IP Telephony | 479-Workforce Mgmt Support Only (WFM-01) | Seat | Month | 5,952 | $ 6.89 | $ 32 | $ 4 | $ 5 | $ 41 | $ 41 | $ - |
| IP Voice Services | IP Telephony | 520-IPT-Hosted Ported Nbr Stn SC (IPTPORT) | Station | Month | 641 | $ 6.90 | $ 3 | $ 0 | $ 1 | $ 4 | $ 4 | $ - |
| IP Voice Services | IP Telephony | 691-Misc Charges-Recurring (IPMISC) | Item | Month | 3,645 | $ 1.00 | $ 4 | $ - | $ - | $ 4 | $ 4 | $ - |
| IP Voice Services | IP Telephony | 757-Telephone Advanced IP Tel(TEL-IPTADV) | Line | Month | 6,395 | $ 27.27 | $ 154 | $ - | $ 20 | $ 174 | $ 174 | $ - |
| IP Voice Services | IP Telephony | 763-Telephone - IP Telephone (TEL-IPT) | Line | Month | 291,495 | $ 20.71 | $ 4,756 | $ 590 | $ 691 | $ 6,037 | $ 6,037 | $ - |
| IP Voice Services | IP Telephony | 765-Telephone - Softphone (TEL-IPTSOFT) | Line | Month | 674 | $ 19.25 | $ 11 | $ - | $ 1 | $ 13 | $ 13 | $ - |
| IP Voice Services | IP Telephony | 993-IPT-Telephone Handset (PHONESET) | Phone | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | IPT Install and Professional Services | 039-IP Professional Svc Fees (7570D) | Hour | One-time | 654 | $ 130.86 | $ 76 | $ - | $ 10 | $ 86 | $ 86 | $ - |
| IP Voice Services | IPT Install and Professional Services | 055-IPT-Hosted Adv Subs Setup (IPTAS) | Device | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | IPT Install and Professional Services | 061-Voice Mail Activation (UC-LIC) | Mailbox | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | IPT Install and Professional Services | 515-IPT Tel# Transition Fee (SIPTN) | Number | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | IPT Install and Professional Services | 518-IPT-Activation Other Gateway (IPTLICOG) | Subscription | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | IPT Install and Professional Services | 519-IPT-Hosted Basic Subs Setup (IPTBS) | Device | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | IPT Install and Professional Services | 557-IP Vendor Professional Svc Fee (IPVPS) | Hour | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | IPT Install and Professional Services | 558-IP Vendor Professional Services(VENDORPS) | Service | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | IPT Install and Professional Services | 950-Telephone - Prof Svcs Basic(TEL-PS-BASIC) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

| Product Line | Service Group | Svc Name | Metric | Billing Interval | Volume | B/E Rate | Direct Cost | Indirect Cost (Net) | Overhead | Total Cost | Revenue | Net Margin |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| IP Voice Services | IPT Install and Professional Services | 952-Telephone - Prof Svcs Interm(TEL-PS-INTM) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | IPT Install and Professional Services | 954-Telephone - Prof Svcs Adv(TEL-PS-ADV) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | Voice Mail | 062-Voice Mail for Analog (UCVMANALOG) | Mailbox | Month | 3,705 | $ 12.56 | $ 37 | $ 4 | $ 5 | $ 47 | $ 47 | $ - |
| IP Voice Services | Voice Mail | 063-Voice Mail Std-IPT (UCVMSTD) | Mailbox | Month | 35,523 | $ 1.17 | $ 33 | $ 4 | $ 5 | $ 41 | $ 41 | $ - |
| IP Voice Services | Voice Mail | 521-Handlers UC-Call and Direct(UCHANDLERS) | Port | Month | 2,070 | $ 49.73 | $ 81 | $ 10 | $ 12 | $ 103 | $ 103 | $ - |
| IP Voice Services | Video Conferencing | 813-Conferencing PersonVidConfAcct(CONF-PVCA) | Account | Month | 96 | $ 5.81 | $ 0 | $ 0 | $ 0 | $ 1 | $ 1 | $ - |
| IP Voice Services | Video Conferencing | 814-Conferencing Video Room (CONF-VR) | Room System | Month | 672 | $ 51.47 | $ 21 | $ 10 | $ 4 | $ 35 | $ 35 | $ - |
| IP Voice Services | Video Conferencing | 818-Room System Lease (CONF-RMLEASE) | Item | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | Video Conferencing | 819-Room System Smartnet (CONF-RMMAINT) | Item | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | Video Conferencing | 820-Streaming Media Type 1 (CONF-STRM1) | Item | Month | 72 | $ 112.33 | $ 4 | $ 3 | $ 1 | $ 8 | $ 8 | $ - |
| IP Voice Services | Video Conferencing | 821-Streaming Media Type 2 (CONF-STRM2) | Item | Month | 156 | $ 168.46 | $ 15 | $ 8 | $ 3 | $ 26 | $ 26 | $ - |
| IP Voice Services | Video Conferencing | 823-Video Directory Service (CONF-DIR) | Subscription | Month | 12 | $ 304.54 | $ 2 | $ 1 | $ 0 | $ 4 | $ 4 | $ - |
| IP Voice Services | Video Conferencing | 824-Video LNM Support (CONF-LNM) | Subscription | Month | 12 | $ 23,850.67 | $ 154 | $ 99 | $ 33 | $ 286 | $ 286 | $ - |
| IP Voice Services | Video Conferencing | 825-Video Service Install(CONF-VID-INSTALL) | Item | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | Video Conferencing | 826-Video Service Type 1 (CONF-VID1) | Subscription | Month | 1,524 | $ 24.03 | $ 23 | $ 10 | $ 4 | $ 37 | $ 37 | $ - |
| IP Voice Services | Video Conferencing | 827-Video Service Type 2 (CONF-VID2) | Subscription | Month | 216 | $ 158.51 | $ 21 | $ 10 | $ 4 | $ 34 | $ 34 | $ - |
| IP Voice Services | Video Conferencing | 828-Video Service Type 3 (CONF-VID3) | Subscription | Month | 144 | $ 299.32 | $ 25 | $ 13 | $ 5 | $ 43 | $ 43 | $ - |
| IP Voice Services | Video Conferencing | 829-Video Service Type 4 (CONF-VID4) | Subscription | Month | 180 | $ 398.29 | $ 41 | $ 22 | $ 8 | $ 72 | $ 72 | $ - |
| IP Voice Services | Video Conferencing | 974-Conferencing Prof SvcsBasic(VID-PS-BASIC) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | Video Conferencing | 976-Conferencing Prof Svcs Inter(VID-PS-INTM) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| IP Voice Services | Video Conferencing | 978-Conferencing Prof SvcsAdv(VID-PS-ADV) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total IP Voice Services** | | | | | **913,941** | | **$ 8,829** | **$ 1,263** | **$ 1,305** | **$ 11,397** | **$ 11,397** | **$ -** |
| LAN Services | LAN Install and Professional Services | 727-LAN Device Config One-time (LAN-CONFIG) | Configuration | One-time | 143 | $ 220.00 | $ 31 | $ - | $ - | $ 31 | $ 31 | $ - |
| LAN Services | LAN Install and Professional Services | 728-LAN Device Install One-time (LAN-INSTALL) | Install | One-time | 143 | $ 220.00 | $ 31 | $ - | $ - | $ 31 | $ 31 | $ - |
| LAN Services | LAN Install and Professional Services | 738-LAN IT Professional (LAN-PS-PRO) | Service | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| LAN Services | LAN Install and Professional Services | 739-LAN Structured Cabling Inst(LAN-CABLING) | Install | One-time | 212,754 | $ 1.00 | $ 213 | $ - | $ - | $ 213 | $ 213 | $ - |
| LAN Services | LAN Install and Professional Services | 932-LAN - Prof Svcs - Basic (LAN-PS-BASIC) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| LAN Services | LAN Install and Professional Services | 934-LAN - Prof Svcs Interm(LAN-PS-INTM) | Hour | One-Time | 4 | $ 89.57 | $ 0 | $ - | $ 0 | $ 0 | $ 0 | $ - |
| LAN Services | LAN Install and Professional Services | 936-LAN - Prof Svcs - Advanced (LAN-PS-ADV) | Hour | One-Time | 6,816 | $ 101.44 | $ 612 | $ - | $ 79 | $ 691 | $ 691 | $ - |
| LAN Services | LAN Other Services | 989-LAN Miscellaneous (LAN-0000) | Item | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| LAN Services | LAN Switch Services | 718-LAN - LAN 12 (LAN-12) | Device | Month | 5,031 | $ 76.82 | $ 319 | $ 23 | $ 44 | $ 386 | $ 386 | $ - |
| LAN Services | LAN Switch Services | 719-LAN - LAN 24 (LAN-24) | Device | Month | 9,674 | $ 149.96 | $ 1,198 | $ 87 | $ 166 | $ 1,451 | $ 1,451 | $ - |
| LAN Services | LAN Switch Services | 720-LAN - LAN Core Large (LAN-CORE-L) | Device | Month | 108 | $ 2,614.64 | $ 233 | $ 17 | $ 32 | $ 282 | $ 282 | $ - |
| LAN Services | LAN Switch Services | 721-LAN - LAN Core Medium (LAN-CORE-M) | Device | Month | 660 | $ 1,227.25 | $ 669 | $ 48 | $ 93 | $ 809 | $ 809 | $ - |
| LAN Services | LAN Switch Services | 722-LAN - LAN Core Small (LAN-CORE-S) | Device | Month | 1,510 | $ 671.12 | $ 836 | $ 61 | $ 116 | $ 1,013 | $ 1,013 | $ - |
| LAN Services | LAN Switch Services | 723-LAN - LAN 48 (LAN-48) | Device | Month | 17,212 | $ 292.65 | $ 4,169 | $ 291 | $ 577 | $ 5,037 | $ 5,037 | $ - |

| Product Line | Service Group | Svc Name | Metric | Billing Interval | Volume | B/E Rate | Direct Cost | Indirect Cost (Net) | Overhead | Total Cost | Revenue | Net Margin |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| LAN Services | LAN Switch Services | 729-LAN Device Service Level AA (LAN-DEV-AA) | Service | Month | 1,380 | $ 40.84 | $ 48 | $ 2 | $ 6 | $ 56 | $ 56 | $ - |
| LAN Services | LAN Switch Services | 730-LAN Device Service Level H (LAN-DEV-H) | Service | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| LAN Services | LAN Switch Services | 731-LAN - LAN-12-FIBER (LAN-12-FIBER) | Service | Month | 564 | $ 375.75 | $ 175 | $ 13 | $ 24 | $ 212 | $ 212 | $ - |
| LAN Services | LAN Switch Services | 732-LAN Device Service Level J (LAN-DEV-J) | Service | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| LAN Services | LAN Switch Services | 733-LAN Device Service Level K (LAN-DEV-K) | Service | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| LAN Services | LAN Switch Services | 734-LAN - LAN-24-Fiber (LAN-DEV-L) | Service | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| LAN Services | LAN Switch Services | 735-LAN Device Service Level M (LAN-DEV-M) | Service | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| LAN Services | LAN Switch Services | 736-LAN Device Service Level N (LAN-DEV-N) | Service | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| LAN Services | LAN Switch Services | 737-LAN Device Service Level O (LAN-DEV-O) | Service | Month | 84 | $ 1,430.46 | $ 99 | $ 7 | $ 14 | $ 120 | $ 120 | $ - |
| LAN Services | WLAN Services | 724-LAN - Wireless Dev Spec(LAN-AP-SPECIAL) | Device | Month | 1,200 | $ 43.33 | $ 44 | $ 2 | $ 6 | $ 52 | $ 52 | $ - |
| LAN Services | WLAN Services | 725-LAN - Wireless Dev Stand(LAN-AP-STANDARD) | Device | Month | 43,006 | $ 23.52 | $ 850 | $ 45 | $ 116 | $ 1,012 | $ 1,012 | $ - |
| LAN Services | WLAN Services | 726-Additional WLAN features (LAN-AP-XX) | Feature | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| LAN Services | WLAN Services | 740-Wireless Access Point A (LAN-AP-A) | Service | Month | 36 | $ 14.95 | $ 0 | $ 0 | $ 0 | $ 1 | $ 1 | $ - |
| LAN Services | WLAN Services | 741-Wireless Access Point C (LAN-AP-C) | Service | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total LAN Services** | | | | | **300,324** | | **$ 9,528** | **$ 597** | **$ 1,274** | **$ 11,400** | **$ 11,400** | **$ -** |
| WAN Services | Access Circuit Services | 337-MNET Access Facility (AF-XXXX) | Circuit | Month | 6,804,786 | $ 1.00 | $ 5,630 | $ 396 | $ 779 | $ 6,805 | $ 6,805 | $ - |
| WAN Services | Customer Premise Network Hardware | 666-Credit Recurring (CREDIT RECURRING) | Item | Month | (15,359) | $ 1.00 | $ (15) | $ - | $ - | $ (15) | $ (15) | $ - |
| WAN Services | Customer Premise Network Hardware | 782-H/A Option 2nd device Branch(WAN-HA-BNCH) | Device | Month | 36 | $ 349.48 | $ 10 | $ 1 | $ 1 | $ 13 | $ 13 | $ - |
| WAN Services | Customer Premise Network Hardware | 783-H/A Option 2nd device Dist(WAN-HA-DIST) | Device | Month | 12 | $ 249.38 | $ 2 | $ 0 | $ 0 | $ 3 | $ 3 | $ - |
| WAN Services | Customer Premise Network Hardware | 784-H/A Option 2nd device Field (WAN-HA-FLD) | Device | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| WAN Services | Customer Premise Network Hardware | 785-H/A Option 2nd device HQ (WAN-HA-HQ) | Device | Month | 60 | $ 749.14 | $ 37 | $ 2 | $ 5 | $ 45 | $ 45 | $ - |
| WAN Services | Customer Premise Network Hardware | 791-Network Device 1 (WAN-ND1) | Device | Month | 168 | $ 51.55 | $ 7 | $ 0 | $ 1 | $ 9 | $ 9 | $ - |
| WAN Services | Customer Premise Network Hardware | 792-Network Device 10 (WAN-ND10) | Device | Month | 109 | $ 912.75 | $ 82 | $ 5 | $ 11 | $ 99 | $ 99 | $ - |
| WAN Services | Customer Premise Network Hardware | 793-Network Device 2 (WAN-ND2) | Device | Month | 864 | $ 107.88 | $ 78 | $ 5 | $ 11 | $ 93 | $ 93 | $ - |
| WAN Services | Customer Premise Network Hardware | 794-Network Device 3 (WAN-ND3) | Device | Month | 96 | $ 149.48 | $ 12 | $ 1 | $ 2 | $ 14 | $ 14 | $ - |
| WAN Services | Customer Premise Network Hardware | 795-Network Device 4 (WAN-ND4) | Device | Month | 1,735 | $ 199.15 | $ 287 | $ 19 | $ 40 | $ 345 | $ 345 | $ - |
| WAN Services | Customer Premise Network Hardware | 796-Network Device 5 (WAN-ND5) | Device | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| WAN Services | Customer Premise Network Hardware | 797-Network Device 6 (WAN-ND6) | Device | Month | 1,545 | $ 239.13 | $ 306 | $ 21 | $ 42 | $ 369 | $ 369 | $ - |
| WAN Services | Customer Premise Network Hardware | 798-Network Device 7 (WAN-ND7) | Device | Month | 841 | $ 292.30 | $ 204 | $ 13 | $ 28 | $ 246 | $ 246 | $ - |
| WAN Services | Customer Premise Network Hardware | 799-Network Device 8 (WAN-ND8) | Device | Month | 898 | $ 466.76 | $ 348 | $ 23 | $ 48 | $ 419 | $ 419 | $ - |
| WAN Services | Customer Premise Network Hardware | 800-Network Device 9 (WAN-ND9) | Device | Month | 204 | $ 650.78 | $ 110 | $ 7 | $ 15 | $ 133 | $ 133 | $ - |
| WAN Services | Customer Premise Network Hardware | 802-PE Hub Port 1 (WAN-PE1) | Connection | Month | 264 | $ 82.38 | $ 18 | $ 1 | $ 2 | $ 22 | $ 22 | $ - |

| Product Line | Service Group | Svc Name | Metric | Billing Interval | Volume | B/E Rate | Direct Cost | Indirect Cost (Net) | Overhead | Total Cost | Revenue | Net Margin |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| WAN Services | Customer Premise Network Hardware | 803-PE Hub Port 2 (WAN-PE2) | Connection | Month | 711 | $ 137.62 | $ 81 | $ 5 | $ 11 | $ 98 | $ 98 | $ - |
| WAN Services | Customer Premise Network Hardware | 804-PE Hub Port 3 (WAN-PE3) | Connection | Month | 717 | $ 240.26 | $ 143 | $ 10 | $ 20 | $ 172 | $ 172 | $ - |
| WAN Services | Customer Premise Network Hardware | 805-PE Hub Port 4 (WAN-PE4) | Connection | Month | 1,368 | $ 437.27 | $ 497 | $ 33 | $ 69 | $ 598 | $ 598 | $ - |
| WAN Services | Customer Premise Network Hardware | A31-WAN Site Encryption (WAN-ENCRYPT) | Site | Month | 156 | $ 892.24 | $ 123 | $ - | $ 16 | $ 139 | $ 139 | $ - |
| WAN Services | WAN Bandwidth Services | 789-MPLS BW (WAN-MPLS) | Mbps | Month | 1,418,724 | $ 2.23 | $ 2,627 | $ 174 | $ 362 | $ 3,164 | $ 3,164 | $ - |
| WAN Services | WAN Bandwidth Services | 812-Internet Bandwidth (WAN-INET) | Mbps | Month | 413,143 | $ 1.91 | $ 634 | $ 66 | $ 90 | $ 790 | $ 790 | $ - |
| WAN Services | WAN Bandwidth Services | A30-Internet Bandwidth >40 Gbps (WAN-INET-40G) | Mbps | Month | 960,000 | $ 1.00 | $ 860 | $ - | $ 111 | $ 971 | $ 971 | $ - |
| WAN Services | WAN Collab Equipment | A09-Collab - Pop. < 10,001 (WAN-CLLB-T1) | Service | Month | 248 | $ 926.75 | $ 204 | $ - | $ 26 | $ 230 | $ 230 | $ - |
| WAN Services | WAN Collab Equipment | A10-Collab - Pop. 10,001-25,000 (WAN-CLLB-T2) | Service | Month | 347 | $ 1,338.65 | $ 411 | $ - | $ 53 | $ 464 | $ 464 | $ - |
| WAN Services | WAN Collab Equipment | A11-Collab - Pop. 25,001-50,000 (WAN-CLLB-T3) | Service | Month | 239 | $ 1,750.55 | $ 370 | $ - | $ 48 | $ 418 | $ 418 | $ - |
| WAN Services | WAN Collab Equipment | A12-Collab - Pop. 50,001-100,000 (WAN-CLLB-T4) | Service | Month | 85 | $ 2,162.44 | $ 163 | $ - | $ 21 | $ 184 | $ 184 | $ - |
| WAN Services | WAN Collab Equipment | A13-Collab - Pop. > 100,000 (WAN-CLLB-T5) | Service | Month | 120 | $ 3,089.20 | $ 329 | $ - | $ 43 | $ 372 | $ 372 | $ - |
| WAN Services | WAN Collab Equipment | A14-Collab - Partner 1 (WAN-CLLB-P1) | Service | Month | 48 | $ 8,577.69 | $ 365 | $ - | $ 47 | $ 412 | $ 412 | $ - |
| WAN Services | WAN Collab Equipment | A15-Collab - Partner 2 (WAN-CLLB-P2) | Service | Month | 36 | $ 55,708.59 | $ 1,776 | $ - | $ 230 | $ 2,006 | $ 2,006 | $ - |
| WAN Services | WAN Collab Equipment | A16-Collab Credit Recurring (COLLAB CREDIT RECURR) | Item | Month | (40,750) | $ 1.00 | $ (41) | $ - | $ - | $ (41) | $ (41) | $ - |
| WAN Services | WAN Install and Professional Services | 780-Access Facility One-time (WAN-AF-INSTALL) | Install | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| WAN Services | WAN Install and Professional Services | 808-WAN Device Config One-time (WAN-CONFIG) | Configuration | One-time | 167 | $ 220.00 | $ 37 | $ - | $ - | $ 37 | $ 37 | $ - |
| WAN Services | WAN Install and Professional Services | 809-WAN Device Install One-time (WAN-INSTALL) | Install | One-time | 167 | $ 220.00 | $ 37 | $ - | $ - | $ 37 | $ 37 | $ - |
| WAN Services | WAN Install and Professional Services | 810-WAN IT Professional (WAN-PROF3054A) | Hour | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| WAN Services | WAN Install and Professional Services | 938-WAN - Prof Svcs - Basic (WAN-PS-BASIC) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| WAN Services | WAN Install and Professional Services | 940-WAN - Prof SvcsInterm(WAN-PS-INTM) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| WAN Services | WAN Install and Professional Services | 942-WAN - Prof Svcs - Advanced (WAN-PS-ADV) | Hour | One-Time | 432 | $ 101.44 | $ 39 | $ - | $ 5 | $ 44 | $ 44 | $ - |
| WAN Services | WAN Other Services | 787-Miscellaneous Charges One Time(WAN-0000) | Item | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| WAN Services | WAN Other Services | 788-Miscellaneous Charges - Recurr(WAN-9999) | Item | Month | 131,199 | $ 1.00 | $ 131 | $ - | $ - | $ 131 | $ 131 | $ - |
| WAN Services | WAN Service Tiers | 774-WAN - Branch Office 101-500 Employees (WAN-BNCH) | Bandwidth | Month | 438 | $ 3,009.88 | $ 1,037 | $ 130 | $ 151 | $ 1,318 | $ 1,318 | $ - |
| WAN Services | WAN Service Tiers | 775-WAN - District Office 26-100 Employees (WAN-DIST) | Bandwidth | Month | 822 | $ 872.58 | $ 563 | $ 72 | $ 82 | $ 717 | $ 717 | $ - |
| WAN Services | WAN Service Tiers | 776-WAN - Field Office 13-25 Employees (WAN-FLD) | Bandwidth | Month | 1,388 | $ 386.54 | $ 419 | $ 56 | $ 61 | $ 536 | $ 536 | $ - |
| WAN Services | WAN Service Tiers | 777-WAN - Headquarters 501+ Employees (WAN-HQ) | Bandwidth | Month | 185 | $ 8,837.43 | $ 1,288 | $ 161 | $ 187 | $ 1,636 | $ 1,636 | $ - |
| WAN Services | WAN Service Tiers | 778-WAN - One Person office (WAN-1) | Bandwidth | Month | 16,383 | $ 49.30 | $ 662 | $ 54 | $ 93 | $ 808 | $ 808 | $ - |
| WAN Services | WAN Service Tiers | 779-WAN - Small Office 2-12 Employees (WAN-SM) | Bandwidth | Month | 6,521 | $ 152.95 | $ 785 | $ 99 | $ 114 | $ 997 | $ 997 | $ - |
| **Total WAN Services** | | | | | **9,709,152** | | **$ 20,655** | **$ 1,354** | **$ 2,828** | **$ 24,837** | **$ 24,837** | **$ -** |

| Product Line | Service Group | Svc Name | Metric | Billing Interval | Volume | B/E Rate | Direct Cost | Indirect Cost (Net) | Overhead | Total Cost | Revenue | Net Margin |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| MnGeo Service Bureau | MnGeo Service Bureau | 529-Other Fees or Surcharges (8182) | Item | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| MnGeo Service Bureau | MnGeo Service Bureau | 562-Aerial Photo EA (8756) | Item | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| MnGeo Service Bureau | MnGeo Service Bureau | 844-MNGeo - Enterprise GIS Software (8MGEO1) | License Use | One-time | 716,187 | $ 1.00 | $ 716 | $ - | $ - | $ 716 | $ 716 | $ - |
| MnGeo Service Bureau | MnGeo Service Bureau | 845-MNGeo - Geospatial Commons (8MGEO2) | Item | One-time | 65,988 | $ 1.00 | $ 12 | $ 54 | $ - | $ 66 | $ 66 | $ - |
| MnGeo Service Bureau | MnGeo Service Bureau | 846-MNGeo - GIS Web Services (8MGEO3) | Service | Month | 54,529 | $ 1.00 | $ 30 | $ 25 | $ - | $ 55 | $ 55 | $ - |
| MnGeo Service Bureau | MnGeo Service Bureau | 855-MNGeo - Prof Svcs - Basic (8PSMG1) | Hour | One-Time | 1,514 | $ 69.56 | $ 93 | $ 0 | $ 12 | $ 105 | $ 105 | $ - |
| MnGeo Service Bureau | MnGeo Service Bureau | 857-MNGeo - Prof Svcs - Intermediate (8PSMG2) | Hour | One-Time | 5,514 | $ 89.58 | $ 437 | $ 0 | $ 57 | $ 494 | $ 494 | $ - |
| MnGeo Service Bureau | MnGeo Service Bureau | 859-MNGeo - Prof Svcs - Advanced (8PSMG3) | Hour | One-Time | 8,998 | $ 101.44 | $ 808 | $ 0 | $ 105 | $ 913 | $ 913 | $ - |
| MnGeo Service Bureau | MnGeo Service Bureau | 891-MNGeo - Shared MNGeo App Host(8MGEO4) | Instance | Month | 33,320 | $ 1.00 | $ 15 | $ 19 | $ - | $ 33 | $ 33 | $ - |
| MnGeo Service Bureau | MnGeo Service Bureau | 892-MNGeo - Dedicated MNGeo App Supp(8MGEO5) | Item | Month | 210,877 | $ 1.00 | $ 102 | $ 109 | $ - | $ 211 | $ 211 | $ - |
| **Total MnGeo Service Bureau** | | | | | **1,096,926** | | **$ 2,213** | **$ 206** | **$ 173** | **$ 2,593** | **$ 2,593** | **$ -** |
| Security Services | Security Services | 564-Security Services (8754) | Item | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Security Services | Security Services | 899-Intrusion Detect and Prevent(8SEC2) | Item | One-time | 159,143 | $ 1.00 | $ 159 | $ - | $ - | $ 159 | $ 159 | $ - |
| Security Services | Security Services | 901-Vulnerability Mgmt (8SEC3) | Device | Month | 8,868 | $ 1.30 | $ 10 | $ 0 | $ 1 | $ 12 | $ 12 | $ - |
| Security Services | Security Services | 920-Security Services ProfSvcs Basic(8PSSEC1) | Hour | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Security Services | Security Services | 922-Security Services ProfSvcsInterm(8PSSEC2) | Hour | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Security Services | Security Services | 924-Security Services ProfSvcsAdv(8PSSEC3) | Hour | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Security Services | Security Services | A07-Multi-factor Authentication (TBD) | User | Month | 113,076 | $ 2.39 | $ 240 | $ - | $ 31 | $ 271 | $ 271 | $ - |
| **Total Security Services** | | | | | **281,087** | | **$ 409** | **$ 0** | **$ 32** | **$ 441** | **$ 441** | **$ -** |
| SaaS Development & Support | SaaS Development & Support | 860-SaaS App Dev & Suppt Lic(8SAAS1) | Item | One-time | 129,661 | $ 1.00 | $ 130 | $ - | $ - | $ 130 | $ 130 | $ - |
| SaaS Development & Support | SaaS Development & Support | 861-SaaS App Dev & Support - Storage (8SAAS2) | Item | One-time | 4,190 | $ 1.00 | $ 4 | $ - | $ - | $ 4 | $ 4 | $ - |
| SaaS Development & Support | SaaS Development & Support | 862-SaaS App Dev & Suppt PlatformSupp(8SAAS3) | Item | One-time | 280,880 | $ 1.00 | $ 281 | $ - | $ - | $ 281 | $ 281 | $ - |
| SaaS Development & Support | SaaS Development & Support | 980-SaaS - Prof Svcs - Basic (8PSAAS1) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| SaaS Development & Support | SaaS Development & Support | 982-SaaS - Prof Svcs - Intermediate (8PSAAS2) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| SaaS Development & Support | SaaS Development & Support | 984-SaaS - Prof Svcs - Advanced (8PSAAS3) | Hour | One-Time | 4,346 | $ 101.44 | $ 390 | $ - | $ 50 | $ 441 | $ 441 | $ - |
| SaaS Development & Support | SaaS Development & Support | 987-SaaS App Dev & Support - Add-on (8SAAS4) | Item | One-time | 23,564 | $ 1.00 | $ 24 | $ - | $ - | $ 24 | $ 24 | $ - |
| **Total SaaS Development & Support** | | | | | **442,642** | | **$ 829** | **$ -** | **$ 50** | **$ 879** | **$ 879** | **$ -** |
| Financial Mgmt - Billback | Financial Mgmt - Billback | 165-Financial Management - Billback (8406) | Purchase Price | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Financial Mgmt - Billback | Financial Mgmt - Billback | 991-Financial Management - Billback (8430) | Dollars | Month | 684,436 | $ 1.00 | $ 684 | $ - | $ - | $ 684 | $ 684 | $ - |
| **Total Financial Mgmt - Billback** | | | | | **684,436** | | **$ 684** | **$ -** | **$ -** | **$ 684** | **$ 684** | **$ -** |
| MN.IT Administrative Charges | MN.IT Administrative Charges | 863-AdminCharges FTE Based(8SGA1) | Item | Month | - | $ - | $ 2,619 | $ 0 | $ - | $ 2,619 | $ 2,619 | $ - |

| Product Line | Service Group | Svc Name | Metric | Billing Interval | Volume | B/E Rate | Direct Cost | Indirect Cost (Net) | Overhead | Total Cost | Revenue | Net Margin |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| MN.IT Administrative Charges | MN.IT Administrative Charges | 864-AdminChargesIT Spend Based(8SGA2) | Item | Month | - | $ - | $ 7,318 | $ 736 | $ - | $ 8,054 | $ 8,054 | $ - |
| MN.IT Administrative Charges | MN.IT Administrative Charges | A26-Security Core Services (TBD) | Various | Month | - | $ - | $ 7,792 | $ 1,772 | $ - | $ 9,565 | $ 9,565 | $ - |
| **Total MN.IT Administrative Charges** | | | | | **-** | | **$ 17,729** | **$ 2,509** | **$ -** | **$ 20,238** | **$ 20,238** | **$ -** |
| Web | Web | 210-WC Miscellaneous (8134) | Item | Month | 5,602 | $ 1.00 | $ 6 | $ - | $ - | $ 6 | $ 6 | $ - |
| Web | Web | 850-Web Content Mgmt Static HostExSmall(8203) | <500 MB | Month | 240 | $ 16.57 | $ 4 | $ - | $ 0 | $ 4 | $ 4 | $ - |
| Web | Web | 851-Web Content Mgmt Static HostLarge(8206) | >5000 MB | Month | 96 | $ 173.68 | $ 15 | $ - | $ 2 | $ 17 | $ 17 | $ - |
| Web | Web | 852-Web Content Mgmt Static HostMed(8205) | 2001-5000 MB | Month | 48 | $ 142.92 | $ 6 | $ - | $ 1 | $ 7 | $ 7 | $ - |
| Web | Web | 853-Web Content Mgmt Static HostSmall(8204) | 501-2000 MB | Month | 84 | $ 61.87 | $ 5 | $ - | $ 1 | $ 5 | $ 5 | $ - |
| Web | Web | 902-Web Content Mgmt Prof SvcsBasic(8PSWEB1) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Web | Web | 904-Web Content Mgmt Prof SvcsInterm(8PSWEB2) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Web | Web | 906-Web Content Mgmt Prof SvcsAdv(8PSWEB3) | Hour | One-Time | 1,175 | $ 101.43 | $ 106 | $ - | $ 14 | $ 119 | $ 119 | $ - |
| Web | Web | A21-Web Content Mgmt - Custom Search (8208) | Tier Instances | Month | 252 | $ 24.56 | $ 5 | $ - | $ 1 | $ 6 | $ 6 | $ - |
| Web | Web | A22-Web Content Mgmt - Website Analytics (8209) | Visits | Month | 94,799,947 | $ 0.0004 | $ 33 | $ - | $ 4 | $ 37 | $ 37 | $ - |
| Web | Web | A23-Web Content Mgmt - Website QA (8210) | QA Pages | Month | 1,006,337 | $ 0.0364 | $ 32 | $ - | $ 4 | $ 37 | $ 37 | $ - |
| **Total Web** | | | | | **95,813,781** | | **$ 211** | **$ -** | **$ 27** | **$ 237** | **$ 237** | **$ -** |
| ***Total IT Standard Services*** | | | | | ***145,129,623*** | | ***$ 119,070*** | ***$ 6,835*** | ***$ 13,108*** | ***$ 139,013*** | ***$ 139,013*** | ***$ -*** |
| Project Mgmt | Project Mgmt | 914-Project Mgmt - Prof Svcs - Basic (8PSPM1) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Project Mgmt | Project Mgmt | 916-Project Mgmt Prof Svcs Interm(8PSPM2) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Project Mgmt | Project Mgmt | 918-Project Mgmt Prof Svcs Adv(8PSPM3) | Hour | One-Time | 2,981 | $ 101.43 | $ 268 | $ - | $ 35 | $ 302 | $ 302 | $ - |
| **Total Project Mgmt** | | | | | **2,981** | | **$ 268** | **$ -** | **$ 35** | **$ 302** | **$ 302** | **$ -** |
| Database | All Other (Database) | 201-Database SW Maint (8119) | Processor Core | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Database | All Other (Database) | 202-Database Lic Maint (8128) | Processor Core | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Database | All Other (Database) | 598-Database Enterprise SW (8750) | Item | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Database | All Other (Database) | 962-Database - Prof Svcs - Basic (8PSDB1) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Database | All Other (Database) | 964-Database - Prof Svcs - Interm(8PSDB2) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Database | All Other (Database) | 966-Database - Prof Svcs - Advanced (8PSDB3) | Hour | One-Time | 3,482 | $ 101.44 | $ 313 | $ - | $ 40 | $ 353 | $ 353 | $ - |
| Database | DB2 | 838-Database - Distributed Systems DB2(8150) | Instance | Month | 204 | $ 714.23 | $ 123 | $ 6 | $ 17 | $ 146 | $ 146 | $ - |
| Database | MS SQL | 834-Database - Ded DB HostMS SQL Tier1(8DBH1) | Database | Month | 204 | $ 431.27 | $ 170 | $ (92) | $ 10 | $ 88 | $ 88 | $ - |
| Database | MS SQL | 835-Database - Ded DB HostMS SQL Tier2(8DBH2) | Database | Month | 24 | $ 240.09 | $ 79 | $ (74) | $ 1 | $ 6 | $ 6 | $ - |
| Database | MS SQL | 839-Database - Shared DB Host MS SQL(8DBH5) | Database | Month | 708 | $ 223.88 | $ 105 | $ 35 | $ 18 | $ 159 | $ 159 | $ - |
| Database | Oracle | 840-Database - Shared DB HostOracle(8DBH6) | Instance | Month | 84 | $ 1,344.06 | $ 74 | $ 26 | $ 13 | $ 113 | $ 113 | $ - |
| **Total Database** | | | | | **4,706** | | **$ 864** | **$ (99)** | **$ 99** | **$ 864** | **$ 864** | **$ -** |
| Middleware | Middleware | 599-Middleware Enterprise SW (8751) | Item | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

| Product Line | Service Group | Svc Name | Metric | Billing Interval | Volume | B/E Rate | Direct Cost | Indirect Cost (Net) | Overhead | Total Cost | Revenue | Net Margin |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Middleware | Middleware | 841-Middleware - Tier 1 Middleware Inst(8155) | Instance | Month | 420 | $ 1,004.27 | $ 593 | $ (220) | $ 48 | $ 422 | $ 422 | $ - |
| Middleware | Middleware | 842-Middleware - Tier 2 Middleware Inst(8156) | Instance | Month | 132 | $ 390.41 | $ 344 | $ (299) | $ 6 | $ 52 | $ 52 | $ 0 |
| Middleware | Middleware | 843-Middleware - Middleware Shared Host(8MW1) | Instance | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Middleware | Middleware | 968-Middleware - Prof Svcs - Basic (8PSMW1) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Middleware | Middleware | 970-Middleware - Prof Svcs - Interm(8PSMW2) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Middleware | Middleware | 972-Middleware - Prof Svcs - Advanced(8PSMW3) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Middleware** | | | | | **552** | | **$ 938** | **$ (518)** | **$ 54** | **$ 473** | **$ 473** | **$ 0** |
| ***Total Platform as a Service (PaaS)*** | | | | | ***5,258*** | | ***$ 1,802*** | ***$ (617)*** | ***$ 153*** | ***$ 1,337*** | ***$ 1,337*** | ***$ 0*** |
| Mainframe | Mainframe | 745-Mainframe - Database - Adabas (8022) | 1000 CPU Svc/Unt | Month | 188,863,123 | $ 0.0100 | $ 1,665 | $ - | $ 215 | $ 1,881 | $ 1,881 | $ - |
| Mainframe | Mainframe | 746-Mainframe - Database - DB2 (1207) | 1000 CPU Svc/Unt | Month | 1,138,044 | $ 0.0529 | $ 53 | $ - | $ 7 | $ 60 | $ 60 | $ - |
| Mainframe | Mainframe | 749-Mainframe - Ent Workload Sched(8231) | Job | Month | 240,000 | $ 1.03 | $ 225 | $ (7) | $ 28 | $ 247 | $ 247 | $ - |
| Mainframe | Mainframe | 750-Mainframe - Mainframe CPU (8EMF2) | 1000 CPU Svc/Unt | Month | 822,836,928 | $ 0.0213 | $ 16,089 | $ (560) | $ 2,009 | $ 17,538 | $ 17,538 | $ - |
| Mainframe | Mainframe | 751-Mainframe - Mainframe Sched Jobs(8030) | Job | Month | 529,110 | $ 1.65 | $ 820 | $ (47) | $ 100 | $ 873 | $ 873 | $ - |
| Mainframe | Mainframe | 752-Mainframe - Mainframe Spec Process(8EMF3) | 1000 CPU Svc/Unt | Month | 20,412,991 | $ 0.0056 | $ 106 | $ (4) | $ 13 | $ 115 | $ 115 | $ - |
| Mainframe | Mainframe | 944-Mainframe - Prof Svcs - Basic (8PSMF1) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Mainframe | Mainframe | 946-Mainframe - Prof Svcs Interm(8PSMF2) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Mainframe | Mainframe | 948-Mainframe - Prof Svcs - Advanced (8PSMF3) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Mainframe | MF DASD/Tape Storage | 748-Mainframe - Disk Storage (8EMF1) | Gb/day | Month | 3,132,908 | $ 0.1859 | $ 539 | $ (24) | $ 67 | $ 582 | $ 582 | $ - |
| Mainframe | MF DASD/Tape Storage | 754-Mainframe backups (8EMF4) | Gb/day | Month | 43,956,470 | $ 0.0388 | $ 1,672 | $ (161) | $ 196 | $ 1,707 | $ 1,707 | $ - |
| **Total Mainframe** | | | | | **1,081,109,575** | | **$ 21,171** | **$ (802)** | **$ 2,635** | **$ 23,003** | **$ 23,003** | **$ -** |
| Data Center | Data Center | 491-Hosting - Data Center Misc (8372) | Item | Month | 357,816 | $ 1.00 | $ 358 | $ - | $ - | $ 358 | $ 358 | $ - |
| Data Center | Data Center | 712-Hosting - Data Center Basic - RU (8EH0) | RU | Month | 74,908 | $ 50.94 | $ 4,410 | $ (1,031) | $ 437 | $ 3,816 | $ 3,816 | $ - |
| **Total Data Center** | | | | | **432,724** | | **$ 4,768** | **$ (1,031)** | **$ 437** | **$ 4,174** | **$ 4,174** | **$ -** |
| Server | Server | 545-HostingServerMiscellaenous (8325) | Item | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Server | Server | 600-Server Enterprise SW (8753) | Item | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Server | Server | 709-Hosting - CloudUsageTier1 (8EHC1) | Usage | Month | 333,599 | $ 1.00 | $ 334 | $ - | $ - | $ 334 | $ 334 | $ - |
| Server | Server | 710-Hosting - CloudUsageTier2 (8EHC2) | Usage | Month | 53,060 | $ 1.00 | $ 53 | $ - | $ - | $ 53 | $ 53 | $ - |
| Server | Server | 711-Hosting - CloudUsageTier3 (8EHC3) | Usage | Month | - | $ 1.00 | $ - | $ - | $ - | $ - | $ - | $ - |
| Server | Server | 713-Hosting - Dedicated Physical Server(8EH1) | Dedicated Server | Month | 1,156 | $ 2,011.91 | $ 2,368 | $ (308) | $ 266 | $ 2,326 | $ 2,326 | $ - |
| Server | Server | 715-Hosting - Shared Hosting - CPU (8EH2) | vCPU | Month | 92,463 | $ 64.40 | $ 8,792 | $ (3,520) | $ 682 | $ 5,955 | $ 5,955 | $ - |
| Server | Server | 716-Hosting - Shared Hosting - Memory (8EH3) | GB - vMemory | Month | 394,405 | $ 21.93 | $ 12,412 | $ (4,755) | $ 990 | $ 8,648 | $ 8,648 | $ - |
| Server | Server | 897-Hosting-RemoteDesktopVirt (8EHA5) | User | Month | 232,080 | $ 16.32 | $ 3,409 | $ (55) | $ 434 | $ 3,787 | $ 3,787 | $ - |
| Server | Server | 990-Hosting - Remote Server (8EH6) | Server | Month | 2,088 | $ 543.78 | $ 1,023 | $ (17) | $ 130 | $ 1,135 | $ 1,135 | $ - |
| **Total Server** | | | | | **1,108,850** | | **$ 28,390** | **$ (8,655)** | **$ 2,503** | **$ 22,238** | **$ 22,238** | **$ -** |
| Storage & Backup | Backup & Archive | 069-Hosting - Ent E-mail Archiving (8297) | Mailbox | Month | 73,956 | $ 6.48 | $ 424 | $ - | $ 55 | $ 479 | $ 479 | $ - |
| Storage & Backup | Backup & Archive | 261-Hosting-DataStorageMisc (8126) | Item | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

| Product Line | Service Group | Svc Name | Metric | Billing Interval | Volume | B/E Rate | Direct Cost | Indirect Cost (Net) | Overhead | Total Cost | Revenue | Net Margin |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Storage & Backup | Backup & Archive | 893-Hosting - Ent Disk Backups AddlRet(8EHA1) | GB | Month | 8,022,949 | $ 0.1452 | $ 1,572 | $ (541) | $ 133 | $ 1,165 | $ 1,165 | $ - |
| Storage & Backup | Backup & Archive | 894-Hosting - Enterprise Tape Backups (8EHA2) | GB | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Storage & Backup | Backup & Archive | 895-Hosting - Data Archiving (8EHA3) | GB | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Storage & Backup | Backup & Archive | 896-Hosting - High Avail Replic(8EHA4) | GB | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Storage & Backup | SAN Storage | 717-Hosting - Data Storage (8EH4) | GB - Storage | Month | 18,895,048 | $ 0.2119 | $ 4,992 | $ (1,446) | $ 459 | $ 4,004 | $ 4,004 | $ - |
| **Total Storage & Backup** | | | | | **26,991,953** | | **$ 6,988** | **$ (1,986)** | **$ 647** | **$ 5,649** | **$ 5,649** | **$ -** |
| Hosting | Prof Svcs Data Ctr/Server/ Storage | 908-Hosting - Prof Svcs - Basic (8PSH1) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Hosting | Prof Svcs Data Ctr/Server/ Storage | 910-Hosting - Prof Svcs - Intermediate(8PSH2) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Hosting | Prof Svcs Data Ctr/Server/ Storage | 912-Hosting - Prof Svcs - Advanced (8PSH3) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Hosting** | | | | | **-** | | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| ***Total Hosting Infrastructure*** | | | | | ***1,109,643,102*** | | ***$ 61,317*** | ***$ (12,475)*** | ***$ 6,221*** | ***$ 55,063*** | ***$ 55,063*** | ***$ -*** |
| Ctr of Excellence | Ctr of Excellence | 885-FileNet EDMS (8CEF1) | User License | Month | 39,732 | $ 86.22 | $ 2,750 | $ 283 | $ 392 | $ 3,426 | $ 3,426 | $ - |
| Ctr of Excellence | Ctr of Excellence | 900-Oracle IAM (8CEIAM1) | User License | Month | 23,323,416 | $ 0.2527 | $ 2,701 | $ 2,518 | $ 675 | $ 5,894 | $ 5,894 | $ - |
| Ctr of Excellence | Ctr of Excellence | 988-Oracle IAM Software (8SEC4) | Item | Month | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Ctr of Excellence | Ctr of Excellence | 997-IAM -Vendor Professional Svcs (IAM-PS-VENDOR) | Cost | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Ctr of Excellence | Ctr of Excellence | 998-IAM-Prof Svcs-Basic (IAM-PS-BASIC) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Ctr of Excellence | Ctr of Excellence | 999-IAM-Prof Svcs-Intermediate (IAM-PS-INTM) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Ctr of Excellence | Ctr of Excellence | A01-IAM-Prof Svcs-AdvancedÂ (IAM-PS-ADV) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Ctr of Excellence | Ctr of Excellence | A02-FileNet -Vendor Professional Svcs (FN-PS-VENDOR) | Cost | One-time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Ctr of Excellence | Ctr of Excellence | A03-FileNet EDMS-Prof Svcs-Basic (FN-PS-BASIC) | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Ctr of Excellence | Ctr of Excellence | A04-FileNet EDMS-Prof Svcs-Intermediate | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Ctr of Excellence | Ctr of Excellence | A05-FileNet EDMS-Prof Svcs-Advanced (FN- | Hour | One-Time | - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **Total Ctr of Excellence** | | | | | **23,363,148** | | **$ 5,451** | **$ 2,801** | **$ 1,067** | **$ 9,319** | **$ 9,319** | **$ -** |
| ***Grand Total*** | | | | | ***1,278,144,112*** | | ***$ 187,909*** | ***$ (3,457)*** | ***$ 20,584*** | ***$ 205,036*** | ***$ 205,036*** | ***$ 0*** |

**Overhead Basis Calculation and Cost by Agency - FTE and IT spend**
Minnesota IT Services
FY22.23 Admin Charges
$000s

| | | 863-AdminCharges FTE Based* | | | 864-AdminChargesIT Spend Based** | | | Total |
|---|---|---|---|---|---|---|---|---|
| Agency Code | Agency | MNIT FTE | % of Total FTE's | FY22/23 Est. billed to agencies as Admin Charges | 3 yr average FY17, FY18, FY19 | % of Total IT Spend | 864 IT Spend based charges for 3 yr average for FY17, FY18, FY19 | FY22/23 Total |
| B04 | Agriculture Dept | 19.5 | 1.2% | 32 | $3,304 | 1.0% | $79 | $110 |
| B11 | Cosmetologist Exam Board | 0.0 | 0.0% | | 199 | 0.1% | 5 | 5 |
| B13 | Commerce Dept | 9.5 | 0.6% | 16 | 2,910 | 0.9% | 69 | 85 |
| B14 | Animal Health Board | 1.3 | 0.1% | 2 | 305 | 0.1% | 7 | 9 |
| B15 | Barber Examiners Board | 0.0 | 0.0% | | 7 | 0.0% | | |
| B20 | Explore Minnesota Tourism | 0.0 | 0.0% | | 450 | 0.1% | 11 | 11 |
| B22 | Employ & Econ Development Dept | 48.9 | 3.1% | 80 | 16,201 | 4.8% | 385 | 465 |
| B41 | Workers Comp Court of Appeals | 0.0 | 0.0% | | 1 | 0.0% | | |
| B42 | Labor & Industry Dept | 18.3 | 1.1% | 30 | 4,862 | 1.4% | 116 | 146 |
| B7E | Architecture, Engineering Bd | 0.0 | 0.0% | | 40 | 0.0% | 1 | 1 |
| B7P | Accountancy Board | 0.0 | 0.0% | | 42 | 0.0% | 1 | 1 |
| B82 | Public Utilities Comm | 1.7 | 0.1% | 3 | 329 | 0.1% | 8 | 11 |
| E25 | Perpich Ctr For Arts Education | 1.0 | 0.1% | 2 | 248 | 0.1% | 6 | 8 |
| E37 | Education Department | 39.1 | 2.4% | 64 | 8,626 | 2.5% | 205 | 269 |
| E39 | PELSB | 0.2 | 0.0% | | 461 | 0.1% | 11 | 11 |
| E44 | Mn State Academies | 2.0 | 0.1% | 3 | 341 | 0.1% | 8 | 11 |
| E50 | Arts Board | 1.1 | 0.1% | 2 | 146 | 0.0% | 3 | 5 |
| E60 | Office of Higher Education | 8.5 | 0.5% | 14 | 1,656 | 0.5% | 39 | 53 |
| E77 | Minnesota Zoological Garden | 2.2 | 0.1% | 4 | 586 | 0.2% | 14 | 18 |
| G02 | Administration Dept | 9.8 | 0.6% | 16 | 4,225 | 1.2% | 100 | 117 |
| G05 | Racing Commission | 0.1 | 0.0% | | 20 | 0.0% | | 1 |
| G09 | Gambling Control Board | 0.0 | 0.0% | | 5 | 0.0% | | |
| G10 | Mn Management & Budget | 62.1 | 3.9% | 102 | 16,495 | 4.9% | 392 | 494 |
| G17 | Human Rights Dept | 1.1 | 0.1% | 2 | 217 | 0.1% | 5 | 7 |
| G19 | Indian Affairs Council | 0.0 | 0.0% | | 1 | 0.0% | | |
| G45 | Bureau of Mediation Services | 0.1 | 0.0% | | 50 | 0.0% | 1 | 1 |
| G67 | Revenue Dept | 99.3 | 6.2% | 163 | 24,521 | 7.2% | 583 | 746 |
| G9K | Administrative Hearings | 1.1 | 0.1% | 2 | 536 | 0.2% | 13 | 15 |
| G9L | Black Minnesotans Council | 0.0 | 0.0% | | 3 | 0.0% | | |
| G9M | Chicano/Latino Affairs Council | 0.0 | 0.0% | | 1 | 0.0% | | |
| G9N | Asian-Pacific Council | 0.0 | 0.0% | | 3 | 0.0% | | |
| G9X | Capitol Area Architect | 0.0 | 0.0% | | 1 | 0.0% | | |
| G9Y | Disability Council | 0.0 | 0.0% | | 5 | 0.0% | | |
| H12 | Health Department | 93.5 | 5.9% | 153 | 20,936 | 6.2% | 498 | 651 |
| H55 | Department of Human Services | 637.2 | 39.9% | 1,046 | 88,900 | 26.2% | 2,114 | 3,159 |
| H60 | MNsure | 27.8 | 1.7% | 46 | 2,017 | 0.6% | 48 | 94 |
| H75 | Veterans Affairs Dept | 12.4 | 0.8% | 20 | 2,758 | 0.8% | 66 | 86 |
| H7B | Medical Practice Board | 0.0 | 0.0% | | 105 | 0.0% | 2 | 2 |
| H7C | Nursing Board | 0.0 | 0.0% | | 364 | 0.1% | 9 | 9 |
| H7D | Pharmacy Board | 0.0 | 0.0% | | 338 | 0.1% | 8 | 8 |
| H7F | Dentistry Board | 0.0 | 0.0% | | 38 | 0.0% | 1 | 1 |
| H7H | Chiropractors Board | 0.0 | 0.0% | | 12 | 0.0% | | |
| H7J | Optometry Board | 0.0 | 0.0% | | 7 | 0.0% | | |
| H7K | Nursing Home Admin Board | 5.0 | 0.3% | 8 | 572 | 0.2% | 14 | 22 |
| H7L | Social Work Board | 0.0 | 0.0% | | 69 | 0.0% | 2 | 2 |
| H7M | Marriage & Family Therapy | 0.0 | 0.0% | | 11 | 0.0% | | |
| H7Q | Podiatric Medicine Board | 0.0 | 0.0% | | 7 | 0.0% | | |
| H7R | Veterinary Medicine Board | 0.0 | 0.0% | | 5 | 0.0% | | |
| H7S | Emergency Medical Services Bd | 0.0 | 0.0% | | 89 | 0.0% | 2 | 2 |
| H7U | Dietetics & Nutrition Practice | 0.0 | 0.0% | | 4 | 0.0% | | |
| H7V | Psychology Board | 0.0 | 0.0% | | 11 | 0.0% | | |
| H7W | Physical Therapy Board | 0.0 | 0.0% | | 20 | 0.0% | | |
| H7X | Behavioral Health & Therapy Bd | 0.0 | 0.0% | | 3 | 0.0% | | |
| H7Y | Occupational Therapy Pract Bd | 0.0 | 0.0% | | 39 | 0.0% | 1 | 1 |
| H9G | Ombud Mental Hlth & Dev Dis | 1.1 | 0.1% | 2 | 131 | 0.0% | 3 | 5 |
| J68 | Tax Court | 0.0 | 0.0% | | 89 | 0.0% | 2 | 2 |
| P07 | Department of Public Safety | 141.5 | 8.9% | 232 | 55,870 | 16.5% | 1,328 | 1,560 |
| P78 | Corrections Dept | 52.9 | 3.3% | 87 | 9,994 | 3.0% | 238 | 324 |
| P7T | Peace Officers Board (POST) | 0.0 | 0.0% | | 16 | 0.0% | | |
| P9E | Sentencing Guidelines Comm | 0.0 | 0.0% | | 3 | 0.0% | | |
| R29 | Natural Resources Dept | 93.4 | 5.9% | 153 | 15,359 | 4.5% | 365 | 518 |
| R32 | Pollution Control Agency | 50.7 | 3.2% | 83 | 8,345 | 2.5% | 198 | 282 |
| R9P | Water & Soil Resources Board | 5.0 | 0.3% | 8 | 1,004 | 0.3% | 24 | 32 |
| T79 | Transportation Dept | 148.6 | 9.3% | 244 | 44,861 | 13.2% | 1,067 | 1,310 |
| | **TOTAL** | **1596** | **1** | **2,619** | **$338,773** | **100.0%** | **$8,054** | **$10,673** |

* Based on FY20 MNIT Agency FTE count

** Based on FY17-18-19 average MNIT Agency Pass-Through IT spend

**Overhead Basis Calculation and Cost by Agency - Security Core Services**
Minnesota IT Services
FY22.23
$000s

## A26-Security Core Services*

| Agency Code | Agency Name | Agency FTE | Partner Agency % of Total FTEs | Portion of Security Admin Charges Related to FTEs | Annual Forecast of Desktop-Laptop Charges | Agency Pass Through IT Spend | Desktop-Laptop Charges and Total Agency Pass Through IT Spend | % of Total | Security Admin Charge Based on Desktop-Laptop and Agency Pass Through IT Spend | Total Security Core Services Charge |
|---|---|---|---|---|---|---|---|---|---|---|
| B04 | Agriculture Dept | 488 | 1.56% | $18 | 451 | 3,304 | 3,756 | 1.02% | $86 | 104 |
| B11 | Cosmetologist Exam Board | 25 | 0.08% | 1 | 29 | 199 | 229 | 0.06% | 5 | 6 |
| B13 | Commerce Dept | 335 | 1.07% | 12 | 351 | 2,910 | 3,260 | 0.89% | 75 | 87 |
| B14 | Animal Health Board | 42 | 0.13% | 2 | 33 | 305 | 338 | 0.09% | 8 | 9 |
| B15 | Barber Examiners Board | 3 | 0.01% | | 2 | 7 | 10 | 0.00% | | |
| B20 | Explore Minnesota Tourism | 44 | 0.14% | 2 | 49 | 450 | 499 | 0.14% | 11 | 13 |
| B22 | Employ & Econ Development Dept | 1,308 | 4.18% | 49 | 1,408 | 16,201 | 17,609 | 4.80% | 404 | 452 |
| B41 | Workers Comp Court of Appeals | 12 | 0.04% | | 9 | 1 | 10 | 0.00% | | 1 |
| B42 | Labor & Industry Dept | 428 | 1.37% | 16 | 424 | 4,862 | 5,286 | 1.44% | 121 | 137 |
| B7E | Architecture, Engineering Bd | 7 | 0.02% | | 4 | 40 | 45 | 0.01% | 1 | 1 |
| B7P | Accountancy Board | 4 | 0.01% | | 5 | 42 | 47 | 0.01% | 1 | 1 |
| B82 | Public Utilities Comm | 54 | 0.17% | 2 | 55 | 329 | 383 | 0.10% | 9 | 11 |
| E25 | Perpich Ctr For Arts Education | 52 | 0.17% | 2 | | 248 | 248 | 0.07% | 6 | 8 |
| E37 | Education Department | 389 | 1.24% | 14 | 502 | 8,626 | 9,127 | 2.49% | 209 | 224 |
| E44 | Mn State Academies | 165 | 0.53% | 6 | | 341 | 341 | 0.09% | 8 | 14 |
| E39 | PELSB | 22 | 0.07% | 1 | 22 | 461 | 483 | 0.13% | 11 | 12 |
| E50 | Arts Board | 16 | 0.05% | 1 | 16 | 146 | 162 | 0.04% | 4 | 4 |
| E60 | Office of Higher Education | 66 | 0.21% | 2 | 79 | 1,656 | 1,735 | 0.47% | 40 | 42 |
| E77 | Minnesota Zoological Garden | 229 | 0.73% | 9 | 197 | 586 | 783 | 0.21% | 18 | 26 |
| G02 | Administration Dept | 533 | 1.70% | 20 | 378 | 4,225 | 4,602 | 1.26% | 105 | 125 |
| G05 | Racing Commission | 15 | 0.05% | 1 | 15 | 20 | 35 | 0.01% | 1 | 1 |
| G09 | Gambling Control Board | 31 | 0.10% | 1 | 27 | 5 | 32 | 0.01% | 1 | 2 |
| G10 | Mn Management & Budget | 260 | 0.83% | 10 | 326 | 16,495 | 16,821 | 4.59% | 385 | 395 |
| G17 | Human Rights Dept | 46 | 0.15% | 2 | 45 | 217 | 262 | 0.07% | 6 | 8 |
| G19 | Indian Affairs Council | 5 | 0.01% | | 6 | 1 | 7 | 0.00% | | |
| G45 | Bureau of Mediation Services | 11 | 0.03% | | 20 | 50 | 70 | 0.02% | 2 | 2 |
| G67 | Revenue Dept | 1,492 | 4.76% | 56 | 1,585 | 24,521 | 26,106 | 7.12% | 598 | 654 |
| G9K | Administrative Hearings | 61 | 0.19% | 2 | 80 | 536 | 616 | 0.17% | 14 | 16 |
| G9L | Black Minnesotans Council | 3 | 0.01% | | 3 | 3 | 6 | 0.00% | | |
| G9M | Chicano/Latino Affairs Council | 4 | 0.01% | | 4 | 1 | 5 | 0.00% | | |
| G9N | Asian-Pacific Council | 4 | 0.01% | | 7 | 3 | 11 | 0.00% | | |
| G9X | Capitol Area Architect | 3 | 0.01% | | 3 | 1 | 4 | 0.00% | | |
| G9Y | Disability Council | 7 | 0.02% | | 12 | 5 | 17 | 0.00% | | 1 |
| H12 | Health Department | 1,531 | 4.89% | 57 | 1,541 | 20,936 | 22,477 | 6.13% | 515 | 572 |
| H55 | Department of Human Services | 6,982 | 22.29% | 260 | 5,809 | 88,900 | 94,709 | 25.84% | 2,170 | 2,430 |
| H60 | MNsure | 159 | 0.51% | 6 | 129 | 2,017 | 2,147 | 0.59% | 49 | 55 |
| H75 | Veterans Affairs Dept | 1,223 | 3.90% | 45 | 694 | 2,758 | 3,451 | 0.94% | 79 | 125 |
| H7B | Medical Practice Board | 29 | 0.09% | 1 | 64 | 105 | 169 | 0.05% | 4 | 5 |
| H7C | Nursing Board | 31 | 0.10% | 1 | 52 | 364 | 416 | 0.11% | 10 | 11 |
| H7D | Pharmacy Board | 21 | 0.07% | 1 | 30 | 338 | 368 | 0.10% | 8 | 9 |
| H7F | Dentistry Board | 11 | 0.03% | | 18 | 38 | 56 | 0.02% | 1 | 2 |
| H7H | Chiropractors Board | 5 | 0.02% | | 10 | 12 | 22 | 0.01% | 1 | 1 |
| H7J | Optometry Board | 0 | 0.00% | | | 7 | 7 | 0.00% | | |
| H7K | Nursing Home Admin Board | 9 | 0.03% | | 18 | 572 | 590 | 0.16% | 14 | 14 |
| H7L | Social Work Board | 12 | 0.04% | | 28 | 69 | 97 | 0.03% | 2 | 3 |
| H7M | Marriage & Family Therapy | 3 | 0.01% | | | 11 | 11 | 0.00% | | |
| H7Q | Podiatric Medicine Board | 1 | 0.00% | | 1 | 7 | 8 | 0.00% | | |
| H7R | Veterinary Medicine Board | 2 | 0.01% | | 8 | 5 | 13 | 0.00% | | |
| H7S | Emergency Medical Services Bd | 6 | 0.02% | | 27 | 89 | 116 | 0.03% | 3 | 3 |
| H7U | Dietetics & Nutrition Practice | 1 | 0.00% | | | 4 | 4 | 0.00% | | |
| H7V | Psychology Board | 8 | 0.03% | | 22 | 11 | 33 | 0.01% | 1 | 1 |
| H7W | Physical Therapy Board | 2 | 0.01% | | 15 | 20 | 35 | 0.01% | 1 | 1 |
| H7X | Behavioral Health & Therapy Bd | 5 | 0.02% | | 12 | 3 | 15 | 0.00% | | 1 |
| H7Y | Occupational Therapy Pract Brd | 3 | 0.01% | | | 39 | 39 | 0.01% | 1 | 1 |
| H9G | Ombud Mental Hlth & Dev Dis | 19 | 0.06% | 1 | 23 | 131 | 155 | 0.04% | 4 | 4 |
| J68 | Tax Court | 8 | 0.02% | | 7 | 89 | 96 | 0.03% | 2 | 2 |
| P07 | Department of Public Safety | 2,068 | 6.60% | 77 | 1,145 | 55,870 | 57,015 | 15.56% | 1,307 | 1,384 |
| P78 | Corrections Dept | 4,281 | 13.67% | 159 | 3,569 | 9,994 | 13,563 | 3.70% | 311 | 470 |
| P7T | Peace Officers Board (POST) | 9 | 0.03% | | | 16 | 16 | 0.00% | | 1 |
| P9E | Sentencing Guidelines Comm | 6 | 0.02% | | 5 | 3 | 8 | 0.00% | | |
| R29 | Natural Resources Dept | 2,552 | 8.15% | 95 | 2,864 | 15,359 | 18,223 | 4.97% | 418 | 513 |
| R32 | Pollution Control Agency | 870 | 2.78% | 32 | 872 | 8,345 | 9,217 | 2.51% | 211 | 244 |
| R9P | Water & Soil Resources Board | 114 | 0.36% | 4 | 127 | 1,004 | 1,130 | 0.31% | 26 | 30 |
| T79 | Transportation Dept | 5,189 | 16.56% | 193 | 4,489 | 44,861 | 49,350 | 0.13 | 1,131 | 1,324 |
| | **TOTAL** | **31,324** | **100.00%** | **$1,165** | **$27,729** | **$338,773** | **$366,501** | **100.00%** | **$8,399** | **$9,565** |

*Based on FY20 Agency FTE, FY17-18-19 average MNIT Agency Pass-Through IT Spend and FY20 February Laptop- Desktop Forecast

**MN.IT Services**
**Overhead Cost Reconciliation**
**FY2022 Plan - 082120 run**
**Whole Dollars**

| SG&A Service Name | SG&A Service Definition/Notes and Comments | Total 2022 SG&A Expense | FY22 SG&A Expense Allocated to Central Rates | FY22 SG&A Expense Billed to Agencies for Finance, HR, Security, Communications |
|---|---|---|---|---|
| **863-AdminCharges FTE Based** | | **$ 3,726,277** | **$ 1,106,877** | **$ 2,619,400** |
| 174-OH-Human Resources,<br>173-OH-HR AC Office | Human Resources Ofice and Human Resources management, staffing, and supplies, legal and equal opportunity costs. | 3,197,561 | 987,525 | 2,210,036 |
| 172-OH-Financial Mgmt - Payroll | Payroll processing staffing | 361,091 | 119,352 | 241,739 |
| Internal Allocation of Services | | 167,625 | | 167,625 |
| **864-AdminChargesIT Spend Based** | | **$ 10,961,203** | **$ 2,907,285** | **$ 8,053,918** |
| 182-OH-PI AC Office | Projects & Initiatives Office | 651,548 | 234,027 | 417,521 |
| 151-OH-FM AC Office | Financial Mgmt Office. Management staffing for Financial Services activities | 432,254 | 256,037 | 176,217 |
| 163-OH-Financial Mgmt - Accounts Payable | Accounts payable processing staffing | 427,780 | 186,713 | 241,067 |
| 184-OH-Procurement/Contracts | Contracting and procurement processing staffing | 1,586,980 | 692,669 | 894,311 |
| 164-OH-Financial Mgmt - Audit, Billing, & Rcvbls | Auditing, billing, and receivable staffing and materials | 478,759 | 224,092 | 254,667 |
| 169-OH-Financial Mgmt - Financial Analysis | Financial analysis staffing | 855,094 | 415,481 | 439,613 |
| 156-Communications,<br>157-OH-Communications & Planning - Governance,<br>181-OH-PC AC Office | Planning and communications Office and Governance management, staffing, software, and other costs | 678,428 | 301,894 | 376,534 |
| 188-OH-Secure Systems Engineering | Security Services Secure Systems Engineering | 164,602 | 71,844 | 92,758 |
| 602-OH-App Support - Web Content Management | | 1,187,614 | - | 1,187,614 |
| 161-OH-Enterprise Architecture | portion applied to IaaS Architecture | 757,267 | 219,416 | 537,851 |
| 161-OH-Enterprise Architecture | portion applied to IT Service Continuity | 622,290 | 271,611 | 350,679 |
| 884-OH-Program Mgmt Office - ePMO | | 1,125,658 | 33,501 | 1,092,157 |
| Financial Mgmt Statewide Indirect Costs | Finance-General are allocated partially to agencies and partially to service 986-OH-Cost Alloc to 100% OH for FY22 | 672,960 | | 672,960 |
| Internal Allocation of Services and Indirect | | 1,319,969 | | 1,319,969 |
| **A26-Security Core Services** | | **$ 9,651,693** | **$ 87,157** | **$ 9,564,536** |
| 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. | 1,229,118 | - | 1,229,118 |
| 122-OH-IAM (Cyber-Ark) | Identity and Access Mgmt staffing and software | 1,098,099 | - | 1,098,099 |
| 186-OH-Risk & Compliance | Security Services Risk and Compliance Staffing | 912,967 | - | 912,967 |
| 189-OH-Security Services - ISIRT | Information Security Incident & Response team staffing, software, and equipment maintenance | 3,065,606 | - | 3,065,606 |
| 191-OH-Security Services - Vulnerability Mgmt | Vulnerablity management team staffing, software, and equipment maintenance | 1,217,700 | - | 1,217,700 |

| SG&A Service Name | SG&A Service Definition/Notes and Comments | Total 2022 SG&A Expense | FY22 SG&A Expense Allocated to Central Rates | FY22 SG&A Expense Billed to Agencies for Finance, HR, Security, Communications |
|---|---|---|---|---|
| 180-OH-ITSRM AC Office | IT Standards and Risk Mgmt Office. Management staffing and software for Security and Risk activities | 299,931 | 87,157 | 212,774 |
| Internal Allocation of Services and Indirect | | 1,828,272 | | 1,828,272 |
| **Subtotal - Billable to Agcy and Service SG&A** | | **$ 24,339,173** | **$ 4,101,319** | **$ 20,237,854** |
| 113-OH-Application Development Other | | 341,856 | 341,856 | |
| 116-OH-Application Support Other | | 312,217 | 312,217 | |
| 117-OH-App Support - Billing Systems | | 315,150 | 315,150 | |
| 119-OH-App Support - Cosweb ARS | | - | - | |
| 126-OH-App Support - Operations Mgmt | | 902,444 | 902,444 | |
| 150-OH-Admin Support | | 540,354 | 540,354 | |
| 154-OH-Asset Mgmt - Mobile Devices | | 108,387 | 108,387 | |
| 160-OH-Customer Support & Svc Development | | 1,286,787 | 1,286,787 | |
| 167-OH-Facilities Mgmt | | 709,820 | 709,820 | |
| 168-OH-Financial Mgmt - Finance-General | All Finance General costs except Statewide Indirect Costs (see row 24 above and row 82 below) | 3,105,406 | 3,105,406 | |
| 182-OH-PI AC Office | Projects & Initiatives Office. Non Payroll Amounts only. See related row 2 above. | 323,382 | 323,382 | |
| 187-OH-SD AC Office | Service Delivery Office | 675,328 | 675,328 | |
| 192-OH-Training & Development | | 362,786 | 362,786 | |
| 865-OH-Active Directory | | 847,688 | 847,688 | |
| 866-OH-Project Mgmt Office - PM | | 2,535,432 | 2,535,432 | |
| 883-OH-BI & Reporting | Business Intelligence and Reporting. Service was called Data Management prior to FY18 | 653,124 | 653,124 | |
| 602-OH-App Support - Web Content Management | is now split between admin charges and services. Supports MN.GOV | - | - | |
| 986-OH-Costs Alloc to 100% OH** | See Note Below starting in row 75 for Detail | 1,800,677 | 1,800,677 | |
| **Subtotal - 100% Service SG&A** | | **14,820,838** | **14,820,838** | |
| **Total Overhead** | | **$ 39,160,010** | **$ 18,922,157** | |
| FY22 MN.IT Revenue | | $ 205,035,922 | $ 205,035,922 | |
| **MN.IT FY18 SG&A in Rates as % of MN.IT Revenue** | | **19%** | **9%** | |

****FY20 Service 986-OH-Costs Alloc to 100% OH Explanation**

Two types of cost allocations make up this service:

1. Internal costs to provice services to Finance, HR, Security, or Communications SG&A, Web and other Admin Charge related costs (specified in column E). The costs allocated to cells E9, E24, E25 and E34 are listed below:

| | |
|---|---|
| Infrastructure (Indirect costs) | 2,508,690 |
| Statewide Indirect | 672,960 |
| Workstation | 93,085 |
| Email/Lync | 9,819 |

| SG&A Service Name | SG&A Service Definition/Notes and Comments | Total 2022 SG&A Expense | FY22 SG&A Expense Allocated to Central Rates | FY22 SG&A Expense Billed to Agencies for Finance, HR, Security, Communications |
|---|---|---|---|---|
| | Network | | 36,056 | |
| | Service Desk | | 628,262 | |
| | Phones | | 30,278 | |
| | Cloud | | 9,676 | |
| | **Total Central IT Staff Cost Allocations to Admin Charges** | | **$ 3,988,826** | |
| 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 | | 31,847 | |
| | Workstation | | 92,244 | |
| | Network | | 40,596 | |
| | Email/Skype | | 29,895 | |
| | Service Desk | | 432,555 | |
| | Hosting | | 69,903 | |
| | Mainframe | | 4,724 | |
| | Finance - Statewide Indirect Costs | | 547,188 | |
| | Database | | 551,725 | |
| | **Total Other Allocations** | | **$ 1,800,677** | |
| | **Total Central IT Staff Cost allocations plus Other Allocations (cell C38 above, difference is rounding)** | | **$ 5,789,503** | |

**AGENCY IMPACT**

FY22/23 RATE SETTING

MNIT ENTERPRISE SERVICES

| AGENCY DESCRIPTION | FY20 Budget Amount | FY20 Billed Amount | FY22 Budget Amount | ΔActual | *Δ%A* | Change due to Volumes(A) | Change due to Rate(A) | Change due to Admin Charges(A) | Change due to Cost Services(A) |
|---|---|---|---|---|---|---|---|---|---|
| 100-COUNTIES | $ 3,586,109 | $ 3,340,726 | $ 3,346,227 | $ 5,501 | *0.2%* | $ (79,182) | $ 107,036 | | $ (22,352) |
| 200-CITIES | 694,481 | 671,423 | 678,932 | 7,509 | *1.1%* | (8,264) | 19,098 | | (3,324) |
| 300-QUASI GOV/AGENCIES/PRIVATE | 774,327 | 873,385 | 804,802 | (68,583) | *-7.9%* | 20,741 | 20,625 | | (109,949) |
| 400-PUBLIC SCHOOLS (NON HIGHER ED.-K12) | 2,844,783 | 2,815,600 | 2,835,292 | 19,692 | *0.7%* | (42,326) | 60,070 | | 1,948 |
| 999-BUDGET HOLDER | 1,735,153 | | 4,991,839 | 4,991,839 | | 3,225,408 | 244,056 | | 1,522,375 |
| B04-AGRICULTURE DEPARTMENT | 1,825,411 | 2,022,940 | 2,161,797 | 138,857 | *6.9%* | 84,292 | 88,892 | 39,034 | (73,360) |
| B11-COSMETOLOGIST EXAM BOARD | 92,118 | 112,995 | 101,643 | (11,352) | *-10.0%* | 211 | 4,895 | 4,982 | (21,440) |
| B13-DEPARTMENT OF COMMERCE | 1,285,140 | 1,402,034 | 1,517,945 | 115,912 | *8.3%* | (95,633) | 171,879 | 44,284 | (4,618) |
| B14-ANIMAL HEALTH BOARD | 150,081 | 181,179 | 177,051 | (4,128) | *-2.3%* | 11,087 | 6,529 | (9,109) | (12,636) |
| B15-BARBER EXAMINERS BOARD | 8,362 | 7,915 | 8,193 | 279 | *3.5%* | (141) | 482 | (62) | (0) |
| B20-EXPLORE MINNESOTA TOURISM | 175,208 | 177,763 | 182,817 | 5,055 | *2.8%* | (3,722) | 9,555 | (479) | (299) |
| B22-EMPLOYMENT & ECONOMIC DEVELOP | 10,208,948 | 14,561,627 | 7,841,937 | (6,719,690) | *-46.1%* | (6,526,437) | 153,586 | 104,538 | (451,377) |
| B24-PUBLIC FACILITIES AUTHORITY | 16,310 | 21,574 | 28,823 | 7,249 | *33.6%* | 5,430 | 1,825 | | (6) |
| B34-HOUSING FINANCE AGENCY | 307,581 | 250,312 | 243,468 | (6,844) | *-2.7%* | (17,433) | 16,030 | | (5,441) |
| B41-WORKERS' COMP COURT OF APPEALS | 20,687 | 21,217 | 24,002 | 2,786 | *13.1%* | 390 | 1,729 | 666 | (0) |
| B42-LABOR & INDUSTRY DEPARTMENT | 2,189,651 | 2,014,996 | 2,007,738 | (7,258) | *-0.4%* | (40,312) | 92,270 | 126,658 | (185,874) |
| B43-IRON RANGE RESOURCES & REHAB | 156,483 | 154,742 | 165,789 | 11,047 | *7.1%* | 3,781 | 7,576 | | (310) |
| B7E-ARCHITECTURE, ENGINEERING BD | 18,775 | 20,873 | 25,701 | 4,828 | *23.1%* | 921 | 4,472 | (529) | (36) |
| B7N-HORTICULTURE SOCIETY BOARD | - | - | | - | | - | | | - |
| B7P-ACCOUNTANCY BOARD | 17,478 | 16,509 | 25,269 | 8,760 | *53.1%* | 4,235 | 4,466 | 59 | (0) |
| B82-PUBLIC UTILITIES COMMISSION | 228,095 | 210,640 | 243,391 | 32,751 | *15.5%* | 18,028 | 15,455 | 1,830 | (2,563) |
| B9D-AMATEUR SPORTS COMMISSION | | 2 | | (2) | *-100.0%* | (2) | | | 0 |
| E25-PERPICH CENTER FOR ARTS EDUCATION | 145,766 | 143,289 | 150,648 | 7,359 | *5.1%* | 1,167 | 5,633 | 645 | (86) |
| E26-MN STATE COLLEGES/UNIVERSITIES | 5,936,397 | 5,751,932 | 6,192,555 | 440,624 | *7.7%* | 380,963 | 223,628 | | (163,968) |
| E37-EDUCATION DEPARTMENT | 1,583,923 | 1,621,296 | 1,595,851 | (25,445) | *-1.6%* | (1,301) | 66,981 | 36,692 | (127,817) |
| E39-BOARD OF TEACHING | 53,056 | 72,143 | 99,523 | 27,380 | *38.0%* | 6,628 | 3,158 | 17,753 | (158) |
| E40-HISTORICAL SOCIETY | 170,701 | 146,115 | 149,296 | 3,181 | *2.2%* | (520) | 6,569 | | (2,868) |
| E44-MINNESOTA STATE ACADEMIES | 181,448 | 197,251 | 213,379 | 16,129 | *8.2%* | (1,209) | 8,076 | 9,258 | 4 |
| E50-ARTS BOARD | 61,886 | 79,693 | 61,224 | (18,469) | *-23.2%* | (4,146) | 2,920 | 1,184 | (18,427) |
| E60-OFFICE OF HIGHER EDUCATION | 222,331 | 251,935 | 320,508 | 68,573 | *27.2%* | (3,184) | 17,709 | 54,068 | (20) |
| E77-ZOOLOGICAL BOARD | 501,118 | 536,283 | 600,934 | 64,651 | *12.1%* | 11,177 | 36,520 | 17,936 | (982) |
| E81-UNIVERSITY OF MINNESOTA | 660,615 | 614,634 | 637,511 | 22,877 | *3.7%* | 1,227 | 15,904 | | 5,747 |
| E9W-HIGHER ED FACILITIES AUTHORITY | 4,528 | 2,253 | 2,381 | 128 | *5.7%* | 45 | 77 | | 6 |
| G02-ADMINISTRATION DEPARTMENT | 1,771,705 | 2,172,338 | 2,118,556 | (53,783) | *-2.5%* | (2,522) | 103,754 | 54,260 | (209,274) |
| G03-LOTTERY | 164,191 | 121,322 | 125,660 | 4,339 | *3.6%* | 592 | 2,561 | | 1,186 |
| G05-RACING COMMISSION | 40,548 | 45,367 | 38,373 | (6,994) | *-15.4%* | (10,204) | 2,335 | 917 | (42) |
| G06-ATTORNEY GENERAL | 248,256 | 246,662 | 263,457 | 16,795 | *6.8%* | 11,848 | 11,176 | | (6,230) |
| G09-GAMBLING CONTROL BOARD | 120,250 | 114,214 | 118,336 | 4,122 | *3.6%* | (129) | 5,875 | 1,419 | (3,044) |
| G10-MINNESOTA MANAGEMENT & BUDGET | 3,663,248 | 3,670,726 | 4,174,625 | 503,899 | *13.7%* | 10,824 | 327,910 | 197,735 | (32,571) |
| G17-HUMAN RIGHTS DEPARTMENT | 156,089 | 173,786 | 192,759 | 18,973 | *10.9%* | 11,522 | 9,250 | 3,222 | (5,021) |
| G19-INDIAN AFFAIRS COUNCIL | 16,833 | 27,700 | 19,133 | (8,567) | *-30.9%* | (3,809) | 742 | 222 | (5,721) |
| G38-INVESTMENT BOARD | 37,242 | 15,909 | 16,939 | 1,029 | *6.5%* | 700 | 1,178 | | (849) |
| G39-GOVERNORS OFFICE | 188,436 | 234,251 | 236,343 | 2,092 | *0.9%* | (3,128) | 13,516 | | (8,296) |
| G45-MEDIATION SERVICES DEPARTMENT | 62,450 | 63,444 | 75,054 | 11,610 | *18.3%* | 7,010 | 3,363 | 2,088 | (851) |
| G46-MN.IT - OFFICE OF MN.IT SERVICES | 222,429 | 1,443,964 | 91,343 | (1,352,621) | *-93.7%* | (319,401) | 4,283 | | (1,037,502) |

| AGENCY DESCRIPTION | FY20 Budget Amount | FY20 Billed Amount | FY22 Budget Amount | ΔActual | *Δ%A* | Change due to Volumes(A) | Change due to Rate(A) | Change due to Admin Charges(A) | Change due to Cost Services(A) |
|---|---|---|---|---|---|---|---|---|---|
| G53-SECRETARY OF STATE | 374,788 | 433,548 | 400,976 | (32,571) | *-7.5%* | 3,238 | 16,431 | | (52,241) |
| G61-STATE AUDITOR | 50,608 | 47,305 | 50,013 | 2,707 | *5.7%* | 400 | 2,244 | | 63 |
| G62-MINN STATE RETIREMENT SYSTEM | 132,002 | 128,210 | 131,497 | 3,287 | *2.6%* | (844) | 4,152 | | (21) |
| G63-PUBLIC EMPLOYEES RETIRE ASSOC | 129,537 | 132,977 | 136,655 | 3,678 | *2.8%* | (804) | 7,801 | | (3,320) |
| G67-REVENUE DEPARTMENT | 6,490,689 | 6,216,331 | 6,685,026 | 468,695 | *7.5%* | 44,489 | 300,349 | 134,920 | (11,064) |
| G69-TEACHERS RETIREMENT ASSOCIATION | 130,096 | 174,514 | 175,258 | 743 | *0.4%* | (2,784) | 3,528 | | (1) |
| G92-OMBUDSPERSON FOR FAMILIES | 14,164 | 23,811 | 13,880 | (9,930) | *-41.7%* | (934) | 778 | | (9,774) |
| G98-VFW | 204 | 204 | 199 | (5) | *-2.3%* | - | (5) | | - |
| G9J-CAMPAIGN FINANCE BOARD | 15,176 | 12,820 | 13,295 | 475 | *3.7%* | (170) | 705 | | (61) |
| G9K-ADMINISTRATIVE HEARINGS | 403,277 | 404,445 | 434,284 | 29,839 | *7.4%* | 16,469 | 15,272 | (2,299) | 396 |
| G9L-COUNCIL FOR MINNESOTANS OF AFRICAN HERIT | 12,936 | 15,710 | 14,247 | (1,464) | *-9.3%* | (1,404) | 829 | 100 | (989) |
| G9M-MINNESOTA COUNCIL ON LATINO AFFAIRS | 27,625 | 18,325 | 16,924 | (1,401) | *-7.6%* | (2,172) | 1,073 | 280 | (582) |
| G9N-ASIAN PACIFIC COUNCIL | 12,956 | 16,853 | 18,518 | 1,664 | *9.9%* | 244 | 1,140 | 286 | (5) |
| G9X-CAPITOL AREA ARCHITECT | 8,242 | 13,367 | 9,961 | (3,405) | *-25.5%* | (1,984) | 724 | 254 | (2,400) |
| G9Y-MN STATE COUNCIL ON DISABILITY | 23,420 | 32,501 | 29,094 | (3,407) | *-10.5%* | 902 | 1,937 | 612 | (6,859) |
| H12-HEALTH DEPARTMENT | 6,489,486 | 7,019,241 | 6,406,975 | (612,266) | *-8.7%* | (16,144) | 290,270 | 92,288 | (978,681) |
| H55-HUMAN SERVICES DEPARTMENT | 70,905,387 | 77,075,522 | 75,266,321 | (1,809,201) | *-2.3%* | (642,848) | (206,931) | 174,501 | (1,133,923) |
| H60-MNSURE | 1,672,429 | 1,457,143 | 1,528,499 | 71,356 | *4.9%* | 12,691 | 59,002 | 8,789 | (9,125) |
| H75-VETERANS AFFAIRS DEPARTMENT | 3,039,227 | 3,225,973 | 3,464,209 | 238,236 | *7.4%* | (19,103) | 277,324 | 16,819 | (36,805) |
| H7B-MEDICAL PRACTICE BOARD | 114,750 | 135,739 | 146,385 | 10,646 | *7.8%* | 9,081 | 8,238 | (4,083) | (2,590) |
| H7C-NURSING BOARD | 117,206 | 205,836 | 156,430 | (49,406) | *-24.0%* | (9,083) | 7,363 | (8,613) | (39,072) |
| H7D-PHARMACY BOARD | 84,067 | 76,532 | 82,753 | 6,221 | *8.1%* | 1,188 | 4,188 | 868 | (24) |
| H7F-DENTISTRY BOARD | 42,504 | 38,273 | 42,995 | 4,722 | *12.3%* | 1,397 | 2,484 | 953 | (112) |
| H7H-CHIROPRACTORS BOARD | 22,553 | 21,646 | 23,040 | 1,393 | *6.4%* | (1,026) | 1,454 | 966 | (0) |
| H7J-OPTOMETRY BOARD | 943 | 1,839 | 2,294 | 456 | *24.8%* | - | 96 | 359 | (0) |
| H7K-BOARD OF EXECUTIVES FOR LONG TERM SERVIC | 245,743 | 316,500 | 338,979 | 22,479 | *7.1%* | (5,513) | 5,271 | 22,732 | (11) |
| H7L-SOCIAL WORK BOARD | 53,937 | 61,564 | 38,480 | (23,085) | *-37.5%* | (21,565) | 2,063 | (3,581) | (2) |
| H7M-MARRIAGE AND FAMILY THERAPY BD | 6,588 | 6,904 | 7,043 | 139 | *2.0%* | (849) | 393 | 604 | (10) |
| H7Q-PODIATRIC MEDICINE BOARD | 3,525 | 2,653 | 3,891 | 1,237 | *46.6%* | 609 | 261 | 368 | (0) |
| H7R-VETERINARY MEDICINE BOARD | 15,369 | 14,735 | 16,547 | 1,811 | *12.3%* | 353 | 1,052 | 420 | (14) |
| H7S-EMERGENCY MEDICAL SERVICES OFF | 52,701 | 84,153 | 89,060 | 4,907 | *5.8%* | 3,382 | 3,992 | 1,971 | (4,438) |
| H7U-DIETETICS & NUTRITION PRACTICE | 1,300 | 1,296 | 1,622 | 326 | *25.1%* | - | 101 | 225 | (0) |
| H7V-PSYCHOLOGY BOARD | 201,006 | 114,899 | 129,993 | 15,094 | *13.1%* | (5,574) | 1,793 | 590 | 18,285 |
| H7W-PHYSICAL THERAPY BOARD | 19,320 | 20,880 | 20,670 | (210) | *-1.0%* | (1,006) | 1,006 | 953 | (1,164) |
| H7X-BEHAVIORAL HEALTH & THERAPY BD | 19,061 | 27,429 | 31,597 | 4,168 | *15.2%* | 4,572 | 2,047 | 250 | (2,701) |
| H7Y-OCCUPATIONAL THERAPY PRACTICE BOARD | 5,157 | 5,750 | 7,826 | 2,076 | *36.1%* | (237) | 381 | 1,932 | (0) |
| H9G-OMBUDSMAN FOR MENTAL HEALTH & DEVELOPMEN | 69,329 | 67,445 | 75,838 | 8,393 | *12.4%* | 3,013 | 2,598 | 2,691 | 91 |
| J33-TRIAL COURTS | 145,961 | 171,871 | 155,227 | (16,644) | *-9.7%* | (22,765) | 7,043 | | (922) |
| J50-STATE GUARDIAN AD LITEM | 3,061 | 432 | 394 | (38) | *-8.9%* | (58) | 20 | | (0) |
| J52-PUBLIC DEFENSE BOARD | 313,825 | 307,759 | 316,534 | 8,775 | *2.9%* | (3,871) | 14,100 | | (1,454) |
| J58-COURT OF APPEALS | 3,635 | 339 | 337 | (2) | *-0.6%* | 162 | 7 | | (171) |
| J65-SUPREME COURT | 1,588,878 | 1,459,818 | 1,562,075 | 102,257 | *7.0%* | 14,906 | 71,272 | | 16,079 |
| J68-TAX COURT | 87,798 | 91,520 | 94,482 | 2,962 | *3.2%* | (875) | 2,672 | 1,164 | (0) |
| J70-JUDICIAL STANDARDS BOARD | 3,751 | 8,100 | 4,065 | (4,035) | *-49.8%* | 134 | 295 | | (4,464) |
| L28-SENATE | 11,120 | 11,199 | 11,458 | 259 | *2.3%* | (76) | 335 | | (1) |
| L31-HOUSE | 37,484 | 155,743 | 37,947 | (117,796) | *-75.6%* | (6,811) | 467 | | (111,452) |
| L49-LEGISLATIVE AUDITOR | 61,416 | 53,988 | 59,564 | 5,577 | *10.3%* | 2,589 | 3,802 | | (814) |
| L5D-LEG COORDINATING COMM | 1,724 | 20,110 | 1,780 | (18,330) | *-91.1%* | (957) | 56 | | (17,428) |
| L5F-LEGISLATIVE REFERENCE LIBRARY | 6,929 | 150 | | (150) | *-100.0%* | (150) | | | (0) |

| AGENCY DESCRIPTION | FY20 Budget Amount | FY20 Billed Amount | FY22 Budget Amount | ΔActual | *Δ%A* | Change due to Volumes(A) | Change due to Rate(A) | Change due to Admin Charges(A) | Change due to Cost Services(A) |
|---|---|---|---|---|---|---|---|---|---|
| L5G-REVISOR OF STATUES | 47,640 | 47,640 | 48,390 | 750 | *1.6%* | - | 750 | | - |
| P01-MILITARY AFFAIRS DEPARTMENT | 1,089,349 | 1,201,058 | 1,180,574 | (20,484) | *-1.7%* | (2,436) | 21,879 | | (39,928) |
| P07-PUBLIC SAFETY DEPARTMENT | 14,629,038 | 12,063,843 | 11,171,691 | (892,152) | *-7.4%* | (584,394) | 223,160 | 376,327 | (907,245) |
| P78-CORRECTIONS DEPARTMENT | 11,842,500 | 12,979,958 | 13,343,379 | 363,421 | *2.8%* | 11,561 | 698,635 | 139,185 | (485,960) |
| P7T-PEACE OFFICERS BOARD (POST) | 16,635 | 22,346 | 118,600 | 96,254 | *430.7%* | 8,400 | 1,824 | 303 | 85,727 |
| P9E-SENTENCING GUIDELINES COMMISSION | 15,509 | 14,376 | 15,107 | 731 | *5.1%* | (188) | 823 | 96 | (0) |
| R29-DEPARTMENT OF NATURAL RESOURCE | 8,832,365 | 9,563,987 | 9,905,013 | 341,026 | *3.6%* | (33,941) | 486,855 | 235,598 | (347,487) |
| R32-POLLUTION CONTROL AGENCY | 3,938,577 | 4,005,960 | 4,218,433 | 212,473 | *5.3%* | 151,232 | 184,306 | (19,645) | (103,420) |
| R9P-WATER AND SOIL RESOURCES BOARD | 512,857 | 531,231 | 544,719 | 13,488 | *2.5%* | (2,357) | 22,312 | 15,016 | (21,483) |
| T79-TRANSPORTATION DEPARTMENT | 23,494,626 | 21,504,161 | 20,914,202 | (589,958) | *-2.7%* | (1,385,214) | 1,055,673 | (125,247) | (135,170) |
| T9B-METROPOLITAN COUNCIL | 365,463 | 455,893 | 413,631 | (42,262) | *-9.3%* | (161) | 39,743 | | (81,844) |
| **TOTAL** | **$ 200,606,079** | **$ 208,949,314** | **$ 205,035,921** | **$ (3,913,393)** | ***-1.9%*** | **$ (5,832,061)** | **$ 5,561,079** | **$ 1,778,223** | **$ (5,420,635)** |

FY20 Budget = FY20 Budget Volumes x FY20 Published Rate

FY20 Billed Amount = Amounts billed to agencies in FY20 through Computing, Voice, WAN, manual invoices (excluding Financial Mgmt - Billback), plus any credits issued in FY20 for services consumed in FY20

FY22 Budget Amount = FY22 Approved Volumes x FY22 Break-even Rate

Δactual = FY22 Budget Amount - FY20 Billed Amount

***Change due to Volumes(A) = (FY22 Budget Volumes - FY20 Billed Volumes ) x FY20 Published Rate***

***Change due to Rate(A) = (FY22 B/E Rate - FY20 Published Rate) x FY22 Budget Volumes***

***Change due to Admin Charges(A) = FY22 MNIT Admin Charges - FY20 Billed MNIT Admin Charges***

***Change due to Cost Services* = ΔActual - Change due to Volumes - Change due to Rate - Change due to Admin Charges**

| Financial Steering Team |
| --- |
| Karl Nilsson, Project Manager, MNIT |
| Jim Close, CBTO, MnDOT |
| Mary Robison, CFO, OMB |
| Robert Maki, CBTO, MDH |
| Rindal, John, CBTO, Admin |
| Alisha Cowell, Executive Budget Coordinator, MMB |
| Ahna Minge, CFO, DHS |
| Bridgett Anderson, Executive Director, HLB |
| Lori Caspers, CFO, MDOR |
| Brian Hornbecker, EBO, MMB |
| Tu Tong. CFO, MNIT |
| Jon Eichten, Deputy, MNIT |

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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**

| ACFR Internal Service Fund | Central Service Program | Fund Number |
|---|---|---|
| **Central Motor Pool Fund** | Fleet Services | Fund 5100 |
| **Central Service Fund** [1] | Management Analysis & Enterprise Training & Dev. | Fund 5200 |
| | Administrative Hearings | Fund 5201 |
| | Central Mail | Fund 5203 |
| **Risk Management Fund** | Risk Management | Fund 5300 |
| **Plant Management Fund** | Plant Management | Fund 5400 |
| **MN.IT Services Fund** | Minnesota Information Technology | Fund 5500 |
| **Employee Insurance Fund** | Employee Insurance Trust | Fund 5600 |

The remaining two programs are not readily tied back to the 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.

# Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations

## Fiscal Year 2022- 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 2022 Average Monthly Cash Balance (000s) | 3,810 | 1,696 | 27 | 0 | 0 | 24,478 |
| FY 2022 ITC Interest Rate* | 0.40% | 0.40% | 0.40% | 0.40% | 0.40% | 0.40% |
| Estimated Interest Earnings | 15 | 7 | 0 | 0 | Accumulates interest No imputed interest calculated | 97 |

Monthly ITC Interest Rate FY 2022

| YEAR/MONTH | MONTHLY INT RATE | Annualized Interest Rate |
|---|---|---|
| 2107 | 0.0002338090 | 0.2806% |
| 2108 | 0.0002462220 | 0.2955% |
| 2109 | 0.0002436710 | 0.2924% |
| 2110 | 0.0002332130 | 0.2799% |
| 2111 | 0.0002434660 | 0.2922% |
| 2112 | 0.0002450030 | 0.2940% |
| 2201 | 0.0002188920 | 0.2627% |
| 2202 | 0.0002654620 | 0.3186% |
| 2203 | 0.0003207210 | 0.3849% |
| 2204 | 0.0004343980 | 0.5213% |
| 2205 | 0.0005567780 | 0.6681% |
| 2206 | 0.0007361930 | 0.8834% |
| Average | | 0.3978% |

MINNESOTA

State of Minnesota

# Internal Service Funds

2022
Annual
Comprehensive
Financial Report

**Central Motor Pool Fund**

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

**Central Services Fund**

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

**Employee Insurance Fund**

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

**MN.IT Services Fund**

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

**Plant Management Fund**

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

**Risk Management Fund**

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

## STATE OF MINNESOTA

### INTERNAL SERVICE FUNDS
### COMBINING STATEMENT OF NET POSITION
### JUNE 30, 2022
### (IN THOUSANDS)

| | CENTRAL MOTOR POOL | CENTRAL SERVICES | EMPLOYEE INSURANCE |
|---|---|---|---|
| ASSETS | | | |
| Current Assets: | | | |
| Cash and Cash Equivalents | $ 1,645 | $ 1,935 | $ 456,453 |
| Accounts Receivable | 2,195 | 5,157 | 37,716 |
| Inventories | — | 1 | — |
| Leases Receivable | 1,256 | — | — |
| Prepaid Expenses | — | 337 | — |
| Total Current Assets | $ 5,096 | $ 7,430 | $ 494,169 |
| Noncurrent Assets: | | | |
| Accounts Receivable | $ — | $ — | $ 207 |
| Leases Receivable | 1,537 | — | — |
| Leased Assets (Net) | — | 308 | — |
| Depreciable Capital Assets (Net) | 32,427 | 231 | — |
| Nondepreciable Capital Assets | — | — | — |
| Prepaid Expenses | — | — | — |
| Total Noncurrent Assets | $ 33,964 | $ 539 | $ 207 |
| Total Assets | $ 39,060 | $ 7,969 | $ 494,376 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred Pension Outflows | $ 350 | $ 2,264 | $ 1,774 |
| Deferred Other Postemployment Benefits Outflows | 10 | 64 | 47 |
| Total Deferred Outflows of Resources | $ 360 | $ 2,328 | $ 1,821 |
| LIABILITIES | | | |
| Current Liabilities: | | | |
| Accounts Payable | $ 843 | $ 1,791 | $ 16,195 |
| Interfund Payables | 1,300 | 891 | — |
| Unearned Revenue | — | — | 5,558 |
| Accrued Interest Payable | 24 | — | — |
| Bonds and Notes Payable | 8,839 | — | — |
| Leases Payable | — | 114 | — |
| Claims Payable | — | — | 91,201 |
| Compensated Absences Payable | 12 | 74 | 71 |
| Total Current Liabilities | $ 11,018 | $ 2,870 | $ 113,025 |
| Noncurrent Liabilities: | | | |
| Bonds and Notes Payable | $ 9,625 | $ — | $ — |
| Leases Payable | — | 186 | — |
| Compensated Absences Payable | 111 | 720 | 583 |
| Other Postemployment Benefits | 64 | 417 | 307 |
| Net Pension Liability | 16 | 102 | 80 |
| Total Noncurrent Liabilities | $ 9,816 | $ 1,425 | $ 970 |
| Total Liabilities | $ 20,834 | $ 4,295 | $ 113,995 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred Leases | $ 2,793 | $ — | $ — |
| Deferred Pension Inflows | 652 | 4,223 | 3,308 |
| Deferred Other Postemployment Benefits Inflows | 8 | 50 | 38 |
| Total Deferred Inflows of Resources | $ 3,453 | $ 4,273 | $ 3,346 |
| NET POSITION | | | |
| Net Investment in Capital Assets | $ 13,963 | $ 239 | $ — |
| Unrestricted | $ 1,170 | $ 1,490 | $ 378,856 |
| Total Net Position | $ 15,133 | $ 1,729 | $ 378,856 |

| MN.IT SERVICES | PLANT MANAGEMENT | RISK MANAGEMENT | TOTAL |
|---|---|---|---|
| $ 65,375 | $ 24,061 | $ 24,016 | $ 573,485 |
| 34,887 | 467 | 2,630 | 83,052 |
| — | 356 | — | 357 |
| — | — | — | 1,256 |
| 7,236 | — | 373 | 7,946 |
| $ 107,498 | $ 24,884 | $ 27,019 | $ 666,096 |
| $ — | $ — | $ — | $ 207 |
| — | — | — | 1,537 |
| 5,040 | — | — | 5,348 |
| 20,719 | 4,963 | 74 | 58,414 |
| — | 261 | — | 261 |
| 1,403 | — | — | 1,403 |
| $ 27,162 | $ 5,224 | $ 74 | $ 67,170 |
| $ 134,660 | $ 30,108 | $ 27,093 | $ 733,266 |
| $ 40,795 | $ 6,495 | $ 451 | $ 52,129 |
| 872 | 241 | 11 | 1,245 |
| $ 41,667 | $ 6,736 | $ 462 | $ 53,374 |
| $ 15,661 | $ 5,674 | $ 703 | $ 40,867 |
| 50,000 | — | — | 52,191 |
| 2,616 | — | 411 | 8,585 |
| — | 4 | — | 28 |
| 8,166 | 187 | — | 17,192 |
| 4,563 | — | — | 4,677 |
| — | — | 15,151 | 106,352 |
| 1,331 | 233 | 23 | 1,744 |
| $ 82,337 | $ 6,098 | $ 16,288 | $ 231,636 |
| $ 9,820 | $ 2,795 | $ — | $ 22,240 |
| 144 | — | — | 330 |
| 10,850 | 1,271 | 148 | 13,683 |
| 5,662 | 1,569 | 77 | 8,096 |
| 1,832 | 292 | 20 | 2,342 |
| $ 28,308 | $ 5,927 | $ 245 | $ 46,691 |
| $ 110,645 | $ 12,025 | $ 16,533 | $ 278,327 |
| $ — | $ — | $ — | $ 2,793 |
| 76,104 | 12,117 | 841 | 97,245 |
| 689 | 191 | 9 | 985 |
| $ 76,793 | $ 12,308 | $ 850 | $ 101,023 |
| $ 3,066 | $ 5,043 | $ 74 | $ 22,385 |
| $ (14,177) | $ 7,468 | $ 10,098 | $ 384,905 |
| $ (11,111) | $ 12,511 | $ 10,172 | $ 407,290 |

## STATE OF MINNESOTA

### INTERNAL SERVICE FUNDS
### COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
### YEAR ENDED JUNE 30, 2022
### (IN THOUSANDS)

| | CENTRAL MOTOR POOL | CENTRAL SERVICES | EMPLOYEE INSURANCE |
|---|---|---|---|
| Operating Revenues: | | | |
| Net Sales | $ 14,942 | $ 23,206 | $ — |
| Insurance Premiums | — | — | 1,036,297 |
| Other Income | 305 | 2,287 | 8,606 |
| Total Operating Revenues | $ 15,247 | $ 25,493 | $ 1,044,903 |
| Operating Expenses: | | | |
| Purchased Services | $ 1,493 | $ 17,816 | $ 91,469 |
| Salaries and Fringe Benefits | 521 | 3,597 | 2,748 |
| Claims | — | — | 997,533 |
| Depreciation and Amortization | 7,641 | 164 | — |
| Supplies and Materials | 3,257 | 263 | 21 |
| Repairs and Maintenance | 1,172 | 119 | 2 |
| Indirect Costs | 100 | 278 | 311 |
| Other Expenses | 464 | 1 | 380 |
| Total Operating Expenses | $ 14,648 | $ 22,238 | $ 1,092,464 |
| Operating Income (Loss) | $ 599 | $ 3,255 | $ (47,561) |
| Nonoperating Revenues (Expenses): | | | |
| Investment Income | $ 92 | $ — | $ 1,855 |
| Other Nonoperating Revenues | 48 | — | — |
| Interest and Financing Costs | (369) | (2) | — |
| Other Nonoperating Expenses | — | — | — |
| Gain (Loss) on Disposal of Capital Assets | 1,583 | — | — |
| Total Nonoperating Revenues (Expenses) | $ 1,354 | $ (2) | $ 1,855 |
| Income (Loss) Before Transfers and Contributions | $ 1,953 | $ 3,253 | $ (45,706) |
| Transfers-Out | (2) | — | (56) |
| Change in Net Position | $ 1,951 | $ 3,253 | $ (45,762) |
| Net Position, Beginning, as Reported | $ 13,182 | $ (1,524) | $ 424,618 |
| Net Position, Ending | $ 15,133 | $ 1,729 | $ 378,856 |

| MN.IT SERVICES | PLANT MANAGEMENT | RISK MANAGEMENT | TOTAL |
|---|---|---|---|
| $ 206,452 | $ 76,055 | $ 22 | $ 320,677 |
| — | — | 16,626 | 1,052,923 |
| — | 1,006 | 202 | 12,406 |
| $ 206,452 | $ 77,061 | $ 16,850 | $ 1,386,006 |
| | | | |
| $ 79,409 | $ 15,857 | $ 10,122 | $ 216,166 |
| 49,494 | 8,005 | 543 | 64,908 |
| — | — | 5,763 | 1,003,296 |
| 14,552 | 621 | 37 | 23,015 |
| 11,115 | 3,271 | 5 | 17,932 |
| 8,002 | 7,328 | — | 16,623 |
| 1,201 | 954 | 102 | 2,946 |
| 11 | 139 | 7 | 1,002 |
| $ 163,784 | $ 36,175 | $ 16,579 | $ 1,345,888 |
| $ 42,668 | $ 40,886 | $ 271 | $ 40,118 |
| | | | |
| $ 80 | $ 1 | $ 89 | $ 2,117 |
| — | — | — | 48 |
| (389) | (107) | — | (867) |
| — | — | (552) | (552) |
| (5) | (1,608) | — | (30) |
| $ (314) | $ (1,714) | $ (463) | $ 716 |
| $ 42,354 | $ 39,172 | $ (192) | $ 40,834 |
| (174) | (32,566) | — | (32,798) |
| $ 42,180 | $ 6,606 | $ (192) | $ 8,036 |
| $ (53,291) | $ 5,905 | $ 10,364 | $ 399,254 |
| $ (11,111) | $ 12,511 | $ 10,172 | $ 407,290 |

## STATE OF MINNESOTA

### INTERNAL SERVICE FUNDS
### COMBINING STATEMENT OF CASH FLOWS
### YEAR ENDED JUNE 30, 2022
### (IN THOUSANDS)

| | CENTRAL MOTOR POOL | CENTRAL SERVICES | EMPLOYEE INSURANCE |
|---|---|---|---|
| Cash Flows from Operating Activities: | | | |
| Receipts from Customers | $ 14,517 | $ 22,417 | $ 1,038,418 |
| Receipts from Other Revenues | 353 | 2,287 | 8,606 |
| Payments to Claimants | — | — | (994,371) |
| Payments to Suppliers | (7,173) | (17,718) | (98,213) |
| Payments to Employees | (896) | (6,881) | (5,005) |
| Payments to Others | — | — | — |
| Net Cash Flow from Operating Activities | $ 6,801 | $ 105 | $ (50,565) |
| Cash Flows from Noncapital Financing Activities: | | | |
| Transfers-Out | $ (2) | $ — | $ (56) |
| Net Cash Flows from Noncapital Financing Activities | $ (2) | $ — | $ (56) |
| Cash Flows from Capital and Related Financing Activities: | | | |
| Investment in Capital Assets | $ (4,004) | $ — | $ — |
| Proceeds from Disposal of Capital Assets | 3,594 | — | — |
| Proceeds from Loans | 4,195 | — | — |
| Lease Payments | — | (111) | — |
| Repayment of Loan Principal | (11,306) | — | — |
| Interest Paid | (388) | (2) | — |
| Net Cash Flows from Capital and Related Financing Activities | $ (7,909) | $ (113) | $ — |
| Cash Flows from Investing Activities: | | | |
| Investment Earnings | $ 92 | $ — | $ 1,855 |
| Net Cash Flows from Investing Activities | $ 92 | $ — | $ 1,855 |
| Net Increase (Decrease) in Cash and Cash Equivalents | $ (1,018) | $ (8) | $ (48,766) |
| Cash and Cash Equivalents, Beginning, as Reported | $ 2,663 | $ 1,943 | $ 505,219 |
| Cash and Cash Equivalents, Ending | $ 1,645 | $ 1,935 | $ 456,453 |
| **Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:** | | | |
| Operating Income (Loss) | $ 599 | $ 3,255 | $ (47,561) |
| Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities: | | | |
| Depreciation and Amortization | $ 7,641 | $ 164 | $ — |
| Miscellaneous Nonoperating Revenues | 48 | — | — |
| Miscellaneous Nonoperating Expenses | — | — | — |
| Change in Assets, Liabilities, Deferred Outflows and Inflows: | | | |
| Accounts Receivable | (425) | (789) | 2,302 |
| Inventories | — | 3 | — |
| Other Assets | — | (132) | — |
| Deferred Outflows | (291) | (1,803) | (1,442) |
| Accounts Payable | (687) | 888 | (6,030) |
| Claims Payable | — | — | 3,162 |
| Compensated Absences Payable | 7 | 144 | 35 |
| Unearned Revenues | — | — | (181) |
| Other Postemployment Benefits | 1 | 63 | 10 |
| Net Pension Liability | (216) | (1,735) | (1,217) |
| Deferred Inflows | 124 | 47 | 357 |
| Net Reconciling Items to be Added to (Deducted from) Operating Income | $ 6,202 | $ (3,150) | $ (3,004) |
| Net Cash Flows from Operating Activities | $ 6,801 | $ 105 | $ (50,565) |
| **Noncash Investing, Capital and Financing Activities:** | | | |
| Leased Capital Assets | $ 1,463 | $ — | $ — |
| Capital Assets Acquired through Lease | — | 41 | — |

| MN.IT SERVICES | PLANT MANAGEMENT | RISK MANAGEMENT | TOTAL |
|---|---|---|---|
| $ 213,995 | $ 76,160 | $ 14,329 | $ 1,379,836 |
| — | 1,006 | 202 | 12,454 |
| — | — | (2,101) | (996,472) |
| (100,377) | (26,021) | (10,469) | (259,971) |
| (98,843) | (16,815) | (1,142) | (129,582) |
| — | — | (552) | (552) |
| $ 14,775 | $ 34,330 | $ 267 | $ 5,713 |
| $ (174) | $ (32,566) | $ — | $ (32,798) |
| $ (174) | $ (32,566) | $ — | $ (32,798) |
| $ (8,397) | $ (53) | $ — | $ (12,454) |
| — | 11 | — | 3,605 |
| 7,632 | — | — | 11,827 |
| (5,184) | — | — | (5,295) |
| (8,926) | (175) | — | (20,407) |
| (389) | (108) | — | (887) |
| $ (15,264) | $ (325) | $ — | $ (23,611) |
| $ 80 | $ 1 | $ 89 | $ 2,117 |
| $ 80 | $ 1 | $ 89 | $ 2,117 |
| $ (583) | $ 1,440 | $ 356 | $ (48,579) |
| $ 65,958 | $ 22,621 | $ 23,660 | $ 622,064 |
| $ 65,375 | $ 24,061 | $ 24,016 | $ 573,485 |
| $ 42,668 | $ 40,886 | $ 271 | $ 40,118 |
| $ 14,552 | $ 621 | $ 37 | $ 23,015 |
| — | — | — | 48 |
| — | — | (552) | (552) |
| 10,306 | 105 | (2,406) | 9,093 |
| — | 52 | — | 55 |
| 6,004 | — | (122) | 5,750 |
| (33,432) | (5,235) | (364) | (42,567) |
| (6,643) | 1,476 | (111) | (11,107) |
| — | — | 3,662 | 6,824 |
| 249 | 23 | 7 | 465 |
| (2,763) | — | 87 | (2,857) |
| 176 | 38 | 4 | 292 |
| (26,957) | (4,601) | (318) | (35,044) |
| 10,615 | 965 | 72 | 12,180 |
| $ (27,893) | $ (6,556) | $ (4) | $ (34,405) |
| $ 14,775 | $ 34,330 | $ 267 | $ 5,713 |
| $ — | $ — | $ — | $ 1,463 |
| — | — | — | 41 |

# INTERNAL SERVICE FUNDS
# COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - Central services single fund report
## YEAR ENDED JUNE 30, 2022
## (IN THOUSANDS)

| | 5200 | 5201 | 5202 | 5203 | TOTAL |
|---|---|---|---|---|---|
| Operating Revenues: | | | | | |
| Net Sales | $ 9,049 | $ 2,768 | $ 2 | $ 11,387 | $ 23,206 |
| Insurance Premiums | - | - | - | - | - |
| Other Income | 2,287 | - | - | - | 2,287 |
| Total Operating Revenues | $ 11,336 | $ 2,768 | $ 2 | $ 11,387 | $ 25,493 |
| Less: Cost of Goods Sold | - | - | - | - | - |
| Gross Margin | $ 11,336 | $ 2,768 | $ 2 | $ 11,387 | $ 25,493 |
| Operating Expenses: | | | | | |
| Purchased Services | $ 7,448 | $ 300 | $ 1 | $ 10,067 | $ 17,816 |
| Salaries and Fringe Benefits | 2,144 | 1,202 | - | 251 | 3,597 |
| Claims | - | - | - | - | - |
| Depreciation and Amortization | 103 | - | - | 61 | 164 |
| Supplies and Materials | 73 | 51 | - | 139 | 263 |
| Repairs and Maintenance | 6 | - | - | 113 | 119 |
| Indirect Costs | 245 | 4 | - | 29 | 278 |
| Other Expenses | 1 | - | - | - | 1 |
| Total Operating Expenses | $ 10,020 | $ 1,557 | $ 1 | $ 10,660 | $ 22,238 |
| Operating Income (Loss) | $ 1,316 | $ 1,211 | $ 1 | $ 727 | $ 3,255 |
| Nonoperating Revenues (Expenses): | | | | | |
| Investment Income | $ - | $ - | $ - | $ - | $ - |
| Federal Grants | - | - | - | - | - |
| Private Grants | - | - | - | - | - |
| Grants and Subsidies | - | - | - | - | - |
| Securities Lending Income | - | - | - | - | - |
| Other Nonoperating Revenues | - | - | - | - | - |
| Interest and Financing Costs | (2) | - | - | - | (2) |
| Grants, Aids and Subsidies | - | - | - | - | - |
| Securities Lending Rebates and Fees | - | - | - | - | - |
| Other Nonoperating Expenses | - | - | - | - | - |
| Gain (Loss) on Disposal of Capital Assets | - | - | - | - | - |
| Total Nonoperating Revenues (Expenses) | $ (2) | $ - | $ - | $ - | $ (2) |
| Income (Loss) Before Transfers and Contributions | $ 1,314 | $ 1,211 | $ 1 | $ 727 | $ 3,253 |
| Capital Contributions | - | - | - | - | - |
| Transfers-In | - | - | - | - | - |
| Transfers-Out | - | - | - | - | - |
| Total Income (Loss) | $ 1,314 | $ 1,211 | $ 1 | $ 727 | $ 3,253 |
| Special Item | $ - | $ - | $ - | $ - | - |
| Change in Net Position | $ 1,314 | $ 1,211 | $ 1 | $ 727 | $ 3,253 |
| Net Position, Beginning, as Reported | $ (969) | $ (2,053) | $ 46 | $ 1,453 | (1,524) |
| Prior Period Adjustment | - | - | - | - | - |
| Change in Accounting Principle | - | - | - | - | - |
| Change in Reporting Entity | - | - | - | - | - |
| Change in Fund Structure | - | - | - | - | - |
| Net Position, Beginning, as Restated | $ (969) | $ (2,053) | $ 46 | $ 1,453 | $ (1,524) |
| Net Position, Ending | $ 345 | $ (842) | $ 47 | $ 2,180 | $ 1,729 |

## INTERNAL SERVICE FUNDS

## COMBINING STATEMENT OF NET POSITION - Central Services single fund report

**June 30, 2022**
**(IN THOUSANDS)**

| | 5200 | 5201 | 5202 | 5203 | TOTAL |
|---|---|---|---|---|---|
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Cash and Cash Equivalents | $ 1,645 | $ 244 | $ 46 | $ - | $ 1,935 |
| Investments | - | - | - | - | - |
| Accounts Receivable | 1,984 | 286 | - | 2,887 | 5,157 |
| Inventories | - | - | - | 1 | 1 |
| Prepaid Expenses | - | - | - | 337 | 337 |
| Other Assets | - | - | - | - | - |
| Total Current Assets | $ 3,629 | $ 530 | $ 46 | $ 3,225 | $ 7,430 |
| Noncurrent Assets: | | | | | |
| Lease Assets (Net) | 308 | - | - | - | 308 |
| Depreciable Capital Assets (Net) | - | - | - | 231 | 231 |
| Total Noncurrent Assets | $ 308 | $ - | $ - | $ 231 | $ 539 |
| Total Assets | $ 3,937 | $ 530 | $ 46 | $ 3,456 | $ 7,969 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| Deferred Pension Outflows | 1,239 | 834 | - | 191 | 2,264 |
| Deferred Other Postemployment Benefits Outflows | 39 | 17 | - | 8 | 64 |
| Deferred Derivative Outflows | - | - | - | - | - |
| Total Deferred Outflows of Resources | $ 1,278 | $ 851 | $ - | $ 199 | $ 2,328 |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | $ 1,470 | $ 201 | $ - | $ 120 | $ 1,791 |
| Interfund Payables | - | - | - | 891 | 891 |
| Leases Payable | 114 | - | - | - | 114 |
| Compensated Absences Payable | 41 | 29 | - | 4 | 74 |
| Total Current Liabilities | $ 1,625 | $ 230 | $ - | $ 1,015 | $ 2,870 |
| Noncurrent Liabilities: | | | | | |
| Leases Payable | 186 | - | - | - | 186 |
| Compensated Absences Payable | 401 | 284 | - | 35 | 720 |
| Other Postemployment Benefits | 258 | 109 | - | 50 | 417 |
| Net Pension Liability | 56 | 37 | - | 9 | 102 |
| Total Noncurrent Liabilities | $ 901 | $ 430 | $ - | $ 94 | $ 1,425 |
| Total Liabilities | $ 2,526 | $ 660 | $ - | $ 1,109 | $ 4,295 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Deferred Pension Inflows | 2,310 | 1,556 | - | 357 | 4,223 |
| Deferred Other Postemployment Benefits Inflows | 31 | 13 | - | 6 | 50 |
| Total Deferred Inflows of Resources | $ 2,341 | $ 1,569 | $ - | $ 363 | $ 4,273 |
| NET POSITION | | | | | |
| Net Investment in Capital Assets | $ 8 | $ - | $ - | $ 231 | $ 239 |
| Unrestricted | $ 338 | $ (847) | $ 47 | $ 1,952 | $ 1,490 |
| Total Net Position | $ 346 | $ (847) | $ 47 | $ 2,183 | $ 1,729 |

## 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 2022 medical rates increased 3.0% based on a projected 6.9% medical trend increase (provided by MMB's actuarial consultant) and a planned Premium Holiday to reduce reserves. A copy of the consultant's projected medical trend increase has been included. Plan year 2022 dental rates remained unchanged from 2021. 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, 2022**

| (file-SEGP22 Sheet19 FY2022) | Self Insured Medical & Dental | Fully Insured Life, Vision & Disability | Adminis-trative | Total | Total Per ACFR (Rounded) |
|---|---|---|---|---|---|
| **Revenue** | | | | | |
| Premiums charged | $986,834,689 | $49,446,658 | $15,000 | $1,036,296,347 | $1,036,297,000 |
| Administrative fees and other Income | 0 | 0 | 8,605,812 | 8,605,812 | 8,606,000 |
| **Total Revenue** | 986,834,689 | 49,446,658 | 8,620,812 | 1,044,902,158 | 1,044,903,000 |
| **Expenses** | | | | | |
| Purchased Services | 37,753,775 | 49,778,852 | 3,934,234 | 91,466,860 | 91,467,000 |
| Salaries and Benefits | - | - | 2,748,118 | 2,748,118 | 2,748,000 |
| Claims | 997,532,413 | - | 0 | 997,532,413 | 997,533,000 |
| Depreciation | - | - | 0 | 0 | 0 |
| Repairs | - | - | 2,498 | 2,498 | 2,000 |
| Supplies | - | - | 21,498 | 21,498 | 21,000 |
| Indirect Costs | - | - | 311,270 | 311,270 | 311,000 |
| Other Expenses | 364,990 | - | 15,324 | 380,314 | 380,000 |
| **Total Expenses** | 1,035,651,178 | 49,778,852 | 7,032,942 | 1,092,462,972 | 1,092,462,000 |
| **Operating Income (Loss)** | (48,816,489) | (332,194) | 1,587,869 | (47,560,813) | (47,559,000) |
| **Investment Income** | 1,791,261 | 23,464 | 40,876 | 1,855,600 | 1,855,000 |
| **Total Non Operating Revenue** | 1,791,261 | 23,464 | 40,876 | 1,855,600 | 1,855,000 |
| **Change in Reserves for Claims** | (47,025,228) | (308,730) | 1,628,745 | (45,705,213) | (45,704,000) |
| **Internal Transfer** | (1,143,000) | 0 | 1,143,000 | 0 | 0 |
| **Transfer To General Fund** | 0 | 0 | (56,000) | (56,000) | (56,000) |
| **Reserve for Claims - Beginning of Year** | 421,762,074 | 2,910,857 | (54,990) | 424,617,941 | 424,618,000 |
| **Change in Accounting Principal** | 0 | 0 | 0 | 0 | 0 |
| **Reserve for Claims - End of Year** | $373,593,846 | $2,602,127 | $2,660,755 | $378,856,728 | $378,858,000 |

**SELF INSURED MEDICAL PLANS**
**REQUIRED RESERVE CALCULATION**
**12 MONTHS ENDED JUNE 30, 2022**

(file-SEGP22 Sheet19 FY2022)

**Reserve For Unpaid Claims (Medical)**

| | | |
|---|---|---|
| 1) Unpaid administrative fees | $0 | |
| 2) Performance Incentive: | | |
| Expected Annual Claims & Expenditures | $980,690,000 | |
| Performance incentive factor | 0.50% | |
| Retention Reserve Required | 4,903,450 | |
| **Total Reserve for Unpaid Retention Costs** | | 4,903,450 |

**Reserve For Unpaid Claim Costs**

| | | |
|---|---|---|
| Expected Annual Claims & Expenditures | $980,690,000 | |
| Percentage per Carrier estimates | 8.93% | |
| **Total Reserve for Unpaid Claims (Medical)** | | 87,598,000 |

**Reserve For Claim Fluctuations (Contingency Reserve)**

The Reserve for Claim Fluctuations for 2022 is 33% of total Claims.
The 33% figure is made up of the following three components:

1) The 2022 contract year was funded at the expected claim level plus retention.
   The 2022 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 2022 Reserve for Claim Fluctuations is as follows:

| | | |
|---|---|---|
| Expected Annual Claims & Expenditures | $980,690,000 | |
| Percentage per established reserve policy | 33% | |
| **Total Reserve For Claim Fluctuations** | | 323,627,700 |
| **Total Required Health Plan Reserve as of June 30, 2022** | | 416,129,150 |

**SELF INSURED DENTAL PLAN**
**REQUIRED RESERVE CALCULATION**
**12 MONTHS ENDED JUNE 30, 2022**

(file-SEGP22 Sheet19 FY2022)

**Reserve For Unpaid Claims (Dental)**

| | | |
|---|---|---|
| 1) Unpaid administrative fees | - | |
| 2) Performance Incentive: | | |
| Expected Annual Claims & Expenditures | $64,232,000 | |
| Performance incentive factor | 1.00% | |
| Retention Reserve Required | 642,320 | |
| **Total Reserve for Unpaid Retention Costs** | | 642,320 |

**Reserve For Unpaid Claim Costs**

| | | |
|---|---|---|
| Expected Annual Claims & Expenditures | $64,232,000 | |
| Percentage per Carrier estimates | 2.94% | |
| **Total Reserve for Unpaid Claims (Dental)** | | 1,890,000 |

**Reserve For Claim Fluctuations (Contingency Reserve)**

The Reserve for Claim Fluctuations for 2022 is 10% of total Claims.
The 10% figure is made up of the following three components:

1) The 2022 contract year was funded at the expected claim level plus retention.
   The 2022 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 2022 Reserve for Claim Fluctuations is as follows:

| | | |
|---|---|---|
| Expected Annual Claims & Expenditures | $64,232,000 | |
| Percentage per established reserve policy | 10% | |
| **Total Reserve For Claim Fluctuations** | | 6,423,200 |
| **Total Required Dental Plan Reserve as of June 30, 2022** | | 8,955,520 |

**STATE EMPLOYEE GROUP INSURANCE PROGRAM**
**RESERVE ANALYSIS**
**AS OF JUNE 30, 2022**
(file-SEGP22 Sheet19 FY2022)

**DETAIL OF CLAIMS PAYABLE IN THE SEGIP FY 2022 FINANCIAL STATEMENTS AS REPORTED TO THE LEGISLATURE**

| | |
|---|---|
| Medical IBNR | 87,598,000 |
| Dental IBNR | 1,890,000 |
| Subtotal - Medical & Dental | 89,488,000 |
| Reserve for MML | 1,713,000 |
| **Total Claims Payable** | **91,201,000** |

**COMPONENTS OF THE HEALTH & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2022**

| | **Health Plans** (Page 2) | **Dental Plan** (Page 3) | **Total** |
|---|---|---|---|
| Reserve for unpaid retention costs | 4,903,450 | 642,320 | 5,545,770 |
| Reserve for unpaid claims | 87,598,000 | 1,890,000 | 89,488,000 |
| Reserve for claim fluctuations | | | |
| Reserve margin | 245,172,500 | 3,853,920 | 249,026,420 |
| PSR | 49,034,500 | 1,605,800 | 50,640,300 |
| Overlapping of fiscal years | 29,420,700 | 963,480 | 30,384,180 |
| **Total Required Reserves** | **416,129,150** | **8,955,520** | **425,084,670** |

**SUMMARY OF MEDICAL & DENTAL PLAN RESERVES**

| | Reported in Financial Statements | Reported in Reserve Calculation | Difference |
|---|---|---|---|
| Reserve for unpaid retention costs | - | 5,545,770 | (5,545,770) |
| Reserve for unpaid claims | 91,201,000 | 89,488,000 | 1,713,000 |
| Reserve for claim fluctuations | | | |
| Reserve margin | - | 249,026,420 | (249,026,420) |
| PSR | - | 50,640,300 | (50,640,300) |
| Overlapping of fiscal years | - | 30,384,180 | (30,384,180) |
| Total | 91,201,000 | 425,084,670 | (333,883,670) |

**Per Page 1** - Reserve for claims - End of Year 373,593,846

**S[illegible] EMPLOYEE GROUP INSURANCE PROGRAM**
**IBNR for Health and Dental Plans**
**As of June 30, 2022**
(file-SEGP22 Sheet19 FY2022)

| | | IBNR Medical Claims | | IBNR Pharmacy Claims | Total IBNR |
|---|---|---|---|---|---|
| **Self Funded Medical Plans** | | | | | |
| Blue Cross | Pg. 6 | 50,206,000 | Pg. 9 | 4,753,000 | 54,959,000 |
| Health Partners | Pg. 7 | 16,936,000 | Pg. 9 | 3,803,000 | 20,739,000 |
| Preferred One | Pg. 8 | 10,454,000 | Pg. 9 | 1,446,000 | 11,900,000 |
| Total Medical Plans | | 77,596,000 | | 10,002,000 | 87,598,000 |
| **Self Funded Dental Plans** | | | | | |
| Delta Dental | Pg. 10 | 1,300,000 | | | 1,300,000 |
| Health Partner Dental | Pg. 11 | 590,000 | | | 590,000 |
| Total Dental Plans | | 1,890,000 | | | 1,890,000 |
| | | | | Mn Life (Page 12) | 1,713,000 |
| | | | | Total IBNR | 91,201,000 |

## State of MN Actives - Total

Reserve Key: 10110
202207

| Incurred Month | C.F. | Paid Claims from no run out | Ultimate Liability 30-day run out | Required Reserves | Participants | Cost per Participant | Cumulative Reserves | Claims Paid Over Limit |
|---|---|---|---|---|---|---|---|---|
| 201908 | 1.0000 | $ 32,664,587 | $ 32,664,587 | $ - | 65,931 | $495.44 | $ - | $ - |
| 201909 | 1.0000 | $ 32,119,680 | $ 32,119,680 | $ - | 65,693 | $488.94 | $ - | $ - |
| 201910 | 1.0000 | $ 34,251,014 | $ 34,251,014 | $ - | 66,023 | $518.77 | $ - | $ - |
| 201911 | 1.0000 | $ 33,773,700 | $ 33,773,700 | $ - | 65,956 | $512.06 | $ - | $ - |
| 201912 | 1.0000 | $ 37,565,826 | $ 37,565,826 | $ - | 65,898 | $570.06 | $ - | $ - |
| 202001 | 1.0000 | $ 27,712,575 | $ 27,712,897 | $ 322 | 61,288 | $452.17 | $ - | $ - |
| 202002 | 1.0000 | $ 28,688,757 | $ 28,690,990 | $ 2,232 | 61,194 | $468.85 | $ - | $ - |
| 202003 | 1.0000 | $ 26,438,825 | $ 26,439,227 | $ 403 | 61,247 | $431.68 | $ - | $ - |
| 202004 | 1.0000 | $ 15,843,354 | $ 15,843,737 | $ 383 | 61,646 | $257.01 | $ - | $ - |
| 202005 | 1.0000 | $ 20,003,738 | $ 20,004,199 | $ 462 | 61,614 | $324.67 | $ - | $ - |
| 202006 | 1.0000 | $ 26,381,166 | $ 26,382,403 | $ 1,237 | 61,401 | $429.67 | $ - | $ - |
| 202007 | 1.0000 | $ 31,686,925 | $ 31,689,194 | $ 2,269 | 61,395 | $516.15 | $ - | $ - |
| 202008 | 1.0000 | $ 28,886,740 | $ 28,889,488 | $ 2,748 | 61,230 | $471.82 | $ - | $ - |
| 202009 | 1.0000 | $ 30,280,442 | $ 30,282,235 | $ 1,793 | 61,152 | $495.20 | $ - | $ - |
| 202010 | 1.0000 | $ 31,072,101 | $ 31,075,814 | $ 3,713 | 60,987 | $509.55 | $ - | $ - |
| 202011 | 0.9997 | $ 29,720,377 | $ 29,752,075 | $ 31,698 | 60,862 | $488.84 | $ 8,923 | $ - |
| 202012 | 0.9996 | $ 35,475,426 | $ 35,503,749 | $ 28,323 | 60,808 | $583.87 | $ 23,119 | $ - |
| 202101 | 0.9996 | $ 27,303,609 | $ 27,336,285 | $ 32,676 | 64,667 | $422.72 | $ 34,049 | $ - |
| 202102 | 0.9997 | $ 27,817,587 | $ 27,844,153 | $ 26,565 | 64,470 | $431.89 | $ 42,400 | $ - |
| 202103 | 0.9995 | $ 36,431,028 | $ 36,477,669 | $ 46,641 | 64,364 | $566.74 | $ 60,629 | $ - |
| 202104 | 0.9993 | $ 33,251,940 | $ 33,291,547 | $ 39,608 | 64,396 | $516.98 | $ 83,917 | $ - |
| 202105 | 0.9991 | $ 31,448,018 | $ 31,512,559 | $ 64,541 | 64,234 | $490.59 | $ 112,253 | $ - |
| 202106 | 0.9988 | $ 33,182,781 | $ 33,240,057 | $ 57,276 | 64,008 | $519.31 | $ 152,093 | $ - |
| 202107 | 0.9987 | $ 29,961,848 | $ 30,003,985 | $ 42,137 | 63,733 | $470.78 | $ 191,048 | $ - |
| 202108 | 0.9978 | $ 33,372,494 | $ 33,468,845 | $ 96,351 | 63,364 | $528.20 | $ 264,518 | $ - |
| 202109 | 0.9968 | $ 33,529,304 | $ 33,771,547 | $ 242,243 | 63,134 | $534.92 | $ 372,242 | $ - |
| 202110 | 0.9968 | $ 32,566,002 | $ 32,748,693 | $ 182,691 | 63,249 | $517.77 | $ 476,703 | $ - |
| 202111 | 0.9962 | $ 35,000,354 | $ 35,206,005 | $ 205,651 | 63,096 | $557.98 | $ 609,980 | $ - |
| 202112 | 0.9940 | $ 38,563,176 | $ 39,002,017 | $ 438,841 | 63,096 | $618.14 | $ 842,596 | $ - |
| 202201 | 0.9929 | $ 27,238,274 | $ 27,507,638 | $ 269,364 | 62,435 | $440.58 | $ 1,039,235 | $ - |
| 202202 | 0.9890 | $ 27,327,562 | $ 27,811,245 | $ 483,683 | 62,360 | $445.98 | $ 1,344,551 | $ - |
| 202203 | 0.9798 | $ 31,059,473 | $ 32,274,291 | $ 1,214,818 | 62,349 | $517.64 | $ 1,995,982 | $ - |
| 202204 | 0.9689 | $ 29,812,421 | $ 32,780,379 | $ 2,967,959 | 62,432 | $525.06 | $ 3,015,506 | $ - |
| 202205 | 0.9147 | $ 26,468,610 | $ 32,780,395 | $ 6,311,785 | 62,446 | $524.94 | $ 5,810,175 | $ - |
| 202206 | 0.7537 | $ 9,262,075 | $ 34,939,783 | $ 25,677,708 | 62,357 | $560.32 | $ 14,414,100 | $ - |
| 202207 | 0.2931 | $ 11,410,903 | $ 32,291,298 | $ 20,880,395 | 62,356 | $517.85 | $ 35,294,495 | $ - |
| Total | | $ 1,081,634,712 | $ 1,116,929,207 | $ 35,294,495 | | | | $ - |

| Plan Yr | | | | | Rounded Amt (0 Day) | Unpaid Aligned Incentive Provider Settlements | |
|---|---|---|---|---|---|---|---|
| 2020 | | $ 332,190,425 | $ 332,266,008 | $ 75,583 | 76,000 | 0 | $76,000 |
| 2021 | 12 Mths | $ 392,428,142 | $ 393,903,362 | $ 1,475,220 | 1,475,000 | 7,390,000 | $8,865,000 |
| 2022 | 6 Mths | $ 151,168,415 | $ 188,093,731 | $ 36,925,316 | 36,925,000 | 4,340,000 | $41,265,000 |
| | | $ 1,046,161,790 | $ 1,084,637,909 | $ 38,476,119 | $ 38,476,000 | $ 11,730,000 | **$ 50,206,000** |

J.E. 9B

Unpaid Aligned Incentive Provider Settlement calculations:

| 2020 | 2021 | 2022 | |
|---|---|---|---|
| 8,500,000 | 8,600,000 | 10,100,000 | Negotiated Settlements |
| -1,253,088 | -1,209,942 | -1,419,894 | Rx Rebates |
| 7,246,912 | 7,390,058 | 8,680,106 | net Provider Settlement |
| -7,246,912 | 0 | 0 | paid 05/31/22 |
| 0 | 7,390,058 | 8,680,106 | balance due |
| **0** | **7,390,000** | **8,680,000** | **rounded** |

pd 05/31/22

Negotiated Settlement amounts are from 2020, 2021 and 2022 Award Allocation using June'22 reserves (see attached)
2020 Rx Rebate is from 2020 Interim Settlement document, 2021 and 2022 is estimated (based on 2020 percent)

arrier HealthPartners

**IBNR Estimate one month runout**
**2nd Quarter ending 06/30/22**

**Part One - To be provided by 08/21/22**

| Service Dates | Paid Claims from No run out | Est. of Ultimate Liability 30-day Run out | IBNR Estimate |
|---|---|---|---|
| Prior to July of 2021 | $270,380,331 | $270,391,781 | $11,450 |
| Jul-21 | $23,635,696 | $23,636,184 | $488 |
| Aug-21 | $22,423,992 | $22,440,957 | $16,965 |
| Sep-21 | $22,582,915 | $22,593,924 | $11,009 |
| Oct-21 | $24,159,114 | $24,172,788 | $13,674 |
| Nov-21 | $22,695,766 | $22,725,165 | $29,399 |
| Dec-21 | $22,712,708 | $22,750,963 | $38,255 |
| Jan-22 | $21,832,012 | $21,951,158 | $119,146 |
| Feb-22 | $20,643,000 | $20,767,280 | $124,280 |
| Mar-22 | $21,473,003 | $21,902,511 | $429,508 |
| Apr-22 | $19,978,113 | $20,981,137 | $1,003,024 |
| May-22 | $19,023,985 | $21,533,012 | $2,509,027 |
| Jun-22 | $10,159,872 | $22,789,897 | $12,630,025 |
| Subtotal - Jul 2021 to Jun 2022 | $251,320,176 | $268,244,975 | $16,924,799 |
| Total | $521,700,507 | $538,636,756 | $16,936,249 |

| | | | IBNR | IBNR Rounded |
|---|---|---|---|---|
| 2021 | $408,590,522 | $408,711,761 | $121,239 | $121,000 |
| 2022 | $113,109,985 | $129,924,995 | $16,815,010 | $16,815,000 |
| | $521,700,507 | $538,636,756 | $16,936,249 | **$16,936,000** |

JE 9B

**Preferred One**
**IBNR Worksheet - Including Pharmacy**
**12 Months Ending 12/31/21 - @ 07/31/22**

| | 6/30/2022 Total Paid Claims | 6/30/2022 Total Paid RX Claims | 6/30/2022 Total Paid Medical Claims | 07/31/22 Total Projected Claims | 07/31/22 Total Projected Medical Claims | IBNR |
|---|---|---|---|---|---|---|
| January - 21 | 10,150,052 | 2,360,381 | 7,789,671 | 10,149,813 | 7,789,432 | (239) |
| February | 9,301,674 | 2,260,713 | 7,040,961 | 9,301,749 | 7,041,036 | 75 |
| March | 11,172,515 | 2,663,409 | 8,509,106 | 11,173,133 | 8,509,724 | 618 |
| April | 11,457,742 | 2,535,973 | 8,921,769 | 11,457,838 | 8,921,865 | 96 |
| May | 11,615,423 | 2,595,291 | 9,020,132 | 11,618,214 | 9,022,923 | 2,791 |
| June | 11,112,834 | 2,684,979 | 8,427,855 | 11,113,445 | 8,428,466 | 611 |
| July | 11,166,779 | 2,392,197 | 8,774,582 | 11,186,758 | 8,794,561 | 19,979 |
| August | 11,489,362 | 2,756,267 | 8,733,095 | 11,513,605 | 8,757,338 | 24,243 |
| September | 11,534,915 | 2,684,057 | 8,850,858 | 11,572,202 | 8,888,145 | 37,287 |
| October | 12,604,007 | 2,639,951 | 9,964,056 | 12,666,990 | 10,027,039 | 62,983 |
| Nov | 12,239,217 | 2,829,569 | 9,409,648 | 12,408,369 | 9,578,800 | 169,152 |
| December | 13,157,408 | 2,832,532 | 10,324,876 | 13,280,203 | 10,447,671 | 122,795 |
| | 137,001,928 | 31,235,319 | 105,766,609 | 137,442,319 | 106,207,000 | 440,391 |
| | | | **2021** | **Rounded IBNR** | | **440,000** |

**Preferred One**
**IBNR Worksheet - Including Pharmacy**
**6 Months Ending 06/30/22 - 30-day Run Out**

| | 6/30/2022 Total Paid Claims | 6/30/2022 Total Paid RX Claims | 6/30/2022 Total Paid Medical Claims | 7/31/2022 Total Projected Claims | 7/31/2022 Total Projected Medical Claims | IBNR |
|---|---|---|---|---|---|---|
| January - 22 | 9,731,846 | 2,599,821 | 7,132,025 | 9,894,057 | 7,294,236 | 162,211 |
| February | 10,067,151 | 2,572,920 | 7,494,231 | 10,240,593 | 7,667,673 | 173,442 |
| March | 11,164,721 | 2,813,313 | 8,351,408 | 11,651,342 | 8,838,029 | 486,621 |
| April | 10,004,142 | 2,791,478 | 7,212,664 | 10,991,905 | 8,200,427 | 987,763 |
| May | 9,859,891 | 2,742,128 | 7,117,763 | 12,230,867 | 9,488,739 | 2,370,976 |
| June | 5,867,618 | 3,145,666 | 2,721,952 | 11,700,497 | 8,554,831 | 5,832,879 |
| July | | | 0 | | 0 | 0 |
| August | | | 0 | | 0 | 0 |
| September | | | 0 | | 0 | 0 |
| October | | | 0 | | 0 | 0 |
| Nov | | | 0 | | 0 | 0 |
| December | | | 0 | | 0 | 0 |
| | 56,695,369 | 16,665,326 | 40,030,043 | 66,709,261 | 50,043,935 | 10,013,892 |
| | | | **2022** | **Rounded IBNR** | | **10,014,000** |

Total : 10,454,000

# EFT

VENDOR: **CVS Pharmacy Claims**
**Vendor # 0000264461-005-5**
1 CVS Drive
Woonsocket, RI 02895-0988

**ACCT # Pharmacy Claims Account**

TOTAL AMOUNT OF EFT: $10,153,139.85

INVOICE NUMBER: 53481036

SERVICE DATES: 6/16/2022- 6/30/2022

PAYMENT VOUCHER #: G1001 - 00039026 07/01/2022 KSA

INVOICE REC'D DATE: 07/01/2022

**CUSTOMER NUMBER: ASEGIP**

Rounded

2022 BCBS Claims -- 412004 4,753,250.73 — $4,753,000
Fund: 5600 FinDeptID: G1036622 Appr: G100048

2022 BCBS Admin Fees -- 411327 75,591.90
Fund: 5600 FinDeptID: G1036622 Appr: G100048

2022 HP Claims -- 412004 3,803,294.13 — $3,803,000
Fund: 5600 FinDeptID: G1036622 Appr: G100047

2022 HP Admin Fees -- 411327 57,788.20
Fund: 5600 FinDeptID: G1036622 Appr: G100047

2022 P1 Claims -- 412004 1,445,661.89 — $1,446,000
Fund: 5600 FinDeptID: G1036622 Appr: G100051

2022 P1 Admin Fees -- 411327 17,553.00
Fund: 5600 FinDeptID: G1036622 Appr: G100051

CALENDAR YEAR (JAN - DEC)

| | Claims | Admin | DMR Clms | DMR Admin | HD Claims | HD Admin | TOTAL |
|---|---|---|---|---|---|---|---|
| BCBS | 4,438,992.91 | 73,345.20 | 312,323.08 | 2,096.70 | 1,934.74 | 150.00 | 4,828,842.63 |
| Health Partners | 3,590,928.41 | 56,404.10 | 199,356.99 | 1,239.20 | 13,008.73 | 144.90 | 3,861,082.33 |
| Preferred One | 1,362,784.22 | 17,108.20 | 82,821.01 | 394.20 | 56.66 | 50.60 | 1,463,214.89 |
| | | | | | | | - |
| | 9,392,705.54 | 146,857.50 | 594,501.08 | 3,730.10 | 15,000.13 | 345.50 | 10,153,139.85 |

**State Of Minnesota**
**Group: 000216**

Rounded $1,300,000

**07/01/2021 - 06/30/2022: Estimated IBNR is $1,270,030**

| | INCURRED CLAIMS | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| MONTHLY PAID CLAIMS | JUN-2022 | MAY-2022 | APR-2022 | MAR-2022 | FEB-2022 | JAN-2022 | DEC-2021 | NOV-2021 | OCT-2021 | SEP-2021 | AUG-2021 | JUL-2021 | JUN-2021 | MAY-2021 | APR-2021 | MAR-2021 | FEB-2021 | JAN-2021 | DEC-2020 | NOV-2020 | OCT-2020 | SEP-2020 | AUG-2020 | JUL-2020 |
| JUL-2021 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,632,073 | 709,966 | 50,101 | 18,500 | 8,853 | 4,640 | 8,347 | 3,511 | 3,021 | 695 | 1,756 | 15 | -112 |
| AUG-2021 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,718,863 | 523,186 | 41,407 | 18,363 | 6,597 | 5,085 | 2,131 | -285 | -1,611 | 3,811 | 432 | 2,347 | 2,239 | 121 |
| SEP-2021 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,482,437 | 623,545 | 46,761 | 15,091 | 9,475 | 1,494 | 2,481 | 3,192 | 838 | -1,622 | 698 | 456 | 185 | 297 | 0 |
| OCT-2021 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,387,316 | 542,881 | 41,016 | 15,968 | 4,407 | 6,372 | 4,407 | -750 | 3,901 | 269 | 1,667 | 654 | 1,955 | 424 | -567 | 0 |
| NOV-2021 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,472,491 | 486,557 | 43,582 | 23,841 | 5,066 | 3,376 | 3,636 | 2,094 | 3,236 | 658 | 2,107 | 419 | 1,127 | -342 | 399 | 213 | 0 |
| DEC-2021 | 0 | 0 | 0 | 0 | 0 | 0 | 2,943,287 | 677,080 | 40,207 | 16,537 | 9,026 | 4,712 | 4,690 | 595 | 883 | 2,323 | 736 | 2,120 | 2,337 | 6 | -1,730 | 0 | 0 | 51 |
| JAN-2022 | 0 | 0 | 0 | 0 | 0 | 2,673,443 | 494,185 | 34,657 | 11,375 | 8,349 | 4,469 | 3,428 | 5,282 | 2,409 | 1,358 | 1,673 | 2,575 | 206 | -1,557 | -1,014 | 306 | -186 | 0 | 1,156 |
| FEB-2022 | 0 | 0 | 0 | 0 | 2,499,691 | 658,601 | 63,558 | 11,430 | 10,357 | 6,796 | 1,951 | 2,320 | 2,984 | 1,018 | -451 | 364 | 0 | 994 | 0 | -465 | 0 | 490 | -654 | 0 |
| MAR-2022 | 0 | 0 | 0 | 3,221,547 | 702,618 | 75,791 | 15,690 | 9,448 | 5,013 | 4,749 | 3,407 | 2,247 | 3,198 | 1,387 | -329 | 695 | 2,541 | 359 | 0 | 0 | 371 | 0 | 0 | 0 |
| APR-2022 | 0 | 0 | 2,686,753 | 522,379 | 37,151 | 23,545 | 6,220 | 1,420 | 3,522 | 6,014 | 1,700 | -1,581 | 1,036 | 920 | 150 | 1,077 | -972 | 199 | 553 | 0 | -88 | 0 | 0 | 0 |
| MAY-2022 | 0 | 2,750,657 | 471,843 | 53,678 | 18,665 | 13,890 | 9,524 | 1,510 | 4,304 | 3,090 | 1,517 | -5 | 162 | 292 | 0 | 39 | 0 | 369 | 0 | 108 | 0 | 0 | 0 | 0 |
| JUN-2022 | 2,905,952 | 527,517 | 50,398 | 26,927 | 11,157 | 5,476 | 3,637 | 782 | 1,334 | 2,238 | 358 | 351 | 70 | 2,275 | -800 | 2,183 | -1,098 | -1,212 | 0 | 0 | 1,000 | 415 | 0 | 0 |
| *TOTAL* | *2,905,952* | *3,278,174* | *3,208,994* | *3,824,531* | *3,269,282* | *3,450,746* | *3,536,101* | *3,208,818* | *2,949,985* | *3,116,673* | *3,429,693* | *3,234,526* | *791,669* | *96,843* | *33,903* | *27,259* | *18,304* | *14,311* | *3,697* | *7,946* | *3,055* | *5,830* | *1,543* | *1,216* |

| | |
|---|---|
| 23,287 | 2020 Claims paid Jul 2021-Jun 2022 |
| 19,687,768 | 2021 Claims paid Jul-Dec 2021 |
| 770,317 | 2021 Claims paid Jan-Jun 2022 |
| 19,937,679 | 2022 Claims paid Jan-Jun 2022 |
| **40,419,051** | **Total Claims paid Jul 2021-Jun 2022** |
| | (FY22) |

**Carrier** HealthPartners

**Dental IBNR Estimate for Fiscal Year-End**

**All Packages ending June 2022**

| Service Dates | Paid Claims | Est. of Ultimate Liability | IBNR Estimate |
|---|---|---|---|
| JUL 2021 | $1,739,913 | $1,740,957 | $1,043 |
| AUG 2021 | $1,860,965 | $1,862,496 | $1,531 |
| SEP 2021 | $1,670,709 | $1,672,564 | $1,855 |
| OCT 2021 | $1,678,082 | $1,680,515 | $2,433 |
| NOV 2021 | $1,733,063 | $1,736,281 | $3,218 |
| DEC 2021 | $1,877,832 | $1,882,348 | $4,516 |
| JAN 2022 | $1,929,154 | $1,935,383 | $6,229 |
| FEB 2022 | $1,813,204 | $1,821,328 | $8,124 |
| MAR 2022 | $2,059,806 | $2,072,846 | $13,040 |
| APR 2022 | $1,842,670 | $1,860,467 | $17,797 |
| MAY 2022 | $1,822,343 | $1,852,393 | $30,050 |
| JUN 2022 | $1,885,646 | $1,948,498 | $62,851 |
| Total - Jul. '21 to Jun. '22 | $21,913,389 | $22,066,076 | $152,687 |

*** July 2022 run-out included in paid claims** $437,710

**IBNR with July** $590,397

**Rounded:** **$590,000**

## 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, 2022** | 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 2022 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 2022 unpaid claims reserve: | | |
| Expected 2022 death claims per 2023 rate renewal | 8,516,300 | |
| Expected 2022 AD&D claims per 2023 rate renewal | 349,200 | |
| Total expected claims for 2022 | 8,865,500 | |
| Reserve policy ratio | 1/12 | |
| Estimated unreported claims | | 738,792 |
| 2. Calculation of unpaid claims associated with waiver of premium disability | | |
| Expected 2022 waiver of premium for disability per 2023 renewal | -716,600 | |
| Estimated reserve percentage | 67.00% | |
| Estimated unpaid claims on waiver of premium for disability claims | | -480,122 |
| **Total Unpaid Claims Reserve Needed June 30, 2022** | | 258,670 |

## Reserve for Claim Fluctuations

The reserve for Claims Fluctuations for 2022 is 19% of expected premium.
The 19% figure is made up of three components and is calculated as follows:

1. For 2022 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 2022 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 2022 claims fluctuation reserve:

| | | |
|---|---|---|
| Total Expected Premium for 2022 | 7,656,900 | |
| Percentage per established reserve policy | 19.00% | |
| **Total Claims Fluctuation Reserve Needed June 30, 2022** | | 1,454,811 |
| **Total June 30, 2022 Basic Life Trust Reserve** | | **1,713,481** |

Rounded
+1,713,000

# Minnesota Management and Budget

Advantage Plan - SEGIP

Trend Projection Summary 2019-2021

**All Plans Combined - Projected MMB Trends**

| | 20-21 Trends | | |
|---|---|---|---|
| Type | Cost | Util | Total |
| IP | 2.1% | 13.5% | 15.8% |
| OP | 1.5% | 14.8% | 16.5% |
| PH | 1.8% | 15.4% | 17.6% |
| RX | 6.6% | 3.7% | 10.5% |
| Total | 2.6% | 12.7% | **15.7%** |

| | 21-22 Trends | | |
|---|---|---|---|
| Type | Cost | Util | Total |
| IP | 4.0% | 2.2% | 6.3% |
| OP | 3.3% | 2.2% | 5.6% |
| PH | 4.0% | 2.3% | 6.4% |
| RX | 4.0% | 6.0% | 10.2% |
| Total | 3.8% | 3.0% | **6.9%** |

| | 20-22 Trends | | |
|---|---|---|---|
| Type | Cost | Util | Total |
| IP | 6.2% | 15.9% | 23.1% |
| OP | 4.8% | 17.4% | 23.0% |
| PH | 5.9% | 18.2% | 25.1% |
| RX | 10.8% | 10.0% | 21.8% |
| Total | 6.5% | 16.1% | **23.7%** |

MANAGEMENT AND BUDGET
STATE EMPLOYEE GROUP INSURANCE PROGRAM

# 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<br>85% dependent | 5% single<br>15% dependent |
| Dental insurance | Self-insured | 90% single<br>50% dependent | 10% single ($13.50 monthly minimum)<br>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 of 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 that 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) | |
|---|---|---|---|---|
| Contributor | 2020 | 2021 | 2020 | 2021 |
| **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 predicable because there are no catastrophic claims. These two factors make projecting future dental costs more predicable 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 at 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% |

MANAGEMENT AND BUDGET

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 |

| | | |
|---|---|---|
| | Age 96 | $30.30 |
| | Age 97 | $33.33 |
| | Age 98 | $36.66 |
| | Age 99 | $40.33 |
| | Age 100 | $44.36 |
| • Dependent Child Life | Dep. Child Life | $0.084 |
| • Voluntary AD&D (Employee Paid) | AD&D | $0.030 |

The 2021 monthly attachment points per employee are as follows:

| Employee Classification | Unpooled Total | Pooled AD&D | Total |
|---|---|---|---|
| Managers 2 times salary | $58.67 | $3.06 | $61.73 |
| Managers 1.5 times salary | $40.44 | $1.91 | $42.35 |
| Non-Managers | $11.12 | $0.24 | $11.36 |

The 2021 monthly premium remittances per employee are as follows:

| Employee Classification | Unpooled Total | Pooled AD&D | Total |
|---|---|---|---|
| Managers 2 times salary | $52.80 | $3.06 | $55.86 |
| Managers 1.5 times salary | $36.39 | $1.91 | $38.30 |
| Non-Managers | $10.00 | $0.24 | $10.24 |

Plan Design Changes:
There were no plan design changes for 2021.

Authorized Signature: 

Sincerely,

Date: August 5, 2020

*Linda Schmidt*

Linda Schmidt
Manager, Contracts & Networks
State Employee Group Insurance Program
(651) 259-3785

DocuSign Envelope ID: 7E1301C5-4A80-42D2-A484-E6F1C52E2182

MANAGEMENT AND BUDGET

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.

DocuSigned by:
Authorized Signature Chuck Gill
EA761B7C4CA346C...

Date 9/1/2020

DocuSign Envelope ID: 7E1301C5-4A80-42D2-A484-E6F1C52E2182

Sincerely,

*Linda Schmidt*

Linda Schmidt
Manager, Contracts & Networks
State Employee Group Insurance Program
(651) 259-3785

MANAGEMENT AND BUDGET
STATE EMPLOYEE GROUP INSURANCE PROGRAM

# Employee Insurance Fund

**Plan Year 2022**
**(January 1, 2022 – December 31, 2022)**
**Proposed Premium Rates**

**August 2, 2021**

Contact:
Lorna Smith, Enterprise Director
Employee Insurance
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, vision coverage, 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 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, 2022 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:<br>- Minnesota Advantage Health Plan<br>- Advantage High Deductible Health Plan | 3.0%<br>3.18% (single)<br>3.12% (family) | 3.0%<br>3.19% (single)<br>3.14% (family) |
| Dental | 0% | 0% |
| Basic Life/AD&D | 4.5% | 4.5% |
| Optional life, spouse life, child life | 0% | N/A* |
| Voluntary AD&D | 0% | N/A* |
| Vision | 0% | N/A* |
| Disability (short-term) | -5.0% | N/A* |
| Disability (long-term) | 0% | N/A* |

* Agencies do not contribute toward these optional coverages. Only employees bear the premium increases.

# 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 an important 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 the Enterprise Employee Resources 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 fully-insured optional coverages including additional life insurance, disability insurance, and vision coverage, as well as pre-tax plans to cover medical and dental expenses, dependent care expenses, and transit expenses. SEGIP also provides a variety of innovative well-being programs that seek to engage employees in healthy activities.

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 2020, SEGIP's expenditures were approximately $951 million, as shown in the next figure. Nearly 90% of SEGIP's expenditures were for medical coverage.

| Insurance Type | SEGIP FY 2020 Expenditures | SEGIP % of FY 2020 Expenditures |
|---|---|---|
| Medical | $842,614,838 | 88.6% |
| Dental | $53,987,120 | 5.7% |
| Disability | $20,988,828 | 2.2% |
| Life Insurance (Employee Paid) | $16,001,179 | 1.7% |
| Life (Employer Paid) | $7,799,282 | 0.8% |
| Administration & Other* | $9,355,655 | 1.0% |
| Total | $950,746,902 | 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<br>85% dependent | 5% single<br>15% dependent |
| Dental insurance | Self-insured | 66.86% single<br>50% dependent | $13.50 single flat monthly rate<br>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 self-insured medical plan is known as the Minnesota Advantage Health Plan. To assist in the administration of Advantage, SEGIP contracts with Blue Cross Blue Shield of Minnesota, HealthPartners, and PreferredOne to administer the medical part of the plan and CVS Caremark to administer the pharmacy benefit portion. These vendors provide, among other activities, claims processing, case management, a network of providers, and contracted payment rates with clinic systems and hospitals.

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 contributed by employees for single and dependent coverage (currently 5% and 15%, respectively) 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.

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 significant uncertainty involved in projecting medical costs. One of the biggest contributors to this uncertainty is that premiums are set so far in advance of the plan year that actual costs are unknown. For example, in the summer of 2020 the 2021 premiums were based on the best information available at that time, which was 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. 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 medical rates for 2022, we intentionally made two changes to our usual rate setting method. First, we did not set the 2022 rates based on our 2020 claims experience as we normally would, because 2020 claims were significantly affected by factors related to the pandemic that are assumed to be an aberration. To set the 2022 medical rate, our actuaries projected medical inflation using 2019 claims as the base and applied the 2019 trend out to 2022. We believe this method reasonably projects 2022 costs while removing what we assume to be the one-time effects of the COVID-19 pandemic. Second, we reduced the required premium increase by 0.6% to spend down our medical reserves by approximately $6.1 million. The rate setting process over the past two years has included a similar rate reduction because of a prior overfunded amount. Those prior year rates were set based on the best information available at the time but were eventually found to be higher than required. This 0.6% reduction in the anticipated rate increase is a relatively safe bet that the 3% rate increase will cover

increased costs in 2022. However, if the 0.6% is needed the reserves are high enough to cover the 2022 loss and the needed increase in 2023 will not be greatly impacted by this reduction.

### Effect of the COVID-19 pandemic on medical and dental premium costs

The COVID-19 pandemic has introduced significant additional uncertainty to projecting 2022 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 of elective surgeries, and general fear of contracting COVID-19 by entering a medical setting. According to national data, clinic visits dropped by nearly 60 percent from normal levels by mid-April 2020 as a result of the pandemic, and visit volume remained 13 percent below normal by mid-July 2020, as some members continued to delay or forgo medical services due to concerns over the pandemic.[3] By the end of 2020, visit volumes remained slightly below normal levels (one to three percent below), indicating that not all delayed or forgone care from earlier in the year was being made up for yet. The volatile nature of health care utilization in 2020 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. Some essential medical services were 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 related 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 at least partially offset by the additional costs of COVID-19 testing and treatment. Based on a preliminary estimate through the end of December 2020, the medical plan had already spent approximately $8.5 million for about 62,000 tests and for services connected to testing, such as physician office and emergency room visits that are also subject to waived cost-sharing under the federal Families First and CARES Acts. Over the same period, the medical plan paid for about $6.6 million for treatment of members with a positive COVID-19 diagnosis. However, this may be an underestimate of treatment costs due to members being treated without a COVID-19 diagnosis or the effect of the surge of cases in Minnesota in early 2021.

The SEGIP medical plan has been, and will continue to be, liable for the administration costs of COVID-19 vaccine for members who get vaccinated. At this time, the number of processed vaccine administration claims has been relatively low, so it is uncertain what the medical plan's vaccination costs will be. 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 2021.

[3] Ateev Mehrotra et al., *The Impact of COVID-19 on Outpatient Visits in 2020: Visits Remained Stable, Despite a Late Surge in Cases* (Commonwealth Fund, Feb. 2021). https://doi.org/10.26099/bvhf-e411

Prescription drug spending appears to have been less affected than medical care costs. Members are utilizing long-term (90 day) refill options 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, because of more long-term refills.

The pandemic has the potential to drive up future costs by 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 the 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 of these COVID-19 pandemic related issues have made projecting claims for 2022 much more difficult than usual. We spoke with our actuary and health plan administrators about what they are seeing with other groups and found that there is substantial variation in future predictions of medical trend between each plan. The bottom line is that these issues are a concern across the industry and there is no one right way to project 2022 rate changes.

### HDHP Premiums

The Advantage High-Deductible Health 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 2022 in the Minnesota Advantage Health Plan is 3.0%. For the HDHP, the premium increase is 3.18% for employee-only coverage, and 3.12% 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) | |
|---|---|---|---|---|
| Contributor | 2021 | 2022 | 2021 | 2022 |
| **Minnesota Advantage Health Plan** | **$732.94** | **$754.94** | **$2,155.38** | **$2,220.04** |
| Employee | 36.64 | 37.74 | 250.00 | 257.50 |
| Employer | 696.30 | 717.20 | 1,905.38 | 1,962.54 |
| **HDHP** | **$691.28** | **$713.28** | **$2,072.06** | **$2,136.72** |
| Employee | 36.64 | 37.74 | 250.00 | 257.50 |
| Employer | 654.64 | 675.54 | 1,822.06 | 1,879.22 |

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. SEGIP offers a more comprehensive benefit set than does the average employer plan and so it is not possible to do an apples-to-apples comparison of the cost of the same benefits across employers. However, the data 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 for calendar year 2020, but for clarity we include SEGIP's 2021 rates as well.

| Type of medical coverage Monthly rates | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|
| Advantage Plan - single | $613.32 | $630.80 | $649.72 | $700.72 | $732.94 |
| Advantage Plan - family | $1,803.56 | $1,854.96 | $1,910.62 | $2,060.60 | $2,155.38 |
| Employer average - single | $557.50 | $574.67 | $599.00 | $623.00 | N/A |
| Employer average - family | $1,563.67 | $1,634.67 | $1,714.67 | $1,779.00 | N/A |

Source: https://www.kff.org/health-costs/report/2020-employer-health-benefits-survey/ (Accessed on July 27, 2021.)

### 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 2025. The financial projections rely on four main assumptions:

1) The number of members in the plan. The number of members in 2022 is anticipated to remain at about the same level as in 2021. Since the state's hiring freeze has lifted, there is no reason to believe that the number of state employees will change enough to impact the program.
2) Growth in allowed claims per person. Allowed claims decreased by 5.8% per member per month in 2020, likely due to the COVID-19 pandemic, and are anticipated to grow by 16.9% in 2021 as

members seek medical care that was deferred in 2020. Growth of 5.7% per year is anticipated for 2022 through 2025 as utilization patterns return to pre-pandemic levels.

3) Changes in the enrollee's share of allowed claims. Medical plan costs are paid primarily through premiums and out-of-pocket costs. When medical claims increase and out-of-pocket costs do not, premiums pay a greater share of the costs and enrollee cost sharing pays a smaller portion of total costs. Enrollee cost sharing decreased in 2019 because there were no changes to enrollee out-of-pocket costs and medical claims costs increased. Through the bargaining process, out-of-pocket costs were increased for 2020, and as a result enrollee cost-sharing increased from 6.9% in 2019 to about 8.3% in 2020.

Attachment 3 illustrates the Minnesota Advantage Health Plan's historical and projected balance sheet and cash flow statements from 2016 through 2025.

# Dental Insurance

There were no substantial changes to the dental benefit during the 2021 collective bargaining process. The only change was the addition of offering dental during Open Enrollment in both years of the labor agreement. SEGIP and its dental plan administrators, Delta Dental and HealthPartners, do not expect the dental open enrollments to affect premiums at this time.

The premium rates will not increase for the 2022 plan year. 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. This reduced dental plan spending for the 2020 calendar year and increased the dental reserve.

Dental benefits are less volatile than medical benefits and so require a lower contingency reserve. Annual dental benefits are capped at $2,000 and there is a separate lifetime benefit limit of $3,000 for orthodontia. These limits make the dental plan claims are more predicable because there are no catastrophic claims making projecting future dental costs more predicable 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 an adequate financial reserve.

For 2022, Delta Dental recommended a rate increase of 3.16% and HealthPartners recommended no increase. Typically, the two rate recommendations are combined to produce an average increase, so members have the same premium regardless of which vendor they select. The weighted average of these two estimates would result in a 2022 premium increase of 2.01%. Considering the financial strain on the state budget and SEGIP's high dental reserve, it was determined that 0% premium increase augmented by approximately $1.3 million from the contingency reserve would sufficiently supplement the Delta increase for 2022. This spend down reduces the reserve by $1.3 million 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 coverage, we can safely use the reserves to cover the increased cost because dental spending is not as volatile at medical spending and so the risk is minimized.

### Proposed Rates

The proposed dental rates for 2022 represent no change over 2021 levels. The monthly rates for employee-only and family dental coverage are illustrated in the table below. As with the rates for health insurance, the final premium rates may be adjusted by a few cents so that the premiums can be paid two times per month (these amounts are shared between the employer and the employee).

| Dental | 2020 | 2021 | 2022 |
|---|---|---|---|
| Employee only | $40.74 | $40.74 | $40.74 |
| Family | $120.54 | $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 2025. Key assumptions in forecasting financial experience for the dental plan include:

- Stable membership: Like the medical plan, actual membership as of January 1, 2021 is used to project member months for this year, and project the same level of membership forward to future years.
- Claims increases: We are projecting a claim increase of 15.8% for 2021 to make up for the 2020 deferred care and a return to 2019 claim levels. For 2022 through 2025, we anticipate claims to increase by 3.1% each year.
- Reserves. The preliminary results for Plan Year 2020 is an excess reserve level of $19.4 million and we have a forecasted excess reserve of $21.7 million at the end of Plan Year 2021. What would have been a 2.01% premium increase for 2022 is reduced to a 0% premium increase in order to spend down the excess reserve. At proposed rate the contingency reserve is projected to increase slightly in 2022, and then to decrease more rapidly towards our target reserve level starting in 2023.

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 was 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 2022 premium rate increases for the fully-insured products are detailed below. Attachments 6 and 7 provide documentation of the 2022 rates that have been confirmed by the insurance carriers.

| Plan type | category | 2021 rate | 2022 rate | Percent Change |
|---|---|---|---|---|
| Basic Life Insurance and Accidental Death and Dismemberment (AD&D) | Managers (2x) | $55.86 | $58.22 | 4.5% |
| | Managers (1.5x) | $38.30 | $39.94 | 4.5% |
| | Non-Managers | $10.24 | $10.70 | 4.5% |
| 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 | | |
| | 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 | $5.76 | $5.76 | 0% |
| | Family | $16.54 | $16.54 | 0% |
| Disability Insurance | 30 day elimination | $0.34 | $0.34 | 0% |
| | 60 day elimination | $0.30 | $0.30 | 0% |

| Plan type | category | 2021 rate | 2022 rate | Percent Change |
|---|---|---|---|---|
| | 90 day elimination | $0.27 | $0.27 | 0% |
| | 120 day elimination | $0.25 | $0.25 | 0% |
| | 150 day elimination | $0.23 | $0.23 | 0% |
| | STD | $1.70 | $1.62 | -5.0% |
| | LTD | $0.58 | $0.58 | 0% |

## Effect of medical premium change on state agencies

This chart details the effect of the medical premium on each state agency for Plan Year 2022. It assumes the agency will have the same number of employees it had on January 1, 2021. 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 3% Increase |
|---|---|---|---|---|---|---|
| MN State | 11,582 | 28,951 | 198,428,280 | 25,014,135 | 223,442,416 | 5,952,848 |
| DHS | 6,908 | 17,086 | 116,278,306 | 14,590,092 | 130,868,398 | 3,488,349 |
| Transportation Dept | 4,867 | 12,455 | 84,849,426 | 10,115,422 | 94,964,848 | 2,545,483 |
| Corrections Dept | 4,818 | 12,215 | 82,174,872 | 10,894,549 | 93,069,421 | 2,465,246 |
| Trial Courts | 2,356 | 5,630 | 39,188,434 | 4,843,884 | 44,032,317 | 1,175,653 |
| MN.IT | 2,336 | 5,991 | 40,901,835 | 4,956,182 | 45,858,017 | 1,227,055 |
| DNR | 2,271 | 5,730 | 39,531,513 | 4,970,623 | 44,502,136 | 1,185,945 |
| Public Safety Dept | 2,200 | 5,672 | 37,770,824 | 5,150,468 | 42,921,292 | 1,133,125 |
| Health Department | 1,519 | 3,473 | 24,732,203 | 2,879,176 | 27,611,379 | 741,966 |
| Revenue Dept | 1,340 | 3,164 | 21,918,734 | 2,650,832 | 24,569,566 | 657,562 |
| DEED | 1,302 | 2,944 | 21,466,065 | 2,530,810 | 23,996,875 | 643,982 |
| Veterans Affairs Dept | 1,193 | 2,804 | 19,531,403 | 2,533,838 | 22,065,241 | 585,942 |
| PCA | 811 | 1,924 | 13,475,291 | 1,560,258 | 15,035,549 | 404,259 |
| Public Defense Board | 711 | 1,725 | 11,914,993 | 1,490,479 | 13,405,472 | 357,450 |
| Administration Dept | 485 | 1,016 | 7,549,874 | 930,949 | 8,480,823 | 226,496 |
| Agriculture Dept | 435 | 1,107 | 7,538,908 | 929,883 | 8,468,791 | 226,167 |
| Labor & Industry Dept | 412 | 944 | 6,917,692 | 801,091 | 7,718,783 | 207,531 |
| Supreme Court | 402 | 1,012 | 6,859,603 | 920,352 | 7,779,954 | 205,788 |
| Education Department | 377 | 890 | 6,393,352 | 744,987 | 7,138,339 | 191,801 |

| Agency | # of Contracts | # of Members | Annual ER Cost | Annual EE Cost | Annual Total Cost | Impact of 3% Increase |
|---|---|---|---|---|---|---|
| Military Affairs Dept | 353 | 926 | 6,104,886 | 823,367 | 6,928,253 | 183,147 |
| Commerce Dept | 319 | 765 | 5,330,066 | 650,514 | 5,980,580 | 159,902 |
| Attorney General | 303 | 705 | 4,961,474 | 585,705 | 5,547,179 | 148,844 |
| Housing Finance | 248 | 609 | 4,233,524 | 490,528 | 4,724,052 | 127,006 |
| MMB | 246 | 586 | 4,104,692 | 516,423 | 4,621,115 | 123,141 |
| Guardian ad Litem | 217 | 532 | 3,519,280 | 454,679 | 3,973,959 | 105,578 |
| Senate | 184 | 350 | 2,709,657 | 288,287 | 2,997,944 | 81,290 |
| MN State Academies | 172 | 432 | 2,956,200 | 383,002 | 3,339,201 | 88,686 |
| MNsure | 158 | 311 | 2,298,438 | 251,927 | 2,550,365 | 68,953 |
| Minnesota Zoo | 156 | 346 | 2,486,602 | 336,351 | 2,822,952 | 74,598 |
| Lottery | 142 | 303 | 2,308,300 | 272,034 | 2,580,334 | 69,249 |
| MSRS | 130 | 317 | 2,201,216 | 273,575 | 2,474,790 | 66,036 |
| Water & Soil Res Board | 112 | 311 | 2,023,999 | 241,268 | 2,265,267 | 60,720 |
| LCC-Leg Coord Comm | 94 | 213 | 1,553,901 | 177,027 | 1,730,928 | 46,617 |
| PERA | 91 | 219 | 1,549,997 | 206,253 | 1,756,250 | 46,500 |
| Secretary of State | 86 | 193 | 1,298,940 | 140,225 | 1,439,165 | 38,968 |
| Court of Appeals | 84 | 169 | 1,282,229 | 139,346 | 1,421,575 | 38,467 |
| Teachers Retire Assoc | 77 | 198 | 1,341,787 | 171,844 | 1,513,631 | 40,254 |
| State Auditor | 75 | 184 | 1,288,366 | 156,467 | 1,444,833 | 38,651 |
| Legislative Auditor | 59 | 136 | 941,258 | 105,311 | 1,046,569 | 28,238 |
| Higher Education | 57 | 137 | 939,556 | 106,992 | 1,046,548 | 28,187 |
| Admin Hearings | 57 | 130 | 955,065 | 109,552 | 1,064,617 | 28,652 |
| IRRR | 55 | 137 | 967,372 | 113,794 | 1,081,165 | 29,021 |
| Public Utilities Comm | 52 | 144 | 985,832 | 120,156 | 1,105,987 | 29,575 |
| Perpich Ctr For Arts Ed | 51 | 112 | 844,806 | 98,762 | 943,568 | 25,344 |
| Governor's Office | 51 | 90 | 677,442 | 76,865 | 754,307 | 20,323 |
| Human Rights Dept | 43 | 101 | 722,015 | 82,914 | 804,929 | 21,660 |
| Animal Health Board | 39 | 103 | 715,611 | 86,276 | 801,887 | 21,468 |
| Explore MN Tourism | 38 | 77 | 585,916 | 71,621 | 657,537 | 17,577 |
| Medical Practice Board | 29 | 42 | 372,893 | 35,794 | 408,687 | 11,187 |
| Gambling Control Bd | 26 | 65 | 463,898 | 54,957 | 518,855 | 13,917 |

| Agency | # of Contracts | # of Members | Annual ER Cost | Annual EE Cost | Annual Total Cost | Impact of 3% Increase |
|---|---|---|---|---|---|---|
| Nursing Board | 25 | 50 | 374,642 | 50,071 | 424,713 | 11,239 |
| Investment Board | 24 | 79 | 489,714 | 61,759 | 551,472 | 14,691 |
| Cosmetologist Board | 23 | 52 | 357,931 | 49,192 | 407,123 | 10,738 |
| Pharmacy Board | 21 | 60 | 422,120 | 52,759 | 474,879 | 12,664 |
| Prof Educator Lic Std | 20 | 44 | 326,711 | 36,957 | 363,668 | 9,801 |
| Ombud Mental Hlth & D | 18 | 37 | 280,981 | 30,957 | 311,939 | 8,429 |
| Arts Board | 12 | 29 | 230,848 | 28,319 | 259,167 | 6,925 |
| Wks Comp Ct of Appeal | 11 | 28 | 222,492 | 27,879 | 250,372 | 6,675 |
| Public Facilities Author | 10 | 30 | 199,628 | 24,879 | 224,507 | 5,989 |
| Racing Commission | 10 | 16 | 141,592 | 14,638 | 156,230 | 4,248 |
| BMS | 10 | 21 | 141,592 | 14,638 | 156,230 | 4,248 |
| Dentistry Board | 10 | 16 | 141,592 | 14,638 | 156,230 | 4,248 |
| Social Work Board | 10 | 19 | 170,610 | 19,759 | 190,368 | 5,118 |
| Emerg Med Serv Bd | 9 | 19 | 162,254 | 19,319 | 181,573 | 4,868 |
| Campaign Fin & Pub Discl | 8 | 32 | 153,899 | 18,879 | 172,778 | 4,617 |
| Disability Council | 7 | 12 | 87,507 | 8,198 | 95,706 | 2,625 |
| Exec for LT Svcs & Sup Bd | 7 | 11 | 102,016 | 10,759 | 112,775 | 3,060 |
| Tax Court | 7 | 20 | 116,525 | 13,319 | 129,844 | 3,496 |
| Peace Officers Board | 7 | 17 | 131,034 | 15,879 | 146,913 | 3,931 |
| Arch, Engineering Bd | 6 | 8 | 64,643 | 5,198 | 69,841 | 1,939 |
| Psychology Board | 6 | 15 | 108,169 | 12,879 | 121,049 | 3,245 |
| Ombuds for Families | 5 | 7 | 70,796 | 7,319 | 78,115 | 2,124 |
| Chiropractors Board | 5 | 7 | 56,287 | 4,759 | 61,046 | 1,689 |
| Behavioral Health & Ther | 5 | 11 | 85,305 | 9,879 | 95,184 | 2,559 |
| Sentencing Guidelines | 5 | 14 | 85,305 | 9,879 | 95,184 | 2,559 |
| Accountancy Board | 4 | 12 | 76,949 | 9,440 | 86,389 | 2,308 |
| Indian Affairs Council | 4 | 8 | 54,085 | 15,235 | 69,320 | 1,623 |
| African Heritage Cou'l | 4 | 7 | 47,931 | 4,319 | 52,250 | 1,438 |
| Asian-Pacific Council | 4 | 7 | 47,931 | 4,319 | 52,250 | 1,438 |
| Barber Examiners Bd | 3 | 6 | 31,220 | 29,304 | 60,524 | 937 |
| Amateur Sports Co. | 3 | 6 | 54,085 | 6,440 | 60,524 | 1,623 |
| Capitol Area Architect | 3 | 5 | 39,576 | 3,879 | 43,455 | 1,187 |

| Agency | # of Contracts | # of Members | Annual ER Cost | Annual EE Cost | Annual Total Cost | Impact of 3% Increase |
|---|---|---|---|---|---|---|
| Marriage & Family Th | 3 | 9 | 53,085 | 6,440 | 59,525 | 1,593 |
| Occupational Therapy | 3 | 7 | 39,576 | 3,879 | 43,455 | 1,187 |
| Judicial Standards Bd | 3 | 9 | 48,369 | 12,156 | 60,524 | 1,451 |
| Higher Ed Facilities | 2 | 3 | 31,220 | 3,440 | 34,660 | 937 |
| Latino Affairs Council | 2 | 2 | 16,711 | 879 | 17,591 | 501 |
| Vet Medicine Bd | 2 | 3 | 31,220 | 3,440 | 34,660 | 937 |
| Physical Therapy Board | 2 | 5 | 31,220 | 3,440 | 34,660 | 937 |
| Private Detective Bd | 1 | 1 | 8,356 | 440 | 8,795 | 251 |
| Optometry Board | 1 | 2 | 22,865 | 3,000 | 25,865 | 686 |
| Podiatric Medicine Bd | 1 | 2 | 22,865 | 3,000 | 25,865 | 686 |
| | 50,455 | 124,424 | $855,528,283 | $106,805,587 | $962,333,864 | $25,665,848 |

## Attachment 1. Rates for each insurance product over five years.

| Insurance type | Category | Rates | | | | | Percent change 2021 to 2022 |
|---|---|---|---|---|---|---|---|
| | | 2018 | 2019 | 2020 | 2021 | 2022 (proposed) | |
| Medical | Employee only | $630.80 | $649.72 | $700.72 | $732.94 | $754.94 | 3.0% |
| | Family | $$1854.96 | $1910.62 | $2060.60 | $2155.38 | $2220.04 | 3.0% |
| Medical - HDHP | Employee only | $564.14 | $583.06 | $634.06 | $691.30 | $713.28 | 3.18% |
| | Family | $1721.64 | $1777.30 | $1927.28 | $2072.06 | $2136.72 | 3.12% |
| Dental - Delta | Employee only | $34.36 | $39.84 | $40.74 | $40.74 | $40.74 | 0.0% |
| | Family | $101.68 | $117.88 | $120.54 | $120.54 | $120.54 | 0.0% |
| Dental - HealthPartners | Employee only | $34.36 | $39.84 | $40.74 | $40.74 | $40.74 | 0.0% |
| | Family | $101.68 | $117.88 | $120.54 | $120.54 | $120.54 | 0.0% |
| Basic life insurance and accidental death and disability | Managers (2x) | $52.48 | $54.70 | $57.78 | $55.86 | $58.22 | 4.5% |
| | Managers (1.5x) | $36.02 | $37.56 | $39.66 | $38.30 | $39.94 | 4.5% |
| | Non-Managers | $9.64 | $10.04 | $10.60 | $10.24 | $10.70 | 4.5% |
| 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 | | | | | |

| Insurance type | Category | Rates | | | | | Percent change 2021 to 2022 |
|---|---|---|---|---|---|---|---|
| | | 2018 | 2019 | 2020 | 2021 | 2022 (proposed) | |
| | 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) | 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 | $5.76 | 0% |
| | Family | | | | $16.54 | $16.54 | 0% |
| Disability insurance | 30 day elimination | $0.32 | $0.32 | $0.32 | $0.34 | $0.34 | 0% |
| | 60 day elimination | $0.29 | $0.29 | $0.29 | $0.30 | $0.30 | 0% |
| | 90 day elimination | $0.26 | $0.26 | $0.26 | $0.27 | $0.27 | 0% |
| | 120 day elimination | $0.24 | $0.24 | $0.24 | $0.25 | $0.25 | 0% |
| | 150 day elimination | $0.22 | $0.22 | $0.22 | $0.23 | $0.23 | 0% |
| | STD | $1.24 | $1.24 | $1.54 | $1.70 | $1.62 | -5% |
| | LTD | $0.54 | $0.54 | $0.54 | $0.58 | $0.58 | 0% |

NOTE: these attachments are submitted separately:

Attachment 2: Medical Financial for 2022
Attachment 3: Medical Balance Sheet for 2022
Attachment 4: Dental Financial for 2022
Attachment 5: Dental Balance Sheet for 2022
Attachment 6: Rate Certifications from the actuary and carriers

MANAGEMENT AND BUDGET

# Office Memorandum

**Date:** August 13, 2021

**To:** Lorna Smith,
Enterprise Director, SEGIP

**From:** Ahna Minge,
Assistant Commissioner and State Budget Director

**Subject:** Approval of 2022 SEGIP Premium Rates

Pursuant to your request of August 2, 2021 and Minnesota Statutes 16A.126, Minnesota Management and Budget's Budget Services Division has reviewed and approves the proposed premium rates for plan year 2022 as presented in the business plan. The new rates will take effect January 1, 2022.

Thank you for your and your staff's cooperation during the review process.

cc: Angela Vogt, Budget Services
Brian Hornbecker, Budget Services

MANAGEMENT AND BUDGET

July 29, 2021

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 2022 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 6, 2021.

2022 Monthly Premium Rates: The following represents the final 2022 monthly premium rates:

| | Plan | 2022 Rates per $1,000 |
|---|---|---|
| 2022 Monthly Premium Rates | | |
| • Employer Paid Life | Managers | $0.217 |
| | Non-Managers | $0.155 |
| • Employer Paid AD&D | AD&D | $0.015 |
| • Employee Paid (Life & AD&D) | Under age 30 | $0.06 |
| | Age 30-34 | $0.08 |
| | Age 35-39 | $0.09 |
| | Age 40-44 | $0.11 |
| | Age 45-49 | $0.19 |
| | Age 50-54 | $0.35 |
| | Age 55-59 | $0.55 |
| | Age 60-64 | $0.90 |
| | Age 65-69 | $1.45 |
| | Age 70-74 | $2.35 |
| | Age 75-79 | $3.80 |
| | Age 80-84 | $6.15 |
| | Age 85-89 | $12.30 |
| | Age 90 | $17.10 |
| | Age 91 | $18.81 |
| | Age 92 | $20.69 |
| | Age 93 | $22.76 |
| | Age 94 | $25.04 |
| | Age 95 | $27.54 |

| | | |
|---|---|---|
| | Age 96 | $30.30 |
| | Age 97 | $33.33 |
| | Age 98 | $36.66 |
| | Age 99 | $40.33 |
| | Age 100 | $44.36 |
| • Dependent Child Life | Dep. Child Life | $0.084 |
| • Voluntary AD&D (Employee Paid) | AD&D | $0.030 |

The 2022 monthly attachment points per employee are as follows:

| Employee Classification | Unpooled Total | Pooled AD&D | Total |
|---|---|---|---|
| Managers 2 times salary | $61.03 | $3.30 | $64.33 |
| Managers 1.5 times salary | $42.07 | $2.08 | $44.15 |
| Non-Managers | $11.56 | $0.29 | $11.85 |

The 2022 monthly premium remittances per employee are as follows:

| Employee Classification | Unpooled Total | Pooled AD&D | Total |
|---|---|---|---|
| Managers 2 times salary | $54.92 | $3.30 | $58.22 |
| Managers 1.5 times salary | $37.86 | $2.08 | $39.94 |
| Non-Managers | $10.41 | $0.29 | $10.70 |

Plan Design Changes:
There were no plan design changes for 2022.

Authorized Signature 

Date July 30, 2021

Sincerely,

*Linda Schmidt*

Linda Schmidt
Manager, Contracts & Networks
State Employee Group Insurance Program
(651) 259-3785

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MANAGEMENT AND BUDGET

August 2, 2021 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:

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 2022 offered by The Hartford for the State of Minnesota Employee Group Insurance Program.

Please sign a copy of this letter for verification by 3:00 p.m. Friday, August 6, 2021.

2022 Monthly Premium Rates: The following represents the final 2022 monthly premium rates:

| | Plan | 2022 Rates |
|---|---|---|
| 2022 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) | | $1.62 |
| • Long-Term Disability (LTD) | | $0.58 |

Open Enrollment Changes for STD
An Open Enrollment for Short Term Disability may occur for the 2022 plan year, contingent on ratification from the unions in time for implementation. If Open Enrollment does not occur this year, it will occur for the 2023 plan year. Open Enrollment will then occur every five years afterwards.

Accepted Funding Recommendations
We accept the recommendations to reduce the credit rate to 1.75%, and to increase the retention percentage by .5% for both STD and LTD to keeps the plan at appropriate funding levels.

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Authorized Signature DocuSigned by: Charles Gill F4F75F3AFC464E2...

Date 8/4/2021

Sincerely,

Linda Schmidt

Linda Schmidt
Manager, Contracts & Networks
State Employee Group Insurance Program
(651) 259-3785

| Agcy CD | AGENCY | 7/21-12/21 | % | 1/22-6/22 | % | FY22 ANNUAL | % |
|---|---|---|---|---|---|---|---|
| B7P | ACCOUNTANCY BOARD | 33,128.80 | 0.01% | 35,367.07 | 0.01% | 68,495.87 | 0.01% |
| G02 | ADMINISTRATION DEPT | 3,704,461.51 | 0.82% | 3,918,290.99 | 0.85% | 7,622,752.50 | 0.84% |
| G9K | ADMINISTRATIVE HEARINGS | 510,217.34 | 0.11% | 509,693.74 | 0.11% | 1,019,911.08 | 0.11% |
| B04 | AGRICULTURE DEPT | 3,824,789.66 | 0.85% | 3,939,881.91 | 0.85% | 7,764,671.57 | 0.85% |
| B9D | AMATEUR SPORTS COMM | 19,550.46 | 0.00% | 20,514.56 | 0.00% | 40,065.02 | 0.00% |
| B14 | ANIMAL HEALTH BOARD | 366,711.63 | 0.08% | 367,880.44 | 0.08% | 734,592.07 | 0.08% |
| B7E | ARCHITECTURE, ENGINEERING BD | 33,842.79 | 0.01% | 36,368.30 | 0.01% | 70,211.09 | 0.01% |
| E50 | ARTS BOARD | 119,502.90 | 0.03% | 136,647.57 | 0.03% | 256,150.47 | 0.03% |
| G9N | ASIAN PACIFIC COUNCIL | 25,370.71 | 0.01% | 24,666.73 | 0.01% | 50,037.44 | 0.01% |
| G06 | ATTORNEY GENERAL | 2,650,915.05 | 0.59% | 2,772,743.08 | 0.60% | 5,423,658.13 | 0.59% |
| B15 | BARBER EXAMINERS | 27,373.88 | 0.01% | 28,572.61 | 0.01% | 55,946.49 | 0.01% |
| B11 | BARBERS BOARD | 187,253.65 | 0.04% | 176,032.47 | 0.04% | 363,286.12 | 0.04% |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | 44,424.21 | 0.01% | 46,068.47 | 0.01% | 90,492.68 | 0.01% |
| G9L | BLACK MINNESOTANS COUNCIL | 28,106.82 | 0.01% | 23,822.23 | 0.01% | 51,929.05 | 0.01% |
| B7G | BOXING BOARD | | 0.00% | | 0.00% | - | 0.00% |
| G9J | CAMPAIGN FINANCE BOARD | 79,189.88 | 0.02% | 74,905.54 | 0.02% | 154,095.42 | 0.02% |
| G9X | CAPITOL AREA ARCHITECT | 16,252.23 | 0.00% | 7,812.58 | 0.00% | 24,064.81 | 0.00% |
| E25 | CENTER FOR ARTS EDUCATION | 385,932.70 | 0.09% | 497,355.86 | 0.11% | 883,288.56 | 0.10% |
| G9M | CHICANO LATINO AFFAIRS COUNCIL | 18,451.05 | 0.00% | 32,724.78 | 0.01% | 51,175.83 | 0.01% |
| H7H | CHIROPRACTIC EXAMINERS BOARD | 28,034.04 | 0.01% | 24,666.73 | 0.01% | 52,700.77 | 0.01% |
| B13 | COMMERCE DEPT | 2,710,390.21 | 0.60% | 2,891,433.71 | 0.63% | 5,601,823.92 | 0.61% |
| P78 | CORRECTIONS DEPT | 42,068,903.20 | 9.33% | 40,582,304.70 | 8.80% | 82,651,207.90 | 9.06% |
| J58 | COURT OF APPEALS | 625,246.86 | 0.14% | 676,427.34 | 0.15% | 1,301,674.20 | 0.14% |
| H7F | DENTISTRY BOARD | 103,290.02 | 0.02% | 132,297.05 | 0.03% | 235,587.07 | 0.03% |
| G9Y | DISABILITY COUNCIL | 40,832.38 | 0.01% | 49,087.17 | 0.01% | 89,919.55 | 0.01% |
| B21 | ECONOMIC SECURITY DEPT | - | 0.00% | - | 0.00% | - | 0.00% |
| E37 | EDUCATION DEPT | 3,276,213.35 | 0.73% | 3,409,304.54 | 0.74% | 6,685,517.89 | 0.73% |
| H7S | EMERGENCY MEDICAL SERVICES BD | 76,689.75 | 0.02% | 85,717.83 | 0.02% | 162,407.58 | 0.02% |
| G24 | EMPLOYEE RELATIONS DEPT | - | 0.00% | - | 0.00% | - | 0.00% |
| B22 | EMPLOYMENT & ECONOMIC DEVELPMT | 11,039,374.80 | 2.45% | 11,366,307.75 | 2.46% | 22,405,682.55 | 2.46% |
| B20 | EXPLORE MINNESOTA TOURISM | 286,304.25 | 0.06% | 300,607.93 | 0.07% | 586,912.18 | 0.06% |
| E44 | FARIBAULT ACADEMIES | 1,185,187.84 | 0.26% | 1,827,421.26 | 0.40% | 3,012,609.10 | 0.33% |
| G10 | MINN MANAGEMENT & BUDGET | 2,138,801.54 | 0.47% | 2,258,694.57 | 0.49% | 4,397,496.11 | 0.48% |
| G09 | GAMBLING CONTROL BOARD | 230,909.36 | 0.05% | 293,071.56 | 0.06% | 523,980.92 | 0.06% |
| G39 | GOVERNORS OFFICE | 331,032.05 | 0.07% | 343,895.96 | 0.07% | 674,928.01 | 0.07% |
| H12 | HEALTH DEPT | 12,572,678.20 | 2.79% | 12,830,230.81 | 2.78% | 25,402,909.01 | 2.79% |
| E9W | HIGHER ED FACILITIES AUTHORITY | 23,467.71 | 0.01% | 24,420.44 | 0.01% | 47,888.15 | 0.01% |
| B34 | HOUSING FINANCE AGENCY | 2,212,202.11 | 0.49% | 2,255,983.17 | 0.49% | 4,468,185.28 | 0.49% |
| G17 | HUMAN RIGHTS DEPT | 345,056.10 | 0.08% | 355,680.06 | 0.08% | 700,736.16 | 0.08% |
| H55 | HUMAN SERVICES DEPT | 59,033,385.70 | 13.10% | 59,249,783.32 | 12.84% | 118,283,169.02 | 12.97% |
| G19 | INDIAN AFFAIRS COUNCIL | 33,502.98 | 0.01% | 36,876.95 | 0.01% | 70,379.93 | 0.01% |
| G38 | INVESTMENT BOARD | 264,333.22 | 0.06% | 276,862.94 | 0.06% | 541,196.16 | 0.06% |
| B43 | IRON RANGE RESOURCES & REHAB | 498,968.84 | 0.11% | 418,813.09 | 0.09% | 917,781.93 | 0.10% |
| J70 | JUDICIAL STANDARDS BOARD | 27,740.35 | 0.01% | 28,572.61 | 0.01% | 56,312.96 | 0.01% |
| B42 | LABOR AND INDUSTRY DEPT | 3,477,106.40 | 0.77% | 3,669,214.66 | 0.80% | 7,146,321.06 | 0.78% |
| L49 | LEGISLATIVE AUDITOR | 464,011.24 | 0.10% | 454,008.75 | 0.10% | 918,019.99 | 0.10% |
| L10 | LEGISLATIVE COORD COMMITTEE | 762,002.22 | 0.17% | 778,367.97 | 0.17% | 1,540,370.19 | 0.17% |
| G03 | LOTTERY | 1,133,508.02 | 0.25% | 1,123,909.93 | 0.24% | 2,257,417.95 | 0.25% |
| H7M | MARRIAGE & FAMILY THERAPY BD | 27,282.09 | 0.01% | 28,114.50 | 0.01% | 55,396.59 | 0.01% |
| G45 | MEDIATION SERVICES DEPT | 87,985.16 | 0.02% | 79,913.60 | 0.02% | 167,898.76 | 0.02% |
| H7B | MEDICAL PRACTICE BOARD | 193,370.94 | 0.04% | 219,041.66 | 0.05% | 412,412.60 | 0.05% |
| P01 | MILITARY AFFAIRS DEPT | 3,012,480.67 | 0.67% | 3,107,606.17 | 0.67% | 6,120,086.84 | 0.67% |
| G93 | MILITARY ORDER OF PURPLE HEART | 5,388.45 | 0.00% | 12,210.22 | 0.00% | 17,598.67 | 0.00% |
| G62 | MINN STATE RETIREMENT SYSTEM | 1,052,991.87 | 0.23% | 1,123,015.82 | 0.24% | 2,176,007.69 | 0.24% |
| E26 | MN STATE COLLEGES/UNIVERSITIES | 97,235,123.60 | 21.57% | 103,812,243.20 | 22.50% | 201,047,366.80 | 22.04% |
| R29 | NATURAL RESOURCES DEPT | 20,048,805.60 | 4.45% | 20,835,439.29 | 4.52% | 40,884,244.89 | 4.48% |
| H7C | NURSING BOARD | 237,103.42 | 0.05% | 261,132.86 | 0.06% | 498,236.28 | 0.05% |
| H7K | NURSING HOME ADMIN BOARD | 50,717.18 | 0.01% | 22,779.38 | 0.00% | 73,496.56 | 0.01% |
| G46 | OFFICE OF ENTERPISE TECHNOLOGY/MN.IT | 20,748,534.30 | 4.60% | 21,520,927.70 | 4.67% | 42,269,462.00 | 4.63% |
| E60 | OFFICE OF HIGHER EDUCATION | 564,689.81 | 0.13% | 588,592.34 | 0.13% | 1,153,282.15 | 0.13% |
| P08 | OMBUDSMAN FOR CORRECTIONS | 28,883.20 | 0.01% | 28,968.95 | 0.01% | 57,852.15 | 0.01% |
| H9G | OMBUDSMAN MH/MR | 133,831.81 | 0.03% | 164,775.54 | 0.04% | 298,607.35 | 0.03% |
| G92 | OMBUDSPERSON FOR FAMILIES | 34,097.26 | 0.01% | 20,286.89 | 0.00% | 54,384.15 | 0.01% |
| H7J | OPTOMETRY BOARD | 11,854.59 | 0.00% | 12,210.22 | 0.00% | 24,064.81 | 0.00% |
| P7T | PEACE OFFICERS BOARD (POST) | 85,742.90 | 0.02% | 75,174.22 | 0.02% | 160,917.12 | 0.02% |
| H7D | PHARMACY BOARD | 191,120.37 | 0.04% | 204,026.25 | 0.04% | 395,146.62 | 0.04% |
| H7W | PHYSICAL THERAPY BOARD | 16,618.70 | 0.00% | 20,514.56 | 0.00% | 37,133.26 | 0.00% |
| H7Q | PODIATRY BOARD | 11,854.59 | 0.00% | (1,422.44) | 0.00% | 10,432.15 | 0.00% |
| R32 | POLLUTION CONTROL AGENCY | 6,773,002.35 | 1.50% | 7,060,397.31 | 1.53% | 13,833,399.66 | 1.52% |
| B7S | PRIVATE DETECTIVES BOARD | 23,215.16 | 0.01% | 24,289.26 | 0.01% | 47,504.42 | 0.01% |
| H7V | PSYCHOLOGY BOARD | 46,859.18 | 0.01% | 44,935.00 | 0.01% | 91,794.18 | 0.01% |
| J52 | PUBLIC DEFENSE BOARD | 6,375,429.98 | 1.41% | 6,277,601.71 | 1.36% | 12,653,031.69 | 1.39% |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 837,666.88 | 0.19% | 842,294.29 | 0.18% | 1,679,961.17 | 0.18% |
| B24 | PUBLIC FACILITIES | 108,287.51 | 0.02% | 107,963.01 | 0.02% | 216,250.52 | 0.02% |
| P07 | PUBLIC SAFETY DEPT | 19,841,275.00 | 4.40% | 19,013,834.17 | 4.12% | 38,855,109.17 | 4.26% |
| B82 | PUBLIC UTILITIES COMM | 504,559.94 | 0.11% | 520,523.67 | 0.11% | 1,025,083.61 | 0.11% |
| G05 | RACING COMMISSION | 56,907.90 | 0.01% | 63,808.50 | 0.01% | 120,716.40 | 0.01% |

| Agcy CD | AGENCY | 7/21-12/21 | % | 1/22-6/22 | % | FY22 ANNUAL | % |
|---|---|---|---|---|---|---|---|
| G67 | REVENUE DEPT | 10,815,004.70 | 2.40% | 10,868,242.89 | 2.36% | 21,683,247.59 | 2.38% |
| G53 | SECRETARY OF STATE | 594,760.68 | 0.13% | 631,179.70 | 0.14% | 1,225,940.38 | 0.13% |
| P9E | SENTENCING GUIDELINES COMM | 43,626.11 | 0.01% | 49,453.64 | 0.01% | 93,079.75 | 0.01% |
| H7L | SOCIAL WORK BOARD | 72,962.66 | 0.02% | 92,747.58 | 0.02% | 165,710.24 | 0.02% |
| G61 | STATE AUDITOR | 643,170.62 | 0.14% | 667,672.24 | 0.14% | 1,310,842.86 | 0.14% |
| J65 | SUPREME COURT | 3,484,216.30 | 0.77% | 3,633,244.09 | 0.79% | 7,117,460.39 | 0.78% |
| J68 | TAX COURT | 68,608.46 | 0.02% | 81,811.95 | 0.02% | 150,420.41 | 0.02% |
| G69 | TEACHERS RETIREMENT ASSOC | 689,152.21 | 0.15% | 728,726.28 | 0.16% | 1,417,878.49 | 0.16% |
| T79 | TRANSPORTATION DEPT | 42,801,887.50 | 9.50% | 43,353,817.06 | 9.40% | 86,155,704.56 | 9.45% |
| J33 | TRIAL COURTS | 19,979,387.20 | 4.43% | 20,724,237.89 | 4.49% | 40,703,625.09 | 4.46% |
| H75 | VETERANS AFFAIRS DEPT | 9,763,619.35 | 2.17% | 9,406,944.51 | 2.04% | 19,170,563.86 | 2.10% |
| H76 | VETERANS HOME BOARD | 1,455.26 | 0.00% | (362.98) | 0.00% | 1,092.28 | 0.00% |
| H7R | VETERINARY MEDICINE BOARD | 15,885.76 | 0.00% | 16,362.39 | 0.00% | 32,248.15 | 0.00% |
| R9P | WATER & SOIL RESOURCES BOARD | 1,024,187.33 | 0.23% | 1,036,258.29 | 0.22% | 2,060,445.62 | 0.23% |
| B41 | WORKERS COMP COURT OF APPEALS | 118,977.19 | 0.03% | 115,948.66 | 0.03% | 234,925.85 | 0.03% |
| E77 | ZOOLOGICAL BOARD | 1,277,933.43 | 0.28% | 1,477,887.45 | 0.32% | 2,755,820.88 | 0.30% |
| | **TOTALS** | **426,805,163.18** | 94.69% | **437,368,681.22** | 94.81% | 864,173,844.40 | 94.75% |
| | IBU | 12,242,037.41 | 2.72% | 12,242,037.41 | 2.65% | 24,484,074.82 | 2.68% |
| | DIRECT PAY | 11,680,840.46 | 2.59% | 11,680,840.46 | 2.53% | 23,361,680.91 | 2.56% |
| | | **450,728,041.05** | **100%** | **461,291,559.09** | **100%** | **912,019,600.13** | **100%** |

**Medical Premiums per SWIFT-Hard Close - Fiscal '22** **921,765,730.07**

Variance - Reflects Employee Payments

COBRA and Early Retirees with Incentive 9,746,129.94

Variance as % of Total Premiums 1.06%

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)

| Agcy CD | AGENCY | FY22 ANNUAL | % |
|---|---|---|---|
| B7P | ACCOUNTANCY BOARD | 68,495.87 | 0.01% |
| G02 | ADMINISTRATION DEPT | 7,622,752.50 | 0.84% |
| G9K | ADMINISTRATIVE HEARINGS | 1,019,911.08 | 0.11% |
| B04 | AGRICULTURE DEPT | 7,764,671.57 | 0.85% |
| B9D | AMATEUR SPORTS COMM | 40,065.02 | 0.00% |
| B14 | ANIMAL HEALTH BOARD | 734,592.07 | 0.08% |
| B7E | ARCHITECTURE, ENGINEERING BD | 70,211.09 | 0.01% |
| E50 | ARTS BOARD | 256,150.47 | 0.03% |
| G9N | ASIAN PACIFIC COUNCIL | 50,037.44 | 0.01% |
| G06 | ATTORNEY GENERAL | 5,423,658.13 | 0.59% |
| B15 | BARBER EXAMINERS | 55,946.49 | 0.01% |
| B11 | BARBERS BOARD | 363,286.12 | 0.04% |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | 90,492.68 | 0.01% |
| G9L | BLACK MINNESOTANS COUNCIL | 51,929.05 | 0.01% |
| B7G | BOXING BOARD | - | 0.00% |
| G9J | CAMPAIGN FINANCE BOARD | 154,095.42 | 0.02% |
| G9X | CAPITOL AREA ARCHITECT | 24,064.81 | 0.00% |
| E25 | CENTER FOR ARTS EDUCATION | 883,288.56 | 0.10% |
| G9M | CHICANO LATINO AFFAIRS COUNCIL | 51,175.83 | 0.01% |
| H7H | CHIROPRACTIC EXAMINERS BOARD | 52,700.77 | 0.01% |
| B13 | COMMERCE DEPT | 5,601,823.92 | 0.61% |
| P78 | CORRECTIONS DEPT | 82,651,207.90 | 9.06% |
| J58 | COURT OF APPEALS | 1,301,674.20 | 0.14% |
| H7F | DENTISTRY BOARD | 235,587.07 | 0.03% |
| G9Y | DISABILITY COUNCIL | 89,919.55 | 0.01% |
| B21 | ECONOMIC SECURITY DEPT | - | 0.00% |
| E37 | EDUCATION DEPT | 6,685,517.89 | 0.73% |
| H7S | EMERGENCY MEDICAL SERVICES BD | 162,407.58 | 0.02% |
| G24 | EMPLOYEE RELATIONS DEPT | - | 0.00% |
| B22 | EMPLOYMENT & ECONOMIC DEVELPMT | 22,405,682.55 | 2.46% |
| B20 | EXPLORE MINNESOTA TOURISM | 586,912.18 | 0.06% |
| E44 | FARIBAULT ACADEMIES | 3,012,609.10 | 0.33% |
| G10 | MINN MANAGEMENT & BUDGET | 4,397,496.11 | 0.48% |
| G09 | GAMBLING CONTROL BOARD | 523,980.92 | 0.06% |
| G39 | GOVERNORS OFFICE | 674,928.01 | 0.07% |
| H12 | HEALTH DEPT | 25,402,909.01 | 2.79% |
| E9W | HIGHER ED FACILITIES AUTHORITY | 47,888.15 | 0.01% |
| B34 | HOUSING FINANCE AGENCY | 4,468,185.28 | 0.49% |
| G17 | HUMAN RIGHTS DEPT | 700,736.16 | 0.08% |
| H55 | HUMAN SERVICES DEPT | 118,283,169.02 | 12.97% |
| G19 | INDIAN AFFAIRS COUNCIL | 70,379.93 | 0.01% |
| G38 | INVESTMENT BOARD | 541,196.16 | 0.06% |
| B43 | IRON RANGE RESOURCES & REHAB | 917,781.93 | 0.10% |
| J70 | JUDICIAL STANDARDS BOARD | 56,312.96 | 0.01% |
| B42 | LABOR AND INDUSTRY DEPT | 7,146,321.06 | 0.78% |
| L49 | LEGISLATIVE AUDITOR | 918,019.99 | 0.10% |
| L10 | LEGISLATIVE COORD COMMITTEE | 1,540,370.19 | 0.17% |
| G03 | LOTTERY | 2,257,417.95 | 0.25% |
| H7M | MARRIAGE & FAMILY THERAPY BD | 55,396.59 | 0.01% |
| G45 | MEDIATION SERVICES DEPT | 167,898.76 | 0.02% |
| H7B | MEDICAL PRACTICE BOARD | 412,412.60 | 0.05% |
| P01 | MILITARY AFFAIRS DEPT | 6,120,086.84 | 0.67% |
| G93 | MILITARY ORDER OF PURPLE HEART | 17,598.67 | 0.00% |
| G62 | MINN STATE RETIREMENT SYSTEM | 2,176,007.69 | 0.24% |
| E26 | MN STATE COLLEGES/UNIVERSITIES | 201,047,366.80 | 22.04% |
| R29 | NATURAL RESOURCES DEPT | 40,884,244.89 | 4.48% |
| H7C | NURSING BOARD | 498,236.28 | 0.05% |
| H7K | NURSING HOME ADMIN BOARD | 73,496.56 | 0.01% |
| G46 | OFFICE OF ENTERPISE TECHNOLOGY | 42,269,462.00 | 4.63% |
| E60 | OFFICE OF HIGHER EDUCATION | 1,153,282.15 | 0.13% |
| P08 | OMBUDSMAN FOR CORRECTIONS | 57,852.15 | 0.01% |
| H9G | OMBUDSMAN MH/MR | 298,607.35 | 0.03% |
| G92 | OMBUDSPERSON FOR FAMILIES | 54,384.15 | 0.01% |
| H7J | OPTOMETRY BOARD | 24,064.81 | 0.00% |
| P7T | PEACE OFFICERS BOARD (POST) | 160,917.12 | 0.02% |
| H7D | PHARMACY BOARD | 395,146.62 | 0.04% |
| H7W | PHYSICAL THERAPY BOARD | 37,133.26 | 0.00% |
| H7Q | PODIATRY BOARD | 10,432.15 | 0.00% |
| R32 | POLLUTION CONTROL AGENCY | 13,833,399.66 | 1.52% |
| B7S | PRIVATE DETECTIVES BOARD | 47,504.42 | 0.01% |

| Agcy CD | AGENCY | FY22 ANNUAL | % |
|---|---|---|---|
| H7V | PSYCHOLOGY BOARD | 91,794.18 | 0.01% |
| J52 | PUBLIC DEFENSE BOARD | 12,653,031.69 | 1.39% |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 1,679,961.17 | 0.18% |
| B24 | PUBLIC FACILITIES | 216,250.52 | 0.02% |
| P07 | PUBLIC SAFETY DEPT | 38,855,109.17 | 4.26% |
| B82 | PUBLIC UTILITIES COMM | 1,025,083.61 | 0.11% |
| G05 | RACING COMMISSION | 120,716.40 | 0.01% |
| G67 | REVENUE DEPT | 21,683,247.59 | 2.38% |
| G53 | SECRETARY OF STATE | 1,225,940.38 | 0.13% |
| P9E | SENTENCING GUIDELINES COMM | 93,079.75 | 0.01% |
| H7L | SOCIAL WORK BOARD | 165,710.24 | 0.02% |
| G61 | STATE AUDITOR | 1,310,842.86 | 0.14% |
| J65 | SUPREME COURT | 7,117,460.39 | 0.78% |
| J68 | TAX COURT | 150,420.41 | 0.02% |
| G69 | TEACHERS RETIREMENT ASSOC | 1,417,878.49 | 0.16% |
| T79 | TRANSPORTATION DEPT | 86,155,704.56 | 9.45% |
| J33 | TRIAL COURTS | 40,703,625.09 | 4.46% |
| H75 | VETERANS AFFAIRS DEPT | 19,170,563.86 | 2.10% |
| H76 | VETERANS HOME BOARD | 1,092.28 | 0.00% |
| H7R | VETERINARY MEDICINE BOARD | 32,248.15 | 0.00% |
| R9P | WATER & SOIL RESOURCES BOARD | 2,060,445.62 | 0.23% |
| B41 | WORKERS COMP COURT OF APPEALS | 234,925.85 | 0.03% |
| E77 | ZOOLOGICAL BOARD | 2,755,820.88 | 0.30% |
| | **TOTALS** | 864,173,844.40 | 94.75% |
| | IBU | 24,484,074.82 | 2.68% |
| | DIRECT PAY | 23,361,680.91 | 2.56% |
| | | **912,019,600.13** | **100%** |
| | **Medical Premiums per SWIFT-Hard Close - Fiscal '22** | **921,765,730.07** | |
| | Variance - Reflects Employee Payments - COBRA and Early Retirees with Incentive | 9,746,129.94 | |
| | Variance as % of Total Premiums | 1.06% | |

Above amounts reflect Medical Premiums paid by Agencies and Employees. (Includes Benefit Billing amounts - for Agency Only, employees on Leaves)
IBU amounts reflect Employer and Employee Medical Premiums (Estimated at 90% of the total IBU billed premiums per SWIFT)
Direct Pay - per SWIFT. (100% of Premium paid by Former Employees)

## DEPARTMENT OF ADMINISTRATION—WORKERS' COMPENSATION REVOLVING FUND

### Services Provided

The Workers' Compensation Program is made up of 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 2022 Summary

| Appropriation Unit | Fund 2001 **Administration** G021221 | Fund 2001 **Premium Pool** G021222 | Fund 2001 **State Employees (PAYG)** G021223 | Fund 2000 **Administration** G021276 | Fund 2000 **Premium Pool** G021277 | Fund 2000 **State Employees (PAYG)** G021278 | **Summary** |
|---|---|---|---|---|---|---|---|
| Revenue: | | | | | | | |
| Receipts | $0 | $0 | $0 | $2,960 | $6,243,774 | $24,204,303 | $30,451,036 |
| | $0 | $0 | $0 | $2,960 | $6,243,774 | $24,204,303 | $30,451,036 |
| Expenses: | | | | | | | |
| Expenditures | - | - | - | 3,873,021 | 5,986,354 | 22,395,359 | 32,254,734 |
| Encumbrances | - | - | - | 69,635 | 156,733 | - | 226,368 |
| | - | - | - | 3,942,656 | 6,143,087 | 22,395,359 | 32,481,102 |
| Operating Income/(Loss) | - | - | - | (3,939,696) | 100,687 | 1,808,943 | (2,030,066) |
| Other Sources or Uses | | | | | | | |
| Transfers In/ (Out) | 1,592,734 | 3,002,940 | 3,736,819 | 2,365,242 | (3,912,549) | (6,785,186) | - |
| Net Income or (Loss) | 1,592,734 | 3,002,940 | 3,736,819 | (1,574,454) | (3,811,862) | (4,976,243) | (2,030,066) |
| Prior Balance Forward Out (Beginning Account Balance) | 5,381 | 238,637 | 2,027,418 | 1,574,454 | 3,854,201 | 5,592,990 | 13,293,081 |
| Adjustments to Prior Period reciepts | - | - | - | - | - | - | - |
| Current Balance Forward In | 5,381 | 238,637 | 2,027,418 | 1,574,454 | 3,854,201 | 5,592,990 | 13,293,081 |
| Balance Forward Out (Ending Account Balance) | 1,598,115 | 3,241,577 | 5,764,237 | - | 42,339 | 616,748 | 11,263,015 |
| Less: Original Appropriated Balance | | | 3,437,690 * | | | | 3,437,690 |
| Accumulated Account Balance | $ 1,598,115 | $ 3,241,577 | $ 2,326,547 | $ - | $ 42,339 | $ 616,748 | $ 7,825,325 |

| | | |
|---|---|---|
| | $26,268,380 | Expenditures in "Administration" & "PAYG" |
| | 4,378,063 | "Administration" & "PAYG" Allowable reserves (60 days operating costs) |
| ** | 3,969,680 | "Premiums" recommended reserves |
| | 8,347,743 | Allowable Reserves |
| | $ (522,418) | 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 three reviews of the 'Premium Pool' reserves. The first in 2007, the second in 2014 and the third in 2022. The recommended reserves were $3,233,000 from 2007 to 2013. From 2014 to 2021 the recommendation was to increase the reserves to $3,800,000 and in 2022 the recommendation was to increase the reserves to $3,969,680.

| | |
|---|---|
| Budget Period | 2022 |
| Ledger | ACTUALS - MN Actuals Ledger |
| Fund | 2000 - Restrict Misc Special Revenue |

| Sum of Monetary Amt<br>Appropriation | Agency | Customer Name | Total |
|---|---|---|---|
| **G021276 - WC Administration** | **-** | | (799.80) |
| | **B43** | | (60.00) |
| | **E26** | | (300.00) |
| | **E37** | | (180.00) |
| | **G63** | | (120.00) |
| | **G67** | | (240.00) |
| | **H12** | | (60.00) |
| | **J33** | | (840.00) |
| | **R29** | | (60.00) |
| | **R32** | | (240.00) |
| | **T79** | | (60.00) |
| **G021276 - WC Administration Total** | | | **(2,959.80)** |
| **G021277 - WC Premium Pool** | **-** | | (442,448.93) |
| | **000** | | (238,555.00) |
| | **B04** | | (158,921.00) |
| | **B11** | | (7,480.00) |
| | **B13** | | (79,651.00) |
| | **B14** | | (2,590.00) |
| | **B15** | | (170.00) |
| | **B20** | | (16,500.00) |
| | **B22** | | (298,825.00) |
| | **B24** | | (552.00) |
| | **B34** | | (22,426.00) |
| | **B41** | | (16,648.00) |
| | **B42** | | (200,690.00) |
| | **B43** | | (59,401.00) |
| | **B7E** | | (332.00) |
| | **B7P** | | (221.00) |
| | **B7S** | | (170.00) |
| | **B82** | | (3,039.00) |
| | **B9D** | | (170.00) |
| | **E25** | | (17,120.00) |
| | **E37** | | (188,209.00) |
| | **E39** | | (1,255.00) |
| | **E44** | | (164,964.00) |
| | **E50** | | (718.00) |
| | **E60** | | (3,523.00) |
| | **E77** | | (331,454.00) |
| | **E9W** | | (170.00) |
| | **G02** | | (283,821.00) |
| | **G03** | | (73,613.00) |
| | **G05** | | (994.00) |
| | **G09** | | (1,823.00) |
| | **G10** | | (24,340.00) |
| | **G17** | | (8,749.00) |
| | **G19** | | (402.00) |
| | **G38** | | (1,327.00) |
| | **G39** | | (4,140.00) |

| | | |
|---|---|---|
| **G021277 - WC Premium Pool** | **G45** | (3,547.00) |
| | **G46** | (350,422.00) |
| | **G53** | (5,217.00) |
| | **G61** | (40,780.00) |
| | **G67** | (295,439.00) |
| | **G69** | (11,988.00) |
| | **G92** | (276.00) |
| | **G9J** | (443.00) |
| | **G9K** | (6,203.00) |
| | **G9L** | (221.00) |
| | **G9M** | (221.00) |
| | **G9N** | (221.00) |
| | **G9Y** | (3,469.00) |
| | **H12** | (207,774.00) |
| | **H60** | (11,279.00) |
| | **H75** | (20,402.00) |
| | **H7B** | (1,682.00) |
| | **H7C** | (2,398.00) |
| | **H7D** | (6,255.00) |
| | **H7F** | (675.00) |
| | **H7H** | (2,333.00) |
| | **H7J** | (170.00) |
| | **H7K** | (264.00) |
| | **H7L** | (1,207.00) |
| | **H7M** | (170.00) |
| | **H7Q** | (170.00) |
| | **H7R** | (170.00) |
| | **H7S** | (8,191.00) |
| | **H7U** | (170.00) |
| | **H7V** | (442.00) |
| | **H7W** | (3,680.00) |
| | **H7X** | (332.00) |
| | **H9G** | (1,109.00) |
| | **J33** | (389,508.00) |
| | **J50** | (92,035.00) |
| | **J52** | (109,695.00) |
| | **J58** | (4,966.00) |
| | **J65** | (44,278.00) |
| | **J68** | (442.00) |
| | **L10** | (19,273.00) |
| | **L11** | (28,407.00) |
| | **L12** | (35,094.00) |
| | **L49** | (3,938.00) |
| | **P01** | (305,109.00) |
| | **P07** | (1,483,773.00) |
| | **P9E** | (276.00) |
| | **R32** | (76,226.00) |
| | **R9P** | (8,022.00) |
| **G021277 - WC Premium Pool Total** | | **(6,243,773.93)** |
| **G021278 - WC State Employees (PAYG)** | **-** | (1,126,749.53) |
| | **E26** | (2,987,076.43) |
| | **E40** | (40,443.56) |
| | **G06** | (31,059.02) |
| | **G62** | (7,609.80) |

| | | |
|---|---|---|
| **G021278 - WC State Employees (PAYG)** | **G63** | (13,125.88) |
| | **H55** | (6,982,863.50) |
| | **H75** | (2,022,354.08) |
| | **J70** | (171.84) |
| | **P78** | (5,450,795.53) |
| | **R29** | (1,324,657.15) |
| | **T79** | (4,217,396.32) |
| **G021278 - WC State Employees (PAYG) Total** | | **(24,204,302.64)** |
| **Grand Total** | | **(30,451,036.37)** |

# RISK MANAGEMENT DIVISION
# Workers' Compensation
# Fund 2001

# FISCAL YEARS 2022
# Business Plan

May 12, 2021
Gary Westman, Director
Department of Administration
Risk Management Division/Workers' Compensation
658 Cedar Street
St. Paul, MN 55155
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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 FY22

We have the following goals:

- Control workers' compensation costs for state agencies
- Manage new and long-term 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
- Explore adding an electronic legal case management system to existing claims system to allow legal team to work from electronic files
- 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 $2.88 to $3.05 for FY22, which includes 24/7 nurse triage services that serves as the conduit for initial telehealth visits for employees. The primary factor driving this fee increase is nurse case management services that have increased annually since Calendar Year (CY) 2018, now requiring an additional nurse to be added.

We are proposing no change to the Workers' Compensation Program's administrative fee in FY22, keeping it at the same amount of $3,569,600 in FY22. 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 increases in the administrative fees from FY17 through FY21. Keeping the fee at the same amount as in FY21 allows us to:

- Maintain current level of services
- Manage new and long-term COVID-19 workers' compensation claims
- Pay salaries and other operating expenses
- Upgrade existing claims system and implement an enterprise-wide safety management system
- Explore adding an electronic legal case management system to existing claims system to allow legal team to work from electronic files
- Achieve the performance results specified in this plan

| Fiscal Year | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|---|---|
| Program Admin Fees | $2,819,873 | $3,070,922 | $3,347,305 | $3,430,988 | $3,499,608 | $3,569,600 | $3,569,600 |

Our successes, challenges, and economic and legislative impacts

Successes

- Achieved a 97.5% prompt first action score for FY20 from the Minnesota Department of Labor and Industry (DLI), surpassing the 94.3% score for self-insured employers and the overall score of 88.2% for all employers and insurers
- Achieved a 32% reduction in the workers' compensation claim incident rate through FY20 since MnSAFE's inception in FY12
- Achieved a premium pool surplus of $516,755, which will be applied to FY22 premiums for participants in the premium pool
- As stated in our FY21 Business Plan, completed second statewide safety perception survey in FY19 with over 25,000 employees participating with planning underway for the third survey in FY22 (the third survey was planned for FY21 but was not completed due to COVID-19)

Challenges

- Managing long-term COVID-19 workers' compensation claims
- Continuing to control workers' compensation benefit costs
- Experiencing an increase in severity of injuries, including some projected long-term COVID-19 claims
- Reducing our workers' compensation incident rate under MnSAFE is slowing after it decreased by nearly 32% over the past 9 years
- Tracking and analyzing injury loss data across the enterprise without a comprehensive safety management system
- Understaffing in critical positions is adversely impacting daily operations and performance, which was exacerbated by the influx of COVID-19 claims
- Managing the impact of Out-of-State teleworkers on workers' compensation insurance requirements in other states
- Adapting our operations to work effectively in a hybrid telework environment

Economic Impacts

- Frequency and severity of claims impacts total costs, and we are experiencing an increase in severity of injuries, including some projected long-term COVID-19 claims
- 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 FY22 financial activities

| | FY22 |
|---|---|
| Revenue | $33,992,098 |
| Expenses | $33,512,150 |
| Year-end Retained Earnings | $13,035,726 |
| Working Capital | $5,574,957 |
| Full Time Equivalents | 25.9 |
| Overall Rate Change | .11% |

*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 $3,836,000 (Exhibit A, page 1). 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 FY22 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.
    6. An actuarial review of the premium pool will be completed in FY22, with prior reviews being completed in FY14 and FY07.

- **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 FY22 is estimated to be $747,000.

3. The WCRA offers four retention limits, or deductibles, and the state has selected the super retention level, which is $2,000,000 for CY21. 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 13.7% of wage loss benefits paid (i.e., indemnity benefits).
    3. We anticipate paying $926,929 in special assessments in FY21.
    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.

<u>Our location, hours, and website</u>

310 Centennial Office Building
658 Cedar St
St Paul, MN 55155

Hours: 7:30 am to 5:00 pm M-F
Website: www.mn.gov/admin/risk/

<u>Our partnerships</u>

- **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 to discuss any actuarial changes that would affect the structure of the premium pool.

3. The SLC coordinates an Interagency Safety and Health Committee that meets every other month to share information and updates the SLC and committee participants 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, telehealth visits 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.

<u>Our strengths, weaknesses, opportunities, and threats/risks/vulnerabilities</u>

Strengths

- Experienced team members with specific knowledge of state agency operations managing workers' compensation claims
- 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
- A claims management system that provides greater internal controls and efficiencies
- Participation in a certified managed care plan that provides enhanced services that include advocacy-based nurse triage services, which includes both initial care and subsequent care telehealth visits
- Sponsorship of a highly valued annual conference

Weaknesses

- Understaffing in critical positions is adversely impacting daily operations and performance, which was exacerbated by the influx of COVID-19 claims
- 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, especially the projected long-term claims
- Lack of an enterprise-wide safety management system
- Lack of an electronic legal case 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 reduce injuries and improve MnSAFE results
- Complete an actuarial review of premium pool during FY22 to make sure funding, structure and methodology is sound

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 FY20 from DLI surpassing the 85.8% score for insurance companies, the 94.3% score for self-insured employers and the overall score of 88.2% for all employers and insurers
- Achieved nearly a 32% reduction in the workers' compensation claim incident rate through FY20 since MnSAFE's inception in FY12
- Achieved a premium surplus of $516,755 that will be applied to FY22 premiums for participants in the premium pool
- As stated in our FY21 Business Plan, completed second statewide safety perception survey in FY19 with over 25,000 state employees participating which represents a 49% response rate, up from 39%

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, including telehealth visits

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

- Interpretation of the laws, years later, by the workers' compensation court system can have a significant financial impact to our business
- Changes made to workers' compensation laws through legislation or administrative rules can impact our costs either positively or negatively

## Products and Services

Our main products/services and the benefits to our partners

We provide workers' compensation coverage to all state agencies and quasi-state agencies and their employees and volunteers as defined in M.S. 176. Workers' compensation insurance is a no-fault coverage provided to employees if they are injured within the course and scope of their employment. In general, the exclusive remedy for an employee injured in the workplace is recovery of benefits under the Workers' Compensation law.
We provide services through three distinct units:

- Claims management
- Safety and loss control
- Legal defense

**Program administration:** We collect administrative fees from our partners to pay for operating costs for claims management, administrative support, and safety and loss control services. While the Program continues to manage its controllable expenses and leverages technology to improve efficiencies, we project operating costs will increase slightly.

We are proposing no change to the Workers' Compensation Program's administrative fee in FY22, keeping it at the same amount of $3,569,600 in FY22. 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 increases in the administrative fees from FY17 through FY21. Keeping the fee at the same amount as in FY21 allows us to:

- Maintain current level of services
- Manage new and long-term COVID-19 workers' compensation claims
- Pay salaries and other operating expenses
- Upgrade existing claims system and implement an enterprise-wide safety management system
- Explore adding an electronic legal case management system to existing claims system to allow legal team to work from electronic files
- Achieve the performance results specified in this plan

| Fiscal Year | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|---|---|
| Program Admin Fees | $2,819,873 | $3,070,922 | $3,347,305 | $3,430,988 | $3,499,608 | $3,569,600 | $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 receiver first-aid recommendations, or to answer questions that they have about their injury or medical care, or if they need a referral to a medical provider or telehealth visit
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 $3.05 for FY22. 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. The primary factor driving this fee increase is nurse case management services that have increased annually since CY18, now requiring an additional nurse to be added. See the Six-Year Rate Comparison on page 27.

- 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:

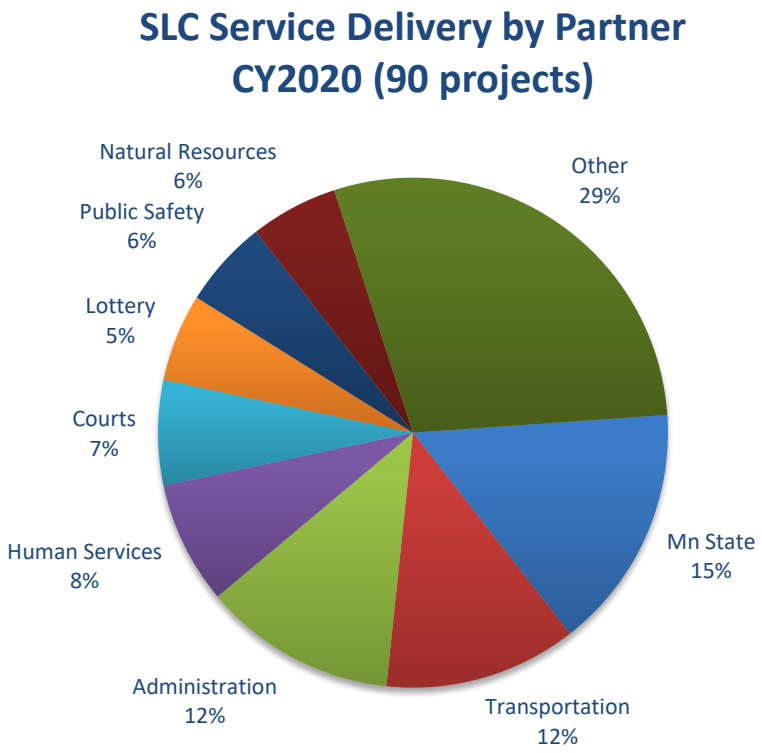
- Indoor air quality investigations
- Employee exposure monitoring
- Hazard identification
- Safety compliance consultation
- Control measure recommendations
- Loss data analysis and reporting

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 CY20 by agency.



**3. Legal Services**

The law is not always clear about what benefits must be paid. Disagreements can arise regarding

- medical treatment
- rehabilitation issues
- payment of benefits
- any combination of these factors

Litigation occurs when there is an irreconcilable dispute involving these factors. This process is formal, most likely requiring legal counsel for the parties involved. The Legal Services Unit represents the employer (state agency) in these disputes.

To assist the Legal Services Unit, the Attorney General's (AG) Office 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.

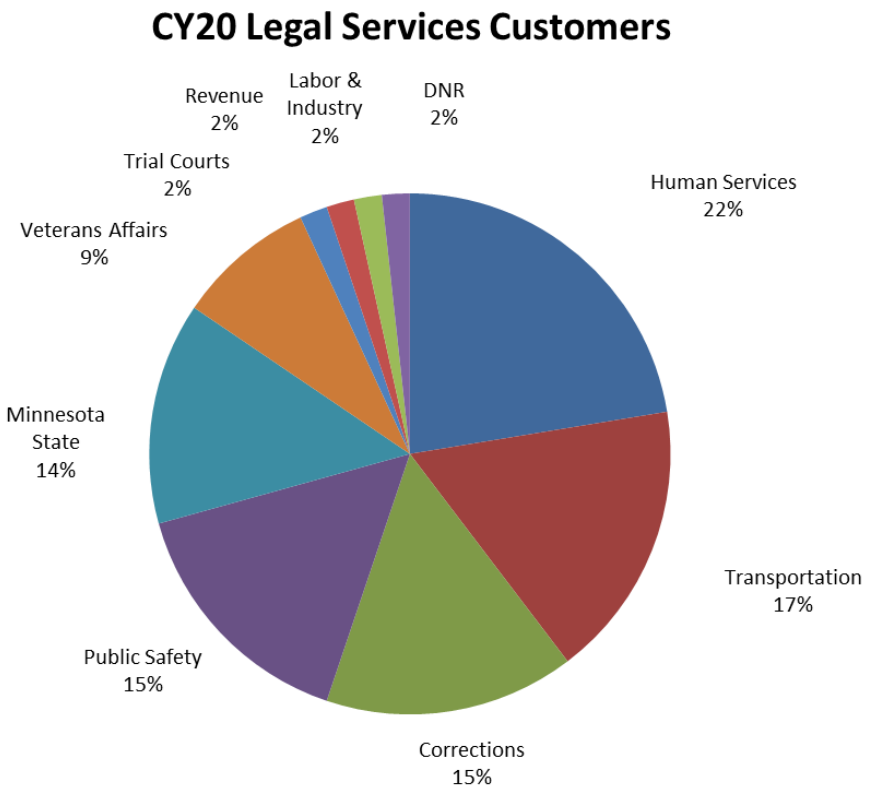
The Legal Services Unit consists of two attorneys and two legal assistants. Legal services are billed on an hourly rate basis to the claim file and the cost for the services is either collected directly from the pay-as-you-go agencies or from the premium pool.

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 FY22. The AG's Office rates for attorney fees is $133.00 and the paralegal rate is $85.00 for FY22.

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 CY20, 24 new cases were handled by the two attorneys in the Legal Services Unit, with 34 new cases referred to private defense firms. Additionally, 20 new cases were referred for legal representation on subrogation activities. The two attorneys in the Legal Services Unit have active caseloads of 42 and 45 cases respectively.

The following chart indicates distribution of legal services for CY20 by agency.




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

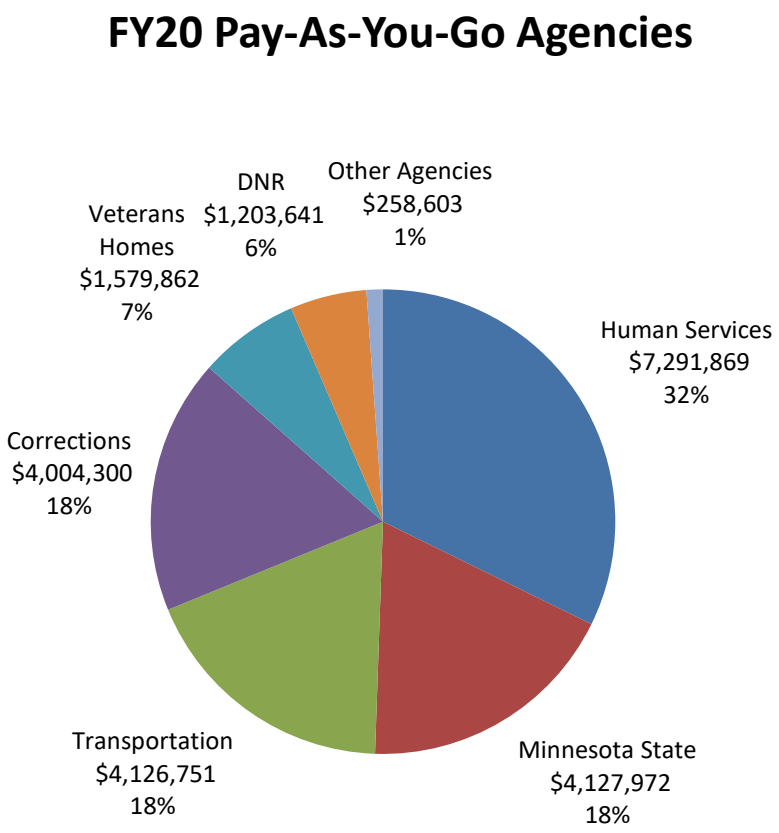
The rate for managed care services will be increasing from $2.88 to $3.05 for FY22. This increase is necessary due to increased demand on services, especially nurse case management services.

## Marketing

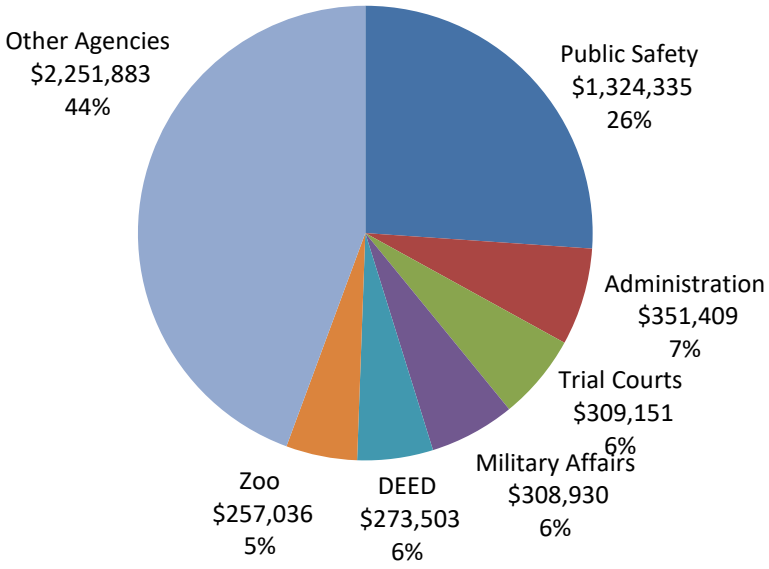
Our target audiences/partners

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



## FY20 Premium Pool Agencies




What is impacting our partners, and why

- The implementation of an enterprise-wide safety management system is, in part, driven by demand from agencies as it will help them better manage workplace risks reducing 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
- GovDelivery communications: The GovDelivery communication platform is used to share topical issues and provide updated information.
- 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

We interact daily with our agency partners and this provides opportunity for continuous feedback. We use this feedback to enhance our claims management, legal services and safety and loss control services. We find this type of feedback most helpful for making improvements to our services.

## 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 |
|---|---|---|---|
| 2015 | 0.9 | 2.1 | 3.1 |
| 2016 | 0.8 | 2.1 | 3.0 |
| 2017 | 0.9 | 2.1 | 3.0 |
| 2018 | 0.9 | 2.1 | 3.1 |
| 2019 | 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 |
|---|---|---|---|
| 2015 | 0.9 | 3.2 | 4.1 |
| 2016 | 0.9 | 3.1 | 4.0 |
| 2017 | 0.9 | 3.0 | 4.0 |
| 2018 | 1.0 | 3.1 | 4.1 |
| 2019 | 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 |
|---|---|---|---|
| 2015 | $0.76 | $1.02 | $1.23 |
| 2016 | $0.76 | $1.02 | $1.22 |
| 2017 | $0.68 | $0.88 | $1.09 |
| 2018 | $0.65 | $0.84 | $1.03 |
| 2019 | $0.65 | $0.84 | $1.01 |

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 (%) |
|---|---|---|---|---|---|
| 2015 | **All MN Employers** | 42.0 | 17.4 | 40.6 | 100 |
| | **State Agencies** | 59.3 | 10.6 | 30.1 | 100 |
| 2016 | **All MN Employers** | 42.2 | 16.8 | 41.0 | 100 |
| | **State Agencies** | 54.5 | 14.8 | 30.6 | 100 |
| 2017 | **All MN Employers** | 42.4 | 16.9 | 40.7 | 100 |
| | **State Agencies** | 50.8 | 15.6 | 33.6 | 100 |
| 2018 | **All MN Employers** | 43.4 | 17.2 | 39.4 | 100 |
| | **State Agencies** | 60.9 | 10.9 | 28.3 | 100 |
| 2019 | **All MN Employers** | 43.9 | 17.4 | 38.8 | 100 |
| | **State Agencies** | 55.6 | 12.1 | 32.3 | 100 |
| 2020 (thru Sept) | **All MN Employers** | 41.4 | 14.1 | 44.5 | 100 |
| | **State Agencies** | 49.3 | 15.9 | 34.7 | 100 |
| Average 2015-2020 | **All MN Employers** | **42.6** | **16.6** | **40.8** | 100 |
| | **State Agencies** | **55.1** | **13.3** | **31.6** | 100 |

Data Source: DLI System Report

Please note that data for 2020 shows closures thru September.

## Financial Outlook

Our current overall financial health

Overall, the workers' compensation special revenue fund is stable.

A variety of economic and business challenges impact our costs. For example,

- Frequency and severity of claims impacts total costs, and we are experiencing an increase in severity of injuries, including some projected long-term COVID-19 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 will be making improvements to our risk analytics capabilities through an existing system or by implementing an enterprise-wide safety management system. And, we are exploring adding an electronic filing system, so our legal services do not have to work from paper files.

Changes to our rates, and why

The rate for managed care services will be $3.05 for FY22. The rate includes a 24/7 nurse triage service as a point of first contact for employees who are injured on the job. The primary factor driving this fee increase is nurse case management services that have increased annually since CY18, now requiring an additional nurse to be added.

How our proposed rates will impact our partners

- Our partners will experience an increase in the managed care fee
- 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 rate increase for managed care services will have the following impact on our top agencies as follows for this fiscal year:

**Pay-As-You-Go Agencies**

| | **Impact of Increase in Managed Care Administrative Fees FY22** |
|---|---|
| Minnesota State | $28,313 |
| Human Services | 14,309 |
| Transportation | 10,616 |
| Corrections | 8,627 |
| DNR | 5,008 |
| Veterans Affairs | 2,501 |
| Other Agencies | 2,126 |
| **Total** | **$71,500** |

**Premium Pool Agencies**

| | **Impact of Increase in Managed Care Administrative Fees FY22** |
|---|---|
| Trial Courts | $ 5,349 |
| MNIT Services | 4,992 |
| Public Safety | 4,194 |
| Health | 3,499 |
| Revenue | 2,925 |
| DEED | 2,785 |
| Other Agencies | 17,131 |
| **Total** | **$40,875** |

# Financial Data

## Assumptions for Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM**
**FOR FISCAL YEAR 2022**
**OPERATING REVENUES/EXPENSES**

**SWIFT**

| | |
|---|---|
| Account 553078 | **Premium Pool Revenue**<br>Change = 12.5% or $555,009<br>Surplus distribution in FY22 was less, causing an increase in FY22 premium. |
| 553078 | **Workers' Comp Revolving Revenue (PAYG)**<br>Change = 12.8% or $2,630,562<br>Increase is a result of increased claim payments as clinics re-open for non-emergency procedures. |
| 514213 | **Other Revenue**<br>Change = (34.0%) or ($874,700)<br>Decrease is a result of fewer supplementary benefit reimbursements received in FY22, there was an increase in the past two years to catch up from the Ekdahl/Hartwig adjustment. |
| 513304 | **SAFETY TRAINING**<br>Change =100.0% or $16,800<br>Due to COVID restrictions, no in-person training or safety conferences were held in FY21. |
| 41000/41070 | **SALARIES AND BENEFITS**<br>Change = 17.7% or $480,968<br>Increase is due to filling a vacant WC Claim Specialist position, reallocation of the Accounting Technician position to a Mgmt Analyst 2, reallocation of the System Administrator position and adding an additional Supervisory position. |
| 41400 | **Rent - Equipment**<br>Change = 60.1% or $1,876<br>Increase is due to an increase in copier rental. |
| 41500 | **Repairs and Maintenance**<br>Change = 21.2% or $1,240<br>Increase is a result of more industrial hygenist equipment calibrations. |
| 41110 | **Printing and Advertising**<br>Change = 8.9% or $200<br>Due to COVID restrictions, no in-person safety conferences were held in FY21, resulting in less expense in FY21. |
| 41150 | **COMPUTER & SYSTEM SERVICES**<br>Change = 332.0% or $664<br>Increase is a result of purchasing the JJ Kellar online subscription in FY22. |
| 41196 | **CENTRAL IT SERVICES**<br>Change = 16.8% or $68,155<br>Increase is due in part to adding a legal services document image system, and improving risk analytics by implementing an enterprise-wide safety management system. |
| 41160 | **TRAVEL IN-STATE**<br>Change = 987.5% or $7,900<br>Due to COVID restrictions, in-state travel was limited in FY21. |
| 41170 | **TRAVEL OUT-STATE**<br>Change = 100.0% or $2,200<br>Due to COVID restrictions, no out-state travel occurred in FY21. |
| 41130 | **SUPPLIES AND MATERIALS**<br>Change = 52.4% or $7,650<br>Increase is due in part to additional monitors and safety & loss control equipment. |
| 41180 | **Employee Development/Memberships**<br>Change = 211.8% or $5,855<br>Increase is due to additional attendance at training and conferences. |
| 43000 | **INSURANCE**<br>Change = 21.5% or $201,121<br>Increase is due to the special assessment paid to DLI. |
| 42020 | **ATTORNEY GENERAL**<br>Change = 100.0% or $1,000<br>Increase is due to additional attorney fees to represent the Program, no expense was in FY21. |

**The assumptions for the business plan include an inflation factor of 0%.**

# Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM**
**FOR FISCAL YEAR 2022**

| | WCA Safety Training | WCR Premium Pool | WKR Pay-As-You-Go | FY22 PROPOSED | FY21 ESTIMATED | $ Change FY22-FY21 | % Change FY22/FY21 |
|---|---|---|---|---|---|---|---|
| Claim Expense | - | 5,000,000 | 21,000,000 | 26,000,000 | 25,678,962 | 321,038 | 1% |
| Special Assessment | - | 183,046 | 948,769 | 1,131,815 | 934,194 | 197,621 | 21% |
| Managed Care Fee | - | 734,123 | 1,282,793 | 2,016,916 | 1,974,475 | 42,441 | 2% |
| Estimated Salary Expense | - | 640,055 | 2,560,218 | 3,200,273 | 2,719,305 | 480,968 | 18% |
| Estimated Statewide Indirects/Agency Allocatior | - | 90,805 | 287,450 | 378,255 | 378,255 | - | 0% |
| Miscellaneous Expenses | 16,800 | 230,428 | 537,663 | 784,891 | 637,406 | 147,485 | 23% |
| TOTAL BASE REVENUE | 16,800 | 6,878,457 | 26,616,893 | 33,512,150 | 32,322,597 | 1,189,553 | 4% |
| Less: Surplus Distribution | - | 516,755 | - | 516,755 | 948,262 | (431,507) | -46% |
| **TOTAL NET BASE REVENUE** | **16,800** | **6,361,702** | **26,616,893** | **32,995,395** | **31,374,335** | **1,621,060** | 5% |

**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 | 20,058 |
| Rate/average number of employees | $40.12 |

**Pay-As-You-Go**

| | |
|---|---|
| Average number of employees | 37,655 |
| Rate/average number of employees | $73.43 |

* Minnesota State student workers (2,606) are excluded from the manged care fee calculation

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM**
**FOR FISCAL YEAR 2022**

**1. Describe cost and usage estimation methods.**
The administrative fee is apportioned based on the following factors:
a. Average number of employees for the period 7/01 through 3/31
b. Number of open claims on 3/31
c. Number of payment transactions for the period 7/01 through 3/31
* These numbers will be adjusted when they become available which will change the allocation of the administrative fee.

**2. Method used to allocate expenses to cost centers by SWIFT account (each cost center should recover its own expenses).**
Operating expenses are recovered from the administrative fee that is built into the premium pool and revolving revenue accounts.

**3. Treatment of capital equipment, including estimated purchases and amortization method.**
The Workers' Compensation Program will incur an amortization charge of $62,407 on a capital asset expenditure of $624,070 for iRISK, which is the result of depreciating the capital asset over an estimated 10 year useful life on a straight-line basis.

## Six-Year Rate Comparison

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM**
**FOR FISCAL YEAR 2022**

| Rate | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
|---|---|---|---|---|---|---|
| Administrative Fee/Avg number of covered employees) * | 51.90 | 55.94 | 56.76 | 58.17 | 59.41 | 61.85 |
| 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 | | | | | | |
| FY22 - Admin Fee is $3,569,600 | | | | | | |
| | | | | | | |
| Premium Pool | 37.86 | 40.74 | 42.45 | 44.78 | 46.38 | 40.12 |
| Pay-As-You-Go | 58.59 | 63.32 | 63.69 | 65.03 | 66.06 | 73.43 |
| | | | | | | |
| Legal Services | | | | | | |
| Attorney | 129.00 | 129.00 | 129.00 | 130.00 | 130.00 | 130.00 |
| Paralegal | 71.00 | 71.00 | 71.00 | 75.00 | 75.00 | 75.00 |
| | | | | | | |
| Managed Care Fee | | | | | | |
| (rate/employee/month) | 2.23 | 2.28 | 2.72 | 2.80 | 2.88 | 3.05 |
| | | | | | | |
| | | | | | | |
| *** 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 2022**

| | Obj class RSRC* | FY 2017 ACTUAL | FY 2018 ACTUAL | FY 2019 ACTUAL | FY 2020 ACTUAL | FY 2021 EST/ACTUAL | FY 2022 PROPOSED | $ CHANGE FY21/FY22 | % CHANGE FY21/FY22 |
|---|---|---|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | | | | |
| Premium Pool Revenue | **553078** | 4,222,112 | 4,469,542 | 4,289,296 | 4,069,883 | 4,443,127 | 4,998,136 | 555,009 | 12.5% |
| Workers' Comp Revolving Revenue (PAYG) | **553078** | 18,415,769 | 20,553,018 | 17,782,039 | 20,279,419 | 20,601,000 | 23,231,562 | 2,630,562 | 12.8% |
| Administrative Fees * | | 3,070,922 | 3,347,305 | 3,430,988 | 3,499,608 | 3,569,600 | 3,569,600 | - | 0.0% |
| Legal Services Unit | | 417,085 | 490,659 | 474,295 | 474,184 | 460,000 | 475,000 | 15,000 | 3.3% |
| Other Revenue | **514213** | 3,925,231 | 2,585,547 | 3,248,694 | 3,225,625 | 2,575,700 | 1,701,000 | (874,700) | -34.0% |
| Safety Training | **513304** | 52,400 | 49,220 | 7,640 | 6,900 | - | 16,800 | 16,800 | 100.0% |
| Total Operating Revenue | | 30,103,519 | 31,495,291 | 29,232,951 | 31,555,619 | 31,649,427 | 33,992,098 | 2,342,671 | 7.4% |
| **Operating Expenses** | | | | | | | | | |
| Claims Expense | **41200** | 23,112,855 | 23,805,269 | 22,585,566 | 26,022,690 | 25,678,962 | 26,000,000 | 321,038 | 1.3% |
| Salaries and Benefits | **41000/41070** | 2,780,164 | 2,826,337 | 2,745,636 | 2,797,668 | 2,719,305 | 3,200,273 | 480,968 | 17.7% |
| Rent | **41100** | 114,483 | 118,529 | 103,517 | 106,425 | 107,600 | 108,300 | 700 | 0.7% |
| Rent - Equipment | **41400** | 6,087 | 5,843 | 247 | 2,966 | 3,124 | 5,000 | 1,876 | 60.1% |
| Repairs and Maintenance | **41500** | 4,648 | 5,029 | 5,308 | 6,583 | 5,860 | 7,100 | 1,240 | 21.2% |
| Printing/Advertising | **41110** | 2,686 | 3,192 | 1,884 | 2,199 | 2,250 | 2,450 | 200 | 8.9% |
| Professional Technical Services | **41130/41145** | 1,470,207 | 1,564,116 | 1,872,694 | 1,886,076 | 1,974,475 | 2,063,016 | 88,541 | 4.5% |
| Computer and Systems Services | **41150** | 953 | 1,137 | 2,037 | - | 200 | 864 | 664 | 332.0% |
| Centralized IT Services | **41196** | 219,719 | 284,273 | 291,594 | 283,762 | 404,645 | 472,800 | 68,155 | 16.8% |
| Communications | **41155** | 19,634 | 20,954 | 24,482 | 20,854 | 22,540 | 22,800 | 260 | 1.2% |
| Travel - In State | **41160** | 5,756 | 6,611 | 5,776 | 5,815 | 800 | 8,700 | 7,900 | 987.5% |
| Travel - Out State | **41170** | 142 | - | - | - | - | 2,200 | 2,200 | 100.0% |
| Supplies and Materials | **41300** | 13,951 | 19,005 | 16,098 | 6,232 | 14,600 | 22,250 | 7,650 | 52.4% |
| Employee Development/Memberships | **41180** | 50,275 | 45,149 | 7,792 | 1,712 | 2,765 | 8,620 | 5,855 | 211.8% |
| Purchased Services | **43000** | 899 | 3,192 | 1,418 | 2,271 | 3,000 | 3,000 | - | 0.0% |
| Insurance | **43000** | 1,228,341 | 935,256 | 759,115 | 887,266 | 934,194 | 1,135,315 | 201,121 | 21.5% |
| Attorney General Cost | **42020** | - | 66 | - | - | - | 1,000 | 1,000 | 100.0% |
| Indirect Costs | **42010** | 313,305 | 277,798 | 231,796 | 276,921 | 378,255 | 378,255 | - | 0.0% |
| 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 | 8,383 | 7,615 | 7,800 | 185 | 0.0% |
| Total Operating Expenses | | 29,414,501 | 29,992,134 | 28,724,782 | 32,380,230 | 32,322,597 | 33,512,150 | 1,189,553 | 3.7% |
| **Operating Income (Losses)** | | 689,018 | 1,503,158 | 508,169 | (824,611) | (673,170) | 479,948 | 1,153,118 | -171.3% |
| **Nonoperating Revenues (Expenses)** | | | | | | | | | |
| Interest Revenue | **512001** | 96,124 | 138,297 | 244,602 | 190,647 | 50,000 | 50,000 | - | 0.0% |
| **Total Nonoperating Revenue (Expenses)** | | 96,124 | 138,297 | 244,602 | 190,647 | 50,000 | 50,000 | - | 0.0% |
| **Income (Losee) before Contributions and Transfers** | | | | | | | | | |
| Transfers | | - | (6,362) | - | - | - | - | - | 0.0% |
| **Change in Net Position** | | 785,142 | 1,635,092 | 752,771 | (633,964) | (623,170) | 529,948 | 1,153,118 | -185.0% |
| **Retained Earnings, Beginning Period** | | 10,592,531 | 11,377,744 | 12,376,601 | 13,175,333 | 13,128,948 | 12,505,778 | (623,170) | -4.7% |
| Adjustment to Retained Earnings | | 72 | (636,236) | 45,961 | 587,579 | - | - | - | 0.0% |
| **Retained Earnings, Ending Period** | | 11,377,744 | 12,376,601 | 13,175,333 | 13,128,948 | 12,505,778 | 13,035,726 | 529,948 | 4.2% |

| * The admin fee revenue is collected from: | FY17 | FY18 | FY19 | FY20 | FY21 | FY21 |
|---|---|---|---|---|---|---|
| Premium Pool | 722,760 | 796,416 | 837,283 | 899,581 | 941,089 | 804,704 |
| Pay-As-You-Go | 2,348,162 | 2,550,889 | 2,593,705 | 2,600,027 | 2,628,511 | 2,764,896 |

# Detailed Capital Assets and Technology FY2022 Purchases

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM**
**FOR FISCAL YEAR 2022**

| Description of Item | FinDept ID | FinDept Name | Justification | Qty | Unit Price | Total Amount | Included in Master Lease 18 Demand Survey Yes or No* | If yes, identify quarter in which item is planned to be purchased. |
|---|---|---|---|---|---|---|---|---|
| Safety Information System | G0236700 | Workers Comp Administration | Improve our risk analytics capabilities by implementing an enterprise-wide safety management system | 1 | $48,000.00 | $48,000.00 | No | |
| Legal Srvs Document Mgmt System | G0236700 | Workers Comp Adminsitration | Electronic filing system so legal division does not have to work from paper files | 1 | $80,000.00 | $80,000.00 | No | |
| | | | | | | | | |
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| | | | | | | | | |
| **GRAND TOTAL** | | | | | | $128,000.00 | | |

# SWIFT Spending Plan

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM**
**FOR FISCAL YEAR 2022**

Fund 2001

| | | Dept ID | G0246701 | G0246703 | G0246704 | G0246708 | G0246705 | G0246706 |
|---|---|---|---|---|---|---|---|---|
| | | | Office | Legal | Consultant | Safety | Claims | Indirect |
| | SWIFT | Total | Support | Services | Serv | Training | Mgmt | Support |
| Revenue Description* | Account | | | | | | | |
| Premium/Revolving/Admin Fee | 553078 | 32,274,298 | | 475,000 | | | | |
| Safety Training | 513304 | 16,800 | | | | 16,800 | | |
| Copy fees | 553090 | 1,000 | 1,000 | | | | | |
| Claim Reimbursements | 514213 | 1,700,000 | | | | | | |
| Interest | 512001 | 50,000 | 15,000 | | | | | |
| | Total | 34,042,098 | 16,000 | 475,000 | - | 16,800 | - | - |
| | | | | | | | | |
| Expense Description* | Object Code | | | | | | | |
| Salaries | 41000 | 3,100,096 | 488,315 | 481,852 | 423,458 | | 1,424,251 | 282,220 |
| Part-time/Seasonal | 41030 | 100,177 | | | | | 100,177 | |
| Overtime and Premium Pay | 41050 | - | | | | | | |
| Other Benefits | 41070 | - | - | | | | | |
| Space Rent | 41100 | 108,300 | 108,300 | | | | | |
| Printing/Advertising | 41110 | 2,450 | 2,000 | | | 450 | | |
| Prof/Tech Services | 41130 | 2,063,016 | 15,000 | | 17,000 | 14,100 | | |
| Computer Services | 41150 | 864 | | | 864 | | | |
| Communications | 41155 | 22,800 | 21,400 | 600 | 800 | | | |
| Rate-Based MNIT Services | 41196 | 78,500 | 78,500 | | | | | |
| Agency-Specific MNIT Services | 41197 | 394,300 | 394,300 | | | | | |
| Travel - In-state | 41160 | 8,700 | | 6,000 | 2,200 | | 500 | |
| Travel - Out-of-state | 41170 | 2,200 | | | 2,200 | | | |
| Employee Development | 41180 | 8,620 | 2,000 | 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 | 7,100 | 1,000 | | 6,100 | | | |
| Statewide Indirects | 42010 | 378,255 | | | | | | 378,255 |
| Attorney General | 42020 | 1,000 | 1,000 | | | | | |
| Claims & Insurance | 43000 | 27,135,315 | 3,500 | | | | | |
| Other Purchased Services | 43000 | 10,800 | 1,000 | | 7,800 | 2,000 | | |
| | Total | 33,449,743 | 1,133,315 | 492,452 | 470,042 | 16,800 | 1,527,929 | 660,475 |
| | | | | | | | | |
| Adjustments | | | | | | | | |
| Plus: | | | | | | | | |
| Amortization | 49005 | 62,407 | 62,407 | - | - | - | - | - |
| Total | | 62,407 | 62,407 | - | - | - | - | - |
| | | | | | | | | |
| Minus: | | | | | | | | |
| New System | | - | | | | | | |
| Total | | - | - | - | - | - | - | - |
| | | | | | | | | |
| Rate Matrix Amount | | 33,512,150 | 1,195,722 | 492,452 | 470,042 | 16,800 | 1,527,929 | 660,475 |

# SWIFT Spending Plan (continued)

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM**
**FOR FISCAL YEAR 2022**

Fund 2001

| | | G0246801 Premium Pool Claims | G0246802 Premium Pool Special Assess | G0246803 Premium Pool Managed Care | G0246811 Pay-As-You-Go Claims | G0246812 Pay-As-You-Go Special Assess | G0246813 Pay-As-You-Go Managed Care |
|---|---|---|---|---|---|---|---|
| Revenue Description* | SWIFT Account | | | | | | |
| Premium/Revolving/Admin Fee | 553078 | 5,802,840 | | | 25,996,458 | | |
| Safety Training | 513304 | | | | | | |
| Copy fees | 553090 | | | | | | |
| Claim Reimbursements | 514213 | 300,000 | | | 1,400,000 | | |
| Interest | 512001 | 15,000 | | | 20,000 | | |
| | Total | 6,117,840 | - | - | 27,416,458 | - | - |
| 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 | | | 734,123 | | | 1,282,793 |
| 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 | 183,046 | | 21,000,000 | 948,769 | |
| Other Purchased Services | 43000 | | | | | | |
| | Total | 5,000,000 | 183,046 | 734,123 | 21,000,000 | 948,769 | 1,282,793 |
| Adjustments | | | | | | | |
| Plus: | | | | | | | |
| Amortization | 49005 | - | - | - | - | - | - |
| Total | | - | - | - | - | - | - |
| Minus: | | | | | | | |
| New System | | | | | | | |
| Total | | - | - | - | - | - | - |
| Rate Matrix Amount | | 5,000,000 | 183,046 | 734,123 | 21,000,000 | 948,769 | 1,282,793 |

# Projected Cash Flow

**MINNESOTA DEPARTMENT OF ADMINISTRATION**
**RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM**
**FOR FISCAL YEAR 2022**

| | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **21-Jul** | **21-Aug** | **21-Sep** | **21-Oct** | **21-Nov** | **21-Dec** | **22-Jan** | **22-Feb** | **22-Mar** | **22-Apr** | **22-May** | **22-Jun** |
| **Projected Beginning Cash Balance** | **11,352,021** | **10,572,862** | **14,149,247** | **14,742,865** | **14,302,481** | **14,957,212** | **14,318,141** | **13,285,649** | **12,864,228** | **12,899,009** | **12,446,507** | **12,066,393** |
| Receipts - operating | 2,570,342 | 6,204,812 | 3,316,609 | 2,219,124 | 3,308,535 | 2,207,006 | 2,207,006 | 2,207,006 | 2,757,772 | 2,207,006 | 2,248,313 | 2,538,567 |
| Transfer Ins | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Non Operating Receipts | 4,166 | 4,167 | 4,167 | 4,166 | 4,167 | 4,167 | 4,166 | 4,167 | 4,167 | 4,166 | 4,167 | 4,167 |
| **Total Cash Receipt** | **2,574,508** | **6,208,979** | **3,320,776** | **2,223,290** | **3,312,702** | **2,211,173** | **2,211,172** | **2,211,173** | **2,761,939** | **2,211,172** | **2,252,480** | **2,542,734** |
| Expenses | | | | | | | | | | | | |
| Salaries & Benefits | 369,262 | 246,175 | 246,175 | 246,175 | 246,175 | 369,262 | 246,174 | 246,175 | 246,175 | 246,175 | 246,175 | 246,175 |
| Indirect Costs | - | - | 94,564 | - | - | 94,563 | - | - | 94,564 | - | - | 94,564 |
| Claims & Insurance Expense | 2,733,573 | 2,166,667 | 2,166,667 | 2,166,667 | 2,166,667 | 2,166,667 | 2,735,072 | 2,166,667 | 2,166,667 | 2,166,667 | 2,166,667 | 2,166,667 |
| Other Operating Expenses | 250,832 | 219,752 | 219,752 | 250,832 | 245,129 | 219,752 | 262,418 | 219,752 | 219,752 | 250,832 | 219,752 | 219,752 |
| Dividends/Rebates, if applicable | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer Outs | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Non Operating Expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total Expense Paid** | **3,353,667** | **2,632,594** | **2,727,158** | **2,663,674** | **2,657,971** | **2,850,244** | **3,243,664** | **2,632,594** | **2,727,158** | **2,663,674** | **2,632,594** | **2,727,158** |
| **Projected Ending Cash Balance** | **10,572,862** | **14,149,247** | **14,742,865** | **14,302,481** | **14,957,212** | **14,318,141** | **13,285,649** | **12,864,228** | **12,899,009** | **12,446,507** | **12,066,393** | **11,881,969** |

# Financial Statement

## For Internal Use Only

**STATE OF MINNESOTA** 2/18/2021
**RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001** Unaudited
**STATEMENT OF NET POSITION**
**DECEMBER 31, 2020**

| | FY21 | FY20 |
|---|---|---|
| **ASSETS** | | |
| **CURRENT ASSETS** | | |
| Cash | $ 8,202,470.07 | $12,634,895.01 |
| Accounts Receivable | 7,328,898.02 | 3,049,510.13 |
| Accounts Receivable - Supplementary Benefits | 955,109.05 | 1,197,695.17 |
| Total Current Assets | $ 16,486,477.14 | $16,882,100.31 |
| **NONCURRENT ASSETS (Note 4)** | | |
| Recoverable (Note 3) | $ 79,882,556.40 | $75,712,414.25 |
| Software | 334,347.10 | 334,347.10 |
| Accumulated Amortization - Software | (275,836.38) | (242,401.67) |
| Internally Generated Computer Software (IGCS) | 289,722.46 | 289,722.46 |
| Accumulated Amortization - IGCS | (239,021.01) | (210,048.76) |
| Total Noncurrent Assets | $ 79,991,768.57 | $75,884,033.38 |
| **TOTAL ASSETS** | $ 96,478,245.71 | $92,766,133.69 |
| **LIABILITIES** | | |
| **CURRENT LIABILITIES** | | |
| Accounts Payable | $ 715,959.15 | $ 841,645.16 |
| Salaries and Benefits Payable | 167,618.75 | 158,226.46 |
| Claims Payable (Note 3) | 11,982,383.46 | 11,356,862.14 |
| Compensated Absences Payable (Note 5) | 38,000.00 | 38,800.00 |
| Unearned Revenue | 470,544.50 | 449,790.50 |
| Unearned Premiums | 2,277,994.50 | 2,088,333.00 |
| Total Current Liabilities | $ 15,652,500.36 | $14,933,657.26 |
| **NONCURRENT LIABILITIES** | | |
| Claims Payable (Note 3) | $ 67,900,172.94 | $64,355,552.11 |
| Compensated Absences Payable (Note 5) | 290,000.00 | 284,300.00 |
| Total Noncurrent Liabilities | $ 68,190,172.94 | $64,639,852.11 |
| **TOTAL LIABILITIES** | $ 83,842,673.30 | $79,573,509.37 |
| **NET POSITION (Note 7)** | | |
| Net Investment in Capital Assets | $ 109,212.17 | $ 171,619.13 |
| Unrestricted Net Position | 12,526,360.24 | 13,021,005.19 |
| **TOTAL NET POSITION** | $ 12,635,572.41 | $13,192,624.32 |

**STATE OF MINNESOTA**
**RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001**
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**
**FOR THE QUARTER ENDED DECEMBER 31, 2020**

2/18/2021
Unaudited

| | FY21 QTD | FY21 YTD | FY20 QTD | FY20 YTD |
|---|---|---|---|---|
| **OPERATING REVENUES** | | | | |
| Premium Pool | $ 1,113,131.00 | $ 2,220,353.50 | $ 1,019,306.25 | $ 2,043,142.90 |
| Pay-As-You-Go | 5,736,250.46 | 9,800,658.12 | 5,960,118.52 | 10,306,011.03 |
| Administrative Fees | 892,399.42 | 1,784,798.84 | 874,901.94 | 1,749,803.98 |
| Legal Services Unit | 112,836.25 | 233,028.65 | 110,033.50 | 218,860.02 |
| Safety Training | - | - | 6,900.00 | 6,900.00 |
| Other Revenues | 681,383.94 | 1,224,558.51 | 790,348.07 | 1,874,485.03 |
| Total Operating Revenues | $ 8,536,001.07 | $ 15,263,397.62 | $ 8,761,608.28 | $ 16,199,202.96 |
| **OPERATING EXPENSES** | | | | |
| Claims | $ 7,355,070.27 | $ 12,339,481.95 | $ 7,829,663.23 | $ 13,639,412.36 |
| Salaries and Benefits | 683,822.29 | 1,359,652.76 | 700,385.63 | 1,392,068.80 |
| Rent | 27,011.40 | 53,646.02 | 1,203.33 | 27,005.76 |
| Rent - Equipment | 730.22 | 1,562.87 | 644.17 | 1,374.40 |
| Repairs and Maintenance | 749.00 | 1,899.00 | 1,832.85 | 2,792.85 |
| Printing | 134.08 | 1,845.98 | 510.62 | 1,276.53 |
| Professional and Technical Services | 523,804.35 | 1,008,803.73 | 471,462.18 | 944,352.02 |
| Computer and Systems Services | - | - | - | - |
| Centralized IT Services | 270,260.50 | 302,185.59 | 217,164.48 | 251,311.61 |
| Communications | 7,267.51 | 11,305.28 | 5,393.40 | 10,485.56 |
| Travel - In State | 396.02 | 474.78 | 2,388.37 | 4,052.23 |
| Travel - Out State | - | - | - | - |
| Supplies and Materials | 1,497.72 | 2,918.61 | 1,699.77 | 2,896.07 |
| Employee Development | 1,603.00 | 1,803.00 | 1,352.33 | 1,662.33 |
| Purchased Services | 7.44 | 15.67 | 34.42 | 2,061.19 |
| Insurance | 463,464.52 | 465,885.96 | 421,176.55 | 421,823.55 |
| Attorney General Cost | - | - | - | - |
| Indirect Costs | 94,563.94 | 189,127.88 | 69,230.18 | 138,460.36 |
| Amortization | 15,601.74 | 31,203.48 | 15,601.74 | 31,203.48 |
| Other Expenses | 1,150.00 | 8,763.00 | 770.00 | 8,383.00 |
| Total Operating Expenses | $ 9,447,134.00 | $ 15,780,575.56 | $ 9,740,513.25 | $ 16,880,622.10 |
| **OPERATING INCOME (LOSS)** | $ (911,132.93) | $ (517,177.94) | $ (978,904.97) | $ (681,419.14) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Interest Revenue | $ 8,862.73 | $ 23,802.08 | $ 47,967.23 | $ 111,130.93 |
| Total Nonoperating Revenues (Expenses) | $ 8,862.73 | $ 23,802.08 | $ 47,967.23 | $ 111,130.93 |
| **INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS** | $ (902,270.20) | $ (493,375.86) | $ (930,937.74) | $ (570,288.21) |
| **TRANSFERS AND CONTRIBUTIONS** | | | | |
| Total Transfers and Contributions | $ - | $ - | $ - | $ - |
| **CHANGE IN NET POSITION** | $ (902,270.20) | $ (493,375.86) | $ (930,937.74) | $ (570,288.21) |
| **NET POSITION, BEGINNING, AS REPORTED** | $ 13,537,842.61 | $ 13,128,948.27 | $ 14,123,562.06 | $ 13,175,332.99 |
| Adjustment to Net Position (Note 6) | - | - | - | 587,579.54 |
| **NET POSITION, BEGINNING, AS RESTATED** | $ 13,537,842.61 | $ 13,128,948.27 | $ 14,123,562.06 | $ 13,762,912.53 |
| **NET POSITION, ENDING** | $ 12,635,572.41 | $ 12,635,572.41 | $ 13,192,624.32 | $ 13,192,624.32 |

**STATE OF MINNESOTA** 2/18/2021
**RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001** Unaudited
**STATEMENT OF CASH FLOWS**
**FOR THE QUARTER ENDED DECEMBER 31, 2020**

| | | YTD |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Receipts from Customers | $ | 11,276,759.69 |
| Receipts from Other Revenues | | 1,224,558.51 |
| Payments to Claimants | | (12,339,481.95) |
| Payments to Suppliers for Goods and Services | | (1,992,861.81) |
| Payments to Employees | | (1,372,654.87) |
| Payments to Others | | - |
| **Net Cash Flows from Operating Activities** | $ | (3,203,680.43) |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | |
| Nonoperating Transfer in (Out) | $ | - |
| **Net Cash Flows from Noncapital Financing Activities** | $ | - |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | |
| Investment in Capital Assets | $ | - |
| Proceeds from Disposal of Capital Assets | | - |
| **Net Cash Flows from Capital and Related Financing Activities** | $ | - |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Investment Earnings | $ | 23,802.08 |
| **Net Cash Flows from Investing Activities** | $ | 23,802.08 |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | $ | (3,179,878.35) |
| Cash and Cash Equivalents, Beginning, as Reported | | 11,382,348.42 |
| Cash and Cash Equivalents, Ending | $ | 8,202,470.07 |
| **Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities** | | |
| Operating Income (Loss) | $ | (517,177.94) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities | | |
| Amortization | $ | 31,203.48 |
| (Increase) Decrease in Accounts Receivable | | (5,410,698.34) |
| (Increase) Decrease in Accounts Receivable - Supplementary Benefits | | (101,890.57) |
| (Increase) Decrease in Due From Other Funds | | 1,970.49 |
| (Increase) Decrease in Prepaid Expenses | | - |
| (Increase) Decrease in Prepaid Insurance | | - |
| (Increase) Decrease in Recoverable | | (2,755,834.42) |
| (Increase) Decrease in Deferred Other Postemployment Benefits Outflows | | - |
| (Increase) Decrease in Deferred Pension Outflows | | - |
| Increase (Decrease) in Accounts Payable | | 57,375.56 |
| Increase (Decrease) in Salaries and Benefits Payable | | (13,002.11) |
| Increase (Decrease) in Claims Payable | | 2,755,834.42 |
| Increase (Decrease) in Unearned Revenue | | 470,544.50 |
| Increase (Decrease) in Unearned Premiums | | 2,277,994.50 |
| Increase (Decrease) in Compensated Absences Payable | | - |
| Increase (Decrease) in Other Postemployment Benefits | | - |
| Increase (Decrease) in Due to Other Funds | | - |
| Increase (Decrease) in Net Pension Liability | | - |
| Increase (Decrease) in Deferred Other Postemployment Benefits Inflows | | - |
| Increase (Decrease) in Deferred Pension Inflows | | - |
| Net Reconciling Items to be Added to (Deducted from) Operating Income | $ | (2,686,502.49) |
| **Net Cash Flows from Operating Activities** | $ | (3,203,680.43) |
| **Noncash Investing, Capital and Financing Activities** | | |
| | $ | - |

**STATE OF MINNESOTA**
**RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001**
**STATEMENT OF BUDGET AND ACTUAL COMPARISON**
**FOR THE QUARTER ENDED DECEMBER 31, 2020**

2/18/2021
Unaudited

| | BUDGET QTD | BUDGET YTD | ACTUAL QTD | ACTUAL YTD | VARIANCE QTD | VARIANCE YTD |
|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | |
| Premium Pool | $ 1,138,997.25 | $ 2,277,994.50 | $ 1,113,131.00 | $ 2,220,353.50 | $ (25,866.25) | $ (57,641.00) |
| Pay-As-You-Go | 5,866,615.00 | 11,733,230.00 | 5,736,250.46 | 9,800,658.12 | (130,364.54) | (1,932,571.88) |
| Administrative Fees | 892,400.00 | 1,784,800.00 | 892,399.42 | 1,784,798.84 | (0.58) | (1.16) |
| Legal Services Unit | 118,750.00 | 237,500.00 | 112,836.25 | 233,028.65 | (5,913.75) | (4,471.35) |
| Safety Training | 4,450.00 | 8,900.00 | - | - | (4,450.00) | (8,900.00) |
| Other Revenues | 425,000.00 | 850,000.00 | 681,383.94 | 1,224,558.51 | 256,383.94 | 374,558.51 |
| Total Operating Revenues | $ 8,446,212.25 | $ 16,892,424.50 | $ 8,536,001.07 | $15,263,397.62 | $ 89,788.82 | $ (1,629,026.88) |
| **OPERATING EXPENSES** | | | | | | |
| Claims | $ 6,500,000.00 | $ 13,000,000.00 | $ 7,355,070.27 | $12,339,481.95 | $ 855,070.27 | $ (660,518.05) |
| Salaries and Benefits | 800,779.25 | 1,601,558.50 | 683,822.29 | 1,359,652.76 | (116,956.96) | (241,905.74) |
| Rent | 26,475.00 | 52,950.00 | 27,011.40 | 53,646.02 | 536.40 | 696.02 |
| Rent - Equipment | 1,250.00 | 2,500.00 | 730.22 | 1,562.87 | (519.78) | (937.13) |
| Repairs and Maintenance | 1,681.25 | 3,362.50 | 749.00 | 1,899.00 | (932.25) | (1,463.50) |
| Printing | 612.50 | 1,225.00 | 134.08 | 1,845.98 | (478.42) | 620.98 |
| Professional and Technical Services | 498,252.50 | 996,505.00 | 523,804.35 | 1,008,803.73 | 25,551.85 | 12,298.73 |
| Computer and Systems Services | 216.00 | 432.00 | - | - | (216.00) | (432.00) |
| Centralized IT Services | 101,625.00 | 203,250.00 | 270,260.50 | 302,185.59 | 168,635.50 | 98,935.59 |
| Communications | 4,100.00 | 8,200.00 | 7,267.51 | 11,305.28 | 3,167.51 | 3,105.28 |
| Travel - In State | 2,225.00 | 4,450.00 | 396.02 | 474.78 | (1,828.98) | (3,975.22) |
| Travel - Out State | 550.00 | 1,100.00 | - | - | (550.00) | (1,100.00) |
| Supplies and Materials | 5,562.50 | 11,125.00 | 1,497.72 | 2,918.61 | (4,064.78) | (8,206.39) |
| Employee Development | 2,205.00 | 4,410.00 | 1,603.00 | 1,803.00 | (602.00) | (2,607.00) |
| Purchased Services | 750.00 | 1,500.00 | 7.44 | 15.67 | (742.56) | (1,484.33) |
| Insurance | 369,900.00 | 739,800.00 | 463,464.52 | 465,885.96 | 93,564.52 | (273,914.04) |
| Attorney General Cost | 250.00 | 500.00 | - | - | (250.00) | (500.00) |
| Indirect Costs | 94,560.50 | 189,121.00 | 94,563.94 | 189,127.88 | 3.44 | 6.88 |
| Amortization | 15,601.75 | 31,203.50 | 15,601.74 | 31,203.48 | (0.01) | (0.02) |
| Other Expenses | 1,950.00 | 3,900.00 | 1,150.00 | 8,763.00 | (800.00) | 4,863.00 |
| Total Operating Expenses | $ 8,428,546.25 | $ 16,857,092.50 | $ 9,447,134.00 | $15,780,575.56 | $ 1,018,587.75 | $ (1,076,516.94) |
| **OPERATING INCOME (LOSS)** | $ 17,666.00 | $ 35,332.00 | $ (911,132.93) | $ (517,177.94) | $ (928,798.93) | $ (552,509.94) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | |
| Interest Revenue | $ 37,500.00 | $ 75,000.00 | $ 8,862.73 | $ 23,802.08 | $ (28,637.27) | $ (51,197.92) |
| Total Nonoperating Revenues (Expenses) | $ 37,500.00 | $ 75,000.00 | $ 8,862.73 | $ 23,802.08 | $ (28,637.27) | $ (51,197.92) |
| **INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS** | $ 55,166.00 | $ 110,332.00 | $ (902,270.20) | $ (493,375.86) | $ (957,436.20) | $ (603,707.86) |
| **TRANSFERS AND CONTRIBUTIONS** | | | | | | |
| Total Transfers and Contributions | $ - | $ - | $ - | $ - | $ - | $ - |
| **CHANGE IN NET POSITION** | $ 55,166.00 | $ 110,332.00 | $ (902,270.20) | $ (493,375.86) | $ (957,436.20) | $ (603,707.86) |

**STATE OF MINNESOTA** 2/18/2021
**RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001** Unaudited
**FOOTNOTES TO FINANCIAL STATEMENTS**
**FOR THE QUARTER ENDED DECEMBER 31, 2020**

## 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, 2020 for claims incurred prior to January 1, 2021.

## 2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

The Workers' Compensation program for state employees was specified in 1927 legislation as part of the former Industrial Commission, now Department of Labor and Industry (DLI). The legislation for the program can be found in M.S. 176.5401 through M.S. 176.611. The State Compensation Revolving Fund was created in 1934.

The General Fund and other funds have contributed a total of $3,437,690 to the program. These contributions are used to make workers' compensation payments for the pay-as-you-go agencies until they are reimbursed by the injured employee's state agency, the Special Compensation Fund, the Workers' Compensation Reinsurance Association, or recovered from a subrogation claim.

The Premium Pool was given $1 million during the 1997 Legislative Session from the General Fund.

## 3. RECOVERABLE AND CLAIMS PAYABLE

Due to the nature of workers' compensation benefits, and the fact that claims may take decades to mature, the reserves are relatively large when viewed in context of the financial statements covering a 12 month period. Agencies are obligated to pay their actual claims cost. Therefore, Claims Payable are offset by Recoverable noncurrent assets.

## 4. CAPITAL ASSETS

| | Balance 7/1/2020 | Additions | Deletions | Balance 12/31/2020 |
|---|---|---|---|---|
| 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 | $ (259,119.00) | $ (16,717.38) | $ - | $ (275,836.38) |
| Internally Generated Computer Software (IGCS) | (224,534.91) | (14,486.10) | - | (239,021.01) |
| Total Accumulated Depreciation/Amortization | $ (483,653.91) | $ (31,203.48) | $ - | $ (514,857.39) |

**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 7/1/2020 | $ 38,000.00 | $ 290,000.00 |
| Increase | | |
| Decrease | | |
| Ending Balance 12/31/2020 | $ 38,000.00 | $ 290,000.00 |

**6. ADJUSTMENTS TO NET POSITION**

In FY21, as of December 31, 2020, the total prior period adjustments are $0.00.

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.

**7. 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 | $ 109,212.17 |
| Unrestricted Net Position | 12,526,360.24 |
| Total Net Position | $ 12,635,572.41 |

Schedule of Retained Earnings

| | 1st Qtr. | 2nd Qtr. | 3rd Qtr. | 4th Qtr. |
|---|---|---|---|---|
| Retained Earnings, Beginning | $ 13,128,948.27 | $ 13,537,842.61 | | |
| Net Income (Loss) | 408,894.34 | (902,270.20) | | |
| Adjustment to Net Position (Note 6) | - | - | | |
| Retained Earnings, Ending | $ 13,537,842.61 | $ 12,635,572.41 | $ - | $ - |
| | | | | |
| Add: Capital Contributions | $ - | $ - | $ - | $ - |
| Reconciliation to Total Net Position | $ 13,537,842.61 | $ 12,635,572.41 | $ - | $ - |

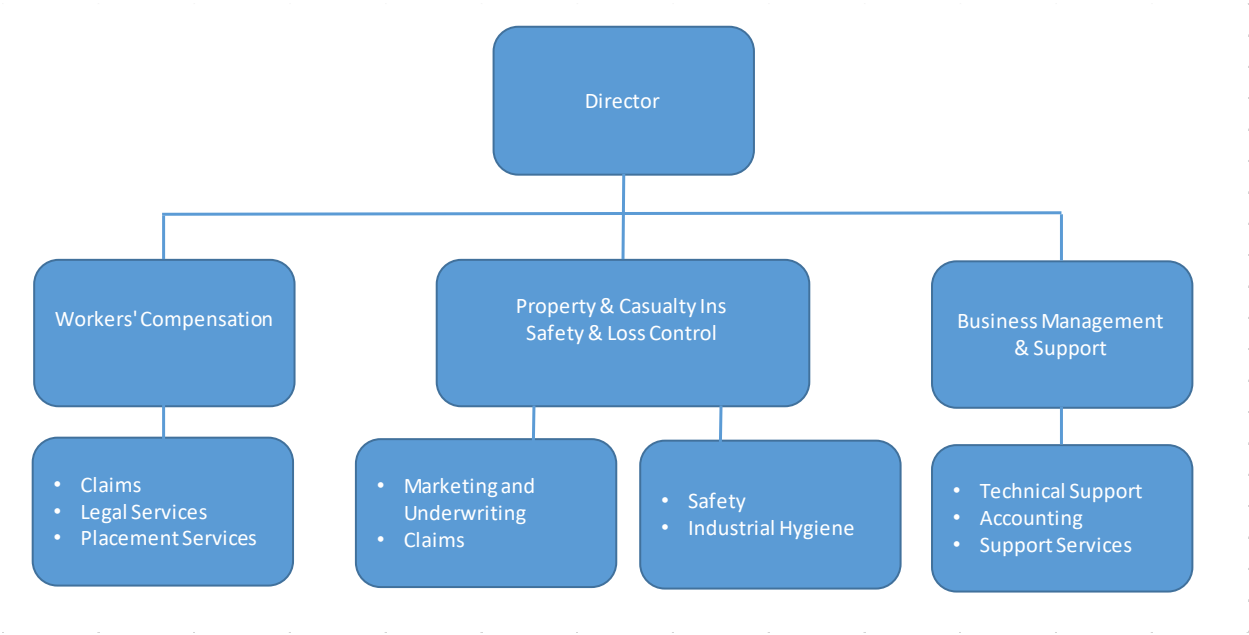
**STATE OF MINNESOTA** 2/18/2021
**RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001** Unaudited
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - COMBINED**
**FOR THE QUARTER ENDED DECEMBER 31, 2020**

| | Combined | Administration | Premium Pool | Pay-As-You-Go |
|---|---|---|---|---|
| **OPERATING REVENUES** | | | | |
| Premium Pool | $ 2,220,353.50 | $ - | $ 2,220,353.50 | $ - |
| Pay-As-You-Go | 9,800,658.12 | - | - | 9,800,658.12 |
| Administrative Fees | 1,784,798.84 | 1,784,798.84 | - | - |
| Legal Services Unit | 233,028.65 | 233,028.65 | - | - |
| Safety Training | - | - | - | - |
| Other Revenues | 1,224,558.51 | - | 223,545.12 | 1,001,013.39 |
| Total Operating Revenues | $15,263,397.62 | $2,017,827.49 | $ 2,443,898.62 | $ 10,801,671.51 |
| **OPERATING EXPENSES** | | | | |
| Claims | $12,339,481.95 | $ - | $ 2,167,021.27 | $ 10,172,460.68 |
| Salaries and Benefits | 1,359,652.76 | 1,359,652.76 | - | - |
| Rent | 53,646.02 | 53,646.02 | - | - |
| Rent - Equipment | 1,562.87 | 1,562.87 | - | - |
| Repairs and Maintenance | 1,899.00 | 1,899.00 | - | - |
| Printing | 1,845.98 | 1,845.98 | - | - |
| Professional and Technical Services | 1,008,803.73 | 684.00 | 365,878.68 | 642,241.05 |
| Computer and Systems Services | - | - | - | - |
| Centralized IT Services | 302,185.59 | 302,185.59 | - | - |
| Communications | 11,305.28 | 11,305.28 | - | - |
| Travel - In State | 474.78 | 474.78 | - | - |
| Travel - Out State | - | - | - | - |
| Supplies and Materials | 2,918.61 | 2,918.61 | - | - |
| Employee Development | 1,803.00 | 1,803.00 | - | - |
| Purchased Services | 15.67 | 15.67 | - | - |
| Insurance | 465,885.96 | 2,421.44 | 73,062.29 | 390,402.23 |
| Attorney General Costs | - | - | - | - |
| Indirect Costs | 189,127.88 | 189,127.88 | - | - |
| Amortization | 31,203.48 | 31,203.48 | - | - |
| Other Expenses | 8,763.00 | 8,263.00 | - | 500.00 |
| Total Operating Expenses | $15,780,575.56 | $1,969,009.36 | $ 2,605,962.24 | $ 11,205,603.96 |
| **OPERATING INCOME (LOSS)** | $ (517,177.94) | $ 48,818.13 | $ (162,063.62) | $ (403,932.45) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | |
| Interest Revenue | $ 23,802.08 | $ 3,468.86 | $ 7,724.09 | $ 12,609.13 |
| Total Nonoperating Revenues (Expenses) | $ 23,802.08 | $ 3,468.86 | $ 7,724.09 | $ 12,609.13 |
| **INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS** | $ (493,375.86) | $ 52,286.99 | $ (154,339.53) | $ (391,323.32) |
| **TRANSFERS AND CONTRIBUTIONS** | | | | |
| Total Transfers and Contributions | $ - | $ - | $ - | $ - |
| **CHANGE IN NET POSITION** | $ (493,375.86) | $ 52,286.99 | $ (154,339.53) | $ (391,323.32) |

## Supporting Information

Staffing and Organizational Chart

The FY21 business plan had 26.9 FTEs. The FY22 business plan has 25.9 FTEs due to the consolidation of one position from placement services into claims management services that eliminated one vacant claims position, creating better efficiencies.



# Administrative Fees

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2022

| IRISK Loc # | Department Name | FY21 Avg # of EE's | % of EE's | # of Open Claims as of 3/31/21 | % of Open Claims | FY21 #of Trans | % of Trans | Avg % | FY2022 Work Comp Admin Fee | FY2022 **MONTHLY** Managed Care Fee | **FY2022 Annual Fee** |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 01A | Military Affairs | 381 | 0.660% | 21 | 1.001% | 120 | 0.858% | 0.840% | $29,975 | $1,162.05 | $13,945 |
| 02 (All) | Administration | 485 | 0.840% | 12 | 0.572% | 69 | 0.493% | 0.635% | $22,676 | $1,479.25 | $17,751 |
| 03A | State Lottery | 151 | 0.262% | 5 | 0.238% | 20 | 0.143% | 0.214% | $7,651 | $460.55 | $5,527 |
| 04A | Agriculture | 491 | 0.851% | 6 | 0.286% | 119 | 0.850% | 0.662% | $23,647 | $1,497.55 | $17,971 |
| 05A | Racing Commission | 18 | 0.031% | 0 | 0.000% | 0 | 0.000% | 0.010% | $371 | $54.90 | $659 |
| 06A | Attorney General | 321 | 0.556% | 1 | 0.048% | 0 | 0.000% | 0.201% | $7,185 | $979.05 | $11,749 |
| 07A | Public Safety - Fiscal and Administrative Serv | 37 | 0.064% | 1 | 0.048% | 8 | 0.057% | 0.056% | $2,011 | $112.85 | $1,354 |
| 07B | Public Safety - Commissioner's Office | 17 | 0.029% | 0 | 0.000% | 0 | 0.000% | 0.010% | $350 | $51.85 | $622 |
| 07C | Public Safety - BCA Training | 337 | 0.584% | 6 | 0.286% | 68 | 0.486% | 0.452% | $16,135 | $1,027.85 | $12,334 |
| 07D | Public Safety - DVS | 579 | 1.003% | 24 | 1.144% | 93 | 0.665% | 0.937% | $33,464 | $1,765.95 | $21,191 |
| 07E | Public Safety - Homeland Security & Emerg Mgmt | 58 | 0.100% | 0 | 0.000% | 1 | 0.007% | 0.036% | $1,281 | $176.90 | $2,123 |
| 07F | Public Safety - Fire Marshal | 61 | 0.106% | 5 | 0.238% | 18 | 0.129% | 0.158% | $5,625 | $186.05 | $2,233 |
| 07G | Public Safety - Public Educ & Media Rel | 14 | 0.024% | 0 | 0.000% | 0 | 0.000% | 0.008% | $289 | $42.70 | $512 |
| 07H | Public Safety - Human Resources | 13 | 0.023% | 1 | 0.048% | 2 | 0.014% | 0.028% | $1,006 | $39.65 | $476 |
| 07J | Public Safety - Office of Justice Programs | 36 | 0.062% | 0 | 0.000% | 2 | 0.014% | 0.026% | $912 | $109.80 | $1,318 |
| 07K | Public Safety - 911 Emergency Service | 10 | 0.017% | 0 | 0.000% | 0 | 0.000% | 0.006% | $206 | $30.50 | $366 |
| 07M | Public Safety - Pipeline Safety | 17 | 0.029% | 0 | 0.000% | 0 | 0.000% | 0.010% | $350 | $51.85 | $622 |
| 07P | Public Safety - Patrol | 758 | 1.313% | 83 | 3.958% | 586 | 4.188% | 3.153% | $112,556 | $2,311.90 | $27,743 |
| 07Q | Public Safety - Gambling & Alcohol | 17 | 0.029% | 0 | 0.000% | 0 | 0.000% | 0.010% | $350 | $51.85 | $622 |
| 07S | Public Safety - Capitol Security | 84 | 0.146% | 4 | 0.191% | 25 | 0.179% | 0.172% | $6,127 | $256.20 | $3,074 |
| 07T | Public Safety - Traffic Safety | 18 | 0.031% | 0 | 0.000% | 0 | 0.000% | 0.010% | $371 | $54.90 | $659 |
| 09A | Gambling Control Board | 33 | 0.057% | 0 | 0.000% | 0 | 0.000% | 0.019% | $680 | $100.65 | $1,208 |
| 10A | Minnesota Management & Budget (MMB) | 260 | 0.451% | 2 | 0.095% | 1 | 0.007% | 0.184% | $6,580 | $793.00 | $9,516 |
| 15B | Board of Barbers | 2 | 0.003% | 0 | 0.000% | 0 | 0.000% | 0.001% | $41 | $6.10 | $73 |
| 11B | Board of Cosmetologist | 25 | 0.043% | 1 | 0.048% | 4 | 0.029% | 0.040% | $1,423 | $76.25 | $915 |
| 7HH | Board of Chiropractors | 6 | 0.010% | 0 | 0.000% | 0 | 0.000% | 0.003% | $124 | $18.30 | $220 |
| 7FH | Board of Dentistry | 11 | 0.019% | 0 | 0.000% | 0 | 0.000% | 0.006% | $227 | $33.55 | $403 |
| 7TP | Board of Peace Officers | 10 | 0.017% | 0 | 0.000% | 0 | 0.000% | 0.006% | $206 | $30.50 | $366 |
| 7KH | Board of Nursing Home Admin | 4 | 0.007% | 0 | 0.000% | 0 | 0.000% | 0.002% | $82 | $12.20 | $146 |
| 7LH | Board of Social Work | 13 | 0.023% | 0 | 0.000% | 0 | 0.000% | 0.008% | $268 | $39.65 | $476 |
| 7MH | Board of Marriage & Family Therapy | 3 | 0.005% | 0 | 0.000% | 0 | 0.000% | 0.002% | $62 | $9.15 | $110 |
| 7BH | Board of Medical Practice | 30 | 0.052% | 0 | 0.000% | 0 | 0.000% | 0.017% | $619 | $91.50 | $1,098 |
| 7CH | Board of Nursing | 29 | 0.050% | 0 | 0.000% | 2 | 0.014% | 0.022% | $768 | $88.45 | $1,061 |
| 7DH | Board of Pharmacy | 21 | 0.036% | 1 | 0.048% | 0 | 0.000% | 0.028% | $1,000 | $64.05 | $769 |
| 7EB | Board of Architects | 6 | 0.010% | 0 | 0.000% | 0 | 0.000% | 0.003% | $124 | $18.30 | $220 |
| 7VH | Board of Psychology | 8 | 0.014% | 0 | 0.000% | 0 | 0.000% | 0.005% | $165 | $24.40 | $293 |
| 7JH | Board of Optometry | 1 | 0.002% | 0 | 0.000% | 0 | 0.000% | 0.001% | $21 | $3.05 | $37 |
| 7PB | Board of Accountancy | 4 | 0.007% | 0 | 0.000% | 0 | 0.000% | 0.002% | $82 | $12.20 | $146 |
| 7RH | Board of Vet Medicine | 2 | 0.003% | 0 | 0.000% | 0 | 0.000% | 0.001% | $41 | $6.10 | $73 |
| 7QH | Board of Podiatry | 1 | 0.002% | 0 | 0.000% | 0 | 0.000% | 0.001% | $21 | $3.05 | $37 |
| 7SB | Private Detective Board | 3 | 0.005% | 0 | 0.000% | 0 | 0.000% | 0.002% | $62 | $9.15 | $110 |
| 7WH | Board of Physical Therapy | 2 | 0.003% | 1 | 0.048% | 20 | 0.143% | 0.065% | $2,309 | $6.10 | $73 |
| 7SH | Emergency Medical Svs Reg Bd | 8 | 0.014% | 1 | 0.048% | 3 | 0.021% | 0.028% | $987 | $24.40 | $293 |
| 7UH | Dietetics & Nutrition Practice Bd | 2 | 0.003% | 0 | 0.000% | 0 | 0.000% | 0.001% | $41 | $6.10 | $73 |
| 7XH | Behavioral Health & Therapy Bd | 6 | 0.010% | 0 | 0.000% | 0 | 0.000% | 0.003% | $124 | $18.30 | $220 |
| | | | 0.000% | | | | | | | | $0 |
| 12A | Health | 1,715 | 2.972% | 9 | 0.429% | 28 | 0.200% | 1.200% | $42,846 | $5,230.75 | $62,769 |
| 13A | Commerce | 335 | 0.580% | 2 | 0.095% | 5 | 0.036% | 0.237% | $8,467 | $1,021.75 | $12,261 |
| 80A | Commerce-Weights & Measures | 0 | 0.000% | 3 | 0.143% | 8 | 0.057% | 0.067% | $2,383 | $0.00 | $0 |
| 14A | Animal Health Board | 40 | 0.069% | 0 | 0.000% | 0 | 0.000% | 0.023% | $825 | $122.00 | $1,464 |
| 17A | Human Rights | 47 | 0.081% | 1 | 0.048% | 2 | 0.014% | 0.048% | $1,706 | $143.35 | $1,720 |
| 19A | Indian Affairs Council | 4 | 0.007% | 0 | 0.000% | 0 | 0.000% | 0.002% | $82 | $12.20 | $146 |
| 20B | Explore MN Tourism | 42 | 0.073% | 1 | 0.048% | 0 | 0.000% | 0.040% | $1,433 | $128.10 | $1,537 |
| 22A | Employment & Economic Development | 1,365 | 2.365% | 13 | 0.620% | 151 | 1.079% | 1.355% | $48,359 | $4,163.25 | $49,959 |
| 24B | Public Facilities Authority | 10 | 0.017% | 0 | 0.000% | 0 | 0.000% | 0.006% | $206 | $30.50 | $366 |
| 25A | Perpich Center for Arts Education | 55 | 0.095% | 0 | 0.000% | 2 | 0.014% | 0.037% | $1,304 | $167.75 | $2,013 |
| | | | | | | | | | | | |
| X00 | Minnesota State-Systems Office | 365 | 0.632% | 2 | 0.095% | 20 | 0.143% | 0.290% | $10,361 | $1,113.25 | $13,359 |
| X01 | Minnesota State-Bemidji State Univ | 515 | 0.892% | 5 | 0.238% | 28 | 0.200% | 0.444% | $15,836 | $1,570.75 | $18,849 |
| X02 | Minnesota State-MSU Mankato | 1,484 | 2.571% | 21 | 1.001% | 77 | 0.550% | 1.374% | $49,059 | $4,526.20 | $54,314 |
| X03 | Minnesota State-MSU Moorhead | 637 | 1.104% | 9 | 0.429% | 107 | 0.765% | 0.766% | $27,339 | $1,942.85 | $23,314 |
| X04 | Minnesota State-St Cloud State Univ | 1,172 | 2.031% | 20 | 0.954% | 167 | 1.194% | 1.393% | $49,713 | $3,574.60 | $42,895 |
| X05 | Minnesota State-Southwest MN State Univ | 380 | 0.658% | 4 | 0.191% | 43 | 0.307% | 0.385% | $13,761 | $1,159.00 | $13,908 |
| X06 | Minnesota State-Winona State Univ | 905 | 1.568% | 11 | 0.525% | 53 | 0.379% | 0.824% | $29,407 | $2,760.25 | $33,123 |
| X07 | Minnesota State-Metro State Univ | 813 | 1.409% | 3 | 0.143% | 49 | 0.350% | 0.634% | $22,631 | $2,479.65 | $29,756 |
| | | | | | | | | | | | |
| X20 | Minnesota State-Riverland CC - Austin | 194 | 0.336% | 3 | 0.143% | 5 | 0.036% | 0.172% | $6,127 | $591.70 | $7,100 |
| X21 | Minnesota State-Central Lks College-Brainerd | 220 | 0.381% | 2 | 0.095% | 24 | 0.172% | 0.216% | $7,711 | $671.00 | $8,052 |
| X22 | Minnesota State-Anoka/Ramsey CC-Cambridge | 81 | 0.140% | 0 | 0.000% | 0 | 0.000% | 0.047% | $1,670 | $247.05 | $2,965 |
| X23 | Minnesota State-C & T College-Fergus Falls | 89 | 0.154% | 0 | 0.000% | 2 | 0.014% | 0.056% | $2,005 | $271.45 | $3,257 |
| X24 | Minnesota State-Hibbing Community College | 119 | 0.206% | 1 | 0.048% | 2 | 0.014% | 0.089% | $3,191 | $362.95 | $4,355 |
| X25 | Minnesota State-Itasca Community College | 95 | 0.165% | 0 | 0.000% | 0 | 0.000% | 0.055% | $1,959 | $289.75 | $3,477 |
| X27 | Minnesota State-MN West C&T - Worthington | 91 | 0.158% | 2 | 0.095% | 17 | 0.121% | 0.125% | $4,457 | $277.55 | $3,331 |
| X28 | Minnesota State-Vermillion Community College | 61 | 0.106% | 3 | 0.143% | 5 | 0.036% | 0.095% | $3,385 | $186.05 | $2,233 |
| X29 | Minnesota State-Rochester Community College | 364 | 0.631% | 4 | 0.191% | 49 | 0.350% | 0.391% | $13,941 | $1,110.20 | $13,322 |
| | | | | | | | | | | | |
| X30 | Minnesota State-Northland C&T - Thief River Fls | 127 | 0.220% | 2 | 0.095% | 2 | 0.014% | 0.110% | $3,923 | $387.35 | $4,648 |
| X31 | Minnesota State-Mesabi Range C&T -Virgina | 58 | 0.100% | 1 | 0.048% | 1 | 0.007% | 0.052% | $1,848 | $176.90 | $2,123 |
| X32 | Minnesota State-Minneapolis C&T College | 451 | 0.781% | 7 | 0.334% | 20 | 0.143% | 0.419% | $14,971 | $1,375.55 | $16,507 |
| X33 | Minnesota State-Anoka/Ramsey Comm College | 356 | 0.617% | 2 | 0.095% | 16 | 0.114% | 0.276% | $9,835 | $1,085.80 | $13,030 |
| X34 | Minnesota State-N Hennepin Comm College | 335 | 0.580% | 6 | 0.286% | 50 | 0.357% | 0.408% | $14,563 | $1,021.75 | $12,261 |
| X35 | Minnesota State-Century College | 557 | 0.965% | 8 | 0.381% | 57 | 0.407% | 0.585% | $20,870 | $1,698.85 | $20,386 |
| X36 | Minnesota State-Rainy River Comm College | 28 | 0.049% | 0 | 0.000% | 0 | 0.000% | 0.016% | $577 | $85.40 | $1,025 |
| X37 | Minnesota State-Normandale Comm College | 540 | 0.936% | 6 | 0.286% | 44 | 0.314% | 0.512% | $18,279 | $1,647.00 | $19,764 |
| X38 | Minnesota State-Inver Hills Comm College | 267 | 0.463% | 3 | 0.143% | 9 | 0.064% | 0.223% | $7,972 | $814.35 | $9,772 |
| X39 | Minnesota State-NE Higher Education District | 29 | 0.050% | 0 | 0.000% | 1 | 0.007% | 0.019% | $683 | $88.45 | $1,061 |
| | | | | | | | | | | | |
| X40 | MNSC-Mpls C&T College Law Enforce | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0.000% | $0 | $0.00 | $0 |
| X41 | Minnesota State-Fond du Lac Tribal & Comm Coll | 108 | 0.187% | 1 | 0.048% | 7 | 0.050% | 0.095% | $3,389 | $329.40 | $3,953 |
| | | | | | | | | | | | |
| X51 | Minnesota State-Anoka Tech College | 130 | 0.225% | 2 | 0.095% | 38 | 0.272% | 0.197% | $7,047 | $396.50 | $4,758 |
| X52 | Minnesota State-Alexandria Tech College | 185 | 0.321% | 3 | 0.143% | 3 | 0.021% | 0.162% | $5,771 | $564.25 | $6,771 |
| X53 | Minnesota State-Hennepin Tech Coll-Plymouth | 3 | 0.005% | 0 | 0.000% | 0 | 0.000% | 0.002% | $62 | $9.15 | $110 |
| X54 | Minnesota State-Pine Tech College | 102 | 0.177% | 3 | 0.143% | 30 | 0.214% | 0.178% | $6,356 | $311.10 | $3,733 |
| X55 | Minnesota State-St Paul College | 395 | 0.684% | 4 | 0.191% | 22 | 0.157% | 0.344% | $12,284 | $1,204.75 | $14,457 |
| X56 | Minnesota State-Lake Superior College | 302 | 0.523% | 4 | 0.191% | 21 | 0.150% | 0.288% | $10,282 | $921.10 | $11,053 |
| X57 | Minnesota State-St. Cloud Tech College | 301 | 0.522% | 3 | 0.143% | 2 | 0.014% | 0.226% | $8,078 | $918.05 | $11,017 |
| X59 | Minnesota State-Dakota County Tech College | 237 | 0.411% | 3 | 0.143% | 72 | 0.515% | 0.356% | $12,711 | $722.85 | $8,674 |
| | | | | | | | | | | | |
| X60 | Minnesota State-Hennepin TC-Brooklyn Prk | 276 | 0.478% | 3 | 0.143% | 5 | 0.036% | 0.219% | $7,818 | $841.80 | $10,102 |
| X61 | Minnesota State-Hennepin TC-Eden Prairie | 100 | 0.173% | 3 | 0.143% | 29 | 0.207% | 0.175% | $6,230 | $305.00 | $3,660 |

**WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY**
**FY 2022**

| IRISK Loc # | Department Name | FY21 Avg # of EE's | % of EE's | # of Open Claims as of 3/31/21 | % of Open Claims | FY21 #of Trans | % of Trans | Avg % | FY2022 Work Comp Admin Fee | FY2022 **MONTHLY** Managed Care Fee | **FY2022 Annual Fee** |
|---|---|---|---|---|---|---|---|---|---|---|---|
| X62 | Minnesota State-MN West C&T - Canby | 45 | 0.078% | 1 | 0.048% | 3 | 0.021% | 0.049% | $1,750 | $137.25 | $1,647 |
| X63 | Minnesota State-MN West C&T - Granite Falls | 29 | 0.050% | 0 | 0.000% | 1 | 0.007% | 0.019% | $683 | $88.45 | $1,061 |
| X64 | Minnesota State-MN West C&T - Jackson | 34 | 0.059% | 0 | 0.000% | 0 | 0.000% | 0.020% | $701 | $103.70 | $1,244 |
| X65 | Minnesota State-MN West C&T - Pipestone | 37 | 0.064% | 0 | 0.000% | 0 | 0.000% | 0.021% | $763 | $112.85 | $1,354 |
| X66 | Minnesota State-Mesabi Range C&T- Eveleth | 32 | 0.055% | 0 | 0.000% | 0 | 0.000% | 0.018% | $660 | $97.60 | $1,171 |
| X68 | Minnesota State-SE Tech College-Red Wing | 44 | 0.076% | 0 | 0.000% | 0 | 0.000% | 0.025% | $907 | $134.20 | $1,610 |
| X69 | Minnesota State-SE Tech College-Winona | 87 | 0.151% | 2 | 0.095% | 1 | 0.007% | 0.084% | $3,014 | $265.35 | $3,184 |
| | | | | | | | | | | | |
| X71 | Minnesota State-Central Lks College-Staples | 46 | 0.080% | 0 | 0.000% | 0 | 0.000% | 0.027% | $948 | $140.30 | $1,684 |
| X72 | Minnesota State-Northwest Tech College | 71 | 0.123% | 3 | 0.143% | 14 | 0.100% | 0.122% | $4,357 | $216.55 | $2,599 |
| X73 | Minnesota State-C&T College-Detroit Lakes | 56 | 0.097% | 1 | 0.048% | 17 | 0.121% | 0.089% | $3,168 | $170.80 | $2,050 |
| X74 | Minnesota State-Northland C&T-E.Grand Forks | 91 | 0.158% | 1 | 0.048% | 23 | 0.164% | 0.123% | $4,399 | $277.55 | $3,331 |
| X75 | Minnesota State-C&T College-Moorhead | 183 | 0.317% | 0 | 0.000% | 0 | 0.000% | 0.106% | $3,773 | $558.15 | $6,698 |
| X77 | Minnesota State-C&T College-Wadena | 45 | 0.078% | 1 | 0.048% | 17 | 0.121% | 0.082% | $2,941 | $137.25 | $1,647 |
| X78 | Minnesota State-Riverland Comm Coll-Albert Lea | 31 | 0.054% | 1 | 0.048% | 2 | 0.014% | 0.039% | $1,377 | $94.55 | $1,135 |
| X79 | Minnesota State-S Central Tech Coll-Mankato | 232 | 0.402% | 1 | 0.048% | 0 | 0.000% | 0.150% | $5,351 | $707.60 | $8,491 |
| | | | | | | | | | | | |
| X80 | Minnesota State-Ridgewater College-Hutchinson | 100 | 0.173% | 1 | 0.048% | 4 | 0.029% | 0.083% | $2,969 | $305.00 | $3,660 |
| X81 | Minnesota State-Ridgewater College-Willmar | 203 | 0.352% | 1 | 0.048% | 7 | 0.050% | 0.150% | $5,348 | $619.15 | $7,430 |
| X83 | Minnesota State-S Central Tech Coll-Faribault | 41 | 0.071% | 0 | 0.000% | 0 | 0.000% | 0.024% | $845 | $125.05 | $1,501 |
| X99 | Minnesota State-Student Workers | 2,606 | 4.515% | 3 | 0.143% | 38 | 0.272% | 1.643% | $58,662 | EXEMPT | |
| | | | | | | | | | | | |
| 28A | State Senate | 217 | 0.376% | 1 | 0.048% | 3 | 0.021% | 0.148% | $5,296 | $661.85 | $7,942 |
| 29 (All) | DNR (All regions) | 2,455 | 4.254% | 94 | 4.483% | 522 | 3.731% | 4.156% | $148,342 | $7,487.75 | $89,853 |
| CC (All) | Conservation Corp Minnesota | 168 | 0.291% | 11 | 0.525% | 43 | 0.307% | 0.374% | $13,362 | $512.40 | $6,149 |
| 31A | House of Representatives | 414 | 0.717% | 0 | 0.000% | 1 | 0.007% | 0.241% | $8,620 | $1,262.70 | $15,152 |
| 32A | Pollution Control Agency | 853 | 1.478% | 2 | 0.095% | 3 | 0.021% | 0.532% | $18,976 | $2,601.65 | $31,220 |
| 33A | Trial Courts | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0.000% | $0 | $0.00 | $0 |
| 33L | Trial Courts - District 1 | 300 | 0.520% | 6 | 0.286% | 25 | 0.179% | 0.328% | $11,716 | $915.00 | $10,980 |
| 33K | Trial Courts - District 10 | 386 | 0.669% | 4 | 0.191% | 0 | 0.000% | 0.287% | $10,228 | $1,177.30 | $14,128 |
| 33B | Trial Courts - District 2 | 268 | 0.464% | 1 | 0.048% | 1 | 0.007% | 0.173% | $6,178 | $817.40 | $9,809 |
| 33C | Trial Courts - District 3 | 212 | 0.367% | 0 | 0.000% | 0 | 0.000% | 0.122% | $4,371 | $646.60 | $7,759 |
| 33D | Trial Courts - District 4 | 616 | 1.067% | 6 | 0.286% | 22 | 0.157% | 0.504% | $17,975 | $1,878.80 | $22,546 |
| 33E | Trial Courts - District 5 | 146 | 0.253% | 1 | 0.048% | 6 | 0.043% | 0.115% | $4,088 | $445.30 | $5,344 |
| 33F | Trial Courts - District 6 | 143 | 0.248% | 0 | 0.000% | 3 | 0.021% | 0.090% | $3,203 | $436.15 | $5,234 |
| 33G | Trial Courts - District 7 | 244 | 0.423% | 2 | 0.095% | 0 | 0.000% | 0.173% | $6,165 | $744.20 | $8,930 |
| 33H | Trial Courts - District 8 | 80 | 0.139% | 0 | 0.000% | 0 | 0.000% | 0.046% | $1,649 | $244.00 | $2,928 |
| 33J | Trial Courts - District 9 | 227 | 0.393% | 2 | 0.095% | 42 | 0.300% | 0.263% | $9,387 | $692.35 | $8,308 |
| J50 | State Guardian ad Litem Board | 253 | 0.438% | 2 | 0.095% | 67 | 0.479% | 0.338% | $12,049 | $771.65 | $9,260 |
| 34A | Housing Finance | 255 | 0.442% | 0 | 0.000% | 3 | 0.021% | 0.154% | $5,512 | $777.75 | $9,333 |
| 37A | Education | 396 | 0.686% | 2 | 0.095% | 61 | 0.436% | 0.406% | $14,487 | $1,207.80 | $14,494 |
| E39 | Prof Educator Licensing Std Bd | 21 | 0.036% | 0 | 0.000% | 0 | 0.000% | 0.012% | $433 | $64.05 | $769 |
| 38A | Investment Board | 24 | 0.042% | 0 | 0.000% | 0 | 0.000% | 0.014% | $495 | $73.20 | $878 |
| 39A | Governor's Office | 54 | 0.094% | 0 | 0.000% | 0 | 0.000% | 0.031% | $1,113 | $164.70 | $1,976 |
| 40A | Historical Society | 325 | 0.563% | 6 | 0.286% | 73 | 0.522% | 0.457% | $16,313 | $991.25 | $11,895 |
| 41A | Work Comp Court of Appeals | 11 | 0.019% | 1 | 0.048% | 40 | 0.286% | 0.118% | $4,196 | $33.55 | $403 |
| 42 (All) | Labor & Industry | 431 | 0.747% | 11 | 0.525% | 91 | 0.650% | 0.641% | $22,866 | $1,314.55 | $15,775 |
| 43A | IRRRB | 42 | 0.073% | 3 | 0.143% | 64 | 0.457% | 0.224% | $8,011 | $128.10 | $1,537 |
| 44(All) | Minnesota State Academies | 166 | 0.288% | 13 | 0.620% | 47 | 0.336% | 0.414% | $14,796 | $506.30 | $6,076 |
| 45A | Mediation Services | 13 | 0.023% | 0 | 0.000% | 0 | 0.000% | 0.008% | $268 | $39.65 | $476 |
| 46A | MN.IT Services | 2,447 | 4.240% | 10 | 0.477% | 119 | 0.850% | 1.856% | $66,243 | $7,463.35 | $89,560 |
| 49A | Legislative Auditor | 59 | 0.102% | 0 | 0.000% | 0 | 0.000% | 0.034% | $1,216 | $179.95 | $2,159 |
| 50A | State Arts Board | 13 | 0.023% | 0 | 0.000% | 0 | 0.000% | 0.008% | $268 | $39.65 | $476 |
| 5DA | Leg. Coord Committee/Rev of Statutes | 100 | 0.173% | 0 | 0.000% | 3 | 0.021% | 0.065% | $2,317 | $305.00 | $3,660 |
| 52A | Public Defense Board | 755 | 1.308% | 1 | 0.048% | 9 | 0.064% | 0.473% | $16,899 | $2,302.75 | $27,633 |
| 53A | Secretary of State | 88 | 0.152% | 0 | 0.000% | 0 | 0.000% | 0.051% | $1,814 | $268.40 | $3,221 |
| | | | | | | | | | | | |
| 55A | Human Svs-Anoka RTC | 1,065 | 1.845% | 83 | 3.958% | 698 | 4.989% | 3.597% | $128,410 | $3,248.25 | $38,979 |
| 55B | Human Svs-Brainerd RTC | | 0.000% | 9 | 0.429% | 66 | 0.472% | 0.300% | $10,719 | $0.00 | $0 |
| 552 | Human Svs-CARE | 162 | 0.281% | 13 | 0.620% | 58 | 0.415% | 0.438% | $15,649 | $494.10 | $5,929 |
| 553 | Human Svs-Brainerd Group Homes | | 0.000% | 0 | 0.000% | 0 | 0.000% | 0.000% | $0 | $0.00 | $0 |
| 554 | Human Svs-Child | 40 | 0.069% | 15 | 0.715% | 51 | 0.364% | 0.383% | $13,673 | $122.00 | $1,464 |
| 55C | Human Svs-Cambridge RTC (closed) | | 0.000% | 8 | 0.381% | 213 | 1.522% | 0.635% | $22,653 | $0.00 | $0 |
| 55D | Human Svs-Central Office | 2,004 | 3.472% | 11 | 0.525% | 79 | 0.565% | 1.521% | $54,276 | $6,112.20 | $73,346 |
| 55E | Human Svs-Fergus Falls RTC | | 0.000% | 4 | 0.191% | 64 | 0.457% | 0.216% | $7,712 | $0.00 | $0 |
| 556 | Human Svs-Fergus Falls Group Homes | | 0.000% | 5 | 0.238% | 0 | 0.000% | 0.079% | $2,837 | $0.00 | $0 |
| 55F | Human Svs-Faribault RTC (closed) | | 0.000% | 0 | 0.000% | 142 | 1.015% | 0.338% | $12,076 | $0.00 | $0 |
| 55G | Human Svs-AhGwahChing RTC | | 0.000% | 6 | 0.286% | 171 | 1.222% | 0.503% | $17,946 | $0.00 | $0 |
| 55H | Human Svs-Hastings (closed) | | 0.000% | 0 | 0.000% | 0 | 0.000% | 0.000% | $0 | $0.00 | $0 |
| 55J | Human Svs-MSOCS-ICF/MR | | 0.000% | 1 | 0.048% | 1 | 0.007% | 0.018% | $652 | $0.00 | $0 |
| 55K | Human Svs-METO | 129 | 0.224% | 9 | 0.429% | 88 | 0.629% | 0.427% | $15,250 | $393.45 | $4,721 |
| 555 | Human Svs-MSOCS Group Homes | 1,305 | 2.261% | 142 | 6.772% | 955 | 6.825% | 5.286% | $188,690 | $3,980.25 | $47,763 |
| 55L | Human Svs-NNE SOS-Liberalis | | 0.000% | 0 | 0.000% | 0 | 0.000% | 0.000% | $0 | $0.00 | $0 |
| 55M | Human Svs-Moose Lake RTC (closed) | | 0.000% | 3 | 0.143% | 109 | 0.779% | 0.307% | $10,971 | $0.00 | $0 |
| 55N | Human Svs-NNE-SOS-Gen.Fund | | 0.000% | 0 | 0.000% | 0 | 0.000% | 0.000% | $0 | $0.00 | $0 |
| 55P | Human Svs-Moose Lk Reg. St. OP Svs | 788 | 1.365% | 51 | 2.432% | 208 | 1.487% | 1.761% | $62,872 | $2,403.40 | $28,841 |
| 55Q | Human Svs-NNE-SOS-BHS Grant | | 0.000% | 0 | 0.000% | 0 | 0.000% | 0.000% | $0 | $0.00 | $0 |
| 557 | Human Svs-NNE SOS-DD-SOCS | | 0.000% | 0 | 0.000% | 0 | 0.000% | 0.000% | $0 | $0.00 | $0 |
| 55Q | Human Svs-St Peter MSH | | 0.000% | 79 | 3.767% | 429 | 3.066% | 2.278% | $81,307 | $0.00 | $0 |
| 55R | Human Svs-Rochester (closed) | | 0.000% | 0 | 0.000% | 0 | 0.000% | 0.000% | $0 | $0.00 | $0 |
| 55S | Human Svs-St Peter RTC | 898 | 1.556% | 2 | 0.095% | 15 | 0.107% | 0.586% | $20,924 | $2,738.90 | $32,867 |
| 55T | Human Svs-Oak Terrace RTC (closed) | | 0.000% | 3 | 0.143% | 53 | 0.379% | 0.174% | $6,209 | $0.00 | $0 |
| 55U | Human Svs-NNE-SOS-Eveleth | | 0.000% | 0 | 0.000% | 0 | 0.000% | 0.000% | $0 | $0.00 | $0 |
| 55V | Human Svs-MN Specialty Services | 46 | 0.080% | 5 | 0.238% | 41 | 0.293% | 0.204% | $7,272 | $140.30 | $1,684 |
| 55W | Human Svs-Willmar RTC | | 0.000% | 2 | 0.095% | 42 | 0.300% | 0.132% | $4,706 | $0.00 | $0 |
| 558 | Human Svs-MNS | | 0.000% | 0 | 0.000% | 2 | 0.014% | 0.005% | $170 | $0.00 | $0 |
| 559 | Human Svs-Willmar Group Homes | | 0.000% | 0 | 0.000% | 0 | 0.000% | 0.000% | $0 | $0.00 | $0 |
| 55Y | Human Svs-CBHH | 577 | 1.000% | 33 | 1.574% | 292 | 2.087% | 1.553% | $55,452 | $1,759.85 | $21,118 |
| | | | | | | | | | | | |
| H60 | MNSure | 163 | 0.282% | 0 | 0.000% | 0 | 0.000% | 0.094% | $3,361 | $497.15 | $5,966 |
| 58A | Court of Appeals | 89 | 0.154% | 0 | 0.000% | 0 | 0.000% | 0.051% | $1,835 | $271.45 | $3,257 |
| 60A | Higher Educ Services Office | 63 | 0.109% | 0 | 0.000% | 0 | 0.000% | 0.036% | $1,299 | $192.15 | $2,306 |
| 61A | State Auditor | 78 | 0.135% | 1 | 0.048% | 41 | 0.293% | 0.159% | $5,662 | $237.90 | $2,855 |
| 62A | MN State Retirement | 133 | 0.230% | 0 | 0.000% | 0 | 0.000% | 0.077% | $2,742 | $405.65 | $4,868 |
| 63A | Public EE Retirement Assoc. | 92 | 0.159% | 2 | 0.095% | 1 | 0.007% | 0.087% | $3,117 | $280.60 | $3,367 |
| 65(All) | Judicial | 428 | 0.742% | 3 | 0.143% | 5 | 0.036% | 0.307% | $10,951 | $1,305.40 | $15,665 |
| 67A | Revenue | 1,434 | 2.485% | 13 | 0.620% | 121 | 0.865% | 1.323% | $47,231 | $4,373.70 | $52,484 |
| 68A | Tax Court | 8 | 0.014% | 0 | 0.000% | 0 | 0.000% | 0.005% | $165 | $24.40 | $293 |
| 69A | Teachers Retirement Assoc. | 82 | 0.142% | 1 | 0.048% | 22 | 0.157% | 0.116% | $4,129 | $250.10 | $3,001 |
| 70J | Judicial Standards Board | 3 | 0.005% | 0 | 0.000% | 0 | 0.000% | 0.002% | $62 | $9.15 | $110 |

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2022

| IRISK Loc # | Department Name | FY21 Avg # of EE's | % of EE's | # of Open Claims as of 3/31/21 | % of Open Claims | FY21 #of Trans | % of Trans | Avg % | FY2022 Work Comp Admin Fee | FY2022 MONTHLY Managed Care Fee | FY2022 Annual Fee |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 75C | Veterans' Affairs - Central Office | 137 | 0.237% | 2 | 0.095% | 2 | 0.014% | 0.116% | $4,129 | $417.85 | $5,014 |
| 75B | Veterans Home Silver Bay | 188 | 0.326% | 23 | 1.097% | 135 | 0.965% | 0.796% | $28,407 | $573.40 | $6,881 |
| 75F | Veterans Home Fergus Falls | 186 | 0.322% | 11 | 0.525% | 123 | 0.879% | 0.575% | $20,536 | $567.30 | $6,808 |
| 75H | Veterans Home Hastings | 87 | 0.151% | 7 | 0.334% | 59 | 0.422% | 0.302% | $10,783 | $265.35 | $3,184 |
| 75L | Veterans Home Luverne | 172 | 0.298% | 9 | 0.429% | 49 | 0.350% | 0.359% | $12,820 | $524.60 | $6,295 |
| 75M | Veterans Home Minneapolis | 593 | 1.027% | 67 | 3.195% | 563 | 4.024% | 2.749% | $98,120 | $1,808.65 | $21,704 |
| 77 (All) | Minnesota Zoo | 235 | 0.407% | 27 | 1.288% | 184 | 1.315% | 1.003% | $35,812 | $716.75 | $8,601 |
| 78A | MCF-Central Office | 696 | 1.206% | 21 | 1.001% | 169 | 1.208% | 1.138% | $40,637 | $2,122.80 | $25,474 |
| 78B | MCF-St. Cloud | 395 | 0.684% | 109 | 5.198% | 283 | 2.023% | 2.635% | $94,058 | $1,204.75 | $14,457 |
| 78C | MCF-Sauk Center (closed) | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0.000% | $0 | $0.00 | $0 |
| 78F | MCF-Faribault | 605 | 1.048% | 102 | 4.864% | 287 | 2.051% | 2.655% | $94,756 | $1,845.25 | $22,143 |
| 78H | MCF-Shakopee | 258 | 0.447% | 18 | 0.858% | 42 | 0.300% | 0.535% | $19,104 | $786.90 | $9,443 |
| 78L | MCF-Lino Lakes | 444 | 0.769% | 49 | 2.337% | 122 | 0.872% | 1.326% | $47,332 | $1,354.20 | $16,250 |
| 78P | MCF-Oak Park Heights | 349 | 0.605% | 53 | 2.527% | 308 | 2.201% | 1.778% | $63,460 | $1,064.45 | $12,773 |
| 78R | MCF-Red Wing | 186 | 0.322% | 16 | 0.763% | 160 | 1.144% | 0.743% | $26,520 | $567.30 | $6,808 |
| 78S | MCF-Stillwater | 505 | 0.875% | 143 | 6.819% | 913 | 6.525% | 4.740% | $169,192 | $1,540.25 | $18,483 |
| 78T | MCF-Togo | 58 | 0.100% | 2 | 0.095% | 30 | 0.214% | 0.137% | $4,882 | $176.90 | $2,123 |
| 78U | MCF-Rush City | 327 | 0.567% | 66 | 3.147% | 246 | 1.758% | 1.824% | $65,111 | $997.35 | $11,968 |
| 78W | MCF-Willow River/Mooselake | 406 | 0.703% | 41 | 1.955% | 251 | 1.794% | 1.484% | $52,979 | $1,238.30 | $14,860 |
| 790 | DOT-Central Office | 1,470 | 2.547% | 26 | 1.240% | 227 | 1.622% | 1.803% | $64,364 | $4,483.50 | $53,802 |
| 791 | DOT-District 1-Duluth/Virginia | 390 | 0.676% | 29 | 1.383% | 169 | 1.208% | 1.089% | $38,867 | $1,189.50 | $14,274 |
| 792 | DOT-District 2-Bemidji/Crookston | 254 | 0.440% | 6 | 0.286% | 144 | 1.029% | 0.585% | $20,887 | $774.70 | $9,296 |
| 793 | DOT-District 3-Baxter/St. Cloud | 434 | 0.752% | 25 | 1.192% | 173 | 1.236% | 1.060% | $37,845 | $1,323.70 | $15,884 |
| 794 | DOT-District 4-Detroit Lakes/Morris | 269 | 0.466% | 9 | 0.429% | 143 | 1.022% | 0.639% | $22,813 | $820.45 | $9,845 |
| 796 | DOT-District 6-Rochester/Owatonna | 419 | 0.726% | 29 | 1.383% | 221 | 1.579% | 1.229% | $43,887 | $1,277.95 | $15,335 |
| 797 | DOT-District 7-Mankato/Windom | 349 | 0.605% | 17 | 0.811% | 115 | 0.822% | 0.746% | $26,621 | $1,064.45 | $12,773 |
| 798 | DOT-District 8-Willmar | 238 | 0.412% | 16 | 0.763% | 161 | 1.151% | 0.775% | $27,677 | $725.90 | $8,711 |
| 799 | DOT-District 9-Metro | 1,381 | 2.393% | 108 | 5.150% | 861 | 6.154% | 4.566% | $162,971 | $4,212.05 | $50,545 |
| 82A | Public Utilities Commission | 55 | 0.095% | 0 | 0.000% | 0 | 0.000% | 0.032% | $1,134 | $167.75 | $2,013 |
| 90A | State Fair | 120 | 0.208% | 7 | 0.334% | 68 | 0.486% | 0.343% | $12,229 | $366.00 | $4,392 |
| 92G | Ombudsperson for Families | 5 | 0.009% | 0 | 0.000% | 0 | 0.000% | 0.003% | $103 | $15.25 | $183 |
| 9KG | Office of Administrative Hearings | 60 | 0.104% | 0 | 0.000% | 2 | 0.014% | 0.039% | $1,407 | $183.00 | $2,196 |
| 9GH | Ombudsman - Mental Health | 19 | 0.033% | 0 | 0.000% | 0 | 0.000% | 0.011% | $392 | $57.95 | $695 |
| 9XG | Capitol Area Architect | 4 | 0.007% | 0 | 0.000% | 0 | 0.000% | 0.002% | $82 | $12.20 | $146 |
| 9YG | Disability Council | 8 | 0.014% | 1 | 0.048% | 1 | 0.007% | 0.023% | $817 | $24.40 | $293 |
| 9JG | Campaign Financing & Public Dis. Bd | 8 | 0.014% | 0 | 0.000% | 0 | 0.000% | 0.005% | $165 | $24.40 | $293 |
| 9WE | Higher Education Facility | 2 | 0.003% | 0 | 0.000% | 0 | 0.000% | 0.001% | $41 | $6.10 | $73 |
| 9EP | Sentencing Guidelines | 5 | 0.009% | 0 | 0.000% | 0 | 0.000% | 0.003% | $103 | $15.25 | $183 |
| 9LG | Council for Minnesotans of African Heritage | 4 | 0.007% | 0 | 0.000% | 0 | 0.000% | 0.002% | $82 | $12.20 | $146 |
| 9PR | Water & Soil Resources Board | 121 | 0.210% | 1 | 0.048% | 5 | 0.036% | 0.098% | $3,487 | $369.05 | $4,429 |
| 9NG | Asian-Pacific Council | 4 | 0.007% | 0 | 0.000% | 0 | 0.000% | 0.002% | $82 | $12.20 | $146 |
| 9MG | Chicano/Latino Affairs Council | 4 | 0.007% | 0 | 0.000% | 0 | 0.000% | 0.002% | $82 | $12.20 | $146 |
| 9DB | Amateur Sports Commission | 3 | 0.005% | 0 | 0.000% | 0 | 0.000% | 0.002% | $62 | $9.15 | $110 |
| | TOTALS | 57,713 | 100.00% | 2,097 | 100.000% | 13,992 | 100.000% | 100.00% | $3,569,600 | $168,076 | $2,016,916 |

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# ADEQUACY REVIEW OF WORKERS' COMPENSATION REVOLVING FUND'S PREMIUM POOL USING DATA AS OF JUNE 30, 2021

## Minnesota Department of Administration, Risk Management Division

March 6, 2022

Prepared by:
R. Scott Rees, ACAS, MAAA

A business of Marsh McLennan

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# 1. Executive Summary

## Purpose and Scope

The Risk Management Division of the Minnesota Department of Administration has asked Oliver Wyman Actuarial Consulting, Inc. ("Oliver Wyman") to recommend a funding target for the Workers' Compensation Revolving Fund's ("The Fund") Premium Pool to be established by June 30, 2022.

The Premium Pool includes workers' compensation claims dating back to 1952. All claims with loss dates prior to 1/1/1984 are completely self-insured by the Fund. The Fund began purchasing reinsurance with the Workers' Compensation Reinsurance Association ("WCRA") beginning on 1/1/1984. The Fund has selected the High Retention was selected for calendar years 1984 through 1995; beginning in 1996 and for each calendar year since, the Fund has selected Super Retention.

Oliver Wyman calculated an estimate of unpaid liability for the accident period July 1, 2003 through June 30, 2021 using claim data evaluated as of June 30, 2021. Forecasts of ultimate loss and allocated loss adjustment expense ("ALAE") were estimated for Fiscal Years 2022, 2023, and 2024 with the assumption that the Fund will maintain the Super Retention for those claims. The Fund's Fiscal Years run from July 1 through June 30; Fiscal Year 2022 is the period July 1, 2021 to June 30, 2022.

Selected estimates of payments to be made in Fiscal Year 2022, 2023, and 2024 were calculated as well as a range of reasonable estimates around the Fiscal Year 2023 and 2024 payments.

The review date, the last day through which information is considered in this review, is February 1, 2022.

## Actuarial Findings

Since premium deficits and surpluses are recouped with a one-year lag, The Fund must have enough money to weather two adverse years. Oliver Wyman's recommendation is that The Fund retains a reserve amount that will withstand a 90% confidence level of future (Fiscal Year 2023 and 2024) loss and ALAE payments, $1,969,680, plus one claim paid completely at the Super Retention of $2,000,000.

Thus, Oliver Wyman's selected estimate of the total fund reserve needed as of June 30, 2022 is $3,969,680 as found on 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 and ALAE payments.

The table on the following page documents various percentiles of expected loss and ALAE payments for Fiscal Years 2023 and 2024 as well as the estimated risk margin (with and without a Super Retention claim) from our selected estimate.

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| Percentile | FY 2023 Cash Flow (1) | FY 2024 Cash Flow (2) | FY 2023-24 Cash Flow (3) | Risk Margin (4) | Risk Margin w/ Large Claim (5) |
|---|---|---|---|---|---|
| **10%** | 3,516,243 | 3,606,059 | 7,122,301 | (1,813,444) | 186,556 |
| **20%** | 3,782,997 | 3,879,627 | 7,662,624 | (1,273,121) | 726,879 |
| **30%** | 3,987,817 | 4,089,678 | 8,077,495 | (858,251) | 1,141,749 |
| **40%** | 4,171,590 | 4,278,146 | 8,449,736 | (486,009) | 1,513,991 |
| **50%** | 4,351,009 | 4,462,147 | 8,813,156 | (122,589) | 1,877,411 |
| **60%** | 4,538,144 | 4,654,063 | 9,192,207 | 256,462 | 2,256,462 |
| **70%** | 4,747,279 | 4,868,540 | 9,615,819 | 680,074 | 2,680,074 |
| **80%** | 5,004,307 | 5,132,133 | 10,136,440 | 1,200,694 | 3,200,694 |
| **90%** | 5,383,951 | 5,521,474 | 10,905,425 | 1,969,680 | **3,969,680** |
| **99%** | 6,405,037 | 6,568,641 | 12,973,678 | 4,037,933 | 6,037,933 |
| **Selected** | 4,411,531 | 4,524,215 | 8,935,745 | | |

Our unpaid liability estimate shown on Exhibit A, Pages 4 and 5 of $18,748,971 is for claims with accident dates between July 1, 2003 through June 30, 2021. Our estimates of loss and ALAE payments for upcoming fiscal years include payments on these liabilities as well as case reserves on claims occurring prior to July 1, 2003.

# Relevant Comments

In the course of the review, Oliver Wyman applied several generally accepted loss and ALAE reserving methodologies and procedures to derive unpaid loss estimates. Oliver Wyman gave consideration to the relative strengths and weaknesses of each of the methods in developing our selected point estimates.

Unless specified as a high or low end estimate, the estimated required unpaid loss and ALAE liabilities, estimated payments, and the prospective loss rates presented in this report are intended to represent actuarial central 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.

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.

Loss and ALAE estimates may be dependent on exposure projections; if actual exposures differ from projected amounts, our loss and ALAE estimates may need to be adjusted.

All numbers throughout this report are on an undiscounted value basis, i.e., they do not reflect discount for the time value of money.

Whenever the term "loss" or "losses" is used in this report, unless specified otherwise, it should be considered to include ALAE.

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# 2. Background

The Risk Management Division of the Minnesota Department of Administration manages the Workers' Compensation Revolving Fund, which covers approximately 57,700 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. Over 20,000 of the employees are covered under the Premium Pool, which is a separate funding pool operated under the Workers' Compensation Revolving Fund and is the focus of this review. The self-insured, self-administered program provides and coordinates claim management, disability management, and managed health care for state workers who are injured on the job and office workers' compensation legal services for state agencies.

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# 3. Data

Oliver Wyman relied upon data prepared by Gay Sharpen of the Risk Management Division. 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.

Ms. Sharpen provided the following data:

- Individual claim listings evaluated annually as of 6/30, beginning on 6/30/15 and ending 6/30/21. Claim data included loss and ALAE combined.
- Individual claim listing evaluated as of 6/30/21 with paid, case reserve, and recovery amounts separated into medical, indemnity, rehabilitation, employee attorney fees, expenses, and penalties
- The Fund's actual and estimated balance sheet for Fiscal Years 2004 through 2022

Oliver Wyman created paid loss and ALAE, incurred loss and ALAE, reported claim count, and closed claim count triangles from the individual claims listings with loss and ALAE combined provided for this review and our previous review in 2014. Individual claims were limited to selected Super Retention for the calendar year the claim occurred in. Reported claims were counted if the net incurred was greater than one; closed claims were counted if net paid equaled net incurred and net incurred was greater than one. All loss and ALAE amounts were included in the review.

Oliver Wyman used the individual claim listing separated by category for our analysis. The medical, indemnity, and rehabilitation amounts were summed together and limited to the selected WCRA retention, with employee attorney fees, expenses, and penalties included at unlimited amounts.

Oliver Wyman chose to use The Fund's gross revenue amounts for fiscal years as our exposure basis. We assumed no change from the Fiscal Year 2022 gross revenue estimate for our Fiscal Year 2023 and 2024 gross revenue estimates.

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# 4. Methodology

This report was prepared in accordance with generally accepted actuarial standards as promulgated by the Actuarial Standards Board.

The methodologies employed are as follows:

- Incurred Loss & ALAE Development
- Paid Loss & ALAE Development
- Incurred Loss & ALAE Bornhuetter-Ferguson
- Paid Loss & ALAE Bornhuetter-Ferguson
- Average Incurred but not Reported ("IBNR")
- Loss Rate (for the Fiscal Years 2022 through 2024 estimates only)

Oliver Wyman fit an inverse power curve on selected development factors for the WC incurred loss & ALAE, paid loss & ALAE, and closed claim count triangles. The inverse power curve was selected for development periods lacking credibility or having insufficient data points.

As part of the analysis, Oliver Wyman attempted to gauge any biases inherent in our actuarial methodologies. As a result, Oliver Wyman produced a series of diagnostic exhibits that aided in establishing the selected ultimate loss estimate.

The following diagnostic exhibits appear in the analysis:

- Closed Claim Counts / Reported Claim Counts
- Paid Loss & ALAE / Incurred Loss & ALAE
- Case Reserves
- Average Case Reserves per Open Claim
- Average Incurred Loss & ALAE per Reported Claim
- Average Paid Loss & ALAE per Reported Claim
- Paid Loss & ALAE / Ultimate Loss & ALAE
- Incurred Loss & ALAE / Ultimate Loss & ALAE
- Reported Claim Counts / Ultimate Claim Counts
- Closed Claim Counts / Ultimate Claim Counts
- Average Unpaid Loss & ALAE per Unpaid Claim
- Average IBNR Loss & ALAE per Unpaid Claim

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.

**Confidence Levels**

Confidence levels were calculated for The Fund. We assumed a lognormal distribution and fit our selected estimate and coefficient of variation ("CV"), which is the standard deviation divided by the mean, to the

distribution's mean and variance, respectively, to determine the resulting confidence levels. Confidence levels are based upon payout patterns and inherent variability in ultimate losses.

The Summary exhibit displays our procedure for estimating the CV. CVs for each accident year are derived by taking the mean and standard deviation of historical implied ultimate loss / paid loss factors underlying our projections and then utilizing the following formula:

$$\mathbf{CV}_{AY} = \text{Stddev}\left( [\text{ Ultimate / Paid }]_{AY}\right) / \left[ \text{Mean}\left( [\text{ Ultimate / Paid }]_{AY}\right) - 1 \right]$$

The corresponding accident period CVs were then multiplied by the indicated estimated payment for each accident period and then squared and summed across all years. In the interest of reflecting diversification of the accident year CVs, the square root was applied to the resultant sum and divided by our selected unpaid estimate to derive the overall CV.

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# 5. Distribution and Use

Oliver Wyman prepared this report for the sole use of the client named herein for the stated purpose. This report includes important considerations, assumptions, and limitations and, as a result, is intended to be read and used only as a whole. This report may not be separated into, or distributed, in parts other than by the client to whom this report was issued, as needed, in the case of distribution to such client's directors, officers, or employees. All decisions in connection with the implementation or use of advice or recommendations contained in this report are the sole responsibility of the client named herein.

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# 6. Considerations and Limitations

For our analysis, we relied on data and information provided by the client named herein without independent audit. Though we have reviewed the data for reasonableness and consistency, we have not audited or otherwise verified this data. 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 might therefore be unreliable.

We estimated the prospective policy/accident period estimates developed in this analysis using estimated loss costs and the projected exposures. Prospective period loss and ALAE estimates are directly related to the projected exposures. Therefore, if actual exposures differ from the projection, we would need to adjust the prospective policy/accident period estimates accordingly.

Where historical data of the client named herein 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 experience of the client named herein 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 unallocated loss adjustment expenses ("ULAE"); 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.

We assumed that all insurance/reinsurance is valid and fully collectible. We made no assessment, and do not express any opinion, concerning the viability or collectability of any insurance or reinsurance. We have not evaluated the financial strength, claims-paying ability or any other factors with regard to the past, current, and prospective insurers/reinsurers of the client named herein.

We have not examined any assets that may be supporting the liabilities and have made no assumptions regarding the maturities and liquidity of these assets, should they exist. This examination is beyond the scope of our review.

Our models may retain more digits than those displayed. Also, the results of certain calculations may be presented in the exhibits with more or fewer digits than would be considered significant. As a result, there may be rounding differences between the results of calculations presented in the exhibits and replications of those calculations based on displayed underlying amounts. Also, calculation results may not have been adjusted to reflect the precision of the calculation.

We developed our conclusions based on an analysis of the data of the client named herein and on the estimation of the outcome of many contingent events. We developed our estimates from the historical claim experience and covered exposure, with adjustments for anticipated changes. Our estimates make no provision for extraordinary future emergence of new types of losses not sufficiently represented in historical databases or which are not yet quantifiable. Also, we assumed that the client named herein will remain a going concern, and we have not anticipated any impacts of potential insolvency, bankruptcy, or any similar event.

The sources of uncertainty affecting our estimates are numerous and include factors internal and external to the client named herein. 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

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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, 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, we do not guarantee 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 client named herein may wish to consider this additional uncertainty in evaluating the estimates presented in this report.

The potential impact of the COVID-19 pandemic on workers compensation experience is highly uncertain. The unprecedented nature of the pandemic, the numerous potential impacts on claims experience, and the uncertainty associated with activities and actions intended to temper the impact (such as client-specific actions or more general governmental interventions) increase the uncertainty underlying the estimates contained in this report. There are numerous known and unknown potential impacts. We describe several of these uncertainties below:

- **Compensability of COVID-19 Claims** Businesses may incur Workers' Compensation claims due to employees becoming infected with COVID-19. However, claims directly related to COVID-19 may or may not be determined compensable as an occupational disease, depending on statutes, regulations, and court interpretations specific to an individual jurisdiction.
  - Some jurisdictions have different standards for different diseases.
  - Some jurisdictions exclude ordinary diseases of life, such as influenza, from coverage.
  - Specific employee classifications, most notably those involved in healthcare with direct patient contact, and public safety officers, may have lower thresholds of compensability than other employee classifications.
  - Some jurisdictions, such as Washington State, have implemented material policy changes with respect to the compensability of COVID-19 related claims. Other jurisdictions may follow.
- **Claim Frequency and Severity** Considerations for potential impacts of the COVID-19 pandemic and related societal and economic impacts on workers compensation claim frequency and severity include:
  - Health Care Coverage: Some states have mandated that health insurance must cover testing and emergency room/ urgent care visits related to COVID-19 without deductibles or copays. These types of measures may serve to temper workers compensation claim activity related directly to the illness. Actions taken by individual employers may have the same impact.
  - High Demand Industries and Essential Businesses: The hiring of new employees to meet growing demand in some industries could lead to an increase in claims, as claim incidence rates associated with new employees are typically higher than those associated with longer-tenured employees. Additionally, employees performing work to which they are not accustomed may lead to higher average severity of claims. The new demand for these workers is likely leading to longer working hours, which may increase the number of claims. Essential businesses may also see an increase in mental stress claims. Compensability of mental stress claims varies by jurisdiction.

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  - Economic Impacts: Sectors most affected by sudden job loss and furloughs may see an increase in workers compensation claims as employees seek to supplement their lost income. Potentially offsetting this increase, remaining employees may file fewer claims due to concerns over job security. The overall impact is unknown at this time. An economic downturn may also lead to an increase in claim severity. For example, employees may be more likely to involve attorneys in their claims, and claimants who are already receiving temporary disability benefits may attempt to extend those benefits.

- **Employers Liability** Employers liability may serve as a remedy for an employee who believes the infection was the result of employer negligence. If an employee's family member becomes infected, that could also lead to an employers liability claim.

- **Teleworking** Companies with a material shift to a teleworking environment may see an increase in claims for injuries related to non-ergonomic work environments stations and other potential safety hazards in employees' homes. Compensability of incidents related to these issues will vary by jurisdiction. Less exposure to other work-place hazards may have a counter effect.

- **Claims Handling Considerations** The claims process is likely to lengthen during this pandemic, leading to an increase in claim severity as workers compensation hearings and mediations are potentially postponed, and claimant access to doctors, nurse case managers and medical services is limited. Reduced availability of transitional duty jobs may also serve to increase claim costs for claimants who would have otherwise been able to return to work.

Potential impacts of the pandemic are many and the above only represents a sample of anticipated effects.

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# 7. Acknowledgement of Qualifications

It has been our pleasure to provide this review to the Risk Management Division of the Minnesota Department of Administration. I am prepared to discuss the results at your request.

*I, R. Scott Rees, am a Principal for Oliver Wyman Actuarial Consulting, Inc. I am an Associate of the Casualty Actuarial Society, a Member of the American Academy of Actuaries, and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial analysis contained in this report.*



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# Appendix A. Glossary

**Accident Period**

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 loss and ALAE 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.

**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 loss 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 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 ("CV")**

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 loss 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.

**Development**

The change between valuation dates in the observed values of certain fundamental quantities that may be used in the unpaid loss estimation process.

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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 loss 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 loss amounts is referred to as development. The concept of development also applies to reported incurred losses.

**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 Incurred Losses**

The estimated cost of claims during a period. Ultimate incurred losses represent the total of paid loss amounts, case reserves, and IBNR.

**Event**

The incident or activity that triggers potential for loss or allocated loss adjustment expense payment.

**Exposure**

A measure of the underlying potential for claim costs.

**Incurred but not Reported ("IBNR")**

The unpaid loss 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 ("LAE")**

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.

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**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 Date**
The date on which the claim is first entered in the statistical records of the insurer or claims administrator.

**Recorded Loss Reserve or Liability**
The provision for unpaid loss amounts shown in a published financial statement or in an internal statement of financial condition.

**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 Loss Amount**
The total of paid loss amounts and case reserves.

**Review Date**
The date through which information is considered in the unpaid loss estimate analysis.

**Risk Margin**
An amount that may be added to the unpaid loss 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.

**Tail or Unreported Loss Estimate**
The unpaid loss estimate for events that have occurred for which claims have not been reported as of the accounting date.

**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.

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**Undiscounted Unpaid Loss Estimate**
The unpaid loss estimate presented on a basis that does not reflect the time value of money.

**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 loss estimate analysis.

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# Appendix B. Exhibits

**State of Minnesota**
**Workers' Compensation**
**Limited Loss, Unlimited ALAE**
**Estimated Payment between 7/1/2023 and 6/30/2024**

| Accident Period Ending | Maturity in months 6/30/2023 | % of Ult. Unpaid 6/30/2023 | Maturity in months 6/30/2024 | % of Ult. Unpaid 6/30/2024 | Expected Payment as % of Reserve | Indicated Reserve 6/30/2023 | Estimated Payment | Selected Payment |
|---|---|---|---|---|---|---|---|---|
| | | (1) | | (2) | (3) | (4) | (5) | (6) |
| Prior | 252 | 7.7% | 264 | 7.3% | 6.1% | 2,663,079 | 161,527 | 161,527 |
| 6/30/2004 | 240 | 8.2% | 252 | 7.7% | 6.1% | 310,311 | 18,825 | 18,825 |
| 6/30/2005 | 228 | 8.8% | 240 | 8.2% | 6.5% | 74,620 | 4,853 | 4,853 |
| 6/30/2006 | 216 | 9.5% | 228 | 8.8% | 7.0% | 192,474 | 13,454 | 13,454 |
| 6/30/2007 | 204 | 10.3% | 216 | 9.5% | 7.8% | 87,554 | 6,851 | 6,851 |
| 6/30/2008 | 192 | 11.2% | 204 | 10.3% | 7.9% | 201,906 | 16,045 | 16,045 |
| 6/30/2009 | 180 | 11.9% | 192 | 11.2% | 6.2% | 1,253,056 | 77,827 | 77,827 |
| 6/30/2010 | 168 | 12.9% | 180 | 11.9% | 7.7% | 191,728 | 14,760 | 14,760 |
| 6/30/2011 | 156 | 13.3% | 168 | 12.9% | 3.3% | 662,322 | 22,052 | 22,052 |
| 6/30/2012 | 144 | 13.8% | 156 | 13.3% | 3.3% | 631,927 | 21,046 | 21,046 |
| 6/30/2013 | 132 | 14.6% | 144 | 13.8% | 5.8% | 950,456 | 54,654 | 54,654 |
| 6/30/2014 | 120 | 15.7% | 132 | 14.6% | 6.6% | 182,747 | 12,040 | 12,040 |
| 6/30/2015 | 108 | 17.0% | 120 | 15.7% | 7.9% | 226,529 | 17,800 | 17,800 |
| 6/30/2016 | 96 | 18.8% | 108 | 17.0% | 9.8% | 671,910 | 65,627 | 65,627 |
| 6/30/2017 | 84 | 20.4% | 96 | 18.8% | 7.7% | 1,539,906 | 117,970 | 117,970 |
| 6/30/2018 | 72 | 22.4% | 84 | 20.4% | 9.0% | 1,354,980 | 121,363 | 121,363 |
| 6/30/2019 | 60 | 25.2% | 72 | 22.4% | 11.1% | 1,351,128 | 150,041 | 150,041 |
| 6/30/2020 | 48 | 29.9% | 60 | 25.2% | 15.8% | 1,709,296 | 269,754 | 269,754 |
| 6/30/2021 | 36 | 35.3% | 48 | 29.9% | 15.2% | 2,026,649 | 307,349 | 307,349 |
| 6/30/2022 | 24 | 50.8% | 36 | 35.3% | 30.5% | 3,080,442 | 939,984 | 939,984 |
| 6/30/2023 | 12 | 75.9% | 24 | 50.8% | 33.1% | 4,195,385 | 1,389,862 | 1,055,129 |
| 6/30/2024 | 0 | 100.0% | 12 | 75.9% | 24.1% | 5,332,112 | 1,283,098 | 1,055,263 |
| **Total** | | | | | | | | **4,524,215** |

*Notes:*

(1)-(2) = 1 - 1 / Exhibit F, Page 1, Cumulative LDF

(3) = [ (1) - (2) ] / (1)

(4) Exhibit A, Page 2, Column (4) - Exhibit A, Page 2, Column (6); 6/30/2024 = Exhibit B, Page 2, Row (15)

(5) = (4) * (3)

(6) Selected by Oliver Wyman

**State of Minnesota**
**Workers' Compensation**
**Limited Loss, Unlimited ALAE**
**Estimated Payment between 7/1/2022 and 6/30/2023**

| Accident Period Ending | Maturity in months 6/30/2022 | % of Ult. Unpaid 6/30/2022 | Maturity in months 6/30/2023 | % of Ult. Unpaid 6/30/2023 | Expected Payment as % of Reserve | Indicated Reserve 6/30/2022 | Estimated Payment | Selected Payment |
|---|---|---|---|---|---|---|---|---|
| | | (1) | | (2) | (3) | (4) | (5) | (6) |
| Prior | 240 | 8.2% | 252 | 7.7% | 6.1% | 2,835,064 | 171,985 | 171,985 |
| 6/30/2004 | 228 | 8.8% | 240 | 8.2% | 6.5% | 331,895 | 21,584 | 21,584 |
| 6/30/2005 | 216 | 9.5% | 228 | 8.8% | 7.0% | 80,229 | 5,608 | 5,608 |
| 6/30/2006 | 204 | 10.3% | 216 | 9.5% | 7.8% | 208,815 | 16,340 | 16,340 |
| 6/30/2007 | 192 | 11.2% | 204 | 10.3% | 7.9% | 95,113 | 7,559 | 7,559 |
| 6/30/2008 | 180 | 11.9% | 192 | 11.2% | 6.2% | 215,276 | 13,371 | 13,371 |
| 6/30/2009 | 168 | 12.9% | 180 | 11.9% | 7.7% | 1,357,570 | 104,514 | 104,514 |
| 6/30/2010 | 156 | 13.3% | 168 | 12.9% | 3.3% | 198,331 | 6,603 | 6,603 |
| 6/30/2011 | 144 | 13.8% | 156 | 13.3% | 3.3% | 685,141 | 22,819 | 22,819 |
| 6/30/2012 | 132 | 14.6% | 144 | 13.8% | 5.8% | 670,482 | 38,555 | 38,555 |
| 6/30/2013 | 120 | 15.7% | 132 | 14.6% | 6.6% | 1,017,494 | 67,038 | 67,038 |
| 6/30/2014 | 108 | 17.0% | 120 | 15.7% | 7.9% | 198,331 | 15,584 | 15,584 |
| 6/30/2015 | 96 | 18.8% | 108 | 17.0% | 9.8% | 251,050 | 24,521 | 24,521 |
| 6/30/2016 | 84 | 20.4% | 96 | 18.8% | 7.7% | 727,655 | 55,744 | 55,744 |
| 6/30/2017 | 72 | 22.4% | 84 | 20.4% | 9.0% | 1,691,401 | 151,495 | 151,495 |
| 6/30/2018 | 60 | 25.2% | 72 | 22.4% | 11.1% | 1,524,245 | 169,265 | 169,265 |
| 6/30/2019 | 48 | 29.9% | 60 | 25.2% | 15.8% | 1,604,315 | 253,187 | 253,187 |
| 6/30/2020 | 36 | 35.3% | 48 | 29.9% | 15.2% | 2,014,856 | 305,560 | 305,560 |
| 6/30/2021 | 24 | 50.8% | 36 | 35.3% | 30.5% | 2,916,654 | 890,005 | 890,005 |
| 6/30/2022 | 12 | 75.9% | 24 | 50.8% | 33.1% | 4,115,473 | 1,363,388 | 1,035,031 |
| 6/30/2023 | 0 | 100.0% | 12 | 75.9% | 24.1% | 5,230,548 | 1,258,658 | 1,035,163 |
| **Total** | | | | | | | | **4,411,531** |

*Notes:*

(1)-(2) = 1 - 1 / Exhibit F, Page 1, Cumulative LDF

(3) = [ (1) - (2) ] / (1)

(4) Exhibit A, Page 3, Column (4) - Exhibit A, Page 3, Column (6); 6/30/2023 = Exhibit B, Page 2, Row (12)

(5) = (4) * (3)

(6) Selected by Oliver Wyman

**State of Minnesota**
**Workers' Compensation**
**Limited Loss, Unlimited ALAE**
**Estimated Payment between 7/1/2021 and 6/30/2022**

| Accident Period Ending | Maturity in months 6/30/2021 | % of Ult. Unpaid 6/30/2021 | Maturity in months 6/30/2022 | % of Ult. Unpaid 6/30/2022 | Expected Payment as % of Reserve | Indicated Reserve 6/30/2021 | Estimated Payment | Selected Payment |
|---|---|---|---|---|---|---|---|---|
| | | (1) | | (2) | (3) | (4) | (5) | (6) |
| Prior | 228 | 8.8% | 240 | 8.2% | 6.5% | 3,032,261 | 197,197 | 197,197 |
| 6/30/2004 | 216 | 9.5% | 228 | 8.8% | 7.0% | 356,839 | 24,944 | 24,944 |
| 6/30/2005 | 204 | 10.3% | 216 | 9.5% | 7.8% | 87,040 | 6,811 | 6,811 |
| 6/30/2006 | 192 | 11.2% | 204 | 10.3% | 7.9% | 226,842 | 18,027 | 18,027 |
| 6/30/2007 | 180 | 11.9% | 192 | 11.2% | 6.2% | 101,411 | 6,299 | 6,299 |
| 6/30/2008 | 168 | 12.9% | 180 | 11.9% | 7.7% | 233,232 | 17,956 | 17,956 |
| 6/30/2009 | 156 | 13.3% | 168 | 12.9% | 3.3% | 1,404,326 | 46,756 | 46,756 |
| 6/30/2010 | 144 | 13.8% | 156 | 13.3% | 3.3% | 205,164 | 6,833 | 6,833 |
| 6/30/2011 | 132 | 14.6% | 144 | 13.8% | 5.8% | 726,943 | 41,801 | 41,801 |
| 6/30/2012 | 120 | 15.7% | 132 | 14.6% | 6.6% | 717,772 | 47,290 | 47,290 |
| 6/30/2013 | 108 | 17.0% | 120 | 15.7% | 7.9% | 1,104,263 | 86,769 | 86,769 |
| 6/30/2014 | 96 | 18.8% | 108 | 17.0% | 9.8% | 219,799 | 21,468 | 21,468 |
| 6/30/2015 | 84 | 20.4% | 96 | 18.8% | 7.7% | 271,878 | 20,828 | 20,828 |
| 6/30/2016 | 72 | 22.4% | 84 | 20.4% | 9.0% | 799,241 | 71,586 | 71,586 |
| 6/30/2017 | 60 | 25.2% | 72 | 22.4% | 11.1% | 1,902,693 | 211,291 | 211,291 |
| 6/30/2018 | 48 | 29.9% | 60 | 25.2% | 15.8% | 1,809,872 | 285,627 | 285,627 |
| 6/30/2019 | 36 | 35.3% | 48 | 29.9% | 15.2% | 1,891,108 | 286,794 | 286,794 |
| 6/30/2020 | 24 | 50.8% | 36 | 35.3% | 30.5% | 2,899,682 | 884,826 | 884,826 |
| 6/30/2021 | 12 | 75.9% | 24 | 50.8% | 33.1% | 3,790,866 | 1,255,851 | 874,213 |
| 6/30/2022 | 0 | 100.0% | 12 | 75.9% | 24.1% | 5,130,919 | 1,234,683 | 1,015,446 |
| **Total** | | | | | | | | **4,172,762** |

*Notes:*

(1)-(2) = 1 - 1 / Exhibit F, Page 1, Cumulative LDF

(3) = [ (1) - (2) ] / (1)

(4) Prior = Known Case Reserves on open claims;
6/30/2022 = Exhibit B, Page 2, Row (9);
All Other Periods = Exhibit A, Page 4, Column (6)

(5) = (4) * (3)

(6) Selected by Oliver Wyman

**State of Minnesota**
**Workers' Compensation**
**Limited Loss, Unlimited ALAE**
**Summary**
**Analysis @ 6/30/21**

**Limited Loss, Unlimited ALAE**

| Accident Period Ending | Revenue (00s) | Paid to Date | Incurred to Date | Case Reserves | IBNR Reserve | Total Reserve | Selected Ultimate |
|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| **6/30/2004** | 47,387 | 3,228,250 | 3,385,089 | 156,839 | 200,000 | 356,839 | 3,585,089 |
| **6/30/2005** | 58,353 | 3,574,134 | 3,581,173 | 7,040 | 80,000 | 87,040 | 3,661,173 |
| **6/30/2006** | 56,626 | 2,323,410 | 2,365,333 | 41,924 | 184,918 | 226,842 | 2,550,251 |
| **6/30/2007** | 52,801 | 2,874,473 | 2,895,884 | 21,411 | 80,000 | 101,411 | 2,975,884 |
| **6/30/2008** | 52,718 | 3,211,102 | 3,284,334 | 73,232 | 160,000 | 233,232 | 3,444,334 |
| **6/30/2009** | 54,172 | 4,595,651 | 5,839,977 | 1,244,326 | 160,000 | 1,404,326 | 5,999,977 |
| **6/30/2010** | 55,404 | 4,202,753 | 4,247,917 | 45,164 | 160,000 | 205,164 | 4,407,917 |
| **6/30/2011** | 57,246 | 3,775,632 | 4,160,574 | 384,943 | 342,000 | 726,943 | 4,502,574 |
| **6/30/2012** | 57,881 | 2,818,135 | 3,045,907 | 227,772 | 490,000 | 717,772 | 3,535,907 |
| **6/30/2013** | 61,836 | 3,720,096 | 4,390,359 | 670,263 | 434,000 | 1,104,263 | 4,824,359 |
| **6/30/2014** | 64,101 | 2,184,370 | 2,206,169 | 21,799 | 198,000 | 219,799 | 2,404,169 |
| **6/30/2015** | 63,189 | 2,234,567 | 2,241,441 | 6,874 | 265,005 | 271,878 | 2,506,445 |
| **6/30/2016** | 63,381 | 1,726,457 | 1,950,298 | 223,841 | 575,400 | 799,241 | 2,525,698 |
| **6/30/2017** | 62,971 | 2,644,525 | 3,625,310 | 980,785 | 921,907 | 1,902,693 | 4,547,217 |
| **6/30/2018** | 61,372 | 2,797,786 | 3,784,299 | 986,513 | 823,359 | 1,809,872 | 4,607,658 |
| **6/30/2019** | 62,724 | 3,599,556 | 4,301,390 | 701,835 | 1,189,274 | 1,891,108 | 5,490,664 |
| **6/30/2020** | 61,623 | 1,998,965 | 3,557,449 | 1,558,484 | 1,341,198 | 2,899,682 | 4,898,647 |
| **6/30/2021** | 64,448 | 542,832 | 2,441,285 | 1,898,452 | 1,892,414 | 3,790,866 | 4,333,699 |
| **Total** | | 52,052,691 | 61,304,187 | 9,251,496 | 9,497,475 | 18,748,971 | 70,801,662 |

**Claim Counts**

| Closed | Reported | Open | Unreported | Unpaid | Selected Ultimate |
|---|---|---|---|---|---|
| (8) | (9) | (10) | (11) | (12) | (13) |
| 456 | 461 | 5 | - | 5 | 461 |
| 422 | 424 | 2 | - | 2 | 424 |
| 426 | 429 | 3 | - | 3 | 429 |
| 422 | 424 | 2 | - | 2 | 424 |
| 448 | 452 | 4 | - | 4 | 452 |
| 465 | 469 | 4 | - | 4 | 469 |
| 400 | 404 | 4 | - | 4 | 404 |
| 412 | 421 | 9 | - | 9 | 421 |
| 348 | 358 | 10 | - | 10 | 358 |
| 346 | 353 | 7 | - | 7 | 353 |
| 335 | 338 | 3 | - | 3 | 338 |
| 276 | 282 | 6 | - | 6 | 282 |
| 272 | 279 | 7 | - | 7 | 279 |
| 334 | 350 | 16 | 1 | 17 | 351 |
| 277 | 301 | 24 | 1 | 25 | 302 |
| 333 | 366 | 33 | 2 | 35 | 368 |
| 291 | 342 | 51 | 5 | 56 | 347 |
| 81 | 264 | 183 | (2) | 181 | 262 |
| 6,344 | 6,717 | 373 | 7 | 380 | 6,724 |

**Averages**

| Accident Period Ending | Paid Claim | Incurred Claim | Open Claim | Unpaid Claim | Ultimate Severity | Frequency | Implied Rate |
|---|---|---|---|---|---|---|---|
| | (14) | (15) | (16) | (17) | (18) | (19) | (20) |
| **6/30/2004** | 7,079 | 7,343 | 31,368 | 71,368 | 7,777 | 9.73 | 76 |
| **6/30/2005** | 8,470 | 8,446 | 3,520 | 43,520 | 8,635 | 7.27 | 63 |
| **6/30/2006** | 5,454 | 5,514 | 13,975 | 75,614 | 5,945 | 7.58 | 45 |
| **6/30/2007** | 6,812 | 6,830 | 10,706 | 50,706 | 7,019 | 8.03 | 56 |
| **6/30/2008** | 7,168 | 7,266 | 18,308 | 58,308 | 7,620 | 8.57 | 65 |
| **6/30/2009** | 9,883 | 12,452 | 311,081 | 351,081 | 12,793 | 8.66 | 111 |
| **6/30/2010** | 10,507 | 10,515 | 11,291 | 51,291 | 10,911 | 7.29 | 80 |
| **6/30/2011** | 9,164 | 9,883 | 42,771 | 80,771 | 10,695 | 7.35 | 79 |
| **6/30/2012** | 8,098 | 8,508 | 22,777 | 71,777 | 9,877 | 6.19 | 61 |
| **6/30/2013** | 10,752 | 12,437 | 95,752 | 157,752 | 13,667 | 5.71 | 78 |
| **6/30/2014** | 6,521 | 6,527 | 7,266 | 73,266 | 7,113 | 5.27 | 38 |
| **6/30/2015** | 8,096 | 7,948 | 1,146 | 45,313 | 8,888 | 4.46 | 40 |
| **6/30/2016** | 6,347 | 6,990 | 31,977 | 114,177 | 9,053 | 4.40 | 40 |
| **6/30/2017** | 7,918 | 10,358 | 61,299 | 111,923 | 12,955 | 5.57 | 72 |
| **6/30/2018** | 10,100 | 12,572 | 41,105 | 72,395 | 15,257 | 4.92 | 75 |
| **6/30/2019** | 10,809 | 11,752 | 21,268 | 54,032 | 14,920 | 5.87 | 88 |
| **6/30/2020** | 6,869 | 10,402 | 30,559 | 51,780 | 14,117 | 5.63 | 79 |
| **6/30/2021** | 6,702 | 9,247 | 10,374 | 20,944 | 16,541 | 4.07 | 67 |

*Notes:*

(1)-(3) Client Data
(4) = (3) - (2)
(5) = (7) - (3)
(6) = (4) + (5)
(7) From Exhibit B, Page 1, Column (5)
(8)-(9) Client Data
(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) * 1,000
(20) = (7) / (1)

**State of Minnesota**
**Workers' Compensation**
**Limited Loss, Unlimited ALAE**
**Analysis @ 6/30/21**

| Accident Period Ending | As of 6/30/21 Ultimate Loss & ALAE | Paid Loss & ALAE | Incurred Loss & ALAE | Case Reserves | IBNR Unpaid | Total Unpaid | As of 6/30/14 Ultimate Loss & ALAE | Paid Loss & ALAE | Incurred Loss & ALAE | Case Reserves | IBNR Unpaid | Total Unpaid |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| **6/30/2004** | 3,585,089 | 3,228,250 | 3,385,089 | 156,839 | 200,000 | 356,839 | 3,544,019 | 2,767,041 | 3,257,019 | 489,978 | 287,000 | 776,978 |
| **6/30/2005** | 3,661,173 | 3,574,134 | 3,581,173 | 7,040 | 80,000 | 87,040 | 3,646,039 | 3,498,274 | 3,534,039 | 35,765 | 112,000 | 147,765 |
| **6/30/2006** | 2,550,251 | 2,323,410 | 2,365,333 | 41,924 | 184,918 | 226,842 | 3,022,092 | 2,174,267 | 2,752,092 | 577,825 | 270,000 | 847,825 |
| **6/30/2007** | 2,975,884 | 2,874,473 | 2,895,884 | 21,411 | 80,000 | 101,411 | 3,202,204 | 2,718,030 | 2,887,204 | 169,174 | 315,000 | 484,174 |
| **6/30/2008** | 3,444,334 | 3,211,102 | 3,284,334 | 73,232 | 160,000 | 233,232 | 3,714,872 | 2,971,806 | 3,338,569 | 366,763 | 376,303 | 743,066 |
| **6/30/2009** | 5,999,977 | 4,595,651 | 5,839,977 | 1,244,326 | 160,000 | 1,404,326 | 6,013,490 | 4,025,050 | 5,537,421 | 1,512,371 | 476,069 | 1,988,440 |
| **6/30/2010** | 4,407,917 | 4,202,753 | 4,247,917 | 45,164 | 160,000 | 205,164 | 4,488,266 | 3,505,778 | 3,655,093 | 149,315 | 833,173 | 982,488 |
| **6/30/2011** | 4,502,574 | 3,775,632 | 4,160,574 | 384,943 | 342,000 | 726,943 | 4,207,963 | 2,966,086 | 3,495,287 | 529,201 | 712,676 | 1,241,877 |
| **6/30/2012** | 3,535,907 | 2,818,135 | 3,045,907 | 227,772 | 490,000 | 717,772 | 3,541,180 | 2,053,359 | 2,890,633 | 837,274 | 650,546 | 1,487,821 |
| **6/30/2013** | 4,824,359 | 3,720,096 | 4,390,359 | 670,263 | 434,000 | 1,104,263 | 3,782,424 | 1,767,073 | 2,646,121 | 879,048 | 1,136,303 | 2,015,351 |
| **6/30/2014** | 2,404,169 | 2,184,370 | 2,206,169 | 21,799 | 198,000 | 219,799 | 3,966,052 | 810,336 | 1,894,201 | 1,083,865 | 2,071,851 | 3,155,715 |
| **6/30/2015** | 2,506,445 | 2,234,567 | 2,241,441 | 6,874 | 265,005 | 271,878 | 4,424,396 | | | | | |
| **6/30/2016** | 2,525,698 | 1,726,457 | 1,950,298 | 223,841 | 575,400 | 799,241 | 4,784,984 | | | | | |
| **6/30/2017** | 4,547,217 | 2,644,525 | 3,625,310 | 980,785 | 921,907 | 1,902,693 | 5,174,960 | | | | | |
| **6/30/2018** | 4,607,658 | 2,797,786 | 3,784,299 | 986,513 | 823,359 | 1,809,872 | | | | | | |
| **6/30/2019** | 5,490,664 | 3,599,556 | 4,301,390 | 701,835 | 1,189,274 | 1,891,108 | | | | | | |
| **6/30/2020** | 4,898,647 | 1,998,965 | 3,557,449 | 1,558,484 | 1,341,198 | 2,899,682 | | | | | | |
| **6/30/2021** | 4,333,699 | 542,832 | 2,441,285 | 1,898,452 | 1,892,414 | 3,790,866 | | | | | | |
| **Total** | 70,801,662 | 52,052,691 | 61,304,187 | 9,251,496 | 9,497,475 | 18,748,971 | 57,512,940 | 29,257,100 | 35,887,679 | 6,630,578 | 7,240,922 | 13,871,500 |

**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) |
| **6/30/2004** | 41,070 | 461,209 | 128,070 | (333,139) | (87,000) | (420,139) |
| **6/30/2005** | 15,135 | 75,860 | 47,135 | (28,725) | (32,000) | (60,725) |
| **6/30/2006** | (471,840) | 149,143 | (386,758) | (535,901) | (85,082) | (620,983) |
| **6/30/2007** | (226,321) | 156,442 | 8,679 | (147,763) | (235,000) | (382,763) |
| **6/30/2008** | (270,538) | 239,296 | (54,235) | (293,531) | (216,303) | (509,834) |
| **6/30/2009** | (13,513) | 570,601 | 302,556 | (268,045) | (316,069) | (584,114) |
| **6/30/2010** | (80,349) | 696,974 | 592,823 | (104,151) | (673,173) | (777,324) |
| **6/30/2011** | 294,611 | 809,546 | 665,287 | (144,258) | (370,676) | (514,934) |
| **6/30/2012** | (5,273) | 764,776 | 155,274 | (609,502) | (160,546) | (770,049) |
| **6/30/2013** | 1,041,935 | 1,953,023 | 1,744,238 | (208,785) | (702,303) | (911,088) |
| **6/30/2014** | (1,561,883) | 1,374,034 | 311,968 | (1,062,065) | (1,873,851) | (2,935,916) |
| **6/30/2015** | (1,917,950) | 2,234,567 | 2,241,441 | 6,874 | 265,005 | 271,878 |
| **6/30/2016** | (2,259,286) | 1,726,457 | 1,950,298 | 223,841 | 575,400 | 799,241 |
| **6/30/2017** | (627,743) | 2,644,525 | 3,625,310 | 980,785 | 921,907 | 1,902,693 |
| **6/30/2018** | 4,607,658 | 2,797,786 | 3,784,299 | 986,513 | 823,359 | 1,809,872 |
| **6/30/2019** | 5,490,664 | 3,599,556 | 4,301,390 | 701,835 | 1,189,274 | 1,891,108 |
| **6/30/2020** | 4,898,647 | 1,998,965 | 3,557,449 | 1,558,484 | 1,341,198 | 2,899,682 |
| **6/30/2021** | 4,333,699 | 542,832 | 2,441,285 | 1,898,452 | 1,892,414 | 3,790,866 |
| **Total Thru 6/30/14** | 13,288,722 (1,236,966) | 22,795,591 7,250,904 | 25,416,508 3,515,038 | 2,620,918 (3,735,866) | 2,256,553 (4,752,004) | 4,877,471 (8,487,869) |

*Notes:*

(1) Exhibit B, Page 1, Column 6
(2)-(3) Client Data
(4) = (3) - (2)
(5) = (1) - (3)
(6) = (4) + (5)
(7)-(12) From 6/30/14 Analysis
(13) = (1) - (7)
(14) = (2) - (8)
(15) = (3) - (9)
(16) = (4) - (10)
(17) = (5) - (11)
(18) = (6) - (12)

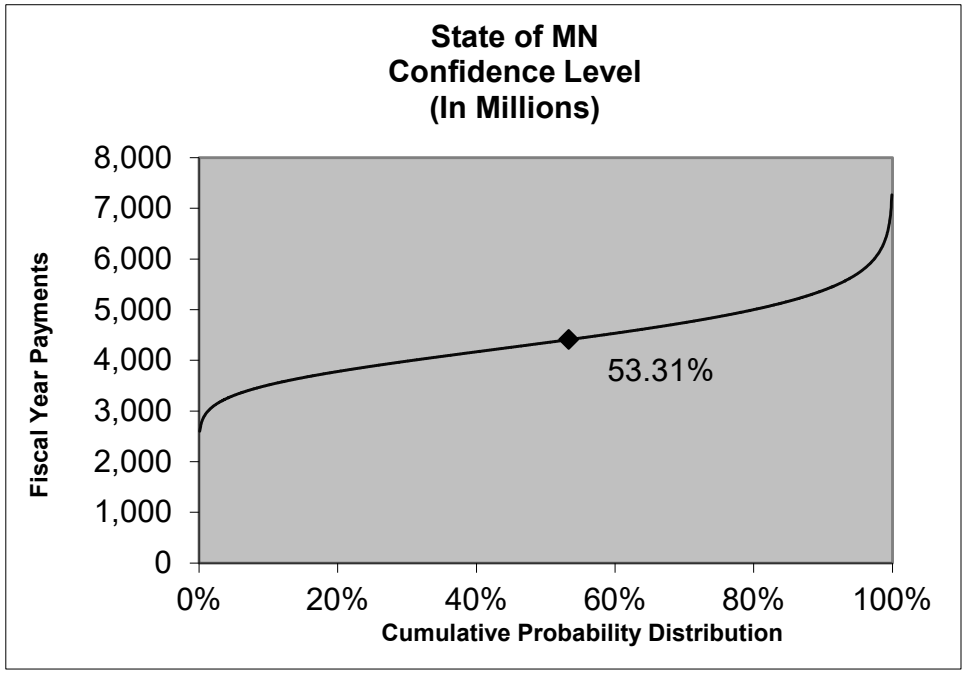
# State of Minnesota
# WC Fund
# Confidence Levels of Fiscal Year 2023 Paid Loss
# Data evaluated as of 6/30/21

| | FY 2023 Paid Loss & ALAE | CV | Low End | High End |
|---|---|---|---|---|
| Workers Compensation | $ 4,411,531 | 16.7% | $ 4,171,590 | $ 4,747,279 |

**Parameters of a Lognormal Curve Fit**
**Method of Moments**

| | |
|---|---|
| **Coefficient of Variation** | 0.167 |
| $\sigma$ | 0.166 |
| $\sigma^2$ | 0.028 |
| $\mu$ | (0.014) |

| Confidence Level Factors | | FY 2023 Paid |
|---|---|---|
| 99.0% | 1.452 | 6,405,037 |
| 90.0% | 1.220 | 5,383,951 |
| 80.0% | 1.134 | 5,004,307 |
| 75.0% | 1.103 | 4,867,201 |
| **70.0%** | **1.076** | **4,747,279** |
| 60.0% | 1.029 | 4,538,144 |
| 50.0% | 0.986 | 4,351,009 |
| **40.0%** | **0.946** | **4,171,590** |
| 30.0% | 0.904 | 3,987,817 |
| 20.0% | 0.858 | 3,782,997 |
| 10.0% | 0.797 | 3,516,243 |



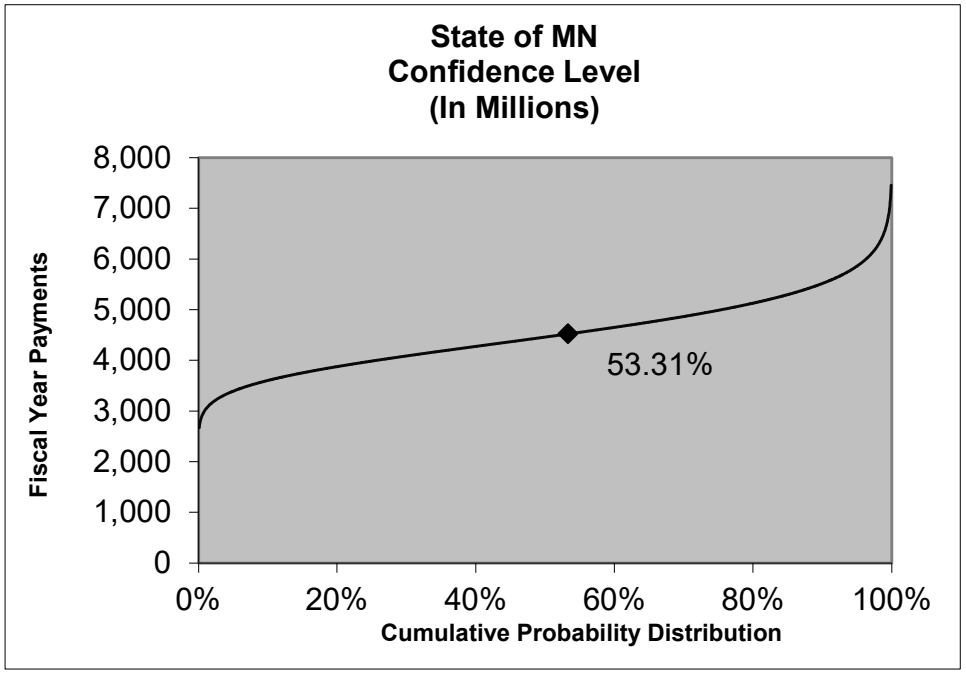
# State of Minnesota
# WC Fund
# Confidence Levels of Fiscal Year 2024 Paid Loss
# Data evaluated as of 6/30/21

| | FY 2024 Paid Loss & ALAE | CV | Low End | High End |
|---|---|---|---|---|
| Workers Compensation | $ 4,524,215 | 16.7% | $ 4,278,146 | $ 4,868,540 |

**Parameters of a Lognormal Curve Fit**
**Method of Moments**

| | |
|---|---|
| **Coefficient of Variation** | 0.167 |
| $\sigma$ | 0.166 |
| $\sigma^2$ | 0.028 |
| $\mu$ | (0.014) |

| Confidence Level Factors | | FY 2024 Paid |
|---|---|---|
| 99.0% | 1.452 | 6,568,641 |
| 90.0% | 1.220 | 5,521,474 |
| 80.0% | 1.134 | 5,132,133 |
| 75.0% | 1.103 | 4,991,524 |
| **70.0%** | **1.076** | **4,868,540** |
| 60.0% | 1.029 | 4,654,063 |
| 50.0% | 0.986 | 4,462,147 |
| **40.0%** | **0.946** | **4,278,146** |
| 30.0% | 0.904 | 4,089,678 |
| 20.0% | 0.858 | 3,879,627 |
| 10.0% | 0.797 | 3,606,059 |



# State of Minnesota
# Workers' Compensation

## WC Fund Reserve Target

| Percentile | FY 2023 Cash Flow (1) | FY 2024 Cash Flow (2) | FY 2023-24 Cash Flow (3) | Risk Margin (4) | Risk Margin w/ Large Claim (5) |
|---|---|---|---|---|---|
| **10%** | 3,516,243 | 3,606,059 | 7,122,301 | (1,813,444) | 186,556 |
| **20%** | 3,782,997 | 3,879,627 | 7,662,624 | (1,273,121) | 726,879 |
| **30%** | 3,987,817 | 4,089,678 | 8,077,495 | (858,251) | 1,141,749 |
| **40%** | 4,171,590 | 4,278,146 | 8,449,736 | (486,009) | 1,513,991 |
| **50%** | 4,351,009 | 4,462,147 | 8,813,156 | (122,589) | 1,877,411 |
| **60%** | 4,538,144 | 4,654,063 | 9,192,207 | 256,462 | 2,256,462 |
| **70%** | 4,747,279 | 4,868,540 | 9,615,819 | 680,074 | 2,680,074 |
| **80%** | 5,004,307 | 5,132,133 | 10,136,440 | 1,200,694 | 3,200,694 |
| **90%** | 5,383,951 | 5,521,474 | 10,905,425 | 1,969,680 | **3,969,680** |
| **99%** | 6,405,037 | 6,568,641 | 12,973,678 | 4,037,933 | 6,037,933 |
| **Selected** | 4,411,531 | 4,524,215 | 8,935,745 | | |

*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, Unlimited ALAE**
**Analysis @ 6/30/21**

**Selection of Ultimate Loss**

| Accident Period Ending | Loss Methods: Incurred Loss Dev. | Paid Loss Dev. | Incurred B-F | Paid B-F | Avg. IBNR | Selected Ultimate Loss & ALAE | Incurred Loss & ALAE | Open Counts | Trended Gross Revenue | Ultimate Claim Severity | Ultimate Pure Premium |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| **6/30/2004** | 3,454,433 | 3,565,795 | 3,435,179 | 3,464,456 | **3,585,089** | 3,585,089 | 3,385,089 | 5 | 78,323 | 7,777 | 46 |
| **6/30/2005** | 3,663,514 | 3,983,202 | 3,651,769 | 3,896,707 | **3,661,173** | 3,661,173 | 3,581,173 | 2 | 93,639 | 8,635 | 39 |
| **6/30/2006** | 2,426,571 | **2,615,169** | 2,443,866 | 2,670,585 | **2,485,333** | 2,550,251 | 2,365,333 | 3 | 88,221 | 5,945 | 29 |
| **6/30/2007** | 2,980,627 | 3,262,562 | 2,980,133 | 3,226,957 | **2,975,884** | 2,975,884 | 2,895,884 | 2 | 79,867 | 7,019 | 37 |
| **6/30/2008** | 3,393,456 | 3,686,151 | 3,382,895 | 3,606,106 | **3,444,334** | 3,444,334 | 3,284,334 | 4 | 77,418 | 7,620 | 44 |
| **6/30/2009** | 6,051,722 | 5,302,547 | 5,953,160 | 5,026,890 | **5,999,977** | 5,999,977 | 5,839,977 | 4 | 77,236 | 12,793 | 78 |
| **6/30/2010** | 4,425,801 | 4,875,048 | 4,383,575 | 4,668,210 | **4,407,917** | 4,407,917 | 4,247,917 | 4 | 76,692 | 10,911 | 57 |
| **6/30/2011** | 4,365,461 | 4,422,767 | 4,327,555 | 4,296,206 | **4,502,574** | 4,502,574 | 4,160,574 | 9 | 76,934 | 10,695 | 59 |
| **6/30/2012** | 3,248,863 | 3,341,554 | 3,275,049 | 3,392,693 | **3,535,907** | 3,535,907 | 3,045,907 | 10 | 75,522 | 9,877 | 47 |
| **6/30/2013** | 4,740,832 | 4,482,028 | 4,688,610 | 4,405,938 | **4,824,359** | 4,824,359 | 4,390,359 | 7 | 78,332 | 13,667 | 62 |
| **6/30/2014** | 2,402,744 | 2,691,432 | 2,556,394 | 2,990,870 | **2,404,169** | 2,404,169 | 2,206,169 | 3 | 78,836 | 7,113 | 30 |
| **6/30/2015** | **2,506,445** | 2,807,347 | 2,697,071 | 3,113,810 | 2,802,441 | 2,506,445 | 2,241,441 | 6 | 75,451 | 8,888 | 33 |
| **6/30/2016** | 2,240,745 | 2,225,106 | 2,523,026 | 2,716,646 | **2,525,698** | 2,525,698 | 1,950,298 | 7 | 73,476 | 9,053 | 34 |
| **6/30/2017** | **4,279,125** | 3,535,915 | 4,310,111 | 3,774,401 | **4,815,310** | 4,547,217 | 3,625,310 | 16 | 70,875 | 12,955 | 64 |
| **6/30/2018** | **4,607,658** | 3,993,049 | 4,579,608 | 4,130,036 | 5,659,299 | 4,607,658 | 3,784,299 | 24 | 67,063 | 15,257 | 69 |
| **6/30/2019** | **5,490,664** | 5,562,136 | 5,307,771 | 5,238,979 | 6,926,390 | 5,490,664 | 4,301,390 | 33 | 66,544 | 14,920 | 83 |
| **6/30/2020** | 4,996,447 | 4,061,280 | **4,898,647** | 4,363,719 | 6,077,449 | 4,898,647 | 3,557,449 | 51 | 63,472 | 14,117 | 77 |
| **6/30/2021** | 3,944,944 | 2,255,824 | **4,333,699** | 4,312,973 | 5,699,285 | 4,333,699 | 2,441,285 | 183 | 64,448 | 16,541 | 67 |
| **Total** | 69,220,053 | 66,668,913 | 69,728,117 | 69,296,183 | 76,332,587 | 70,801,662 | 61,304,187 | 373 | | | |

*Notes:*

(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)
(5) Exhibit C, Page 3, Col. (5)
(6) Selected by Oliver Wyman
(7)-(9) Client Data
(10) = (6) / Exhibit E, Page 1, Col 4
(11) = (6) / (9)

**State of Minnesota**
**Workers' Compensation**
**Limited Loss, Unlimited ALAE**
**Analysis @ 6/30/21**

**Funding Estimate - 21-22 & 22-23 & 23-24**

| Accident Period Ending | Gross Revenue (00s) | Selected Ultimate Loss | Exposure Trend | Claim Severity Trend | Benefit Level Adj. Factor | Trended Pure Premium |
|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) |
| **6/30/2004** | 47,387 | 3,585,089 | 1.702 | 2.407 | 1.055 | 113 |
| **6/30/2005** | 58,353 | 3,661,173 | 1.653 | 2.292 | 1.052 | 92 |
| **6/30/2006** | 56,626 | 2,550,251 | 1.605 | 2.183 | 1.051 | 64 |
| **6/30/2007** | 52,801 | 2,975,884 | 1.558 | 2.079 | 1.049 | 79 |
| **6/30/2008** | 52,718 | 3,444,334 | 1.513 | 1.980 | 1.032 | 88 |
| **6/30/2009** | 54,172 | 5,999,977 | 1.469 | 1.886 | 1.024 | 146 |
| **6/30/2010** | 55,404 | 4,407,917 | 1.426 | 1.796 | 1.023 | 103 |
| **6/30/2011** | 57,246 | 4,502,574 | 1.384 | 1.710 | 1.023 | 99 |
| **6/30/2012** | 57,881 | 3,535,907 | 1.344 | 1.629 | 1.022 | 76 |
| **6/30/2013** | 61,836 | 4,824,359 | 1.305 | 1.551 | 1.012 | 94 |
| **6/30/2014** | 64,101 | 2,404,169 | 1.267 | 1.477 | 1.008 | 44 |
| **6/30/2015** | 63,189 | 2,506,445 | 1.230 | 1.407 | 1.007 | 46 |
| **6/30/2016** | 63,381 | 2,525,698 | 1.194 | 1.340 | 1.004 | 45 |
| **6/30/2017** | 62,971 | 4,547,217 | 1.159 | 1.276 | 1.002 | 80 |
| **6/30/2018** | 61,372 | 4,607,658 | 1.126 | 1.216 | 1.003 | 81 |
| **6/30/2019** | 62,724 | 5,490,664 | 1.093 | 1.158 | 1.001 | 93 |
| **6/30/2020** | 61,623 | 4,898,647 | 1.061 | 1.103 | 1.000 | 83 |
| **6/30/2021** | 64,448 | 4,333,699 | 1.030 | 1.050 | 1.000 | 69 |

*Notes:*

(1) Client Data
(2) Exhibit B, Page 1, Col 6
(3) Trended at 3%
(4) Trended at 5%
(5) 2020 NCCI Statistical Bulletin
(6) = (2) * (4) *(5) / (1) / (3)
(7) Selected by Oliver Wyman
(8) Client Data
(9) = (7) * (8)
(10) = (7) * Severity Trend / Exposure Trend
(11) = (8)
(12) = (10) * (11)
(13) = (10) * Severity Trend / Exposure Trend
(14) = (8)
(15) = (13) * (14)

| | |
|---|---|
| **3 Year Avg Ex Last** | 86 |
| **4 Year Avg Ex Last** | 84 |
| **5 Year Avg Ex Last** | 76 |
| **5 Year Avg Ex High-Low Ex Last** | **81** |
| **All Year Avg Ex Last** | 84 |
| **Selected 2021-22 (7)** | 81 |
| **Budgeted Exposure (8)** | 63,191 |
| **Fiscal Year 2022 Funding Estimate (9)** | **5,130,919** |
| **Selected 2022-23 (10)** | 83 |
| **Budgeted Exposure (11)** | 63,191 |
| **Fiscal Year 2023 Funding Estimate (12)** | **5,230,548** |
| **Selected 2023-24 (13)** | 84 |
| **Budgeted Exposure (14)** | 63,191 |
| **Fiscal Year 2024 Funding Estimate (15)** | **5,332,112** |

**State of Minnesota**
**Workers' Compensation**
**Limited Loss, Unlimited ALAE**
**Analysis @ 6/30/21**

**Paid Loss Development Method**

| Accident Period Ending | Prior Ultimate Loss & ALAE | Prior Unpaid | Expected % Unpaid @ 6/30/14 | Expected % Unpaid @ 6/30/21 | Expected Paid 7/1/14 - 6/30/21 | Actual Paid 7/1/14 - 6/30/21 | Actual vs. Expected | Cumulative Paid to Date | Paid LDF @ 6/30/21 | Estimated Ultimate Loss |
|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| **6/30/2004** | 3,544,019 | 776,978 | 13.4% | 6.5% | 398,835 | 461,209 | 62,373 | 3,228,250 | 1.105 | 3,565,795 |
| **6/30/2005** | 3,646,039 | 147,765 | 14.8% | 7.3% | 75,241 | 75,860 | 619 | 3,574,134 | 1.114 | 3,983,202 |
| **6/30/2006** | 3,022,092 | 847,825 | 16.6% | 8.1% | 436,308 | 149,143 | (287,166) | 2,323,410 | 1.126 | 2,615,169 |
| **6/30/2007** | 3,202,204 | 484,174 | 18.4% | 9.0% | 248,807 | 156,442 | (92,365) | 2,874,473 | 1.135 | 3,262,562 |
| **6/30/2008** | 3,714,872 | 743,066 | 21.0% | 9.9% | 393,181 | 239,296 | (153,884) | 3,211,102 | 1.148 | 3,686,151 |
| **6/30/2009** | 6,013,490 | 1,988,440 | 25.6% | 10.9% | 1,139,195 | 570,601 | (568,594) | 4,595,651 | 1.154 | 5,302,547 |
| **6/30/2010** | 4,488,266 | 982,488 | 28.0% | 12.2% | 556,449 | 696,974 | 140,526 | 4,202,753 | 1.160 | 4,875,048 |
| **6/30/2011** | 4,207,963 | 1,241,877 | 30.9% | 13.4% | 705,221 | 809,546 | 104,324 | 3,775,632 | 1.171 | 4,422,767 |
| **6/30/2012** | 3,541,180 | 1,487,821 | 36.8% | 14.8% | 888,627 | 764,776 | (123,851) | 2,818,135 | 1.186 | 3,341,554 |
| **6/30/2013** | 3,782,424 | 2,015,351 | 49.5% | 16.6% | 1,337,269 | 1,953,023 | 615,754 | 3,720,096 | 1.205 | 4,482,028 |
| **6/30/2014** | 3,966,052 | 3,155,715 | 76.0% | 18.4% | 2,390,621 | 1,374,034 | (1,016,587) | 2,184,370 | 1.232 | 2,691,432 |
| **6/30/2015** | 4,424,396 | 4,424,396 | 100.0% | 21.0% | 3,493,606 | 2,234,567 | (1,259,039) | 2,234,567 | 1.256 | 2,807,347 |
| **6/30/2016** | 4,784,984 | 4,784,984 | 100.0% | 25.6% | 3,559,537 | 1,726,457 | (1,833,081) | 1,726,457 | 1.289 | 2,225,106 |
| **6/30/2017** | 5,174,960 | 5,174,960 | 100.0% | 28.0% | 3,723,514 | 2,644,525 | (1,078,989) | 2,644,525 | 1.337 | 3,535,915 |
| **6/30/2018** | | | | | | | | 2,797,786 | 1.427 | 3,993,049 |
| **6/30/2019** | | | | | | | | 3,599,556 | 1.545 | 5,562,136 |
| **6/30/2020** | | | | | | | | 1,998,965 | 2.032 | 4,061,280 |
| **6/30/2021** | | | | | | | | 542,832 | 4.156 | 2,255,824 |
| **Total** | 57,512,940 | 28,255,840 | | | 19,346,412 | 13,856,452 | (5,489,960) | 52,052,691 | | 66,668,913 |

*Notes:*

(1)-(2) From the 6/30/14 Analysis
(3)-(4) Based on DF's from 6/30/14
(5) = [ (3) - (4) ] / (3) *(2)
(6) Client Data
(7) = (6) - (5)
(8) Client Data
(9) Paid LDFs from Exhibit F, Page 1
(10) = (8) * (9)

**State of Minnesota**
**Workers' Compensation**
**Limited Loss, Unlimited ALAE**
**Analysis @ 6/30/21**

**Incurred Loss Development Method**

| Accident Period Ending | Prior Ultimate Loss & ALAE | Prior IBNR | Expected % Unreported @ 6/30/14 | Expected % Unreported @ 6/30/21 | Expected Incurred 7/1/14 - 6/30/21 | Actual Incurred 7/1/14 - 6/30/21 | Actual vs. Expected | Cumulative Incurred to Date | Incurred LDF @ 6/30/21 | Estimated Ultimate Loss |
|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| **6/30/2004** | 3,544,019 | 287,000 | 6.2% | 1.8% | 205,110 | 128,070 | (77,041) | 3,385,089 | 1.020 | 3,454,433 |
| **6/30/2005** | 3,646,039 | 112,000 | 6.6% | 2.3% | 72,951 | 47,135 | (25,816) | 3,581,173 | 1.023 | 3,663,514 |
| **6/30/2006** | 3,022,092 | 270,000 | 7.4% | 2.9% | 165,504 | (386,758) | (552,262) | 2,365,333 | 1.026 | 2,426,571 |
| **6/30/2007** | 3,202,204 | 315,000 | 9.2% | 3.4% | 197,381 | 8,679 | (188,701) | 2,895,884 | 1.029 | 2,980,627 |
| **6/30/2008** | 3,714,872 | 376,303 | 10.0% | 4.1% | 223,341 | (54,235) | (277,576) | 3,284,334 | 1.033 | 3,393,456 |
| **6/30/2009** | 6,013,490 | 476,069 | 16.3% | 4.7% | 338,025 | 302,556 | (35,469) | 5,839,977 | 1.036 | 6,051,722 |
| **6/30/2010** | 4,488,266 | 833,173 | 19.3% | 5.4% | 597,783 | 592,823 | (4,960) | 4,247,917 | 1.042 | 4,425,801 |
| **6/30/2011** | 4,207,963 | 712,676 | 19.0% | 6.2% | 479,546 | 665,287 | 185,741 | 4,160,574 | 1.049 | 4,365,461 |
| **6/30/2012** | 3,541,180 | 650,546 | 16.8% | 6.6% | 394,881 | 155,274 | (239,608) | 3,045,907 | 1.067 | 3,248,863 |
| **6/30/2013** | 3,782,424 | 1,136,303 | 19.9% | 7.4% | 715,483 | 1,744,238 | 1,028,755 | 4,390,359 | 1.080 | 4,740,832 |
| **6/30/2014** | 3,966,052 | 2,071,851 | 30.2% | 9.2% | 1,440,497 | 311,968 | (1,128,529) | 2,206,169 | 1.089 | 2,402,744 |
| **6/30/2015** | 4,424,396 | 4,424,396 | 100.0% | 10.0% | 3,982,152 | 2,241,441 | (1,740,711) | 2,241,441 | 1.118 | 2,506,445 |
| **6/30/2016** | 4,784,984 | 4,784,984 | 100.0% | 16.3% | 4,004,774 | 1,950,298 | (2,054,476) | 1,950,298 | 1.149 | 2,240,745 |
| **6/30/2017** | 5,174,960 | 5,174,960 | 100.0% | 19.3% | 4,178,242 | 3,625,310 | (552,932) | 3,625,310 | 1.180 | 4,279,125 |
| **6/30/2018** | | | | | | | | 3,784,299 | 1.218 | 4,607,658 |
| **6/30/2019** | | | | | | | | 4,301,390 | 1.276 | 5,490,664 |
| **6/30/2020** | | | | | | | | 3,557,449 | 1.405 | 4,996,447 |
| **6/30/2021** | | | | | | | | 2,441,285 | 1.616 | 3,944,944 |
| **Total** | 57,512,940 | 21,625,261 | | | 16,995,671 | 11,332,086 | (5,663,585) | 61,304,187 | | 69,220,053 |

*Notes:*

(1)-(2) From the 6/30/14 Analysis
(3)-(4) Based on DF's from 6/30/14
(5) = [ (3) - (4) ] / (3) *(2)
(6) Client Data
(7) = (6) - (5)
(8) Client Data
(9) Incurred LDFs from Exhibit F, Page 2
(10) = (8) * (9)

**State of Minnesota**
**Workers' Compensation**
**Limited Loss, Unlimited ALAE**
**Analysis @ 6/30/21**

**Hindsight Average IBNR Method**

| Accident Period Ending | Incurred Loss Dev. Ultimate | Incurred Loss & ALAE | Unpaid Claim Counts | Selected Average IBNR Unpaid | Estimated Ultimate Loss & ALAE |
|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) |
| **6/30/2004** | 3,454,433 | 3,385,089 | 5 | 40,000 | 3,585,089 |
| **6/30/2005** | 3,663,514 | 3,581,173 | 2 | 40,000 | 3,661,173 |
| **6/30/2006** | 2,426,571 | 2,365,333 | 3 | 40,000 | 2,485,333 |
| **6/30/2007** | 2,980,627 | 2,895,884 | 2 | 40,000 | 2,975,884 |
| **6/30/2008** | 3,393,456 | 3,284,334 | 4 | 40,000 | 3,444,334 |
| **6/30/2009** | 6,051,722 | 5,839,977 | 4 | 40,000 | 5,999,977 |
| **6/30/2010** | 4,425,801 | 4,247,917 | 4 | 40,000 | 4,407,917 |
| **6/30/2011** | 4,365,461 | 4,160,574 | 9 | 38,000 | 4,502,574 |
| **6/30/2012** | 3,248,863 | 3,045,907 | 10 | 49,000 | 3,535,907 |
| **6/30/2013** | 4,740,832 | 4,390,359 | 7 | 62,000 | 4,824,359 |
| **6/30/2014** | 2,402,744 | 2,206,169 | 3 | 66,000 | 2,404,169 |
| **6/30/2015** | 2,506,445 | 2,241,441 | 6 | 93,500 | 2,802,441 |
| **6/30/2016** | 2,240,745 | 1,950,298 | 7 | 82,200 | 2,525,698 |
| **6/30/2017** | 4,279,125 | 3,625,310 | 17 | 70,000 | 4,815,310 |
| **6/30/2018** | 4,607,658 | 3,784,299 | 25 | 75,000 | 5,659,299 |
| **6/30/2019** | 5,490,664 | 4,301,390 | 35 | 75,000 | 6,926,390 |
| **6/30/2020** | 4,996,447 | 3,557,449 | 56 | 45,000 | 6,077,449 |
| **6/30/2021** | 3,944,944 | 2,441,285 | 181 | 18,000 | 5,699,285 |
| **Total** | 69,220,053 | 61,304,187 | 380 | | 76,332,587 |

*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 @ 6/30/21**

**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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **6/30/2004** | | | | 28,896 | 18,717 | 19,486 | 10,788 | 14,355 | 26,688 | 23,327 | 32,807 | 31,665 | 33,054 | 36,537 | 26,519 | 24,519 | 9,478 | 13,869 |
| **6/30/2005** | | | (1,222) | 13,067 | 5,974 | 9,745 | 12,600 | 12,536 | 21,603 | 11,387 | 15,007 | 21,418 | 36,236 | 54,355 | 54,355 | 107,728 | 40,625 | |
| **6/30/2006** | | 484 | 11,090 | 12,963 | 14,382 | 11,720 | (2,232) | (8,233) | (16,672) | (32,136) | (14,141) | 29,985 | 22,194 | 16,448 | 13,723 | 20,413 | | |
| **6/30/2007** | 705 | 4,975 | 12,463 | 20,999 | 25,238 | 29,907 | 4,544 | 8,868 | 28,145 | 25,863 | 31,970 | 24,126 | 34,139 | 23,983 | 42,372 | | | |
| **6/30/2008** | 311 | (3,809) | (1,272) | (436) | 5,672 | 23,221 | 7,555 | 10,592 | 60,980 | 62,565 | 63,793 | 42,584 | 40,474 | 27,280 | | | | |
| **6/30/2009** | 4,806 | 9,008 | 1,349 | 11,685 | 3,989 | 16,715 | 11,834 | 16,163 | 24,899 | 27,379 | 27,107 | 52,727 | 52,683 | | | | | |
| **6/30/2010** | 1,862 | (5,831) | (17,046) | (21,677) | 47,051 | 53,558 | 106,357 | 71,782 | 55,807 | 38,404 | 43,326 | 44,471 | | | | | | |
| **6/30/2011** | 277 | (2,983) | 15,970 | 21,898 | 30,600 | 70,020 | 43,970 | 68,571 | 58,463 | 57,443 | 38,000 | | | | | | | |
| **6/30/2012** | 2,504 | 9,800 | 12,175 | 17,002 | 57,037 | 47,127 | 45,136 | 51,248 | 53,681 | 49,000 | | | | | | | | |
| **6/30/2013** | 12,646 | 26,892 | 32,415 | 70,299 | 90,740 | 109,116 | 86,902 | 58,791 | 62,000 | | | | | | | | | |
| **6/30/2014** | 2,277 | (883) | 15,263 | 34,602 | 34,804 | 75,595 | 124,576 | 66,000 | | | | | | | | | | |
| **6/30/2015** | 2,719 | 15,787 | 16,151 | 15,284 | 22,968 | 70,466 | 93,500 | | | | | | | | | | | |
| **6/30/2016** | 1,794 | 22,281 | 64,934 | 101,170 | 93,975 | 82,200 | | | | | | | | | | | | |
| **6/30/2017** | 15,351 | 48,094 | 89,229 | 89,467 | 70,000 | | | | | | | | | | | | | |
| **6/30/2018** | 18,515 | 70,539 | 71,159 | 75,000 | | | | | | | | | | | | | | |
| **6/30/2019** | 17,351 | 42,236 | 75,000 | | | | | | | | | | | | | | | |
| **6/30/2020** | 13,375 | 45,000 | | | | | | | | | | | | | | | | |
| **6/30/2021** | 18,000 | | | | | | | | | | | | | | | | | |
| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **6/30/2004** | | | | 57,211 | 35,294 | 34,993 | 18,451 | 23,383 | 41,401 | 34,465 | 46,163 | 42,435 | 42,186 | 44,411 | 30,699 | 27,032 | 9,952 | 13,869 |
| **6/30/2005** | | | (2,420) | 24,640 | 10,729 | 16,668 | 20,524 | 19,447 | 31,917 | 16,023 | 20,110 | 27,336 | 44,046 | 62,922 | 59,926 | 113,115 | 40,625 | |
| **6/30/2006** | | 958 | 20,912 | 23,279 | 24,598 | 19,091 | (3,462) | (12,163) | (23,460) | (43,066) | (18,047) | 36,447 | 25,692 | 18,134 | 14,409 | 20,413 | | |
| **6/30/2007** | 1,397 | 9,382 | 22,381 | 35,915 | 41,110 | 46,396 | 6,714 | 12,478 | 37,717 | 33,008 | 38,860 | 27,929 | 37,638 | 25,182 | 42,372 | | | |
| **6/30/2008** | 587 | (6,841) | (2,176) | (710) | 8,800 | 34,307 | 10,630 | 14,194 | 77,828 | 76,048 | 73,849 | 46,949 | 42,498 | 27,280 | | | | |
| **6/30/2009** | 8,630 | 15,406 | 2,197 | 18,127 | 5,893 | 23,520 | 15,859 | 20,629 | 30,265 | 31,695 | 29,885 | 55,363 | 52,683 | | | | | |
| **6/30/2010** | 3,184 | (9,498) | (26,443) | (32,026) | 66,206 | 71,773 | 135,741 | 87,252 | 64,604 | 42,341 | 45,493 | 44,471 | | | | | | |
| **6/30/2011** | 451 | (4,628) | 23,595 | 30,812 | 41,007 | 89,365 | 53,445 | 79,379 | 64,455 | 60,315 | 38,000 | | | | | | | |
| **6/30/2012** | 3,885 | 14,479 | 17,131 | 22,784 | 72,796 | 57,283 | 52,251 | 56,501 | 56,365 | 49,000 | | | | | | | | |
| **6/30/2013** | 18,685 | 37,840 | 43,440 | 89,721 | 110,295 | 126,316 | 95,810 | 61,730 | 62,000 | | | | | | | | | |
| **6/30/2014** | 3,203 | (1,184) | 19,480 | 42,059 | 40,290 | 83,344 | 130,805 | 66,000 | | | | | | | | | | |
| **6/30/2015** | 3,643 | 20,149 | 19,632 | 17,693 | 25,322 | 73,989 | 93,500 | | | | | | | | | | | |
| **6/30/2016** | 2,289 | 27,083 | 75,170 | 111,540 | 98,674 | 82,200 | | | | | | | | | | | | |
| **6/30/2017** | 18,660 | 55,675 | 98,375 | 93,940 | 70,000 | | | | | | | | | | | | | |
| **6/30/2018** | 21,434 | 77,769 | 74,717 | 75,000 | | | | | | | | | | | | | | |
| **6/30/2019** | 19,129 | 44,348 | 75,000 | | | | | | | | | | | | | | | |
| **6/30/2020** | 14,044 | 45,000 | | | | | | | | | | | | | | | | |
| **6/30/2021** | 18,000 | | | | | | | | | | | | | | | | | |

| | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 | 132 | | Tail: |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **3 Period Avg** | 18,202 | 59,264 | 82,754 | 74,391 | 54,762 | 94,549 | 92,955 | 65,870 | 61,808 | 44,783 | 49,742 | 3 Year Average, 144 - 192 | 41,831 |
| **5 Period Avg** | 15,111 | 45,005 | 57,475 | 70,991 | 69,475 | 86,059 | 93,611 | 61,098 | 58,703 | 48,681 | 34,008 | 2 Year Average, 144 - 204 | 40,697 |
| **5 Year ex high-low** | 17,278 | 42,369 | 56,506 | 75,240 | 70,586 | 82,233 | 93,353 | 65,870 | 61,808 | 45,221 | 38,079 | 1 Year Average, 144 - 216 | 34,530 |
| **Average** | 8,516 | 20,067 | 27,571 | 38,213 | 44,693 | 56,420 | 48,797 | 36,283 | 42,344 | 31,354 | 33,759 | All Point Average | 38,429 |
| **Prior Selected** | 5,500 | 8,500 | 17,000 | 43,000 | 45,000 | 58,000 | 36,000 | 35,000 | 30,000 | 28,000 | 41,000 | **Prior Selected Tail :** | 25,000 |
| **Selected** | 18,000 | 45,000 | 75,000 | 75,000 | 70,000 | 82,200 | 93,500 | 66,000 | 62,000 | 49,000 | 38,000 | **Selected Tail :** | 40,000 |

**State of Minnesota**
**Workers' Compensation**
**Limited Loss, Unlimited ALAE**
**Analysis @ 6/30/21**

**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) |
| **6/30/2004** | 2,495,265 | 98.0% | 2,445,175 | 3,385,089 | 2.0% | 50,090 | 3,435,179 |
| **6/30/2005** | 3,140,979 | 97.8% | 3,070,383 | 3,581,173 | 2.2% | 70,596 | 3,651,769 |
| **6/30/2006** | 3,111,882 | 97.5% | 3,033,349 | 2,365,333 | 2.5% | 78,533 | 2,443,866 |
| **6/30/2007** | 2,963,236 | 97.2% | 2,878,987 | 2,895,884 | 2.8% | 84,249 | 2,980,133 |
| **6/30/2008** | 3,065,044 | 96.8% | 2,966,482 | 3,284,334 | 3.2% | 98,561 | 3,382,895 |
| **6/30/2009** | 3,234,802 | 96.5% | 3,121,618 | 5,839,977 | 3.5% | 113,183 | 5,953,160 |
| **6/30/2010** | 3,375,195 | 96.0% | 3,239,538 | 4,247,917 | 4.0% | 135,658 | 4,383,575 |
| **6/30/2011** | 3,557,797 | 95.3% | 3,390,817 | 4,160,574 | 4.7% | 166,981 | 4,327,555 |
| **6/30/2012** | 3,668,029 | 93.8% | 3,438,888 | 3,045,907 | 6.2% | 229,141 | 3,275,049 |
| **6/30/2013** | 4,034,433 | 92.6% | 3,736,182 | 4,390,359 | 7.4% | 298,251 | 4,688,610 |
| **6/30/2014** | 4,280,819 | 91.8% | 3,930,594 | 2,206,169 | 8.2% | 350,225 | 2,556,394 |
| **6/30/2015** | 4,309,405 | 89.4% | 3,853,775 | 2,241,441 | 10.6% | 455,631 | 2,697,071 |
| **6/30/2016** | 4,418,490 | 87.0% | 3,845,762 | 1,950,298 | 13.0% | 572,728 | 2,523,026 |
| **6/30/2017** | 4,481,927 | 84.7% | 3,797,126 | 3,625,310 | 15.3% | 684,801 | 4,310,111 |
| **6/30/2018** | 4,450,685 | 82.1% | 3,655,376 | 3,784,299 | 17.9% | 795,309 | 4,579,608 |
| **6/30/2019** | 4,646,279 | 78.3% | 3,639,899 | 4,301,390 | 21.7% | 1,006,381 | 5,307,771 |
| **6/30/2020** | 4,656,867 | 71.2% | 3,315,669 | 3,557,449 | 28.8% | 1,341,198 | 4,898,647 |
| **6/30/2021** | 4,964,866 | 61.9% | 3,072,452 | 2,441,285 | 38.1% | 1,892,414 | 4,333,699 |
| **Total** | 68,856,002 | | 60,432,072 | 61,304,187 | | 8,423,930 | 69,728,117 |

*Notes:*

(1) Exhibit D, Page 3, Col. (11)
(2) = 1 / LDFs Exhibit C, Page 2, Col. (2)
(3) = (1) * (2)
(4) Client Data
(5) = 1 - (2)
(6) = (1) * (5)
(7) = (4) + (6)

**State of Minnesota**
**Workers' Compensation**
**Limited Loss, Unlimited ALAE**
**Analysis @ 6/30/21**

**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) |
| **6/30/2004** | 2,495,265 | 90.5% | 2,259,059 | 3,228,250 | 9.5% | 236,207 | 3,464,456 |
| **6/30/2005** | 3,140,979 | 89.7% | 2,818,406 | 3,574,134 | 10.3% | 322,573 | 3,896,707 |
| **6/30/2006** | 3,111,882 | 88.8% | 2,764,707 | 2,323,410 | 11.2% | 347,175 | 2,670,585 |
| **6/30/2007** | 2,963,236 | 88.1% | 2,610,752 | 2,874,473 | 11.9% | 352,484 | 3,226,957 |
| **6/30/2008** | 3,065,044 | 87.1% | 2,670,040 | 3,211,102 | 12.9% | 395,004 | 3,606,106 |
| **6/30/2009** | 3,234,802 | 86.7% | 2,803,562 | 4,595,651 | 13.3% | 431,239 | 5,026,890 |
| **6/30/2010** | 3,375,195 | 86.2% | 2,909,738 | 4,202,753 | 13.8% | 465,458 | 4,668,210 |
| **6/30/2011** | 3,557,797 | 85.4% | 3,037,223 | 3,775,632 | 14.6% | 520,574 | 4,296,206 |
| **6/30/2012** | 3,668,029 | 84.3% | 3,093,471 | 2,818,135 | 15.7% | 574,558 | 3,392,693 |
| **6/30/2013** | 4,034,433 | 83.0% | 3,348,591 | 3,720,096 | 17.0% | 685,842 | 4,405,938 |
| **6/30/2014** | 4,280,819 | 81.2% | 3,474,319 | 2,184,370 | 18.8% | 806,500 | 2,990,870 |
| **6/30/2015** | 4,309,405 | 79.6% | 3,430,162 | 2,234,567 | 20.4% | 879,243 | 3,113,810 |
| **6/30/2016** | 4,418,490 | 77.6% | 3,428,301 | 1,726,457 | 22.4% | 990,189 | 2,716,646 |
| **6/30/2017** | 4,481,927 | 74.8% | 3,352,051 | 2,644,525 | 25.2% | 1,129,876 | 3,774,401 |
| **6/30/2018** | 4,450,685 | 70.1% | 3,118,434 | 2,797,786 | 29.9% | 1,332,250 | 4,130,036 |
| **6/30/2019** | 4,646,279 | 64.7% | 3,006,856 | 3,599,556 | 35.3% | 1,639,424 | 5,238,979 |
| **6/30/2020** | 4,656,867 | 49.2% | 2,292,113 | 1,998,965 | 50.8% | 2,364,754 | 4,363,719 |
| **6/30/2021** | 4,964,866 | 24.1% | 1,194,725 | 542,832 | 75.9% | 3,770,141 | 4,312,973 |
| **Total** | 68,856,002 | | 51,612,510 | 52,052,691 | | 17,243,492 | 69,296,183 |

*Notes:*

(1) Exhibit D, Page 3, Col. (11)
(2) = 1 / LDFs Exhibit C, Page 1, Col. (2)
(3) = (1) * (2)
(4) Client Data
(5) = 1 - (2)
(6) = (1) * (5)
(7) = (4) + (6)

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

**Initial Expected Loss Calculation**

| Accident Period Ending | Gross Revenue (00s) | Incurred Loss Dev. Method | Paid Loss Dev. Method | Selected Ultimate Loss | Initial Pure Premium | Exposure Trend | Claim Severity Trend | Benefit Level Adj. Factors | Trended Pure Premium | Detrended Pure Premium | Initial Expected Loss |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| **6/30/2004** | 47,387 | 3,454,433 | 3,565,795 | 3,510,114 | 74 | 1.653 | 2.292 | 1.055 | 108 | 53 | 2,495,265 |
| **6/30/2005** | 58,353 | 3,663,514 | 3,983,202 | 3,823,358 | 66 | 1.605 | 2.183 | 1.052 | 94 | 54 | 3,140,979 |
| **6/30/2006** | 56,626 | 2,426,571 | 2,615,169 | 2,520,870 | 45 | 1.558 | 2.079 | 1.051 | 62 | 55 | 3,111,882 |
| **6/30/2007** | 52,801 | 2,980,627 | 3,262,562 | 3,121,595 | 59 | 1.513 | 1.980 | 1.049 | 81 | 56 | 2,963,236 |
| **6/30/2008** | 52,718 | 3,393,456 | 3,686,151 | 3,539,803 | 67 | 1.469 | 1.886 | 1.032 | 89 | 58 | 3,065,044 |
| **6/30/2009** | 54,172 | 6,051,722 | 5,302,547 | 5,677,135 | 105 | 1.426 | 1.796 | 1.024 | 135 | 60 | 3,234,802 |
| **6/30/2010** | 55,404 | 4,425,801 | 4,875,048 | 4,650,425 | 84 | 1.384 | 1.710 | 1.023 | 106 | 61 | 3,375,195 |
| **6/30/2011** | 57,246 | 4,365,461 | 4,422,767 | 4,394,114 | 77 | 1.344 | 1.629 | 1.023 | 95 | 62 | 3,557,797 |
| **6/30/2012** | 57,881 | 3,248,863 | 3,341,554 | 3,295,209 | 57 | 1.305 | 1.551 | 1.022 | 69 | 63 | 3,668,029 |
| **6/30/2013** | 61,836 | 4,740,832 | 4,482,028 | 4,611,430 | 75 | 1.267 | 1.477 | 1.012 | 88 | 65 | 4,034,433 |
| **6/30/2014** | 64,101 | 2,402,744 | 2,691,432 | 2,547,088 | 40 | 1.230 | 1.407 | 1.008 | 46 | 67 | 4,280,819 |
| **6/30/2015** | 63,189 | 2,506,445 | 2,807,347 | 2,656,896 | 42 | 1.194 | 1.340 | 1.007 | 47 | 68 | 4,309,405 |
| **6/30/2016** | 63,381 | 2,240,745 | 2,225,106 | 2,232,925 | 35 | 1.159 | 1.276 | 1.004 | 39 | 70 | 4,418,490 |
| **6/30/2017** | 62,971 | 4,279,125 | 3,535,915 | 3,907,520 | 62 | 1.126 | 1.216 | 1.002 | 67 | 71 | 4,481,927 |
| **6/30/2018** | 61,372 | 4,607,658 | 3,993,049 | 4,300,354 | 70 | 1.093 | 1.158 | 1.003 | 74 | 73 | 4,450,685 |
| **6/30/2019** | 62,724 | 5,490,664 | 5,562,136 | 5,526,400 | 88 | 1.061 | 1.103 | 1.001 | 92 | 74 | 4,646,279 |
| **6/30/2020** | 61,623 | 4,996,447 | 4,061,280 | 4,528,864 | 73 | 1.030 | 1.050 | 1.000 | 75 | 76 | 4,656,867 |
| **6/30/2021** | 64,448 | 3,944,944 | 2,255,824 | 3,100,384 | 48 | 1.000 | 1.000 | 1.000 | 48 | 77 | 4,964,866 |
| **Total** | | 69,220,053 | 66,668,913 | 67,944,483 | | | | | | | 68,856,002 |

*Notes:*

(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)-(7) Selected by Oliver Wyman
(8) 2020 NCCI Statistical Bulletin
(9) = (5) * (7) * (8) / (6)
(10) = Selected Pure Premium / (7) / (8) * (6)
(11) = (1)*(9)

| | |
|---|---|
| **3 Year Avg ex last** | 80 |
| **4 Year Avg ex last** | **77** |
| **5 Year Avg ex last** | 69 |
| **5 Year Avg Ex High-Low ex last** | 72 |
| **All Year Avg ex last** | 81 |
| **Selected** | 77 |

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

**Selection of Ultimate Counts**

| Accident Period Ending | Trended Revenue (00s) | Devel. Methods | | Selection Ultimate Counts | Ultimate Frequency (per 100,000) |
|---|---|---|---|---|---|
| | | Closed Counts | Reported Counts | | |
| | (1) | (2) | (3) | (4) | (5) |
| **6/30/2004** | 78,323 | 459 | **461** | 461 | 5.89 |
| **6/30/2005** | 93,639 | 424 | **424** | 424 | 4.53 |
| **6/30/2006** | 88,221 | 429 | **429** | 429 | 4.86 |
| **6/30/2007** | 79,867 | 425 | **424** | 424 | 5.31 |
| **6/30/2008** | 77,418 | 452 | **452** | 452 | 5.84 |
| **6/30/2009** | 77,236 | 469 | **469** | 469 | 6.07 |
| **6/30/2010** | 76,692 | 404 | **404** | 404 | 5.27 |
| **6/30/2011** | 76,934 | 416 | **421** | 421 | 5.47 |
| **6/30/2012** | 75,522 | 352 | **358** | 358 | 4.74 |
| **6/30/2013** | 78,332 | 351 | **353** | 353 | 4.51 |
| **6/30/2014** | 78,836 | 341 | **338** | 338 | 4.29 |
| **6/30/2015** | 75,451 | 282 | **282** | 282 | 3.74 |
| **6/30/2016** | 73,476 | 280 | **279** | 279 | 3.80 |
| **6/30/2017** | 70,875 | 346 | **351** | 351 | 4.95 |
| **6/30/2018** | 67,063 | 289 | **302** | 302 | 4.50 |
| **6/30/2019** | 66,544 | 354 | **368** | 368 | 5.53 |
| **6/30/2020** | 63,472 | 336 | **347** | 347 | 5.47 |
| **6/30/2021** | 64,448 | 180 | **262** | 262 | 4.07 |
| **Total** | | 6,589 | 6,724 | 6,724 | |

*Notes:*

(1) Client Data * Exposure trend
(2) Exhibit E, Page 3, Column 3
(3) Exhibit E, Page 2, Column 3
(4) Selected by Oliver Wyman
(5) = (4) / (1) * 1000

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

**Reported Claim Count Development Method**

| Accident Period Ending | Prior Ultimate Claims | Prior IBNR Claims | Expected % IBNR @ 6/30/14 | Expected % IBNR @ 6/30/21 | Expected Reported 7/1/14 - 6/30/21 | Actual Reported 7/1/14 - 6/30/21 | Actual vs. Expected | Cumulative Reported to Date | Reported DF | Estimated Ultimate Claims |
|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| **6/30/2004** | 458 | 1 | 0.3% | 0.0% | 1.0 | 4 | 3.0 | 461 | 1.000 | 461 |
| **6/30/2005** | 422 | 1 | 0.3% | 0.0% | 1.0 | 3 | 2.0 | 424 | 1.000 | 424 |
| **6/30/2006** | 423 | 1 | 0.3% | 0.1% | 0.7 | 7 | 6.3 | 429 | 1.000 | 429 |
| **6/30/2007** | 423 | 2 | 0.4% | 0.1% | 1.6 | 3 | 1.4 | 424 | 1.001 | 424 |
| **6/30/2008** | 451 | 2 | 0.4% | 0.2% | 1.1 | 3 | 1.9 | 452 | 1.001 | 452 |
| **6/30/2009** | 465 | 3 | 0.6% | 0.2% | 2.1 | 7 | 4.9 | 469 | 1.001 | 469 |
| **6/30/2010** | 406 | 4 | 0.9% | 0.2% | 2.9 | 2 | (0.9) | 404 | 1.001 | 404 |
| **6/30/2011** | 416 | 5 | 1.1% | 0.3% | 3.8 | 10 | 6.2 | 421 | 1.001 | 421 |
| **6/30/2012** | 355 | 5 | 1.3% | 0.3% | 3.6 | 8 | 4.4 | 358 | 1.001 | 358 |
| **6/30/2013** | 359 | 6 | 1.6% | 0.3% | 4.7 | - | (4.7) | 353 | 1.001 | 353 |
| **6/30/2014** | 348 | 2 | 0.5% | 0.4% | 0.3 | (8) | (8.3) | 338 | 1.001 | 338 |
| **6/30/2015** | | | | | | | | 282 | 1.002 | 282 |
| **6/30/2016** | | | | | | | | 279 | 1.002 | 279 |
| **6/30/2017** | | | | | | | | 350 | 1.003 | 351 |
| **6/30/2018** | | | | | | | | 301 | 1.004 | 302 |
| **6/30/2019** | | | | | | | | 366 | 1.005 | 368 |
| **6/30/2020** | | | | | | | | 342 | 1.015 | 347 |
| **6/30/2021** | | | | | | | | 264 | 0.991 | 262 |
| **Total** | 4,526 | 32 | | | 22.8 | 39 | 16.2 | 6,717 | | 6,724 |

*Notes:*

(1)-(2) From the 6/30/14 Analysis
(3)-(4) Based on DF's from 6/30/14
(5) = [ (3) - (4) ] / (3) *(2)
(6) Client Data
(7) = (6) - (5)
(8) Client Data
(9) CDFs from Exhibit F, Page 4
(10) = (8) * (9)

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

**Closed Claim Count Development Method**

| Accident Period Ending | Prior Ultimate Claims | Prior Unpaid Claims | Expected % Open @ 6/30/14 | Expected % Open @ 6/30/21 | Expected Closed 7/1/14 - 6/30/21 | Actual Closed 7/1/14 - 6/30/21 | Actual vs. Expected | Cumulative Closed to Date | Closed DF | Estimated Ultimate Claims |
|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (1) | (2) | (3) |
| **6/30/2004** | 458 | 7 | 2.8% | 1.2% | 4.0 | 5 | 1.0 | 456 | 1.006 | 459 |
| **6/30/2005** | 422 | 4 | 3.2% | 1.3% | 2.3 | 4 | 1.7 | 422 | 1.006 | 424 |
| **6/30/2006** | 423 | 9 | 3.4% | 1.5% | 5.0 | 12 | 7.0 | 426 | 1.006 | 429 |
| **6/30/2007** | 423 | 9 | 3.7% | 1.7% | 4.8 | 8 | 3.2 | 422 | 1.007 | 425 |
| **6/30/2008** | 451 | 13 | 4.0% | 1.9% | 6.7 | 10 | 3.3 | 448 | 1.009 | 452 |
| **6/30/2009** | 465 | 22 | 4.5% | 2.2% | 11.4 | 22 | 10.6 | 465 | 1.009 | 469 |
| **6/30/2010** | 406 | 18 | 5.8% | 2.5% | 10.4 | 12 | 1.6 | 400 | 1.010 | 404 |
| **6/30/2011** | 416 | 41 | 6.9% | 2.8% | 24.5 | 37 | 12.5 | 412 | 1.011 | 416 |
| **6/30/2012** | 355 | 49 | 9.9% | 3.2% | 33.0 | 42 | 9.0 | 348 | 1.012 | 352 |
| **6/30/2013** | 359 | 87 | 16.9% | 3.4% | 69.3 | 74 | 4.7 | 346 | 1.014 | 351 |
| **6/30/2014** | 348 | 233 | 57.2% | 3.7% | 217.9 | 220 | 2.1 | 335 | 1.017 | 341 |
| **6/30/2015** | | | | | | | | 276 | 1.023 | 282 |
| **6/30/2016** | | | | | | | | 272 | 1.028 | 280 |
| **6/30/2017** | | | | | | | | 334 | 1.036 | 346 |
| **6/30/2018** | | | | | | | | 277 | 1.042 | 289 |
| **6/30/2019** | | | | | | | | 333 | 1.064 | 354 |
| **6/30/2020** | | | | | | | | 291 | 1.153 | 336 |
| **6/30/2021** | | | | | | | | 81 | 2.225 | 180 |
| **Total** | 4,526 | 492 | | | 389.3 | 446 | 56.7 | 6,344 | | 6,589 |

*Notes:*

(1)-(2) From the 6/30/14 Analysis
(3)-(4) Based on DF's from 6/30/14
(5) = [ (3) - (4) ] / (3) *(2)
(6) Client Data
(7) = (6) - (5)
(8) Client Data
(9) CDFs from Exhibit F, Page 3
(10) = (8) * (9)

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

**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 |
| 6/30/2004 | | | | 1,829,524 | 2,083,123 | 2,227,752 | 2,453,938 | 2,519,350 | 2,596,202 | 2,714,111 | 2,767,041 | 2,819,934 | 2,868,464 | 2,916,134 | 3,025,987 | 3,079,818 | 3,153,530 | 3,228,250 |
| 6/30/2005 | | | 2,437,474 | 2,941,699 | 3,174,137 | 3,246,943 | 3,268,284 | 3,342,630 | 3,386,044 | 3,498,274 | 3,503,266 | 3,503,646 | 3,503,729 | 3,503,797 | 3,503,812 | 3,504,793 | 3,526,708 | |
| 6/30/2006 | | 1,441,316 | 1,640,757 | 1,804,493 | 1,909,906 | 1,983,719 | 2,035,616 | 2,163,219 | 2,174,267 | 2,267,035 | 2,274,857 | 2,279,182 | 2,281,768 | 2,283,939 | 2,321,630 | 2,323,410 | | |
| 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 | 2,741,629 | 2,770,886 | 2,845,331 | 2,858,760 | 2,863,762 | 2,869,296 | 2,874,473 | | | |
| 6/30/2008 | 1,020,804 | 2,002,521 | 2,321,578 | 2,572,321 | 2,660,232 | 2,737,936 | 2,971,806 | 3,062,950 | 3,081,465 | 3,098,634 | 3,136,534 | 3,159,598 | 3,182,152 | 3,211,102 | | | | |
| 6/30/2009 | 1,293,684 | 2,656,291 | 3,258,523 | 3,635,971 | 3,922,292 | 4,025,050 | 4,211,026 | 4,421,192 | 4,461,436 | 4,501,666 | 4,549,593 | 4,572,152 | 4,595,651 | | | | | |
| 6/30/2010 | 1,143,392 | 2,270,563 | 3,111,691 | 3,402,679 | 3,505,778 | 3,539,202 | 3,653,966 | 3,705,052 | 3,901,398 | 4,015,446 | 4,078,967 | 4,202,753 | | | | | | |
| 6/30/2011 | 1,089,634 | 2,459,751 | 2,824,064 | 2,966,086 | 3,294,894 | 3,458,504 | 3,561,816 | 3,624,831 | 3,651,415 | 3,757,476 | 3,775,632 | | | | | | | |
| 6/30/2012 | 746,691 | 1,660,041 | 2,053,359 | 2,354,456 | 2,497,234 | 2,661,139 | 2,727,589 | 2,749,624 | 2,792,884 | 2,818,135 | | | | | | | | |
| 6/30/2013 | 963,013 | 1,767,073 | 2,282,827 | 2,561,942 | 2,893,984 | 3,026,398 | 3,432,202 | 3,565,975 | 3,720,096 | | | | | | | | | |
| 6/30/2014 | 810,336 | 1,701,795 | 1,955,867 | 1,968,371 | 2,061,218 | 2,094,984 | 2,142,680 | 2,184,370 | | | | | | | | | | |
| 6/30/2015 | 974,163 | 1,655,620 | 1,955,224 | 2,210,352 | 2,269,918 | 2,232,720 | 2,234,567 | | | | | | | | | | | |
| 6/30/2016 | 886,688 | 1,401,305 | 1,539,127 | 1,604,626 | 1,643,999 | 1,726,457 | | | | | | | | | | | | |
| 6/30/2017 | 805,220 | 1,762,382 | 2,266,272 | 2,426,157 | 2,644,525 | | | | | | | | | | | | | |
| 6/30/2018 | 937,645 | 1,889,234 | 2,533,621 | 2,797,786 | | | | | | | | | | | | | | |
| 6/30/2019 | 1,013,989 | 2,732,211 | 3,599,556 | | | | | | | | | | | | | | | |
| 6/30/2020 | 1,034,297 | 1,998,965 | | | | | | | | | | | | | | | | |
| 6/30/2021 | 542,832 | | | | | | | | | | | | | | | | | |

| 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 |
| 6/30/2004 | | | | 1.139 | 1.069 | 1.102 | 1.027 | 1.031 | 1.045 | 1.020 | | 1.017 | 1.017 | 1.038 | 1.018 | 1.024 | 1.024 | |
| 6/30/2005 | | | 1.207 | 1.079 | 1.023 | 1.007 | 1.023 | 1.013 | 1.033 | | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.006 | | |
| 6/30/2006 | | 1.138 | 1.100 | 1.058 | 1.039 | 1.026 | 1.063 | 1.005 | | 1.003 | 1.002 | 1.001 | 1.001 | 1.017 | 1.001 | | | |
| 6/30/2007 | 2.086 | 1.313 | 1.093 | 1.007 | 1.052 | 1.073 | 1.045 | | 1.011 | 1.027 | 1.005 | 1.002 | 1.002 | 1.002 | | | | |
| 6/30/2008 | 1.962 | 1.159 | 1.108 | 1.034 | 1.029 | 1.085 | | 1.006 | 1.006 | 1.012 | 1.007 | 1.007 | 1.009 | | | | | |
| 6/30/2009 | 2.053 | 1.227 | 1.116 | 1.079 | 1.026 | | 1.050 | 1.009 | 1.009 | 1.011 | 1.005 | 1.005 | | | | | | |
| 6/30/2010 | 1.986 | 1.370 | 1.094 | 1.030 | | 1.032 | 1.014 | 1.053 | 1.029 | 1.016 | 1.030 | | | | | | | |
| 6/30/2011 | 2.257 | 1.148 | 1.050 | | 1.050 | 1.030 | 1.018 | 1.007 | 1.029 | 1.005 | | | | | | | | |
| 6/30/2012 | 2.223 | 1.237 | | 1.061 | 1.066 | 1.025 | 1.008 | 1.016 | 1.009 | | | | | | | | | |
| 6/30/2013 | 1.835 | | 1.122 | 1.130 | 1.046 | 1.134 | 1.039 | 1.043 | | | | | | | | | | |
| 6/30/2014 | | 1.149 | 1.006 | 1.047 | 1.016 | 1.023 | 1.019 | | | | | | | | | | | |
| 6/30/2015 | 1.700 | 1.181 | 1.130 | 1.027 | 0.984 | 1.001 | | | | | | | | | | | | |
| 6/30/2016 | 1.580 | 1.098 | 1.043 | 1.025 | 1.050 | | | | | | | | | | | | | |
| 6/30/2017 | 2.189 | 1.286 | 1.071 | 1.090 | | | | | | | | | | | | | | |
| 6/30/2018 | 2.015 | 1.341 | 1.104 | | | | | | | | | | | | | | | |
| 6/30/2019 | 2.695 | 1.317 | | | | | | | | | | | | | | | | |
| 6/30/2020 | 1.933 | | | | | | | | | | | | | | | | | |
| **3 Year Avg** | 2.214 | ***1.315*** | 1.072 | 1.047 | 1.017 | 1.053 | 1.022 | 1.022 | 1.022 | 1.010 | 1.014 | 1.005 | 1.004 | 1.006 | 1.006 | | | |
| **5 Year Avg** | 2.082 | 1.245 | 1.071 | 1.064 | 1.032 | 1.043 | ***1.020*** | 1.026 | 1.016 | 1.014 | ***1.010*** | 1.003 | 1.006 | | | | | |
| **5 Year Avg Ex High-Low** | ***2.045*** | 1.261 | 1.072 | 1.055 | ***1.037*** | ***1.026*** | 1.017 | 1.023 | 1.016 | 1.013 | 1.006 | 1.003 | 1.004 | | | | | |
| **All Year Avg** | 2.039 | 1.228 | 1.096 | 1.062 | 1.037 | 1.049 | 1.031 | 1.020 | 1.021 | 1.013 | 1.008 | 1.005 | 1.006 | 1.014 | 1.006 | 1.015 | 1.024 | |
| **6 Year Wtd Avg** | 2.024 | 1.243 | ***1.083*** | ***1.067*** | 1.037 | 1.043 | 1.026 | ***1.023*** | ***1.016*** | ***1.012*** | 1.009 | ***1.005*** | | | | | | |
| **Prior Age-to-Age** | 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 | |
| **Prior Age-to-Ult** | 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 |
| **Curve Fit** | 4.143 | 1.232 | 1.101 | 1.061 | 1.042 | 1.032 | 1.025 | 1.020 | 1.017 | 1.015 | 1.013 | 1.011 | 1.010 | 1.009 | 1.008 | 1.007 | 1.007 | ***1.105*** |
| **Selected** | 2.045 | 1.315 | 1.083 | 1.067 | 1.037 | 1.026 | 1.020 | 1.023 | 1.016 | 1.012 | 1.010 | 1.005 | **1.005** | **1.011** | **1.008** | **1.010** | **1.009** | |
| **Cumulative** | 4.156 | 2.032 | 1.545 | 1.427 | 1.337 | 1.289 | 1.256 | 1.232 | 1.205 | 1.186 | 1.171 | 1.160 | 1.154 | 1.148 | 1.135 | 1.126 | 1.114 | 1.105 |

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

**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 |
| 6/30/2004 | | | | 2,891,597 | 3,061,008 | 3,156,407 | 3,347,761 | 3,341,052 | 3,264,836 | 3,281,834 | 3,257,019 | 3,264,440 | 3,256,111 | 3,235,211 | 3,321,841 | 3,331,841 | 3,397,563 | 3,385,089 |
| 6/30/2005 | | | 3,650,410 | 3,274,005 | 3,476,340 | 3,467,567 | 3,487,746 | 3,500,925 | 3,440,925 | 3,534,039 | 3,538,715 | 3,507,906 | 3,506,289 | 3,506,289 | 3,506,289 | 3,507,269 | 3,533,748 | |
| 6/30/2006 | | 2,451,455 | 2,063,902 | 2,096,449 | 2,212,073 | 2,274,371 | 2,518,808 | 2,600,590 | 2,752,092 | 2,742,425 | 2,527,755 | 2,336,617 | 2,337,796 | 2,344,329 | 2,371,679 | 2,365,333 | | |
| 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 | 2,778,868 | 2,820,708 | 2,879,973 | 2,884,121 | 2,878,211 | 2,884,695 | 2,895,884 | | | |
| 6/30/2008 | 3,365,294 | 3,775,734 | 3,506,685 | 3,458,722 | 3,319,539 | 3,142,466 | 3,338,569 | 3,338,418 | 3,139,433 | 3,131,509 | 3,189,161 | 3,265,704 | 3,272,034 | 3,284,334 | | | | |
| 6/30/2009 | 4,727,331 | 5,116,266 | 5,897,835 | 5,574,719 | 5,848,363 | 5,537,421 | 5,770,826 | 5,810,380 | 5,797,715 | 5,807,737 | 5,836,477 | 5,811,835 | 5,812,011 | | | | | |
| 6/30/2010 | 3,990,940 | 4,816,080 | 5,055,654 | 4,928,159 | 3,655,093 | 3,658,108 | 3,769,775 | 3,905,439 | 4,017,267 | 4,139,085 | 4,147,959 | 4,247,917 | | | | | | |
| 6/30/2011 | 4,430,535 | 4,750,203 | 3,736,025 | 3,495,287 | 3,584,580 | 3,662,332 | 3,930,970 | 3,885,438 | 3,917,948 | 3,985,589 | 4,160,574 | | | | | | | |
| 6/30/2012 | 2,997,445 | 2,810,696 | 2,890,633 | 2,855,833 | 2,794,422 | 2,923,255 | 2,949,135 | 2,972,178 | 2,999,096 | 3,045,907 | | | | | | | | |
| 6/30/2013 | 2,105,373 | 2,646,121 | 3,171,172 | 3,277,783 | 3,281,781 | 3,624,080 | 3,955,335 | 4,354,032 | 4,390,359 | | | | | | | | | |
| 6/30/2014 | 1,894,201 | 2,476,608 | 2,159,960 | 2,092,754 | 2,195,345 | 2,177,383 | 2,155,016 | 2,206,169 | | | | | | | | | | |
| 6/30/2015 | 2,326,697 | 2,218,319 | 2,447,110 | 2,603,746 | 2,549,794 | 2,238,716 | 2,241,441 | | | | | | | | | | | |
| 6/30/2016 | 2,251,270 | 1,857,260 | 1,811,420 | 1,817,508 | 1,867,873 | 1,950,298 | | | | | | | | | | | | |
| 6/30/2017 | 1,837,141 | 2,602,989 | 3,119,960 | 3,294,374 | 3,625,310 | | | | | | | | | | | | | |
| 6/30/2018 | 2,419,117 | 2,485,049 | 3,382,223 | 3,784,299 | | | | | | | | | | | | | | |
| 6/30/2019 | 3,317,434 | 4,012,088 | 4,301,390 | | | | | | | | | | | | | | | |
| 6/30/2020 | 3,750,131 | 3,557,449 | | | | | | | | | | | | | | | | |
| 6/30/2021 | 2,441,285 | | | | | | | | | | | | | | | | | |

| 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 |
| 6/30/2004 | | | | 1.059 | 1.031 | 1.061 | 0.998 | 0.977 | 1.005 | 0.992 | | 0.997 | 0.994 | 1.027 | 1.003 | 1.020 | 0.996 | |
| 6/30/2005 | | | 0.897 | 1.062 | 0.997 | 1.006 | 1.004 | 0.983 | 1.027 | | 0.991 | 1.000 | 1.000 | 1.000 | 1.000 | 1.008 | | |
| 6/30/2006 | | 0.842 | 1.016 | 1.055 | 1.028 | 1.107 | 1.032 | 1.058 | | 0.922 | 0.924 | 1.001 | 1.003 | 1.012 | 0.997 | | | |
| 6/30/2007 | 0.935 | 0.968 | 0.982 | 0.981 | 1.046 | 1.141 | 0.990 | | 1.015 | 1.021 | 1.001 | 0.998 | 1.002 | 1.004 | | | | |
| 6/30/2008 | 1.122 | 0.929 | 0.986 | 0.960 | 0.947 | 1.062 | | 0.940 | 0.997 | 1.018 | 1.024 | 1.002 | 1.004 | | | | | |
| 6/30/2009 | 1.082 | 1.153 | 0.945 | 1.049 | 0.947 | | 1.007 | 0.998 | 1.002 | 1.005 | 0.996 | 1.000 | | | | | | |
| 6/30/2010 | 1.207 | 1.050 | 0.975 | 0.742 | | 1.031 | 1.036 | 1.029 | 1.030 | 1.002 | 1.024 | | | | | | | |
| 6/30/2011 | 1.072 | 0.786 | 0.936 | | 1.022 | 1.073 | 0.988 | 1.008 | 1.017 | 1.044 | | | | | | | | |
| 6/30/2012 | 0.938 | 1.028 | | 0.978 | 1.046 | 1.009 | 1.008 | 1.009 | 1.016 | | | | | | | | | |
| 6/30/2013 | 1.257 | | 1.034 | 1.001 | 1.104 | 1.091 | 1.101 | 1.008 | | | | | | | | | | |
| 6/30/2014 | | 0.872 | 0.969 | 1.049 | 0.992 | 0.990 | 1.024 | | | | | | | | | | | |
| 6/30/2015 | 0.953 | 1.103 | 1.064 | 0.979 | 0.878 | 1.001 | | | | | | | | | | | | |
| 6/30/2016 | 0.825 | 0.975 | 1.003 | 1.028 | 1.044 | | | | | | | | | | | | | |
| 6/30/2017 | 1.417 | 1.199 | 1.056 | 1.100 | | | | | | | | | | | | | | |
| 6/30/2018 | 1.027 | 1.361 | 1.119 | | | | | | | | | | | | | | | |
| 6/30/2019 | 1.209 | 1.072 | | | | | | | | | | | | | | | | |
| 6/30/2020 | 0.949 | | | | | | | | | | | | | | | | | |
| **3 Year Avg** | 1.062 | 1.211 | 1.059 | 1.036 | 0.971 | ***1.027*** | 1.044 | ***1.009*** | 1.021 | 1.017 | 1.015 | 1.000 | ***1.003*** | 1.005 | 1.000 | | | |
| **5 Year Avg** | 1.085 | 1.142 | 1.042 | ***1.032*** | 1.013 | 1.033 | 1.031 | 1.010 | 1.012 | 1.018 | 0.994 | 1.000 | 1.000 | | | | | |
| **5 Year Avg Ex High-Low** | 1.062 | 1.125 | 1.041 | 1.026 | ***1.027*** | 1.028 | 1.023 | ***1.009*** | 1.012 | 1.015 | ***1.007*** | 1.000 | 1.002 | | | | | |
| **All Year Avg** | 1.076 | 1.026 | 0.999 | 1.003 | 1.007 | 1.052 | 1.019 | 1.001 | 1.014 | 1.001 | 0.993 | 1.000 | 1.000 | 1.011 | 1.000 | 1.014 | 0.996 | |
| **6 Year Wtd Avg** | 1.052 | ***1.100*** | ***1.048*** | 1.023 | 1.019 | 1.039 | ***1.027*** | 1.000 | ***1.012*** | 1.005 | 0.997 | 1.000 | | | | | | |
| **Prior Age-to-Age** | 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 | |
| **Prior Age-to-Ult** | 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 |
| **Curve Fit** | 1.154 | 1.092 | 1.059 | 1.040 | 1.029 | 1.021 | 1.016 | 1.012 | 1.010 | 1.008 | 1.007 | ***1.005*** | 1.005 | ***1.004*** | ***1.003*** | ***1.003*** | ***1.002*** | ***1.020*** |
| **Selected** | **1.151** | 1.100 | 1.048 | 1.032 | 1.027 | 1.027 | 1.027 | 1.009 | 1.012 | **1.017** | 1.007 | 1.005 | 1.003 | 1.004 | 1.003 | 1.003 | 1.002 | |
| **Cumulative** | 1.616 | 1.405 | 1.276 | 1.218 | 1.180 | 1.149 | 1.118 | 1.089 | 1.080 | 1.067 | 1.049 | 1.042 | 1.036 | 1.033 | 1.029 | 1.026 | 1.023 | 1.020 |

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

**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 |
| 6/30/2004 | | | | 437 | 433 | 439 | 439 | 444 | 449 | 448 | 451 | 455 | 455 | 455 | 456 | 456 | 455 | 456 |
| 6/30/2005 | | | 394 | 398 | 401 | 409 | 414 | 415 | 416 | 417 | 419 | 419 | 421 | 422 | 422 | 423 | 422 | |
| 6/30/2006 | | 359 | 391 | 399 | 410 | 411 | 414 | 415 | 413 | 421 | 426 | 426 | 425 | 424 | 425 | 426 | | |
| 6/30/2007 | 181 | 353 | 389 | 401 | 403 | 410 | 411 | 414 | 417 | 418 | 421 | 420 | 421 | 420 | 422 | | | |
| 6/30/2008 | 198 | 365 | 403 | 419 | 430 | 439 | 438 | 442 | 447 | 447 | 448 | 449 | 449 | 448 | | | | |
| 6/30/2009 | 210 | 374 | 414 | 435 | 438 | 443 | 452 | 459 | 462 | 463 | 464 | 465 | 465 | | | | | |
| 6/30/2010 | 180 | 334 | 366 | 380 | 388 | 390 | 398 | 397 | 397 | 397 | 398 | 400 | | | | | | |
| 6/30/2011 | 161 | 338 | 373 | 375 | 391 | 409 | 408 | 412 | 411 | 412 | 412 | | | | | | | |
| 6/30/2012 | 143 | 284 | 305 | 318 | 345 | 345 | 345 | 347 | 348 | 348 | | | | | | | | |
| 6/30/2013 | 138 | 272 | 302 | 331 | 336 | 342 | 343 | 345 | 346 | | | | | | | | | |
| 6/30/2014 | 114 | 256 | 322 | 329 | 332 | 335 | 336 | 335 | | | | | | | | | | |
| 6/30/2015 | 107 | 245 | 260 | 269 | 271 | 274 | 276 | | | | | | | | | | | |
| 6/30/2016 | 126 | 249 | 268 | 272 | 272 | 272 | | | | | | | | | | | | |
| 6/30/2017 | 157 | 305 | 332 | 334 | 334 | | | | | | | | | | | | | |
| 6/30/2018 | 127 | 257 | 270 | 277 | | | | | | | | | | | | | | |
| 6/30/2019 | 160 | 299 | 333 | | | | | | | | | | | | | | | |
| 6/30/2020 | 173 | 291 | | | | | | | | | | | | | | | | |
| 6/30/2021 | 81 | | | | | | | | | | | | | | | | | |

| 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 |
| 6/30/2004 | | | | 0.991 | 1.014 | 1.000 | 1.011 | 1.011 | 0.998 | 1.007 | | 1.000 | 1.000 | 1.002 | 1.000 | 0.998 | 1.002 | |
| 6/30/2005 | | | 1.010 | 1.008 | 1.020 | 1.012 | 1.002 | 1.002 | 1.002 | | 1.000 | 1.005 | 1.002 | 1.000 | 1.002 | 0.998 | | |
| 6/30/2006 | | 1.089 | 1.020 | 1.028 | 1.002 | 1.007 | 1.002 | 0.995 | | 1.012 | 1.000 | 0.998 | 0.998 | 1.002 | 1.002 | | | |
| 6/30/2007 | 1.950 | 1.102 | 1.031 | 1.005 | 1.017 | 1.002 | 1.007 | | 1.002 | 1.007 | 0.998 | 1.002 | 0.998 | 1.005 | | | | |
| 6/30/2008 | 1.843 | 1.104 | 1.040 | 1.026 | 1.021 | 0.998 | | 1.011 | 1.000 | 1.002 | 1.002 | 1.000 | 0.998 | | | | | |
| 6/30/2009 | 1.781 | 1.107 | 1.051 | 1.007 | 1.011 | | 1.015 | 1.007 | 1.002 | 1.002 | 1.002 | 1.000 | | | | | | |
| 6/30/2010 | 1.856 | 1.096 | 1.038 | 1.021 | | 1.021 | 0.997 | 1.000 | 1.000 | 1.003 | 1.005 | | | | | | | |
| 6/30/2011 | 2.099 | 1.104 | 1.005 | | 1.046 | 0.998 | 1.010 | 0.998 | 1.002 | 1.000 | | | | | | | | |
| 6/30/2012 | 1.986 | 1.074 | | 1.085 | 1.000 | 1.000 | 1.006 | 1.003 | 1.000 | | | | | | | | | |
| 6/30/2013 | 1.971 | | 1.096 | 1.015 | 1.018 | 1.003 | 1.006 | 1.003 | | | | | | | | | | |
| 6/30/2014 | | 1.258 | 1.022 | 1.009 | 1.009 | 1.003 | 0.997 | | | | | | | | | | | |
| 6/30/2015 | 2.290 | 1.061 | 1.035 | 1.007 | 1.011 | 1.007 | | | | | | | | | | | | |
| 6/30/2016 | 1.976 | 1.076 | 1.015 | 1.000 | 1.000 | | | | | | | | | | | | | |
| 6/30/2017 | 1.943 | 1.089 | 1.006 | 1.000 | | | | | | | | | | | | | | |
| 6/30/2018 | 2.024 | 1.051 | 1.026 | | | | | | | | | | | | | | | |
| 6/30/2019 | 1.869 | 1.114 | | | | | | | | | | | | | | | | |
| 6/30/2020 | 1.682 | | | | | | | | | | | | | | | | | |
| **3 Year Avg** | 1.858 | ***1.084*** | 1.016 | 1.002 | 1.007 | ***1.004*** | 1.003 | 1.001 | 1.001 | ***1.002*** | 1.003 | 1.001 | 0.998 | ***1.002*** | 1.002 | | | |
| **5 Year Avg** | 1.899 | 1.078 | ***1.021*** | ***1.006*** | ***1.008*** | 1.002 | 1.003 | 1.002 | 1.001 | 1.003 | 1.001 | 1.001 | 0.999 | | | | | |
| **5 Year Avg Ex High-Low** | ***1.929*** | 1.075 | 1.021 | 1.006 | 1.007 | 1.002 | 1.003 | 1.002 | 1.001 | 1.002 | 1.001 | 1.001 | 0.998 | | | | | |
| **All Year Avg** | 1.944 | 1.102 | 1.030 | 1.016 | 1.014 | 1.005 | 1.005 | 1.003 | 1.001 | 1.005 | 1.001 | 1.001 | 0.999 | 1.002 | 1.002 | 0.998 | 1.002 | |
| **6 Year Wtd Avg** | 1.936 | 1.108 | 1.033 | 1.020 | 1.015 | 1.005 | ***1.006*** | ***1.004*** | ***1.001*** | 1.004 | ***1.001*** | ***1.001*** | | | | | | |
| **Prior Age-to-Age** | 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 | |
| **Prior Age-to-Ult** | 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 |
| **Curve Fit** | 1.928 | 1.069 | 1.024 | 1.012 | 1.007 | 1.005 | 1.003 | 1.003 | 1.002 | 1.002 | 1.001 | 1.001 | 1.001 | 1.001 | 1.001 | 1.001 | 1.001 | ***1.006*** |
| **Selected** | 1.929 | 1.084 | 1.021 | 1.006 | 1.008 | 1.004 | 1.006 | 1.004 | 1.001 | 1.002 | 1.001 | 1.001 | 1.000 | 1.002 | 1.000 | 1.000 | 1.000 | |
| **Cumulative** | 2.225 | 1.153 | 1.064 | 1.042 | 1.036 | 1.028 | 1.023 | 1.017 | 1.014 | 1.012 | 1.011 | 1.010 | 1.009 | 1.009 | 1.007 | 1.006 | 1.006 | 1.006 |

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

**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 |
| 6/30/2004 | | | | 456 | 456 | 455 | 456 | 457 | 457 | 457 | 457 | 460 | 460 | 460 | 461 | 461 | 461 | 461 |
| 6/30/2005 | | | 415 | 418 | 418 | 420 | 421 | 421 | 421 | 421 | 423 | 423 | 423 | 423 | 423 | 424 | 424 | |
| 6/30/2006 | | 420 | 419 | 419 | 419 | 421 | 422 | 422 | 422 | 429 | 429 | 429 | 429 | 429 | 429 | 429 | | |
| 6/30/2007 | 427 | 417 | 421 | 421 | 421 | 421 | 422 | 421 | 424 | 424 | 424 | 424 | 424 | 424 | 424 | | | |
| 6/30/2008 | 452 | 447 | 447 | 447 | 447 | 449 | 449 | 452 | 452 | 452 | 452 | 452 | 452 | 452 | | | | |
| 6/30/2009 | 448 | 458 | 463 | 463 | 463 | 462 | 469 | 469 | 469 | 469 | 469 | 469 | 469 | | | | | |
| 6/30/2010 | 398 | 399 | 400 | 399 | 402 | 405 | 403 | 404 | 404 | 404 | 404 | 404 | | | | | | |
| 6/30/2011 | 417 | 410 | 410 | 411 | 420 | 421 | 421 | 421 | 421 | 421 | 421 | | | | | | | |
| 6/30/2012 | 357 | 350 | 350 | 358 | 357 | 357 | 357 | 357 | 357 | 358 | | | | | | | | |
| 6/30/2013 | 368 | 353 | 353 | 353 | 353 | 353 | 353 | 353 | 353 | | | | | | | | | |
| 6/30/2014 | 346 | 337 | 336 | 336 | 337 | 338 | 338 | 338 | | | | | | | | | | |
| 6/30/2015 | 315 | 278 | 280 | 281 | 282 | 282 | 282 | | | | | | | | | | | |
| 6/30/2016 | 306 | 275 | 280 | 279 | 279 | 279 | | | | | | | | | | | | |
| 6/30/2017 | 340 | 341 | 349 | 350 | 350 | | | | | | | | | | | | | |
| 6/30/2018 | 304 | 299 | 301 | 301 | | | | | | | | | | | | | | |
| 6/30/2019 | 375 | 366 | 366 | | | | | | | | | | | | | | | |
| 6/30/2020 | 353 | 342 | | | | | | | | | | | | | | | | |
| 6/30/2021 | 264 | | | | | | | | | | | | | | | | | |

| 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 |
| 6/30/2004 | | | | 1.000 | 0.998 | 1.002 | 1.002 | 1.000 | 1.000 | 1.000 | | 1.000 | 1.000 | 1.002 | 1.000 | 1.000 | 1.000 | |
| 6/30/2005 | | | 1.007 | 1.000 | 1.005 | 1.002 | 1.000 | 1.000 | 1.000 | | 1.000 | 1.000 | 1.000 | 1.000 | 1.002 | 1.000 | | |
| 6/30/2006 | | 0.998 | 1.000 | 1.000 | 1.005 | 1.002 | 1.000 | 1.000 | | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | | | |
| 6/30/2007 | 0.977 | 1.010 | 1.000 | 1.000 | 1.000 | 1.002 | 0.998 | | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | | | | |
| 6/30/2008 | 0.989 | 1.000 | 1.000 | 1.000 | 1.004 | 1.000 | | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | | | | | |
| 6/30/2009 | 1.022 | 1.011 | 1.000 | 1.000 | 0.998 | | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | | | | | | |
| 6/30/2010 | 1.003 | 1.003 | 0.998 | 1.008 | | 0.995 | 1.002 | 1.000 | 1.000 | 1.000 | 1.000 | | | | | | | |
| 6/30/2011 | 0.983 | 1.000 | 1.002 | | 1.002 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | | | | | | | | |
| 6/30/2012 | 0.980 | 1.000 | | 0.997 | 1.000 | 1.000 | 1.000 | 1.000 | 1.003 | | | | | | | | | |
| 6/30/2013 | 0.959 | | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | | | | | | | | | | |
| 6/30/2014 | | 0.997 | 1.000 | 1.003 | 1.003 | 1.000 | 1.000 | | | | | | | | | | | |
| 6/30/2015 | 0.883 | 1.007 | 1.004 | 1.004 | 1.000 | 1.000 | | | | | | | | | | | | |
| 6/30/2016 | 0.899 | 1.018 | 0.996 | 1.000 | 1.000 | | | | | | | | | | | | | |
| 6/30/2017 | 1.003 | 1.023 | 1.003 | 1.000 | | | | | | | | | | | | | | |
| 6/30/2018 | 0.984 | 1.007 | 1.000 | | | | | | | | | | | | | | | |
| 6/30/2019 | 0.976 | 1.000 | | | | | | | | | | | | | | | | |
| 6/30/2020 | 0.969 | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3 Year Avg | ***0.976*** | ***1.010*** | 1.000 | 1.001 | 1.001 | ***1.000*** | 1.000 | ***1.000*** | 1.001 | ***1.000*** | ***1.000*** | ***1.000*** | ***1.000*** | ***1.000*** | ***1.001*** | | | |
| 5 Year Avg | 0.966 | 1.011 | 1.001 | ***1.001*** | 1.001 | ***1.000*** | 1.000 | ***1.000*** | 1.001 | ***1.000*** | ***1.000*** | ***1.000*** | ***1.000*** | | | | | |
| 5 Year Avg Ex High-Low | ***0.976*** | 1.011 | ***1.001*** | 1.001 | 1.000 | ***1.000*** | 1.000 | ***1.000*** | 1.000 | ***1.000*** | ***1.000*** | ***1.000*** | ***1.000*** | | | | | |
| All Year Avg | 0.971 | 1.006 | 1.001 | 1.001 | 1.001 | 1.000 | 1.000 | ***1.000*** | 1.000 | ***1.000*** | ***1.000*** | ***1.000*** | ***1.000*** | 1.001 | ***1.001*** | ***1.000*** | ***1.000*** | |
| 6 Year Wtd Avg | 0.954 | 1.008 | 1.001 | 1.001 | ***1.001*** | 0.999 | ***1.000*** | ***1.000*** | ***1.000*** | ***1.000*** | ***1.000*** | ***1.000*** | | | | | | |
| Prior Age-to-Age | 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*** | |
| Prior Age-to-Ult | 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*** |
| Selected | 0.976 | 1.010 | 1.001 | 1.001 | 1.001 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.001 | 1.000 | 1.000 | |
| Cumulative | 0.991 | 1.015 | 1.005 | 1.004 | 1.003 | 1.002 | 1.002 | 1.001 | 1.001 | 1.001 | 1.001 | 1.001 | 1.001 | 1.001 | 1.001 | 1.000 | 1.000 | 1.000 |

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

**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 |
| 6/30/2004 | | | | 95.8% | 95.0% | 96.5% | 96.3% | 97.2% | 98.2% | 98.0% | 98.7% | 98.9% | 98.9% | 98.9% | 98.9% | 98.9% | 98.7% | 98.9% |
| 6/30/2005 | | | 94.9% | 95.2% | 95.9% | 97.4% | 98.3% | 98.6% | 98.8% | 99.0% | 99.1% | 99.1% | 99.5% | 99.8% | 99.8% | 99.8% | 99.5% | |
| 6/30/2006 | | 85.5% | 93.3% | 95.2% | 97.9% | 97.6% | 98.1% | 98.3% | 97.9% | 98.1% | 99.3% | 99.3% | 99.1% | 98.8% | 99.1% | 99.3% | | |
| 6/30/2007 | 42.4% | 84.7% | 92.4% | 95.2% | 95.7% | 97.4% | 97.4% | 98.3% | 98.3% | 98.6% | 99.3% | 99.1% | 99.3% | 99.1% | 99.5% | | | |
| 6/30/2008 | 43.8% | 81.7% | 90.2% | 93.7% | 96.2% | 97.8% | 97.6% | 97.8% | 98.9% | 98.9% | 99.1% | 99.3% | 99.3% | 99.1% | | | | |
| 6/30/2009 | 46.9% | 81.7% | 89.4% | 94.0% | 94.6% | 95.9% | 96.4% | 97.9% | 98.5% | 98.7% | 98.9% | 99.1% | 99.1% | | | | | |
| 6/30/2010 | 45.2% | 83.7% | 91.5% | 95.2% | 96.5% | 96.3% | 98.8% | 98.3% | 98.3% | 98.3% | 98.5% | 99.0% | | | | | | |
| 6/30/2011 | 38.6% | 82.4% | 91.0% | 91.2% | 93.1% | 97.1% | 96.9% | 97.9% | 97.6% | 97.9% | 97.9% | | | | | | | |
| 6/30/2012 | 40.1% | 81.1% | 87.1% | 88.8% | 96.6% | 96.6% | 96.6% | 97.2% | 97.5% | 97.2% | | | | | | | | |
| 6/30/2013 | 37.5% | 77.1% | 85.6% | 93.8% | 95.2% | 96.9% | 97.2% | 97.7% | 98.0% | | | | | | | | | |
| 6/30/2014 | 32.9% | 76.0% | 95.8% | 97.9% | 98.5% | 99.1% | 99.4% | 99.1% | | | | | | | | | | |
| 6/30/2015 | 34.0% | 88.1% | 92.9% | 95.7% | 96.1% | 97.2% | 97.9% | | | | | | | | | | | |
| 6/30/2016 | 41.2% | 90.5% | 95.7% | 97.5% | 97.5% | 97.5% | | | | | | | | | | | | |
| 6/30/2017 | 46.2% | 89.4% | 95.1% | 95.4% | 95.4% | | | | | | | | | | | | | |
| 6/30/2018 | 41.8% | 86.0% | 89.7% | 92.0% | | | | | | | | | | | | | | |
| 6/30/2019 | 42.7% | 81.7% | 91.0% | | | | | | | | | | | | | | | |
| 6/30/2020 | 49.0% | 85.1% | | | | | | | | | | | | | | | | |
| 6/30/2021 | 30.7% | | | | | | | | | | | | | | | | | |

**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 |
| 6/30/2004 | | | | 63.3% | 68.1% | 70.6% | 73.3% | 75.4% | 79.5% | 82.7% | 85.0% | 86.4% | 88.1% | 90.1% | 91.1% | 92.4% | 92.8% | 95.4% |
| 6/30/2005 | | | 66.8% | 89.9% | 91.3% | 93.6% | 93.7% | 95.5% | 98.4% | 99.0% | 99.0% | 99.9% | 99.9% | 99.9% | 99.9% | 99.9% | 99.8% | |
| 6/30/2006 | | 58.8% | 79.5% | 86.1% | 86.3% | 87.2% | 80.8% | 83.2% | 79.0% | 82.7% | 90.0% | 97.5% | 97.6% | 97.4% | 97.9% | 98.2% | | |
| 6/30/2007 | 27.2% | 60.8% | 82.4% | 91.8% | 94.2% | 94.8% | 89.2% | 94.1% | 98.7% | 98.2% | 98.8% | 99.1% | 99.5% | 99.5% | 99.3% | | | |
| 6/30/2008 | 30.3% | 53.0% | 66.2% | 74.4% | 80.1% | 87.1% | 89.0% | 91.7% | 98.2% | 99.0% | 98.3% | 96.8% | 97.3% | 97.8% | | | | |
| 6/30/2009 | 27.4% | 51.9% | 55.2% | 65.2% | 67.1% | 72.7% | 73.0% | 76.1% | 77.0% | 77.5% | 78.0% | 78.7% | 79.1% | | | | | |
| 6/30/2010 | 28.6% | 47.1% | 61.5% | 69.0% | 95.9% | 96.7% | 96.9% | 94.9% | 97.1% | 97.0% | 98.3% | 98.9% | | | | | | |
| 6/30/2011 | 24.6% | 51.8% | 75.6% | 84.9% | 91.9% | 94.4% | 90.6% | 93.3% | 93.2% | 94.3% | 90.7% | | | | | | | |
| 6/30/2012 | 24.9% | 59.1% | 71.0% | 82.4% | 89.4% | 91.0% | 92.5% | 92.5% | 93.1% | 92.5% | | | | | | | | |
| 6/30/2013 | 45.7% | 66.8% | 72.0% | 78.2% | 88.2% | 83.5% | 86.8% | 81.9% | 84.7% | | | | | | | | | |
| 6/30/2014 | 42.8% | 68.7% | 90.6% | 94.1% | 93.9% | 96.2% | 99.4% | 99.0% | | | | | | | | | | |
| 6/30/2015 | 41.9% | 74.6% | 79.9% | 84.9% | 89.0% | 99.7% | 99.7% | | | | | | | | | | | |
| 6/30/2016 | 39.4% | 75.5% | 85.0% | 88.3% | 88.0% | 88.5% | | | | | | | | | | | | |
| 6/30/2017 | 43.8% | 67.7% | 72.6% | 73.6% | 72.9% | | | | | | | | | | | | | |
| 6/30/2018 | 38.8% | 76.0% | 74.9% | 73.9% | | | | | | | | | | | | | | |
| 6/30/2019 | 30.6% | 68.1% | 83.7% | | | | | | | | | | | | | | | |
| 6/30/2020 | 27.6% | 56.2% | | | | | | | | | | | | | | | | |
| 6/30/2021 | 22.2% | | | | | | | | | | | | | | | | | |

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

**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 |
| 6/30/2004 | | | | 1,062,073 | 977,885 | 928,655 | 893,823 | 821,701 | 668,634 | 567,723 | 489,978 | 444,507 | 387,647 | 319,078 | 295,854 | 252,023 | 244,033 | 156,839 |
| 6/30/2005 | | | 1,212,936 | 332,306 | 302,203 | 220,624 | 219,462 | 158,295 | 54,882 | 35,765 | 35,449 | 4,260 | 2,560 | 2,492 | 2,477 | 2,477 | 7,040 | |
| 6/30/2006 | | 1,010,139 | 423,145 | 291,955 | 302,167 | 290,652 | 483,192 | 437,370 | 577,825 | 475,389 | 252,898 | 57,435 | 56,029 | 60,390 | 50,049 | 41,924 | | |
| 6/30/2007 | 2,040,525 | 1,028,731 | 446,616 | 204,812 | 141,870 | 132,507 | 315,553 | 169,174 | 37,240 | 49,822 | 34,642 | 25,362 | 14,449 | 15,399 | 21,411 | | | |
| 6/30/2008 | 2,344,490 | 1,773,214 | 1,185,107 | 886,400 | 659,307 | 404,530 | 366,763 | 275,468 | 57,968 | 32,875 | 52,627 | 106,106 | 89,882 | 73,232 | | | | |
| 6/30/2009 | 3,433,647 | 2,459,974 | 2,639,312 | 1,938,747 | 1,926,071 | 1,512,371 | 1,559,800 | 1,389,188 | 1,336,279 | 1,306,071 | 1,286,884 | 1,239,683 | 1,216,360 | | | | | |
| 6/30/2010 | 2,847,548 | 2,545,517 | 1,943,962 | 1,525,479 | 149,315 | 118,906 | 115,809 | 200,387 | 115,869 | 123,639 | 68,992 | 45,164 | | | | | | |
| 6/30/2011 | 3,340,901 | 2,290,453 | 911,961 | 529,201 | 289,687 | 203,828 | 369,154 | 260,607 | 266,532 | 228,114 | 384,943 | | | | | | | |
| 6/30/2012 | 2,250,754 | 1,150,655 | 837,274 | 501,377 | 297,188 | 262,116 | 221,546 | 222,555 | 206,212 | 227,772 | | | | | | | | |
| 6/30/2013 | 1,142,360 | 879,048 | 888,344 | 715,842 | 387,798 | 597,683 | 523,133 | 788,057 | 670,263 | | | | | | | | | |
| 6/30/2014 | 1,083,865 | 774,813 | 204,093 | 124,382 | 134,127 | 82,400 | 12,336 | 21,799 | | | | | | | | | | |
| 6/30/2015 | 1,352,534 | 562,699 | 491,886 | 393,394 | 279,876 | 5,996 | 6,874 | | | | | | | | | | | |
| 6/30/2016 | 1,364,583 | 455,955 | 272,293 | 212,882 | 223,875 | 223,841 | | | | | | | | | | | | |
| 6/30/2017 | 1,031,921 | 840,606 | 853,689 | 868,217 | 980,785 | | | | | | | | | | | | | |
| 6/30/2018 | 1,481,473 | 595,816 | 848,602 | 986,513 | | | | | | | | | | | | | | |
| 6/30/2019 | 2,303,446 | 1,279,877 | 701,835 | | | | | | | | | | | | | | | |
| 6/30/2020 | 2,715,834 | 1,558,484 | | | | | | | | | | | | | | | | |
| 6/30/2021 | 1,898,452 | | | | | | | | | | | | | | | | | |

**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 |
| 6/30/2004 | | | | 55,899 | 42,517 | 58,041 | 52,578 | 63,208 | 83,579 | 63,080 | 81,663 | 88,901 | 77,529 | 63,816 | 59,171 | 50,405 | 40,672 | 31,368 |
| 6/30/2005 | | | 57,759 | 16,615 | 17,777 | 20,057 | 31,352 | 26,382 | 10,976 | 8,941 | 8,862 | 1,065 | 1,280 | 2,492 | 2,477 | 2,477 | 3,520 | |
| 6/30/2006 | | 16,560 | 15,112 | 14,598 | 33,574 | 29,065 | 60,399 | 62,481 | 64,203 | 59,424 | 84,299 | 19,145 | 14,007 | 12,078 | 12,512 | 13,975 | | |
| 6/30/2007 | 8,295 | 16,074 | 13,957 | 10,241 | 7,882 | 12,046 | 28,687 | 24,168 | 5,320 | 8,304 | 11,547 | 6,340 | 4,816 | 3,850 | 10,706 | | | |
| 6/30/2008 | 9,230 | 21,625 | 26,934 | 31,657 | 38,783 | 40,453 | 33,342 | 27,547 | 11,594 | 6,575 | 13,157 | 35,369 | 29,961 | 18,308 | | | | |
| 6/30/2009 | 14,427 | 29,285 | 53,864 | 69,241 | 77,043 | 79,598 | 91,753 | 138,919 | 190,897 | 217,678 | 257,377 | 309,921 | 304,090 | | | | | |
| 6/30/2010 | 13,062 | 39,162 | 57,175 | 80,288 | 10,665 | 7,927 | 23,162 | 28,627 | 16,553 | 17,663 | 11,499 | 11,291 | | | | | | |
| 6/30/2011 | 13,050 | 31,812 | 24,648 | 14,700 | 9,989 | 16,986 | 28,396 | 28,956 | 26,653 | 25,346 | 42,771 | | | | | | | |
| 6/30/2012 | 10,518 | 17,434 | 18,606 | 12,534 | 24,766 | 21,843 | 18,462 | 22,255 | 22,912 | 22,777 | | | | | | | | |
| 6/30/2013 | 4,967 | 10,852 | 17,419 | 32,538 | 22,812 | 54,335 | 52,313 | 98,507 | 95,752 | | | | | | | | | |
| 6/30/2014 | 4,672 | 9,566 | 14,578 | 17,769 | 26,825 | 27,467 | 6,168 | 7,266 | | | | | | | | | | |
| 6/30/2015 | 6,503 | 17,051 | 24,594 | 32,783 | 25,443 | 750 | 1,146 | | | | | | | | | | | |
| 6/30/2016 | 7,581 | 17,537 | 22,691 | 30,412 | 31,982 | 31,977 | | | | | | | | | | | | |
| 6/30/2017 | 5,639 | 23,350 | 50,217 | 54,264 | 61,299 | | | | | | | | | | | | | |
| 6/30/2018 | 8,370 | 14,186 | 27,374 | 41,105 | | | | | | | | | | | | | | |
| 6/30/2019 | 10,714 | 19,103 | 21,268 | | | | | | | | | | | | | | | |
| 6/30/2020 | 15,088 | 30,559 | | | | | | | | | | | | | | | | |
| 6/30/2021 | 10,374 | | | | | | | | | | | | | | | | | |

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

**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 |
| 6/30/2004 | | | | 6,341 | 6,713 | 6,937 | 7,342 | 7,311 | 7,144 | 7,181 | 7,127 | 7,097 | 7,079 | 7,033 | 7,206 | 7,227 | 7,370 | 7,343 |
| 6/30/2005 | | | 8,796 | 7,833 | 8,317 | 8,256 | 8,284 | 8,316 | 8,173 | 8,394 | 8,366 | 8,293 | 8,289 | 8,289 | 8,289 | 8,272 | 8,334 | |
| 6/30/2006 | | 5,837 | 4,926 | 5,003 | 5,279 | 5,402 | 5,969 | 6,163 | 6,522 | 6,393 | 5,892 | 5,447 | 5,449 | 5,465 | 5,528 | 5,514 | | |
| 6/30/2007 | 6,568 | 6,289 | 6,033 | 5,921 | 5,810 | 6,074 | 6,912 | 6,858 | 6,554 | 6,653 | 6,792 | 6,802 | 6,788 | 6,804 | 6,830 | | | |
| 6/30/2008 | 7,445 | 8,447 | 7,845 | 7,738 | 7,426 | 6,999 | 7,436 | 7,386 | 6,946 | 6,928 | 7,056 | 7,225 | 7,239 | 7,266 | | | | |
| 6/30/2009 | 10,552 | 11,171 | 12,738 | 12,040 | 12,631 | 11,986 | 12,305 | 12,389 | 12,362 | 12,383 | 12,445 | 12,392 | 12,392 | | | | | |
| 6/30/2010 | 10,027 | 12,070 | 12,639 | 12,351 | 9,092 | 9,032 | 9,354 | 9,667 | 9,944 | 10,245 | 10,267 | 10,515 | | | | | | |
| 6/30/2011 | 10,625 | 11,586 | 9,112 | 8,504 | 8,535 | 8,699 | 9,337 | 9,229 | 9,306 | 9,467 | 9,883 | | | | | | | |
| 6/30/2012 | 8,396 | 8,031 | 8,259 | 7,977 | 7,828 | 8,188 | 8,261 | 8,325 | 8,401 | 8,508 | | | | | | | | |
| 6/30/2013 | 5,721 | 7,496 | 8,983 | 9,286 | 9,297 | 10,267 | 11,205 | 12,334 | 12,437 | | | | | | | | | |
| 6/30/2014 | 5,475 | 7,349 | 6,428 | 6,228 | 6,514 | 6,442 | 6,376 | 6,527 | | | | | | | | | | |
| 6/30/2015 | 7,386 | 7,980 | 8,740 | 9,266 | 9,042 | 7,939 | 7,948 | | | | | | | | | | | |
| 6/30/2016 | 7,357 | 6,754 | 6,469 | 6,514 | 6,695 | 6,990 | | | | | | | | | | | | |
| 6/30/2017 | 5,403 | 7,633 | 8,940 | 9,412 | 10,358 | | | | | | | | | | | | | |
| 6/30/2018 | 7,958 | 8,311 | 11,237 | 12,572 | | | | | | | | | | | | | | |
| 6/30/2019 | 8,846 | 10,962 | 11,752 | | | | | | | | | | | | | | | |
| 6/30/2020 | 10,624 | 10,402 | | | | | | | | | | | | | | | | |
| 6/30/2021 | 9,247 | | | | | | | | | | | | | | | | | |

**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 |
| 6/30/2004 | | | | 4,012 | 4,568 | 4,896 | 5,381 | 5,513 | 5,681 | 5,939 | 6,055 | 6,130 | 6,236 | 6,339 | 6,564 | 6,681 | 6,841 | 7,003 |
| 6/30/2005 | | | 5,873 | 7,038 | 7,594 | 7,731 | 7,763 | 7,940 | 8,043 | 8,309 | 8,282 | 8,283 | 8,283 | 8,283 | 8,283 | 8,266 | 8,318 | |
| 6/30/2006 | | 3,432 | 3,916 | 4,307 | 4,558 | 4,712 | 4,824 | 5,126 | 5,152 | 5,284 | 5,303 | 5,313 | 5,319 | 5,324 | 5,412 | 5,416 | | |
| 6/30/2007 | 1,789 | 3,822 | 4,972 | 5,435 | 5,473 | 5,759 | 6,164 | 6,456 | 6,466 | 6,535 | 6,711 | 6,742 | 6,754 | 6,767 | 6,779 | | | |
| 6/30/2008 | 2,258 | 4,480 | 5,194 | 5,755 | 5,951 | 6,098 | 6,619 | 6,776 | 6,817 | 6,855 | 6,939 | 6,990 | 7,040 | 7,104 | | | | |
| 6/30/2009 | 2,888 | 5,800 | 7,038 | 7,853 | 8,471 | 8,712 | 8,979 | 9,427 | 9,513 | 9,598 | 9,701 | 9,749 | 9,799 | | | | | |
| 6/30/2010 | 2,873 | 5,691 | 7,779 | 8,528 | 8,721 | 8,739 | 9,067 | 9,171 | 9,657 | 9,939 | 10,096 | 10,403 | | | | | | |
| 6/30/2011 | 2,613 | 5,999 | 6,888 | 7,217 | 7,845 | 8,215 | 8,460 | 8,610 | 8,673 | 8,925 | 8,968 | | | | | | | |
| 6/30/2012 | 2,092 | 4,743 | 5,867 | 6,577 | 6,995 | 7,454 | 7,640 | 7,702 | 7,823 | 7,872 | | | | | | | | |
| 6/30/2013 | 2,617 | 5,006 | 6,467 | 7,258 | 8,198 | 8,573 | 9,723 | 10,102 | 10,539 | | | | | | | | | |
| 6/30/2014 | 2,342 | 5,050 | 5,821 | 5,858 | 6,116 | 6,198 | 6,339 | 6,463 | | | | | | | | | | |
| 6/30/2015 | 3,093 | 5,955 | 6,983 | 7,866 | 8,049 | 7,917 | 7,924 | | | | | | | | | | | |
| 6/30/2016 | 2,898 | 5,096 | 5,497 | 5,751 | 5,892 | 6,188 | | | | | | | | | | | | |
| 6/30/2017 | 2,368 | 5,168 | 6,494 | 6,932 | 7,556 | | | | | | | | | | | | | |
| 6/30/2018 | 3,084 | 6,319 | 8,417 | 9,295 | | | | | | | | | | | | | | |
| 6/30/2019 | 2,704 | 7,465 | 9,835 | | | | | | | | | | | | | | | |
| 6/30/2020 | 2,930 | 5,845 | | | | | | | | | | | | | | | | |
| 6/30/2021 | 2,056 | | | | | | | | | | | | | | | | | |

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

**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 |
| 6/30/2004 | | | | 51.0% | 58.1% | 62.1% | 68.4% | 70.3% | 72.4% | 75.7% | 77.2% | 78.7% | 80.0% | 81.3% | 84.4% | 85.9% | 88.0% | 90.0% |
| 6/30/2005 | | | 67.5% | 81.4% | 87.8% | 89.8% | 90.4% | 92.5% | 93.7% | 96.8% | 96.9% | 97.0% | 97.0% | 97.0% | 97.0% | 97.0% | 97.6% | |
| 6/30/2006 | | 56.5% | 64.3% | 70.8% | 74.9% | 77.8% | 79.8% | 84.8% | 85.3% | 88.9% | 89.2% | 89.4% | 89.5% | 89.6% | 91.0% | 91.1% | | |
| 6/30/2007 | 25.7% | 53.6% | 70.3% | 76.9% | 77.4% | 81.5% | 87.4% | 91.3% | 92.1% | 93.1% | 95.6% | 96.1% | 96.2% | 96.4% | 96.6% | | | |
| 6/30/2008 | 29.6% | 58.1% | 67.4% | 74.7% | 77.2% | 79.5% | 86.3% | 88.9% | 89.5% | 90.0% | 91.1% | 91.7% | 92.4% | 93.2% | | | | |
| 6/30/2009 | 21.7% | 44.5% | 54.6% | 60.9% | 65.7% | 67.4% | 70.5% | 74.0% | 74.7% | 75.4% | 76.2% | 76.6% | 77.0% | | | | | |
| 6/30/2010 | 25.9% | 51.5% | 70.6% | 77.2% | 79.5% | 80.3% | 82.9% | 84.1% | 88.5% | 91.1% | 92.5% | 95.3% | | | | | | |
| 6/30/2011 | 24.2% | 54.6% | 62.7% | 65.9% | 73.2% | 76.8% | 79.1% | 80.5% | 81.1% | 83.5% | 83.9% | | | | | | | |
| 6/30/2012 | 21.1% | 46.9% | 58.1% | 66.6% | 70.6% | 75.3% | 77.1% | 77.8% | 79.0% | 79.7% | | | | | | | | |
| 6/30/2013 | 20.0% | 36.6% | 47.3% | 53.1% | 60.0% | 62.7% | 71.1% | 73.9% | 77.1% | | | | | | | | | |
| 6/30/2014 | 33.7% | 70.8% | 81.4% | 81.9% | 85.7% | 87.1% | 89.1% | 90.9% | | | | | | | | | | |
| 6/30/2015 | 38.9% | 66.1% | 78.0% | 88.2% | 90.6% | 89.1% | 89.2% | | | | | | | | | | | |
| 6/30/2016 | 35.1% | 55.5% | 60.9% | 63.5% | 65.1% | 68.4% | | | | | | | | | | | | |
| 6/30/2017 | 17.7% | 38.8% | 49.8% | 53.4% | 58.2% | | | | | | | | | | | | | |
| 6/30/2018 | 20.3% | 41.0% | 55.0% | 60.7% | | | | | | | | | | | | | | |
| 6/30/2019 | 18.5% | 49.8% | 65.6% | | | | | | | | | | | | | | | |
| 6/30/2020 | 21.1% | 40.8% | | | | | | | | | | | | | | | | |
| 6/30/2021 | 12.5% | | | | | | | | | | | | | | | | | |

**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 |
| 6/30/2004 | | | | 80.7% | 85.4% | 88.0% | 93.4% | 93.2% | 91.1% | 91.5% | 90.8% | 91.1% | 90.8% | 90.2% | 92.7% | 92.9% | 94.8% | 94.4% |
| 6/30/2005 | | | 101.0% | 90.6% | 96.2% | 96.0% | 96.5% | 96.9% | 95.2% | 97.8% | 97.9% | 97.1% | 97.0% | 97.0% | 97.0% | 97.1% | 97.8% | |
| 6/30/2006 | | 96.1% | 80.9% | 82.2% | 86.7% | 89.2% | 98.8% | 102.0% | 107.9% | 107.5% | 99.1% | 91.6% | 91.7% | 91.9% | 93.0% | 92.7% | | |
| 6/30/2007 | 94.2% | 88.1% | 85.3% | 83.8% | 82.2% | 85.9% | 98.0% | 97.0% | 93.4% | 94.8% | 96.8% | 96.9% | 96.7% | 96.9% | 97.3% | | | |
| 6/30/2008 | 97.7% | 109.6% | 101.8% | 100.4% | 96.4% | 91.2% | 96.9% | 96.9% | 91.1% | 90.9% | 92.6% | 94.8% | 95.0% | 95.4% | | | | |
| 6/30/2009 | 79.2% | 85.7% | 98.8% | 93.3% | 97.9% | 92.7% | 96.6% | 97.3% | 97.1% | 97.2% | 97.7% | 97.3% | 97.3% | | | | | |
| 6/30/2010 | 90.5% | 109.3% | 114.7% | 111.8% | 82.9% | 83.0% | 85.5% | 88.6% | 91.1% | 93.9% | 94.1% | 96.4% | | | | | | |
| 6/30/2011 | 98.4% | 105.5% | 83.0% | 77.6% | 79.6% | 81.3% | 87.3% | 86.3% | 87.0% | 88.5% | 92.4% | | | | | | | |
| 6/30/2012 | 84.8% | 79.5% | 81.8% | 80.8% | 79.0% | 82.7% | 83.4% | 84.1% | 84.8% | 86.1% | | | | | | | | |
| 6/30/2013 | 43.6% | 54.8% | 65.7% | 67.9% | 68.0% | 75.1% | 82.0% | 90.3% | 91.0% | | | | | | | | | |
| 6/30/2014 | 78.8% | 103.0% | 89.8% | 87.0% | 91.3% | 90.6% | 89.6% | 91.8% | | | | | | | | | | |
| 6/30/2015 | 92.8% | 88.5% | 97.6% | 103.9% | 101.7% | 89.3% | 89.4% | | | | | | | | | | | |
| 6/30/2016 | 89.1% | 73.5% | 71.7% | 72.0% | 74.0% | 77.2% | | | | | | | | | | | | |
| 6/30/2017 | 40.4% | 57.2% | 68.6% | 72.4% | 79.7% | | | | | | | | | | | | | |
| 6/30/2018 | 52.5% | 53.9% | 73.4% | 82.1% | | | | | | | | | | | | | | |
| 6/30/2019 | 60.4% | 73.1% | 78.3% | | | | | | | | | | | | | | | |
| 6/30/2020 | 76.6% | 72.6% | | | | | | | | | | | | | | | | |
| 6/30/2021 | 56.3% | | | | | | | | | | | | | | | | | |

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

**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 |
| 6/30/2004 | | | | 98.9% | 98.9% | 98.7% | 98.9% | 99.1% | 99.1% | 99.1% | 99.1% | 99.8% | 99.8% | 99.8% | 100.0% | 100.0% | 100.0% | 100.0% |
| 6/30/2005 | | | 97.9% | 98.6% | 98.6% | 99.1% | 99.3% | 99.3% | 99.3% | 99.3% | 99.8% | 99.8% | 99.8% | 99.8% | 99.8% | 100.0% | 100.0% | |
| 6/30/2006 | | 97.9% | 97.7% | 97.7% | 97.7% | 98.1% | 98.4% | 98.4% | 98.4% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | | |
| 6/30/2007 | 100.7% | 98.3% | 99.3% | 99.3% | 99.3% | 99.3% | 99.5% | 99.3% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | | | |
| 6/30/2008 | 100.0% | 98.9% | 98.9% | 98.9% | 98.9% | 99.3% | 99.3% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | | | | |
| 6/30/2009 | 95.5% | 97.7% | 98.7% | 98.7% | 98.7% | 98.5% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | | | | | |
| 6/30/2010 | 98.5% | 98.8% | 99.0% | 98.8% | 99.5% | 100.2% | 99.8% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | | | | | | |
| 6/30/2011 | 99.0% | 97.4% | 97.4% | 97.6% | 99.8% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | | | | | | | |
| 6/30/2012 | 99.7% | 97.8% | 97.8% | 100.0% | 99.7% | 99.7% | 99.7% | 99.7% | 99.7% | 100.0% | | | | | | | | |
| 6/30/2013 | 104.2% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | | | | | | | | | |
| 6/30/2014 | 102.4% | 99.7% | 99.4% | 99.4% | 99.7% | 100.0% | 100.0% | 100.0% | | | | | | | | | | |
| 6/30/2015 | 111.7% | 98.6% | 99.3% | 99.6% | 100.0% | 100.0% | 100.0% | | | | | | | | | | | |
| 6/30/2016 | 109.7% | 98.6% | 100.4% | 100.0% | 100.0% | 100.0% | | | | | | | | | | | | |
| 6/30/2017 | 96.9% | 97.2% | 99.4% | 99.7% | 99.7% | | | | | | | | | | | | | |
| 6/30/2018 | 100.7% | 99.0% | 99.7% | 99.7% | | | | | | | | | | | | | | |
| 6/30/2019 | 101.9% | 99.5% | 99.5% | | | | | | | | | | | | | | | |
| 6/30/2020 | 101.7% | 98.6% | | | | | | | | | | | | | | | | |
| 6/30/2021 | 100.8% | | | | | | | | | | | | | | | | | |

**Closed 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 |
| 6/30/2004 | | | | 94.8% | 93.9% | 95.2% | 95.2% | 96.3% | 97.4% | 97.2% | 97.8% | 98.7% | 98.7% | 98.7% | 98.9% | 98.9% | 98.7% | 98.9% |
| 6/30/2005 | | | 92.9% | 93.9% | 94.6% | 96.5% | 97.6% | 97.9% | 98.1% | 98.3% | 98.8% | 98.8% | 99.3% | 99.5% | 99.5% | 99.8% | 99.5% | |
| 6/30/2006 | | 83.7% | 91.1% | 93.0% | 95.6% | 95.8% | 96.5% | 96.7% | 96.3% | 98.1% | 99.3% | 99.3% | 99.1% | 98.8% | 99.1% | 99.3% | | |
| 6/30/2007 | 42.7% | 83.3% | 91.7% | 94.6% | 95.0% | 96.7% | 96.9% | 97.6% | 98.3% | 98.6% | 99.3% | 99.1% | 99.3% | 99.1% | 99.5% | | | |
| 6/30/2008 | 43.8% | 80.8% | 89.2% | 92.7% | 95.1% | 97.1% | 96.9% | 97.8% | 98.9% | 98.9% | 99.1% | 99.3% | 99.3% | 99.1% | | | | |
| 6/30/2009 | 44.8% | 79.7% | 88.3% | 92.8% | 93.4% | 94.5% | 96.4% | 97.9% | 98.5% | 98.7% | 98.9% | 99.1% | 99.1% | | | | | |
| 6/30/2010 | 44.6% | 82.7% | 90.6% | 94.1% | 96.0% | 96.5% | 98.5% | 98.3% | 98.3% | 98.3% | 98.5% | 99.0% | | | | | | |
| 6/30/2011 | 38.2% | 80.3% | 88.6% | 89.1% | 92.9% | 97.1% | 96.9% | 97.9% | 97.6% | 97.9% | 97.9% | | | | | | | |
| 6/30/2012 | 39.9% | 79.3% | 85.2% | 88.8% | 96.4% | 96.4% | 96.4% | 96.9% | 97.2% | 97.2% | | | | | | | | |
| 6/30/2013 | 39.1% | 77.1% | 85.6% | 93.8% | 95.2% | 96.9% | 97.2% | 97.7% | 98.0% | | | | | | | | | |
| 6/30/2014 | 33.7% | 75.7% | 95.3% | 97.3% | 98.2% | 99.1% | 99.4% | 99.1% | | | | | | | | | | |
| 6/30/2015 | 37.9% | 86.9% | 92.2% | 95.4% | 96.1% | 97.2% | 97.9% | | | | | | | | | | | |
| 6/30/2016 | 45.2% | 89.2% | 96.1% | 97.5% | 97.5% | 97.5% | | | | | | | | | | | | |
| 6/30/2017 | 44.7% | 86.9% | 94.6% | 95.2% | 95.2% | | | | | | | | | | | | | |
| 6/30/2018 | 42.1% | 85.1% | 89.4% | 91.7% | | | | | | | | | | | | | | |
| 6/30/2019 | 43.5% | 81.3% | 90.5% | | | | | | | | | | | | | | | |
| 6/30/2020 | 49.9% | 83.9% | | | | | | | | | | | | | | | | |
| 6/30/2021 | 30.9% | | | | | | | | | | | | | | | | | |

**State of Minnesota**
**Workers' Compensation**
**Limited Loss & ALAE**
**Analysis @ 6/30/21**

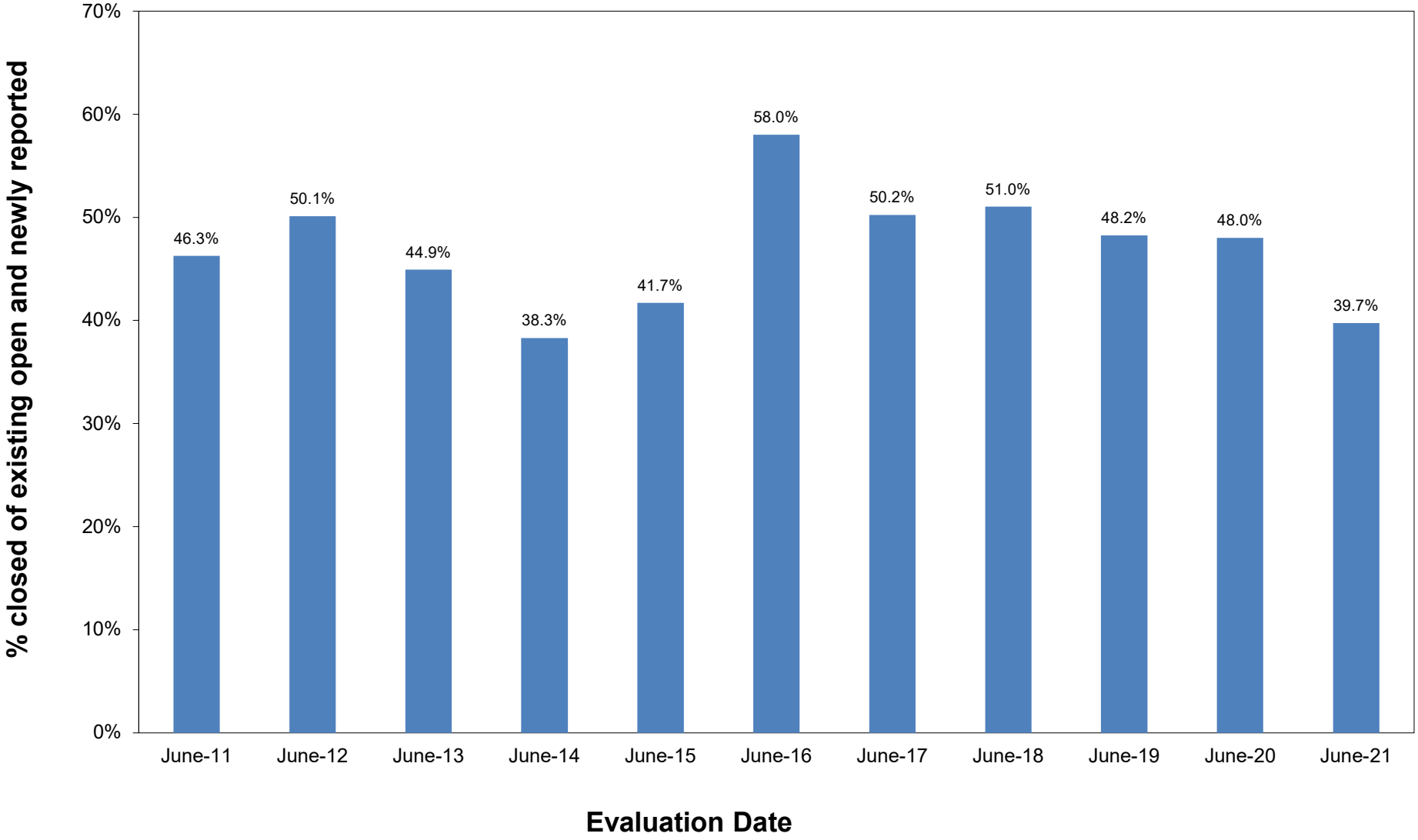
**Average Unpaid Loss & ALAE**

| Accident Period Ending | Months of Development | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 | 132 | 144 | 156 | 168 | 180 | 192 | 204 | 216 |
| 6/30/2004 | | | | 73,149 | 53,642 | 61,697 | 51,416 | 62,690 | 82,407 | 66,998 | 81,805 | 127,526 | 119,437 | 111,492 | 111,820 | 101,054 | 71,926 | 71,368 |
| 6/30/2005 | | | 39,209 | 25,848 | 19,114 | 24,454 | 34,546 | 30,124 | 28,463 | 16,496 | 22,097 | 22,020 | 36,673 | 54,976 | 54,968 | 108,956 | 43,520 | |
| 6/30/2006 | | 15,842 | 23,934 | 24,859 | 33,702 | 31,474 | 34,309 | 27,645 | 23,499 | 35,402 | 91,798 | 90,356 | 67,121 | 53,262 | 57,155 | 75,614 | | |
| 6/30/2007 | 9,103 | 19,465 | 25,223 | 29,904 | 31,994 | 39,372 | 28,818 | 25,785 | 33,465 | 34,166 | 43,517 | 29,281 | 37,374 | 26,647 | 50,706 | | | |
| 6/30/2008 | 9,541 | 16,573 | 22,913 | 26,425 | 35,641 | 54,338 | 33,752 | 38,138 | 72,574 | 69,140 | 76,950 | 94,912 | 87,394 | 58,308 | | | | |
| 6/30/2009 | 18,063 | 34,902 | 49,336 | 68,707 | 66,120 | 74,883 | 103,587 | 155,082 | 215,796 | 245,057 | 284,484 | 349,965 | 344,090 | | | | | |
| 6/30/2010 | 14,574 | 30,534 | 34,111 | 41,885 | 56,384 | 62,051 | 125,658 | 100,409 | 72,360 | 56,067 | 54,825 | 51,291 | | | | | | |
| 6/30/2011 | 13,127 | 24,612 | 34,969 | 33,402 | 40,256 | 87,006 | 72,366 | 97,527 | 85,116 | 82,789 | 80,771 | | | | | | | |
| 6/30/2012 | 12,973 | 25,350 | 27,973 | 29,536 | 79,898 | 67,290 | 62,178 | 71,480 | 74,302 | 71,777 | | | | | | | | |
| 6/30/2013 | 17,960 | 37,744 | 49,834 | 102,837 | 113,552 | 163,451 | 139,216 | 157,298 | 157,752 | | | | | | | | | |
| 6/30/2014 | 7,115 | 8,566 | 28,019 | 48,422 | 57,158 | 103,062 | 130,745 | 73,266 | | | | | | | | | | |
| 6/30/2015 | 8,756 | 22,995 | 25,056 | 22,776 | 21,502 | 34,216 | 45,313 | | | | | | | | | | | |
| 6/30/2016 | 10,712 | 37,480 | 89,688 | 131,582 | 125,957 | 114,177 | | | | | | | | | | | | |
| 6/30/2017 | 19,289 | 60,540 | 120,050 | 124,768 | 111,923 | | | | | | | | | | | | | |
| 6/30/2018 | 20,972 | 60,409 | 64,814 | 72,395 | | | | | | | | | | | | | | |
| 6/30/2019 | 21,522 | 39,978 | 54,032 | | | | | | | | | | | | | | | |
| 6/30/2020 | 22,209 | 51,780 | | | | | | | | | | | | | | | | |
| 6/30/2021 | 20,944 | | | | | | | | | | | | | | | | | |

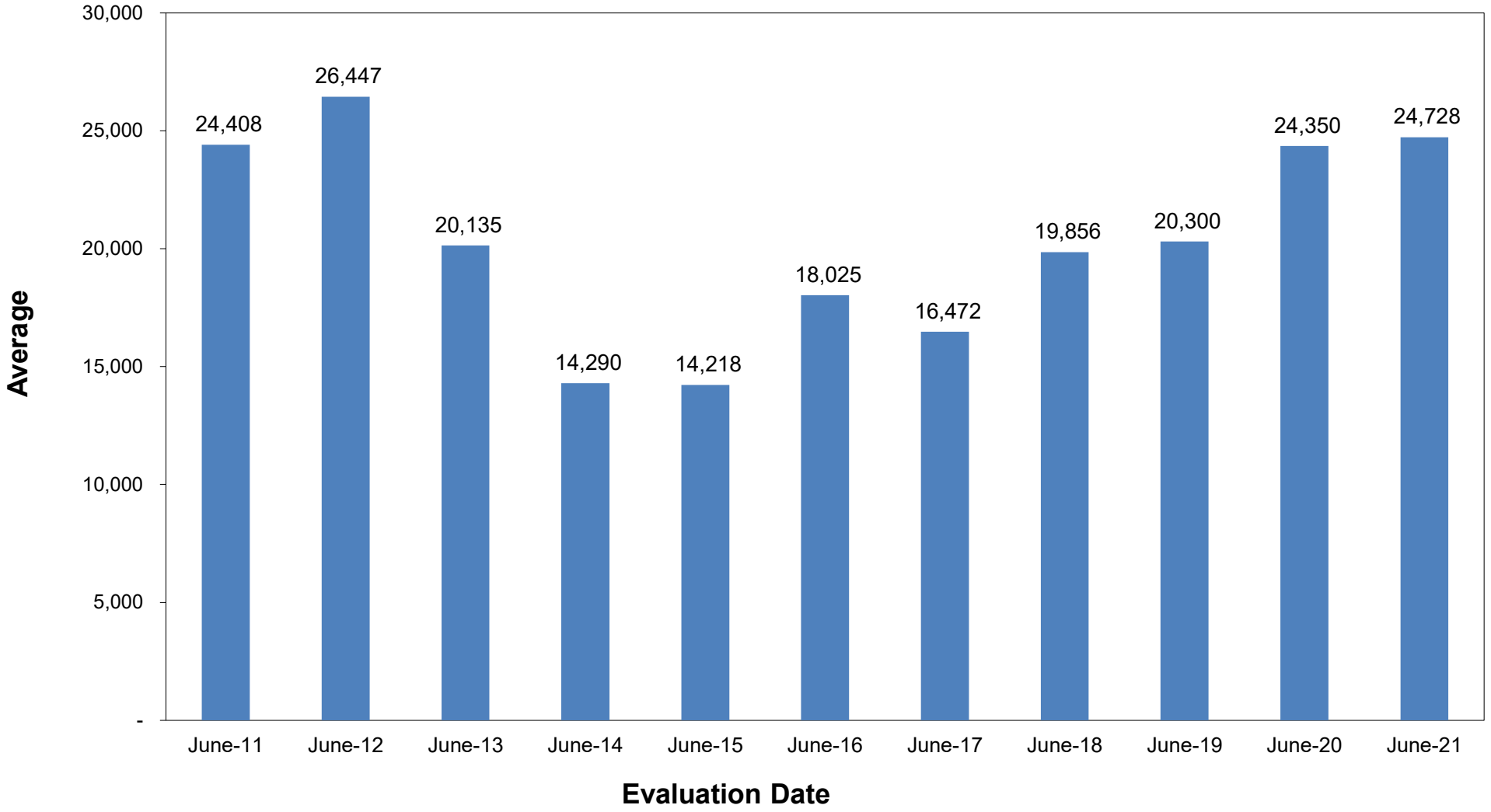
**Average IBNR Reserve**

| Accident Period Ending | Months of Development | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 | 132 | 144 | 156 | 168 | 180 | 192 | 204 | 216 |
| 6/30/2004 | | | | 28,896 | 18,717 | 19,486 | 10,788 | 14,355 | 26,688 | 23,327 | 32,807 | 53,441 | 54,830 | 58,313 | 52,650 | 50,650 | 31,254 | 40,000 |
| 6/30/2005 | | | (1,222) | 13,067 | 5,974 | 9,745 | 12,600 | 12,536 | 21,603 | 11,387 | 15,007 | 21,169 | 35,820 | 53,730 | 53,730 | 106,479 | 40,000 | |
| 6/30/2006 | | 1,411 | 12,799 | 15,127 | 17,799 | 15,327 | 2,096 | (3,596) | (12,615) | (24,022) | 7,499 | 71,211 | 53,114 | 41,184 | 44,643 | 61,639 | | |
| 6/30/2007 | 705 | 4,975 | 12,463 | 20,999 | 25,238 | 29,907 | 4,544 | 8,868 | 28,145 | 25,863 | 31,970 | 22,941 | 32,557 | 22,797 | 40,000 | | | |
| 6/30/2008 | 311 | (3,809) | (1,272) | (436) | 5,672 | 23,221 | 7,555 | 10,592 | 60,980 | 62,565 | 63,793 | 59,543 | 57,433 | 40,000 | | | | |
| 6/30/2009 | 4,806 | 9,008 | 1,349 | 11,685 | 3,989 | 16,715 | 11,834 | 16,163 | 24,899 | 27,379 | 27,107 | 40,044 | 40,000 | | | | | |
| 6/30/2010 | 1,862 | (5,831) | (17,046) | (21,677) | 47,051 | 53,558 | 106,357 | 71,782 | 55,807 | 38,404 | 43,326 | 40,000 | | | | | | |
| 6/30/2011 | 277 | (2,983) | 15,970 | 21,898 | 30,600 | 70,020 | 43,970 | 68,571 | 58,463 | 57,443 | 38,000 | | | | | | | |
| 6/30/2012 | 2,504 | 9,800 | 12,175 | 17,002 | 57,037 | 47,127 | 45,136 | 51,248 | 53,681 | 49,000 | | | | | | | | |
| 6/30/2013 | 12,646 | 26,892 | 32,415 | 70,299 | 90,740 | 109,116 | 86,902 | 58,791 | 62,000 | | | | | | | | | |
| 6/30/2014 | 2,277 | (883) | 15,263 | 34,602 | 34,804 | 75,595 | 124,576 | 66,000 | | | | | | | | | | |
| 6/30/2015 | 1,027 | 7,787 | 2,697 | (7,485) | (3,941) | 33,466 | 44,167 | | | | | | | | | | | |
| 6/30/2016 | 1,794 | 22,281 | 64,934 | 101,170 | 93,975 | 82,200 | | | | | | | | | | | | |
| 6/30/2017 | 13,969 | 42,266 | 75,119 | 73,697 | 54,230 | | | | | | | | | | | | | |
| 6/30/2018 | 12,506 | 47,169 | 38,295 | 32,934 | | | | | | | | | | | | | | |
| 6/30/2019 | 10,448 | 21,429 | 33,979 | | | | | | | | | | | | | | | |
| 6/30/2020 | 6,601 | 23,950 | | | | | | | | | | | | | | | | |
| 6/30/2021 | 10,455 | | | | | | | | | | | | | | | | | |

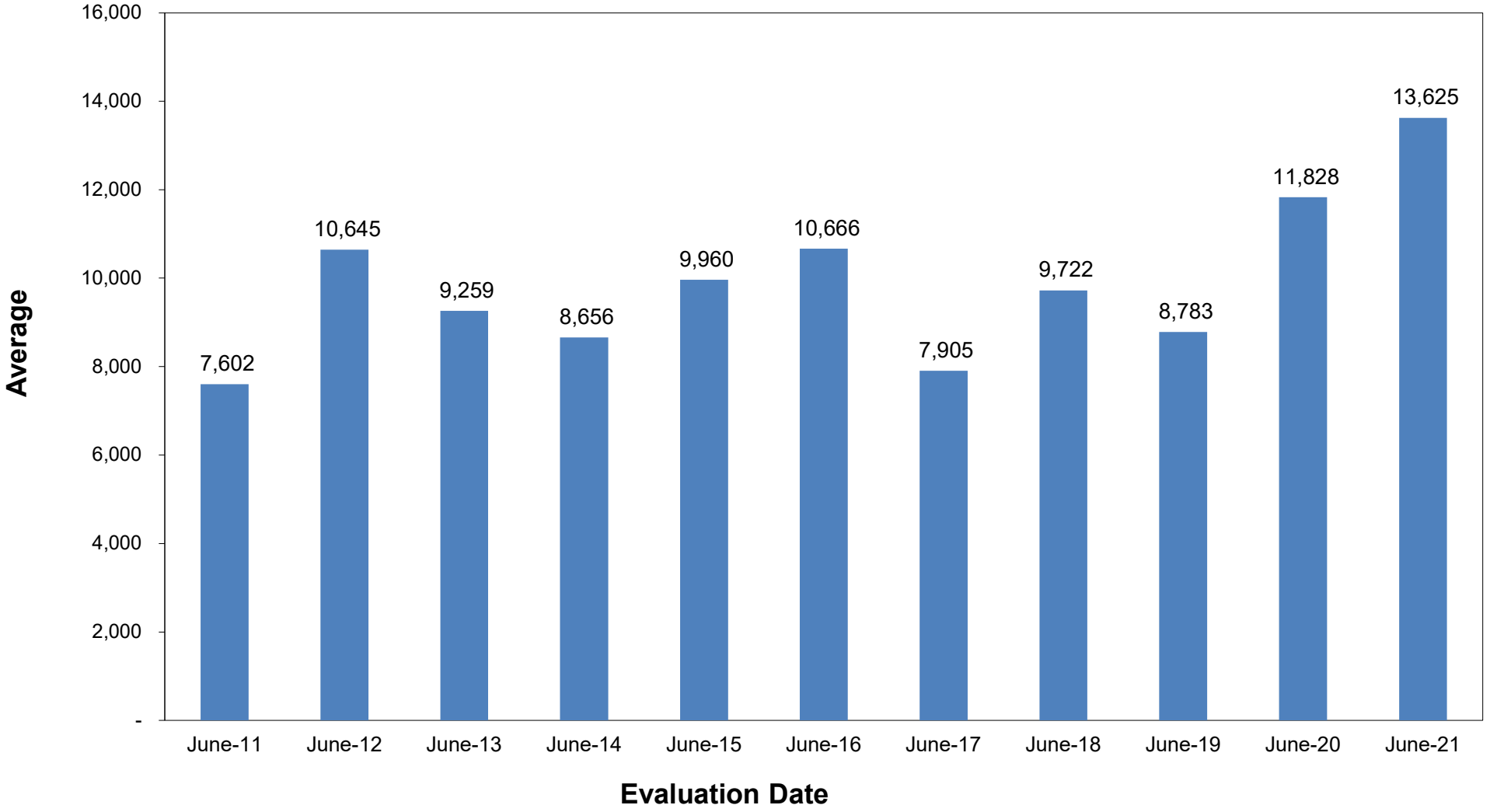
# State of Minnesota
## Workers' Compensation
## Claims Settlement Rates
### (Claims closed during the period regardless of the date of loss)



# State of Minnesota
## Workers' Compensation
## Average Open Case Reserves
### (Claims open during the period regardless of the date of loss)



# State of Minnesota
## Workers' Compensation
## Average Paid Claim
### (Claims paid during the period regardless of the date of loss)



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OLIVER WYMAN

# MINNESOTA STATE COMPENSATION SPECIAL REVENUE FUND - WC

## REVIEW OF THE NEEDED FUNDING LEVEL FOR FISCAL YEAR 2018

### DATA EVALUATED AS OF DECEMBER 31, 2017

MAY 15, 2018

Prepared by:

RON FOWLER, FCAS, MAAA



MARSH & McLENNAN COMPANIES

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# 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

.

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# Executive Summary

In the course of the review, Oliver Wyman applied several generally accepted loss and ALAE reserving methodologies and procedures to derive the needed funding level for The Fund for 2018. Oliver Wyman gave consideration to the relative strengths and weaknesses of each of the methods in developing our estimates.

The estimated 2018 funding level is based on the historical workers' compensation and ALAE loss information as of 12/31/17 and the additional information provided to us (and only that information provided to us) through 4/9/18 our findings are as follows:

Oliver Wyman's estimate of total workers' compensation and ALAE loss payments for 2018 is $**17,495,000** (Exhibit A, Page 1**)**. The ultimate loss and ALAE estimate and the prospective payments in this report are intended to represent actuarial estimates which, consistent with the applicable actuarial standard of practice, we define as the expected value over the range of reasonably possible (as opposed to all conceivable) outcomes.

The estimated payments at various confidence levels are:

**2018 Funding Estimates**

| Confidence Level | Payments |
|---|---|
| 40% | $ 16,915,000 |
| 50% | $ 17,494,000 |
| 60% | $ 18,074,000 |
| 70% | $ 18,693,000 |
| 80% | $ 19,418,000 |
| 90% | $ 20,424,000 |

All projections presented in this report are net of subrogation and salvage (to the extent captured in the historical claims data) and are limited to The Fund's per occurrence retentions. The State has provided the retentions from 1984 through 2017. Prior to 1984 the claims were not limited.

All reinsurance is considered to be valid and fully collectible. Oliver Wyman made no assessment, and does not express any opinion, concerning the collectability of reinsurance.

Based on our estimates of fiscal year ultimate losses and the number of claims (excess of $1) we have made the following observations:

1. The resultant claim severities (Ultimate Loss / Number of Claims) have remained relatively flat since 2008 at approximately $11,000 per claim (Exhibit B, Page 1, Column 11).
2. The loss rates (Ultimate Loss / $100 Payroll) have shown a steady annual decrease since 2008 (Exhibit B, Page1, Column 12).
3. The number of claims (excess of $1), have consistently decreased from 2008 to 2018 and the frequency (Number of Claims/ $100 of Payroll) has also improved annually (Exhibit E, Page 1, Columns 4,5).
4. The claim closure rate (Graph 1) for the last twelve months has increased to 59% from 55% in the previous year. The closure rate represents how many claims were closed in past year that were either open at the beginning of the year or reported during the current year.

All of these observations are positive metrics of The Fund’s performance going back to 2008.

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# Description of Data

Oliver Wyman relied upon data prepared by The State and provided by Gay Sharpen. Oliver Wyman relied upon the data without independent verification and audit. Although the data appears reasonable and the indications are based upon reliable data, if there are any undiscovered material data inconsistencies, the projections could be affected.

The following is a list of the data that was used in the review.

- Claim listings in Excel format evaluated annually as of 12/31/xxxx beginning with 2011 through 2017. The listing included claims with accident dates going back to 1963 through 12/31/17 and included the following fields:
    - Accident Date
    - Report Date
    - Close Date
    - Incurred Loss including allocated loss adjustment expense (ALAE)
    - Paid Loss (including ALAE)
    - Recoveries
- Payroll information for the agencies under review going back to fiscal year 2008. An estimate was provided for fiscal year 2017.
- Per claim loss retentions going back to 1984. Prior to 1984 there was no retention on a per claim basis.

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# Description of Methodology

This report was prepared in accordance with generally accepted actuarial principles as promulgated by the Actuarial Standards Board.

The methodologies employed are as follows:

- Incurred Loss Development
- Paid Loss Development
- Incurred Loss Bornhuetter-Ferguson
- Paid Loss Bornhuetter-Ferguson
- Average IBNR
- Average Unpaid

As part of the analysis, Oliver Wyman attempts to gauge any biases inherent in our actuarial methodologies. Oliver Wyman produces a series of diagnostic exhibits (Exhibit G, Pages 1-6) that aid in establishing the selected ultimate loss estimate. These include:

- Paid Loss / Ultimate Loss
- Incurred Loss / Ultimate Loss
- Closed Claims / Ultimate Claims
- Reported Claims / Ultimate Claims
- Average Unpaid Loss
- Average IBNR
- Average Paid Loss
- Average Incurred Loss
- Average Open Reserves
- Paid Loss / Incurred Loss
- Closed Claims / Reported Claims
- Claims Disposal Ratio

Ultimate loss and ALAE was selected based upon the results of the methods and resultant diagnostics. This approach limits the impact of material biases underlying any one method.

The above methodologies were used to estimate loss payments made in fiscal year 2018. We also compared the actual payments made over the past six years to compare against our estimate (Exhibit A, Page 1). Historical paid loss patterns were used to estimate the volatility of future payments and the range or percentiles were created from this statistical measure of volatility.

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# Considerations and Limitations

For our analysis, we relied on data and information provided by The Fund without independent audit. Though we have reviewed the data for reasonableness and consistency, we have not audited or otherwise verified this data. It should also be noted that our review of data may not always reveal imperfections. We have assumed that the data provided is both accurate and complete. The results of our analysis are dependent on this assumption. If this data or information is inaccurate or incomplete, our findings and conclusions may need to be revised.

The prospective policy/accident period estimates developed in this analysis are based on estimated loss costs and the projected exposures. It should be noted that prospective period loss and ALAE estimates are directly related to the projected exposures. Therefore, if actual exposures differ from the projection, prospective policy/accident period estimates would need to be adjusted accordingly.

Where The Fund's own historical data was either (i) not available, (ii) not appropriate or (iii) not sufficiently credible to develop our actuarial assumptions, we supplemented it with external information, as we deemed appropriate. Although we believe these external sources may be more predictive of future Fund experience than any other data of which we are aware, the use of external data adds to the uncertainty associated with our projections.

The scope of the project does not include the estimation of any costs other than those described herein. Such ancillary costs may include excess insurance premiums; the costs of trustee, legal, administrative, risk management and actuarial services; fees and assessments; and costs for surety bonds or letters of credit pertaining to claim liabilities.

All excess insurance / reinsurance are considered to be valid and fully collectible. We made no assessment, and do not express any opinion, concerning the collectability of any excess insurance or reinsurance. We have not evaluated the financial strength, claims paying ability or any other factors with regard to Fund's past, current, and / or prospective excess insurers / reinsurers.

We have not examined the assets supporting the liabilities, but have assumed they are supported by valid assets which have appropriate maturities and sufficient liquidity to meet payment obligations associated with the amounts that are within the scope of our review.

Our models may retain more digits than those displayed. In addition, the results of certain calculations may be presented in the exhibits with more or less digits than would be considered significant. As a result, it should be recognized that (i) there may be rounding differences between the results of calculations presented in the exhibits and replications of those calculations based on displayed underlying amounts, and (ii) calculation results may not have been adjusted to reflect the precision of the calculation.

Our conclusions are based on an analysis of The Fund data and on the estimation of the outcome of many contingent events. Future costs were developed from the historical claim experience and covered exposure, with adjustments for anticipated changes. Our estimates make no provision for extraordinary future emergence of new classes of losses or types of losses not sufficiently represented in historical databases or which are not yet quantifiable.

The sources of uncertainty affecting our estimates are numerous and include factors internal and external to The Fund. Internal factors include items such as changes in claim reserving or settlement practices. The most significant external influences include, but are not limited to, changes in the legal, social, or regulatory environment surrounding the claims process. Uncontrollable factors such as general economic conditions also contribute to the variability.

While this analysis complies with applicable Actuarial Standards of Practice and Statements of Principles, users of this analysis should recognize that our projections involve estimates of future events, and are subject to economic and statistical variations from expected values. We have not anticipated any extraordinary changes to the legal, social, or economic environment that might affect the frequency or severity of claims. For these reasons, no assurance can be given that the emergence of actual losses will correspond to the projections in this analysis.

We have calculated estimates of the statistical uncertainty associated with the process risk inherent in our estimates. However, unless otherwise indicated, our probability level estimates do not address parameter or model risk. To the extent that the probability estimates do not address parameter risk or model risk, the true variability of results is greater than the range of outcomes presented. The Fund may wish to consider this additional uncertainty in evaluating the projected and funding amounts.

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# Distribution and Use

This report was prepared for the sole use of The Fund and Oliver Wyman. All decisions in connection with the implementation or use of advice or recommendations contained in this report are the sole responsibility of The Fund.

This report is not intended for general circulation or publication, nor is it to be used, quoted or distributed to others for any purpose other than those that may be set forth herein or in the written agreement pursuant to which this report has been issued without the prior written consent of Oliver Wyman.

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Neither all nor any part of the contents of this report, any opinions expressed herein, or the firm with which this report is connected, shall be disseminated to the public through advertising media, public relations, news media, sales media, mail, direct transmittal, or any other public means of communications, without the prior written consent of Oliver Wyman. Except as may have otherwise been agreed in the written agreement pursuant to which this report has been issued, our permission is granted for The Fund's release of this report to its directors, officers, employees, auditors, insurance brokers, commercial insurance carriers, reinsurers and consultants who have a need to know and are bound by reasonable obligations of confidentiality, and to The Fund's regulators (if applicable, and only if required or requested through regulatory process). Except as may have otherwise been agreed in the written agreement pursuant to which this report has been issued, distribution to parties other than those specifically mentioned is prohibited without our prior written consent.

The actuarial findings contained in this document are not intended to be used, and cannot be used, by the taxpayer for the purpose of avoiding tax penalties that may be imposed on the taxpayer.

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# Closing Comments

It has been a pleasure to provide this analysis to The Minnesota Department of Administration and I am prepared to discuss the results at their request.

*I, Ron Fowler, am a partner for Oliver Wyman Actuarial Consulting, Inc. I meet the Qualification Standards of the Casualty Actuarial Society and the American Academy of Actuaries to render the actuarial analysis contained in this report.*

Please feel free to call me should you have any questions.



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*(312) 627-6120*

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# Glossary

**Accident Period / Fiscal Year**

The period in which the event giving rise to a claim occurred, regardless of when the claim is actually reported.

**Accounting Date**

The point in time at which the estimate of unpaid claims and ACAE is evaluated.

**Actuarial Central Estimate**

An estimate that represents an expected value over the range of reasonably possible outcomes. Such range of reasonably possible outcomes may not include all conceivable outcomes.

**Adjusting and Other Expenses (AO)**

Those expenses other than allocated expenses, which include fees of adjusters and settling agents, loss adjustment expenses for participation in voluntary and involuntary market pools if reported by calendar year, attorney fees incurred in the determination of coverage, including litigation between the insurer and the policyholder; and fees or salaries for appraisers, private investigators, hearing representatives, re-inspectors and fraud investigators, if working in the capacity of an adjuster.

**Allocated Loss Adjustment Expense (ALAE)**

Expense costs associated with the handling and settling of an individual claim that can be directly attributed to the particular claim. Fees paid to outside defense attorneys and investigation firms are examples of this expense cost.

**Case Reserves**

The unpaid claim estimates established by adjusters on an individual claim basis.

**Claim**

A demand for payment under the coverage provided by a plan or contract. As used throughout this Glossary, it also includes suits, potentially compensable events, notifications, and unasserted claims.

**Claim Adjustment Expenses**

The costs of administering, determining coverage for, settling, or defending claims. Claim adjustment expenses include allocated claim adjustment expenses and unallocated claim adjustment expenses.

**Claim Frequency**

The number of claims that occur over a period of time per unit of exposure.

**Claim Reporting Pattern**

The rate at which claims are assumed to be reported over time.

**Claim Severity**

The average cost per claim.

**Coefficient of Variation**

A statistical measure of dispersion. The coefficient of variation is calculated as the standard deviation of the random process divided by the expected value (mean).

**Confidence Level**

The probability that the outcome of a random process will not exceed an associated estimate. For example, a 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.

9

# Exhibits

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Analysis as of 12/31/17**

**Estimated Payments for 2018**

| | | | |
|---|---|---|---|
| (1) Formula Estimated Payments | | $ | 17,495,000 |
| (2) Historical Actual Payments | | | |
| Last 6 - Year Average | | $ | 16,687,000 |
| Last 3 - Year Average | | $ | 16,361,000 |
| Highest Last 6 - Years | | $ | 17,491,000 |
| (3) Selected 2018 Payments | | **$** | **17,495,000** |
| (4) Confidence Level | | | |
| | 10% | $ | 14,565,000 |
| | 20% | $ | 15,570,000 |
| | 30% | $ | 16,296,000 |
| | 40% | $ | 16,915,000 |
| | 50% | $ | 17,494,000 |
| | 60% | $ | 18,074,000 |
| | 70% | $ | 18,693,000 |
| | 80% | $ | 19,418,000 |
| | 90% | $ | 20,424,000 |
| | 95% | $ | 21,253,000 |

*Notes:*
(1) Exhibit A, Page 2, Column (6) Total
(2) Provided by State of Minnesota
(3) Selected by Oliver Wyman
(4) Based on Volatility of Annual Payments from 2011-Current

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Analysis as of 12/31/17**

**Estimated Payments Between 1/1/18 - 12/31/18**

| Accident Period Ending | Maturity in months 12/31/17 | % of Ult. Unpaid 12/31/17 | Maturity in months 12/31/17 | % of Ult. Unpaid 12/31/17 | Payment as % of Unpaid | Total Unpaid 12/31/17 | Estimated Payment | Selected Payment |
|---|---|---|---|---|---|---|---|---|
| | | (1) | | (2) | (3) | (4) | (5) | (6) |
| **All Prior** | | | | | | **42,060,461** | **6,737,802** | **3,368,901** |
| **12/31/2008** | 120 | 13.7% | 132 | 12.4% | 9.3% | 3,355,101 | 311,685 | 311,685 |
| **12/31/2009** | 108 | 15.2% | 120 | 13.7% | 9.9% | 4,217,721 | 417,070 | 417,070 |
| **12/31/2010** | 96 | 17.0% | 108 | 15.2% | 10.6% | 3,428,878 | 364,722 | 364,722 |
| **12/31/2011** | 84 | 18.9% | 96 | 17.0% | 9.7% | 4,587,138 | 446,443 | 446,443 |
| **12/31/2012** | 72 | 21.9% | 84 | 18.9% | 13.9% | 3,760,482 | 522,685 | 522,685 |
| **12/31/2013** | 60 | 25.2% | 72 | 21.9% | 13.1% | 4,369,113 | 573,724 | 573,724 |
| **12/31/2014** | 48 | 31.0% | 60 | 25.2% | 18.8% | 4,751,603 | 893,320 | 893,320 |
| **12/31/2015** | 36 | 38.7% | 48 | 31.0% | 19.7% | 5,851,954 | 1,155,188 | 1,155,188 |
| **12/31/2016** | 24 | 53.0% | 36 | 38.7% | 27.0% | 7,971,232 | 2,154,588 | 2,154,588 |
| **12/31/2017** | 12 | 78.9% | 24 | 53.0% | 32.8% | 11,575,742 | 3,793,777 | 3,793,777 |
| **12/31/2018** | | 100.0% | 12 | 78.9% | 21.1% | 16,523,420 | 3,492,601 | 3,492,601 |
| **Total** | | | | | | 112,452,845 | 20,863,606 | 17,494,704 |

*Notes:*

(1) = 1 - 1 / Exhibit C, Page 2, Column (2)
(2) Interpolated from (1)
(3) = [ (1) - (2) ] / (1)
(4) Exhibit A, Page 4, Column (6)
(5) = (3) x (4)
(6) Selected by Oliver Wyman

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Analysis as of 12/31/17**

**Selection of Ultimate Loss**

| Accident Period Ending | Loss Methods: Incurred Loss Dev. | Paid Loss Dev. | Incurred B-F | Paid B-F | Average IBNR | Average Unpaid | Selected Ultimate Loss & ALAE | Incurred Loss & ALAE | Unpaid Claim Counts | Payroll (00s) | Ultimate Claim Severity | Ultimate Loss Rate |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| **12/31/2008** | 18,198,687 | 17,519,326 | 17,881,773 | 16,887,620 | **18,473,007** | 17,532,906 | 18,473,007 | 17,108,007 | 21 | 18,239,353 | 11,155 | 1.01 |
| **12/31/2009** | 19,045,868 | 17,416,538 | 18,673,549 | 16,871,781 | **18,984,952** | 17,067,231 | 18,984,952 | 17,684,952 | 20 | 19,397,601 | 11,174 | 0.98 |
| **12/31/2010** | 18,219,991 | 18,378,818 | 17,800,304 | 17,515,126 | **18,679,246** | 18,815,368 | 18,679,246 | 16,664,246 | 31 | 18,776,081 | 10,529 | 0.99 |
| **12/31/2011** | 16,528,443 | 15,593,142 | 16,145,671 | 15,065,085 | **17,239,828** | 16,907,691 | 17,239,828 | 14,834,828 | 37 | 18,208,131 | 10,231 | 0.95 |
| **12/31/2012** | 14,831,624 | 14,741,445 | 14,595,973 | 14,343,653 | **15,273,328** | 15,537,845 | 15,273,328 | 12,998,328 | 35 | 18,544,666 | 9,860 | 0.82 |
| **12/31/2013** | 15,259,724 | 14,656,883 | 15,076,556 | 14,483,983 | **15,330,670** | 15,161,557 | 15,330,670 | 13,090,670 | 40 | 19,598,342 | 10,289 | 0.78 |
| **12/31/2014** | 19,769,568 | 19,119,133 | 18,917,805 | 17,835,170 | **18,410,907** | **17,457,702** | 17,934,304 | 16,250,907 | 45 | 20,410,633 | 12,085 | 0.88 |
| **12/31/2015** | **14,971,031** | 14,872,866 | 15,107,227 | 15,169,872 | 14,136,770 | 14,479,078 | 14,971,031 | 11,925,770 | 67 | 20,873,189 | 10,565 | 0.72 |
| **12/31/2016** | 14,384,114 | 14,897,670 | **14,970,657** | 15,785,900 | 13,385,769 | 13,068,426 | 14,970,657 | 10,529,769 | 119 | 21,663,834 | 11,282 | 0.69 |
| **12/31/2017** | 13,523,725 | 16,311,048 | **15,023,454** | 17,114,741 | 13,235,889 | 14,121,712 | 15,023,454 | 8,195,389 | 593 | 22,222,004 | 11,296 | 0.68 |
| **Total** | 164,732,774 | 163,506,869 | 164,192,969 | 161,072,931 | 163,150,367 | 160,149,514 | 166,880,478 | 139,282,867 | 1,008 | 197,933,835 | | |

*Notes:*

(1) Exhibit C, Page 1, Column (3)
(2) Exhibit C, Page 2, Column (3)
(3) Exhibit D, Page 1, Column (7)
(4) Exhibit D, Page 2, Column (7)
(5) Exhibit D, Page 4, Column (5)
(6) Exhibit D, Page 6, Column (5)
(7) Selected by Oliver Wyman
(8) Exhibit C, Page 1, Column (10)
(9) Exhibit E, Page 1, Column (4) - Exhibit E, Page 3, Column (3)
(10) Exhibit D, Page 3, Column (1)
(11) = (7) / Exhibit E, Page 1, Column (4)
(12) = (7) / (10)

**State of Minnesota - "Pay As You Go" Agencies**

**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Analysis as of 12/31/17**

**Development & Selection of Loss & ALAE 1996 and Prior**

| | | Paid Loss Development | | | Incurred Loss Development | | | Average IBNR Method | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Accident Period Ending | Evaluation Month | Paid Total Loss to Date | Cumulative Paid Development Factor | Estimated Ultimate Indemnity Loss | Incurred Total Loss to Date | Cumulative Incurred Development Factor | Estimated Ultimate Indemnity Loss | Incurred Total Loss to Date | Unpaid Claim Counts | Selected Average IBNR | Estimated Ultimate Loss | Selected Ultimate Loss |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| 12/31/1963 | 660 | 245,519 | 1.000 | 245,519 | 483,477 | 1.000 | 483,477 | 483,477 | 1 | 65,000 | **548,477** | 548,477 |
| 12/31/1964 | 648 | 1,491,398 | 1.000 | 1,491,398 | 2,194,554 | 1.000 | 2,194,554 | 2,194,554 | 1 | 65,000 | **2,259,554** | 2,259,554 |
| 12/31/1965 | 636 | 224,617 | 1.000 | 224,617 | 224,617 | 1.000 | 224,617 | **224,617** | - | 65,000 | 224,617 | 224,617 |
| 12/31/1966 | 624 | 15,763 | 1.000 | 15,764 | 15,763 | 1.000 | 15,763 | **15,763** | - | 65,000 | 15,763 | 15,763 |
| 12/31/1967 | 612 | 379,838 | 1.000 | 379,839 | 438,604 | 1.000 | 438,604 | 438,604 | 1 | 65,000 | **503,604** | 503,604 |
| 12/31/1968 | 600 | 619,823 | 1.000 | 619,827 | 704,667 | 1.000 | 704,667 | 704,667 | 1 | 65,000 | **769,667** | 769,667 |
| 12/31/1969 | 588 | 129,357 | 1.000 | 129,359 | 129,357 | 1.000 | 129,357 | **129,357** | - | 65,000 | 129,357 | 129,357 |
| 12/31/1970 | 576 | 472,258 | 1.000 | 472,270 | 472,258 | 1.000 | 472,258 | **472,258** | - | 65,000 | 472,258 | 472,258 |
| 12/31/1971 | 564 | 114,870 | 1.000 | 114,876 | 114,870 | 1.000 | 114,870 | **114,870** | - | 65,000 | 114,870 | 114,870 |
| 12/31/1972 | 552 | 839,174 | 1.000 | 839,259 | 897,424 | 1.000 | 897,424 | 897,424 | 1 | 65,000 | **962,424** | 962,424 |
| 12/31/1973 | 540 | 564,209 | 1.000 | 564,324 | 765,916 | 1.000 | 765,916 | 765,916 | 1 | 65,000 | **830,916** | 830,916 |
| 12/31/1974 | 528 | 744,556 | 1.000 | 744,860 | 983,229 | 1.000 | 983,229 | 983,229 | 2 | 65,000 | **1,113,229** | 1,113,229 |
| 12/31/1975 | 516 | 2,459,357 | 1.001 | 2,461,366 | 2,556,516 | 1.000 | 2,556,516 | 2,556,516 | 2 | 65,000 | **2,686,516** | 2,686,516 |
| 12/31/1976 | 504 | 7,104,389 | 1.002 | 7,115,999 | 7,637,994 | 1.000 | 7,637,994 | 7,637,994 | 9 | 65,000 | **8,222,994** | 8,222,994 |
| 12/31/1977 | 492 | 2,859,288 | 1.003 | 2,868,641 | 3,371,667 | 1.000 | 3,371,667 | 3,371,667 | 1 | 65,000 | **3,436,667** | 3,436,667 |
| 12/31/1978 | 480 | 6,429,961 | 1.007 | 6,472,095 | 8,102,411 | 1.000 | 8,102,411 | 8,102,411 | 8 | 65,000 | **8,622,411** | 8,622,411 |
| 12/31/1979 | 468 | 5,910,520 | 1.013 | 5,988,234 | 7,190,939 | 1.000 | 7,190,939 | 7,190,939 | 9 | 65,000 | **7,775,939** | 7,775,939 |
| 12/31/1980 | 456 | 6,072,276 | 1.015 | 6,161,370 | 8,105,853 | 1.000 | 8,105,853 | 8,105,853 | 7 | 65,000 | **8,560,853** | 8,560,853 |
| 12/31/1981 | 444 | 4,774,841 | 1.016 | 4,852,522 | 6,275,691 | 1.000 | 6,275,691 | 6,275,691 | 3 | 65,000 | **6,470,691** | 6,470,691 |
| 12/31/1982 | 432 | 3,706,126 | 1.018 | 3,772,627 | 3,857,050 | 1.000 | 3,857,050 | 3,857,050 | 2 | 65,000 | **3,987,050** | 3,987,050 |
| 12/31/1983 | 420 | 5,608,867 | 1.020 | 5,719,378 | 6,552,509 | 1.000 | 6,552,509 | 6,552,509 | 3 | 65,000 | **6,747,509** | 6,747,509 |
| 12/31/1984 | 408 | 4,917,545 | 1.022 | 5,023,537 | 5,065,997 | 1.000 | 5,065,997 | 5,065,997 | 6 | 65,000 | **5,455,997** | 5,455,997 |
| 12/31/1985 | 396 | 7,029,187 | 1.024 | 7,194,402 | 7,100,222 | 1.000 | 7,100,222 | 7,100,222 | 5 | 65,000 | **7,425,222** | 7,425,222 |
| 12/31/1986 | 384 | 6,045,988 | 1.026 | 6,200,541 | 6,433,919 | 1.000 | 6,433,919 | 6,433,919 | 7 | 65,000 | **6,888,919** | 6,888,919 |
| 12/31/1987 | 372 | 7,529,786 | 1.028 | 7,738,658 | 7,853,461 | 1.000 | 7,853,461 | 7,853,461 | 8 | 65,000 | **8,373,461** | 8,373,461 |
| 12/31/1988 | 360 | 9,177,315 | 1.030 | 9,453,051 | 9,316,534 | 1.000 | 9,316,534 | 9,316,534 | 10 | 65,000 | **9,966,534** | 9,966,534 |
| 12/31/1989 | 348 | 10,762,703 | 1.032 | 11,112,417 | 11,429,950 | 1.001 | 11,438,602 | 11,429,950 | 11 | 65,000 | **12,144,950** | 12,144,950 |
| 12/31/1990 | 336 | 9,223,733 | 1.035 | 9,547,460 | 9,669,616 | 1.002 | 9,684,985 | 9,669,616 | 9 | 65,000 | **10,254,616** | 10,254,616 |
| 12/31/1991 | 324 | 10,800,597 | 1.038 | 11,209,658 | 11,416,376 | 1.003 | 11,445,004 | 11,416,376 | 7 | 65,000 | **11,871,376** | 11,871,376 |
| 12/31/1992 | 312 | 9,388,314 | 1.041 | 9,771,755 | 9,619,229 | 1.004 | 9,653,121 | 9,619,229 | 6 | 65,000 | **10,009,229** | 10,009,229 |
| 12/31/1993 | 300 | 10,024,136 | 1.044 | 10,465,443 | 10,458,291 | 1.005 | 10,506,930 | 10,458,291 | 10 | 65,000 | **11,108,291** | 11,108,291 |
| 12/31/1994 | 288 | 7,123,684 | 1.047 | 7,461,671 | 7,312,448 | 1.006 | 7,355,638 | 7,312,448 | 4 | 65,000 | **7,572,448** | 7,572,448 |
| 12/31/1995 | 276 | 8,996,322 | 1.051 | 9,456,354 | 9,409,395 | 1.007 | 9,478,177 | 9,409,395 | 8 | 65,000 | **9,929,395** | 9,929,395 |
| 12/31/1996 | 264 | 7,975,394 | 1.055 | 8,415,076 | 8,312,712 | 1.009 | 8,386,572 | 8,312,712 | 7 | 65,000 | **8,767,712** | 8,767,712 |
| 12/31/1997 | 252 | 9,619,131 | 1.059 | 10,191,180 | 9,866,619 | 1.011 | 9,971,805 | 9,866,619 | 4 | 65,000 | **10,126,619** | 10,126,619 |
| 12/31/1998 | 240 | 9,410,033 | 1.064 | 10,014,216 | 10,483,020 | 1.013 | 10,615,855 | 10,483,020 | 10 | 65,000 | **11,133,020** | 11,133,020 |
| 12/31/1999 | 228 | 7,700,185 | 1.069 | 8,234,571 | 8,473,306 | 1.015 | 8,600,062 | 8,473,306 | 6 | 65,000 | **8,863,306** | 8,863,306 |
| 12/31/2000 | 216 | 8,360,234 | 1.075 | 8,988,277 | 8,769,825 | 1.018 | 8,923,977 | 8,769,825 | 9 | 65,000 | **9,354,825** | 9,354,825 |
| 12/31/2001 | 204 | 10,979,411 | 1.081 | 11,873,885 | 12,025,356 | 1.021 | 12,272,969 | 12,025,356 | 12 | 65,000 | **12,805,356** | 12,805,356 |
| 12/31/2002 | 192 | 9,745,201 | 1.089 | 10,608,143 | 9,997,428 | 1.024 | 10,238,181 | 9,997,428 | 11 | 65,000 | **10,712,428** | 10,712,428 |
| 12/31/2003 | 180 | 9,969,418 | 1.097 | 10,931,612 | 11,046,139 | 1.028 | 11,357,131 | 11,046,139 | 12 | 65,000 | **11,826,139** | 11,826,139 |
| 12/31/2004 | 168 | 11,047,498 | 1.106 | 12,213,540 | 12,305,808 | 1.033 | 12,711,189 | 12,305,808 | 11 | 65,000 | **13,020,808** | 13,020,808 |
| 12/31/2005 | 156 | 11,944,495 | 1.116 | 13,328,832 | 12,027,407 | 1.039 | 12,491,924 | 12,027,407 | 8 | 65,000 | **12,547,407** | 12,547,407 |
| 12/31/2006 | 144 | 14,074,012 | 1.128 | 15,873,993 | 16,086,076 | 1.045 | 16,816,756 | 16,086,076 | 18 | 65,000 | **17,256,076** | 17,256,076 |
| 12/31/2007 | 132 | 12,103,854 | 1.142 | 13,822,530 | 13,931,141 | 1.054 | 14,678,661 | 13,931,141 | 15 | 65,000 | **14,906,141** | 14,906,141 |
| **Total** | | 274,715,182 | | 290,384,949 | 299,485,643 | | 303,473,037 | 299,485,643 | 266 | | 316,775,643 | 316,775,643 |

*Notes:*

(1) Provided by State of Minnesota
(2) Interpolated From Exhibit F, Page 2
(3) = (1) x (2)
(4) Provided by State of Minnesota
(5) Interpolated From Exhibit F, Page 1
(6) = (4) x (5)
(7) Provided by State of Minnesota
(8) Provided by State of Minnesota
(9) Exhibit D, Page 5, Selected Tail
(10) = (8) x (9) + (7)
(11) Selected by Oliver Wyman

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Analysis as of 12/31/17**

**Funding Estimate for 2018**

| Accident Period Ending | Payroll (00s) | Selected Ultimate Loss & ALAE | Exposure Trend | Claim Severity Trend | Claim Frequency Trend | Benefit Level Adj. Factor | Trended Loss Rate |
|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| **12/31/2008** | 18,239,353 | 18,473,007 | 1.344 | 1.629 | 0.894 | 1.036 | 1.14 |
| **12/31/2009** | 19,397,601 | 18,984,952 | 1.305 | 1.551 | 0.919 | 1.020 | 1.09 |
| **12/31/2010** | 18,776,081 | 18,679,246 | 1.267 | 1.477 | 0.946 | 1.017 | 1.12 |
| **12/31/2011** | 18,208,131 | 17,239,828 | 1.230 | 1.407 | 0.972 | 1.017 | 1.07 |
| **12/31/2012** | 18,544,666 | 15,273,328 | 1.194 | 1.340 | 1.000 | 1.016 | 0.94 |
| **12/31/2013** | 19,598,342 | 15,330,670 | 1.159 | 1.276 | 1.000 | 1.013 | 0.87 |
| **12/31/2014** | 20,410,633 | 17,934,304 | 1.126 | 1.216 | 1.000 | 1.003 | 0.95 |
| **12/31/2015** | 20,873,189 | 14,971,031 | 1.093 | 1.158 | 1.000 | 1.001 | 0.76 |
| **12/31/2016** | 21,663,834 | 14,970,657 | 1.061 | 1.103 | 1.000 | 1.000 | 0.72 |
| **12/31/2017** | 22,222,004 | 15,023,454 | 1.030 | 1.050 | 1.000 | 1.000 | 0.69 |
| **Total** | 197,933,835 | 166,880,478 | | | | | |

*Notes:*

(1) Provided by State of Minnesota
(2) Exhibit B, Page 1, Column (7)
(3) Exhibit D, Page 3, Column (6) * 1.03
(4) Exhibit D, Page 3, Column (7) * 1.05
(5) Exhibit D, Page 3, Column (8)
(6) Exhibit D, Page 3, Column (9)
(7) = (2) * (4) * (5) * (6) / (1) / (3)
(8) Selected Trended Loss Rate
(9) 2017 Estimate * 1.03
(10) = (8) * (9)

| | |
|---|---|
| **3 Period Avg** | **0.72** |
| **4 Period Avg** | 0.78 |
| **All Period Avg** | 0.93 |
| **Avg Last 6 Ex Hi-Lo** | 0.82 |
| **Selected (8)** | 0.72 |
| **2018 Budgeted Exposure (9)** | 22,861,302 |
| **Funding Estimate for 2018 (10)** | **16,523,420** |

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Analysis as of 12/31/17**

**Incurred Loss & ALAE Development**

| Accident Period Ending | Cumulative Incurred Loss & ALAE | Incurred LDF @ 12/31/17 | Estimated Ultimate Loss & ALAE |
|---|---|---|---|
| | (1) | (2) | (3) |
| **12/31/2008** | 17,108,007 | 1.064 | 18,198,687 |
| **12/31/2009** | 17,684,952 | 1.077 | 19,045,868 |
| **12/31/2010** | 16,664,246 | 1.093 | 18,219,991 |
| **12/31/2011** | 14,834,828 | 1.114 | 16,528,443 |
| **12/31/2012** | 12,998,328 | 1.141 | 14,831,624 |
| **12/31/2013** | 13,090,670 | 1.166 | 15,259,724 |
| **12/31/2014** | 16,250,907 | 1.217 | 19,769,568 |
| **12/31/2015** | 11,925,770 | 1.255 | 14,971,031 |
| **12/31/2016** | 10,529,769 | 1.366 | 14,384,114 |
| **12/31/2017** | 8,195,389 | 1.650 | 13,523,725 |
| **Total** | 139,282,867 | | 164,732,774 |

*Notes:*

(1) Provided by State of Minnesota
(2) Based on LDF's from Exhibit F, Page 1
(3) = (1) * (2)

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Analysis as of 12/31/17**

**Paid Loss & ALAE Development**

| Accident Period Ending | Cumulative Paid Loss & ALAE | Paid LDF @ 12/31/17 | Estimated Ultimate Loss & ALAE |
|---|---|---|---|
| | (1) | (2) | (3) |
| **12/31/2008** | 15,117,906 | 1.159 | 17,519,326 |
| **12/31/2009** | 14,767,231 | 1.179 | 17,416,538 |
| **12/31/2010** | 15,250,368 | 1.205 | 18,378,818 |
| **12/31/2011** | 12,652,691 | 1.232 | 15,593,142 |
| **12/31/2012** | 11,512,845 | 1.280 | 14,741,445 |
| **12/31/2013** | 10,961,557 | 1.337 | 14,656,883 |
| **12/31/2014** | 13,182,702 | 1.450 | 19,119,133 |
| **12/31/2015** | 9,119,078 | 1.631 | 14,872,866 |
| **12/31/2016** | 6,999,426 | 2.128 | 14,897,670 |
| **12/31/2017** | 3,447,712 | 4.731 | 16,311,048 |
| **Total** | 113,011,514 | | 163,506,869 |

*Notes:*

(1) Provided by State of Minnesota
(2) Based on LDF's from Exhibit F, Page 2
(3) = (1) * (2)

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Analysis as of 12/31/17**

**Incurred Bornhuetter-Ferguson Method**

| Accident Period Ending | Initial Expected Loss & ALAE | Expected Percentage Incurred | Expected Incurred Loss & ALAE | Actual Incurred Loss & ALAE | Expected Percentage Unreported | Expected Unreported Loss & ALAE | Ultimate Loss & ALAE |
|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| **12/31/2008** | 12,910,773 | 94.0% | 12,137,007 | 17,108,007 | 6.0% | 773,765 | 17,881,773 |
| **12/31/2009** | 13,835,306 | 92.9% | 12,846,709 | 17,684,952 | 7.1% | 988,597 | 18,673,549 |
| **12/31/2010** | 13,304,852 | 91.5% | 12,168,795 | 16,664,246 | 8.5% | 1,136,058 | 17,800,304 |
| **12/31/2011** | 12,792,873 | 89.8% | 11,482,029 | 14,834,828 | 10.2% | 1,310,843 | 16,145,671 |
| **12/31/2012** | 12,925,171 | 87.6% | 11,327,526 | 12,998,328 | 12.4% | 1,597,645 | 14,595,973 |
| **12/31/2013** | 13,971,105 | 85.8% | 11,985,219 | 13,090,670 | 14.2% | 1,985,886 | 15,076,556 |
| **12/31/2014** | 14,983,945 | 82.2% | 12,317,047 | 16,250,907 | 17.8% | 2,666,898 | 18,917,805 |
| **12/31/2015** | 15,640,592 | 79.7% | 12,459,135 | 11,925,770 | 20.3% | 3,181,457 | 15,107,227 |
| **12/31/2016** | 16,573,049 | 73.2% | 12,132,161 | 10,529,769 | 26.8% | 4,440,888 | 14,970,657 |
| **12/31/2017** | 17,330,152 | 60.6% | 10,502,088 | 8,195,389 | 39.4% | 6,828,065 | 15,023,454 |
| **Total** | 144,267,817 | | 119,357,715 | 139,282,867 | | 24,910,102 | 164,192,969 |

*Notes:*

(1) Exhibit D, Page 3, Column (12)
(2) = 1 / Exhibit C, Page 1, Column (2)
(3) = (1) * (2)
(4) Provided by State of Minnesota
(5) = 1 - (2)
(6) = (1) * (5)
(7) = (4) + (6)

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Analysis as of 12/31/17**

**Paid Bornhuetter-Ferguson Method**

| Accident Period Ending | Initial Expected Loss & ALAE | Expected Percentage Paid | Expected Paid Loss & ALAE | Actual Paid Loss & ALAE | Expected Percentage Unpaid | Expected Unpaid Loss & ALAE | Ultimate Loss & ALAE |
|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| **12/31/2008** | 12,910,773 | 86.3% | 11,141,059 | 15,117,906 | 13.7% | 1,769,713 | 16,887,620 |
| **12/31/2009** | 13,835,306 | 84.8% | 11,730,756 | 14,767,231 | 15.2% | 2,104,550 | 16,871,781 |
| **12/31/2010** | 13,304,852 | 83.0% | 11,040,094 | 15,250,368 | 17.0% | 2,264,758 | 17,515,126 |
| **12/31/2011** | 12,792,873 | 81.1% | 10,380,478 | 12,652,691 | 18.9% | 2,412,395 | 15,065,085 |
| **12/31/2012** | 12,925,171 | 78.1% | 10,094,363 | 11,512,845 | 21.9% | 2,830,808 | 14,343,653 |
| **12/31/2013** | 13,971,105 | 74.8% | 10,448,678 | 10,961,557 | 25.2% | 3,522,426 | 14,483,983 |
| **12/31/2014** | 14,983,945 | 69.0% | 10,331,477 | 13,182,702 | 31.0% | 4,652,469 | 17,835,170 |
| **12/31/2015** | 15,640,592 | 61.3% | 9,589,797 | 9,119,078 | 38.7% | 6,050,795 | 15,169,872 |
| **12/31/2016** | 16,573,049 | 47.0% | 7,786,575 | 6,999,426 | 53.0% | 8,786,474 | 15,785,900 |
| **12/31/2017** | 17,330,152 | 21.1% | 3,663,123 | 3,447,712 | 78.9% | 13,667,030 | 17,114,741 |
| **Total** | 144,267,817 | | 96,206,400 | 113,011,514 | | 48,061,417 | 161,072,931 |

*Notes:*

(1) Exhibit D, Page 3, Column (12)
(2) = 1 / Exhibit C, Page 2, Column (2)
(3) = (1) * (2)
(4) Provided by State of Minnesota
(5) = 1 - (2)
(6) = (1) * (5)
(7) = (4) + (6)

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Analysis as of 12/31/17**

**Initial Expected Loss Calculation**

| Accident Period Ending | Payroll (00s) | Incurred Loss Dev. Method | Paid Loss Dev. Method | Selected Ultimate Loss & ALAE | Initial Loss Rate | Exposure Trend | Claim Severity Trend | Claim Frequency Trend | Benefit Level Adj. Factors | Trended Loss Rate | Detrended Loss Rate | Initial Expected Loss & ALAE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| **12/31/2008** | 18,239,353 | 18,198,687 | 17,519,326 | 17,859,006 | 0.98 | 1.305 | 1.551 | 0.894 | 1.036 | 1.08 | 0.71 | 12,910,773 |
| **12/31/2009** | 19,397,601 | 19,045,868 | 17,416,538 | 19,045,868 | 0.98 | 1.267 | 1.477 | 0.919 | 1.020 | 1.07 | 0.71 | 13,835,306 |
| **12/31/2010** | 18,776,081 | 18,219,991 | 18,378,818 | 18,299,405 | 0.97 | 1.230 | 1.407 | 0.946 | 1.017 | 1.07 | 0.71 | 13,304,852 |
| **12/31/2011** | 18,208,131 | 16,528,443 | 15,593,142 | 16,060,792 | 0.88 | 1.194 | 1.340 | 0.972 | 1.017 | 0.98 | 0.70 | 12,792,873 |
| **12/31/2012** | 18,544,666 | 14,831,624 | 14,741,445 | 14,786,535 | 0.80 | 1.159 | 1.276 | 1.000 | 1.016 | 0.89 | 0.70 | 12,925,171 |
| **12/31/2013** | 19,598,342 | 15,259,724 | 14,656,883 | 14,656,883 | 0.75 | 1.126 | 1.216 | 1.000 | 1.013 | 0.82 | 0.71 | 13,971,105 |
| **12/31/2014** | 20,410,633 | 19,769,568 | 19,119,133 | 19,119,133 | 0.94 | 1.093 | 1.158 | 1.000 | 1.003 | 1.00 | 0.73 | 14,983,945 |
| **12/31/2015** | 20,873,189 | 14,971,031 | 14,872,866 | 14,872,866 | 0.71 | 1.061 | 1.103 | 1.000 | 1.001 | 0.74 | 0.75 | 15,640,592 |
| **12/31/2016** | 21,663,834 | 14,384,114 | 14,897,670 | 14,897,670 | 0.69 | 1.030 | 1.050 | 1.000 | 1.000 | 0.70 | 0.77 | 16,573,049 |
| **12/31/2017** | 22,222,004 | 13,523,725 | 16,311,048 | 16,311,048 | 0.73 | 1.000 | 1.000 | 1.000 | 1.000 | 0.73 | 0.78 | 17,330,152 |
| **Total** | 197,933,835 | 164,732,774 | 163,506,869 | 165,909,206 | | | | | | | | 144,267,817 |

*Notes:*

(1) Provided by State of Minnesota
(2) Exhibit C, Page 1, Column (3)
(3) Exhibit C, Page 2, Column (3)
(4) Selected by Oliver Wyman
(5) = (4) / (1)
(6) 3.0% annual trend chosen
(7) 5.0% annual trend chosen
(8) Selected by Oliver Wyman
(9) Based on 2016 Annual NCCI Statistical Bulletin
(10) = (5) * (7) * (8) * (9) / (6)
(11) Selected Trended Loss Rate * (6) / (7) / (8) / (9)
(12) = (1) * (11)

| **Excluding Last Year** | |
|---|---|
| **Last 4 Yr Period** | 0.81 |
| **Last 6 Yr Period** | 0.85 |
| **Last 6 Yr Period Ex Hi-Low** | **0.78** |
| **Avg All, Ex. HI-Low** | 0.94 |
| **Selected Trended Loss Rate** | 0.78 |

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Analysis as of 12/31/17**

**Average IBNR Method**

| Accident Period Ending | Incurred Loss Development Method | Incurred Loss & ALAE to Date | Unpaid Claim Counts | Selected Average IBNR Loss | Estimated Ultimate Loss & ALAE |
|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) |
| **12/31/2008** | 18,198,687 | 17,108,007 | 21 | 65,000 | 18,473,007 |
| **12/31/2009** | 19,045,868 | 17,684,952 | 20 | 65,000 | 18,984,952 |
| **12/31/2010** | 18,219,991 | 16,664,246 | 31 | 65,000 | 18,679,246 |
| **12/31/2011** | 16,528,443 | 14,834,828 | 37 | 65,000 | 17,239,828 |
| **12/31/2012** | 14,831,624 | 12,998,328 | 35 | 65,000 | 15,273,328 |
| **12/31/2013** | 15,259,724 | 13,090,670 | 40 | 56,000 | 15,330,670 |
| **12/31/2014** | 19,769,568 | 16,250,907 | 45 | 48,000 | 18,410,907 |
| **12/31/2015** | 14,971,031 | 11,925,770 | 67 | 33,000 | 14,136,770 |
| **12/31/2016** | 14,384,114 | 10,529,769 | 119 | 24,000 | 13,385,769 |
| **12/31/2017** | 13,523,725 | 8,195,389 | 593 | 8,500 | 13,235,889 |
| **Total** | 164,732,774 | 139,282,867 | 1,008 | | 163,150,367 |

(1) Exhibit C, Page 1, Column (3)
(2) Provided by State of Minnesota
(3) Exhibit E, Page 1, Column (4) - Exhibit E, Page 3, Column (8)
(4) Exhibit D, Page 5, Selected Row
(5) = (3) * (4) + (2)

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**
**Limited to $1.0M per Occurrence**

**Average IBNR Method**

**Average IBNR Loss (Ultimate Loss - Incurred Loss)/(Ultimate Claim Counts - Closed Claim Counts)**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | | 35,766 | 26,209 | 77,622 | 116,286 | 104,792 | 51,937 |
| **12/31/2009** | | | | 58,624 | 53,865 | 52,260 | 72,732 | 57,210 | 68,046 | |
| **12/31/2010** | | | 14,492 | 14,675 | 24,129 | 55,957 | 49,881 | 50,185 | | |
| **12/31/2011** | 5,395 | 28,877 | 31,360 | 26,837 | 72,338 | 74,667 | 45,773 | | | |
| **12/31/2012** | 7,695 | 15,314 | 17,622 | 53,767 | 56,994 | 65,000 | | | | |
| **12/31/2013** | 6,439 | 13,120 | 38,897 | 54,139 | 56,000 | | | | | |
| **12/31/2014** | 6,779 | 22,099 | 38,969 | 48,000 | | | | | | |
| **12/31/2015** | 8,948 | 26,992 | 33,000 | | | | | | | |
| **12/31/2016** | 6,656 | 24,000 | | | | | | | | |
| **12/31/2017** | 8,500 | | | | | | | | | |
| Selected Trend | 1.050 | 1.050 | 1.050 | 1.050 | 1.050 | 1.050 | 1.050 | 1.050 | 1.050 | 1.050 |

**Trended Average IBNR Loss**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | | 45,647 | 31,858 | 89,857 | 128,206 | 110,032 | 51,937 |
| **12/31/2009** | | | | 74,821 | 65,474 | 60,497 | 80,188 | 60,070 | 68,046 | |
| **12/31/2010** | | | 18,496 | 17,837 | 27,932 | 61,693 | 52,376 | 50,185 | | |
| **12/31/2011** | 7,230 | 36,856 | 38,118 | 31,067 | 79,752 | 78,400 | 45,773 | | | |
| **12/31/2012** | 9,821 | 18,615 | 20,400 | 59,278 | 59,844 | 65,000 | | | | |
| **12/31/2013** | 7,827 | 15,188 | 42,884 | 56,846 | 56,000 | | | | | |
| **12/31/2014** | 7,848 | 24,364 | 40,918 | 48,000 | | | | | | |
| **12/31/2015** | 9,865 | 28,342 | 33,000 | | | | | | | |
| **12/31/2016** | 6,989 | 24,000 | | | | | | | | |
| **12/31/2017** | 8,500 | | | | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 3 Period Avg | 8,234 | 22,631 | 34,734 | 49,064 | 55,843 | 66,863 | | **Tail** |
| 5 Period Avg | 8,470 | 24,673 | 32,163 | 47,970 | 55,730 | | Avg. Last 2 84 -108 | 64,414 |
| 5 Year Avg, Excl. High-Low | 8,499 | 23,773 | 33,145 | 49,064 | 56,988 | | Avg. Last 3 84 - 96 | 69,466 |
| Average | 8,263 | 24,673 | 32,163 | 47,970 | 55,730 | 58,112 | Avg. All Yr. 84 - 120 | 73,667 |
| Average Excl High-Low | 8,181 | 23,773 | 33,145 | 49,064 | 56,988 | 61,095 | Median | 64,058 |
| **Selected** | 8,500 | 24,000 | 33,000 | 48,000 | 56,000 | 65,000 | Selected | 65,000 |

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Analysis as of 12/31/17**

**Average Unpaid Method**

| Accident Period Ending | Paid Loss Development Method | Paid Loss to Date | Unpaid Claim Counts | Selected Average Unpaid Loss | Estimated Ultimate Loss & ALAE |
|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) |
| **12/31/2008** | 17,519,326 | 15,117,906 | 21 | 115,000 | 17,532,906 |
| **12/31/2009** | 17,416,538 | 14,767,231 | 20 | 115,000 | 17,067,231 |
| **12/31/2010** | 18,378,818 | 15,250,368 | 31 | 115,000 | 18,815,368 |
| **12/31/2011** | 15,593,142 | 12,652,691 | 37 | 115,000 | 16,907,691 |
| **12/31/2012** | 14,741,445 | 11,512,845 | 35 | 115,000 | 15,537,845 |
| **12/31/2013** | 14,656,883 | 10,961,557 | 40 | 105,000 | 15,161,557 |
| **12/31/2014** | 19,119,133 | 13,182,702 | 45 | 95,000 | 17,457,702 |
| **12/31/2015** | 14,872,866 | 9,119,078 | 67 | 80,000 | 14,479,078 |
| **12/31/2016** | 14,897,670 | 6,999,426 | 119 | 51,000 | 13,068,426 |
| **12/31/2017** | 16,311,048 | 3,447,712 | 593 | 18,000 | 14,121,712 |
| **Total** | 163,506,869 | 113,011,514 | 1,008 | | 160,149,514 |

(1) Exhibit C, Page 2, Column (3)
(2) Provided by State of Minnesota
(3) Exhibit E, Page 1, Column (4) - Exhibit E, Page 3, Column (8)
(4) Exhibit D, Page 7, Selected Row I
(5) = (3) * (4) + (2)

**KONE INC.**
**Workers' Compensation**
**Triangle Data Limited to $1.0M Ultimate Losses At Retention**

**Average Unpaid Method**

**Average Unpaid Loss (Ultimate Loss - Paid Loss)/(Ultimate Claim Counts - Closed Claim Counts)**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | | 92,947 | 88,680 | 92,795 | 151,771 | 129,980 | 114,353 |
| **12/31/2009** | | | | 91,464 | 71,833 | 66,790 | 114,280 | 110,884 | 132,465 | |
| **12/31/2010** | | | 73,608 | 64,831 | 62,087 | 111,097 | 98,125 | 100,918 | | |
| **12/31/2011** | 16,772 | 54,711 | 64,185 | 60,553 | 111,869 | 127,056 | 79,472 | | | |
| **12/31/2012** | 16,279 | 32,058 | 38,771 | 94,939 | 105,764 | 115,000 | | | | |
| **12/31/2013** | 14,441 | 30,275 | 75,568 | 94,715 | 105,000 | | | | | |
| **12/31/2014** | 14,335 | 49,580 | 75,181 | 95,000 | | | | | | |
| **12/31/2015** | 17,406 | 55,857 | 80,000 | | | | | | | |
| **12/31/2016** | 14,979 | 51,000 | | | | | | | | |
| **12/31/2017** | 18,000 | | | | | | | | | |
| Selected Trend | 1.050 | 1.050 | 1.050 | 1.050 | 1.050 | 1.050 | 1.050 | 1.050 | 1.050 | 1.050 |

**Trended Average Unpaid Loss**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | | 118,627 | 107,791 | 107,422 | 167,327 | 136,479 | 114,353 |
| **12/31/2009** | | | | 116,734 | 87,313 | 77,317 | 125,994 | 116,428 | 132,465 | |
| **12/31/2010** | | | 93,945 | 78,802 | 71,874 | 122,485 | 103,031 | 100,918 | | |
| **12/31/2011** | 22,476 | 69,827 | 78,017 | 70,098 | 123,335 | 133,409 | 79,472 | | | |
| **12/31/2012** | 20,777 | 38,967 | 44,883 | 104,670 | 111,052 | 115,000 | | | | |
| **12/31/2013** | 17,554 | 35,047 | 83,314 | 99,451 | 105,000 | | | | | |
| **12/31/2014** | 16,594 | 54,662 | 78,940 | 95,000 | | | | | | |
| **12/31/2015** | 19,190 | 58,650 | 80,000 | | | | | | | |
| **12/31/2016** | 15,727 | 51,000 | | | | | | | | |
| **12/31/2017** | 18,000 | | | | | | | | | |
| 3 Period Avg | 17,171 | 49,453 | 69,046 | 91,406 | 102,087 | 111,070 | | | | **Tail** |
| 5 Period Avg | 17,968 | 51,431 | 75,820 | 93,951 | 102,440 | | | | Avg. Last 2 84-108 | 111,466 |
| 5 Year Avg, Excl. High-Low | 17,779 | 50,760 | 80,091 | 94,308 | 105,664 | | | | Avg. Last 3 84 - 96 | 115,528 |
| Average | 18,720 | 51,431 | 75,820 | 93,951 | 102,440 | 110,251 | | | Avg. All Yr. 84 - 120 | 118,389 |
| Average Excl High-Low | 18,529 | 50,760 | 80,091 | 94,308 | 105,664 | 115,138 | | | Median | 115,391 |
| Median | 18,372 | 54,662 | 78,940 | 99,451 | 111,052 | 115,138 | | | | |
| **Selected** | 18,000 | 51,000 | 80,000 | 95,000 | 105,000 | 115,000 | | | Selected Tail | 115,000 |

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**

**Analysis as of 12/31/17**

**Selection of Ultimate Claim Counts**

| Accident Period Ending | Trended Payroll (00s) | Ultimate | | Selected Ultimate Claim Counts | Ultimate Frequency Per $1M |
|---|---|---|---|---|---|
| | | Closed Claim Count Development | Reported Claim Count Development | | |
| | (1) | (2) | (3) | (4) | (5) |
| **12/31/2008** | 23,798,219 | 1,643 | **1,656** | 1,656 | 0.70 |
| **12/31/2009** | 24,572,301 | 1,689 | **1,699** | 1,699 | 0.69 |
| **12/31/2010** | 23,092,211 | 1,757 | **1,774** | 1,774 | 0.77 |
| **12/31/2011** | 21,741,460 | 1,667 | **1,685** | 1,685 | 0.78 |
| **12/31/2012** | 21,498,351 | 1,539 | **1,549** | 1,549 | 0.72 |
| **12/31/2013** | 22,058,107 | 1,486 | **1,490** | 1,490 | 0.68 |
| **12/31/2014** | 22,303,250 | 1,493 | **1,484** | 1,484 | 0.67 |
| **12/31/2015** | 22,144,366 | 1,437 | **1,417** | 1,417 | 0.64 |
| **12/31/2016** | 22,313,749 | 1,372 | **1,327** | 1,327 | 0.59 |
| **12/31/2017** | 22,222,004 | 1,481 | 1,331 | 1,330 | 0.60 |
| **Total** | | 15,564 | 15,412 | 15,411 | |

*Notes:*

(1) Exhibit D, Page 3, Column (1), trended
(2) Exhibit E, Page 3, Column (3)
(3) Exhibit E, Page 2, Column (3)
(4) Selected by Oliver Wyman
(5) = (4) / (1) * 10,000

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**

**Analysis as of 12/31/17**

**Reported Claim Count Development**

| Accident Period Ending | Cumulative Reported Claims (1) | Reported DF @ 12/31/17 (2) | Estimated Ultimate Claims (3) |
|---|---|---|---|
| **12/31/2008** | 1,656 | 1.000 | 1,656 |
| **12/31/2009** | 1,699 | 1.000 | 1,699 |
| **12/31/2010** | 1,774 | 1.000 | 1,774 |
| **12/31/2011** | 1,685 | 1.000 | 1,685 |
| **12/31/2012** | 1,549 | 1.000 | 1,549 |
| **12/31/2013** | 1,490 | 1.000 | 1,490 |
| **12/31/2014** | 1,484 | 1.000 | 1,484 |
| **12/31/2015** | 1,416 | 1.001 | 1,417 |
| **12/31/2016** | 1,323 | 1.003 | 1,327 |
| **12/31/2017** | 1,312 | 1.014 | 1,331 |
| **Total** | 15,388 | | 15,412 |

*Notes:*

(1) Provided by State of Minnesota
(2) Based on CDF's from Exhibit F, Page 3
(3) = (1) x (2)

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**

**Analysis as of 12/31/17**

**Closed Claim Count Development**

| Accident Period Ending | Cumulative Closed Claims (1) | Closed DF @ 12/31/17 (2) | Estimated Ultimate Claims (3) |
|---|---|---|---|
| **12/31/2008** | 1,635 | 1.005 | 1,643 |
| **12/31/2009** | 1,679 | 1.006 | 1,689 |
| **12/31/2010** | 1,743 | 1.008 | 1,757 |
| **12/31/2011** | 1,648 | 1.011 | 1,667 |
| **12/31/2012** | 1,514 | 1.017 | 1,539 |
| **12/31/2013** | 1,450 | 1.025 | 1,486 |
| **12/31/2014** | 1,439 | 1.037 | 1,493 |
| **12/31/2015** | 1,350 | 1.064 | 1,437 |
| **12/31/2016** | 1,208 | 1.136 | 1,372 |
| **12/31/2017** | 737 | 2.009 | 1,481 |
| **Total** | 14,403 | | 15,564 |

*Notes:*

(1) Provided by State of Minnesota
(2) Based on CDF's from Exhibit F, Page 4
(3) = (1) x (2)

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**

**Analysis as of 12/31/17**

**Limited Incurred Loss & ALAE (Excluding Recoveries)**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 16,679,466 | 16,863,540 | 17,477,052 | 15,792,410 | 16,105,534 | 16,102,845 | 17,108,007 |
| **12/31/2009** | | | 14,723,102 | 15,467,513 | 15,806,902 | 16,110,665 | 16,863,895 | 17,501,201 | 17,684,952 | |
| **12/31/2010** | | 15,813,514 | 17,186,597 | 17,299,827 | 16,821,339 | 16,496,916 | 16,424,258 | 16,664,246 | | |
| **12/31/2011** | 13,010,016 | 12,301,809 | 13,696,143 | 14,502,464 | 13,767,612 | 14,402,498 | 14,834,828 | | | |
| **12/31/2012** | 9,440,766 | 11,215,063 | 12,242,305 | 12,316,139 | 12,879,569 | 12,998,328 | | | | |
| **12/31/2013** | 10,282,279 | 12,050,665 | 12,413,414 | 12,569,583 | 13,090,670 | | | | | |
| **12/31/2014** | 12,099,286 | 14,543,663 | 15,410,290 | 16,250,907 | | | | | | |
| **12/31/2015** | 8,177,395 | 10,438,836 | 11,925,770 | | | | | | | |
| **12/31/2016** | 8,913,016 | 10,529,769 | | | | | | | | |
| **12/31/2017** | 8,195,389 | | | | | | | | | |

| Accident Period Ending | 12-24 | 24-36 | 36-48 | 48-60 | 60-72 | 72-84 | 84-96 | 96-108 | 108-120 | 120-ULT |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 1.011 | 1.036 | 0.904 | 1.020 | 1.000 | 1.062 | |
| **12/31/2009** | | | 1.051 | 1.022 | 1.019 | 1.047 | 1.038 | 1.010 | | |
| **12/31/2010** | | 1.087 | 1.007 | 0.972 | 0.981 | 0.996 | 1.015 | | | |
| **12/31/2011** | 0.946 | 1.113 | 1.059 | 0.949 | 1.046 | 1.030 | | | | |
| **12/31/2012** | 1.188 | 1.092 | 1.006 | 1.046 | 1.009 | | | | | |
| **12/31/2013** | 1.172 | 1.030 | 1.013 | 1.041 | | | | | | |
| **12/31/2014** | 1.202 | 1.060 | 1.055 | | | | | | | |
| **12/31/2015** | 1.277 | 1.142 | | | | | | | | |
| **12/31/2016** | 1.181 | | | | | | | | | |
| **3 Year Avg** | 1.220 | 1.077 | 1.024 | 1.012 | 1.012 | 1.024 | 1.024 | | | |
| **5 Year Avg** | 1.204 | 1.087 | 1.028 | 1.006 | 1.018 | | | | | |
| **5 Year Avg, Ex. High-Low** | 1.190 | 1.088 | 1.025 | 1.012 | 1.022 | | | | | |
| **All Year Avg** | 1.161 | 1.087 | 1.032 | 1.007 | 1.018 | 0.994 | 1.024 | 1.005 | 1.062 | |
| **All Year Wtd Avg** | 1.148 | 1.085 | 1.032 | 1.004 | 1.018 | 0.991 | 1.024 | 1.005 | 1.062 | |
| **Industry MN** | 1.397 | 1.120 | 1.054 | 1.030 | 1.019 | 1.012 | 1.011 | 1.009 | 1.007 | |
| **Cumulative** | 2.090 | 1.496 | 1.336 | 1.268 | 1.231 | 1.208 | 1.194 | 1.181 | 1.170 | 1.162 |
| **Curve Fit** | 1.135 | 1.088 | 1.061 | 1.043 | 1.032 | 1.024 | 1.019 | 1.015 | 1.012 | 1.064 |
| **Selected** | 1.208 | 1.088 | 1.032 | 1.044 | 1.022 | 1.024 | 1.019 | 1.015 | 1.012 | |
| **Cumulative** | 1.650 | 1.366 | 1.255 | 1.217 | 1.166 | 1.141 | 1.114 | 1.093 | 1.077 | 1.064 |

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**

**Analysis as of 12/31/17**

**Limited Paid Loss & ALAE (Excluding Recoveries)**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 12,415,507 | 13,350,277 | 14,163,066 | 14,642,674 | 14,787,455 | 14,919,729 | 15,117,906 |
| **12/31/2009** | | | 10,157,544 | 11,579,399 | 12,829,091 | 13,393,798 | 13,988,129 | 14,422,666 | 14,767,231 | |
| **12/31/2010** | | 8,343,097 | 11,233,697 | 12,721,291 | 14,034,661 | 14,482,573 | 14,846,317 | 15,250,368 | | |
| **12/31/2011** | 3,758,235 | 7,552,067 | 9,654,775 | 10,731,235 | 11,537,989 | 12,079,556 | 12,652,691 | | | |
| **12/31/2012** | 3,198,408 | 7,042,426 | 8,869,192 | 10,316,221 | 11,095,774 | 11,512,845 | | | | |
| **12/31/2013** | 3,839,453 | 7,592,875 | 9,493,924 | 10,331,079 | 10,961,557 | | | | | |
| **12/31/2014** | 4,111,944 | 8,781,201 | 11,668,773 | 13,182,702 | | | | | | |
| **12/31/2015** | 2,886,678 | 6,826,644 | 9,119,078 | | | | | | | |
| **12/31/2016** | 3,002,849 | 6,999,426 | | | | | | | | |
| **12/31/2017** | 3,447,712 | | | | | | | | | |

| Accident Period Ending | 12-24 | 24-36 | 36-48 | 48-60 | 60-72 | 72-84 | 84-96 | 96-108 | 108-120 | 120-ULT |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 1.075 | 1.061 | 1.034 | 1.010 | 1.009 | 1.013 | |
| **12/31/2009** | | | 1.140 | 1.108 | 1.044 | 1.044 | 1.031 | 1.024 | | |
| **12/31/2010** | | 1.346 | 1.132 | 1.103 | 1.032 | 1.025 | 1.027 | | | |
| **12/31/2011** | 2.009 | 1.278 | 1.111 | 1.075 | 1.047 | 1.047 | | | | |
| **12/31/2012** | 2.202 | 1.259 | 1.163 | 1.076 | 1.038 | | | | | |
| **12/31/2013** | 1.978 | 1.250 | 1.088 | 1.061 | | | | | | |
| **12/31/2014** | 2.136 | 1.329 | 1.130 | | | | | | | |
| **12/31/2015** | 2.365 | 1.336 | | | | | | | | |
| **12/31/2016** | 2.331 | | | | | | | | | |
| **3 Year Avg** | 2.277 | 1.305 | 1.127 | 1.071 | 1.039 | 1.039 | 1.023 | | | |
| **5 Year Avg** | 2.202 | 1.291 | 1.125 | 1.085 | 1.044 | | | | | |
| **5 Year Avg, Ex. High-Low** | 2.223 | 1.289 | 1.125 | 1.085 | 1.043 | | | | | |
| **All Year Avg** | 2.170 | 1.300 | 1.127 | 1.083 | 1.044 | 1.038 | 1.023 | 1.016 | 1.013 | |
| **All Year Wtd Avg** | 2.154 | 1.301 | 1.127 | 1.084 | 1.044 | 1.037 | 1.023 | 1.016 | 1.013 | |
| **Industry MN** | 2.244 | 1.298 | 1.129 | 1.070 | 1.038 | 1.026 | 1.021 | 1.016 | 1.014 | |
| **Cumulative** | 5.148 | 2.294 | 1.767 | 1.565 | 1.463 | 1.409 | 1.373 | 1.345 | 1.324 | 1.306 |
| **Curve Fit** | 2.586 | 1.299 | 1.132 | 1.076 | 1.051 | 1.036 | 1.028 | 1.022 | 1.018 | 1.159 |
| **Selected** | 2.223 | 1.305 | 1.125 | 1.085 | 1.044 | 1.039 | 1.023 | 1.022 | 1.018 | |
| **Cumulative** | 4.731 | 2.128 | 1.631 | 1.450 | 1.337 | 1.280 | 1.232 | 1.205 | 1.179 | 1.159 |

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**

**Analysis as of 12/31/17**

**Reported Claim Counts**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 1,655 | 1,655 | 1,656 | 1,656 | 1,657 | 1,656 | 1,656 |
| **12/31/2009** | | | 1,694 | 1,697 | 1,697 | 1,700 | 1,699 | 1,699 | 1,699 | |
| **12/31/2010** | | 1,767 | 1,773 | 1,776 | 1,775 | 1,773 | 1,773 | 1,774 | | |
| **12/31/2011** | 1,660 | 1,677 | 1,682 | 1,684 | 1,683 | 1,684 | 1,685 | | | |
| **12/31/2012** | 1,518 | 1,545 | 1,549 | 1,547 | 1,548 | 1,549 | | | | |
| **12/31/2013** | 1,478 | 1,489 | 1,488 | 1,489 | 1,490 | | | | | |
| **12/31/2014** | 1,483 | 1,474 | 1,482 | 1,484 | | | | | | |
| **12/31/2015** | 1,397 | 1,418 | 1,416 | | | | | | | |
| **12/31/2016** | 1,309 | 1,323 | | | | | | | | |
| **12/31/2017** | 1,312 | | | | | | | | | |

| Accident Period Ending | 12-24 | 24-36 | 36-48 | 48-60 | 60-72 | 72-84 | 84-96 | 96-108 | 108-120 | 120-ULT |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 1.000 | 1.001 | 1.000 | 1.001 | 0.999 | 1.000 | |
| **12/31/2009** | | | 1.002 | 1.000 | 1.002 | 0.999 | 1.000 | 1.000 | | |
| **12/31/2010** | | 1.003 | 1.002 | 0.999 | 0.999 | 1.000 | 1.001 | | | |
| **12/31/2011** | 1.010 | 1.003 | 1.001 | 0.999 | 1.001 | 1.001 | | | | |
| **12/31/2012** | 1.018 | 1.003 | 0.999 | 1.001 | 1.001 | | | | | |
| **12/31/2013** | 1.007 | 0.999 | 1.001 | 1.001 | | | | | | |
| **12/31/2014** | 0.994 | 1.005 | 1.001 | | | | | | | |
| **12/31/2015** | 1.015 | 0.999 | | | | | | | | |
| **12/31/2016** | 1.011 | | | | | | | | | |
| **3 Year Avg** | 1.007 | 1.001 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | | | |
| **5 Year Avg** | 1.009 | 1.002 | 1.001 | 1.000 | 1.000 | | | | | |
| **5 Year Avg, Ex. High-Low** | 1.011 | 1.002 | 1.001 | 1.000 | 1.001 | | | | | |
| **All Year Avg** | 1.009 | 1.002 | 1.001 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | |
| **All Year Wtd Avg** | 1.009 | 1.002 | 1.001 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | |
| **Selected** | 1.011 | 1.002 | 1.001 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | |
| **Cumulative** | 1.014 | 1.003 | 1.001 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 | 1.000 |

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**

**Analysis as of 12/31/17**

**Closed Claim Counts**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 1,593 | 1,611 | 1,618 | 1,625 | 1,638 | 1,636 | 1,635 |
| **12/31/2009** | | | 1,597 | 1,639 | 1,640 | 1,644 | 1,669 | 1,672 | 1,679 | |
| **12/31/2010** | | 1,564 | 1,671 | 1,680 | 1,697 | 1,735 | 1,738 | 1,743 | | |
| **12/31/2011** | 901 | 1,514 | 1,572 | 1,583 | 1,637 | 1,647 | 1,648 | | | |
| **12/31/2012** | 791 | 1,284 | 1,377 | 1,494 | 1,507 | 1,514 | | | | |
| **12/31/2013** | 706 | 1,240 | 1,415 | 1,439 | 1,450 | | | | | |
| **12/31/2014** | 553 | 1,309 | 1,407 | 1,439 | | | | | | |
| **12/31/2015** | 751 | 1,280 | 1,350 | | | | | | | |
| **12/31/2016** | 655 | 1,208 | | | | | | | | |
| **12/31/2017** | 737 | | | | | | | | | |

| Accident Period Ending | 12-24 | 24-36 | 36-48 | 48-60 | 60-72 | 72-84 | 84-96 | 96-108 | 108-120 | 120-ULT |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 1.011 | 1.004 | 1.004 | 1.008 | 0.999 | 0.999 | |
| **12/31/2009** | | | 1.026 | 1.001 | 1.002 | 1.015 | 1.002 | 1.004 | | |
| **12/31/2010** | | 1.068 | 1.005 | 1.010 | 1.022 | 1.002 | 1.003 | | | |
| **12/31/2011** | 1.680 | 1.038 | 1.007 | 1.034 | 1.006 | 1.001 | | | | |
| **12/31/2012** | 1.623 | 1.072 | 1.085 | 1.009 | 1.005 | | | | | |
| **12/31/2013** | 1.756 | 1.141 | 1.017 | 1.008 | | | | | | |
| **12/31/2014** | 2.367 | 1.075 | 1.023 | | | | | | | |
| **12/31/2015** | 1.704 | 1.055 | | | | | | | | |
| **12/31/2016** | 1.844 | | | | | | | | | |
| **3 Year Avg** | 1.972 | 1.090 | 1.042 | 1.017 | 1.011 | 1.006 | 1.004 | | | |
| **5 Year Avg** | 1.859 | 1.076 | 1.027 | 1.012 | 1.008 | | | | | |
| **5 Year Avg, Ex. High-Low** | 1.768 | 1.067 | 1.016 | 1.009 | 1.005 | | | | | |
| **All Year Avg** | 1.829 | 1.075 | 1.027 | 1.012 | 1.008 | 1.005 | 1.004 | 1.001 | 0.999 | |
| **All Year Wtd Avg** | 1.798 | 1.073 | 1.026 | 1.012 | 1.008 | 1.005 | 1.004 | 1.002 | 0.999 | |
| **Curve Fit** | 1.158 | 1.060 | 1.028 | 1.014 | 1.008 | 1.005 | 1.003 | 1.002 | 1.001 | 1.005 |
| **Selected** | 1.768 | 1.067 | 1.026 | 1.012 | 1.008 | 1.005 | 1.003 | 1.002 | 1.001 | |
| **Cumulative** | 2.009 | 1.136 | 1.064 | 1.037 | 1.025 | 1.017 | 1.011 | 1.008 | 1.006 | 1.005 |

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**

**Analysis as of 12/31/17**

**Paid Loss / Ultimate Loss & ALAE**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 67.2% | 72.3% | 76.7% | 79.3% | 80.0% | 80.8% | 81.8% |
| **12/31/2009** | | | 53.5% | 61.0% | 67.6% | 70.5% | 73.7% | 76.0% | 77.8% | |
| **12/31/2010** | | 44.7% | 60.1% | 68.1% | 75.1% | 77.5% | 79.5% | 81.6% | | |
| **12/31/2011** | 21.8% | 43.8% | 56.0% | 62.2% | 66.9% | 70.1% | 73.4% | | | |
| **12/31/2012** | 20.9% | 46.1% | 58.1% | 67.5% | 72.6% | 75.4% | | | | |
| **12/31/2013** | 25.0% | 49.5% | 61.9% | 67.4% | 71.5% | | | | | |
| **12/31/2014** | 22.9% | 49.0% | 65.1% | 73.5% | | | | | | |
| **12/31/2015** | 19.3% | 45.6% | 60.9% | | | | | | | |
| **12/31/2016** | 20.1% | 46.8% | | | | | | | | |
| **12/31/2017** | 22.9% | | | | | | | | | |

**Incurred Loss / Ultimate Loss & ALAE**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 90.3% | 91.3% | 94.6% | 85.5% | 87.2% | 87.2% | 92.6% |
| **12/31/2009** | | | 77.6% | 81.5% | 83.3% | 84.9% | 88.8% | 92.2% | 93.2% | |
| **12/31/2010** | | 84.7% | 92.0% | 92.6% | 90.1% | 88.3% | 87.9% | 89.2% | | |
| **12/31/2011** | 75.5% | 71.4% | 79.4% | 84.1% | 79.9% | 83.5% | 86.0% | | | |
| **12/31/2012** | 61.8% | 73.4% | 80.2% | 80.6% | 84.3% | 85.1% | | | | |
| **12/31/2013** | 67.1% | 78.6% | 81.0% | 82.0% | 85.4% | | | | | |
| **12/31/2014** | 67.5% | 81.1% | 85.9% | 90.6% | | | | | | |
| **12/31/2015** | 54.6% | 69.7% | 79.7% | | | | | | | |
| **12/31/2016** | 59.5% | 70.3% | | | | | | | | |
| **12/31/2017** | 54.6% | | | | | | | | | |

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**

**Analysis as of 12/31/17**

**Closed Claim Counts / Ultimate Claim Counts**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| 12/31/2008 | | | | 96.2% | 97.3% | 97.7% | 98.1% | 98.9% | 98.8% | 98.7% |
| 12/31/2009 | | | 94.0% | 96.5% | 96.5% | 96.8% | 98.2% | 98.4% | 98.8% | |
| 12/31/2010 | | 88.2% | 94.2% | 94.7% | 95.7% | 97.8% | 98.0% | 98.3% | | |
| 12/31/2011 | 53.5% | 89.9% | 93.3% | 93.9% | 97.2% | 97.7% | 97.8% | | | |
| 12/31/2012 | 51.1% | 82.9% | 88.9% | 96.4% | 97.3% | 97.7% | | | | |
| 12/31/2013 | 47.4% | 83.2% | 95.0% | 96.6% | 97.3% | | | | | |
| 12/31/2014 | 37.3% | 88.2% | 94.8% | 97.0% | | | | | | |
| 12/31/2015 | 53.0% | 90.3% | 95.3% | | | | | | | |
| 12/31/2016 | 49.4% | 91.0% | | | | | | | | |
| 12/31/2017 | 55.4% | | | | | | | | | |

**Reported Claim Counts / Ultimate Claim Counts**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| 12/31/2008 | | | | 99.9% | 99.9% | 100.0% | 100.0% | 100.1% | 100.0% | 100.0% |
| 12/31/2009 | | | 99.7% | 99.9% | 99.9% | 100.1% | 100.0% | 100.0% | 100.0% | |
| 12/31/2010 | | 99.6% | 99.9% | 100.1% | 100.1% | 99.9% | 99.9% | 100.0% | | |
| 12/31/2011 | 98.5% | 99.5% | 99.8% | 99.9% | 99.9% | 99.9% | 100.0% | | | |
| 12/31/2012 | 98.0% | 99.7% | 100.0% | 99.9% | 99.9% | 100.0% | | | | |
| 12/31/2013 | 99.2% | 99.9% | 99.9% | 99.9% | 100.0% | | | | | |
| 12/31/2014 | 99.9% | 99.3% | 99.9% | 100.0% | | | | | | |
| 12/31/2015 | 98.6% | 100.1% | 99.9% | | | | | | | |
| 12/31/2016 | 98.6% | 99.7% | | | | | | | | |
| 12/31/2017 | 98.6% | | | | | | | | | |

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**

**Analysis as of 12/31/17**

**Average Unpaid Loss (Ultimate Loss - Paid Loss) / (Ultimate Claim Counts - Closed Claim Counts)**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 96,151 | 113,838 | 113,420 | 123,559 | 204,753 | 177,664 | 159,767 |
| **12/31/2009** | | | 86,543 | 123,426 | 104,337 | 101,657 | 166,561 | 168,974 | 210,886 | |
| **12/31/2010** | | 49,220 | 72,287 | 63,383 | 60,319 | 107,607 | 106,470 | 110,609 | | |
| **12/31/2011** | 17,196 | 56,654 | 67,124 | 63,810 | 118,788 | 135,797 | 123,977 | | | |
| **12/31/2012** | 15,930 | 31,060 | 37,233 | 90,129 | 99,466 | 107,442 | | | | |
| **12/31/2013** | 14,657 | 30,951 | 77,823 | 98,031 | 109,228 | | | | | |
| **12/31/2014** | 14,847 | 52,303 | 81,371 | 105,591 | | | | | | |
| **12/31/2015** | 18,145 | 59,448 | 87,343 | | | | | | | |
| **12/31/2016** | 17,809 | 66,985 | | | | | | | | |
| **12/31/2017** | 19,521 | | | | | | | | | |

**Average IBNR Loss (Ultimate Loss - Incurred Loss) / (Ultimate Claim Counts - Closed Claim Counts)**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 28,469 | 35,766 | 26,209 | 86,471 | 131,526 | 118,508 | 65,000 |
| **12/31/2009** | | | 41,783 | 58,624 | 53,865 | 52,260 | 70,702 | 54,954 | 65,000 | |
| **12/31/2010** | | 13,646 | 14,492 | 14,675 | 24,129 | 55,957 | 62,639 | 65,000 | | |
| **12/31/2011** | 5,395 | 28,877 | 31,360 | 26,837 | 72,338 | 74,667 | 65,000 | | | |
| **12/31/2012** | 7,695 | 15,314 | 17,622 | 53,767 | 56,994 | 65,000 | | | | |
| **12/31/2013** | 6,439 | 13,120 | 38,897 | 54,139 | 56,000 | | | | | |
| **12/31/2014** | 6,267 | 19,375 | 32,779 | 37,409 | | | | | | |
| **12/31/2015** | 10,201 | 33,082 | 45,452 | | | | | | | |
| **12/31/2016** | 9,014 | 37,318 | | | | | | | | |
| **12/31/2017** | 11,514 | | | | | | | | | |

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**

**Analysis as of 12/31/17**

**Average Paid Loss (Paid Loss / Closed Claim Counts)**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 7,794 | 8,287 | 8,753 | 9,011 | 9,028 | 9,120 | 9,246 |
| **12/31/2009** | | | 6,360 | 7,065 | 7,823 | 8,147 | 8,381 | 8,626 | 8,795 | |
| **12/31/2010** | | 5,334 | 6,723 | 7,572 | 8,270 | 8,347 | 8,542 | 8,749 | | |
| **12/31/2011** | 4,171 | 4,988 | 6,142 | 6,779 | 7,048 | 7,334 | 7,678 | | | |
| **12/31/2012** | 4,043 | 5,485 | 6,441 | 6,905 | 7,363 | 7,604 | | | | |
| **12/31/2013** | 5,438 | 6,123 | 6,709 | 7,179 | 7,560 | | | | | |
| **12/31/2014** | 7,436 | 6,708 | 8,293 | 9,161 | | | | | | |
| **12/31/2015** | 3,844 | 5,333 | 6,755 | | | | | | | |
| **12/31/2016** | 4,585 | 5,794 | | | | | | | | |
| **12/31/2017** | 4,678 | | | | | | | | | |

**Average Incurred Loss (Incurred Loss / Reported Claim Counts)**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 10,078 | 10,189 | 10,554 | 9,536 | 9,720 | 9,724 | 10,331 |
| **12/31/2009** | | | 8,691 | 9,115 | 9,315 | 9,477 | 9,926 | 10,301 | 10,409 | |
| **12/31/2010** | | 8,949 | 9,694 | 9,741 | 9,477 | 9,305 | 9,264 | 9,394 | | |
| **12/31/2011** | 7,837 | 7,336 | 8,143 | 8,612 | 8,180 | 8,553 | 8,804 | | | |
| **12/31/2012** | 6,219 | 7,259 | 7,903 | 7,961 | 8,320 | 8,391 | | | | |
| **12/31/2013** | 6,957 | 8,093 | 8,342 | 8,442 | 8,786 | | | | | |
| **12/31/2014** | 8,159 | 9,867 | 10,398 | 10,951 | | | | | | |
| **12/31/2015** | 5,854 | 7,362 | 8,422 | | | | | | | |
| **12/31/2016** | 6,809 | 7,959 | | | | | | | | |
| **12/31/2017** | 6,246 | | | | | | | | | |

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**

**Analysis as of 12/31/17**

**Average Open Case Reserve (Case Reserve / Open Claim Counts)**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 68,774 | 79,847 | 87,210 | 37,088 | 69,373 | 59,156 | 94,767 |
| **12/31/2009** | | | 47,068 | 67,036 | 52,242 | 48,515 | 95,859 | 114,020 | 145,886 | |
| **12/31/2010** | | 36,800 | 58,362 | 47,693 | 35,727 | 53,009 | 45,084 | 45,609 | | |
| **12/31/2011** | 12,189 | 29,140 | 36,740 | 37,339 | 48,470 | 62,782 | 58,977 | | | |
| **12/31/2012** | 8,586 | 15,987 | 19,611 | 37,734 | 43,507 | 42,442 | | | | |
| **12/31/2013** | 8,346 | 17,903 | 39,993 | 44,770 | 53,228 | | | | | |
| **12/31/2014** | 8,589 | 34,924 | 49,887 | 68,182 | | | | | | |
| **12/31/2015** | 8,190 | 26,175 | 42,526 | | | | | | | |
| **12/31/2016** | 9,037 | 30,699 | | | | | | | | |
| **12/31/2017** | 8,257 | | | | | | | | | |

**Paid Loss & ALAE / Incurred Loss & ALAE**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| **12/31/2008** | | | | 74.4% | 79.2% | 81.0% | 92.7% | 91.8% | 92.7% | 88.4% |
| **12/31/2009** | | | 69.0% | 74.9% | 81.2% | 83.1% | 82.9% | 82.4% | 83.5% | |
| **12/31/2010** | | 52.8% | 65.4% | 73.5% | 83.4% | 87.8% | 90.4% | 91.5% | | |
| **12/31/2011** | 28.9% | 61.4% | 70.5% | 74.0% | 83.8% | 83.9% | 85.3% | | | |
| **12/31/2012** | 33.9% | 62.8% | 72.4% | 83.8% | 86.2% | 88.6% | | | | |
| **12/31/2013** | 37.3% | 63.0% | 76.5% | 82.2% | 83.7% | | | | | |
| **12/31/2014** | 34.0% | 60.4% | 75.7% | 81.1% | | | | | | |
| **12/31/2015** | 35.3% | 65.4% | 76.5% | | | | | | | |
| **12/31/2016** | 33.7% | 66.5% | | | | | | | | |
| **12/31/2017** | 42.1% | | | | | | | | | |

**State of Minnesota - "Pay As You Go" Agencies**
**Workers' Compensation**

**Analysis as of 12/31/17**

**Closed Claim Counts / Reported Claim Counts**

| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| 12/31/2008 | | | | 96.3% | 97.3% | 97.7% | 98.1% | 98.9% | 98.8% | 98.7% |
| 12/31/2009 | | | 94.3% | 96.6% | 96.6% | 96.7% | 98.2% | 98.4% | 98.8% | |
| 12/31/2010 | | 88.5% | 94.2% | 94.6% | 95.6% | 97.9% | 98.0% | 98.3% | | |
| 12/31/2011 | 54.3% | 90.3% | 93.5% | 94.0% | 97.3% | 97.8% | 97.8% | | | |
| 12/31/2012 | 52.1% | 83.1% | 88.9% | 96.6% | 97.4% | 97.7% | | | | |
| 12/31/2013 | 47.8% | 83.3% | 95.1% | 96.6% | 97.3% | | | | | |
| 12/31/2014 | 37.3% | 88.8% | 94.9% | 97.0% | | | | | | |
| 12/31/2015 | 53.8% | 90.3% | 95.3% | | | | | | | |
| 12/31/2016 | 50.0% | 91.3% | | | | | | | | |
| 12/31/2017 | 56.2% | | | | | | | | | |

**Claim Disposal Ratio (Incremental Closed Claim Counts) / (Reported Claim Counts - prior Closed Claim Counts)**

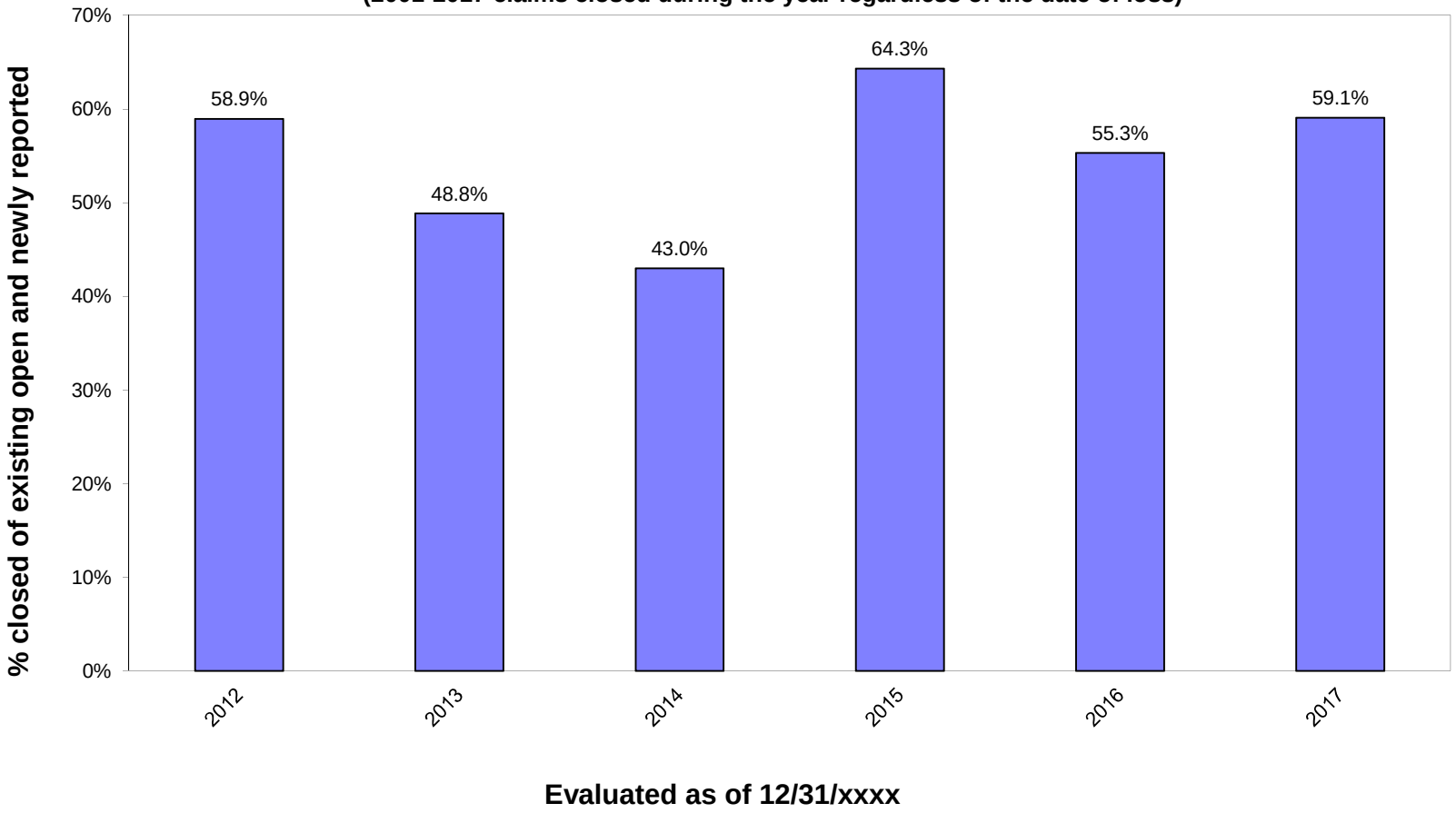
| Accident Period Ending | 12 | 24 | 36 | 48 | 60 | 72 | 84 | 96 | 108 | 120 |
|---|---|---|---|---|---|---|---|---|---|---|
| 12/31/2008 | | | | | 29.0% | 15.6% | 18.4% | 40.6% | -11.1% | -5.0% |
| 12/31/2009 | | | | 42.0% | 1.7% | 6.7% | 45.5% | 10.0% | 25.9% | |
| 12/31/2010 | | | 51.2% | 8.6% | 17.9% | 50.0% | 7.9% | 13.9% | | |
| 12/31/2011 | 54.3% | 79.0% | 34.5% | 9.8% | 54.0% | 21.3% | 2.6% | | | |
| 12/31/2012 | 52.1% | 65.4% | 35.1% | 68.8% | 24.1% | 16.7% | | | | |
| 12/31/2013 | 47.8% | 68.2% | 70.6% | 32.4% | 21.6% | | | | | |
| 12/31/2014 | 37.3% | 82.1% | 56.6% | 41.6% | | | | | | |
| 12/31/2015 | 53.8% | 79.3% | 51.5% | | | | | | | |
| 12/31/2016 | 50.0% | 82.8% | | | | | | | | |
| 12/31/2017 | 56.2% | | | | | | | | | |

# State of Minnesota - "Pay As You Go" Agencies

## Workers' Compensation

## Claim Closure Rates

## (2001-2017 claims closed during the year regardless of the date of loss)



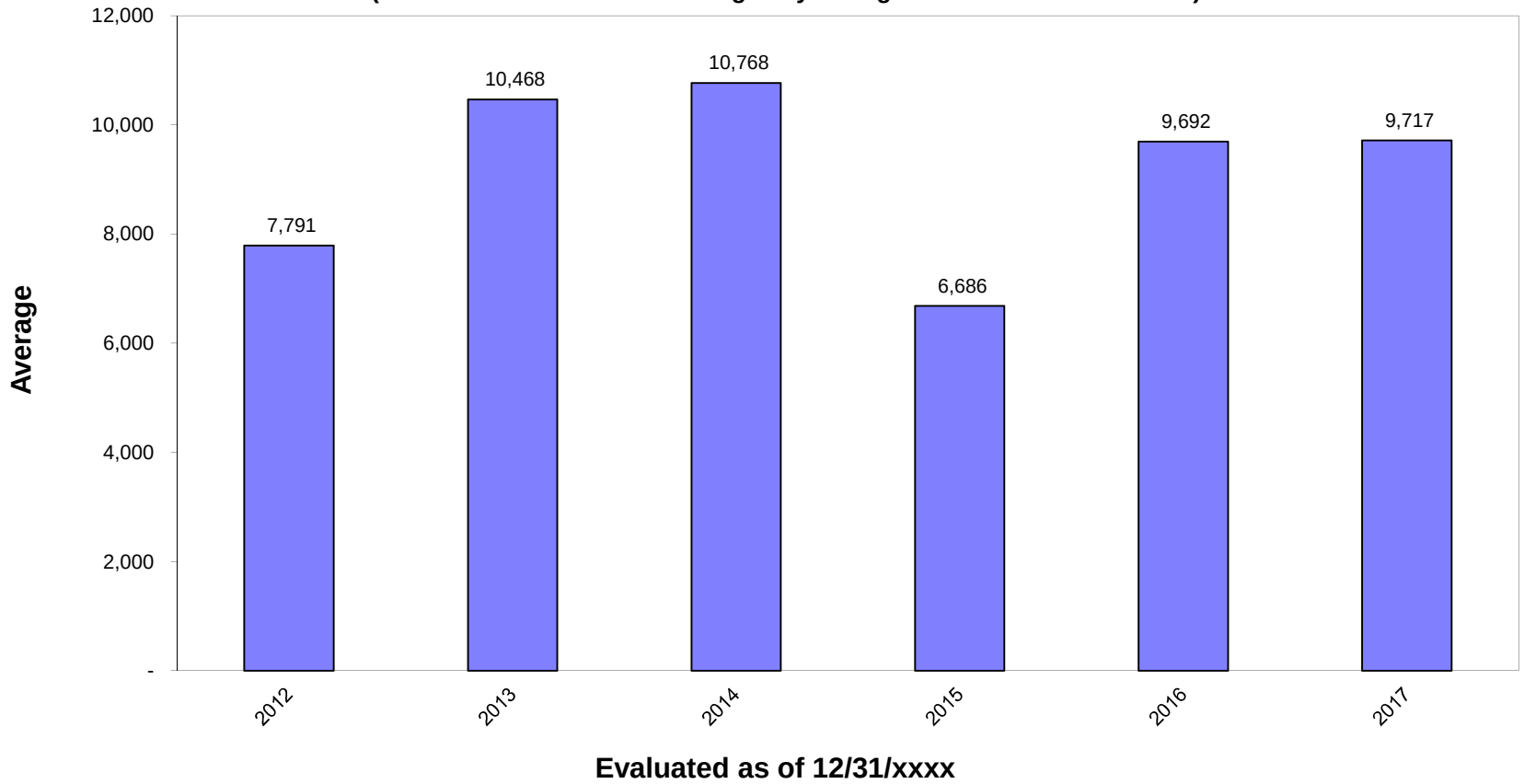
# State of Minnesota - "Pay As You Go" Agencies

## Workers' Compensation

## Loss & ALAE Limited to Retention

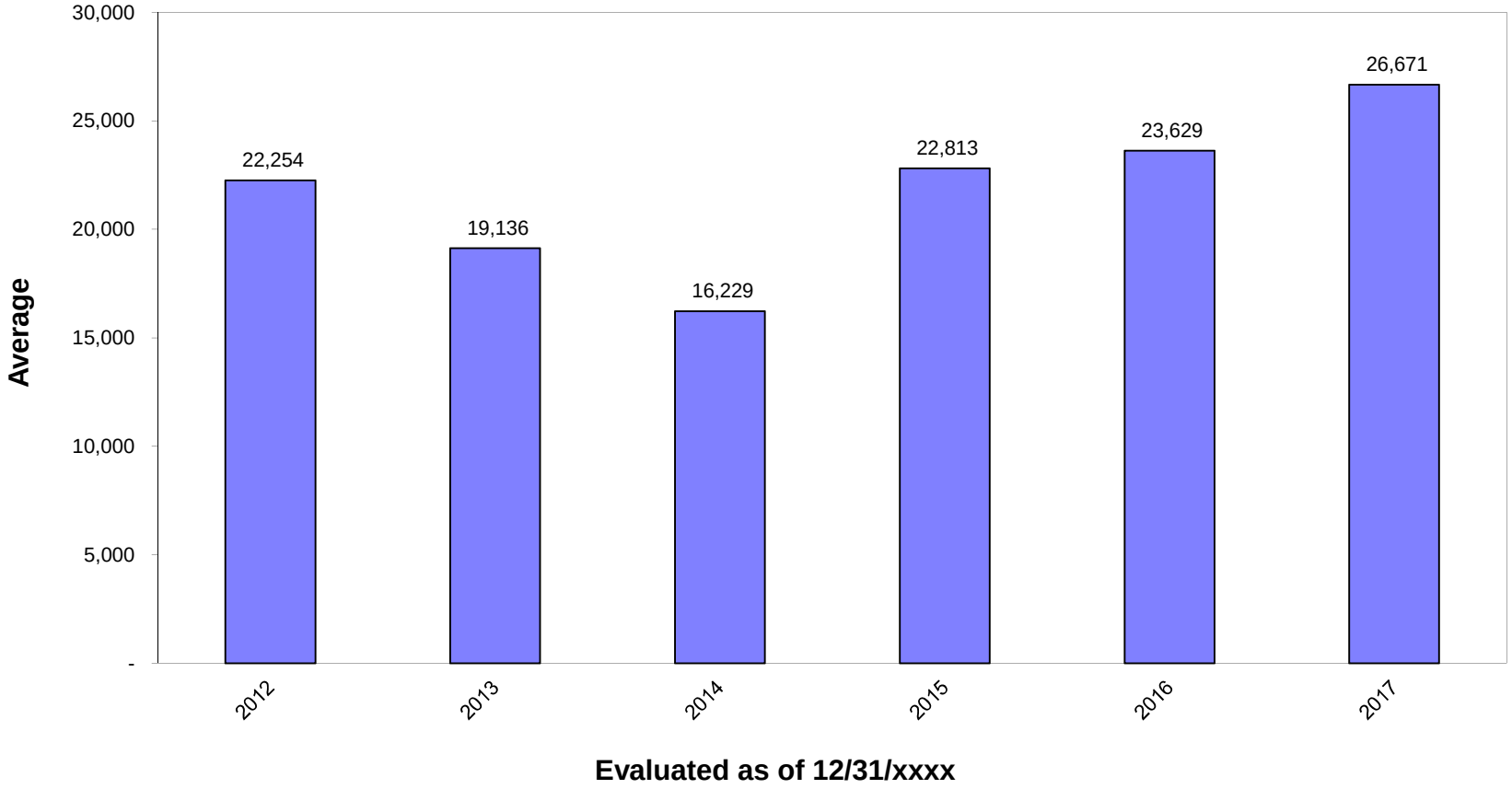
## Average Paid Loss Per Closed Claim

## (2001-2017 claims closed during the year regardless of the date of loss)



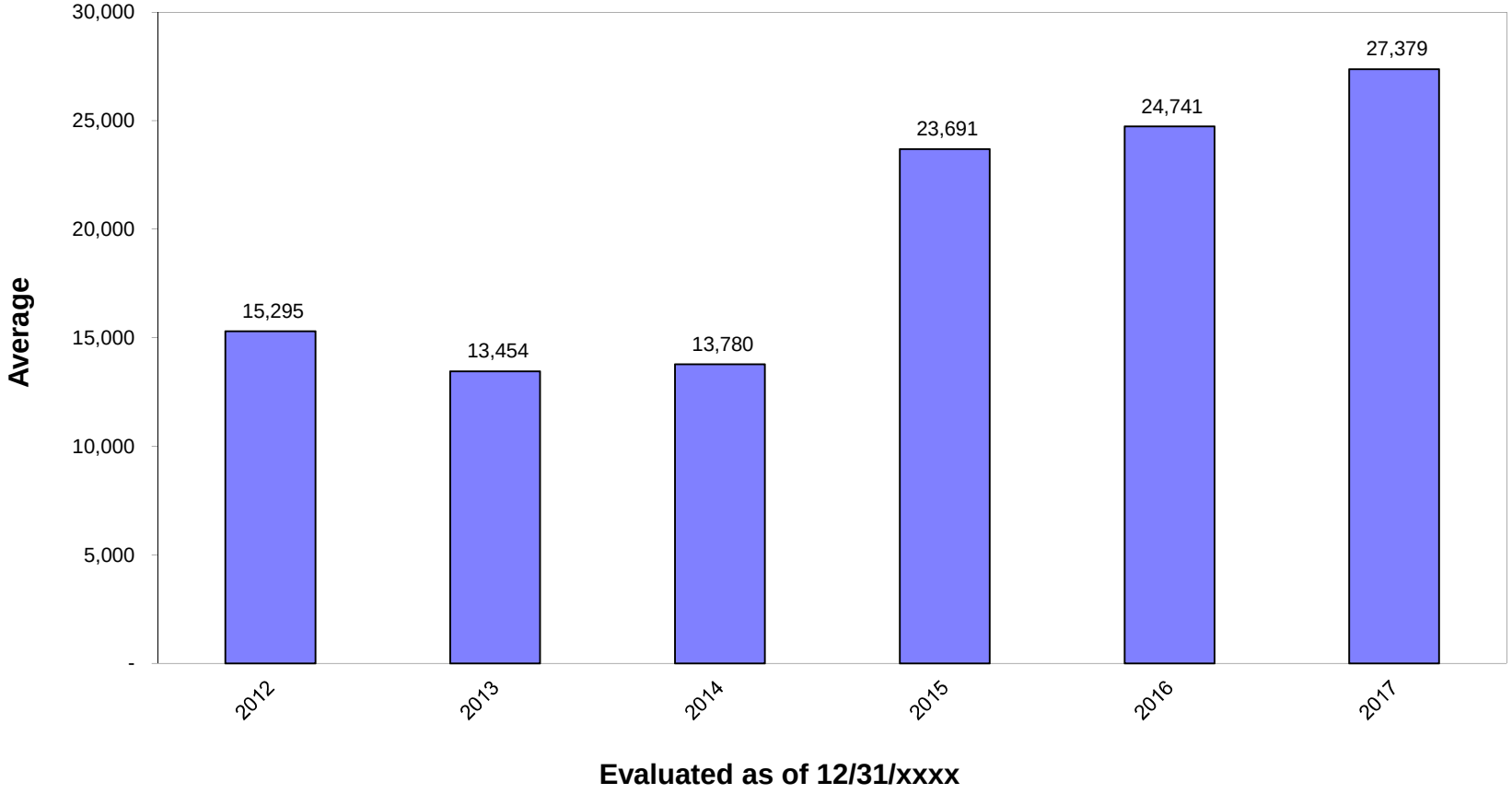
# State of Minnesota - "Pay As You Go" Agencies

**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Average Case Reserve Per Open Claim**
**(2001-2017 open claims at the end of the year regardless of the date of loss)**



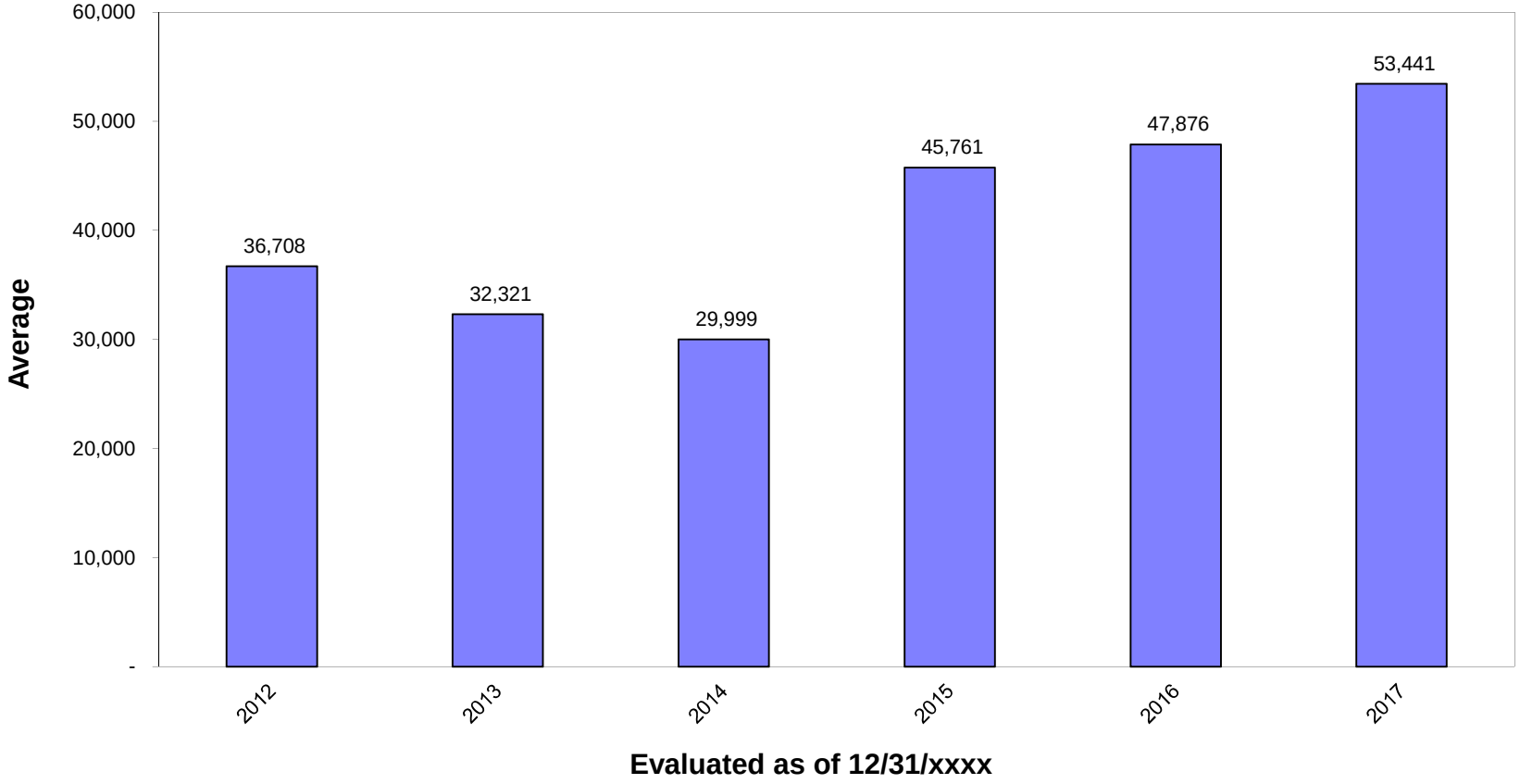
# State of Minnesota - "Pay As You Go" Agencies

**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Average IBNR per Unpaid Claim**
**(2001-2017 open claims at the end of the year regardless of the date of loss)**



# State of Minnesota - "Pay As You Go" Agencies

**Workers' Compensation**
**Loss & ALAE Limited to Retention**
**Average Unpaid per Unpaid Claim**
**(2001-2017 open claims at the end of the year regardless of the date of loss)**





Oliver Wyman
540 West Madison, Suite 1200
Chicago, IL 60661
1 312 627 6000

## OFFICE OF THE ATTORNEY GENERAL – LEGAL SERVICES BILLED & UNDER AGREEMENT

### Services Provided

The Office of the Attorney General provides legal services for all state officers, boards and commissions in the state. The Attorney General is authorized by statute to issue written legal opinions only to constitutional executive officers, state agencies, bodies of state legislature, and attorneys for local governments or pension funds.

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

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

### How Rates are Computed

Rates are set based on the hours of service estimated for staff attorneys and legal assistants and the cost of providing those services. The rate setting is planned to recover the full cost of services. Certain billing practices call for periodic scheduled payments from "partner agencies" but all payments ultimately are calculated on and reconciled to the hours of services received.

Attorney General's Office

# Partner Agreements

## Fiscal Year 2022

| Agency | Payments per Agreement | Services Provided per Agreement |
|---|---|---|
| Administration-Risk Management | 35,117.80 | 35,117.80 |
| Agricultural Utilization Research Institute (AURI) | 281.20 | 281.20 |
| Corrections | 432,717.45 | 432,717.45 |
| Education, Department of | 693,543.60 | 693,543.60 |
| Environmental Quality Board (EQB) | 4,129.20 | 4,129.20 |
| Gambling Control Board | 8,154.80 | 8,154.80 |
| Health | 644,236.10 | 644,236.10 |
| Housing Finance Agency | 158,922.40 | 139,386.40 |
| Human Services | 3,915,575.50 | 3,915,575.50 |
| Iron Range Resources Rehabilitation Agency (IRRRA) | 19,965.20 | 19,965.20 |
| Labor and Industry Department | 576,842.00 | 576,842.00 |
| Lottery | 3,507.60 | 3,507.60 |
| Board of Medical Practice | 1,000,000.00 | 715,712.60 |
| Metropolitan Council | 16,013.60 | 16,013.60 |
| Minnesota Racing Commission | 4,306.80 | 4,306.80 |
| Minnesota State | 698,515.90 | 698,515.90 |
| Minnesota State Retirement Association (MSRS) | 50,231.20 | 50,231.20 |
| MnSure | 133.20 | 133.20 |
| Natural Resources | 597,645.90 | 597,645.90 |
| Petro Tank Release Board | 2,856.40 | 2,856.40 |
| Pollution Control Agency | 664,972.20 | 664,972.20 |
| Public Employees Retirement Association (PERA) | 9,738.40 | 9,738.40 |
| Public Safety | 1,283,733.50 | 1,283,733.50 |
| Revenue | 509,120.00 | 76,516.60 |
| Teachers Retirement Association (TRA) | 44,089.20 | 44,089.20 |
| Transportation | 1,129,465.30 | 1,129,465.30 |
| | | |
| **Total** | **12,503,814.45** | **11,767,387.65** |

**STATE OF MINNESOTA**
**Labor Distribution Report by Expense Budget**
**Fiscal Year 2022**

| Section | Legal Asst | Manager Attorney | Attorney | Support | Section Admin | Administration | Federal & Match | Policy | (Across) TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| Government Support - Admin Salaries | 0.00 | 180,934.18 | 0.00 | 0.00 | 98,027.00 | 0.00 | 0.00 | 0.00 | 278,961.18 |
| Government Support - Operation Salaries | 1,173,256.98 | 736,053.40 | 5,499,723.61 | 1,463,437.94 | 0.00 | 0.00 | 0.00 | 0.00 | 8,872,471.93 |
| 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 | 202,478.69 | 0.00 | 0.00 | 89,199.84 | 0.00 | 0.00 | 0.00 | 291,678.53 |
| Health and Safety - Operation Salaries | 925,244.47 | 371,392.69 | 3,639,221.81 | 918,334.88 | 0.00 | 0.00 | 0.00 | 0.00 | 5,854,193.85 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Med Fraud Grant - FFY21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 445,116.15 | 0.00 | 445,116.15 |
| Med Fraud Grant - FFY22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,512,715.01 | 0.00 | 1,512,715.01 |
| Med Fraud Match-FFY21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 148,343.94 | 0.00 | 148,343.94 |
| Med Fraud Match-FFY22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 504,132.81 | 0.00 | 504,132.81 |
| 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 | 202,702.32 | 0.00 | 0.00 | 95,601.24 | 0.00 | 0.00 | 0.00 | 298,303.56 |
| Consumer Protection -Operations Salaries | 2,918,323.95 | 977,661.61 | 3,059,182.98 | 1,700,398.05 | 0.00 | 0.00 | 0.00 | 0.00 | 8,655,566.59 |
| Solicitor General - Admin Salaires | 0.00 | 185,503.04 | 0.00 | 0.00 | 81,771.08 | 0.00 | 0.00 | 0.00 | 267,274.12 |
| Solicitor General - Operation Salaires | 187,448.62 | 668,813.27 | 3,789,936.12 | 781,615.75 | 0.00 | 0.00 | 0.00 | 0.00 | 5,427,813.76 |
| Administration Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,489,991.77 | 0.00 | 0.00 | 1,489,991.77 |
| Executive Office Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,421,434.96 | 1,421,434.96 |
| Systems | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,281,253.88 | 0.00 | 0.00 | 1,281,253.88 |
| Library Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Employee Benefits | 0.00 | 0.00 | 25,939.04 | 1,404.76 | 0.00 | 0.00 | 0.00 | 0.00 | 27,343.80 |
| ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Law Clerks | 35,937.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,937.07 |
| Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 344,341.52 | 0.00 | 0.00 | 344,341.52 |
| **Grand Total** | **5,240,211.09** | **3,525,539.20** | **16,014,003.56** | **4,865,191.38** | **364,599.16** | **3,115,587.17** | **2,610,307.91** | **1,421,434.96** | **37,156,874.43** |

**Total - per OBIEE (Labor Distribution Report) $37,156,874.43**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Unemployment Compensation - G0639111 | 6,376.32 | | | 9,916.05 | | | | | 16,292.37 |
| ALL BI items where Line Desc "Reimbursement- Fed. Share" to reconcile | | | | (4,020.77) | | | | | (4,020.77) |
| Workers Compensation - G0639111 | | | | 29,481.22 | | | | | 29,481.22 |
| Miscellaneous Benefits (Account Code 410714) | | | 12,979.84 | | | | | | 12,979.84 |
| **Agency TOTAL Payroll** | **5,246,587.41** | **3,525,539.20** | **16,026,983.40** | **4,900,567.88** | **364,599.16** | **3,115,587.17** | **2,610,307.91** | **1,421,434.96** | **37,211,607.09** |

**Total - per SWIFT MFR $ 37,211,607.09**

**STATE OF MINNESOTA**
**Labor Distribution Report by Expense Budget**
**Fiscal Year 2022**

| | Legal Asst | Manager Attorney | Attorney | Support | Section Admin | Administration | Federal & Match | Policy | (Across) TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | **5,246,587.41** | **3,525,539.20** | **16,026,983.40** | **4,900,567.88** | **364,599.16** | **3,115,587.17** | **2,610,307.91** | **1,421,434.96** | **37,211,607.09** |
| **Allocation of 25% of Manager Attorney Supervisory Hours** | | | | | | | | | |
| **Percentage based on subtotal** | 0.25 | | 0.75 | | | | | | |
| **Amount of Recharge** | 217,371.24 | (881,384.80) | 664,013.56 | | | | | | 0.00 |
| **SUBTOTAL** | 5,463,958.65 | 2,644,154.40 | 16,690,996.96 | 4,900,567.88 | 364,599.16 | 3,115,587.17 | 2,610,307.91 | 1,421,434.96 | **37,211,607.09** |
| **Percentage based on subtotal** | 0.22 | 0.11 | 0.67 | | | | | | |
| **Redistribution of Clerical Support** | 1,079,736.34 | 522,513.03 | 3,298,318.51 | (4,900,567.88) | | | | | 0.00 |
| **SUBTOTAL** | 6,543,694.99 | 3,166,667.43 | 19,989,315.47 | 0.00 | 364,599.16 | 3,115,587.17 | 2,610,307.91 | 1,421,434.96 | **37,211,607.09** |
| **Redistribute Overhead Salaries** | 0.22 | 0.11 | 0.67 | | | | | | |
| (Admin and Section Admin Salaries) | 766,785.35 | 371,067.75 | 2,342,333.23 | | (364,599.16) | (3,115,587.17) | | | 0.00 |
| **SUBTOTAL** | **7,310,480.33** | **3,537,735.18** | **22,331,648.71** | **0.00** | **0.00** | **0.00** | **2,610,307.91** | **1,421,434.96** | **37,211,607.09** |
| | 0.22 | 0.11 | 0.67 | | | | | | |
| **Operating Expenses** | 549,669.67 | 265,999.72 | 1,679,100.32 | | | | | | 2,494,769.71 |
| **TOTAL - Agency Expenditures - without Rent** | **7,860,150.00** | **3,803,734.90** | **24,010,749.03** | **0.00** | **0.00** | **0.00** | **2,610,307.91** | **1,421,434.96** | **39,706,376.80** |
| **Total Billable Hours (per docketing)** | **97,045.90** | | **212,032.00** | | | | | | |
| **Estimated Cost Per Hour - without Rent** | **80.99** | | **131.18** | | | | | | |
| | 0.22 | 0.11 | 0.67 | | | | | | |
| **Rent** | 547,840.94 | 265,114.75 | 1,673,514.02 | | | | | | 2,486,469.70 |
| **TOTAL - Agency Expenditures - with Rent** | **8,407,990.93** | **4,068,849.65** | **25,684,263.05** | | | | **0.00** | **0.00** | **38,161,103.63** |
| **Total Billable Hours (per docketing)** | **97,045.90** | | **212,032.00** | | | | | | |
| **Estimated Cost Per Hour - with Rent** | **86.64** | | **140.32** | | | | | | |

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**Cost Pools**
**Annual Comprehensive Financial Report (ACFR) -**
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-2022

## Exhibit C - Central Service Costs Step-Down Calculations

| | SCHEDULE NUMBER 1st STEP | 2nd STEP |
|---|---|---|
| **FIXED ASSET DEPRECIATION** | | |
| Nature and Extent of Service | 1.0 | N/A |
| Schedule of Costs to be Allocated by Function | 1.1 | N/A |
| Allocation: Fixed Asset Depreciation | 1.2 | N/A |
| **ADMINISTRATION - DEPARTMENT ALLOCATED FROM STEP 1** | | |
| Nature and Extent of Services | N/A | 20.0 |
| Schedule of Costs to be Allocated by Function | N/A | 20.1 |
| Allocation: General Support | N/A | 20.0 |
| Allocation: Admin - Management Services | N/A | 21.2 |
| Allocation: Admin - Government & Citizen Services | N/A | 22.2 |
| Allocation: Admin - Consumer Activities | N/A | |
| **ADMINISTRATION - MANAGEMENT SERVICES** | | |
| Nature and Extent of Services | 3.0 | 21.0 |
| Schedule of Costs to be Allocated by Function | 3.1 | 21.1 |
| Allocation: Commissioner's Office | 3.3 | 21.3 |
| Allocation: Human Resources | 3.4 | 21.4 |
| Allocation: Financial Management and Reporting | 3.5 | 21.5 |
| Non-Allocable: Fiscal Agent - Non allocable | 3.6 | 21.6 |
| **ADMINISTRATION - GOVERNMENT & CITZEN SERVICES** | | |
| Nature and Extent of Services | 4.0 | 22.0 |
| Schedule of Costs to be Allocated by Function | 4.1 | 22.1 |
| Allocation: General Support | 4.2 | 22.2 |

Allocation: Real Estate & Construction Services - Leasing ..... 4.5 ..... 22.5
Allocation: Real Property Enterprise System ..... 4.7 ..... 22.7

SCHEDULE NUMBER
1st STEP 2nd STEP

**ADMINISTRATION - GOVERNMENT & CITZEN SERVICES (cont'd.)**

Allocation: Office of State Procurement (fmrly Materials Mgmt) ..... 4.8 ..... 22.8
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
1st STEP 2nd STEP

**MMB - BUDGET DIVISION**

Nature and Extent of Services ..... 10.0 ..... 28.0
Schedule of Costs to be Allocated by Function ..... 10.1 ..... 28.1
Allocation: General Support ..... 10.2 ..... 28.2
Allocation: Analysis and Control (EBO's) ..... 10.3 ..... 28.3
Allocation: Budget Operations and Planning ..... 10.4 ..... 28.4
Non-Allocable: Budget division - Non Allocable ..... 10.5 ..... 28.5

**MMB - ACCOUNTING DIVISION**

Nature and Extent of Services ..... 11.0 ..... 29.0
Schedule of Costs to be Allocated by Function ..... 11.1 ..... 29.1
Allocation: General Support ..... 11.2 ..... 29.2
Allocation: Central Payroll ..... 11.3 ..... 29.3
Allocation: Accounting Services ..... 11.4 ..... 29.4
Allocation: Financial Reporting ..... 11.5 ..... 29.5
Allocation: Financial Reporting-Single Audit ..... 11.6 ..... 29.6
Non-Allocable: Accounting Services - Non Allocable ..... 11.7 ..... 29.7

**MMB - INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION**

Nature and Extent of Services ..... 12.0 ..... 30.0
Schedule of Costs to be Allocated by Function ..... 12.1 ..... 30.1
Allocation: General Support ..... 12.2 ..... 30.2
Allocation: Accounting & Procurement Operations & System Support ..... 12.4 ..... 30.4
Allocation: Personnel Operations and System Support ..... 12.5 ..... 30.5
Allocation: Budget Service-Computer Operations ..... 12.6 ..... 30.6
Allocation: Personnel Operations-Special Billing ..... 12.7 ..... 30.7
Allocation: Accounting & Procurement Operations-Special Billing ..... 12.8 ..... 30.8
Non-Allocable: MMB Other - Non-allocable ..... 12.9 ..... 30.9

**MMB - STATE HR, BENEFITS & LABOR RELATIONS**

Nature and Extent of Services ..... 13.0 ..... 31.0
Schedule of Costs to be Allocated by Function ..... 13.1 ..... 31.1
Allocation: General Support ..... 13.2 ..... 31.2
Allocation: Personnel Administration ..... 13.3 ..... 31.3
Non-Allocable: Employee Relations - Non Allocable ..... 13.5 ..... 31.5

| | SCHEDULE NUMBER 1st STEP | 2nd STEP |
|---|---|---|
| **MEDIATION SERVICES** | | |
| Nature and Extent of Services | 14.0 | 32.0 |
| Schedule of Costs to be Allocated by Function | 14.1 | 32.1 |
| Allocation: General Support | 14.2 | 32.2 |
| Allocation: State Agencies | 14.3 | 32.3 |
| Non-Allocable: Mediation/Representation - General | 14.4 | 32.4 |
| **LEGISLATIVE AUDITOR** | | |
| Nature and Extent of Services | 15.0 | 33.0 |
| Schedule of Costs to be Allocated by Function | 15.1 | 33.1 |
| Allocation: General Support | 15.2 | 33.2 |
| Allocation: Finance Audits | 15.3 | 33.3 |
| Allocation: Program Audits | 15.4 | 33.4 |
| Allocation: Single Audits | 15.5 | 33.5 |
| Allocation: Financial Audit - Outdoors | 15.7 | 33.7 |
| Allocation: Financial Audit - Art | 15.8 | 33.8 |
| Allocation: Financial Audit - Clean Water | 15.9 | 33.9 |
| Allocation: Financial Audit - Parks & Trails | 15.10 | 33.10 |
| Allocation: Program Audit - Outdoors | 15.11 | 33.11 |
| Allocation: Program Audit - Art | 15.12 | 33.12 |
| Allocation: Program audit - Clean Water | 15.13 | 33.13 |
| Allocation: Program Audit - Parks &Trails | 15.14 | 33.14 |
| Non-Allocable: Audit Comm | 15.6 | 33.6 |
| **STATE AUDITOR - SINGLE AUDIT** | | |
| Nature and Extent of Services | 16.0 | 34.0 |
| Schedule of Costs to be Allocated by Function | 16.1 | 34.1 |
| Allocation: Single Audit | 16.2 | 34.2 |
| Allocation: State Auditor General | 16.3 | 34.3 |
| **STATEWIDE INTEGRATED FINANCIAL TOOLS - (SWIFT)** | | |
| (Internally developed software to be amortized over a ten (10) year period beginning in budget fiscal year 2013) | | |
| (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 2024

**Exhibit A - General Support Allocations Federal Version**

| | | B04 AGRICULTURE DEPARTMENT | B13 COMMERCE DEPARTMENT | B14 ANIMAL HEALTH BOARD | B22 EMPLOYMENT & ECONOMIC DEVELOP | B42 LABOR AND INDUSTRY DEPARTMENT | E26 MN STATE COLLEGES/UNIVERSITIES | E37 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 | 4,902 | 5,882 | - | 62,743 | 4,902 | - | 5,882 |
| 4.7 | Real Property | 179 | 69 | - | 583 | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 40,290 | 28,395 | 4,440 | 264,321 | 13,179 | - | 17,940 |
| 4.10 | Central Mail | 5,007 | 11,113 | 37 | 91 | 4,879 | 199 | 873 |
| 4.11 | Office of Enterprise Continuous Improvement | 4,599 | 2,800 | 475 | 10,346 | 2,650 | 83,625 | 2,851 |
| 4.12 | Grants Management | 619 | 22,231 | - | 24,654 | 347 | - | 15,485 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 25,311 | 21,869 | 2,036 | 172,999 | 53,937 | 22,110 | 94,695 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 8,732 | 13,325 | 677 | 107,798 | 14,488 | 138,383 | 18,260 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | 6,923 | - | - | - | - | 6,325 | 101,293 |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 9,352 | 14,271 | 725 | 115,451 | 15,516 | 148,208 | 19,556 |
| 10.4 | Budget Operations and Planning | 18,698 | 3,293 | 399 | 7,115 | 4,470 | 8,124 | 10,442 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 24,684 | 15,030 | 2,547 | 55,535 | 14,226 | 448,863 | 15,305 |
| 11.4 | Accounting Services | 12,976 | 19,800 | 1,006 | 160,183 | 21,528 | 205,633 | 27,134 |
| 11.5 | Financial Reporting | 21,062 | 32,139 | 1,634 | 260,008 | 34,945 | 333,781 | 44,043 |
| 11.6 | Financial Reporting - Single Audit | 21 | 766 | 2 | 4,039 | 12 | 1,772 | 4,107 |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 13,633 | 20,803 | 1,057 | 168,300 | 22,619 | 216,052 | 28,509 |
| 12.5 | Personnel Operations and System Support | 20,015 | 12,187 | 2,065 | 45,031 | 11,535 | 363,963 | 12,410 |
| 12.6 | Budget Service - Computer Operations | 17,597 | 3,099 | 375 | 6,696 | 4,207 | 7,646 | 9,827 |
| 12.7 | Personnel Operations Special Billing | 48,829 | 29,731 | 5,039 | 109,858 | 28,141 | 887,923 | 30,275 |
| 12.8 | Accounting & Procurement Operations Special Billing | 36,352 | 55,470 | 2,820 | 448,758 | 60,312 | 576,085 | 76,016 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 70,115 | 42,692 | 7,235 | 157,747 | 40,409 | 1,274,987 | 43,473 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 5,733 | 3,491 | 592 | 12,899 | 3,304 | 104,257 | 3,555 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | 27,678 | - | 81,213 | 6,122 | 10,579 | 36,471 |
| 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 | 31 | 1,122 | 3 | 5,916 | 18 | 2,595 | 6,016 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 21,674 | 33,073 | 1,681 | 267,559 | 35,959 | 343,474 | 45,323 |
| 20 | Administration | - | - | - | - | - | - | - |
| | **Total Budget** | 417,335 | 420,330 | 34,847 | 2,549,844 | 397,707 | 5,184,585 | 669,741 |
| | **Rollforward Adjustment** | (21,038) | 393,430 | 2,763 | 519,090 | 16,787 | (566,112) | 382,912 |
| | **Final Plan Allocation** | 396,297 | 813,760 | 37,610 | 3,068,933 | 414,494 | 4,618,473 | 1,052,654 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**
**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 | - | - | 699,434 | - | - | - | - |
| 3.4 | Human Resources | - | - | 435,079 | - | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | 999,296 | - | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | - | - | 15,686 | 980 | 5,882 | 5,882 | 108,820 |
| 4.7 | Real Property | - | 13,973 | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 13,861 | 8,263 | 31,887 | 5,313 | 9,015 | 9,015 | 80,851 |
| 4.10 | Central Mail | 23 | - | 2,640 | 1,297 | 1,431 | 1,431 | 23,580 |
| 4.11 | Office of Enterprise Continuous Improvement | 139 | 1,740 | 4,951 | 2,032 | 672 | 672 | 12,581 |
| 4.12 | Grants Management | 3,965 | - | 1,278 | - | - | - | 22,625 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 969 | 4,942 | 25,285 | 913 | 2,491 | 2,491 | 155,147 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 699 | 2,004 | 14,476 | 884 | 1,489 | 1,489 | 20,673 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | 7,635 | - | - | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 749 | 2,146 | 15,503 | 947 | 1,595 | 1,595 | 22,141 |
| 10.4 | Budget Operations and Planning | 391 | 1,636 | 4,247 | 973 | 880 | 880 | 20,781 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 747 | 9,340 | 26,573 | 10,905 | 3,609 | 3,609 | 67,532 |
| 11.4 | Accounting Services | 1,039 | 2,977 | 21,510 | 1,314 | 2,212 | 2,212 | 30,720 |
| 11.5 | Financial Reporting | 1,686 | 4,833 | 34,916 | 2,132 | 3,591 | 3,591 | 49,864 |
| 11.6 | Financial Reporting - Single Audit | 3 | 14 | 7 | 6 | 7 | 7 | 1,188 |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 1,092 | 3,128 | 22,600 | 1,380 | 2,325 | 2,325 | 32,276 |
| 12.5 | Personnel Operations and System Support | 605 | 7,573 | 21,547 | 8,842 | 2,927 | 2,927 | 54,758 |
| 12.6 | Budget Service - Computer Operations | 368 | 1,540 | 3,997 | 916 | 828 | 828 | 19,557 |
| 12.7 | Personnel Operations Special Billing | 1,477 | 18,476 | 52,565 | 21,572 | 7,140 | 7,140 | 133,588 |
| 12.8 | Accounting & Procurement Operations Special Billing | 2,911 | 8,341 | 60,262 | 3,680 | 6,198 | 6,198 | 86,062 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 2,121 | 26,530 | 75,479 | 30,975 | 10,252 | 10,252 | 191,822 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 173 | 2,169 | 6,172 | 2,533 | 838 | 838 | 15,685 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | 23,954 | 28,568 | 182,679 | - | 42,601 | 42,601 | 452,941 |
| 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 | 5 | 21 | 11 | 8 | 11 | 11 | 1,740 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 1,735 | 4,973 | 35,929 | 2,194 | 3,695 | 3,695 | 51,312 |
| 20 | Administration | - | - | 87,143 | - | - | - | - |
| | **Total Budget** | 58,713 | 153,185 | 2,888,786 | 99,797 | 109,690 | 109,690 | 1,656,246 |
| | **Rollforward Adjustment** | (8,631) | (78,754) | (95,847) | (86,656) | (21,118) | (21,118) | 329,265 |
| | **Final Plan Allocation** | 50,082 | 74,431 | 2,792,938 | 13,141 | 88,572 | 88,572 | 1,985,511 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**
**Exhibit A - General Support Allocations Federal Version**

| | | H55 HUMAN SERVICES DEPARTMENT | H55b HUMAN SERVICES SOS | H55c HUMAN SERVICES MSOP | H60 MN INSURANCE MARKETPLACE | H75 VETERANS AFFAIRS DEPARTMENT | H7D PHARMACY BOARD | H7S EMERGENCY MEDICAL SERVICES OFF |
|---|---|---|---|---|---|---|---|---|
| 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 | 117,643 | - | - | - | 1,961 | 3,921 | 2,941 |
| 4.7 | Real Property | 63,551 | - | - | - | 26,909 | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 51,779 | 40,119 | 9,472 | 753 | 42,874 | 1,184 | 1,174 |
| 4.10 | Central Mail | 28,960 | - | - | 1,912 | 836 | 866 | 28 |
| 4.11 | Office of Enterprise Continuous Improvement | 31,681 | 15,426 | 2,731 | 1,232 | 10,180 | 125 | 64 |
| 4.12 | Grants Management | 24,920 | - | - | 384 | 1 | - | 213 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 738,725 | - | - | 6,099 | 32,439 | 7,361 | 1,135 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 304,164 | 15,621 | 1,732 | 278 | 7,581 | 378 | 225 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | 1,557 | - | - | - | - | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 325,758 | 16,730 | 1,855 | 298 | 8,119 | 405 | 241 |
| 10.4 | Budget Operations and Planning | 21,841 | 3,829 | 638 | 249 | 8,986 | 271 | 298 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 170,048 | 82,802 | 14,659 | 6,615 | 54,643 | 669 | 344 |
| 11.4 | Accounting Services | 451,977 | 23,212 | 2,574 | 414 | 11,265 | 561 | 335 |
| 11.5 | Financial Reporting | 733,645 | 37,677 | 4,178 | 672 | 18,285 | 911 | 543 |
| 11.6 | Financial Reporting - Single Audit | 27,986 | - | - | 1 | 71 | 0 | 0 |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 474,879 | 24,388 | 2,705 | 435 | 11,835 | 590 | 351 |
| 12.5 | Personnel Operations and System Support | 137,884 | 67,141 | 11,886 | 5,364 | 44,308 | 542 | 279 |
| 12.6 | Budget Service - Computer Operations | 20,555 | 3,604 | 600 | 234 | 8,457 | 255 | 280 |
| 12.7 | Personnel Operations Special Billing | 336,383 | 163,796 | 28,998 | 13,085 | 108,093 | 1,323 | 681 |
| 12.8 | Accounting & Procurement Operations Special Billing | 1,266,225 | 65,028 | 7,212 | 1,159 | 31,558 | 1,573 | 937 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 483,019 | 235,199 | 41,638 | 18,789 | 155,213 | 1,899 | 978 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 39,497 | 19,232 | 3,405 | 1,536 | 12,692 | 155 | 80 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | 1,015,800 | - | - | 8,354 | 21,277 | - | 173,044 |
| 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 | 40,992 | - | - | 2 | 105 | 1 | 0 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 754,950 | 38,771 | 4,300 | 691 | 18,816 | 938 | 559 |
| 20 | Administration | - | - | - | - | - | - | - |
| | **Total Budget** | 7,664,417 | 852,575 | 138,583 | 68,556 | 636,503 | 23,929 | 184,731 |
| | **Rollforward Adjustment** | 340,433 | (15,191) | 3,423 | 2,761 | (115,697) | 5,351 | 598,404 |
| | **Final Plan Allocation** | 8,004,850 | 837,384 | 142,006 | 71,317 | 520,806 | 29,280 | 783,134 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**
**Exhibit A - General Support Allocations Federal Version**

| | | J33 TRIAL COURTS | J65 SUPREME COURT | P01 MILITARY AFFAIRS DEPARTMENT | P07 PUBLIC SAFETY DEPARTMENT | P78 CORRECTIONS DEPARTMENT | R29 NATURAL RESOURCES DEPARTMENT | R32 POLLUTION CONTROL AGENCY | R9P WATER AND SOIL RESOURCES BOARD |
|---|---|---|---|---|---|---|---|---|---|
| 3.2 | ADMIN MANAGEMENT SERVICES | - | - | - | - | - | - | - | - |
| 3.3 | COMMISSIONER'S OFFICE | - | - | - | - | - | - | - | - |
| 3.4 | Human Resources | - | - | - | - | - | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | - | - | - | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | - | 4,902 | - | 94,115 | 19,607 | 30,391 | 2,941 | 5,882 |
| 4.7 | Real Property | - | - | 122,093 | 439 | 161,270 | 65,696 | 543 | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 23,604 | 8,213 | 86,906 | 91,115 | 128,089 | 326,284 | 18,000 | 23,208 |
| 4.10 | Central Mail | 1,229 | 726 | 6 | 179,049 | 420 | 18,867 | 1,978 | 114 |
| 4.11 | Office of Enterprise Continuous Improvement | 15,666 | 2,877 | 2,748 | 16,190 | 29,811 | 32,432 | 6,917 | 3,348 |
| 4.12 | Grants Management | - | 45 | - | 12,504 | 753 | 10,024 | 5,123 | 4,932 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 330 | 6,450 | 5,379 | 281,272 | 124,537 | 120,672 | 58,017 | 7,444 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 39,388 | 1,978 | 11,434 | 90,137 | 15,309 | 68,008 | 8,455 | 3,445 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | 51 | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 42,184 | 2,119 | 12,245 | 96,537 | 16,396 | 72,836 | 9,055 | 3,689 |
| 10.4 | Budget Operations and Planning | 10,169 | 1,726 | 995 | 29,234 | 16,250 | 40,220 | 9,947 | 8,997 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 84,088 | 15,443 | 14,750 | 86,898 | 160,012 | 174,082 | 37,128 | 17,970 |
| 11.4 | Accounting Services | 58,529 | 2,940 | 16,990 | 133,941 | 22,749 | 101,058 | 12,564 | 5,119 |
| 11.5 | Financial Reporting | 95,004 | 4,771 | 27,578 | 217,412 | 36,925 | 164,036 | 20,393 | 8,308 |
| 11.6 | Financial Reporting - Single Audit | 2 | 1 | 143 | 679 | 4 | 100 | 50 | 6 |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 61,495 | 3,088 | 17,851 | 140,728 | 23,901 | 106,178 | 13,200 | 5,378 |
| 12.5 | Personnel Operations and System Support | 68,183 | 12,522 | 11,960 | 70,462 | 129,747 | 141,156 | 30,106 | 14,571 |
| 12.6 | Budget Service - Computer Operations | 9,570 | 1,625 | 936 | 27,512 | 15,293 | 37,851 | 9,361 | 8,467 |
| 12.7 | Personnel Operations Special Billing | 166,340 | 30,548 | 29,177 | 171,899 | 316,530 | 344,363 | 73,446 | 35,547 |
| 12.8 | Accounting & Procurement Operations Special Billing | 163,971 | 8,235 | 47,597 | 375,239 | 63,731 | 283,115 | 35,197 | 14,340 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 238,851 | 43,865 | 41,896 | 246,833 | 454,512 | 494,478 | 105,462 | 51,042 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 19,531 | 3,587 | 3,426 | 20,184 | 37,166 | 40,434 | 8,624 | 4,174 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | 7,363 | 4,403 | 58,144 | 143,500 | 233,074 | 185,794 | 8,529 | - |
| 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 | - | - | - | - | - | 7,770 | - | - |
| 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 | 2 | 210 | 994 | 6 | 146 | 73 | 9 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 97,763 | 4,910 | 28,379 | 223,725 | 37,998 | 168,799 | 20,985 | 8,550 |
| 20 | Administration | - | - | - | - | - | - | - | - |
| | **Total Budget** | 1,203,262 | 164,975 | 540,842 | 2,750,597 | 2,044,091 | 3,034,842 | 496,094 | 234,539 |
| | **Rollforward Adjustment** | 148,786 | (5,071) | 23,406 | (77,018) | (135,112) | (125,726) | 379,112 | (36,372) |
| | **Final Plan Allocation** | 1,352,048 | 159,904 | 564,247 | 2,673,578 | 1,908,979 | 2,909,116 | 875,206 | 198,166 |

# State of Minnesota
# Statewide Cost Allocation Plan
# Budget Fiscal Year 2024

**Exhibit A - General Support Allocations Federal Version**

| | | T79 | | | |
|---|---|---|---|---|---|
| | | TRANSPORTATION DEPARTMENT | Federal Invoices Subtotal | Non Federal Invoices Subtotal | Total |
| 3.2 | ADMIN MANAGEMENT SERVICES | - | - | - | - |
| 3.3 | COMMISSIONER'S OFFICE | - | 699,434 | - | 699,434 |
| 3.4 | Human Resources | - | 435,079 | - | 435,079 |
| 3.5 | Financial Management and Reporting | - | 999,296 | - | 999,296 |
| 4.2 | Government & Citizen Services | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | 11,764 | 517,630 | 87,252 | 604,882 |
| 4.7 | Real Property | 141,570 | 596,876 | 99,580 | 696,456 |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 572,233 | 1,951,777 | 121,086 | 2,072,863 |
| 4.10 | Central Mail | 4,039 | 291,630 | 163,071 | 454,702 |
| 4.11 | Office of Enterprise Continuous Improvement | 59,902 | 361,464 | 46,571 | 408,035 |
| 4.12 | Grants Management | 8,209 | 158,312 | 12,481 | 170,794 |
| 6.2 | Minnesota Information Technology | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - |
| 6.4 | Enterprise IT Security | 262,912 | 2,237,968 | 271,838 | 2,509,806 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 426,202 | 1,337,711 | 366,856 | 1,704,567 |
| 9.2 | Debt Management Division | - | - | - | - |
| 9.3 | Debt Management | 176,667 | 300,450 | 453,037 | 753,487 |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 456,460 | 1,432,681 | 392,901 | 1,825,582 |
| 10.4 | Budget Operations and Planning | 29,646 | 265,624 | 37,289 | 302,913 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - |
| 11.3 | Central Payroll | 321,529 | 1,940,185 | 249,973 | 2,190,158 |
| 11.4 | Accounting Services | 633,321 | 1,987,792 | 545,136 | 2,532,928 |
| 11.5 | Financial Reporting | 1,028,000 | 3,226,565 | 884,859 | 4,111,425 |
| 11.6 | Financial Reporting - Single Audit | 1,529 | 42,526 | 7 | 42,533 |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 665,411 | 2,088,514 | 572,758 | 2,661,273 |
| 12.5 | Personnel Operations and System Support | 260,714 | 1,573,209 | 202,692 | 1,775,901 |
| 12.6 | Budget Service - Computer Operations | 27,901 | 249,983 | 35,093 | 285,076 |
| 12.7 | Personnel Operations Special Billing | 636,036 | 3,837,997 | 494,487 | 4,332,484 |
| 12.8 | Accounting & Procurement Operations Special Billing | 1,774,263 | 5,568,845 | 1,527,211 | 7,096,056 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - |
| 13.3 | Personnel Administration | 913,298 | 5,511,059 | 710,045 | 6,221,104 |
| 14.2 | MEDIATION SERVICES | - | - | - | - |
| 14.3 | Mediation Services | 74,681 | 450,644 | 58,061 | 508,705 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - |
| 15.3 | Financial Audits | 310,822 | 3,105,511 | 2,036,448 | 5,141,959 |
| 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 | - | 7,770 | - | 7,770 |
| 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 | 2,239 | 62,289 | 11 | 62,300 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 1,057,854 | 3,320,265 | 910,556 | 4,230,821 |
| 20 | Administration | - | 87,143 | - | 87,143 |
| | **Total Budget** | 9,857,201 | 44,646,231 | 10,279,301 | 54,925,532 |
| | **Rollforward Adjustment** | 547,273 | 2,283,733 | 83,206 | 2,366,939 |
| | **Final Plan Allocation** | 10,404,473 | 46,929,964 | 10,362,507 | 57,292,471 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**

**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 | 4,902 | 2,941 | 5,882 | - | - | - | 62,743 |
| 4.7 | Real Property | 179 | - | 69 | - | - | - | 583 |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 40,290 | 712 | 28,395 | 4,440 | 376 | 2,789 | 264,321 |
| 4.10 | Central Mail | 5,007 | 495 | 11,113 | 37 | 174 | 299 | 91 |
| 4.11 | Office of Enterprise Continuous Improvement | 4,599 | 133 | 2,800 | 475 | 14 | 221 | 10,346 |
| 4.12 | Grants Management | 619 | - | 22,231 | - | - | 108 | 24,654 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 25,311 | 1,332 | 21,869 | 2,036 | 82 | 2,575 | 172,999 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 8,732 | 520 | 13,325 | 677 | 129 | 358 | 107,798 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | 6,923 | - | - | - | - | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 9,352 | 557 | 14,271 | 725 | 138 | 383 | 115,451 |
| 10.4 | Budget Operations and Planning | 18,698 | 111 | 3,293 | 399 | 66 | 768 | 7,115 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 24,684 | 713 | 15,030 | 2,547 | 77 | 1,185 | 55,535 |
| 11.4 | Accounting Services | 12,976 | 772 | 19,800 | 1,006 | 192 | 531 | 160,183 |
| 11.5 | Financial Reporting | 21,062 | 1,254 | 32,139 | 1,634 | 311 | 862 | 260,008 |
| 11.6 | Financial Reporting - Single Audit | 21 | - | 766 | 2 | - | - | 4,039 |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 13,633 | 811 | 20,803 | 1,057 | 202 | 558 | 168,300 |
| 12.5 | Personnel Operations and System Support | 20,015 | 578 | 12,187 | 2,065 | 63 | 960 | 45,031 |
| 12.6 | Budget Service - Computer Operations | 17,597 | 105 | 3,099 | 375 | 62 | 723 | 6,696 |
| 12.7 | Personnel Operations Special Billing | 48,829 | 1,410 | 29,731 | 5,039 | 153 | 2,343 | 109,858 |
| 12.8 | Accounting & Procurement Operations Special Billing | 36,352 | 2,164 | 55,470 | 2,820 | 537 | 1,489 | 448,758 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 70,115 | 2,024 | 42,692 | 7,235 | 219 | 3,365 | 157,747 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 5,733 | 166 | 3,491 | 592 | 18 | 275 | 12,899 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | 30,153 | 27,678 | - | - | - | 81,213 |
| 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 | 31 | - | 1,122 | 3 | - | - | 5,916 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 21,674 | 1,290 | 33,073 | 1,681 | 320 | 887 | 267,559 |
| 20 | ADMINISTRATION | - | - | - | - | - | - | - |
| | **Total Budget** | 417,335 | 48,240 | 420,330 | 34,847 | 3,133 | 20,680 | 2,549,844 |
| | **Rollforward Adjustment** | (21,038) | (2,509) | 393,430 | 2,763 | (369) | (9,577) | 519,090 |
| | **Final Plan Allocation** | 396,297 | 45,730 | 813,760 | 37,610 | 2,764 | 11,103 | 3,068,933 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**
**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 | - | - | - | - | 4,902 | - | 980 |
| 4.7 | Real Property | - | - | - | - | - | 6,322 | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 1,942 | - | 5,855 | 331 | 13,179 | 4,099 | 1,194 |
| 4.10 | Central Mail | - | - | 766 | 46 | 4,879 | - | 484 |
| 4.11 | Office of Enterprise Continuous Improvement | 112 | - | 1,974 | 70 | 2,650 | 228 | 49 |
| 4.12 | Grants Management | 7,244 | - | - | - | 347 | 3,504 | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 118 | - | 1,084 | 174 | 53,937 | 714 | 193 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 328 | - | 2,580 | 46 | 14,488 | 873 | 296 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | 4,542 | - | 46,959 | - | - | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 351 | - | 2,763 | 49 | 15,516 | 935 | 318 |
| 10.4 | Budget Operations and Planning | 873 | - | 1,161 | 56 | 4,470 | 799 | 49 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 602 | - | 10,595 | 375 | 14,226 | 1,221 | 263 |
| 11.4 | Accounting Services | 487 | - | 3,833 | 68 | 21,528 | 1,297 | 441 |
| 11.5 | Financial Reporting | 791 | - | 6,222 | 111 | 34,945 | 2,105 | 715 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | - | 12 | - | - |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 512 | - | 4,027 | 72 | 22,619 | 1,363 | 463 |
| 12.5 | Personnel Operations and System Support | 488 | - | 8,591 | 304 | 11,535 | 990 | 213 |
| 12.6 | Budget Service - Computer Operations | 821 | - | 1,093 | 53 | 4,207 | 752 | 46 |
| 12.7 | Personnel Operations Special Billing | 1,191 | - | 20,958 | 741 | 28,141 | 2,416 | 520 |
| 12.8 | Accounting & Procurement Operations Special Billing | 1,366 | - | 10,739 | 192 | 60,312 | 3,633 | 1,234 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 1,710 | - | 30,094 | 1,064 | 40,409 | 3,469 | 747 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 140 | - | 2,461 | 87 | 3,304 | 284 | 61 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | - | 14,195 | - | 6,122 | 254,461 | 62,971 |
| 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 | - | - | - | - | 18 | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 814 | - | 6,403 | 114 | 35,959 | 2,166 | 736 |
| 20 | ADMINISTRATION | - | - | - | - | - | - | - |
| | **Total Budget** | 24,433 | - | 182,352 | 3,954 | 397,707 | 291,629 | 71,973 |
| | **Rollforward Adjustment** | 545 | - | 124,703 | 560 | 16,787 | 109,810 | (10,089) |
| | **Final Plan Allocation** | 24,978 | - | 307,055 | 4,514 | 414,494 | 401,440 | 61,884 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**
**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 | - | 980 | - | - | - | - | - |
| 4.7 | Real Property | - | - | - | - | 16,894 | - | 3,800 |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | - | 211 | 65 | 1,059 | - | - | 5,323 |
| 4.10 | Central Mail | - | 395 | - | - | - | - | - |
| 4.11 | Office of Enterprise Continuous Improvement | - | 40 | 17 | 1,231 | 15 | - | 363 |
| 4.12 | Grants Management | - | - | - | - | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | - | 142 | - | 2,294 | - | - | 1,174 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 0 | 244 | 34 | 2,805 | 17 | 1 | 649 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 0 | 261 | 36 | 3,004 | 18 | 1 | 695 |
| 10.4 | Budget Operations and Planning | 4 | 54 | 68 | 176 | 86 | 11 | 1,456 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | - | 216 | 91 | 6,607 | 82 | - | 1,950 |
| 11.4 | Accounting Services | 0 | 362 | 50 | 4,168 | 25 | 1 | 965 |
| 11.5 | Financial Reporting | 0 | 588 | 81 | 6,766 | 41 | 2 | 1,566 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | - | - | - | - |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 0 | 381 | 52 | 4,379 | 27 | 1 | 1,013 |
| 12.5 | Personnel Operations and System Support | - | 175 | 74 | 5,357 | 66 | - | 1,581 |
| 12.6 | Budget Service - Computer Operations | 3 | 51 | 64 | 166 | 81 | 10 | 1,370 |
| 12.7 | Personnel Operations Special Billing | - | 427 | 181 | 13,069 | 162 | - | 3,857 |
| 12.8 | Accounting & Procurement Operations Special Billing | 0 | 1,015 | 140 | 11,677 | 71 | 3 | 2,702 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | - | 614 | 260 | 18,766 | 232 | - | 5,539 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | - | 50 | 21 | 1,535 | 19 | - | 453 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | - | - | - | - | - | - |
| 15.4 | Program Audits | - | - | - | - | - | - | - |
| 15.5 | Single Audits | - | - | - | - | - | - | - |
| 15.7 | Financial Audit- Outdoors | - | - | - | - | - | - | - |
| 15.8 | Financial Audit- Art | - | - | - | - | - | - | - |
| 15.9 | Financial Audit- Clean Water | - | - | - | - | - | - | - |
| 15.1 | Financial Audit- Parks & Trails | - | - | - | - | - | - | - |
| 15.11 | Program Audit- Outdoors | - | - | - | - | - | - | - |
| 15.12 | Program Audit- Art | - | - | - | - | - | - | - |
| 15.13 | Program Audit- Clean Water | - | - | - | - | - | - | - |
| 15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - | - |
| 16.2 | STATE AUDITOR | - | - | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 0 | 605 | 83 | 6,962 | 42 | 2 | 1,611 |
| 20 | ADMINISTRATION | - | - | - | - | - | - | - |
| | **Total Budget** | 8 | 6,812 | 1,318 | 90,021 | 17,878 | 31 | 36,067 |
| | **Rollforward Adjustment** | (0) | 1,419 | (181) | (5,140) | (1,411) | 21 | (65,055) |
| | **Final Plan Allocation** | 8 | 8,231 | 1,137 | 84,881 | 16,467 | 52 | (28,987) |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**

**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 | - | 5,882 | - | - | 980 | - | 1,961 | - |
| 4.7 | Real Property | - | - | - | 26,999 | 9,152 | - | - | 13,973 |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | - | 17,940 | 1,480 | 25 | 9,075 | 13,861 | 4,490 | 8,263 |
| 4.10 | Central Mail | 199 | 873 | 698 | - | - | 23 | 1,820 | - |
| 4.11 | Office of Enterprise Continuous Improvement | 83,625 | 2,851 | 125 | - | 1,230 | 139 | 589 | 1,740 |
| 4.12 | Grants Management | - | 15,485 | 159 | - | - | 3,965 | 1,340 | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 22,110 | 94,695 | 1,404 | 527 | 2,574 | 969 | 16,708 | 4,942 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 138,383 | 18,260 | 286 | 14 | 1,174 | 699 | 1,307 | 2,004 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | 6,325 | 101,293 | - | - | - | - | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 148,208 | 19,556 | 306 | 15 | 1,257 | 749 | 1,400 | 2,146 |
| 10.4 | Budget Operations and Planning | 8,124 | 10,442 | 123 | 171 | 1,931 | 391 | 1,612 | 1,636 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 448,863 | 15,305 | 669 | - | 6,601 | 747 | 3,159 | 9,340 |
| 11.4 | Accounting Services | 205,633 | 27,134 | 425 | 21 | 1,744 | 1,039 | 1,943 | 2,977 |
| 11.5 | Financial Reporting | 333,781 | 44,043 | 689 | 35 | 2,831 | 1,686 | 3,153 | 4,833 |
| 11.6 | Financial Reporting - Single Audit | 1,772 | 4,107 | - | - | - | 3 | - | 14 |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 216,052 | 28,509 | 446 | 22 | 1,833 | 1,092 | 2,041 | 3,128 |
| 12.5 | Personnel Operations and System Support | 363,963 | 12,410 | 543 | - | 5,353 | 605 | 2,562 | 7,573 |
| 12.6 | Budget Service - Computer Operations | 7,646 | 9,827 | 116 | 161 | 1,817 | 368 | 1,517 | 1,540 |
| 12.7 | Personnel Operations Special Billing | 887,923 | 30,275 | 1,324 | - | 13,058 | 1,477 | 6,250 | 18,476 |
| 12.8 | Accounting & Procurement Operations Special Billing | 576,085 | 76,016 | 1,190 | 60 | 4,887 | 2,911 | 5,443 | 8,341 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 1,274,987 | 43,473 | 1,901 | - | 18,750 | 2,121 | 8,974 | 26,530 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 104,257 | 3,555 | 155 | - | 1,533 | 173 | 734 | 2,169 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | 10,579 | 36,471 | - | - | - | 23,954 | - | 28,568 |
| 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 | 2,595 | 6,016 | - | - | - | 5 | - | 21 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 343,474 | 45,323 | 709 | 36 | 2,914 | 1,735 | 3,245 | 4,973 |
| 20 | ADMINISTRATION | - | - | - | - | - | - | - | - |
| | **Total Budget** | 5,184,585 | 669,741 | 12,747 | 28,086 | 88,694 | 58,713 | 70,249 | 153,185 |
| | **Rollforward Adjustment** | (566,112) | 382,912 | (3,178) | (2,439) | (4,916) | (8,631) | 2,021 | (78,754) |
| | **Final Plan Allocation** | 4,618,473 | 1,052,654 | 9,569 | 25,647 | 83,778 | 50,082 | 72,269 | 74,431 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**

**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 | - | - | - | - | 699,434 | - | - | - |
| 3.4 | Human Resources | - | - | - | - | 435,079 | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | - | - | 999,296 | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | 15,686 | 11,764 | - | 980 |
| 4.7 | Real Property | - | - | - | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 140 | - | - | - | 31,887 | - | 2,363 | 5,313 |
| 4.10 | Central Mail | - | - | - | - | 2,640 | 91 | - | 1,297 |
| 4.11 | Office of Enterprise Continuous Improvement | - | - | - | 9 | 4,951 | 836 | 318 | 2,032 |
| 4.12 | Grants Management | - | - | - | - | 1,278 | - | 10 | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 2,903 | - | - | - | 25,285 | 513 | 332 | 913 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 272 | 8 | 1 | 5 | 14,476 | 199 | 565 | 884 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | 13,584 | - | - | - | 7,635 | - | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 292 | 8 | 2 | 5 | 15,503 | 213 | 605 | 947 |
| 10.4 | Budget Operations and Planning | 911 | 65 | 35 | 15 | 4,247 | 110 | 414 | 973 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | - | - | - | 49 | 26,573 | 4,489 | 1,707 | 10,905 |
| 11.4 | Accounting Services | 404 | 11 | 2 | 8 | 21,510 | 296 | 840 | 1,314 |
| 11.5 | Financial Reporting | 657 | 19 | 3 | 12 | 34,916 | 481 | 1,363 | 2,132 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | - | 7 | - | - | 6 |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 425 | 12 | 2 | 8 | 22,600 | 311 | 882 | 1,380 |
| 12.5 | Personnel Operations and System Support | - | - | - | 40 | 21,547 | 3,640 | 1,384 | 8,842 |
| 12.6 | Budget Service - Computer Operations | 858 | 61 | 33 | 14 | 3,997 | 104 | 390 | 916 |
| 12.7 | Personnel Operations Special Billing | - | - | - | 97 | 52,565 | 8,881 | 3,377 | 21,572 |
| 12.8 | Accounting & Procurement Operations Special Billing | 1,133 | 32 | 6 | 21 | 60,262 | 829 | 2,352 | 3,680 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | - | - | - | 139 | 75,479 | 12,752 | 4,849 | 30,975 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | - | - | - | 11 | 6,172 | 1,043 | 397 | 2,533 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | - | - | - | 182,679 | 5,289 | - | - |
| 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 | - | - | - | - | 11 | - | - | 8 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 676 | 19 | 4 | 13 | 35,929 | 494 | 1,402 | 2,194 |
| 20 | ADMINISTRATION | - | - | - | - | 87,143 | - | - | - |
| | **Total Budget** | 22,254 | 234 | 88 | 446 | 2,888,786 | 52,336 | 23,550 | 99,797 |
| | **Rollforward Adjustment** | (3,902) | (39) | 28 | (14) | (95,847) | (73,639) | 3,926 | (86,656) |
| | **Final Plan Allocation** | 18,353 | 195 | 116 | 433 | 2,792,938 | (21,303) | 27,476 | 13,141 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**
**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 | 1,961 | - | - | 1,961 | - | - | - | 1,961 |
| 4.7 | Real Property | - | - | - | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 291 | 3,537 | 1,119 | 768 | 1,104 | 572 | 1,013 | 39,472 |
| 4.10 | Central Mail | - | 7,187 | 579 | 0 | 16 | 33 | 24 | 179 |
| 4.11 | Office of Enterprise Continuous Improvement | 234 | 1,046 | 297 | 30 | 174 | 375 | 70 | 17,023 |
| 4.12 | Grants Management | - | - | - | 31 | - | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 797 | 50,730 | 1,836 | 121 | 81 | 1,070 | 557 | 1,625 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 155 | 1,887 | 177 | 88 | 226 | 163 | 116 | 11,636 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - | 1,663 |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 166 | 2,021 | 189 | 95 | 242 | 175 | 124 | 12,462 |
| 10.4 | Budget Operations and Planning | 123 | 2,278 | 169 | 182 | 69 | 222 | 101 | 4,850 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 1,256 | 5,613 | 1,595 | 163 | 932 | 2,013 | 377 | 91,370 |
| 11.4 | Accounting Services | 230 | 2,804 | 263 | 131 | 335 | 242 | 172 | 17,291 |
| 11.5 | Financial Reporting | 373 | 4,551 | 426 | 213 | 544 | 394 | 280 | 28,067 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | - | - | - | - | - |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 241 | 2,946 | 276 | 138 | 352 | 255 | 181 | 18,167 |
| 12.5 | Personnel Operations and System Support | 1,018 | 4,551 | 1,294 | 132 | 756 | 1,632 | 306 | 74,088 |
| 12.6 | Budget Service - Computer Operations | 116 | 2,144 | 159 | 171 | 65 | 209 | 95 | 4,564 |
| 12.7 | Personnel Operations Special Billing | 2,484 | 11,103 | 3,156 | 322 | 1,844 | 3,983 | 747 | 180,745 |
| 12.8 | Accounting & Procurement Operations Special Billing | 643 | 7,855 | 735 | 368 | 939 | 679 | 483 | 48,442 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 3,567 | 15,944 | 4,531 | 462 | 2,648 | 5,719 | 1,072 | 259,535 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 292 | 1,304 | 371 | 38 | 217 | 468 | 88 | 21,222 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | 55,754 | 112,626 | - | 344,403 | 105,809 | 1,385 | 323,507 |
| 15.4 | Program Audits | - | - | - | - | - | - | - | - |
| 15.5 | Single Audits | - | - | - | - | - | - | - | - |
| 15.7 | Financial Audit- Outdoors | - | - | - | - | - | - | - | - |
| 15.8 | Financial Audit- Art | - | - | - | - | - | - | - | - |
| 15.9 | Financial Audit- Clean Water | - | - | - | - | - | - | - | - |
| 15.1 | Financial Audit- Parks & Trails | - | - | - | - | - | - | - | - |
| 15.11 | Program Audit- Outdoors | - | - | - | - | - | - | - | - |
| 15.12 | Program Audit- Art | - | - | - | - | - | - | - | - |
| 15.13 | Program Audit- Clean Water | - | - | - | - | - | - | - | - |
| 15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - | - | - |
| 16.2 | STATE AUDITOR | - | - | - | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 384 | 4,683 | 439 | 220 | 560 | 405 | 288 | 28,882 |
| 20 | ADMINISTRATION | - | - | - | - | - | - | - | - |
| | **Total Budget** | 14,329 | 187,936 | 130,235 | 5,635 | 355,506 | 124,417 | 7,479 | 1,186,752 |
| | **Rollforward Adjustment** | 1,049 | (25,014) | 75,164 | 1,865 | (53,499) | 75,272 | 4,898 | (105,562) |
| | **Final Plan Allocation** | 15,377 | 162,921 | 205,399 | 7,499 | 302,007 | 199,689 | 12,377 | 1,081,190 |

# State of Minnesota
# Statewide Cost Allocation Plan
# Budget Fiscal Year 2024

**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 | 5,882 | 4,902 | 980 | - | 3,921 | - | - | - |
| 4.7 | Real Property | - | - | 3,128 | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 9,015 | 4,846 | 1,630 | 953 | 8,197 | 1,786 | - | 813 |
| 4.10 | Central Mail | 1,431 | 23 | 10,692 | 18,669 | 100,175 | 8,440 | - | (2) |
| 4.11 | Office of Enterprise Continuous Improvement | 672 | 514 | 746 | 581 | 7,587 | 451 | - | 31 |
| 4.12 | Grants Management | - | - | - | - | 62 | - | 22 | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 2,491 | 224 | 378 | 413 | 116,960 | 720 | - | 412 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 1,489 | 420 | 3,444 | 6,610 | 1,746 | 3,810 | 115,119 | 54 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | 103 | 135 | - | 137 | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 1,595 | 450 | 3,688 | 7,079 | 1,870 | 4,081 | 123,292 | 58 |
| 10.4 | Budget Operations and Planning | 880 | 529 | 188 | 222 | 6,586 | 358 | 1,237 | 56 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 3,609 | 2,760 | 4,003 | 3,119 | 40,724 | 2,420 | - | 168 |
| 11.4 | Accounting Services | 2,212 | 624 | 5,117 | 9,822 | 2,595 | 5,662 | 171,063 | 80 |
| 11.5 | Financial Reporting | 3,591 | 1,013 | 8,307 | 15,943 | 4,212 | 9,190 | 277,668 | 130 |
| 11.6 | Financial Reporting - Single Audit | 7 | - | - | - | - | - | - | - |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 2,325 | 655 | 5,377 | 10,320 | 2,727 | 5,948 | 179,731 | 84 |
| 12.5 | Personnel Operations and System Support | 2,927 | 2,238 | 3,246 | 2,529 | 33,021 | 1,962 | - | 136 |
| 12.6 | Budget Service - Computer Operations | 828 | 498 | 177 | 209 | 6,198 | 337 | 1,165 | 53 |
| 12.7 | Personnel Operations Special Billing | 7,140 | 5,460 | 7,919 | 6,169 | 80,558 | 4,787 | - | 332 |
| 12.8 | Accounting & Procurement Operations Special Billing | 6,198 | 1,748 | 14,337 | 27,517 | 7,270 | 15,861 | 479,238 | 225 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 10,252 | 7,839 | 11,371 | 8,859 | 115,675 | 6,874 | - | 476 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 838 | 641 | 930 | 724 | 9,459 | 562 | - | 39 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | 42,601 | 127,299 | 227,240 | 140,008 | 38,445 | 136,261 | - | - |
| 15.4 | Program Audits | - | - | - | - | - | - | - | - |
| 15.5 | Single Audits | - | - | - | - | - | - | - | - |
| 15.7 | Financial Audit- Outdoors | - | - | - | - | - | - | - | - |
| 15.8 | Financial Audit- Art | - | - | - | - | - | - | - | - |
| 15.9 | Financial Audit- Clean Water | - | - | - | - | - | - | - | - |
| 15.1 | Financial Audit- Parks & Trails | - | - | - | - | - | - | - | - |
| 15.11 | Program Audit- Outdoors | - | - | - | - | - | - | - | - |
| 15.12 | Program Audit- Art | - | - | - | - | - | - | - | - |
| 15.13 | Program Audit- Clean Water | - | - | - | - | - | - | - | - |
| 15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - | - | - |
| 16.2 | STATE AUDITOR | 11 | - | - | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 3,695 | 1,042 | 8,548 | 16,406 | 4,335 | 9,457 | 285,732 | 134 |
| 20 | ADMINISTRATION | - | - | - | - | - | - | - | - |
| | **Total Budget** | 109,690 | 163,724 | 321,548 | 276,288 | 592,324 | 219,103 | 1,634,268 | 3,279 |
| | **Rollforward Adjustment** | (21,118) | 14,505 | 23,695 | (71,622) | (124,135) | (19,933) | (31,085) | (2,493) |
| | **Final Plan Allocation** | 88,572 | 178,230 | 345,243 | 204,666 | 468,189 | 199,170 | 1,603,183 | 786 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**
**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 | 1,961 | - | - | 980 | - | - | - | - |
| 4.7 | Real Property | - | - | - | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 441 | - | 406 | 3,050 | 176 | 281 | 416 | - |
| 4.10 | Central Mail | 1 | - | 376 | 2,724 | 0 | 0 | 4 | - |
| 4.11 | Office of Enterprise Continuous Improvement | 4 | - | 45 | 443 | 22 | 28 | 19 | - |
| 4.12 | Grants Management | - | - | - | - | - | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 18 | - | 60 | 4,921 | 84 | 98 | 86 | - |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 19 | 1 | 77 | 805 | 45 | 39 | 42 | 206 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 20 | 1 | 82 | 862 | 48 | 42 | 45 | 221 |
| 10.4 | Budget Operations and Planning | 54 | 11 | 138 | 317 | 74 | 42 | 100 | 1,520 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 23 | - | 243 | 2,379 | 117 | 149 | 102 | - |
| 11.4 | Accounting Services | 28 | 2 | 114 | 1,196 | 67 | 59 | 63 | 306 |
| 11.5 | Financial Reporting | 45 | 3 | 186 | 1,941 | 108 | 95 | 102 | 497 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | - | - | - | - | - |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 29 | 2 | 120 | 1,256 | 70 | 62 | 66 | 322 |
| 12.5 | Personnel Operations and System Support | 18 | - | 197 | 1,929 | 95 | 121 | 83 | - |
| 12.6 | Budget Service - Computer Operations | 51 | 10 | 130 | 298 | 70 | 40 | 94 | 1,431 |
| 12.7 | Personnel Operations Special Billing | 45 | - | 480 | 4,706 | 231 | 295 | 202 | - |
| 12.8 | Accounting & Procurement Operations Special Billing | 78 | 5 | 320 | 3,350 | 186 | 164 | 176 | 858 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 65 | - | 689 | 6,758 | 332 | 424 | 290 | - |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 5 | - | 56 | 553 | 27 | 35 | 24 | - |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | - | - | 8,456 | - | - | - | - |
| 15.4 | Program Audits | - | - | - | - | - | - | - | - |
| 15.5 | Single Audits | - | - | - | - | - | - | - | - |
| 15.7 | Financial Audit- Outdoors | - | - | - | - | - | - | - | - |
| 15.8 | Financial Audit- Art | - | - | - | - | - | - | - | - |
| 15.9 | Financial Audit- Clean Water | - | - | - | - | - | - | - | - |
| 15.1 | Financial Audit- Parks & Trails | - | - | - | - | - | - | - | - |
| 15.11 | Program Audit- Outdoors | - | - | - | - | - | - | - | - |
| 15.12 | Program Audit- Art | - | - | - | - | - | - | - | - |
| 15.13 | Program Audit- Clean Water | - | - | - | - | - | - | - | - |
| 15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - | - | - |
| 16.2 | STATE AUDITOR | - | - | - | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 46 | 3 | 191 | 1,997 | 111 | 98 | 105 | 511 |
| 20 | ADMINISTRATION | - | - | - | - | - | - | - | - |
| | **Total Budget** | 2,950 | 37 | 3,912 | 48,921 | 1,861 | 2,074 | 2,018 | 5,870 |
| | **Rollforward Adjustment** | 2,738 | (32) | (158) | 7,926 | (2,326) | (745) | (440) | (5) |
| | **Final Plan Allocation** | 5,688 | 5 | 3,754 | 56,847 | (465) | 1,329 | 1,579 | 5,865 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**

**Exhibit A - General Support Allocations State Version (shows all agencies)**

| | | G9R | G9V | G9X | G9Y | GPR | H12 | H55 | H55b | H55c |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **MMB NON-OPERATING** | **RARE DISEASE ADVISORY COUNCIL** | **CAPITOL AREA ARCHITECT** | **MN STATE COUNCIL ON DISABILITY** | **PAYROLL CLEARING** | **HEALTH DEPARTMENT** | **HUMAN SERVICES DEPARTMENT** | **HUMAN SERVICES SOS** | **HUMAN SERVICES MSOP** |
| 3.2 | ADMIN MANAGEMENT SERVICES | - | - | - | - | - | - | - | - | - |
| 3.3 | COMMISSIONER'S OFFICE | - | - | - | - | - | - | - | - | - |
| 3.4 | Human Resources | - | - | - | - | - | - | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | - | - | - | - | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | - | - | - | 3,921 | - | 108,820 | 117,643 | - | - |
| 4.7 | Real Property | - | - | - | - | - | - | 63,551 | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | - | - | 125 | 532 | - | 80,851 | 51,779 | 40,119 | 9,472 |
| 4.10 | Central Mail | - | - | 4 | 22 | - | 23,580 | 28,960 | - | - |
| 4.11 | Office of Enterprise Continuous Improvement | - | 3 | 14 | 45 | - | 12,581 | 31,681 | 15,426 | 2,731 |
| 4.12 | Grants Management | - | - | - | - | - | 22,625 | 24,920 | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | - | - | 61 | 235 | - | 155,147 | 738,725 | - | - |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 199,755 | 0 | 31 | 71 | 5 | 20,673 | 304,164 | 15,621 | 1,732 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | 1,557 | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 213,936 | 0 | 33 | 76 | 5 | 22,141 | 325,758 | 16,730 | 1,855 |
| 10.4 | Budget Operations and Planning | 1,602 | 1 | 60 | 88 | - | 20,781 | 21,841 | 3,829 | 638 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | - | 16 | 77 | 242 | - | 67,532 | 170,048 | 82,802 | 14,659 |
| 11.4 | Accounting Services | 296,829 | 0 | 46 | 106 | 7 | 30,720 | 451,977 | 23,212 | 2,574 |
| 11.5 | Financial Reporting | 481,810 | 0 | 75 | 172 | 11 | 49,864 | 733,645 | 37,677 | 4,178 |
| 11.6 | Financial Reporting - Single Audit | 14 | - | - | - | - | 1,188 | 27,986 | - | - |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 311,869 | 0 | 48 | 111 | 7 | 32,276 | 474,879 | 24,388 | 2,705 |
| 12.5 | Personnel Operations and System Support | - | 13 | 63 | 196 | - | 54,758 | 137,884 | 67,141 | 11,886 |
| 12.6 | Budget Service - Computer Operations | 1,508 | 1 | 56 | 83 | - | 19,557 | 20,555 | 3,604 | 600 |
| 12.7 | Personnel Operations Special Billing | - | 31 | 153 | 478 | - | 133,588 | 336,383 | 163,796 | 28,998 |
| 12.8 | Accounting & Procurement Operations Special Billing | 831,573 | 0 | 129 | 296 | 19 | 86,062 | 1,266,225 | 65,028 | 7,212 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | - | 45 | 220 | 686 | - | 191,822 | 483,019 | 235,199 | 41,638 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | - | 4 | 18 | 56 | - | 15,685 | 39,497 | 19,232 | 3,405 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | - | - | - | - | 452,941 | 1,015,800 | - | - |
| 15.4 | Program Audits | - | - | - | - | - | - | - | - | - |
| 15.5 | Single Audits | - | - | - | - | - | - | - | - | - |
| 15.7 | Financial Audit- Outdoors | - | - | - | - | - | - | - | - | - |
| 15.8 | Financial Audit- Art | - | - | - | - | - | - | - | - | - |
| 15.9 | Financial Audit- Clean Water | - | - | - | - | - | - | - | - | - |
| 15.1 | Financial Audit- Parks & Trails | - | - | - | - | - | - | - | - | - |
| 15.11 | Program Audit- Outdoors | - | - | - | - | - | - | - | - | - |
| 15.12 | Program Audit- Art | - | - | - | - | - | - | - | - | - |
| 15.13 | Program Audit- Clean Water | - | - | - | - | - | - | - | - | - |
| 15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - | - | - | - |
| 16.2 | STATE AUDITOR | 21 | - | - | - | - | 1,740 | 40,992 | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 495,801 | 0 | 77 | 177 | 11 | 51,312 | 754,950 | 38,771 | 4,300 |
| 20 | ADMINISTRATION | - | - | - | - | - | - | - | - | - |
| | **Total Budget** | 2,834,718 | 113 | 1,289 | 7,592 | 65 | 1,656,246 | 7,664,417 | 852,575 | 138,583 |
| | **Rollforward Adjustment** | 3,638 | 112 | (1,787) | 1,942 | 8 | 329,265 | 340,433 | (15,191) | 3,423 |
| | **Final Plan Allocation** | 2,838,356 | 225 | (498) | 9,534 | 73 | 1,985,511 | 8,004,850 | 837,384 | 142,006 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**
**Exhibit A - General Support Allocations State Version (shows all agencies)**

| | | H60 | H75 | H7B | H7C | H7D | H7F | H7H | H7J |
|---|---|---|---|---|---|---|---|---|---|
| | | **MN INSURANCE MARKETPLACE** | **VETERANS AFFAIRS DEPARTMENT** | **MEDICAL PRACTICE BOARD** | **NURSING BOARD** | **PHARMACY BOARD** | **DENTISTRY BOARD** | **CHIROPRACTIC EXAMINERS BOARD** | **OPTOMETRY BOARD** |
| 3.2 | ADMIN MANAGEMENT SERVICES | - | - | - | - | - | - | - | - |
| 3.3 | COMMISSIONER'S OFFICE | - | - | - | - | - | - | - | - |
| 3.4 | Human Resources | - | - | - | - | - | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | - | - | - | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | - | 1,961 | 5,882 | - | 3,921 | 16,666 | 2,941 | 735 |
| 4.7 | Real Property | - | 26,909 | - | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 753 | 42,874 | 1,952 | 748 | 1,184 | 1,856 | 296 | 311 |
| 4.10 | Central Mail | 1,912 | 836 | 2,740 | 2,226 | 866 | 260 | 202 | 53 |
| 4.11 | Office of Enterprise Continuous Improvement | 1,232 | 10,180 | 169 | 200 | 125 | 85 | 39 | 12 |
| 4.12 | Grants Management | 384 | 1 | - | - | - | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 6,099 | 32,439 | 4,585 | 2,584 | 7,361 | 790 | 234 | 59 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 278 | 7,581 | 580 | 492 | 378 | 411 | 140 | 92 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 298 | 8,119 | 621 | 527 | 405 | 440 | 150 | 99 |
| 10.4 | Budget Operations and Planning | 249 | 8,986 | 162 | 84 | 271 | 179 | 104 | 62 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 6,615 | 54,643 | 906 | 1,074 | 669 | 456 | 209 | 66 |
| 11.4 | Accounting Services | 414 | 11,265 | 862 | 731 | 561 | 611 | 207 | 137 |
| 11.5 | Financial Reporting | 672 | 18,285 | 1,399 | 1,187 | 911 | 992 | 337 | 222 |
| 11.6 | Financial Reporting - Single Audit | 1 | 71 | - | - | 0 | - | - | - |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 435 | 11,835 | 905 | 768 | 590 | 642 | 218 | 144 |
| 12.5 | Personnel Operations and System Support | 5,364 | 44,308 | 735 | 871 | 542 | 370 | 169 | 54 |
| 12.6 | Budget Service - Computer Operations | 234 | 8,457 | 152 | 79 | 255 | 169 | 98 | 59 |
| 12.7 | Personnel Operations Special Billing | 13,085 | 108,093 | 1,792 | 2,124 | 1,323 | 901 | 413 | 131 |
| 12.8 | Accounting & Procurement Operations Special Billing | 1,159 | 31,558 | 2,414 | 2,049 | 1,573 | 1,712 | 581 | 383 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 18,789 | 155,213 | 2,573 | 3,050 | 1,899 | 1,294 | 593 | 188 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 1,536 | 12,692 | 210 | 249 | 155 | 106 | 48 | 15 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | 8,354 | 21,277 | - | - | - | - | - | - |
| 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 | 105 | - | - | 1 | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 691 | 18,816 | 1,439 | 1,222 | 938 | 1,020 | 347 | 229 |
| 20 | ADMINISTRATION | - | - | - | - | - | - | - | - |
| | **Total Budget** | 68,556 | 636,503 | 30,078 | 20,267 | 23,929 | 28,961 | 7,326 | 3,051 |
| | **Rollforward Adjustment** | 2,761 | (115,697) | 6,180 | (1,759) | 5,351 | 16,614 | 1,491 | 1,294 |
| | **Final Plan Allocation** | 71,317 | 520,806 | 36,258 | 18,508 | 29,280 | 45,575 | 8,817 | 4,345 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**

**Exhibit A - General Support Allocations State Version (shows all agencies)**

| | | H7K | H7L | H7M | H7Q | H7R | H7S | H7U | H7V |
|---|---|---|---|---|---|---|---|---|---|
| | | **EXEC FOR LT SVCS & SUPPORTS BD** | **SOCIAL WORK BOARD** | **MARRIAGE AND FAMILY THERAPY BD** | **PODIATRIC MEDICINE** | **VETERINARY MEDICINE BOARD** | **EMERGENCY MEDICAL SERVICES OFF** | **DIETETICS & NUTRITION PRACTICE** | **PSYCHOLOGY BOARD** |
| 3.2 | ADMIN MANAGEMENT SERVICES | - | - | - | - | - | - | - | - |
| 3.3 | COMMISSIONER'S OFFICE | - | - | - | - | - | - | - | - |
| 3.4 | Human Resources | - | - | - | - | - | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | - | - | - | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | 735 | 2,941 | 1,961 | 735 | 2,941 | 2,941 | 735 | 2,941 |
| 4.7 | Real Property | - | - | - | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 632 | 783 | 326 | 161 | 246 | 1,174 | 231 | 251 |
| 4.10 | Central Mail | 241 | 645 | 100 | 18 | 203 | 28 | 80 | 68 |
| 4.11 | Office of Enterprise Continuous Improvement | 39 | 66 | 15 | 5 | 10 | 64 | 7 | 39 |
| 4.12 | Grants Management | - | - | - | - | - | 213 | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 277 | 509 | 85 | 59 | 127 | 1,135 | 49 | 559 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 177 | 414 | 116 | 89 | 122 | 225 | 92 | 162 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 189 | 444 | 124 | 96 | 131 | 241 | 98 | 173 |
| 10.4 | Budget Operations and Planning | 141 | 102 | 68 | 82 | 65 | 298 | 67 | 70 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 212 | 353 | 79 | 27 | 55 | 344 | 40 | 212 |
| 11.4 | Accounting Services | 263 | 616 | 172 | 133 | 182 | 335 | 136 | 240 |
| 11.5 | Financial Reporting | 426 | 999 | 280 | 216 | 295 | 543 | 221 | 390 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | - | - | 0 | - | - |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 276 | 647 | 181 | 140 | 191 | 351 | 143 | 252 |
| 12.5 | Personnel Operations and System Support | 172 | 286 | 64 | 22 | 44 | 279 | 32 | 172 |
| 12.6 | Budget Service - Computer Operations | 132 | 96 | 64 | 77 | 61 | 280 | 63 | 66 |
| 12.7 | Personnel Operations Special Billing | 419 | 698 | 157 | 54 | 108 | 681 | 79 | 419 |
| 12.8 | Accounting & Procurement Operations Special Billing | 736 | 1,725 | 483 | 372 | 509 | 937 | 381 | 672 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 601 | 1,002 | 225 | 77 | 155 | 978 | 113 | 602 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 49 | 82 | 18 | 6 | 13 | 80 | 9 | 49 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | - | - | - | - | 173,044 | - | - |
| 15.4 | Program Audits | - | - | - | - | - | - | - | - |
| 15.5 | Single Audits | - | - | - | - | - | - | - | - |
| 15.7 | Financial Audit- Outdoors | - | - | - | - | - | - | - | - |
| 15.8 | Financial Audit- Art | - | - | - | - | - | - | - | - |
| 15.9 | Financial Audit- Clean Water | - | - | - | - | - | - | - | - |
| 15.1 | Financial Audit- Parks & Trails | - | - | - | - | - | - | - | - |
| 15.11 | Program Audit- Outdoors | - | - | - | - | - | - | - | - |
| 15.12 | Program Audit- Art | - | - | - | - | - | - | - | - |
| 15.13 | Program Audit- Clean Water | - | - | - | - | - | - | - | - |
| 15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - | - | - |
| 16.2 | STATE AUDITOR | - | - | - | - | - | 0 | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 439 | 1,028 | 288 | 222 | 303 | 559 | 227 | 401 |
| 20 | ADMINISTRATION | - | - | - | - | - | - | - | - |
| | **Total Budget** | 6,156 | 13,436 | 4,806 | 2,592 | 5,759 | 184,731 | 2,804 | 7,739 |
| | **Rollforward Adjustment** | (7,274) | 2,395 | 710 | 757 | 1,982 | 598,404 | 1,311 | 673 |
| | **Final Plan Allocation** | (1,118) | 15,831 | 5,516 | 3,349 | 7,742 | 783,134 | 4,115 | 8,411 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**
**Exhibit A - General Support Allocations State Version (shows all agencies)**

| | | H7W | H7X | H7Y | H8A | H9G | J33 | J50 | J52 |
|---|---|---|---|---|---|---|---|---|---|
| | | **PHYSICAL THERAPY BOARD** | **BEHAVIORAL HEALTH & THERAPY BD** | **OCCUPATIONAL THERAPY PRACT BD** | **FOSTER YOUTH OMBUDPERSON** | **OMBUDSMAN MH/DD** | **TRIAL COURTS** | **STATE GUARDIAN AD LITEM** | **PUBLIC DEFENSE BOARD** |
| 3.2 | ADMIN MANAGEMENT SERVICES | - | - | - | - | - | - | - | - |
| 3.3 | COMMISSIONER'S OFFICE | - | - | - | - | - | - | - | - |
| 3.4 | Human Resources | - | - | - | - | - | - | - | - |
| 3.5 | Financial Management and Reporting | - | - | - | - | - | - | - | - |
| 4.2 | Government & Citizen Services | - | - | - | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | 2,941 | 2,941 | 2,941 | - | 2,941 | - | - | - |
| 4.7 | Real Property | - | - | - | - | - | - | - | - |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 306 | 517 | 361 | - | 341 | 23,604 | 737 | 4,475 |
| 4.10 | Central Mail | 243 | 346 | 85 | - | 42 | 1,229 | 94 | - |
| 4.11 | Office of Enterprise Continuous Improvement | 14 | 37 | 19 | - | 114 | 15,666 | 1,658 | 4,711 |
| 4.12 | Grants Management | - | - | - | - | - | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 749 | 633 | 148 | - | 543 | 330 | 2 | 102 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 184 | 341 | 157 | 0 | 62 | 39,388 | 551 | 1,181 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 197 | 365 | 168 | 0 | 66 | 42,184 | 590 | 1,265 |
| 10.4 | Budget Operations and Planning | 93 | 120 | 61 | 5 | 34 | 10,169 | 1,141 | 1,478 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 75 | 201 | 101 | - | 610 | 84,088 | 8,898 | 25,288 |
| 11.4 | Accounting Services | 273 | 506 | 234 | 0 | 92 | 58,529 | 818 | 1,755 |
| 11.5 | Financial Reporting | 443 | 822 | 379 | 0 | 149 | 95,004 | 1,328 | 2,848 |
| 11.6 | Financial Reporting - Single Audit | - | - | - | - | - | 2 | - | - |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 287 | 532 | 245 | 0 | 97 | 61,495 | 860 | 1,843 |
| 12.5 | Personnel Operations and System Support | 61 | 163 | 82 | - | 495 | 68,183 | 7,215 | 20,505 |
| 12.6 | Budget Service - Computer Operations | 87 | 113 | 57 | 4 | 32 | 9,570 | 1,074 | 1,391 |
| 12.7 | Personnel Operations Special Billing | 148 | 397 | 200 | - | 1,207 | 166,340 | 17,602 | 50,025 |
| 12.8 | Accounting & Procurement Operations Special Billing | 765 | 1,418 | 654 | 0 | 258 | 163,971 | 2,292 | 4,915 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 212 | 571 | 287 | - | 1,733 | 238,851 | 25,275 | 71,831 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 17 | 47 | 23 | - | 142 | 19,531 | 2,067 | 5,874 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | - | - | - | - | 7,363 | - | 5,387 |
| 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 | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 456 | 845 | 390 | 0 | 154 | 97,763 | 1,367 | 2,931 |
| 20 | ADMINISTRATION | - | - | - | - | - | - | - | - |
| | **Total Budget** | 7,550 | 10,913 | 6,593 | 10 | 9,112 | 1,203,262 | 73,569 | 207,805 |
| | **Rollforward Adjustment** | 1,778 | 2,206 | 2,132 | 10 | 717 | 148,786 | (6,595) | 17,612 |
| | **Final Plan Allocation** | 9,328 | 13,119 | 8,725 | 20 | 9,829 | 1,352,048 | 66,974 | 225,416 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**

**Exhibit A - General Support Allocations State Version (shows all agencies)**

| | | J58 | J65 | J68 | J70 | L10 | L11 | L12 | L49 | P01 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | **COURT OF APPEALS** | **SUPREME COURT** | **TAX COURT** | **JUDICIAL STANDARDS BOARD** | **LEGISLATURE COORDINATING COMM** | **SENATE** | **HOUSE** | **LEGISLATIVE AUDITOR** | **MILITARY 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 | - | 4,902 | - | - | - | - | - | - | - |
| 4.7 | Real Property | - | - | - | - | - | - | - | - | 122,093 |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 156 | 8,213 | 401 | 110 | 105 | - | - | 10 | 86,906 |
| 4.10 | Central Mail | 195 | 726 | 12 | - | 0 | 1,076 | - | 20 | 6 |
| 4.11 | Office of Enterprise Continuous Improvement | 480 | 2,877 | 47 | 17 | 614 | 1,323 | - | 34 | 2,748 |
| 4.12 | Grants Management | - | 45 | - | - | - | - | - | - | - |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | - | 6,450 | 3,288 | 29 | 667 | - | - | - | 5,379 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 86 | 1,978 | 44 | 50 | 825 | 36 | 35 | 7 | 11,434 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | - | - | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 92 | 2,119 | 47 | 54 | 883 | 38 | 37 | 8 | 12,245 |
| 10.4 | Budget Operations and Planning | 72 | 1,726 | 53 | 138 | 900 | 48 | 52 | 41 | 995 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 2,575 | 15,443 | 251 | 93 | 3,298 | 7,100 | - | 182 | 14,750 |
| 11.4 | Accounting Services | 128 | 2,940 | 65 | 75 | 1,225 | 53 | 52 | 11 | 16,990 |
| 11.5 | Financial Reporting | 208 | 4,771 | 105 | 121 | 1,989 | 86 | 84 | 18 | 27,578 |
| 11.6 | Financial Reporting - Single Audit | - | 1 | - | - | - | - | - | - | 143 |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 135 | 3,088 | 68 | 78 | 1,287 | 56 | 54 | 12 | 17,851 |
| 12.5 | Personnel Operations and System Support | 2,088 | 12,522 | 204 | 75 | 2,674 | 5,757 | - | 148 | 11,960 |
| 12.6 | Budget Service - Computer Operations | 67 | 1,625 | 50 | 130 | 847 | 45 | 49 | 39 | 936 |
| 12.7 | Personnel Operations Special Billing | 5,094 | 30,548 | 497 | 184 | 6,525 | 14,046 | - | 360 | 29,177 |
| 12.8 | Accounting & Procurement Operations Special Billing | 359 | 8,235 | 181 | 209 | 3,433 | 148 | 145 | 31 | 47,597 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 7,315 | 43,865 | 714 | 264 | 9,369 | 20,169 | - | 518 | 41,896 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 598 | 3,587 | 58 | 22 | 766 | 1,649 | - | 42 | 3,426 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | - | 4,403 | - | - | - | - | - | - | 58,144 |
| 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 | - | - | - | - | - | - | 210 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 214 | 4,910 | 108 | 125 | 2,047 | 88 | 86 | 18 | 28,379 |
| 20 | ADMINISTRATION | - | - | - | - | - | - | - | - | - |
| | **Total Budget** | 19,863 | 164,975 | 6,193 | 1,775 | 37,455 | 51,719 | 594 | 1,498 | 540,842 |
| | **Rollforward Adjustment** | (2,417) | (5,071) | 562 | (2,093) | 2,581 | (2,127) | (261) | (1,637) | 23,406 |
| | **Final Plan Allocation** | 17,446 | 159,904 | 6,754 | (318) | 40,036 | 49,592 | 333 | (138) | 564,247 |

**State of Minnesota**
**Statewide Cost Allocation Plan**
**Budget Fiscal Year 2024**

**Exhibit A - General Support Allocations State Version (shows all agencies)**

| | | P07 | P08 | P78 | P7T | P9E | R28 | R29 | R32 |
|---|---|---|---|---|---|---|---|---|---|
| | | **PUBLIC SAFETY DEPARTMENT** | **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 | 94,115 | - | 19,607 | - | - | - | 30,391 | 2,941 |
| 4.7 | Real Property | 439 | - | 161,270 | - | - | - | 65,696 | 543 |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 91,115 | 166 | 128,089 | 1,420 | 110 | - | 326,284 | 18,000 |
| 4.10 | Central Mail | 179,049 | 9 | 420 | 71 | 0 | - | 18,867 | 1,978 |
| 4.11 | Office of Enterprise Continuous Improvement | 16,190 | 21 | 29,811 | 78 | 34 | - | 32,432 | 6,917 |
| 4.12 | Grants Management | 12,504 | - | 753 | - | - | - | 10,024 | 5,123 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 281,272 | 123 | 124,537 | 3,140 | 67 | - | 120,672 | 58,017 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 90,137 | 32 | 15,309 | 213 | 23 | 3 | 68,008 | 8,455 |
| 9.2 | Debt Management Division | - | - | - | - | - | - | - | - |
| 9.3 | Debt Management | - | - | - | - | - | - | 51 | - |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 96,537 | 35 | 16,396 | 228 | 24 | 3 | 72,836 | 9,055 |
| 10.4 | Budget Operations and Planning | 29,234 | 40 | 16,250 | 202 | 33 | 42 | 40,220 | 9,947 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - | - | - | - |
| 11.3 | Central Payroll | 86,898 | 111 | 160,012 | 417 | 181 | - | 174,082 | 37,128 |
| 11.4 | Accounting Services | 133,941 | 48 | 22,749 | 317 | 34 | 4 | 101,058 | 12,564 |
| 11.5 | Financial Reporting | 217,412 | 78 | 36,925 | 514 | 55 | 7 | 164,036 | 20,393 |
| 11.6 | Financial Reporting - Single Audit | 679 | - | 4 | - | - | - | 100 | 50 |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 140,728 | 50 | 23,901 | 333 | 35 | 4 | 106,178 | 13,200 |
| 12.5 | Personnel Operations and System Support | 70,462 | 90 | 129,747 | 338 | 147 | - | 141,156 | 30,106 |
| 12.6 | Budget Service - Computer Operations | 27,512 | 38 | 15,293 | 190 | 31 | 40 | 37,851 | 9,361 |
| 12.7 | Personnel Operations Special Billing | 171,899 | 220 | 316,530 | 825 | 358 | - | 344,363 | 73,446 |
| 12.8 | Accounting & Procurement Operations Special Billing | 375,239 | 134 | 63,731 | 888 | 94 | 12 | 283,115 | 35,197 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - | - | - |
| 13.3 | Personnel Administration | 246,833 | 316 | 454,512 | 1,185 | 515 | - | 494,478 | 105,462 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - | - | - | - |
| 14.3 | Mediation Services | 20,184 | 26 | 37,166 | 97 | 42 | - | 40,434 | 8,624 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - | - | - | - |
| 15.3 | Financial Audits | 143,500 | - | 233,074 | - | - | - | 185,794 | 8,529 |
| 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 | - | - | - | - | - | - | 7,770 | - |
| 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 | 994 | - | 6 | - | - | - | 146 | 73 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 223,725 | 80 | 37,998 | 529 | 56 | 7 | 168,799 | 20,985 |
| 20 | ADMINISTRATION | - | - | - | - | - | - | - | - |
| | **Total Budget** | 2,750,597 | 1,616 | 2,044,091 | 10,986 | 1,840 | 122 | 3,034,842 | 496,094 |
| | **Rollforward Adjustment** | (77,018) | 1,680 | (135,112) | 3,817 | (213) | 54 | (125,726) | 379,112 |
| | **Final Plan Allocation** | 2,673,578 | 3,295 | 1,908,979 | 14,802 | 1,626 | 175 | 2,909,116 | 875,206 |

# State of Minnesota
# Statewide Cost Allocation Plan
# Budget Fiscal Year 2024

**Exhibit A - General Support Allocations State Version (shows all agencies)**

| | | R9P | T79 | T9B | O | |
|---|---|---|---|---|---|---|
| | | WATER AND SOIL RESOURCES BOARD | TRANSPORTATION DEPARTMENT | METROPOLITAN COUNCIL/TRANSPORT | OTHER | Total |
| 3.2 | ADMIN MANAGEMENT SERVICES | - | - | - | - | - |
| 3.3 | COMMISSIONER'S OFFICE | - | - | - | - | 699,434 |
| 3.4 | Human Resources | - | - | - | - | 435,079 |
| 3.5 | Financial Management and Reporting | - | - | - | - | 999,296 |
| 4.2 | Government & Citizen Services | - | - | - | - | - |
| 4.5 | Real Estate and Construction Services - Leasing | 5,882 | 11,764 | - | - | 604,882 |
| 4.7 | Real Property | - | 141,570 | - | 33,286 | 696,456 |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 23,208 | 572,233 | 35 | - | 2,072,863 |
| 4.10 | Central Mail | 114 | 4,039 | - | 1,060 | 454,702 |
| 4.11 | Office of Enterprise Continuous Improvement | 3,348 | 59,902 | - | - | 408,035 |
| 4.12 | Grants Management | 4,932 | 8,209 | - | - | 170,794 |
| 6.2 | Minnesota Information Technology | - | - | - | - | - |
| 6.3 | IT Spend | - | - | - | - | - |
| 6.4 | Enterprise IT Security | 7,444 | 262,912 | 1,976 | 36,614 | 2,509,806 |
| 8.2 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 3,445 | 426,202 | 2,134 | 39 | 1,704,567 |
| 9.2 | Debt Management Division | - | - | - | - | - |
| 9.3 | Debt Management | - | 176,667 | - | 385,915 | 753,487 |
| 10.2 | MMB - BUDGET DIVISION | - | - | - | - | - |
| 10.3 | Analysis & Control (EBO's) | 3,689 | 456,460 | 2,285 | 42 | 1,825,582 |
| 10.4 | Budget Operations and Planning | 8,997 | 29,646 | 133 | - | 302,913 |
| 11.2 | MMB-ACCOUNTING DIVISION | - | - | - | - | - |
| 11.3 | Central Payroll | 17,970 | 321,529 | - | - | 2,190,158 |
| 11.4 | Accounting Services | 5,119 | 633,321 | 3,171 | 58 | 2,532,928 |
| 11.5 | Financial Reporting | 8,308 | 1,028,000 | 5,147 | 94 | 4,111,425 |
| 11.6 | Financial Reporting - Single Audit | 6 | 1,529 | - | - | 42,533 |
| 12.2 | MMB I.T - MANAGEMENT AND ADMINISTRATION | - | - | - | - | - |
| 12.4 | Accounting & Procurement Operations and System Support | 5,378 | 665,411 | 3,332 | 61 | 2,661,273 |
| 12.5 | Personnel Operations and System Support | 14,571 | 260,714 | - | - | 1,775,901 |
| 12.6 | Budget Service - Computer Operations | 8,467 | 27,901 | 125 | - | 285,076 |
| 12.7 | Personnel Operations Special Billing | 35,547 | 636,036 | - | - | 4,332,484 |
| 12.8 | Accounting & Procurement Operations Special Billing | 14,340 | 1,774,263 | 8,884 | 163 | 7,096,056 |
| 13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - |
| 13.3 | Personnel Administration | 51,042 | 913,298 | - | - | 6,221,104 |
| 14.2 | MEDIATION SERVICES | - | - | - | - | - |
| 14.3 | Mediation Services | 4,174 | 74,681 | - | - | 508,705 |
| 15.2 | LEGISLATIVE AUDITOR | - | - | - | - | - |
| 15.3 | Financial Audits | - | 310,822 | - | 85,403 | 5,141,959 |
| 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 | - | - | - | - | 7,770 |
| 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 | 2,239 | - | - | 62,300 |
| 17 | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | 8,550 | 1,057,854 | 5,297 | 97 | 4,230,821 |
| 20 | ADMINISTRATION | - | - | - | - | 87,143 |
| | **Total Budget** | 234,539 | 9,857,201 | 32,518 | 542,832 | 54,925,532 |
| | **Rollforward Adjustment** | (36,372) | 547,273 | 132,540 | 52,817 | 2,366,939 |
| | **Final Plan Allocation** | 198,166 | 10,404,473 | 165,057 | 595,649 | 57,292,471 |

# Statewide Cost Allocation Plan
## Exhibit B - Step-Down Calculation
## Allocation of General Support Costs
## Multiple Rate Method
## State Fiscal Year 2024 - Budget

| DP# | Name | 2024 Budget Allocable Costs & Applicable Credits | Fixed Assets 1.2 | Net Administrative Expenditures by Agency 3.2 | Sum Percent 3.3 | Sum Percent 3.4 | Accounting & Procurement Accounting Transactions 3.5 |
|---|---|---|---|---|---|---|---|
| | | | Fixed Asset Depreciation | ADMIN MANAGEMENT SERVICES | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting |
| 1.2 | Fixed Asset Depreciation | 642,161 | (642,161) | | | | |
| G02-3.0 | Department of Administration | 0 | - | | | | |
| G02-3.2 | Admin Management Services | 0 | - | - | | | |
| G02-3.3 | Commissioner's Office | 771,333 | - | - | (771,333) | | |
| G02-3.4 | Human Resources | 479,000 | - | - | - | (479,000) | |
| G02-3.5 | Financial Management and Reporting | 986,000 | - | - | - | - | (986,000) |
| G02-3.6 | Fiscal Agent - Non allocable | 0 | - | - | - | - | - |
| G02-4.2 | Government & Citizen Services | 0 | - | - | 60,883 | 37,809 | 10,551 |
| G02-4.5 | Real Estate and Construction Services - Leasing | 587,707 | - | - | - | - | - |
| G02-4.7 | Real Property | 761,000 | - | - | - | - | - |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | 2,012,243 | - | - | - | - | - |
| G02-4.10 | Central Mail | 440,000 | - | - | - | - | - |
| G02-4.11 | Office of Enterprise Continuous Improvement | 397,373 | - | - | - | - | - |
| G02-4.12 | Grants Management | 166,016 | - | - | - | - | - |
| G46-6.2 | Minnesota Information Technology | 1,763,119 | 270,500 | - | - | - | - |
| G46-6.3 | IT Spend | 0 | - | - | - | - | - |
| G46-6.4 | Enterprise IT Security | 506,488 | - | - | - | - | - |
| G46-6.5 | MnIT - Non allocable | 0 | - | - | - | - | - |
| G10-8.2 | Minnesota Management & Budget | 2,772,197 | - | - | - | - | - |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 1,456,053 | - | - | - | - | - |
| G10-9.2 | Debt Management Division | 0 | - | - | - | - | - |
| G10-9.3 | Debt Management | 605,184 | - | - | - | - | - |
| G10-9.4 | Debt Management - Other | 0 | - | - | - | - | - |
| G10-10.2 | MMB - Budget Division | 0 | - | - | - | - | - |
| G10-10.3 | Analysis & Control (EBO's) | 1,480,007 | - | - | - | - | - |
| G10-10.4 | Budget Operations and Planning | 246,668 | - | - | - | - | - |
| G10-10.5 | Budget Division - Non Allocable | 0 | - | - | - | - | - |
| G10-11.2 | MMB - Accounting Division | 0 | - | - | - | - | - |
| G10-11.3 | Central Payroll | 1,541,591 | - | - | - | - | - |
| G10-11.4 | Accounting Services | 1,836,212 | - | - | - | - | - |
| G10-11.5 | Financial Reporting | 2,939,040 | - | - | - | - | - |
| G10-11.6 | Financial Reporting - Single Audit | 29,836 | - | - | - | - | - |
| G10-11.7 | Accounting Services - Non Allocable | 0 | - | - | - | - | - |
| G10-12.2 | MMB I.T - Management and Administration | 2,008,713 | - | - | - | - | - |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | 1,703,884 | 184,284 | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | 1,038,187 | 184,284 | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | 232,931 | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | 4,351,248 | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | 7,099,405 | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | 0 | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | 0 | - | - | - | - | - |
| G10-13.3 | Personnel Administration | 5,067,941 | - | - | - | - | - |
| G02-13.5 | Employee Relations - Non Allocable | 0 | - | - | - | - | - |
| G45-14.2 | Mediation Services | 0 | - | - | - | - | - |
| G45-14.3 | Mediation Services | 510,167 | - | - | - | - | - |
| G45-14.4 | Mediation/Representation | 0 | - | - | - | - | - |
| L49-15.2 | Legislative Auditor | 2,572,716 | 3,093 | - | - | - | - |
| L49-15.3 | Financial Audits | 3,625,994 | - | - | - | - | - |
| 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 2024 Budget Allocable Costs & Applicable Credits | Fixed Assets 1.2 | Net Administrative Expenditures by Agency 3.2 | Sum Percent 3.3 | Sum Percent 3.4 | Accounting & Procurement Accounting Transactions 3.5 |
|---|---|---|---|---|---|---|---|
| | | | Fixed Asset Depreciation | ADMIN MANAGEMENT SERVICES | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting |
| L49-15.13 | Program Audit- Clean Water | 0 | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | 0 | - | - | - | - | - |
| G61-16.2 | State Auditor | 62,300 | - | - | - | - | - |
| G61-16.3 | State Auditor General | 0 | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | 4,232,818 | - | - | - | - | - |
| | | | | | | | |
| 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | Department of Administration | 0 | - | - | - | - | - |
| G02-3.2 | Admin Management Services | 0 | - | - | 35,004 | 21,738 | 10,155 |
| G02-3.3 | Commissioner's Office | 0 | - | - | - | - | - |
| G02-3.4 | Human Resources | 0 | - | - | - | - | - |
| G02-3.5 | Financial Management and Reporting | 0 | - | - | - | - | - |
| G02-3.6 | Fiscal Agent - Non allocable | 0 | - | - | - | - | - |
| G02-4.2 | Government & Citizen Services | 0 | - | - | - | - | - |
| G02-4.5 | Real Estate and Construction Services - Leasing | 0 | - | - | - | - | - |
| G02-4.7 | Real Property | 0 | - | - | - | - | - |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | 0 | - | - | - | - | - |
| G02-4.10 | Central Mail | 0 | - | - | - | - | - |
| G02-4.11 | Office of Enterprise Continuous Improvement | 0 | - | - | - | - | - |
| G02-4.12 | Grants Management | 0 | - | - | - | - | - |
| G46-6.2 | Minnesota Information Technology | 0 | - | - | - | - | - |
| G46-6.3 | IT Spend | 0 | - | - | - | - | - |
| G46-6.4 | Enterprise IT Security | 0 | - | - | - | - | - |
| G46-6.5 | MnIT - Non allocable | 0 | - | - | - | - | - |
| G10-8.2 | Minnesota Management & Budget | 0 | - | - | - | - | - |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 0 | - | - | - | - | - |
| G10-9.2 | Debt Management Division | 0 | - | - | - | - | - |
| G10-9.3 | Debt Management | 0 | - | - | - | - | - |
| G10-9.4 | Debt Management - Other | 0 | - | - | - | - | - |
| G10-10.2 | MMB - Budget Division | 0 | - | - | - | - | - |
| G10-10.3 | Analysis & Control (EBO's) | 0 | - | - | - | - | - |
| G10-10.4 | Budget Operations and Planning | 0 | - | - | - | - | - |
| G10-10.5 | Budget Division - Non Allocable | 0 | - | - | - | - | - |
| G10-11.2 | MMB - Accounting Division | 0 | - | - | - | - | - |
| G10-11.3 | Central Payroll | 0 | - | - | - | - | - |
| G10-11.4 | Accounting Services | 0 | - | - | - | - | - |
| G10-11.5 | Financial Reporting | 0 | - | - | - | - | - |
| G10-11.6 | Financial Reporting - Single Audit | 0 | - | - | - | - | - |
| G10-11.7 | Accounting Services - Non Allocable | 0 | - | - | - | - | - |
| G10-12.2 | MMB I.T - Management and Administration | 0 | - | - | - | - | - |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | 0 | - | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | 0 | - | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | 0 | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | 0 | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | 0 | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | 0 | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | 0 | - | - | - | - | - |
| G10-13.3 | Personnel Administration | 0 | - | - | - | - | - |
| G02-13.5 | Employee Relations - Non Allocable | 0 | - | - | - | - | - |
| G45-14.2 | Mediation Services | 0 | - | - | - | - | - |
| G45-14.3 | Mediation Services | 0 | - | - | - | - | - |
| G45-14.4 | Mediation/Representation | 0 | - | - | - | - | - |
| L49-15.2 | Legislative Auditor | 0 | - | - | - | - | - |
| L49-15.3 | Financial Audits | 0 | - | - | - | - | - |
| L49-15.4 | Program Audits | 0 | - | - | - | - | - |
| L49-15.5 | Single Audits | 0 | - | - | - | - | - |
| L49-15.6 | Audit Comm | 0 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 2024 Budget Allocable Costs & Applicable Credits | Fixed Assets 1.2 | Net Administrative Expenditures by Agency 3.2 | Sum Percent 3.3 | Sum Percent 3.4 | Accounting & Procurement Accounting Transactions 3.5 |
|---|---|---|---|---|---|---|---|
| | | | Fixed Asset Depreciation | ADMIN MANAGEMENT SERVICES | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting |
| L49-15.7 | Financial Audit- Outdoors | 0 | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | 0 | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | 0 | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | 0 | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | 0 | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | 0 | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | 0 | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | 0 | - | - | - | - | - |
| G61-16.2 | State Auditor | 0 | - | - | - | - | - |
| G61-16.3 | State Auditor General | 0 | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | 0 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | | |
| B04 | AGRICULTURE 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 | - | - | 675,446 | 419,454 | 965,294 |
| G03 | LOTTERY | 0 | - | - | - | - | - |
| G05 | RACING COMMISSION | 0 | - | - | - | - | - |
| G06 | ATTORNEY GENERAL | 0 | - | - | - | - | - |
| G09 | GAMBLING CONTROL BOARD | 0 | - | - | - | - | - |
| 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | 2024 Budget Allocable Costs & Applicable Credits | Fixed Assets 1.2 | Net Administrative Expenditures by Agency 3.2 | Sum Percent 3.3 | Sum Percent 3.4 | Accounting & Procurement Accounting Transactions 3.5 |
|---|---|---|---|---|---|---|---|
| | | | Fixed Asset Depreciation | ADMIN MANAGEMENT SERVICES | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting |
| 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 | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | 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 | - | - | - | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | 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 | - | - | - | - | - |
| J65 | SUPREME COURT | 0 | - | - | - | - | - |
| J68 | TAX COURT | 0 | - | - | - | - | - |
| J70 | JUDICIAL STANDARDS BOARD | 0 | - | - | - | - | - |
| L10 | LEGISLATURE COORDINATING COMM | 0 | - | - | - | - | - |
| L11 | SENATE | 0 | - | - | - | - | - |
| L12 | HOUSE | 0 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 2024 Budget Allocable Costs & Applicable Credits | Fixed Assets 1.2 | Net Administrative Expenditures by Agency 3.2 | Sum Percent 3.3 | Sum Percent 3.4 | Accounting & Procurement Accounting Transactions 3.5 |
|---|---|---|---|---|---|---|---|
| | | | Fixed Asset Depreciation | ADMIN MANAGEMENT SERVICES | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting |
| L49 | 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 | 54,925,532 | 0 | 0 | (0) | 0 | 0 |
| | Source | 54,925,532 | | | | | |
| | Difference (Total - Source) | 0 | | | | | |

# Statewide Cost Allocation Plan
## Exhibit B - Step-Down Calculation
## Allocation of General Support Costs
## Multiple Rate Method
## State Fiscal Year 2024 - Budget

| DP# | Name | Net Administrative Expenditures by Agency 4.2 | Leases 4.5 | Sqft of Agencies Using System 4.7 | Purchase Order Transactions 4.8 | Postage Revolving Fund Charges - FY (Actual) 4.10 | 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 |
| 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 | (109,243) | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | 13,679 | (601,386) | | | | |
| G02-4.7 | Real Property | 17,878 | - | (778,878) | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | 52,276 | - | - | (2,064,519) | | |
| G02-4.10 | Central Mail | 11,709 | - | - | - | (451,709) | |
| G02-4.11 | Office of Enterprise Continuous Improvement | 9,896 | - | - | - | - | (407,269) |
| G02-4.12 | Grants Management | 3,805 | - | - | - | - | - |
| G46-6.2 | Minnesota Information Technology | - | - | - | 314 | - | 28 |
| G46-6.3 | IT Spend | - | - | - | - | - | - |
| G46-6.4 | Enterprise IT Security | - | - | - | - | - | - |
| G46-6.5 | MnIT - Non allocable | - | - | - | - | - | - |
| G10-8.2 | Minnesota Management & Budget | - | - | - | 942 | - | 170 |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | 75 | - | 41 |
| G10-9.2 | Debt Management Division | - | - | - | 80 | - | 16 |
| G10-9.3 | Debt Management | - | - | - | - | - | - |
| G10-9.4 | Debt Management - Other | - | - | - | - | - | - |
| G10-10.2 | MMB - Budget Division | - | - | - | 115 | - | 92 |
| 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 | - | - | - | 334 | - | 248 |
| 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 | - | - | - | 135 | - | - |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | 199 | - | 170 |
| G10-13.3 | Personnel Administration | - | - | - | - | - | - |
| G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | - |
| G45-14.2 | Mediation Services | - | - | - | 100 | - | 10 |
| G45-14.3 | Mediation Services | - | - | - | - | - | - |
| G45-14.4 | Mediation/Representation | - | - | - | - | - | - |
| L49-15.2 | Legislative Auditor | - | - | - | 1,371 | - | 283 |
| 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 | - | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | Net Administrative Expenditures by Agency 4.2 | Leases 4.5 | Sqft of Agencies Using System 4.7 | Purchase Order Transactions 4.8 | Postage Revolving Fund Charges - FY (Actual) 4.10 | 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 |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | Department of Administration | - | - | 86,992 | - | - | - |
| G02-3.2 | Admin Management Services | - | - | - | 773 | - | 255 |
| 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 | - | - | - | 558 | - | 443 |
| G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | - | - |
| G02-4.7 | Real Property | - | - | - | - | - | - |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | - | - |
| G02-4.10 | Central Mail | - | - | - | - | - | - |
| G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | - | - |
| G02-4.12 | Grants Management | - | - | - | - | - | - |
| G46-6.2 | Minnesota Information Technology | - | - | - | - | - | - |
| G46-6.3 | IT Spend | - | - | - | - | - | - |
| G46-6.4 | Enterprise IT Security | - | - | - | - | - | - |
| G46-6.5 | MnIT - Non allocable | - | - | - | - | - | - |
| G10-8.2 | Minnesota Management & Budget | - | - | - | - | - | - |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | - | - |
| G10-9.2 | Debt Management Division | - | - | - | - | - | - |
| G10-9.3 | Debt Management | - | - | - | - | - | - |
| G10-9.4 | Debt Management - Other | - | - | - | - | - | - |
| G10-10.2 | MMB - Budget Division | - | - | - | - | - | - |
| G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - | - |
| G10-10.4 | Budget Operations and Planning | - | - | - | - | - | - |
| G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - | - |
| G10-11.2 | MMB - Accounting Division | - | - | - | - | - | - |
| G10-11.3 | Central Payroll | - | - | - | - | - | - |
| G10-11.4 | Accounting Services | - | - | - | - | - | - |
| G10-11.5 | Financial Reporting | - | - | - | - | - | - |
| G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - | - |
| G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | - |
| G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - |
| G10-13.3 | Personnel Administration | - | - | - | - | - | - |
| G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | - |
| G45-14.2 | Mediation Services | - | - | - | - | - | - |
| G45-14.3 | Mediation Services | - | - | - | - | - | - |
| G45-14.4 | Mediation/Representation | - | - | - | - | - | - |
| L49-15.2 | Legislative Auditor | - | - | - | - | - | - |
| L49-15.3 | Financial Audits | - | - | - | - | - | - |
| L49-15.4 | Program Audits | - | - | - | - | - | - |
| L49-15.5 | Single Audits | - | - | - | - | - | - |
| L49-15.6 | Audit Comm | - | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | Net Administrative Expenditures by Agency 4.2 | Leases 4.5 | Sqft of Agencies Using System 4.7 | Purchase Order Transactions 4.8 | Postage Revolving Fund Charges - FY (Actual) 4.10 | 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 |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | | |
| B04 | AGRICULTURE DEPARTMENT | - | 4,873 | 178 | 40,031 | 4,974 | 4,570 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | 2,924 | - | 708 | 492 | 132 |
| B13 | COMMERCE DEPARTMENT | - | 5,848 | 69 | 28,212 | 11,040 | 2,783 |
| B14 | ANIMAL HEALTH BOARD | - | - | - | 4,411 | 37 | 472 |
| B15 | BARBER EXAMINERS BOARD | - | - | - | 374 | 173 | 14 |
| B20 | EXPLORE MINNESOTA TOURISM | - | - | - | 2,771 | 297 | 219 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | 62,380 | 579 | 262,620 | 90 | 10,282 |
| B24 | PUBLIC FACILITIES AUTHORITY | - | - | - | 1,929 | - | 111 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | - | - | 5,817 | 761 | 1,962 |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | 329 | 45 | 69 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | - | 4,873 | - | 13,094 | 4,847 | 2,634 |
| B43 | IRON RANGE RESOURCES | - | - | 6,280 | 4,072 | - | 226 |
| B7E | ARCHITECTURE, ENGINEERING BD | - | 975 | - | 1,186 | 481 | 49 |
| B7G | COMBATIVE SPORTS COMMISSION | - | - | - | - | - | - |
| B7P | ACCOUNTANCY BOARD | - | 975 | - | 209 | 393 | 40 |
| B7S | PRIVATE DETECTIVES BOARD | - | - | - | 65 | - | 17 |
| B82 | PUBLIC UTILITIES COMMISSION | - | - | - | 1,052 | - | 1,223 |
| B9D | AMATEUR SPORTS COMMISSION | - | - | 16,783 | - | - | 15 |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | - | - |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | 3,775 | 5,289 | - | 361 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | - | - | 197 | 83,108 |
| E37 | EDUCATION DEPARTMENT | - | 5,848 | - | 17,825 | 867 | 2,834 |
| E39 | PROF EDUCATOR LICENSING STD BD | - | - | - | 1,470 | 693 | 124 |
| E40 | HISTORICAL SOCIETY | - | - | 26,822 | 25 | - | - |
| E44 | MINNESOTA STATE ACADEMIES | - | 975 | 9,092 | 9,017 | - | 1,222 |
| E50 | ARTS BOARD | - | - | - | 13,772 | 23 | 138 |
| E60 | OFFICE OF HIGHER EDUCATION | - | 1,949 | - | 4,461 | 1,808 | 585 |
| E77 | ZOOLOGICAL BOARD | - | - | 13,881 | 8,210 | - | 1,729 |
| E81 | UNIVERSITY OF MINNESOTA | - | - | - | 140 | - | - |
| E95 | HUMANITIES COMMISSION | - | - | - | - | - | - |
| E97 | SCIENCE MUSEUM | - | - | - | - | - | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | - | - | 9 |
| G02 | ADMINISTRATION DEPARTMENT | - | 15,595 | - | 31,682 | 2,623 | 4,920 |
| G03 | LOTTERY | - | 11,696 | - | - | 90 | 831 |
| G05 | RACING COMMISSION | - | - | - | 2,348 | - | 316 |
| G06 | ATTORNEY GENERAL | - | 975 | - | 5,279 | 1,288 | 2,019 |
| G09 | GAMBLING CONTROL BOARD | - | 1,949 | - | 289 | - | 232 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | 3,514 | 7,140 | 1,039 |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | 1,112 | 575 | 295 |
| G19 | INDIAN AFFAIRS COUNCIL | - | 1,949 | - | 763 | 0 | 30 |
| G38 | INVESTMENT BOARD | - | - | - | 1,097 | 16 | 173 |
| G39 | GOVERNORS OFFICE | - | - | - | 568 | 33 | 373 |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | 1,007 | 24 | 70 |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | Net Administrative Expenditures by Agency 4.2 | Leases 4.5 | Sqft of Agencies Using System 4.7 | Purchase Order Transactions 4.8 | Postage Revolving Fund Charges - FY (Actual) 4.10 | 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 |
| G46 | MN.IT | - | 1,949 | - | 39,218 | 178 | 16,917 |
| G53 | SECRETARY OF STATE | - | 5,848 | - | 8,957 | 1,422 | 668 |
| G61 | OFFICE OF STATE AUDITOR | - | 4,873 | - | 4,815 | 23 | 511 |
| G62 | MINN STATE RETIREMENT SYSTEM | - | 975 | 3,107 | 1,620 | 10,622 | 741 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | - | 947 | 18,546 | 577 |
| G67 | REVENUE DEPARTMENT | - | 3,899 | - | 8,145 | 99,515 | 7,540 |
| G69 | TEACHERS RETIREMENT ASSOC | - | - | - | 1,774 | 8,385 | 448 |
| G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | - | - | - |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | 807 | (2) | 31 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | 1,949 | - | 439 | 1 | 4 |
| G96 | UNIFORM LAWS COMMISSION | - | - | - | - | - | - |
| G9J | CAMPAIGN FINANCE BOARD | - | - | - | 404 | 373 | 45 |
| G9K | ADMINISTRATIVE HEARINGS | - | 975 | - | 3,031 | 2,706 | 441 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | 174 | 0 | 22 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | 279 | 0 | 28 |
| G9N | ASIAN PACIFIC COUNCIL | - | - | - | 414 | 4 | 19 |
| G9Q | MMB DEBT SERVICE | - | - | - | - | - | - |
| G9R | MMB NON-OPERATING | - | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - | 3 |
| G9X | CAPITOL AREA ARCHITECT | - | - | - | 125 | 4 | 14 |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | 3,899 | - | 528 | 22 | 45 |
| GPR | PAYROLL CLEARING | - | - | - | - | - | - |
| H12 | HEALTH DEPARTMENT | - | 108,191 | - | 80,331 | 23,425 | 12,504 |
| H55 | HUMAN SERVICES DEPARTMENT | - | 116,963 | 63,134 | 51,445 | 28,769 | 31,485 |
| H55b | HUMAN SERVICES SOS | - | - | - | 39,861 | - | 15,331 |
| H55c | HUMAN SERVICES MSOP | - | - | - | 9,411 | - | 2,714 |
| H60 | MNSURE | - | - | - | 748 | 1,899 | 1,225 |
| H75 | VETERANS AFFAIRS DEPARTMENT | - | 1,949 | 26,733 | 42,598 | 830 | 10,117 |
| H7B | MEDICAL PRACTICE BOARD | - | 5,848 | - | 1,939 | 2,722 | 168 |
| H7C | NURSING BOARD | - | - | - | 743 | 2,211 | 199 |
| H7D | PHARMACY BOARD | - | 3,899 | - | 1,176 | 861 | 124 |
| H7F | DENTISTRY BOARD | - | 16,570 | - | 1,844 | 259 | 84 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | 2,924 | - | 294 | 201 | 39 |
| H7J | OPTOMETRY BOARD | - | 731 | - | 309 | 53 | 12 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | 731 | - | 628 | 240 | 39 |
| H7L | SOCIAL WORK BOARD | - | 2,924 | - | 778 | 641 | 65 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | 1,949 | - | 324 | 99 | 15 |
| H7Q | PODIATRIC MEDICINE | - | 731 | - | 160 | 18 | 5 |
| H7R | VETERINARY MEDICINE BOARD | - | 2,924 | - | 244 | 202 | 10 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | - | 2,924 | - | 1,166 | 28 | 64 |
| H7U | DIETETICS & NUTRITION PRACTICE | - | 731 | - | 229 | 79 | 7 |
| H7V | PSYCHOLOGY BOARD | - | 2,924 | - | 249 | 67 | 39 |
| H7W | PHYSICAL THERAPY BOARD | - | 2,924 | - | 304 | 241 | 14 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | 2,924 | - | 513 | 343 | 37 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | 2,924 | - | 359 | 85 | 19 |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - | - |
| H9G | OMBUDSMAN MH/DD | - | 2,924 | - | 339 | 42 | 113 |
| J33 | TRIAL COURTS | - | - | - | 23,452 | 1,221 | 15,569 |
| J50 | STATE GUARDIAN AD LITEM | - | - | - | 733 | 93 | 1,648 |
| J52 | PUBLIC DEFENSE BOARD | - | - | - | 4,446 | - | 4,682 |
| J58 | COURT OF APPEALS | - | - | - | 155 | 194 | 477 |
| J65 | SUPREME COURT | - | 4,873 | - | 8,160 | 721 | 2,859 |
| J68 | TAX COURT | - | - | - | 399 | 12 | 47 |
| J70 | JUDICIAL STANDARDS BOARD | - | - | - | 110 | - | 17 |
| L10 | LEGISLATURE COORDINATING COMM | - | - | - | 105 | 0 | 611 |
| L11 | SENATE | - | - | - | - | 1,069 | 1,315 |
| L12 | HOUSE | - | - | - | - | - | - |

# Statewide Cost Allocation Plan
## Exhibit B - Step-Down Calculation
## Allocation of General Support Costs
## Multiple Rate Method
## State Fiscal Year 2024 - Budget

| DP# | Name | Net Administrative Expenditures by Agency 4.2 | Leases 4.5 | Sqft of Agencies Using System 4.7 | Purchase Order Transactions 4.8 | Postage Revolving Fund Charges - FY (Actual) 4.10 | 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 | LEGISLATIVE AUDITOR | - | - | - | 10 | 20 | 34 |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | - | 121,292 | 86,347 | 6 | 2,731 |
| P07 | PUBLIC SAFETY DEPARTMENT | - | 93,571 | 436 | 90,529 | 177,871 | 16,089 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | 164 | 9 | 21 |
| P78 | CORRECTIONS DEPARTMENT | - | 19,494 | 160,212 | 127,265 | 417 | 29,627 |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | - | 1,411 | 70 | 77 |
| P9E | SENTENCING GUIDELINES COMM | - | - | - | 110 | 0 | 34 |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | - | 30,216 | 65,265 | 324,184 | 18,743 | 32,232 |
| R32 | POLLUTION CONTROL AGENCY | - | 2,924 | 539 | 17,885 | 1,965 | 6,874 |
| R9P | WATER AND SOIL RESOURCES BOARD | - | 5,848 | - | 23,058 | 113 | 3,327 |
| T79 | TRANSPORTATION DEPARTMENT | - | 11,696 | 140,641 | 568,551 | 4,013 | 59,532 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | 35 | - | - |
| O | OTHER | - | - | 33,067 | - | 1,053 | - |
| | 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 State Year 2024 - Budget

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|
| | | 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 | Department of Administration | | | | | | |
| G02-3.2 | Admin Management Services | | | | | | |
| G02-3.3 | Commissioner's Office | | | | | | |
| G02-3.4 | Human Resources | | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | | |
| G02-4.7 | Real Property | | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | | |
| G02-4.10 | Central Mail | | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | | |
| G02-4.12 | Grants Management | (169,821) | | | | | |
| G46-6.2 | Minnesota Information Technology | - | (2,033,961) | | | | |
| G46-6.3 | IT Spend | - | - | - | | | |
| G46-6.4 | Enterprise IT Security | - | 2,033,961 | - | (2,540,449) | | |
| G46-6.5 | MnIT - Non allocable | - | - | - | - | | |
| G10-8.2 | Minnesota Management & Budget | - | - | - | 28,373 | (2,801,682) | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | 136,151 | (1,592,320) |
| G10-9.2 | Debt Management Division | - | - | - | - | - | 15 |
| G10-9.3 | Debt Management | - | - | - | - | 81,101 | - |
| G10-9.4 | Debt Management - Other | - | - | - | - | - | - |
| G10-10.2 | MMB - Budget Division | - | - | - | - | - | 21 |
| G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | 188,883 | - |
| G10-10.4 | Budget Operations and Planning | - | - | - | - | 31,480 | - |
| G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - | - |
| G10-11.2 | MMB - Accounting Division | - | - | - | - | - | 65 |
| G10-11.3 | Central Payroll | - | - | - | - | 208,194 | - |
| G10-11.4 | Accounting Services | - | - | - | - | 221,293 | - |
| G10-11.5 | Financial Reporting | - | - | - | - | 372,355 | - |
| G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | 4,027 | - |
| G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | - |
| G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | 272,798 | 27 |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | 357,491 | - |
| G10-12.5 | Personnel Operations and System Support | - | - | - | - | 258,598 | - |
| G10-12.6 | Budget Service - Computer Operations | - | - | - | - | 24,715 | - |
| 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 | - | - | - | - | - | 35 |
| G10-13.3 | Personnel Administration | - | - | - | - | 644,594 | - |
| G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | - |
| G45-14.2 | Mediation Services | - | - | - | - | - | 13 |
| G45-14.3 | Mediation Services | - | - | - | - | - | - |
| G45-14.4 | Mediation/Representation | - | - | - | - | - | - |
| L49-15.2 | Legislative Auditor | - | - | - | 206 | - | 109 |
| 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 | - | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - 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) |
| | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| | G61-16.2 | State Auditor | - | - | - | - | - | - |
| | G61-16.3 | State Auditor General | - | - | - | - | - | - |
| | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | - |
| | | | | | | | | |
| | 99YYY | Consumer Agencies | | | | | | |
| | G02-3.0 | Department of Administration | - | - | - | - | - | - |
| | G02-3.2 | Admin Management Services | - | - | - | 713 | - | 142 |
| | G02-3.3 | Commissioner's Office | - | - | - | - | - | - |
| | G02-3.4 | Human Resources | - | - | - | - | - | - |
| | G02-3.5 | Financial Management and Reporting | - | - | - | - | - | - |
| | G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | - | - |
| | G02-4.2 | Government & Citizen Services | - | - | - | 3,250 | - | 148 |
| | G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | - | - |
| | G02-4.7 | Real Property | - | - | - | - | - | - |
| | G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | - | - |
| | G02-4.10 | Central Mail | - | - | - | - | - | - |
| | G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | - | - |
| | G02-4.12 | Grants Management | - | - | - | - | - | - |
| | G46-6.2 | Minnesota Information Technology | - | - | - | 19 | - | 61 |
| | G46-6.3 | IT Spend | - | - | - | - | - | - |
| | G46-6.4 | Enterprise IT Security | - | - | - | - | - | - |
| | G46-6.5 | MnIT - Non allocable | - | - | - | - | - | - |
| | G10-8.2 | Minnesota Management & Budget | - | - | - | - | - | 98 |
| | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | - | 17 |
| | G10-9.2 | Debt Management Division | - | - | - | - | - | - |
| | G10-9.3 | Debt Management | - | - | - | - | - | - |
| | G10-9.4 | Debt Management - Other | - | - | - | - | - | - |
| | G10-10.2 | MMB - Budget Division | - | - | - | - | - | - |
| | G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - | - |
| | G10-10.4 | Budget Operations and Planning | - | - | - | - | - | - |
| | G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - | - |
| | G10-11.2 | MMB - Accounting Division | - | - | - | - | - | - |
| | G10-11.3 | Central Payroll | - | - | - | - | - | - |
| | G10-11.4 | Accounting Services | - | - | - | - | - | - |
| | G10-11.5 | Financial Reporting | - | - | - | - | - | - |
| | G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - | - |
| | G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | - |
| | G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - |
| | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | - |
| | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | - |
| | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | - |
| | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | - |
| | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | - |
| | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | - |
| | G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - |
| | G10-13.3 | Personnel Administration | - | - | - | - | - | - |
| | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | - |
| | G45-14.2 | Mediation Services | - | - | - | - | - | - |
| | G45-14.3 | Mediation Services | - | - | - | - | - | - |
| | G45-14.4 | Mediation/Representation | - | - | - | - | - | - |
| | L49-15.2 | Legislative Auditor | - | - | - | - | - | - |
| | L49-15.3 | Financial Audits | - | - | - | - | - | - |
| | L49-15.4 | Program Audits | - | - | - | - | - | - |
| | L49-15.5 | Single Audits | - | - | - | - | - | - |
| | L49-15.6 | Audit Comm | - | - | - | - | - | - |

# Statewide Cost Allocation Plan
## Exhibit B - Step-Down Calculation
## Allocation of General Support Costs
## Multiple Rate Method
## State Fiscal State Year 2024 - Budget

| DP# | Name | Grants Management | Minnesota Information Technology | IT Spend | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET | Enterprise Communications & Planning (fmrly IC&A) |
|---|---|---|---|---|---|---|---|
| | | 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 |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | | |
| B04 | AGRICULTURE DEPARTMENT | 616 | - | - | 25,292 | - | 8,153 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | - | 1,331 | - | 485 |
| B13 | COMMERCE DEPARTMENT | 22,105 | - | - | 21,852 | - | 12,441 |
| B14 | ANIMAL HEALTH BOARD | - | - | - | 2,034 | - | 632 |
| B15 | BARBER EXAMINERS BOARD | - | - | - | 82 | - | 121 |
| B20 | EXPLORE MINNESOTA TOURISM | 108 | - | - | 2,573 | - | 334 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 24,514 | - | - | 172,867 | - | 100,652 |
| B24 | PUBLIC FACILITIES AUTHORITY | 7,202 | - | - | 118 | - | 306 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | - | - | 1,083 | - | 2,409 |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | 174 | - | 43 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 345 | - | - | 53,896 | - | 13,527 |
| B43 | IRON RANGE RESOURCES | 3,484 | - | - | 714 | - | 815 |
| B7E | ARCHITECTURE, ENGINEERING BD | - | - | - | 193 | - | 277 |
| B7G | COMBATIVE SPORTS COMMISSION | - | - | - | - | - | 0 |
| B7P | ACCOUNTANCY BOARD | - | - | - | 142 | - | 228 |
| B7S | PRIVATE DETECTIVES BOARD | - | - | - | - | - | 31 |
| B82 | PUBLIC UTILITIES COMMISSION | - | - | - | 2,292 | - | 2,619 |
| B9D | AMATEUR SPORTS COMMISSION | - | - | - | - | - | 16 |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | - | 1 |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | - | 1,173 | - | 606 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | - | 22,093 | - | 129,210 |
| E37 | EDUCATION DEPARTMENT | 15,397 | - | - | 94,622 | - | 17,050 |
| E39 | PROF EDUCATOR LICENSING STD BD | 158 | - | - | 1,403 | - | 267 |
| E40 | HISTORICAL SOCIETY | - | - | - | 527 | - | 13 |
| E44 | MINNESOTA STATE ACADEMIES | - | - | - | 2,572 | - | 1,096 |
| E50 | ARTS BOARD | 3,943 | - | - | 968 | - | 653 |
| E60 | OFFICE OF HIGHER EDUCATION | 1,332 | - | - | 16,696 | - | 1,221 |
| E77 | ZOOLOGICAL BOARD | - | - | - | 4,938 | - | 1,871 |
| E81 | UNIVERSITY OF MINNESOTA | - | - | - | 2,901 | - | 254 |
| E95 | HUMANITIES COMMISSION | - | - | - | - | - | 7 |
| E97 | SCIENCE MUSEUM | - | - | - | - | - | 1 |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | - | - | 5 |
| G02 | ADMINISTRATION DEPARTMENT | 1,271 | - | - | 25,265 | - | 13,516 |
| G03 | LOTTERY | - | - | - | 513 | - | 186 |
| G05 | RACING COMMISSION | 10 | - | - | 332 | - | 528 |
| G06 | ATTORNEY GENERAL | - | - | - | 912 | - | 825 |
| G09 | GAMBLING CONTROL BOARD | - | - | - | 797 | - | 144 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | 50,691 | - | 1,762 |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | 1,834 | - | 165 |
| G19 | INDIAN AFFAIRS COUNCIL | 31 | - | - | 121 | - | 83 |
| G38 | INVESTMENT BOARD | - | - | - | 81 | - | 211 |
| G39 | GOVERNORS OFFICE | - | - | - | 1,069 | - | 152 |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | 556 | - | 108 |

# Statewide Cost Allocation Plan
## Exhibit B - Step-Down Calculation
## Allocation of General Support Costs
## Multiple Rate Method
## State Fiscal Year 2024 - Budget

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|
| | | Grants Management | Minnesota Information Technology | IT Spend | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET | Enterprise Communications & Planning (fmrly IC&A) |
| G46 | MN.IT | - | - | - | 1,624 | - | 10,865 |
| G53 | SECRETARY OF STATE | - | - | - | 2,489 | - | 1,390 |
| G61 | OFFICE OF STATE AUDITOR | - | - | - | 224 | - | 392 |
| G62 | MINN STATE RETIREMENT SYSTEM | - | - | - | 377 | - | 3,216 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | - | 412 | - | 6,172 |
| G67 | REVENUE DEPARTMENT | 62 | - | - | 116,870 | - | 1,631 |
| G69 | TEACHERS RETIREMENT ASSOC | - | - | - | 720 | - | 3,557 |
| G90 | REVENUE INTERGOVT PAYMENTS | 22 | - | - | - | - | 107,488 |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | 411 | - | 50 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | 18 | - | 17 |
| G96 | UNIFORM LAWS COMMISSION | - | - | - | - | - | 1 |
| G9J | CAMPAIGN FINANCE BOARD | - | - | - | 60 | - | 72 |
| G9K | ADMINISTRATIVE HEARINGS | - | - | - | 4,917 | - | 751 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | 83 | - | 42 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | 98 | - | 37 |
| G9N | ASIAN PACIFIC COUNCIL | - | - | - | 86 | - | 39 |
| G9Q | MMB DEBT SERVICE | - | - | - | - | - | 192 |
| G9R | MMB NON-OPERATING | - | - | - | - | - | 186,513 |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - | 0 |
| G9X | CAPITOL AREA ARCHITECT | - | - | - | 61 | - | 29 |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | 235 | - | 66 |
| GPR | PAYROLL CLEARING | - | - | - | - | - | 4 |
| H12 | HEALTH DEPARTMENT | 22,496 | - | - | 155,028 | - | 19,303 |
| H55 | HUMAN SERVICES DEPARTMENT | 24,778 | - | - | 738,161 | - | 284,001 |
| H55b | HUMAN SERVICES SOS | - | - | - | - | - | 14,585 |
| H55c | HUMAN SERVICES MSOP | - | - | - | - | - | 1,617 |
| H60 | MNSURE | 382 | - | - | 6,094 | - | 260 |
| H75 | VETERANS AFFAIRS DEPARTMENT | 1 | - | - | 32,415 | - | 7,078 |
| H7B | MEDICAL PRACTICE BOARD | - | - | - | 4,582 | - | 541 |
| H7C | NURSING BOARD | - | - | - | 2,582 | - | 460 |
| H7D | PHARMACY BOARD | - | - | - | 7,356 | - | 353 |
| H7F | DENTISTRY BOARD | - | - | - | 789 | - | 384 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | - | 234 | - | 130 |
| H7J | OPTOMETRY BOARD | - | - | - | 59 | - | 86 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | - | 277 | - | 165 |
| H7L | SOCIAL WORK BOARD | - | - | - | 509 | - | 387 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | - | 85 | - | 108 |
| H7Q | PODIATRIC MEDICINE | - | - | - | 59 | - | 83 |
| H7R | VETERINARY MEDICINE BOARD | - | - | - | 127 | - | 114 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 212 | - | - | 1,134 | - | 210 |
| H7U | DIETETICS & NUTRITION PRACTICE | - | - | - | 49 | - | 86 |
| H7V | PSYCHOLOGY BOARD | - | - | - | 559 | - | 151 |
| H7W | PHYSICAL THERAPY BOARD | - | - | - | 749 | - | 172 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | - | 632 | - | 318 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | - | 148 | - | 147 |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - | 0 |
| H9G | OMBUDSMAN MH/DD | - | - | - | 543 | - | 58 |
| J33 | TRIAL COURTS | - | - | - | 330 | - | 36,777 |
| J50 | STATE GUARDIAN AD LITEM | - | - | - | 2 | - | 514 |
| J52 | PUBLIC DEFENSE BOARD | - | - | - | 102 | - | 1,102 |
| J58 | COURT OF APPEALS | - | - | - | - | - | 81 |
| J65 | SUPREME COURT | 45 | - | - | 6,445 | - | 1,847 |
| J68 | TAX COURT | - | - | - | 3,286 | - | 41 |
| J70 | JUDICIAL STANDARDS BOARD | - | - | - | 29 | - | 47 |
| L10 | LEGISLATURE COORDINATING COMM | - | - | - | 667 | - | 770 |
| L11 | SENATE | - | - | - | - | - | 33 |
| L12 | HOUSE | - | - | - | - | - | 32 |

# Statewide Cost Allocation Plan
## Exhibit B - Step-Down Calculation
## Allocation of General Support Costs
## Multiple Rate Method
## State Fiscal State Year 2024 - Budget

| | DP# | Name | 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 |
|---|---|---|---|---|---|---|---|---|
| | | | Grants Management | Minnesota Information Technology | IT Spend | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET | Enterprise Communications & Planning (fmrly IC&A) |
| | L49 | LEGISLATIVE AUDITOR | - | - | - | - | - | 7 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | - | - | - | 5,375 | - | 10,676 |
| | P07 | PUBLIC SAFETY DEPARTMENT | 12,433 | - | - | 281,057 | - | 84,162 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | 122 | - | 30 |
| | P78 | CORRECTIONS DEPARTMENT | 749 | - | - | 124,442 | - | 14,294 |
| | P7T | PEACE OFFICERS BOARD (POST) | - | - | - | 3,138 | - | 199 |
| | P9E | SENTENCING GUIDELINES COMM | - | - | - | 67 | - | 21 |
| | R28 | MINN CONSERVATION CORPS | - | - | - | - | - | 3 |
| | R29 | NATURAL RESOURCES DEPARTMENT | 9,967 | - | - | 120,579 | - | 63,500 |
| | R32 | POLLUTION CONTROL AGENCY | 5,094 | - | - | 57,972 | - | 7,894 |
| | R9P | WATER AND SOIL RESOURCES BOARD | 4,904 | - | - | 7,438 | - | 3,216 |
| | T79 | TRANSPORTATION DEPARTMENT | 8,162 | - | - | 262,711 | - | 397,948 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | 1,975 | - | 1,992 |
| | O | OTHER | - | - | - | 36,586 | - | 37 |
| | | 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 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|
| | | 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 (fmrly Materials Management | | | | | | |
| G02-4.10 | Central Mail | | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | | |
| G02-4.12 | Grants Management | | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | | |
| G46-6.3 | IT Spend | | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | | |
| G10-9.2 | Debt Management Division | (110) | | | | | |
| G10-9.3 | Debt Management | 110 | (686,396) | | | | |
| G10-9.4 | Debt Management - Other | - | - | | | | |
| G10-10.2 | MMB - Budget Division | - | - | (227) | | | |
| G10-10.3 | Analysis & Control (EBO's) | - | - | 195 | (1,669,085) | | |
| G10-10.4 | Budget Operations and Planning | - | - | 32 | - | (278,181) | |
| G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - | |
| G10-11.2 | MMB - Accounting Division | - | - | - | - | - | (646) |
| G10-11.3 | Central Payroll | - | - | - | - | - | 167 |
| G10-11.4 | Accounting Services | - | - | - | - | - | 177 |
| G10-11.5 | Financial Reporting | - | - | - | - | - | 299 |
| G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - | 3 |
| G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - | - |
| G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - | - |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - | - |
| G10-13.3 | Personnel Administration | - | - | - | - | - | - |
| G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - | - |
| G45-14.2 | Mediation Services | - | - | - | 14 | 25 | - |
| G45-14.3 | Mediation Services | - | - | - | - | - | - |
| G45-14.4 | Mediation/Representation | - | - | - | - | - | - |
| L49-15.2 | Legislative Auditor | - | - | - | 114 | 169 | - |
| 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 | - | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|
| | | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning | MMB-ACCOUNTING DIVISION |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | - |
| | | | | | | | |
| 99YYY | Consumer Agencies | | | | | | |
| G02-3.0 | Department of Administration | - | - | - | 149 | 282 | - |
| 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 | - | - | - | 155 | 279 | - |
| G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | - | - |
| G02-4.7 | Real Property | - | - | - | - | - | - |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | - | - |
| G02-4.10 | Central Mail | - | - | - | - | - | - |
| G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | - | - |
| G02-4.12 | Grants Management | - | - | - | - | - | - |
| G46-6.2 | Minnesota Information Technology | - | - | - | 63 | 61 | - |
| G46-6.3 | IT Spend | - | - | - | - | - | - |
| G46-6.4 | Enterprise IT Security | - | - | - | - | - | - |
| G46-6.5 | MnIT - Non allocable | - | - | - | - | - | - |
| G10-8.2 | Minnesota Management & Budget | - | - | - | 103 | 135 | - |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | 18 | 70 | - |
| G10-9.2 | Debt Management Division | - | - | - | 15 | 54 | - |
| G10-9.3 | Debt Management | - | - | - | - | - | - |
| G10-9.4 | Debt Management - Other | - | - | - | - | - | - |
| G10-10.2 | MMB - Budget Division | - | - | - | 22 | 51 | - |
| 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 | - | - | - | 68 | 141 | - |
| 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 | - | - | - | 28 | 70 | - |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | - | - | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | 37 | 132 | - |
| 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 | - | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|
| | | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning | MMB-ACCOUNTING DIVISION |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | | |
| B04 | AGRICULTURE DEPARTMENT | - | 6,306 | - | 8,547 | 17,081 | - |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | - | 509 | 102 | - |
| B13 | COMMERCE DEPARTMENT | - | - | - | 13,041 | 3,009 | - |
| B14 | ANIMAL HEALTH BOARD | - | - | - | 663 | 364 | - |
| B15 | BARBER EXAMINERS BOARD | - | - | - | 126 | 60 | - |
| B20 | EXPLORE MINNESOTA TOURISM | - | - | - | 350 | 702 | - |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | - | - | 105,504 | 6,499 | - |
| B24 | PUBLIC FACILITIES AUTHORITY | - | 4,137 | - | 321 | 797 | - |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | 42,778 | - | 2,525 | 1,061 | - |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | 45 | 51 | - |
| B42 | LABOR AND INDUSTRY DEPARTMENT | - | - | - | 14,180 | 4,083 | - |
| B43 | IRON RANGE RESOURCES | - | - | - | 854 | 730 | - |
| B7E | ARCHITECTURE, ENGINEERING BD | - | - | - | 290 | 45 | - |
| B7G | COMBATIVE SPORTS COMMISSION | - | - | - | 0 | 3 | - |
| B7P | ACCOUNTANCY BOARD | - | - | - | 239 | 49 | - |
| B7S | PRIVATE DETECTIVES BOARD | - | - | - | 33 | 62 | - |
| B82 | PUBLIC UTILITIES COMMISSION | - | - | - | 2,745 | 161 | - |
| B9D | AMATEUR SPORTS COMMISSION | - | - | - | 17 | 78 | - |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | 1 | 10 | - |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | - | 635 | 1,330 | - |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | 5,762 | - | 135,439 | 7,422 | - |
| E37 | EDUCATION DEPARTMENT | - | 92,273 | - | 17,872 | 9,539 | - |
| E39 | PROF EDUCATOR LICENSING STD BD | - | - | - | 280 | 112 | - |
| E40 | HISTORICAL SOCIETY | - | - | - | 14 | 156 | - |
| E44 | MINNESOTA STATE ACADEMIES | - | - | - | 1,149 | 1,764 | - |
| E50 | ARTS BOARD | - | - | - | 684 | 357 | - |
| E60 | OFFICE OF HIGHER EDUCATION | - | - | - | 1,280 | 1,472 | - |
| E77 | ZOOLOGICAL BOARD | - | - | - | 1,961 | 1,495 | - |
| E81 | UNIVERSITY OF MINNESOTA | - | 12,374 | - | 266 | 832 | - |
| E95 | HUMANITIES COMMISSION | - | - | - | 8 | 59 | - |
| E97 | SCIENCE MUSEUM | - | - | - | 1 | 32 | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | 5 | 14 | - |
| G02 | ADMINISTRATION DEPARTMENT | - | 6,955 | - | 14,168 | 3,880 | - |
| G03 | LOTTERY | - | - | - | 195 | 101 | - |
| G05 | RACING COMMISSION | - | - | - | 553 | 378 | - |
| G06 | ATTORNEY GENERAL | - | - | - | 865 | 889 | - |
| G09 | GAMBLING CONTROL BOARD | - | - | - | 151 | 112 | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | 1,847 | 2,081 | - |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | 173 | 154 | - |
| G19 | INDIAN AFFAIRS COUNCIL | - | - | - | 87 | 166 | - |
| G38 | INVESTMENT BOARD | - | - | - | 221 | 63 | - |
| G39 | GOVERNORS OFFICE | - | - | - | 160 | 202 | - |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | 114 | 92 | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|
| | | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning | MMB-ACCOUNTING DIVISION |
| G46 | MN.IT | - | 1,515 | - | 11,389 | 4,430 | - |
| G53 | SECRETARY OF STATE | - | - | - | 1,457 | 804 | - |
| G61 | OFFICE OF STATE AUDITOR | - | - | - | 411 | 483 | - |
| G62 | MINN STATE RETIREMENT SYSTEM | - | 94 | - | 3,371 | 171 | - |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | 123 | - | 6,469 | 202 | - |
| G67 | REVENUE DEPARTMENT | - | - | - | 1,709 | 6,016 | - |
| G69 | TEACHERS RETIREMENT ASSOC | - | 125 | - | 3,729 | 327 | - |
| G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | 112,670 | 1,130 | - |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | 53 | 51 | - |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | 18 | 49 | - |
| G96 | UNIFORM LAWS COMMISSION | - | - | - | 1 | 10 | - |
| G9J | CAMPAIGN FINANCE BOARD | - | - | - | 75 | 126 | - |
| G9K | ADMINISTRATIVE HEARINGS | - | - | - | 788 | 289 | - |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | 44 | 67 | - |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | 39 | 39 | - |
| G9N | ASIAN PACIFIC COUNCIL | - | - | - | 41 | 91 | - |
| G9Q | MMB DEBT SERVICE | - | - | - | 202 | 1,389 | - |
| G9R | MMB NON-OPERATING | - | - | - | 195,504 | 1,464 | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | 0 | 1 | - |
| G9X | CAPITOL AREA ARCHITECT | - | - | - | 30 | 55 | - |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | 70 | 80 | - |
| GPR | PAYROLL CLEARING | - | - | - | 5 | - | - |
| H12 | HEALTH DEPARTMENT | - | - | - | 20,233 | 18,983 | - |
| H55 | HUMAN SERVICES DEPARTMENT | - | 1,418 | - | 297,692 | 19,952 | - |
| H55b | HUMAN SERVICES SOS | - | - | - | 15,288 | 3,498 | - |
| H55c | HUMAN SERVICES MSOP | - | - | - | 1,695 | 583 | - |
| H60 | MNSURE | - | - | - | 273 | 227 | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | - | - | - | 7,419 | 8,209 | - |
| H7B | MEDICAL PRACTICE BOARD | - | - | - | 568 | 148 | - |
| H7C | NURSING BOARD | - | - | - | 482 | 77 | - |
| H7D | PHARMACY BOARD | - | - | - | 370 | 247 | - |
| H7F | DENTISTRY BOARD | - | - | - | 402 | 164 | - |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | - | 137 | 95 | - |
| H7J | OPTOMETRY BOARD | - | - | - | 90 | 57 | - |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | - | 173 | 129 | - |
| H7L | SOCIAL WORK BOARD | - | - | - | 406 | 93 | - |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | - | 113 | 62 | - |
| H7Q | PODIATRIC MEDICINE | - | - | - | 88 | 75 | - |
| H7R | VETERINARY MEDICINE BOARD | - | - | - | 120 | 59 | - |
| H7S | EMERGENCY MEDICAL SERVICES OFF | - | - | - | 220 | 272 | - |
| H7U | DIETETICS & NUTRITION PRACTICE | - | - | - | 90 | 61 | - |
| H7V | PSYCHOLOGY BOARD | - | - | - | 158 | 64 | - |
| H7W | PHYSICAL THERAPY BOARD | - | - | - | 180 | 85 | - |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | - | 333 | 109 | - |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | - | 154 | 56 | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | 0 | 4 | - |
| H9G | OMBUDSMAN MH/DD | - | - | - | 61 | 31 | - |
| J33 | TRIAL COURTS | - | - | - | 38,550 | 9,289 | - |
| J50 | STATE GUARDIAN AD LITEM | - | - | - | 539 | 1,042 | - |
| J52 | PUBLIC DEFENSE BOARD | - | - | - | 1,156 | 1,350 | - |
| J58 | COURT OF APPEALS | - | - | - | 85 | 65 | - |
| J65 | SUPREME COURT | - | - | - | 1,936 | 1,577 | - |
| J68 | TAX COURT | - | - | - | 43 | 48 | - |
| J70 | JUDICIAL STANDARDS BOARD | - | - | - | 49 | 126 | - |
| L10 | LEGISLATURE COORDINATING COMM | - | - | - | 807 | 822 | - |
| L11 | SENATE | - | - | - | 35 | 44 | - |
| L12 | HOUSE | - | - | - | 34 | 47 | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|---|
| | | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning | MMB-ACCOUNTING DIVISION |
| L49 | LEGISLATIVE AUDITOR | - | - | - | 7 | 37 | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | - | - | 11,190 | 909 | - |
| P07 | PUBLIC SAFETY DEPARTMENT | - | - | - | 88,219 | 26,705 | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | 32 | 36 | - |
| P78 | CORRECTIONS DEPARTMENT | - | - | - | 14,983 | 14,845 | - |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | - | 209 | 184 | - |
| P9E | SENTENCING GUIDELINES COMM | - | - | - | 22 | 30 | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | 3 | 39 | - |
| R29 | NATURAL RESOURCES DEPARTMENT | - | 46 | - | 66,561 | 36,741 | - |
| R32 | POLLUTION CONTROL AGENCY | - | - | - | 8,275 | 9,087 | - |
| R9P | WATER AND SOIL RESOURCES BOARD | - | - | - | 3,371 | 8,219 | - |
| T79 | TRANSPORTATION DEPARTMENT | - | 160,936 | - | 417,133 | 27,082 | - |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | 2,089 | 121 | - |
| O | OTHER | - | 351,553 | - | 38 | - | - |
| | 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 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | 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 | | | | | |
| 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 | (1,749,952) | | | | |
| G10-11.4 | Accounting Services | - | (2,057,683) | | | |
| G10-11.5 | Financial Reporting | - | - | (3,311,694) | | |
| G10-11.6 | Financial Reporting - Single Audit | - | - | - | (33,866) | |
| G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | |
| G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | (2,281,672) |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - |
| G10-13.3 | Personnel Administration | - | - | - | - | - |
| G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | Mediation Services | 44 | 17 | 28 | - | - |
| G45-14.3 | Mediation Services | - | - | - | - | - |
| G45-14.4 | Mediation/Representation | - | - | - | - | - |
| L49-15.2 | Legislative Auditor | 1,217 | 141 | 227 | - | - |
| 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| | DP# | Name | 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 |
|---|---|---|---|---|---|---|---|
| | | | Central Payroll | Accounting Services | Financial Reporting | Financial Reporting - Single Audit | MMB I.T - MANAGEMENT AND ADMINISTRATION |
| | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| | G61-16.2 | State Auditor | - | - | - | - | - |
| | G61-16.3 | State Auditor General | - | - | - | - | - |
| | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| | | | | | | | |
| | 99YYY | Consumer Agencies | | | | | |
| | G02-3.0 | Department of Administration | 1,096 | 184 | 296 | - | - |
| | 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 | 1,906 | 191 | 307 | - | - |
| | G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | - |
| | G02-4.7 | Real Property | - | - | - | - | - |
| | G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | - |
| | G02-4.10 | Central Mail | - | - | - | - | - |
| | G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | - |
| | G02-4.12 | Grants Management | - | - | - | - | - |
| | G46-6.2 | Minnesota Information Technology | 121 | 78 | 126 | - | - |
| | G46-6.3 | IT Spend | - | - | - | - | - |
| | G46-6.4 | Enterprise IT Security | - | - | - | - | - |
| | G46-6.5 | MnIT - Non allocable | - | - | - | - | - |
| | G10-8.2 | Minnesota Management & Budget | 729 | 127 | 204 | - | 2,281,672 |
| | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 177 | 22 | 36 | - | - |
| | G10-9.2 | Debt Management Division | 68 | 19 | 30 | - | - |
| | G10-9.3 | Debt Management | - | - | - | - | - |
| | G10-9.4 | Debt Management - Other | - | - | - | - | - |
| | G10-10.2 | MMB - Budget Division | 395 | 27 | 43 | - | - |
| | 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 | 1,063 | 84 | 134 | - | - |
| | 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 | - | 35 | 57 | - | - |
| | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| | G10-13.2 | State HR, Benefits & Labor Relations | 731 | 46 | 74 | - | - |
| | 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Central Payroll | Accounting Services | Financial Reporting | Financial Reporting - Single Audit | MMB I.T - MANAGEMENT AND ADMINISTRATION |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE DEPARTMENT | 19,638 | 10,536 | 16,957 | 17 | - |
| B11 | COSMETOLOGIST EXAMINERS BOARD | 567 | 627 | 1,009 | - | - |
| B13 | COMMERCE DEPARTMENT | 11,957 | 16,077 | 25,875 | 610 | - |
| B14 | ANIMAL HEALTH BOARD | 2,026 | 817 | 1,315 | 2 | - |
| B15 | BARBER EXAMINERS BOARD | 61 | 156 | 251 | - | - |
| B20 | EXPLORE MINNESOTA TOURISM | 942 | 431 | 694 | - | - |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 44,182 | 130,067 | 209,334 | 3,216 | - |
| B24 | PUBLIC FACILITIES AUTHORITY | 479 | 396 | 637 | - | - |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | 8,429 | 3,112 | 5,009 | - | - |
| B41 | WORKERS' COMP COURT OF APPEALS | 298 | 56 | 89 | - | - |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 11,318 | 17,481 | 28,134 | 10 | - |
| B43 | IRON RANGE RESOURCES | 972 | 1,053 | 1,695 | - | - |
| B7E | ARCHITECTURE, ENGINEERING BD | 209 | 358 | 576 | - | - |
| B7G | COMBATIVE SPORTS COMMISSION | - | 0 | 0 | - | - |
| B7P | ACCOUNTANCY BOARD | 172 | 294 | 473 | - | - |
| B7S | PRIVATE DETECTIVES BOARD | 73 | 41 | 65 | - | - |
| B82 | PUBLIC UTILITIES COMMISSION | 5,256 | 3,385 | 5,447 | - | - |
| B9D | AMATEUR SPORTS COMMISSION | 65 | 21 | 33 | - | - |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | 1 | 1 | - | - |
| E25 | PERPICH CTR FOR ARTS EDUCATION | 1,551 | 783 | 1,261 | - | - |
| E26 | MN STATE COLLEGES/UNIVERSITIES | 357,098 | 166,972 | 268,729 | 1,411 | - |
| E37 | EDUCATION DEPARTMENT | 12,176 | 22,032 | 35,460 | 3,270 | - |
| E39 | PROF EDUCATOR LICENSING STD BD | 532 | 345 | 555 | - | - |
| E40 | HISTORICAL SOCIETY | - | 17 | 28 | - | - |
| E44 | MINNESOTA STATE ACADEMIES | 5,252 | 1,416 | 2,280 | - | - |
| E50 | ARTS BOARD | 594 | 844 | 1,358 | 3 | - |
| E60 | OFFICE OF HIGHER EDUCATION | 2,514 | 1,578 | 2,539 | - | - |
| E77 | ZOOLOGICAL BOARD | 7,430 | 2,417 | 3,891 | 11 | - |
| E81 | UNIVERSITY OF MINNESOTA | - | 328 | 529 | - | - |
| E95 | HUMANITIES COMMISSION | - | 9 | 15 | - | - |
| E97 | SCIENCE MUSEUM | - | 2 | 3 | - | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | 39 | 6 | 10 | - | - |
| G02 | ADMINISTRATION DEPARTMENT | 21,140 | 17,466 | 28,111 | 6 | - |
| G03 | LOTTERY | 3,571 | 240 | 387 | - | - |
| G05 | RACING COMMISSION | 1,358 | 682 | 1,097 | - | - |
| G06 | ATTORNEY GENERAL | 8,676 | 1,067 | 1,717 | 5 | - |
| G09 | GAMBLING CONTROL BOARD | 999 | 186 | 300 | - | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | 4,465 | 2,277 | 3,664 | - | - |
| G17 | HUMAN RIGHTS DEPARTMENT | 1,269 | 213 | 343 | - | - |
| G19 | INDIAN AFFAIRS COUNCIL | 129 | 107 | 172 | - | - |
| G38 | INVESTMENT BOARD | 742 | 272 | 438 | - | - |
| G39 | GOVERNORS OFFICE | 1,602 | 197 | 317 | - | - |
| G45 | MEDIATION SERVICES DEPARTMENT | 300 | 140 | 225 | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Central Payroll | Accounting Services | Financial Reporting | Financial Reporting - Single Audit | MMB I.T - MANAGEMENT AND ADMINISTRATION |
| G46 | MN.IT | 72,691 | 14,040 | 22,597 | - | - |
| G53 | SECRETARY OF STATE | 2,871 | 1,796 | 2,891 | 6 | - |
| G61 | OFFICE OF STATE AUDITOR | 2,196 | 507 | 815 | - | - |
| G62 | MINN STATE RETIREMENT SYSTEM | 3,185 | 4,155 | 6,688 | - | - |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 2,481 | 7,976 | 12,836 | - | - |
| G67 | REVENUE DEPARTMENT | 32,398 | 2,107 | 3,391 | - | - |
| G69 | TEACHERS RETIREMENT ASSOC | 1,925 | 4,597 | 7,399 | - | - |
| G90 | REVENUE INTERGOVT PAYMENTS | - | 138,902 | 223,552 | - | - |
| G92 | OMBUDSPERSON FOR FAMILIES | 133 | 65 | 105 | - | - |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | 18 | 23 | 36 | - | - |
| G96 | UNIFORM LAWS COMMISSION | - | 1 | 2 | - | - |
| G9J | CAMPAIGN FINANCE BOARD | 193 | 93 | 149 | - | - |
| G9K | ADMINISTRATIVE HEARINGS | 1,893 | 971 | 1,563 | - | - |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | 93 | 54 | 87 | - | - |
| G9M | MINNESOTA COUNCIL ON LATINO AF | 119 | 48 | 77 | - | - |
| G9N | ASIAN PACIFIC COUNCIL | 81 | 51 | 82 | - | - |
| G9Q | MMB DEBT SERVICE | - | 249 | 400 | - | - |
| G9R | MMB NON-OPERATING | - | 241,022 | 387,908 | 12 | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | 12 | 0 | 0 | - | - |
| G9X | CAPITOL AREA ARCHITECT | 61 | 37 | 60 | - | - |
| G9Y | MN STATE COUNCIL ON DISABILITY | 192 | 86 | 138 | - | - |
| GPR | PAYROLL CLEARING | - | 6 | 9 | - | - |
| H12 | HEALTH DEPARTMENT | 53,726 | 24,944 | 40,146 | 946 | - |
| H55 | HUMAN SERVICES DEPARTMENT | 135,284 | 367,001 | 590,662 | 22,283 | - |
| H55b | HUMAN SERVICES SOS | 65,874 | 18,848 | 30,334 | - | - |
| H55c | HUMAN SERVICES MSOP | 11,662 | 2,090 | 3,364 | - | - |
| H60 | MNSURE | 5,262 | 336 | 541 | 1 | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | 43,472 | 9,147 | 14,721 | 57 | - |
| H7B | MEDICAL PRACTICE BOARD | 721 | 700 | 1,126 | - | - |
| H7C | NURSING BOARD | 854 | 594 | 956 | - | - |
| H7D | PHARMACY BOARD | 532 | 456 | 734 | 0 | - |
| H7F | DENTISTRY BOARD | 363 | 496 | 798 | - | - |
| H7H | CHIROPRACTIC EXAMINERS BOARD | 166 | 168 | 271 | - | - |
| H7J | OPTOMETRY BOARD | 53 | 111 | 179 | - | - |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | 168 | 213 | 343 | - | - |
| H7L | SOCIAL WORK BOARD | 281 | 500 | 805 | - | - |
| H7M | MARRIAGE AND FAMILY THERAPY BD | 63 | 140 | 225 | - | - |
| H7Q | PODIATRIC MEDICINE | 22 | 108 | 174 | - | - |
| H7R | VETERINARY MEDICINE BOARD | 44 | 147 | 237 | - | - |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 274 | 272 | 437 | 0 | - |
| H7U | DIETETICS & NUTRITION PRACTICE | 32 | 111 | 178 | - | - |
| H7V | PSYCHOLOGY BOARD | 169 | 195 | 314 | - | - |
| H7W | PHYSICAL THERAPY BOARD | 59 | 222 | 357 | - | - |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | 160 | 411 | 661 | - | - |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | 80 | 190 | 305 | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | 0 | 0 | - | - |
| H9G | OMBUDSMAN MH/DD | 485 | 75 | 120 | - | - |
| J33 | TRIAL COURTS | 66,897 | 47,525 | 76,488 | 2 | - |
| J50 | STATE GUARDIAN AD LITEM | 7,079 | 664 | 1,069 | - | - |
| J52 | PUBLIC DEFENSE BOARD | 20,119 | 1,425 | 2,293 | - | - |
| J58 | COURT OF APPEALS | 2,049 | 104 | 168 | - | - |
| J65 | SUPREME COURT | 12,286 | 2,387 | 3,842 | 1 | - |
| J68 | TAX COURT | 200 | 53 | 85 | - | - |
| J70 | JUDICIAL STANDARDS BOARD | 74 | 61 | 98 | - | - |
| L10 | LEGISLATURE COORDINATING COMM | 2,624 | 995 | 1,601 | - | - |
| L11 | SENATE | 5,649 | 43 | 69 | - | - |
| L12 | HOUSE | - | 42 | 68 | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Central Payroll | Accounting Services | Financial Reporting | Financial Reporting - Single Audit | MMB I.T - MANAGEMENT AND ADMINISTRATION |
| L49 | LEGISLATIVE AUDITOR | 145 | 9 | 14 | - | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | 11,734 | 13,796 | 22,203 | 114 | - |
| P07 | PUBLIC SAFETY DEPARTMENT | 69,133 | 108,759 | 175,039 | 540 | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | 88 | 39 | 63 | - | - |
| P78 | CORRECTIONS DEPARTMENT | 127,300 | 18,472 | 29,729 | 3 | - |
| P7T | PEACE OFFICERS BOARD (POST) | 332 | 257 | 414 | - | - |
| P9E | SENTENCING GUIDELINES COMM | 144 | 27 | 44 | - | - |
| R28 | MINN CONSERVATION CORPS | - | 3 | 5 | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | 138,493 | 82,058 | 132,066 | 80 | - |
| R32 | POLLUTION CONTROL AGENCY | 29,538 | 10,202 | 16,419 | 40 | - |
| R9P | WATER AND SOIL RESOURCES BOARD | 14,296 | 4,156 | 6,689 | 5 | - |
| T79 | TRANSPORTATION DEPARTMENT | 255,796 | 514,250 | 827,649 | 1,217 | - |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | 2,575 | 4,144 | - | - |
| O | OTHER | - | 47 | 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 State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Accounting & Procurement Operations and System Support | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing |
| 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | (2,245,659) | | | | |
| G10-12.5 | Personnel Operations and System Support | - | (1,481,069) | | | |
| G10-12.6 | Budget Service - Computer Operations | - | - | (257,646) | | |
| G10-12.7 | Personnel Operations Special Billing | - | - | - | (4,351,248) | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | (7,099,405) |
| G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - |
| G10-13.3 | Personnel Administration | - | - | - | - | - |
| G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | Mediation Services | 19 | 37 | 23 | 108 | 59 |
| G45-14.3 | Mediation Services | - | - | - | - | - |
| G45-14.4 | Mediation/Representation | - | - | - | - | - |
| L49-15.2 | Legislative Auditor | 154 | 1,030 | 157 | 3,027 | 487 |
| 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| | DP# | Name | 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 |
|---|---|---|---|---|---|---|---|
| | | | Accounting & Procurement Operations and System Support | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing |
| | L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| | L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| | G61-16.2 | State Auditor | - | - | - | - | - |
| | G61-16.3 | State Auditor General | - | - | - | - | - |
| | 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| | | | | | | | |
| | 99YYY | Consumer Agencies | | | | | |
| | G02-3.0 | Department of Administration | 201 | - | - | - | 634 |
| | G02-3.2 | Admin Management Services | - | 927 | 261 | 2,724 | - |
| | 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 | 208 | 1,613 | 258 | 4,738 | 659 |
| | G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | - |
| | G02-4.7 | Real Property | - | - | - | - | - |
| | G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | - |
| | G02-4.10 | Central Mail | - | - | - | - | - |
| | G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | - |
| | G02-4.12 | Grants Management | - | - | - | - | - |
| | G46-6.2 | Minnesota Information Technology | 85 | 103 | 57 | 301 | 270 |
| | G46-6.3 | IT Spend | - | - | - | - | - |
| | G46-6.4 | Enterprise IT Security | - | - | - | - | - |
| | G46-6.5 | MnIT - Non allocable | - | - | - | - | - |
| | G10-8.2 | Minnesota Management & Budget | 139 | 617 | 125 | 1,812 | 438 |
| | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 25 | 150 | 65 | 441 | 78 |
| | G10-9.2 | Debt Management Division | 20 | 57 | 50 | 169 | 65 |
| | G10-9.3 | Debt Management | - | - | - | - | - |
| | G10-9.4 | Debt Management - Other | - | - | - | - | - |
| | G10-10.2 | MMB - Budget Division | 29 | 334 | 48 | 981 | 92 |
| | 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 | 91 | 900 | 131 | 2,644 | 288 |
| | 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 | 38 | - | 65 | - | 121 |
| | G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| | G10-13.2 | State HR, Benefits & Labor Relations | 50 | 619 | 122 | 1,818 | 158 |
| | 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Accounting & Procurement Operations and System Support | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE DEPARTMENT | 11,499 | 16,620 | 15,820 | 48,829 | 36,352 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | 684 | 480 | 94 | 1,410 | 2,164 |
| B13 | COMMERCE DEPARTMENT | 17,546 | 10,120 | 2,786 | 29,731 | 55,470 |
| B14 | ANIMAL HEALTH BOARD | 892 | 1,715 | 337 | 5,039 | 2,820 |
| B15 | BARBER EXAMINERS BOARD | 170 | 52 | 56 | 153 | 537 |
| B20 | EXPLORE MINNESOTA TOURISM | 471 | 798 | 650 | 2,343 | 1,489 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 141,950 | 37,393 | 6,019 | 109,858 | 448,758 |
| B24 | PUBLIC FACILITIES AUTHORITY | 432 | 405 | 738 | 1,191 | 1,366 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | 3,397 | 7,134 | 982 | 20,958 | 10,739 |
| B41 | WORKERS' COMP COURT OF APPEALS | 61 | 252 | 48 | 741 | 192 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 19,078 | 9,579 | 3,782 | 28,141 | 60,312 |
| B43 | IRON RANGE RESOURCES | 1,149 | 822 | 676 | 2,416 | 3,633 |
| B7E | ARCHITECTURE, ENGINEERING BD | 390 | 177 | 42 | 520 | 1,234 |
| B7G | COMBATIVE SPORTS COMMISSION | 0 | - | 3 | - | 0 |
| B7P | ACCOUNTANCY BOARD | 321 | 145 | 46 | 427 | 1,015 |
| B7S | PRIVATE DETECTIVES BOARD | 44 | 62 | 58 | 181 | 140 |
| B82 | PUBLIC UTILITIES COMMISSION | 3,694 | 4,448 | 149 | 13,069 | 11,677 |
| B9D | AMATEUR SPORTS COMMISSION | 23 | 55 | 72 | 162 | 71 |
| B9V | AGRICULTURE UTILIZATION RESRCH | 1 | - | 9 | - | 3 |
| E25 | PERPICH CTR FOR ARTS EDUCATION | 855 | 1,313 | 1,231 | 3,857 | 2,702 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | 182,225 | 302,229 | 6,874 | 887,923 | 576,085 |
| E37 | EDUCATION DEPARTMENT | 24,045 | 10,305 | 8,835 | 30,275 | 76,016 |
| E39 | PROF EDUCATOR LICENSING STD BD | 376 | 451 | 104 | 1,324 | 1,190 |
| E40 | HISTORICAL SOCIETY | 19 | - | 145 | - | 60 |
| E44 | MINNESOTA STATE ACADEMIES | 1,546 | 4,445 | 1,633 | 13,058 | 4,887 |
| E50 | ARTS BOARD | 921 | 503 | 330 | 1,477 | 2,911 |
| E60 | OFFICE OF HIGHER EDUCATION | 1,722 | 2,127 | 1,363 | 6,250 | 5,443 |
| E77 | ZOOLOGICAL BOARD | 2,638 | 6,289 | 1,384 | 18,476 | 8,341 |
| E81 | UNIVERSITY OF MINNESOTA | 358 | - | 771 | - | 1,133 |
| E95 | HUMANITIES COMMISSION | 10 | - | 55 | - | 32 |
| E97 | SCIENCE MUSEUM | 2 | - | 30 | - | 6 |
| E9W | HIGHER ED FACILITIES AUTHORITY | 7 | 33 | 13 | 97 | 21 |
| G02 | ADMINISTRATION DEPARTMENT | 19,062 | 17,892 | 3,593 | 52,565 | 60,262 |
| G03 | LOTTERY | 262 | 3,023 | 93 | 8,881 | 829 |
| G05 | RACING COMMISSION | 744 | 1,149 | 350 | 3,377 | 2,352 |
| G06 | ATTORNEY GENERAL | 1,164 | 7,343 | 824 | 21,572 | 3,680 |
| G09 | GAMBLING CONTROL BOARD | 203 | 845 | 104 | 2,484 | 643 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | 2,485 | 3,779 | 1,927 | 11,103 | 7,855 |
| G17 | HUMAN RIGHTS DEPARTMENT | 233 | 1,074 | 143 | 3,156 | 735 |
| G19 | INDIAN AFFAIRS COUNCIL | 117 | 110 | 154 | 322 | 368 |
| G38 | INVESTMENT BOARD | 297 | 628 | 59 | 1,844 | 939 |
| G39 | GOVERNORS OFFICE | 215 | 1,356 | 188 | 3,983 | 679 |
| G45 | MEDIATION SERVICES DEPARTMENT | 153 | 254 | 85 | 747 | 483 |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Accounting & Procurement Operations and System Support | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing |
| G46 | MN.IT | 15,323 | 61,522 | 4,103 | 180,745 | 48,442 |
| G53 | SECRETARY OF STATE | 1,961 | 2,430 | 744 | 7,140 | 6,198 |
| G61 | OFFICE OF STATE AUDITOR | 553 | 1,858 | 448 | 5,460 | 1,748 |
| G62 | MINN STATE RETIREMENT SYSTEM | 4,535 | 2,696 | 159 | 7,919 | 14,337 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 8,704 | 2,100 | 188 | 6,169 | 27,517 |
| G67 | REVENUE DEPARTMENT | 2,300 | 27,420 | 5,572 | 80,558 | 7,270 |
| G69 | TEACHERS RETIREMENT ASSOC | 5,017 | 1,629 | 303 | 4,787 | 15,861 |
| G90 | REVENUE INTERGOVT PAYMENTS | 151,591 | - | 1,047 | - | 479,238 |
| G92 | OMBUDSPERSON FOR FAMILIES | 71 | 113 | 48 | 332 | 225 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | 25 | 15 | 46 | 45 | 78 |
| G96 | UNIFORM LAWS COMMISSION | 2 | - | 9 | - | 5 |
| G9J | CAMPAIGN FINANCE BOARD | 101 | 163 | 117 | 480 | 320 |
| G9K | ADMINISTRATIVE HEARINGS | 1,060 | 1,602 | 268 | 4,706 | 3,350 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | 59 | 79 | 63 | 231 | 186 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | 52 | 101 | 36 | 295 | 164 |
| G9N | ASIAN PACIFIC COUNCIL | 56 | 69 | 84 | 202 | 176 |
| G9Q | MMB DEBT SERVICE | 271 | - | 1,286 | - | 858 |
| G9R | MMB NON-OPERATING | 263,040 | - | 1,356 | - | 831,573 |
| G9V | RARE DISEASE ADVISORY COUNCIL | 0 | 11 | 1 | 31 | 0 |
| G9X | CAPITOL AREA ARCHITECT | 41 | 52 | 51 | 153 | 129 |
| G9Y | MN STATE COUNCIL ON DISABILITY | 94 | 163 | 74 | 478 | 296 |
| GPR | PAYROLL CLEARING | 6 | - | - | - | 19 |
| H12 | HEALTH DEPARTMENT | 27,223 | 45,471 | 17,582 | 133,588 | 86,062 |
| H55 | HUMAN SERVICES DEPARTMENT | 400,528 | 114,497 | 18,479 | 336,383 | 1,266,225 |
| H55b | HUMAN SERVICES SOS | 20,569 | 55,753 | 3,240 | 163,796 | 65,028 |
| H55c | HUMAN SERVICES MSOP | 2,281 | 9,870 | 540 | 28,998 | 7,212 |
| H60 | MNSURE | 367 | 4,454 | 210 | 13,085 | 1,159 |
| H75 | VETERANS AFFAIRS DEPARTMENT | 9,982 | 36,792 | 7,603 | 108,093 | 31,558 |
| H7B | MEDICAL PRACTICE BOARD | 764 | 610 | 137 | 1,792 | 2,414 |
| H7C | NURSING BOARD | 648 | 723 | 71 | 2,124 | 2,049 |
| H7D | PHARMACY BOARD | 498 | 450 | 229 | 1,323 | 1,573 |
| H7F | DENTISTRY BOARD | 541 | 307 | 152 | 901 | 1,712 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | 184 | 140 | 88 | 413 | 581 |
| H7J | OPTOMETRY BOARD | 121 | 45 | 53 | 131 | 383 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | 233 | 143 | 119 | 419 | 736 |
| H7L | SOCIAL WORK BOARD | 546 | 238 | 86 | 698 | 1,725 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | 153 | 53 | 58 | 157 | 483 |
| H7Q | PODIATRIC MEDICINE | 118 | 18 | 69 | 54 | 372 |
| H7R | VETERINARY MEDICINE BOARD | 161 | 37 | 55 | 108 | 509 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 296 | 232 | 252 | 681 | 937 |
| H7U | DIETETICS & NUTRITION PRACTICE | 121 | 27 | 57 | 79 | 381 |
| H7V | PSYCHOLOGY BOARD | 213 | 143 | 60 | 419 | 672 |
| H7W | PHYSICAL THERAPY BOARD | 242 | 50 | 78 | 148 | 765 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | 449 | 135 | 101 | 397 | 1,418 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | 207 | 68 | 52 | 200 | 654 |
| H8A | FOSTER YOUTH OMBUDPERSON | 0 | - | 4 | - | 0 |
| H9G | OMBUDSMAN MH/DD | 82 | 411 | 29 | 1,207 | 258 |
| J33 | TRIAL COURTS | 51,867 | 56,618 | 8,603 | 166,340 | 163,971 |
| J50 | STATE GUARDIAN AD LITEM | 725 | 5,991 | 966 | 17,602 | 2,292 |
| J52 | PUBLIC DEFENSE BOARD | 1,555 | 17,027 | 1,250 | 50,025 | 4,915 |
| J58 | COURT OF APPEALS | 114 | 1,734 | 61 | 5,094 | 359 |
| J65 | SUPREME COURT | 2,605 | 10,398 | 1,461 | 30,548 | 8,235 |
| J68 | TAX COURT | 57 | 169 | 45 | 497 | 181 |
| J70 | JUDICIAL STANDARDS BOARD | 66 | 63 | 117 | 184 | 209 |
| L10 | LEGISLATURE COORDINATING COMM | 1,086 | 2,221 | 761 | 6,525 | 3,433 |
| L11 | SENATE | 47 | 4,781 | 41 | 14,046 | 148 |
| L12 | HOUSE | 46 | - | 44 | - | 145 |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | 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 | LEGISLATIVE AUDITOR | 10 | 123 | 35 | 360 | 31 |
| P01 | MILITARY AFFAIRS DEPARTMENT | 15,056 | 9,931 | 841 | 29,177 | 47,597 |
| P07 | PUBLIC SAFETY DEPARTMENT | 118,694 | 58,511 | 24,734 | 171,899 | 375,239 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | 42 | 75 | 34 | 220 | 134 |
| P78 | CORRECTIONS DEPARTMENT | 20,159 | 107,740 | 13,749 | 316,530 | 63,731 |
| P7T | PEACE OFFICERS BOARD (POST) | 281 | 281 | 171 | 825 | 888 |
| P9E | SENTENCING GUIDELINES COMM | 30 | 122 | 28 | 358 | 94 |
| R28 | MINN CONSERVATION CORPS | 4 | - | 36 | - | 12 |
| R29 | NATURAL RESOURCES DEPARTMENT | 89,554 | 117,214 | 34,029 | 344,363 | 283,115 |
| R32 | POLLUTION CONTROL AGENCY | 11,133 | 24,999 | 8,416 | 73,446 | 35,197 |
| R9P | WATER AND SOIL RESOURCES BOARD | 4,536 | 12,099 | 7,612 | 35,547 | 14,340 |
| T79 | TRANSPORTATION DEPARTMENT | 561,229 | 216,493 | 25,083 | 636,036 | 1,774,263 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | 2,810 | - | 112 | - | 8,884 |
| O | OTHER | 52 | - | - | - | 163 |
| | 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 2024 - Budget**

| DP# | Name | 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 |
| 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | (405) | | | | |
| G10-13.3 | Personnel Administration | 405 | (5,712,940) | | | |
| G02-13.5 | Employee Relations - Non Allocable | - | - | | | |
| G45-14.2 | Mediation Services | - | 142 | (639) | | |
| G45-14.3 | Mediation Services | - | - | 639 | (510,806) | |
| G45-14.4 | Mediation/Representation | - | - | - | - | |
| L49-15.2 | Legislative Auditor | - | 3,974 | - | 355 | (2,588,831) |
| L49-15.3 | Financial Audits | - | - | - | - | 2,581,064 |
| 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 | - | - | - | - | 7,766 |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | Department of Administration | - | - | - | - | - |
| G02-3.2 | Admin Management Services | - | 3,577 | - | 320 | - |
| 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 | - | 6,221 | - | 556 | - |
| G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | - |
| G02-4.7 | Real Property | - | - | - | - | - |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | - |
| G02-4.10 | Central Mail | - | - | - | - | - |
| G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | - |
| G02-4.12 | Grants Management | - | - | - | - | - |
| G46-6.2 | Minnesota Information Technology | - | 396 | - | 35 | - |
| G46-6.3 | IT Spend | - | - | - | - | - |
| G46-6.4 | Enterprise IT Security | - | - | - | - | - |
| G46-6.5 | MnIT - Non allocable | - | - | - | - | - |
| G10-8.2 | Minnesota Management & Budget | - | 2,378 | - | 213 | - |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | 579 | - | 52 | - |
| G10-9.2 | Debt Management Division | - | 222 | - | 20 | - |
| G10-9.3 | Debt Management | - | - | - | - | - |
| G10-9.4 | Debt Management - Other | - | - | - | - | - |
| G10-10.2 | MMB - Budget Division | - | 1,288 | - | 115 | - |
| 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 | - | 3,472 | - | 310 | - |
| G10-11.3 | Central Payroll | - | - | - | - | - |
| G10-11.4 | Accounting Services | - | - | - | - | - |
| G10-11.5 | Financial Reporting | - | - | - | - | - |
| G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - |
| G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - |
| G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | - | 2,387 | - | 213 | - |
| G10-13.3 | Personnel Administration | - | - | - | - | - |
| G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | Mediation Services | - | - | - | 13 | - |
| 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE DEPARTMENT | - | 64,110 | - | 5,732 | - |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | 1,851 | - | 165 | - |
| B13 | COMMERCE DEPARTMENT | - | 39,035 | - | 3,490 | - |
| B14 | ANIMAL HEALTH BOARD | - | 6,616 | - | 592 | - |
| B15 | BARBER EXAMINERS BOARD | - | 200 | - | 18 | - |
| B20 | EXPLORE MINNESOTA TOURISM | - | 3,076 | - | 275 | - |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | 144,237 | - | 12,897 | - |
| B24 | PUBLIC FACILITIES AUTHORITY | - | 1,564 | - | 140 | - |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | 27,517 | - | 2,460 | - |
| B41 | WORKERS' COMP COURT OF APPEALS | - | 973 | - | 87 | - |
| B42 | LABOR AND INDUSTRY DEPARTMENT | - | 36,948 | - | 3,304 | - |
| B43 | IRON RANGE RESOURCES | - | 3,172 | - | 284 | - |
| B7E | ARCHITECTURE, ENGINEERING BD | - | 683 | - | 61 | - |
| B7G | COMBATIVE SPORTS COMMISSION | - | - | - | - | - |
| B7P | ACCOUNTANCY BOARD | - | 561 | - | 50 | - |
| B7S | PRIVATE DETECTIVES BOARD | - | 237 | - | 21 | - |
| B82 | PUBLIC UTILITIES COMMISSION | - | 17,159 | - | 1,534 | - |
| B9D | AMATEUR SPORTS COMMISSION | - | 212 | - | 19 | - |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | - |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | 5,064 | - | 453 | - |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | 1,165,792 | - | 104,236 | - |
| E37 | EDUCATION DEPARTMENT | - | 39,750 | - | 3,554 | - |
| E39 | PROF EDUCATOR LICENSING STD BD | - | 1,738 | - | 155 | - |
| E40 | HISTORICAL SOCIETY | - | - | - | - | - |
| E44 | MINNESOTA STATE ACADEMIES | - | 17,144 | - | 1,533 | - |
| E50 | ARTS BOARD | - | 1,939 | - | 173 | - |
| E60 | OFFICE OF HIGHER EDUCATION | - | 8,206 | - | 734 | - |
| E77 | ZOOLOGICAL BOARD | - | 24,258 | - | 2,169 | - |
| E81 | UNIVERSITY OF MINNESOTA | - | - | - | - | - |
| E95 | HUMANITIES COMMISSION | - | - | - | - | - |
| E97 | SCIENCE MUSEUM | - | - | - | - | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | 127 | - | 11 | - |
| G02 | ADMINISTRATION DEPARTMENT | - | 69,015 | - | 6,171 | - |
| G03 | LOTTERY | - | 11,660 | - | 1,043 | - |
| G05 | RACING COMMISSION | - | 4,434 | - | 396 | - |
| G06 | ATTORNEY GENERAL | - | 28,323 | - | 2,532 | - |
| G09 | GAMBLING CONTROL BOARD | - | 3,261 | - | 292 | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | 14,578 | - | 1,303 | - |
| G17 | HUMAN RIGHTS DEPARTMENT | - | 4,143 | - | 370 | - |
| G19 | INDIAN AFFAIRS COUNCIL | - | 422 | - | 38 | - |
| G38 | INVESTMENT BOARD | - | 2,422 | - | 217 | - |
| G39 | GOVERNORS OFFICE | - | 5,229 | - | 468 | - |
| G45 | MEDIATION SERVICES DEPARTMENT | - | 980 | - | 88 | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
| G46 | MN.IT | - | 237,308 | - | 21,218 | - |
| G53 | SECRETARY OF STATE | - | 9,374 | - | 838 | - |
| G61 | OFFICE OF STATE AUDITOR | - | 7,168 | - | 641 | - |
| G62 | MINN STATE RETIREMENT SYSTEM | - | 10,397 | - | 930 | - |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | 8,100 | - | 724 | - |
| G67 | REVENUE DEPARTMENT | - | 105,768 | - | 9,457 | - |
| G69 | TEACHERS RETIREMENT ASSOC | - | 6,285 | - | 562 | - |
| G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | - | - |
| G92 | OMBUDSPERSON FOR FAMILIES | - | 435 | - | 39 | - |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | 59 | - | 5 | - |
| G96 | UNIFORM LAWS COMMISSION | - | - | - | - | - |
| G9J | CAMPAIGN FINANCE BOARD | - | 630 | - | 56 | - |
| G9K | ADMINISTRATIVE HEARINGS | - | 6,179 | - | 552 | - |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | 303 | - | 27 | - |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | 388 | - | 35 | - |
| G9N | ASIAN PACIFIC COUNCIL | - | 265 | - | 24 | - |
| G9Q | MMB DEBT SERVICE | - | - | - | - | - |
| G9R | MMB NON-OPERATING | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | 41 | - | 4 | - |
| G9X | CAPITOL AREA ARCHITECT | - | 201 | - | 18 | - |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | 627 | - | 56 | - |
| GPR | PAYROLL CLEARING | - | - | - | - | - |
| H12 | HEALTH DEPARTMENT | - | 175,394 | - | 15,682 | - |
| H55 | HUMAN SERVICES DEPARTMENT | - | 441,651 | - | 39,489 | - |
| H55b | HUMAN SERVICES SOS | - | 215,055 | - | 19,229 | - |
| H55c | HUMAN SERVICES MSOP | - | 38,072 | - | 3,404 | - |
| H60 | MNSURE | - | 17,180 | - | 1,536 | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | - | 141,920 | - | 12,689 | - |
| H7B | MEDICAL PRACTICE BOARD | - | 2,353 | - | 210 | - |
| H7C | NURSING BOARD | - | 2,789 | - | 249 | - |
| H7D | PHARMACY BOARD | - | 1,737 | - | 155 | - |
| H7F | DENTISTRY BOARD | - | 1,184 | - | 106 | - |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | 542 | - | 48 | - |
| H7J | OPTOMETRY BOARD | - | 172 | - | 15 | - |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | 550 | - | 49 | - |
| H7L | SOCIAL WORK BOARD | - | 916 | - | 82 | - |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | 206 | - | 18 | - |
| H7Q | PODIATRIC MEDICINE | - | 71 | - | 6 | - |
| H7R | VETERINARY MEDICINE BOARD | - | 142 | - | 13 | - |
| H7S | EMERGENCY MEDICAL SERVICES OFF | - | 894 | - | 80 | - |
| H7U | DIETETICS & NUTRITION PRACTICE | - | 104 | - | 9 | - |
| H7V | PSYCHOLOGY BOARD | - | 550 | - | 49 | - |
| H7W | PHYSICAL THERAPY BOARD | - | 194 | - | 17 | - |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | 522 | - | 47 | - |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | 262 | - | 23 | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| H9G | OMBUDSMAN MH/DD | - | 1,584 | - | 142 | - |
| J33 | TRIAL COURTS | - | 218,394 | - | 19,527 | - |
| J50 | STATE GUARDIAN AD LITEM | - | 23,110 | - | 2,066 | - |
| J52 | PUBLIC DEFENSE BOARD | - | 65,679 | - | 5,873 | - |
| J58 | COURT OF APPEALS | - | 6,688 | - | 598 | - |
| J65 | SUPREME COURT | - | 40,108 | - | 3,586 | - |
| J68 | TAX COURT | - | 653 | - | 58 | - |
| J70 | JUDICIAL STANDARDS BOARD | - | 241 | - | 22 | - |
| L10 | LEGISLATURE COORDINATING COMM | - | 8,566 | - | 766 | - |
| L11 | SENATE | - | 18,441 | - | 1,649 | - |
| L12 | HOUSE | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
| L49 | LEGISLATIVE AUDITOR | - | 473 | - | 42 | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | 38,308 | - | 3,425 | - |
| P07 | PUBLIC SAFETY DEPARTMENT | - | 225,694 | - | 20,180 | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | 289 | - | 26 | - |
| P78 | CORRECTIONS DEPARTMENT | - | 415,586 | - | 37,158 | - |
| P7T | PEACE OFFICERS BOARD (POST) | - | 1,083 | - | 97 | - |
| P9E | SENTENCING GUIDELINES COMM | - | 470 | - | 42 | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | - | 452,129 | - | 40,426 | - |
| R32 | POLLUTION CONTROL AGENCY | - | 96,430 | - | 8,622 | - |
| R9P | WATER AND SOIL RESOURCES BOARD | - | 46,671 | - | 4,173 | - |
| T79 | TRANSPORTATION DEPARTMENT | - | 835,079 | - | 74,666 | - |
| 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 State Year 2024 - Budget**

| DP# | Name | Financial Audits 15.3 | Program Audits 15.4 | Single Audits 15.5 | Legislative Auditor General Support 15.6 | Financial Audits Outdoor 15.7 |
|---|---|---|---|---|---|---|
| | | 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 (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | Personnel Administration | | | | | |
| G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | Financial Audits | (6,207,058) | | | | |
| 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | Financial Audits 15.3 | Program Audits 15.4 | Single Audits 15.5 | Legislative Auditor General Support 15.6 | Financial Audits Outdoor 15.7 |
|---|---|---|---|---|---|---|
| | | Financial Audits | Program Audits | Single Audits | Audit Committee | Financial Audit- Outdoors |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| | | | | | | |
| 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | Department of Administration | - | - | - | - | - |
| G02-3.2 | Admin Management Services | - | - | - | - | - |
| G02-3.3 | Commissioner's Office | - | - | - | - | - |
| G02-3.4 | Human Resources | - | - | - | - | - |
| G02-3.5 | Financial Management and Reporting | - | - | - | - | - |
| G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | - |
| G02-4.2 | Government & Citizen Services | - | - | - | - | - |
| G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | - |
| G02-4.7 | Real Property | - | - | - | - | - |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | - |
| G02-4.10 | Central Mail | - | - | - | - | - |
| G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | - |
| G02-4.12 | Grants Management | - | - | - | - | - |
| G46-6.2 | Minnesota Information Technology | - | - | - | - | - |
| G46-6.3 | IT Spend | - | - | - | - | - |
| G46-6.4 | Enterprise IT Security | - | - | - | - | - |
| G46-6.5 | MnIT - Non allocable | - | - | - | - | - |
| G10-8.2 | Minnesota Management & Budget | - | - | - | - | - |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | - |
| G10-9.2 | Debt Management Division | - | - | - | - | - |
| G10-9.3 | Debt Management | - | - | - | - | - |
| G10-9.4 | Debt Management - Other | - | - | - | - | - |
| G10-10.2 | MMB - Budget Division | - | - | - | - | - |
| G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - |
| G10-10.4 | Budget Operations and Planning | - | - | - | - | - |
| G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - |
| G10-11.2 | MMB - Accounting Division | 1,066,460 | - | - | - | - |
| G10-11.3 | Central Payroll | - | - | - | - | - |
| G10-11.4 | Accounting Services | - | - | - | - | - |
| G10-11.5 | Financial Reporting | - | - | - | - | - |
| G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - |
| G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - |
| G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - |
| G10-13.3 | Personnel Administration | - | - | - | - | - |
| G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | Mediation Services | - | - | - | - | - |
| G45-14.3 | Mediation Services | - | - | - | - | - |
| G45-14.4 | Mediation/Representation | - | - | - | - | - |
| L49-15.2 | Legislative Auditor | - | - | - | - | - |
| L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | Audit Comm | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | Financial Audits 15.3 | Program Audits 15.4 | Single Audits 15.5 | Legislative Auditor General Support 15.6 | Financial Audits Outdoor 15.7 |
|---|---|---|---|---|---|---|
| | | Financial Audits | Program Audits | Single Audits | Audit Committee | Financial Audit- Outdoors |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE DEPARTMENT | - | - | - | - | - |
| B11 | COSMETOLOGIST EXAMINERS BOARD | 30,145 | - | - | - | - |
| B13 | COMMERCE DEPARTMENT | 27,671 | - | - | - | - |
| B14 | ANIMAL HEALTH BOARD | - | - | - | - | - |
| B15 | BARBER EXAMINERS BOARD | - | - | - | - | - |
| B20 | EXPLORE MINNESOTA TOURISM | - | - | - | - | - |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 81,192 | - | - | - | - |
| B24 | PUBLIC FACILITIES AUTHORITY | - | - | - | - | - |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | 14,192 | - | - | - | - |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | - | - |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 6,121 | - | - | - | - |
| B43 | IRON RANGE RESOURCES | 254,393 | - | - | - | - |
| B7E | ARCHITECTURE, ENGINEERING BD | 62,954 | - | - | - | - |
| 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 | 10,576 | - | - | - | - |
| E37 | EDUCATION DEPARTMENT | 36,462 | - | - | - | - |
| E39 | PROF EDUCATOR LICENSING STD BD | - | - | - | - | - |
| E40 | HISTORICAL SOCIETY | - | - | - | - | - |
| E44 | MINNESOTA STATE ACADEMIES | - | - | - | - | - |
| E50 | ARTS BOARD | 23,947 | - | - | - | - |
| E60 | OFFICE OF HIGHER EDUCATION | - | - | - | - | - |
| E77 | ZOOLOGICAL BOARD | 28,561 | - | - | - | - |
| E81 | UNIVERSITY OF MINNESOTA | - | - | - | - | - |
| E95 | HUMANITIES COMMISSION | - | - | - | - | - |
| E97 | SCIENCE MUSEUM | - | - | - | - | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | - | - |
| G02 | ADMINISTRATION DEPARTMENT | 182,631 | - | - | - | - |
| G03 | LOTTERY | 5,288 | - | - | - | - |
| G05 | RACING COMMISSION | - | - | - | - | - |
| G06 | ATTORNEY GENERAL | - | - | - | - | - |
| G09 | GAMBLING CONTROL BOARD | - | - | - | - | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | 55,739 | - | - | - | - |
| G17 | HUMAN RIGHTS DEPARTMENT | 112,596 | - | - | - | - |
| G19 | INDIAN AFFAIRS COUNCIL | - | - | - | - | - |
| G38 | INVESTMENT BOARD | 344,312 | - | - | - | - |
| G39 | GOVERNORS OFFICE | 105,781 | - | - | - | - |
| G45 | MEDIATION SERVICES DEPARTMENT | 1,384 | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - 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 |
| | G46 | MN.IT | 323,421 | - | - | - | - |
| | G53 | SECRETARY OF STATE | 42,590 | - | - | - | - |
| | G61 | OFFICE OF STATE AUDITOR | 127,266 | - | - | - | - |
| | G62 | MINN STATE RETIREMENT SYSTEM | 227,179 | - | - | - | - |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 139,971 | - | - | - | - |
| | G67 | REVENUE DEPARTMENT | 38,435 | - | - | - | - |
| | G69 | TEACHERS RETIREMENT ASSOC | 136,225 | - | - | - | - |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | - | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | - | - |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | - | - |
| | G96 | UNIFORM LAWS COMMISSION | - | - | - | - | - |
| | G9J | CAMPAIGN FINANCE BOARD | - | - | - | - | - |
| | G9K | ADMINISTRATIVE HEARINGS | 8,454 | - | - | - | - |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | - | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | - | - |
| | G9N | ASIAN PACIFIC COUNCIL | - | - | - | - | - |
| | G9Q | MMB DEBT SERVICE | - | - | - | - | - |
| | G9R | MMB NON-OPERATING | - | - | - | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| | G9X | CAPITOL AREA ARCHITECT | - | - | - | - | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | - | - |
| | GPR | PAYROLL CLEARING | - | - | - | - | - |
| | H12 | HEALTH DEPARTMENT | 452,821 | - | - | - | - |
| | H55 | HUMAN SERVICES DEPARTMENT | 1,015,531 | - | - | - | - |
| | H55b | HUMAN SERVICES SOS | - | - | - | - | - |
| | H55c | HUMAN SERVICES MSOP | - | - | - | - | - |
| | H60 | MNSURE | 8,352 | - | - | - | - |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 21,272 | - | - | - | - |
| | 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 | 172,998 | - | - | - | - |
| | H7U | DIETETICS & NUTRITION PRACTICE | - | - | - | - | - |
| | H7V | PSYCHOLOGY BOARD | - | - | - | - | - |
| | H7W | PHYSICAL THERAPY BOARD | - | - | - | - | - |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | - | - | - |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | - | - | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| | H9G | OMBUDSMAN MH/DD | - | - | - | - | - |
| | J33 | TRIAL COURTS | 7,361 | - | - | - | - |
| | J50 | STATE GUARDIAN AD LITEM | - | - | - | - | - |
| | J52 | PUBLIC DEFENSE BOARD | 5,386 | - | - | - | - |
| | J58 | COURT OF APPEALS | - | - | - | - | - |
| | J65 | SUPREME COURT | 4,402 | - | - | - | - |
| | J68 | TAX COURT | - | - | - | - | - |
| | J70 | JUDICIAL STANDARDS BOARD | - | - | - | - | - |
| | L10 | LEGISLATURE COORDINATING COMM | - | - | - | - | - |
| | L11 | SENATE | - | - | - | - | - |
| | L12 | HOUSE | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | Financial Audits 15.3 | Program Audits 15.4 | Single Audits 15.5 | Legislative Auditor General Support 15.6 | Financial Audits Outdoor 15.7 |
|---|---|---|---|---|---|---|
| | | Financial Audits | Program Audits | Single Audits | Audit Committee | Financial Audit- Outdoors |
| L49 | LEGISLATIVE AUDITOR | - | - | - | - | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | 58,128 | - | - | - | - |
| P07 | PUBLIC SAFETY DEPARTMENT | 143,462 | - | - | - | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | - | - |
| P78 | CORRECTIONS DEPARTMENT | 233,012 | - | - | - | - |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | - | - | - |
| P9E | SENTENCING GUIDELINES COMM | - | - | - | - | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | 185,745 | - | - | - | - |
| R32 | POLLUTION CONTROL AGENCY | 8,527 | - | - | - | - |
| R9P | WATER AND SOIL RESOURCES BOARD | - | - | - | - | - |
| T79 | TRANSPORTATION DEPARTMENT | 310,739 | - | - | - | - |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | - | - |
| O | OTHER | 85,380 | - | - | - | - |
| | 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 2024 - Budget**

| DP# | Name | Finacial 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 |
|---|---|---|---|---|---|---|
| | | 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 | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | Personnel Administration | | | | | |
| G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | Program Audits | | | | | |
| 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 | - | - | (7,766) | | |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | Finacial 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 |
|---|---|---|---|---|---|---|
| | | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors | Program Audit- Art |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| | | | | | | |
| 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | Department of Administration | - | - | - | - | - |
| G02-3.2 | Admin Management Services | - | - | - | - | - |
| G02-3.3 | Commissioner's Office | - | - | - | - | - |
| G02-3.4 | Human Resources | - | - | - | - | - |
| G02-3.5 | Financial Management and Reporting | - | - | - | - | - |
| G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | - |
| G02-4.2 | Government & Citizen Services | - | - | - | - | - |
| G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | - |
| G02-4.7 | Real Property | - | - | - | - | - |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | - |
| G02-4.10 | Central Mail | - | - | - | - | - |
| G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | - |
| G02-4.12 | Grants Management | - | - | - | - | - |
| G46-6.2 | Minnesota Information Technology | - | - | - | - | - |
| G46-6.3 | IT Spend | - | - | - | - | - |
| G46-6.4 | Enterprise IT Security | - | - | - | - | - |
| G46-6.5 | MnIT - Non allocable | - | - | - | - | - |
| G10-8.2 | Minnesota Management & Budget | - | - | - | - | - |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | - |
| G10-9.2 | Debt Management Division | - | - | - | - | - |
| G10-9.3 | Debt Management | - | - | - | - | - |
| G10-9.4 | Debt Management - Other | - | - | - | - | - |
| G10-10.2 | MMB - Budget Division | - | - | - | - | - |
| G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - |
| G10-10.4 | Budget Operations and Planning | - | - | - | - | - |
| G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - |
| G10-11.2 | MMB - Accounting Division | - | - | - | - | - |
| G10-11.3 | Central Payroll | - | - | - | - | - |
| G10-11.4 | Accounting Services | - | - | - | - | - |
| G10-11.5 | Financial Reporting | - | - | - | - | - |
| G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - |
| G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - |
| G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | Finacial 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 |
|---|---|---|---|---|---|---|
| | | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors | Program Audit- Art |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE 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 | - | - | - | - | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | - | - |
| G19 | INDIAN AFFAIRS COUNCIL | - | - | - | - | - |
| G38 | INVESTMENT BOARD | - | - | - | - | - |
| G39 | GOVERNORS OFFICE | - | - | - | - | - |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | Finacial 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 |
|---|---|---|---|---|---|---|
| | | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors | Program Audit- Art |
| 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 | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| 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 | - | - | - | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | Finacial 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 |
|---|---|---|---|---|---|---|
| | | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors | Program Audit- Art |
| 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 | - | - | 7,766.36 | - | - |
| 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 State Year 2024 - Budget**

| DP# | Name | 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 |
| 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | Personnel Administration | | | | | |
| G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | Program Audits | | | | | |
| 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 | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | Program Audits Clean Water 15.13<br>Program Audit- Clean Water | Program Audits Parks & Trails 15.14<br>Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual) 16.2<br>STATE AUDITOR | Accounting & Procurement Transactions - FY (Actual) 17.0<br>SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | Net Administrative Expenditures 20.0<br>ADMINISTRATION |
|---|---|---|---|---|---|---|
| L49-15.13 | Program Audit- Clean Water | - | | | | |
| L49-15.14 | Program Audit- Parks & Trails | - | - | | | |
| G61-16.2 | State Auditor | - | - | (62,300) | | |
| G61-16.3 | State Auditor General | - | - | - | | |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | (4,232,818) | |
| 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | Department of Administration | - | - | - | 378 | (90,210) |
| G02-3.2 | Admin Management Services | - | - | - | - | 970 |
| 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 | - | - | - | 393 | 2,098 |
| G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | - |
| G02-4.7 | Real Property | - | - | - | - | - |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | - |
| G02-4.10 | Central Mail | - | - | - | - | - |
| G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | - |
| G02-4.12 | Grants Management | - | - | - | - | - |
| G46-6.2 | Minnesota Information Technology | - | - | - | 161 | - |
| G46-6.3 | IT Spend | - | - | - | - | - |
| G46-6.4 | Enterprise IT Security | - | - | - | - | - |
| G46-6.5 | MnIT - Non allocable | - | - | - | - | - |
| G10-8.2 | Minnesota Management & Budget | - | - | - | 261 | - |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | 46 | - |
| G10-9.2 | Debt Management Division | - | - | - | 39 | - |
| G10-9.3 | Debt Management | - | - | - | - | - |
| G10-9.4 | Debt Management - Other | - | - | - | - | - |
| G10-10.2 | MMB - Budget Division | - | - | - | 55 | - |
| 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 | - | - | - | 172 | - |
| 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 | - | - | - | 72 | - |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | 94 | - |
| 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 | - | - | - | 290 | - |
| L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | Audit Comm | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | Program Audits Clean Water 15.13<br>Program Audit- Clean Water | Program Audits Parks & Trails 15.14<br>Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual) 16.2<br>STATE AUDITOR | Accounting & Procurement Transactions - FY (Actual) 17.0<br>SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | Net Administrative Expenditures 20.0<br>ADMINISTRATION |
|---|---|---|---|---|---|---|
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE DEPARTMENT | - | - | 31 | 21,674 | - |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | - | 1,290 | - |
| B13 | COMMERCE DEPARTMENT | - | - | 1,122 | 33,073 | - |
| B14 | ANIMAL HEALTH BOARD | - | - | 3 | 1,681 | - |
| B15 | BARBER EXAMINERS BOARD | - | - | - | 320 | - |
| B20 | EXPLORE MINNESOTA TOURISM | - | - | - | 887 | - |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | - | 5,916 | 267,559 | - |
| B24 | PUBLIC FACILITIES AUTHORITY | - | - | - | 814 | - |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | - | - | 6,403 | - |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | 114 | - |
| B42 | LABOR AND INDUSTRY DEPARTMENT | - | - | 18 | 35,959 | - |
| B43 | IRON RANGE RESOURCES | - | - | - | 2,166 | - |
| B7E | ARCHITECTURE, ENGINEERING BD | - | - | - | 736 | - |
| B7G | COMBATIVE SPORTS COMMISSION | - | - | - | 0 | - |
| B7P | ACCOUNTANCY BOARD | - | - | - | 605 | - |
| B7S | PRIVATE DETECTIVES BOARD | - | - | - | 83 | - |
| B82 | PUBLIC UTILITIES COMMISSION | - | - | - | 6,962 | - |
| B9D | AMATEUR SPORTS COMMISSION | - | - | - | 42 | - |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | 2 | - |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | - | 1,611 | - |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | 2,595 | 343,474 | - |
| E37 | EDUCATION DEPARTMENT | - | - | 6,016 | 45,323 | - |
| E39 | PROF EDUCATOR LICENSING STD BD | - | - | - | 709 | - |
| E40 | HISTORICAL SOCIETY | - | - | - | 36 | - |
| E44 | MINNESOTA STATE ACADEMIES | - | - | - | 2,914 | - |
| E50 | ARTS BOARD | - | - | 5 | 1,735 | - |
| E60 | OFFICE OF HIGHER EDUCATION | - | - | - | 3,245 | - |
| E77 | ZOOLOGICAL BOARD | - | - | 21 | 4,973 | - |
| E81 | UNIVERSITY OF MINNESOTA | - | - | - | 676 | - |
| E95 | HUMANITIES COMMISSION | - | - | - | 19 | - |
| E97 | SCIENCE MUSEUM | - | - | - | 4 | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | 13 | - |
| G02 | ADMINISTRATION DEPARTMENT | - | - | 11 | 35,929 | 87,143 |
| G03 | LOTTERY | - | - | - | 494 | - |
| G05 | RACING COMMISSION | - | - | - | 1,402 | - |
| G06 | ATTORNEY GENERAL | - | - | 8 | 2,194 | - |
| G09 | GAMBLING CONTROL BOARD | - | - | - | 384 | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | 4,683 | - |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | 439 | - |
| G19 | INDIAN AFFAIRS COUNCIL | - | - | - | 220 | - |
| G38 | INVESTMENT BOARD | - | - | - | 560 | - |
| G39 | GOVERNORS OFFICE | - | - | - | 405 | - |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | 288 | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | Program Audits Clean Water 15.13<br>Program Audit- Clean Water | Program Audits Parks & Trails 15.14<br>Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual) 16.2<br>STATE AUDITOR | Accounting & Procurement Transactions - FY (Actual) 17.0<br>SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | Net Administrative Expenditures 20.0<br>ADMINISTRATION |
|---|---|---|---|---|---|---|
| G46 | MN.IT | - | - | - | 28,882 | - |
| G53 | SECRETARY OF STATE | - | - | 11 | 3,695 | - |
| G61 | OFFICE OF STATE AUDITOR | - | - | - | 1,042 | - |
| G62 | MINN STATE RETIREMENT SYSTEM | - | - | - | 8,548 | - |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | - | 16,406 | - |
| G67 | REVENUE DEPARTMENT | - | - | - | 4,335 | - |
| G69 | TEACHERS RETIREMENT ASSOC | - | - | - | 9,457 | - |
| G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | 285,732 | - |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | 134 | - |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | 46 | - |
| G96 | UNIFORM LAWS COMMISSION | - | - | - | 3 | - |
| G9J | CAMPAIGN FINANCE BOARD | - | - | - | 191 | - |
| G9K | ADMINISTRATIVE HEARINGS | - | - | - | 1,997 | - |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | 111 | - |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | 98 | - |
| G9N | ASIAN PACIFIC COUNCIL | - | - | - | 105 | - |
| G9Q | MMB DEBT SERVICE | - | - | - | 511 | - |
| G9R | MMB NON-OPERATING | - | - | 21 | 495,801 | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | 0 | - |
| G9X | CAPITOL AREA ARCHITECT | - | - | - | 77 | - |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | 177 | - |
| GPR | PAYROLL CLEARING | - | - | - | 11 | - |
| H12 | HEALTH DEPARTMENT | - | - | 1,740 | 51,312 | - |
| H55 | HUMAN SERVICES DEPARTMENT | - | - | 40,992 | 754,950 | - |
| H55b | HUMAN SERVICES SOS | - | - | - | 38,771 | - |
| H55c | HUMAN SERVICES MSOP | - | - | - | 4,300 | - |
| H60 | MNSURE | - | - | 2 | 691 | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | - | - | 105 | 18,816 | - |
| H7B | MEDICAL PRACTICE BOARD | - | - | - | 1,439 | - |
| H7C | NURSING BOARD | - | - | - | 1,222 | - |
| H7D | PHARMACY BOARD | - | - | 1 | 938 | - |
| H7F | DENTISTRY BOARD | - | - | - | 1,020 | - |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | - | 347 | - |
| H7J | OPTOMETRY BOARD | - | - | - | 229 | - |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | - | 439 | - |
| H7L | SOCIAL WORK BOARD | - | - | - | 1,028 | - |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | - | 288 | - |
| H7Q | PODIATRIC MEDICINE | - | - | - | 222 | - |
| H7R | VETERINARY MEDICINE BOARD | - | - | - | 303 | - |
| H7S | EMERGENCY MEDICAL SERVICES OFF | - | - | 0 | 559 | - |
| H7U | DIETETICS & NUTRITION PRACTICE | - | - | - | 227 | - |
| H7V | PSYCHOLOGY BOARD | - | - | - | 401 | - |
| H7W | PHYSICAL THERAPY BOARD | - | - | - | 456 | - |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | - | 845 | - |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | - | 390 | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | 0 | - |
| H9G | OMBUDSMAN MH/DD | - | - | - | 154 | - |
| J33 | TRIAL COURTS | - | - | 3 | 97,763 | - |
| J50 | STATE GUARDIAN AD LITEM | - | - | - | 1,367 | - |
| J52 | PUBLIC DEFENSE BOARD | - | - | - | 2,931 | - |
| J58 | COURT OF APPEALS | - | - | - | 214 | - |
| J65 | SUPREME COURT | - | - | 2 | 4,910 | - |
| J68 | TAX COURT | - | - | - | 108 | - |
| J70 | JUDICIAL STANDARDS BOARD | - | - | - | 125 | - |
| L10 | LEGISLATURE COORDINATING COMM | - | - | - | 2,047 | - |
| L11 | SENATE | - | - | - | 88 | - |
| L12 | HOUSE | - | - | - | 86 | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | Program Audits Clean Water 15.13<br>Program Audit- Clean Water | Program Audits Parks & Trails 15.14<br>Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual) 16.2<br>STATE AUDITOR | Accounting & Procurement Transactions - FY (Actual) 17.0<br>SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | Net Administrative Expenditures 20.0<br>ADMINISTRATION |
|---|---|---|---|---|---|---|
| L49 | LEGISLATIVE AUDITOR | - | - | - | 18 | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | - | 210 | 28,379 | - |
| P07 | PUBLIC SAFETY DEPARTMENT | - | - | 994 | 223,725 | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | 80 | - |
| P78 | CORRECTIONS DEPARTMENT | - | - | 6 | 37,998 | - |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | - | 529 | - |
| P9E | SENTENCING GUIDELINES COMM | - | - | - | 56 | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | 7 | - |
| R29 | NATURAL RESOURCES DEPARTMENT | - | - | 146 | 168,799 | - |
| R32 | POLLUTION CONTROL AGENCY | - | - | 73 | 20,985 | - |
| R9P | WATER AND SOIL RESOURCES BOARD | - | - | 9 | 8,550 | - |
| T79 | TRANSPORTATION DEPARTMENT | - | - | 2,239 | 1,057,854 | - |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | 5,297 | - |
| O | OTHER | - | - | - | 97 | - |
| | 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 2024 - Budget**

| DP# | Name | 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 |
| 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | Personnel Administration | | | | | |
| G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | Program Audits | | | | | |
| 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 | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
| L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | State Auditor | | | | | |
| G61-16.3 | State Auditor General | | | | | |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | |
| 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | (77,557) | | | | |
| G02-3.3 | Commissioner's Office | 26,150 | (26,150) | | | |
| G02-3.4 | Human Resources | 17,034 | - | (17,034) | | |
| G02-3.5 | Financial Management and Reporting | 34,373 | - | - | (34,373) | |
| G02-3.6 | Fiscal Agent - Non allocable | - | - | - | - | |
| G02-4.2 | Government & Citizen Services | - | 2,162 | 1,408 | 372 | (27,922) |
| G02-4.5 | Real Estate and Construction Services - Leasing | - | - | - | - | 3,496 |
| G02-4.7 | Real Property | - | - | - | - | 4,570 |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | - | - | 13,362 |
| G02-4.10 | Central Mail | - | - | - | - | 2,993 |
| G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | 2,529 |
| G02-4.12 | Grants Management | - | - | - | - | 973 |
| G46-6.2 | Minnesota Information Technology | - | - | - | - | - |
| G46-6.3 | IT Spend | - | - | - | - | - |
| G46-6.4 | Enterprise IT Security | - | - | - | - | - |
| G46-6.5 | MnIT - Non allocable | - | - | - | - | - |
| G10-8.2 | Minnesota Management & Budget | - | - | - | - | - |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | - |
| G10-9.2 | Debt Management Division | - | - | - | - | - |
| G10-9.3 | Debt Management | - | - | - | - | - |
| G10-9.4 | Debt Management - Other | - | - | - | - | - |
| G10-10.2 | MMB - Budget Division | - | - | - | - | - |
| G10-10.3 | Analysis & Control (EBO's) | - | - | - | - | - |
| G10-10.4 | Budget Operations and Planning | - | - | - | - | - |
| G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - |
| G10-11.2 | MMB - Accounting Division | - | - | - | - | - |
| G10-11.3 | Central Payroll | - | - | - | - | - |
| G10-11.4 | Accounting Services | - | - | - | - | - |
| G10-11.5 | Financial Reporting | - | - | - | - | - |
| G10-11.6 | Financial Reporting - Single Audit | - | - | - | - | - |
| G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - |
| G10-12.2 | MMB I.T - Management and Administration | - | - | - | - | - |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | - |
| G10-13.3 | Personnel Administration | - | - | - | - | - |
| G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | Mediation Services | - | - | - | - | - |
| G45-14.3 | Mediation Services | - | - | - | - | - |
| G45-14.4 | Mediation/Representation | - | - | - | - | - |
| L49-15.2 | Legislative Auditor | - | - | - | - | - |
| L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | Audit Comm | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE 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 | - | 23,988 | 15,625 | 34,002 | - |
| 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
| 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 | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| 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 | - | - | - | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
| 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 2024 - 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 | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | Personnel Administration | | | | | |
| G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | Program Audits | | | | | |
| 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 | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| | | | 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 |
| | DP# | Name | Real Estate and Construction Services - Leasing | Real Property | Office of State Procurement | Central Mail | Office of Enterprise Continuous Improvement |
| | L49-15.13 | Program Audit- Clean Water | | | | | |
| | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| | G61-16.2 | State Auditor | | | | | |
| | G61-16.3 | State Auditor General | | | | | |
| | 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | |
| | 99YYY | Consumer Agencies | | | | | |
| | G02-3.0 | Department of Administration | | | | | |
| | G02-3.2 | Admin Management Services | | | | | |
| | G02-3.3 | Commissioner's Office | | | | | |
| | G02-3.4 | Human Resources | | | | | |
| | G02-3.5 | Financial Management and Reporting | | | | | |
| | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| | G02-4.2 | Government & Citizen Services | | | | | |
| | G02-4.5 | Real Estate and Construction Services - Leasing | (3,496) | | | | |
| | G02-4.7 | Real Property | - | (4,570) | | | |
| | G02-4.8 | Office of State Procurement (fmrly Materials Management | - | - | (13,362) | | |
| | G02-4.10 | Central Mail | - | - | - | (2,993) | |
| | G02-4.11 | Office of Enterprise Continuous Improvement | - | - | - | - | (2,529) |
| | 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 | - | - | 6 | - | 1 |
| | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | 0 | - | 0 |
| | G10-9.2 | Debt Management Division | - | - | 1 | - | 0 |
| | G10-9.3 | Debt Management | - | - | - | - | - |
| | G10-9.4 | Debt Management - Other | - | - | - | - | - |
| | G10-10.2 | MMB - Budget Division | - | - | 1 | - | 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 |
| | G10-11.3 | Central Payroll | - | - | - | - | - |
| | G10-11.4 | Accounting Services | - | - | 2 | - | - |
| | 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 Suppo | - | - | - | - | - |
| | G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| | G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| | G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| | G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| | G10-13.2 | State HR, Benefits & Labor Relations | - | - | 1 | - | 1 |
| | G10-13.3 | Personnel Administration | - | - | - | - | - |
| | G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| | G45-14.2 | Mediation Services | - | - | 1 | - | 0 |
| | G45-14.3 | Mediation Services | - | - | - | - | - |
| | G45-14.4 | Mediation/Representation | - | - | - | - | - |
| | L49-15.2 | Legislative Auditor | - | - | 9 | - | 2 |
| | L49-15.3 | Financial Audits | - | - | - | - | - |
| | L49-15.4 | Program Audits | - | - | - | - | - |
| | L49-15.5 | Single Audits | - | - | - | - | - |
| | L49-15.6 | Audit Comm | - | - | - | - | - |

# Statewide Cost Allocation Plan
## Exhibit B - Step-Down Calculation
## Allocation of General Support Costs
## Multiple Rate Method
## State Fiscal Year 2024 - 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 |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE DEPARTMENT | 28 | 1 | 259 | 33 | 28 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | 17 | - | 5 | 3 | 1 |
| B13 | COMMERCE DEPARTMENT | 34 | 0 | 183 | 73 | 17 |
| B14 | ANIMAL HEALTH BOARD | - | - | 29 | 0 | 3 |
| B15 | BARBER EXAMINERS BOARD | - | - | 2 | 1 | 0 |
| B20 | EXPLORE MINNESOTA TOURISM | - | - | 18 | 2 | 1 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 363 | 4 | 1,701 | 1 | 64 |
| B24 | PUBLIC FACILITIES AUTHORITY | - | - | 12 | - | 1 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | - | 38 | 5 | 12 |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | 2 | 0 | 0 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 28 | - | 85 | 32 | 16 |
| B43 | IRON RANGE RESOURCES | - | 41 | 26 | - | 1 |
| B7E | ARCHITECTURE, ENGINEERING BD | 6 | - | 8 | 3 | 0 |
| B7G | COMBATIVE SPORTS COMMISSION | - | - | - | - | - |
| B7P | ACCOUNTANCY BOARD | 6 | - | 1 | 3 | 0 |
| B7S | PRIVATE DETECTIVES BOARD | - | - | 0 | - | 0 |
| B82 | PUBLIC UTILITIES COMMISSION | - | - | 7 | - | 8 |
| B9D | AMATEUR SPORTS COMMISSION | - | 111 | - | - | 0 |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | - |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | 25 | 34 | - | 2 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | - | 1 | 517 |
| E37 | EDUCATION DEPARTMENT | 34 | - | 115 | 6 | 18 |
| E39 | PROF EDUCATOR LICENSING STD BD | - | - | 10 | 5 | 1 |
| E40 | HISTORICAL SOCIETY | - | 177 | 0 | - | - |
| E44 | MINNESOTA STATE ACADEMIES | 6 | 60 | 58 | - | 8 |
| E50 | ARTS BOARD | - | - | 89 | 0 | 1 |
| E60 | OFFICE OF HIGHER EDUCATION | 11 | - | 29 | 12 | 4 |
| E77 | ZOOLOGICAL BOARD | - | 92 | 53 | - | 11 |
| E81 | UNIVERSITY OF MINNESOTA | - | - | 1 | - | - |
| E95 | HUMANITIES COMMISSION | - | - | - | - | - |
| E97 | SCIENCE MUSEUM | - | - | - | - | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | - | 0 |
| G02 | ADMINISTRATION DEPARTMENT | 91 | - | 205 | 17 | 31 |
| G03 | LOTTERY | 68 | - | - | 1 | 5 |
| G05 | RACING COMMISSION | - | - | 15 | - | 2 |
| G06 | ATTORNEY GENERAL | 6 | - | 34 | 9 | 13 |
| G09 | GAMBLING CONTROL BOARD | 11 | - | 2 | - | 1 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | 23 | 47 | 6 |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | 7 | 4 | 2 |
| G19 | INDIAN AFFAIRS COUNCIL | 11 | - | 5 | 0 | 0 |
| G38 | INVESTMENT BOARD | - | - | 7 | 0 | 1 |
| G39 | GOVERNORS OFFICE | - | - | 4 | 0 | 2 |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | 7 | 0 | 0 |

# Statewide Cost Allocation Plan
## Exhibit B - Step-Down Calculation
## Allocation of General Support Costs
## Multiple Rate Method
## State Fiscal Year 2024 - 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 |
| G46 | MN.IT | 11 | - | 254 | 1 | 105 |
| G53 | SECRETARY OF STATE | 34 | - | 58 | 9 | 4 |
| G61 | OFFICE OF STATE AUDITOR | 28 | - | 31 | 0 | 3 |
| G62 | MINN STATE RETIREMENT SYSTEM | 6 | 21 | 10 | 70 | 5 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | 6 | 123 | 4 |
| G67 | REVENUE DEPARTMENT | 23 | - | 53 | 659 | 47 |
| G69 | TEACHERS RETIREMENT ASSOC | - | - | 11 | 56 | 3 |
| G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | - | - |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | 5 | (0) | 0 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | 11 | - | 3 | 0 | 0 |
| G96 | UNIFORM LAWS COMMISSION | - | - | - | - | - |
| G9J | CAMPAIGN FINANCE BOARD | - | - | 3 | 2 | 0 |
| G9K | ADMINISTRATIVE HEARINGS | 6 | - | 20 | 18 | 3 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | 1 | 0 | 0 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | 2 | 0 | 0 |
| G9N | ASIAN PACIFIC COUNCIL | - | - | 3 | 0 | 0 |
| G9Q | MMB DEBT SERVICE | - | - | - | - | - |
| G9R | MMB NON-OPERATING | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | 0 |
| G9X | CAPITOL AREA ARCHITECT | - | - | 1 | 0 | 0 |
| G9Y | MN STATE COUNCIL ON DISABILITY | 23 | - | 3 | 0 | 0 |
| GPR | PAYROLL CLEARING | - | - | - | - | - |
| H12 | HEALTH DEPARTMENT | 629 | - | 520 | 155 | 78 |
| H55 | HUMAN SERVICES DEPARTMENT | 680 | 417 | 333 | 191 | 196 |
| H55b | HUMAN SERVICES SOS | - | - | 258 | - | 95 |
| H55c | HUMAN SERVICES MSOP | - | - | 61 | - | 17 |
| H60 | MNSURE | - | - | 5 | 13 | 8 |
| H75 | VETERANS AFFAIRS DEPARTMENT | 11 | 177 | 276 | 6 | 63 |
| H7B | MEDICAL PRACTICE BOARD | 34 | - | 13 | 18 | 1 |
| H7C | NURSING BOARD | - | - | 5 | 15 | 1 |
| H7D | PHARMACY BOARD | 23 | - | 8 | 6 | 1 |
| H7F | DENTISTRY BOARD | 96 | - | 12 | 2 | 1 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | 17 | - | 2 | 1 | 0 |
| H7J | OPTOMETRY BOARD | 4 | - | 2 | 0 | 0 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | 4 | - | 4 | 2 | 0 |
| H7L | SOCIAL WORK BOARD | 17 | - | 5 | 4 | 0 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | 11 | - | 2 | 1 | 0 |
| H7Q | PODIATRIC MEDICINE | 4 | - | 1 | 0 | 0 |
| H7R | VETERINARY MEDICINE BOARD | 17 | - | 2 | 1 | 0 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 17 | - | 8 | 0 | 0 |
| H7U | DIETETICS & NUTRITION PRACTICE | 4 | - | 1 | 1 | 0 |
| H7V | PSYCHOLOGY BOARD | 17 | - | 2 | 0 | 0 |
| H7W | PHYSICAL THERAPY BOARD | 17 | - | 2 | 2 | 0 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | 17 | - | 3 | 2 | 0 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | 17 | - | 2 | 1 | 0 |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| H9G | OMBUDSMAN MH/DD | 17 | - | 2 | 0 | 1 |
| J33 | TRIAL COURTS | - | - | 152 | 8 | 97 |
| J50 | STATE GUARDIAN AD LITEM | - | - | 5 | 1 | 10 |
| J52 | PUBLIC DEFENSE BOARD | - | - | 29 | - | 29 |
| J58 | COURT OF APPEALS | - | - | 1 | 1 | 3 |
| J65 | SUPREME COURT | 28 | - | 53 | 5 | 18 |
| J68 | TAX COURT | - | - | 3 | 0 | 0 |
| J70 | JUDICIAL STANDARDS BOARD | - | - | 1 | - | 0 |
| L10 | LEGISLATURE COORDINATING COMM | - | - | 1 | 0 | 4 |
| L11 | SENATE | - | - | - | 7 | 8 |
| L12 | HOUSE | - | - | - | - | - |

# Statewide Cost Allocation Plan
## Exhibit B - Step-Down Calculation
## Allocation of General Support Costs
## Multiple Rate Method
## State Fiscal Year 2024 - Budget

| | DP# | Name | Leases<br>22.5 | Sqft of Agencies Using System<br>22.7 | Purchase Order Transactions<br>22.8 | Postage Revolving Fund Charges - FY (Actual)<br>22.10 | Sum Percent<br>22.11 |
|---|---|---|---|---|---|---|---|
| | | | Real Estate and Construction Services - Leasing | Real Property | Office of State Procurement | Central Mail | Office of Enterprise Continuous Improvement |
| | L49 | LEGISLATIVE AUDITOR | - | - | 0 | 0 | 0 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | - | 801 | 559 | 0 | 17 |
| | P07 | PUBLIC SAFETY DEPARTMENT | 544 | 3 | 586 | 1,178 | 100 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | 1 | 0 | 0 |
| | P78 | CORRECTIONS DEPARTMENT | 113 | 1,058 | 824 | 3 | 184 |
| | P7T | PEACE OFFICERS BOARD (POST) | - | - | 9 | 0 | 0 |
| | P9E | SENTENCING GUIDELINES COMM | - | - | 1 | 0 | 0 |
| | R28 | MINN CONSERVATION CORPS | - | - | - | - | - |
| | R29 | NATURAL RESOURCES DEPARTMENT | 176 | 431 | 2,099 | 124 | 201 |
| | R32 | POLLUTION CONTROL AGENCY | 17 | 4 | 116 | 13 | 43 |
| | R9P | WATER AND SOIL RESOURCES BOARD | 34 | - | 149 | 1 | 21 |
| | T79 | TRANSPORTATION DEPARTMENT | 68 | 929 | 3,682 | 27 | 370 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | 0 | - | - |
| | O | OTHER | - | 218 | - | 7 | - |
| | | 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 State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | 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 (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | Personnel Administration | | | | | |
| G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | Program Audits | | | | | |
| 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 | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Grants Management | Minnesota Information Technology | IT Spend | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET |
| L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | State Auditor | | | | | |
| G61-16.3 | State Auditor General | | | | | |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | |
| 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | (973) | | | | |
| G46-6.2 | Minnesota Information Technology | - | (1,939) | | | |
| G46-6.3 | IT Spend | - | - | - | | |
| G46-6.4 | Enterprise IT Security | - | 1,939 | - | (1,940) | |
| G46-6.5 | MnIT - Non allocable | - | - | - | - | |
| G10-8.2 | Minnesota Management & Budget | - | - | - | 22 | (2,289,079) |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | - | - | 111,241 |
| G10-9.2 | Debt Management Division | - | - | - | - | 66,263 |
| G10-9.3 | Debt Management | - | - | - | - | - |
| G10-9.4 | Debt Management - Other | - | - | - | - | - |
| G10-10.2 | MMB - Budget Division | - | - | - | - | 180,045 |
| 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 | - | - | - | - | 658,426 |
| 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 | - | - | - | - | 746,447 |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | - | 526,657 |
| 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 | - | - | - | 0 | - |
| L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | Audit Comm | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Grants Management | Minnesota Information Technology | IT Spend | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE DEPARTMENT | 4 | - | - | 19 | - |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | - | 1 | - |
| B13 | COMMERCE DEPARTMENT | 127 | - | - | 17 | - |
| B14 | ANIMAL HEALTH BOARD | - | - | - | 2 | - |
| B15 | BARBER EXAMINERS BOARD | - | - | - | 0 | - |
| B20 | EXPLORE MINNESOTA TOURISM | 1 | - | - | 2 | - |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 140 | - | - | 132 | - |
| B24 | PUBLIC FACILITIES AUTHORITY | 41 | - | - | 0 | - |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | - | - | 1 | - |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | 0 | - |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 2 | - | - | 41 | - |
| B43 | IRON RANGE RESOURCES | 20 | - | - | 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 | - | - | - | - | - |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | - |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | - | 1 | - |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | - | 17 | - |
| E37 | EDUCATION DEPARTMENT | 88 | - | - | 72 | - |
| E39 | PROF EDUCATOR LICENSING STD BD | 1 | - | - | 1 | - |
| E40 | HISTORICAL SOCIETY | - | - | - | 0 | - |
| E44 | MINNESOTA STATE ACADEMIES | - | - | - | 2 | - |
| E50 | ARTS BOARD | 23 | - | - | 1 | - |
| E60 | OFFICE OF HIGHER EDUCATION | 8 | - | - | 13 | - |
| E77 | ZOOLOGICAL BOARD | - | - | - | 4 | - |
| E81 | UNIVERSITY OF MINNESOTA | - | - | - | 2 | - |
| E95 | HUMANITIES COMMISSION | - | - | - | - | - |
| E97 | SCIENCE MUSEUM | - | - | - | - | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | - | - |
| G02 | ADMINISTRATION DEPARTMENT | 7 | - | - | 19 | - |
| G03 | LOTTERY | - | - | - | 0 | - |
| G05 | RACING COMMISSION | 0 | - | - | 0 | - |
| G06 | ATTORNEY GENERAL | - | - | - | 1 | - |
| G09 | GAMBLING CONTROL BOARD | - | - | - | 1 | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | 39 | - |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | 1 | - |
| G19 | INDIAN AFFAIRS COUNCIL | 0 | - | - | 0 | - |
| G38 | INVESTMENT BOARD | - | - | - | 0 | - |
| G39 | GOVERNORS OFFICE | - | - | - | 1 | - |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | 0 | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Grants Management | Minnesota Information Technology | IT Spend | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET |
| G46 | MN.IT | - | - | - | 1 | - |
| G53 | SECRETARY OF STATE | - | - | - | 2 | - |
| G61 | OFFICE OF STATE AUDITOR | - | - | - | 0 | - |
| G62 | MINN STATE RETIREMENT SYSTEM | - | - | - | 0 | - |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | - | 0 | - |
| G67 | REVENUE DEPARTMENT | 0 | - | - | 89 | - |
| G69 | TEACHERS RETIREMENT ASSOC | - | - | - | 1 | - |
| G90 | REVENUE INTERGOVT PAYMENTS | 0 | - | - | - | - |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | 0 | - |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | 0 | - |
| 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 | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| G9X | CAPITOL AREA ARCHITECT | - | - | - | 0 | - |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | 0 | - |
| GPR | PAYROLL CLEARING | - | - | - | - | - |
| H12 | HEALTH DEPARTMENT | 129 | - | - | 119 | - |
| H55 | HUMAN SERVICES DEPARTMENT | 142 | - | - | 565 | - |
| H55b | HUMAN SERVICES SOS | - | - | - | - | - |
| H55c | HUMAN SERVICES MSOP | - | - | - | - | - |
| H60 | MNSURE | 2 | - | - | 5 | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | 0 | - | - | 25 | - |
| H7B | MEDICAL PRACTICE BOARD | - | - | - | 4 | - |
| H7C | NURSING BOARD | - | - | - | 2 | - |
| H7D | PHARMACY BOARD | - | - | - | 6 | - |
| H7F | DENTISTRY BOARD | - | - | - | 1 | - |
| 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 | 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 | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| H9G | OMBUDSMAN MH/DD | - | - | - | 0 | - |
| J33 | TRIAL COURTS | - | - | - | 0 | - |
| J50 | STATE GUARDIAN AD LITEM | - | - | - | 0 | - |
| J52 | PUBLIC DEFENSE BOARD | - | - | - | 0 | - |
| J58 | COURT OF APPEALS | - | - | - | - | - |
| J65 | SUPREME COURT | 0 | - | - | 5 | - |
| J68 | TAX COURT | - | - | - | 3 | - |
| J70 | JUDICIAL STANDARDS BOARD | - | - | - | 0 | - |
| L10 | LEGISLATURE COORDINATING COMM | - | - | - | 1 | - |
| L11 | SENATE | - | - | - | - | - |
| L12 | HOUSE | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Grants Management | Minnesota Information Technology | IT Spend | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET |
| L49 | LEGISLATIVE AUDITOR | - | - | - | - | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | - | - | 4 | - |
| P07 | PUBLIC SAFETY DEPARTMENT | 71 | - | - | 215 | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | 0 | - |
| P78 | CORRECTIONS DEPARTMENT | 4 | - | - | 95 | - |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | - | 2 | - |
| P9E | SENTENCING GUIDELINES COMM | - | - | - | 0 | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | 57 | - | - | 92 | - |
| R32 | POLLUTION CONTROL AGENCY | 29 | - | - | 44 | - |
| R9P | WATER AND SOIL RESOURCES BOARD | 28 | - | - | 6 | - |
| T79 | TRANSPORTATION DEPARTMENT | 47 | - | - | 201 | - |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | 2 | - |
| O | OTHER | - | - | - | 28 | - |
| | 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 State Year 2024 - Budget**

| DP# | Name | 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) |
| 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | Personnel Administration | | | | | |
| G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | Program Audits | | | | | |
| 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 | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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) |
| L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | State Auditor | | | | | |
| G61-16.3 | State Auditor General | | | | | |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | |
| 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | (113,018) | | | | |
| G10-9.2 | Debt Management Division | 1 | (67,091) | | | |
| G10-9.3 | Debt Management | - | 67,091 | (67,091) | | |
| G10-9.4 | Debt Management - Other | - | - | - | | |
| G10-10.2 | MMB - Budget Division | 1 | - | - | (183,528) | |
| G10-10.3 | Analysis & Control (EBO's) | - | - | - | 157,310 | (157,310) |
| G10-10.4 | Budget Operations and Planning | - | - | - | 26,218 | - |
| G10-10.5 | Budget Division - Non Allocable | - | - | - | - | - |
| G10-11.2 | MMB - Accounting Division | 5 | - | - | - | 6 |
| 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 Suppo | - | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | 3 | - | - | - | 4 |
| 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 | - | - | - | 11 |
| L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | Audit Comm | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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) |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE DEPARTMENT | 579 | - | 616 | - | 806 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | 34 | - | - | - | 48 |
| B13 | COMMERCE DEPARTMENT | 883 | - | - | - | 1,230 |
| B14 | ANIMAL HEALTH BOARD | 45 | - | - | - | 62 |
| B15 | BARBER EXAMINERS BOARD | 9 | - | - | - | 12 |
| B20 | EXPLORE MINNESOTA TOURISM | 24 | - | - | - | 33 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 7,146 | - | - | - | 9,947 |
| B24 | PUBLIC FACILITIES AUTHORITY | 22 | - | 404 | - | 30 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | 171 | - | 4,181 | - | 238 |
| B41 | WORKERS' COMP COURT OF APPEALS | 3 | - | - | - | 4 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 960 | - | - | - | 1,337 |
| B43 | IRON RANGE RESOURCES | 58 | - | - | - | 81 |
| B7E | ARCHITECTURE, ENGINEERING BD | 20 | - | - | - | 27 |
| B7G | COMBATIVE SPORTS COMMISSION | 0 | - | - | - | 0 |
| B7P | ACCOUNTANCY BOARD | 16 | - | - | - | 22 |
| B7S | PRIVATE DETECTIVES BOARD | 2 | - | - | - | 3 |
| B82 | PUBLIC UTILITIES COMMISSION | 186 | - | - | - | 259 |
| B9D | AMATEUR SPORTS COMMISSION | 1 | - | - | - | 2 |
| B9V | AGRICULTURE UTILIZATION RESRCH | 0 | - | - | - | 0 |
| E25 | PERPICH CTR FOR ARTS EDUCATION | 43 | - | - | - | 60 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | 9,174 | - | 563 | - | 12,769 |
| E37 | EDUCATION DEPARTMENT | 1,210 | - | 9,019 | - | 1,685 |
| E39 | PROF EDUCATOR LICENSING STD BD | 19 | - | - | - | 26 |
| E40 | HISTORICAL SOCIETY | 1 | - | - | - | 1 |
| E44 | MINNESOTA STATE ACADEMIES | 78 | - | - | - | 108 |
| E50 | ARTS BOARD | 46 | - | - | - | 65 |
| E60 | OFFICE OF HIGHER EDUCATION | 87 | - | - | - | 121 |
| E77 | ZOOLOGICAL BOARD | 133 | - | - | - | 185 |
| E81 | UNIVERSITY OF MINNESOTA | 18 | - | 1,210 | - | 25 |
| E95 | HUMANITIES COMMISSION | 1 | - | - | - | 1 |
| E97 | SCIENCE MUSEUM | 0 | - | - | - | 0 |
| E9W | HIGHER ED FACILITIES AUTHORITY | 0 | - | - | - | 0 |
| G02 | ADMINISTRATION DEPARTMENT | 960 | - | 680 | - | 1,336 |
| G03 | LOTTERY | 13 | - | - | - | 18 |
| G05 | RACING COMMISSION | 37 | - | - | - | 52 |
| G06 | ATTORNEY GENERAL | 59 | - | - | - | 82 |
| G09 | GAMBLING CONTROL BOARD | 10 | - | - | - | 14 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | 125 | - | - | - | 174 |
| G17 | HUMAN RIGHTS DEPARTMENT | 12 | - | - | - | 16 |
| G19 | INDIAN AFFAIRS COUNCIL | 6 | - | - | - | 8 |
| G38 | INVESTMENT BOARD | 15 | - | - | - | 21 |
| G39 | GOVERNORS OFFICE | 11 | - | - | - | 15 |
| G45 | MEDIATION SERVICES DEPARTMENT | 8 | - | - | - | 11 |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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) |
| G46 | MN.IT | 771 | - | 148 | - | 1,074 |
| G53 | SECRETARY OF STATE | 99 | - | - | - | 137 |
| G61 | OFFICE OF STATE AUDITOR | 28 | - | - | - | 39 |
| G62 | MINN STATE RETIREMENT SYSTEM | 228 | - | 9 | - | 318 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 438 | - | 12 | - | 610 |
| G67 | REVENUE DEPARTMENT | 116 | - | - | - | 161 |
| G69 | TEACHERS RETIREMENT ASSOC | 253 | - | 12 | - | 352 |
| G90 | REVENUE INTERGOVT PAYMENTS | 7,631 | - | - | - | 10,622 |
| G92 | OMBUDSPERSON FOR FAMILIES | 4 | - | - | - | 5 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | 1 | - | - | - | 2 |
| G96 | UNIFORM LAWS COMMISSION | 0 | - | - | - | 0 |
| G9J | CAMPAIGN FINANCE BOARD | 5 | - | - | - | 7 |
| G9K | ADMINISTRATIVE HEARINGS | 53 | - | - | - | 74 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | 3 | - | - | - | 4 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | 3 | - | - | - | 4 |
| G9N | ASIAN PACIFIC COUNCIL | 3 | - | - | - | 4 |
| G9Q | MMB DEBT SERVICE | 14 | - | - | - | 19 |
| G9R | MMB NON-OPERATING | 13,242 | - | - | - | 18,432 |
| G9V | RARE DISEASE ADVISORY COUNCIL | 0 | - | - | - | 0 |
| G9X | CAPITOL AREA ARCHITECT | 2 | - | - | - | 3 |
| G9Y | MN STATE COUNCIL ON DISABILITY | 5 | - | - | - | 7 |
| GPR | PAYROLL CLEARING | 0 | - | - | - | 0 |
| H12 | HEALTH DEPARTMENT | 1,370 | - | - | - | 1,908 |
| H55 | HUMAN SERVICES DEPARTMENT | 20,163 | - | 139 | - | 28,066 |
| H55b | HUMAN SERVICES SOS | 1,036 | - | - | - | 1,441 |
| H55c | HUMAN SERVICES MSOP | 115 | - | - | - | 160 |
| H60 | MNSURE | 18 | - | - | - | 26 |
| H75 | VETERANS AFFAIRS DEPARTMENT | 503 | - | - | - | 699 |
| H7B | MEDICAL PRACTICE BOARD | 38 | - | - | - | 54 |
| H7C | NURSING BOARD | 33 | - | - | - | 45 |
| H7D | PHARMACY BOARD | 25 | - | - | - | 35 |
| H7F | DENTISTRY BOARD | 27 | - | - | - | 38 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | 9 | - | - | - | 13 |
| H7J | OPTOMETRY BOARD | 6 | - | - | - | 8 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | 12 | - | - | - | 16 |
| H7L | SOCIAL WORK BOARD | 27 | - | - | - | 38 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | 8 | - | - | - | 11 |
| H7Q | PODIATRIC MEDICINE | 6 | - | - | - | 8 |
| H7R | VETERINARY MEDICINE BOARD | 8 | - | - | - | 11 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 15 | - | - | - | 21 |
| H7U | DIETETICS & NUTRITION PRACTICE | 6 | - | - | - | 8 |
| H7V | PSYCHOLOGY BOARD | 11 | - | - | - | 15 |
| H7W | PHYSICAL THERAPY BOARD | 12 | - | - | - | 17 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | 23 | - | - | - | 31 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | 10 | - | - | - | 15 |
| H8A | FOSTER YOUTH OMBUDPERSON | 0 | - | - | - | 0 |
| H9G | OMBUDSMAN MH/DD | 4 | - | - | - | 6 |
| J33 | TRIAL COURTS | 2,611 | - | - | - | 3,634 |
| J50 | STATE GUARDIAN AD LITEM | 37 | - | - | - | 51 |
| J52 | PUBLIC DEFENSE BOARD | 78 | - | - | - | 109 |
| J58 | COURT OF APPEALS | 6 | - | - | - | 8 |
| J65 | SUPREME COURT | 131 | - | - | - | 183 |
| J68 | TAX COURT | 3 | - | - | - | 4 |
| J70 | JUDICIAL STANDARDS BOARD | 3 | - | - | - | 5 |
| L10 | LEGISLATURE COORDINATING COMM | 55 | - | - | - | 76 |
| L11 | SENATE | 2 | - | - | - | 3 |
| L12 | HOUSE | 2 | - | - | - | 3 |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | 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) |
| L49 | LEGISLATIVE AUDITOR | 0 | - | - | - | 1 |
| P01 | MILITARY AFFAIRS DEPARTMENT | 758 | - | - | - | 1,055 |
| P07 | PUBLIC SAFETY DEPARTMENT | 5,975 | - | - | - | 8,317 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | 2 | - | - | - | 3 |
| P78 | CORRECTIONS DEPARTMENT | 1,015 | - | - | - | 1,413 |
| P7T | PEACE OFFICERS BOARD (POST) | 14 | - | - | - | 20 |
| P9E | SENTENCING GUIDELINES COMM | 2 | - | - | - | 2 |
| R28 | MINN CONSERVATION CORPS | 0 | - | - | - | 0 |
| R29 | NATURAL RESOURCES DEPARTMENT | 4,508 | - | 5 | - | 6,275 |
| R32 | POLLUTION CONTROL AGENCY | 560 | - | - | - | 780 |
| R9P | WATER AND SOIL RESOURCES BOARD | 228 | - | - | - | 318 |
| T79 | TRANSPORTATION DEPARTMENT | 28,253 | - | 15,731 | - | 39,327 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | 141 | - | - | - | 197 |
| O | OTHER | 3 | - | 34,362 | - | 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 2024 - Budget**

| DP# | Name | 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 |
| 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | Personnel Administration | | | | | |
| G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | Program Audits | | | | | |
| 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 | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
| L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | State Auditor | | | | | |
| G61-16.3 | State Auditor General | | | | | |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | |
| 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | (26,218) | | | | |
| G10-10.5 | Budget Division - Non Allocable | - | | | | |
| G10-11.2 | MMB - Accounting Division | - | (1,734,399) | | | |
| G10-11.3 | Central Payroll | - | 448,077 | (448,077) | | |
| G10-11.4 | Accounting Services | - | 476,269 | - | (476,271) | |
| G10-11.5 | Financial Reporting | - | 801,386 | - | - | (801,386) |
| G10-11.6 | Financial Reporting - Single Audit | - | 8,667 | - | - | - |
| G10-11.7 | Accounting Services - Non Allocable | - | - | - | - | - |
| G10-12.2 | MMB I.T - Management and Administration | - | - | - | 8 | 14 |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | - | - | - | - |
| G10-12.5 | Personnel Operations and System Support | - | - | - | - | - |
| G10-12.6 | Budget Service - Computer Operations | - | - | - | - | - |
| G10-12.7 | Personnel Operations Special Billing | - | - | - | - | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | - | - | - | - | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | - | - |
| G10-13.2 | State HR, Benefits & Labor Relations | - | - | - | 11 | 18 |
| G10-13.3 | Personnel Administration | - | - | - | - | - |
| G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | Mediation Services | 2 | - | 11 | 4 | 7 |
| G45-14.3 | Mediation Services | - | - | - | - | - |
| G45-14.4 | Mediation/Representation | - | - | - | - | - |
| L49-15.2 | Legislative Auditor | 16 | - | 313 | 33 | 55 |
| L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | Audit Comm | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE DEPARTMENT | 1,617 | - | 5,046 | 2,440 | 4,105 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | 10 | - | 146 | 145 | 244 |
| B13 | COMMERCE DEPARTMENT | 285 | - | 3,073 | 3,723 | 6,264 |
| B14 | ANIMAL HEALTH BOARD | 34 | - | 521 | 189 | 318 |
| B15 | BARBER EXAMINERS BOARD | 6 | - | 16 | 36 | 61 |
| B20 | EXPLORE MINNESOTA TOURISM | 66 | - | 242 | 100 | 168 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 615 | - | 11,354 | 30,116 | 50,674 |
| B24 | PUBLIC FACILITIES AUTHORITY | 75 | - | 123 | 92 | 154 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | 100 | - | 2,166 | 721 | 1,213 |
| B41 | WORKERS' COMP COURT OF APPEALS | 5 | - | 77 | 13 | 22 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 387 | - | 2,908 | 4,048 | 6,811 |
| B43 | IRON RANGE RESOURCES | 69 | - | 250 | 244 | 410 |
| B7E | ARCHITECTURE, ENGINEERING BD | 4 | - | 54 | 83 | 139 |
| B7G | COMBATIVE SPORTS COMMISSION | 0 | - | - | 0 | 0 |
| B7P | ACCOUNTANCY BOARD | 5 | - | 44 | 68 | 115 |
| B7S | PRIVATE DETECTIVES BOARD | 6 | - | 19 | 9 | 16 |
| B82 | PUBLIC UTILITIES COMMISSION | 15 | - | 1,351 | 784 | 1,319 |
| B9D | AMATEUR SPORTS COMMISSION | 7 | - | 17 | 5 | 8 |
| B9V | AGRICULTURE UTILIZATION RESRCH | 1 | - | - | 0 | 0 |
| E25 | PERPICH CTR FOR ARTS EDUCATION | 126 | - | 399 | 181 | 305 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | 703 | - | 91,765 | 38,661 | 65,052 |
| E37 | EDUCATION DEPARTMENT | 903 | - | 3,129 | 5,101 | 8,584 |
| E39 | PROF EDUCATOR LICENSING STD BD | 11 | - | 137 | 80 | 134 |
| E40 | HISTORICAL SOCIETY | 15 | - | - | 4 | 7 |
| E44 | MINNESOTA STATE ACADEMIES | 167 | - | 1,350 | 328 | 552 |
| E50 | ARTS BOARD | 34 | - | 153 | 195 | 329 |
| E60 | OFFICE OF HIGHER EDUCATION | 139 | - | 646 | 365 | 615 |
| E77 | ZOOLOGICAL BOARD | 142 | - | 1,909 | 560 | 942 |
| E81 | UNIVERSITY OF MINNESOTA | 79 | - | - | 76 | 128 |
| E95 | HUMANITIES COMMISSION | 6 | - | - | 2 | 4 |
| E97 | SCIENCE MUSEUM | 3 | - | - | 0 | 1 |
| E9W | HIGHER ED FACILITIES AUTHORITY | 1 | - | 10 | 1 | 2 |
| G02 | ADMINISTRATION DEPARTMENT | 367 | - | 5,432 | 4,044 | 6,805 |
| G03 | LOTTERY | 10 | - | 918 | 56 | 94 |
| G05 | RACING COMMISSION | 36 | - | 349 | 158 | 266 |
| G06 | ATTORNEY GENERAL | 84 | - | 2,229 | 247 | 416 |
| G09 | GAMBLING CONTROL BOARD | 11 | - | 257 | 43 | 73 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | 197 | - | 1,148 | 527 | 887 |
| G17 | HUMAN RIGHTS DEPARTMENT | 15 | - | 326 | 49 | 83 |
| G19 | INDIAN AFFAIRS COUNCIL | 16 | - | 33 | 25 | 42 |
| G38 | INVESTMENT BOARD | 6 | - | 191 | 63 | 106 |
| G39 | GOVERNORS OFFICE | 19 | - | 412 | 46 | 77 |
| G45 | MEDIATION SERVICES DEPARTMENT | 9 | - | 77 | 32 | 55 |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
| G46 | MN.IT | 419 | - | 18,680 | 3,251 | 5,470 |
| G53 | SECRETARY OF STATE | 76 | - | 738 | 416 | 700 |
| G61 | OFFICE OF STATE AUDITOR | 46 | - | 564 | 117 | 197 |
| G62 | MINN STATE RETIREMENT SYSTEM | 16 | - | 818 | 962 | 1,619 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 19 | - | 638 | 1,847 | 3,107 |
| G67 | REVENUE DEPARTMENT | 570 | - | 8,326 | 488 | 821 |
| G69 | TEACHERS RETIREMENT ASSOC | 31 | - | 495 | 1,064 | 1,791 |
| G90 | REVENUE INTERGOVT PAYMENTS | 107 | - | - | 32,162 | 54,116 |
| G92 | OMBUDSPERSON FOR FAMILIES | 5 | - | 34 | 15 | 25 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | 5 | - | 5 | 5 | 9 |
| G96 | UNIFORM LAWS COMMISSION | 1 | - | - | 0 | 1 |
| G9J | CAMPAIGN FINANCE BOARD | 12 | - | 50 | 21 | 36 |
| G9K | ADMINISTRATIVE HEARINGS | 27 | - | 486 | 225 | 378 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | 6 | - | 24 | 13 | 21 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | 4 | - | 31 | 11 | 19 |
| G9N | ASIAN PACIFIC COUNCIL | 9 | - | 21 | 12 | 20 |
| G9Q | MMB DEBT SERVICE | 131 | - | - | 58 | 97 |
| G9R | MMB NON-OPERATING | 139 | - | - | 55,807 | 93,902 |
| G9V | RARE DISEASE ADVISORY COUNCIL | 0 | - | 3 | 0 | 0 |
| G9X | CAPITOL AREA ARCHITECT | 5 | - | 16 | 9 | 15 |
| G9Y | MN STATE COUNCIL ON DISABILITY | 8 | - | 49 | 20 | 33 |
| GPR | PAYROLL CLEARING | - | - | - | 1 | 2 |
| H12 | HEALTH DEPARTMENT | 1,797 | - | 13,806 | 5,776 | 9,718 |
| H55 | HUMAN SERVICES DEPARTMENT | 1,889 | - | 34,764 | 84,976 | 142,983 |
| H55b | HUMAN SERVICES SOS | 331 | - | 16,928 | 4,364 | 7,343 |
| H55c | HUMAN SERVICES MSOP | 55 | - | 2,997 | 484 | 814 |
| H60 | MNSURE | 22 | - | 1,352 | 78 | 131 |
| H75 | VETERANS AFFAIRS DEPARTMENT | 777 | - | 11,171 | 2,118 | 3,564 |
| H7B | MEDICAL PRACTICE BOARD | 14 | - | 185 | 162 | 273 |
| H7C | NURSING BOARD | 7 | - | 220 | 138 | 231 |
| H7D | PHARMACY BOARD | 23 | - | 137 | 106 | 178 |
| H7F | DENTISTRY BOARD | 16 | - | 93 | 115 | 193 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | 9 | - | 43 | 39 | 66 |
| H7J | OPTOMETRY BOARD | 5 | - | 14 | 26 | 43 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | 12 | - | 43 | 49 | 83 |
| H7L | SOCIAL WORK BOARD | 9 | - | 72 | 116 | 195 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | 6 | - | 16 | 32 | 55 |
| H7Q | PODIATRIC MEDICINE | 7 | - | 6 | 25 | 42 |
| H7R | VETERINARY MEDICINE BOARD | 6 | - | 11 | 34 | 57 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 26 | - | 70 | 63 | 106 |
| H7U | DIETETICS & NUTRITION PRACTICE | 6 | - | 8 | 26 | 43 |
| H7V | PSYCHOLOGY BOARD | 6 | - | 43 | 45 | 76 |
| H7W | PHYSICAL THERAPY BOARD | 8 | - | 15 | 51 | 86 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | 10 | - | 41 | 95 | 160 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | 5 | - | 21 | 44 | 74 |
| H8A | FOSTER YOUTH OMBUDPERSON | 0 | - | - | 0 | 0 |
| H9G | OMBUDSMAN MH/DD | 3 | - | 125 | 17 | 29 |
| J33 | TRIAL COURTS | 880 | - | 17,191 | 11,004 | 18,516 |
| J50 | STATE GUARDIAN AD LITEM | 99 | - | 1,819 | 154 | 259 |
| J52 | PUBLIC DEFENSE BOARD | 128 | - | 5,170 | 330 | 555 |
| J58 | COURT OF APPEALS | 6 | - | 526 | 24 | 41 |
| J65 | SUPREME COURT | 149 | - | 3,157 | 553 | 930 |
| J68 | TAX COURT | 5 | - | 51 | 12 | 20 |
| J70 | JUDICIAL STANDARDS BOARD | 12 | - | 19 | 14 | 24 |
| L10 | LEGISLATURE COORDINATING COMM | 78 | - | 674 | 230 | 388 |
| L11 | SENATE | 4 | - | 1,452 | 10 | 17 |
| L12 | HOUSE | 4 | - | - | 10 | 16 |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
| L49 | LEGISLATIVE AUDITOR | 4 | - | 37 | 2 | 3 |
| P01 | MILITARY AFFAIRS DEPARTMENT | 86 | - | 3,015 | 3,194 | 5,375 |
| P07 | PUBLIC SAFETY DEPARTMENT | 2,529 | - | 17,765 | 25,182 | 42,372 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | 3 | - | 23 | 9 | 15 |
| P78 | CORRECTIONS DEPARTMENT | 1,406 | - | 32,713 | 4,277 | 7,197 |
| P7T | PEACE OFFICERS BOARD (POST) | 17 | - | 85 | 60 | 100 |
| P9E | SENTENCING GUIDELINES COMM | 3 | - | 37 | 6 | 11 |
| R28 | MINN CONSERVATION CORPS | 4 | - | - | 1 | 1 |
| R29 | NATURAL RESOURCES DEPARTMENT | 3,479 | - | 35,589 | 19,000 | 31,970 |
| R32 | POLLUTION CONTROL AGENCY | 860 | - | 7,590 | 2,362 | 3,975 |
| R9P | WATER AND SOIL RESOURCES BOARD | 778 | - | 3,674 | 962 | 1,619 |
| T79 | TRANSPORTATION DEPARTMENT | 2,564 | - | 65,733 | 119,071 | 200,351 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | 11 | - | - | 596 | 1,003 |
| O | OTHER | - | - | - | 11 | 18 |
| | 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 State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | 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 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | Personnel Administration | | | | | |
| G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | Program Audits | | | | | |
| 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 | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | 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 |
| L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | State Auditor | | | | | |
| G61-16.3 | State Auditor General | | | | | |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | |
| 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | (8,667) | | | | |
| G10-11.7 | Accounting Services - Non Allocable | - | | | | |
| G10-12.2 | MMB I.T - Management and Administration | - | (746,960) | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | - | 416,714 | (416,714) | | |
| G10-12.5 | Personnel Operations and System Support | - | 301,437 | - | (301,437) | |
| G10-12.6 | Budget Service - Computer Operations | - | 28,810 | - | - | (28,810) |
| 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 | - | - | 9 | - | - |
| G10-13.3 | Personnel Administration | - | - | - | - | - |
| G02-13.5 | Employee Relations - Non Allocable | - | - | - | - | - |
| G45-14.2 | Mediation Services | - | - | 3 | 8 | 3 |
| G45-14.3 | Mediation Services | - | - | - | - | - |
| G45-14.4 | Mediation/Representation | - | - | - | - | - |
| L49-15.2 | Legislative Auditor | - | - | 29 | 210 | 18 |
| L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | Audit Comm | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | 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 |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE DEPARTMENT | 4 | - | 2,135 | 3,395 | 1,777 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | 127 | 98 | 11 |
| B13 | COMMERCE DEPARTMENT | 156 | - | 3,257 | 2,067 | 313 |
| B14 | ANIMAL HEALTH BOARD | 0 | - | 166 | 350 | 38 |
| B15 | BARBER EXAMINERS BOARD | - | - | 32 | 11 | 6 |
| B20 | EXPLORE MINNESOTA TOURISM | - | - | 87 | 163 | 73 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 823 | - | 26,351 | 7,638 | 676 |
| B24 | PUBLIC FACILITIES AUTHORITY | - | - | 80 | 83 | 83 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | - | 631 | 1,457 | 110 |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | 11 | 52 | 5 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 2 | - | 3,541 | 1,957 | 425 |
| B43 | IRON RANGE RESOURCES | - | - | 213 | 168 | 76 |
| B7E | ARCHITECTURE, ENGINEERING BD | - | - | 72 | 36 | 5 |
| B7G | COMBATIVE SPORTS COMMISSION | - | - | 0 | - | 0 |
| B7P | ACCOUNTANCY BOARD | - | - | 60 | 30 | 5 |
| B7S | PRIVATE DETECTIVES BOARD | - | - | 8 | 13 | 6 |
| B82 | PUBLIC UTILITIES COMMISSION | - | - | 686 | 909 | 17 |
| B9D | AMATEUR SPORTS COMMISSION | - | - | 4 | 11 | 8 |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | 0 | - | 1 |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | 159 | 268 | 138 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | 361 | - | 33,827 | 61,734 | 772 |
| E37 | EDUCATION DEPARTMENT | 837 | - | 4,464 | 2,105 | 992 |
| E39 | PROF EDUCATOR LICENSING STD BD | - | - | 70 | 92 | 12 |
| E40 | HISTORICAL SOCIETY | - | - | 3 | - | 16 |
| E44 | MINNESOTA STATE ACADEMIES | - | - | 287 | 908 | 183 |
| E50 | ARTS BOARD | 1 | - | 171 | 103 | 37 |
| E60 | OFFICE OF HIGHER EDUCATION | - | - | 320 | 435 | 153 |
| E77 | ZOOLOGICAL BOARD | 3 | - | 490 | 1,285 | 156 |
| E81 | UNIVERSITY OF MINNESOTA | - | - | 67 | - | 87 |
| E95 | HUMANITIES COMMISSION | - | - | 2 | - | 6 |
| E97 | SCIENCE MUSEUM | - | - | 0 | - | 3 |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | 1 | 7 | 1 |
| G02 | ADMINISTRATION DEPARTMENT | 2 | - | 3,539 | 3,655 | 404 |
| G03 | LOTTERY | - | - | 49 | 617 | 10 |
| G05 | RACING COMMISSION | - | - | 138 | 235 | 39 |
| G06 | ATTORNEY GENERAL | 1 | - | 216 | 1,500 | 93 |
| G09 | GAMBLING CONTROL BOARD | - | - | 38 | 173 | 12 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | 461 | 772 | 216 |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | 43 | 219 | 16 |
| G19 | INDIAN AFFAIRS COUNCIL | - | - | 22 | 22 | 17 |
| G38 | INVESTMENT BOARD | - | - | 55 | 128 | 7 |
| G39 | GOVERNORS OFFICE | - | - | 40 | 277 | 21 |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | 28 | 52 | 10 |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | 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 |
| G46 | MN.IT | - | - | 2,844 | 12,566 | 461 |
| G53 | SECRETARY OF STATE | 1 | - | 364 | 496 | 84 |
| G61 | OFFICE OF STATE AUDITOR | - | - | 103 | 380 | 50 |
| G62 | MINN STATE RETIREMENT SYSTEM | - | - | 842 | 551 | 18 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | 1,616 | 429 | 21 |
| G67 | REVENUE DEPARTMENT | - | - | 427 | 5,601 | 626 |
| G69 | TEACHERS RETIREMENT ASSOC | - | - | 931 | 333 | 34 |
| G90 | REVENUE INTERGOVT PAYMENTS | - | - | 28,140 | - | 118 |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | 13 | 23 | 5 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | 5 | 3 | 5 |
| G96 | UNIFORM LAWS COMMISSION | - | - | 0 | - | 1 |
| G9J | CAMPAIGN FINANCE BOARD | - | - | 19 | 33 | 13 |
| G9K | ADMINISTRATIVE HEARINGS | - | - | 197 | 327 | 30 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | 11 | 16 | 7 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | 10 | 21 | 4 |
| G9N | ASIAN PACIFIC COUNCIL | - | - | 10 | 14 | 9 |
| G9Q | MMB DEBT SERVICE | - | - | 50 | - | 144 |
| G9R | MMB NON-OPERATING | 3 | - | 48,829 | - | 152 |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | 0 | 2 | 0 |
| G9X | CAPITOL AREA ARCHITECT | - | - | 8 | 11 | 6 |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | - | 17 | 33 | 8 |
| GPR | PAYROLL CLEARING | - | - | 1 | - | - |
| H12 | HEALTH DEPARTMENT | 242 | - | 5,053 | 9,288 | 1,975 |
| H55 | HUMAN SERVICES DEPARTMENT | 5,703 | - | 74,351 | 23,387 | 2,076 |
| H55b | HUMAN SERVICES SOS | - | - | 3,818 | 11,388 | 364 |
| H55c | HUMAN SERVICES MSOP | - | - | 423 | 2,016 | 61 |
| H60 | MNSURE | 0 | - | 68 | 910 | 24 |
| H75 | VETERANS AFFAIRS DEPARTMENT | 15 | - | 1,853 | 7,515 | 854 |
| H7B | MEDICAL PRACTICE BOARD | - | - | 142 | 125 | 15 |
| H7C | NURSING BOARD | - | - | 120 | 148 | 8 |
| H7D | PHARMACY BOARD | 0 | - | 92 | 92 | 26 |
| H7F | DENTISTRY BOARD | - | - | 101 | 63 | 17 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | 34 | 29 | 10 |
| H7J | OPTOMETRY BOARD | - | - | 23 | 9 | 6 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | 43 | 29 | 13 |
| H7L | SOCIAL WORK BOARD | - | - | 101 | 49 | 10 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | 28 | 11 | 6 |
| H7Q | PODIATRIC MEDICINE | - | - | 22 | 4 | 8 |
| H7R | VETERINARY MEDICINE BOARD | - | - | 30 | 8 | 6 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | 0 | - | 55 | 47 | 28 |
| H7U | DIETETICS & NUTRITION PRACTICE | - | - | 22 | 5 | 6 |
| H7V | PSYCHOLOGY BOARD | - | - | 39 | 29 | 7 |
| H7W | PHYSICAL THERAPY BOARD | - | - | 45 | 10 | 9 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | 83 | 28 | 11 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | 38 | 14 | 6 |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | 0 | - | 0 |
| H9G | OMBUDSMAN MH/DD | - | - | 15 | 84 | 3 |
| J33 | TRIAL COURTS | 0 | - | 9,628 | 11,565 | 966 |
| J50 | STATE GUARDIAN AD LITEM | - | - | 135 | 1,224 | 108 |
| J52 | PUBLIC DEFENSE BOARD | - | - | 289 | 3,478 | 140 |
| J58 | COURT OF APPEALS | - | - | 21 | 354 | 7 |
| J65 | SUPREME COURT | 0 | - | 484 | 2,124 | 164 |
| J68 | TAX COURT | - | - | 11 | 35 | 5 |
| J70 | JUDICIAL STANDARDS BOARD | - | - | 12 | 13 | 13 |
| L10 | LEGISLATURE COORDINATING COMM | - | - | 202 | 454 | 85 |
| L11 | SENATE | - | - | 9 | 977 | 5 |
| L12 | HOUSE | - | - | 9 | - | 5 |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | 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 | LEGISLATIVE AUDITOR | - | - | 2 | 25 | 4 |
| P01 | MILITARY AFFAIRS DEPARTMENT | 29 | - | 2,795 | 2,029 | 95 |
| P07 | PUBLIC SAFETY DEPARTMENT | 138 | - | 22,034 | 11,951 | 2,778 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | 8 | 15 | 4 |
| P78 | CORRECTIONS DEPARTMENT | 1 | - | 3,742 | 22,007 | 1,544 |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | 52 | 57 | 19 |
| P9E | SENTENCING GUIDELINES COMM | - | - | 6 | 25 | 3 |
| R28 | MINN CONSERVATION CORPS | - | - | 1 | - | 4 |
| R29 | NATURAL RESOURCES DEPARTMENT | 20 | - | 16,624 | 23,942 | 3,823 |
| R32 | POLLUTION CONTROL AGENCY | 10 | - | 2,067 | 5,106 | 945 |
| R9P | WATER AND SOIL RESOURCES BOARD | 1 | - | 842 | 2,471 | 855 |
| T79 | TRANSPORTATION DEPARTMENT | 312 | - | 104,183 | 44,221 | 2,818 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | 522 | - | 13 |
| O | OTHER | - | - | 10 | - | - |
| | 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 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | 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 | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | Personnel Administration | | | | | |
| G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | Program Audits | | | | | |
| 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 | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations | Personnel Administration | MEDIATION SERVICES |
| L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | State Auditor | | | | | |
| G61-16.3 | State Auditor General | | | | | |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | |
| 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| 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 | - | - | (533,185) | | |
| G10-13.3 | Personnel Administration | - | - | 533,185 | (533,185) | |
| 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 | - | - | - | 372 | - |
| L49-15.3 | Financial Audits | - | - | - | - | - |
| L49-15.4 | Program Audits | - | - | - | - | - |
| L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | Audit Comm | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations | Personnel Administration | MEDIATION SERVICES |
| L49-15.7 | Financial Audit- Outdoors | - | - | - | - | - |
| L49-15.8 | Financial Audit- Art | - | - | - | - | - |
| L49-15.9 | Financial Audit- Clean Water | - | - | - | - | - |
| L49-15.10 | Financial Audit- Parks & Trails | - | - | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE DEPARTMENT | - | - | - | 6,005 | - |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | - | 173 | - |
| B13 | COMMERCE DEPARTMENT | - | - | - | 3,656 | - |
| B14 | ANIMAL HEALTH BOARD | - | - | - | 620 | - |
| B15 | BARBER EXAMINERS BOARD | - | - | - | 19 | - |
| B20 | EXPLORE MINNESOTA TOURISM | - | - | - | 288 | - |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | - | - | 13,510 | - |
| B24 | PUBLIC FACILITIES AUTHORITY | - | - | - | 146 | - |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | - | - | - | 2,577 | - |
| B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | 91 | - |
| B42 | LABOR AND INDUSTRY DEPARTMENT | - | - | - | 3,461 | - |
| B43 | IRON RANGE RESOURCES | - | - | - | 297 | - |
| B7E | ARCHITECTURE, ENGINEERING BD | - | - | - | 64 | - |
| B7G | COMBATIVE SPORTS COMMISSION | - | - | - | - | - |
| B7P | ACCOUNTANCY BOARD | - | - | - | 53 | - |
| B7S | PRIVATE DETECTIVES BOARD | - | - | - | 22 | - |
| B82 | PUBLIC UTILITIES COMMISSION | - | - | - | 1,607 | - |
| B9D | AMATEUR SPORTS COMMISSION | - | - | - | 20 | - |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | - |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | - | 474 | - |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | - | 109,195 | - |
| E37 | EDUCATION DEPARTMENT | - | - | - | 3,723 | - |
| E39 | PROF EDUCATOR LICENSING STD BD | - | - | - | 163 | - |
| E40 | HISTORICAL SOCIETY | - | - | - | - | - |
| E44 | MINNESOTA STATE ACADEMIES | - | - | - | 1,606 | - |
| E50 | ARTS BOARD | - | - | - | 182 | - |
| E60 | OFFICE OF HIGHER EDUCATION | - | - | - | 769 | - |
| E77 | ZOOLOGICAL BOARD | - | - | - | 2,272 | - |
| E81 | UNIVERSITY OF MINNESOTA | - | - | - | - | - |
| E95 | HUMANITIES COMMISSION | - | - | - | - | - |
| E97 | SCIENCE MUSEUM | - | - | - | - | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | 12 | - |
| G02 | ADMINISTRATION DEPARTMENT | - | - | - | 6,464 | - |
| G03 | LOTTERY | - | - | - | 1,092 | - |
| G05 | RACING COMMISSION | - | - | - | 415 | - |
| G06 | ATTORNEY GENERAL | - | - | - | 2,653 | - |
| G09 | GAMBLING CONTROL BOARD | - | - | - | 305 | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | 1,365 | - |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | 388 | - |
| G19 | INDIAN AFFAIRS COUNCIL | - | - | - | 40 | - |
| G38 | INVESTMENT BOARD | - | - | - | 227 | - |
| G39 | GOVERNORS OFFICE | - | - | - | 490 | - |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | 92 | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | SUM OF PERCENT 30.7 Personnel Operations Special Billing | Accounting & Procurement Transactions - FY (Actual) 30.8 Accounting & Procurement Operations Special Billing | Net Administrative Expenditures by Division 31.2 State HR, Benefits & Labor Relations | SUM OF PERCENT 31.3 Personnel Administration | Net Administrative Expenditures by Division 32.2 MEDIATION SERVICES |
|---|---|---|---|---|---|---|
| G46 | MN.IT | - | - | - | 22,228 | - |
| G53 | SECRETARY OF STATE | - | - | - | 878 | - |
| G61 | OFFICE OF STATE AUDITOR | - | - | - | 671 | - |
| G62 | MINN STATE RETIREMENT SYSTEM | - | - | - | 974 | - |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | - | 759 | - |
| G67 | REVENUE DEPARTMENT | - | - | - | 9,907 | - |
| G69 | TEACHERS RETIREMENT ASSOC | - | - | - | 589 | - |
| G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | - | - |
| G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | 41 | - |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | 6 | - |
| G96 | UNIFORM LAWS COMMISSION | - | - | - | - | - |
| G9J | CAMPAIGN FINANCE BOARD | - | - | - | 59 | - |
| G9K | ADMINISTRATIVE HEARINGS | - | - | - | 579 | - |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | 28 | - |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | 36 | - |
| G9N | ASIAN PACIFIC COUNCIL | - | - | - | 25 | - |
| G9Q | MMB DEBT SERVICE | - | - | - | - | - |
| G9R | MMB NON-OPERATING | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | 4 | - |
| G9X | CAPITOL AREA ARCHITECT | - | - | - | 19 | - |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | 59 | - |
| GPR | PAYROLL CLEARING | - | - | - | - | - |
| H12 | HEALTH DEPARTMENT | - | - | - | 16,428 | - |
| H55 | HUMAN SERVICES DEPARTMENT | - | - | - | 41,368 | - |
| H55b | HUMAN SERVICES SOS | - | - | - | 20,143 | - |
| H55c | HUMAN SERVICES MSOP | - | - | - | 3,566 | - |
| H60 | MNSURE | - | - | - | 1,609 | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | - | - | - | 13,293 | - |
| H7B | MEDICAL PRACTICE BOARD | - | - | - | 220 | - |
| H7C | NURSING BOARD | - | - | - | 261 | - |
| H7D | PHARMACY BOARD | - | - | - | 163 | - |
| H7F | DENTISTRY BOARD | - | - | - | 111 | - |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | - | 51 | - |
| H7J | OPTOMETRY BOARD | - | - | - | 16 | - |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | - | 52 | - |
| H7L | SOCIAL WORK BOARD | - | - | - | 86 | - |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | - | 19 | - |
| H7Q | PODIATRIC MEDICINE | - | - | - | 7 | - |
| H7R | VETERINARY MEDICINE BOARD | - | - | - | 13 | - |
| H7S | EMERGENCY MEDICAL SERVICES OFF | - | - | - | 84 | - |
| H7U | DIETETICS & NUTRITION PRACTICE | - | - | - | 10 | - |
| H7V | PSYCHOLOGY BOARD | - | - | - | 52 | - |
| H7W | PHYSICAL THERAPY BOARD | - | - | - | 18 | - |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | - | 49 | - |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | - | 25 | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| H9G | OMBUDSMAN MH/DD | - | - | - | 148 | - |
| J33 | TRIAL COURTS | - | - | - | 20,456 | - |
| J50 | STATE GUARDIAN AD LITEM | - | - | - | 2,165 | - |
| J52 | PUBLIC DEFENSE BOARD | - | - | - | 6,152 | - |
| J58 | COURT OF APPEALS | - | - | - | 626 | - |
| J65 | SUPREME COURT | - | - | - | 3,757 | - |
| J68 | TAX COURT | - | - | - | 61 | - |
| J70 | JUDICIAL STANDARDS BOARD | - | - | - | 23 | - |
| L10 | LEGISLATURE COORDINATING COMM | - | - | - | 802 | - |
| L11 | SENATE | - | - | - | 1,727 | - |
| L12 | HOUSE | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations | Personnel Administration | MEDIATION SERVICES |
| L49 | LEGISLATIVE AUDITOR | - | - | - | 44 | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | - | - | - | 3,588 | - |
| P07 | PUBLIC SAFETY DEPARTMENT | - | - | - | 21,140 | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | 27 | - |
| P78 | CORRECTIONS DEPARTMENT | - | - | - | 38,926 | - |
| P7T | PEACE OFFICERS BOARD (POST) | - | - | - | 101 | - |
| P9E | SENTENCING GUIDELINES COMM | - | - | - | 44 | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | - | - | - | 42,349 | - |
| R32 | POLLUTION CONTROL AGENCY | - | - | - | 9,032 | - |
| R9P | WATER AND SOIL RESOURCES BOARD | - | - | - | 4,371 | - |
| T79 | TRANSPORTATION DEPARTMENT | - | - | - | 78,218 | - |
| 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 2024 - Budget**

| DP# | Name | SUM OF PERCENT 32.3 | Legislative Auditor General Support 33.2 | Financial Audits 33.3 | Program Audits 33.4 | Single Audits 33.5 |
|---|---|---|---|---|---|---|
| | | 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 | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | Personnel Administration | | | | | |
| G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | Program Audits | | | | | |
| 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 | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | SUM OF PERCENT 32.3 | Legislative Auditor General Support 33.2 | Financial Audits 33.3 | Program Audits 33.4 | Single Audits 33.5 |
|---|---|---|---|---|---|---|
| | | Mediation Services | LEGISLATIVE AUDITOR | Financial Audits | Program Audits | Single Audits |
| L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | State Auditor | | | | | |
| G61-16.3 | State Auditor General | | | | | |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | |
| | | | | | | |
| 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| 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 | (1,365) | | | |
| L49-15.3 | Financial Audits | - | 1,361 | (1,361) | | |
| L49-15.4 | Program Audits | - | - | - | - | |
| L49-15.5 | Single Audits | - | - | - | - | - |
| L49-15.6 | Audit Comm | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | SUM OF PERCENT 32.3 | Legislative Auditor General Support 33.2 | Financial Audits 33.3 | Program Audits 33.4 | Single Audits 33.5 |
|---|---|---|---|---|---|---|
| | | Mediation Services | LEGISLATIVE AUDITOR | Financial Audits | Program Audits | Single Audits |
| 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 | - | 4 | - | - | - |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE DEPARTMENT | 1 | - | - | - | - |
| B11 | COSMETOLOGIST EXAMINERS BOARD | 0 | - | 8 | - | - |
| B13 | COMMERCE DEPARTMENT | 1 | - | 7 | - | - |
| B14 | ANIMAL HEALTH BOARD | 0 | - | - | - | - |
| B15 | BARBER EXAMINERS BOARD | 0 | - | - | - | - |
| B20 | EXPLORE MINNESOTA TOURISM | 0 | - | - | - | - |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | 3 | - | 21 | - | - |
| B24 | PUBLIC FACILITIES AUTHORITY | 0 | - | - | - | - |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| B34 | HOUSING FINANCE AGENCY | 0 | - | 4 | - | - |
| B41 | WORKERS' COMP COURT OF APPEALS | 0 | - | - | - | - |
| B42 | LABOR AND INDUSTRY DEPARTMENT | 1 | - | 2 | - | - |
| B43 | IRON RANGE RESOURCES | 0 | - | 67 | - | - |
| B7E | ARCHITECTURE, ENGINEERING BD | 0 | - | 17 | - | - |
| 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 | - | 10 | - | - |
| E39 | PROF EDUCATOR LICENSING STD BD | 0 | - | - | - | - |
| E40 | HISTORICAL SOCIETY | - | - | - | - | - |
| E44 | MINNESOTA STATE ACADEMIES | 0 | - | - | - | - |
| E50 | ARTS BOARD | 0 | - | 6 | - | - |
| E60 | OFFICE OF HIGHER EDUCATION | 0 | - | - | - | - |
| E77 | ZOOLOGICAL BOARD | 0 | - | 8 | - | - |
| E81 | UNIVERSITY OF MINNESOTA | - | - | - | - | - |
| E95 | HUMANITIES COMMISSION | - | - | - | - | - |
| E97 | SCIENCE MUSEUM | - | - | - | - | - |
| E9W | HIGHER ED FACILITIES AUTHORITY | 0 | - | - | - | - |
| G02 | ADMINISTRATION DEPARTMENT | 1 | - | 48 | - | - |
| G03 | LOTTERY | 0 | - | 1 | - | - |
| G05 | RACING COMMISSION | 0 | - | - | - | - |
| G06 | ATTORNEY GENERAL | 1 | - | - | - | - |
| G09 | GAMBLING CONTROL BOARD | 0 | - | - | - | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | 0 | - | 15 | - | - |
| G17 | HUMAN RIGHTS DEPARTMENT | 0 | - | 30 | - | - |
| G19 | INDIAN AFFAIRS COUNCIL | 0 | - | - | - | - |
| G38 | INVESTMENT BOARD | 0 | - | 91 | - | - |
| G39 | GOVERNORS OFFICE | 0 | - | 28 | - | - |
| G45 | MEDIATION SERVICES DEPARTMENT | 0 | - | 0 | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | SUM OF PERCENT 32.3 | Legislative Auditor General Support 33.2 | Financial Audits 33.3 | Program Audits 33.4 | Single Audits 33.5 |
|---|---|---|---|---|---|---|
| | | Mediation Services | LEGISLATIVE AUDITOR | Financial Audits | Program Audits | Single Audits |
| G46 | MN.IT | 4 | - | 86 | - | - |
| G53 | SECRETARY OF STATE | 0 | - | 11 | - | - |
| G61 | OFFICE OF STATE AUDITOR | 0 | - | 34 | - | - |
| G62 | MINN STATE RETIREMENT SYSTEM | 0 | - | 60 | - | - |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 0 | - | 37 | - | - |
| G67 | REVENUE DEPARTMENT | 2 | - | 10 | - | - |
| G69 | TEACHERS RETIREMENT ASSOC | 0 | - | 36 | - | - |
| 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 | - | 2 | - | - |
| 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 | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | 0 | - | - | - | - |
| G9X | CAPITOL AREA ARCHITECT | 0 | - | - | - | - |
| G9Y | MN STATE COUNCIL ON DISABILITY | 0 | - | - | - | - |
| GPR | PAYROLL CLEARING | - | - | - | - | - |
| H12 | HEALTH DEPARTMENT | 3 | - | 120 | - | - |
| H55 | HUMAN SERVICES DEPARTMENT | 8 | - | 269 | - | - |
| H55b | HUMAN SERVICES SOS | 4 | - | - | - | - |
| H55c | HUMAN SERVICES MSOP | 1 | - | - | - | - |
| H60 | MNSURE | 0 | - | 2 | - | - |
| H75 | VETERANS AFFAIRS DEPARTMENT | 3 | - | 6 | - | - |
| 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 | - | 46 | - | - |
| 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 | - | - | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| H9G | OMBUDSMAN MH/DD | 0 | - | - | - | - |
| J33 | TRIAL COURTS | 4 | - | 2 | - | - |
| J50 | STATE GUARDIAN AD LITEM | 0 | - | - | - | - |
| J52 | PUBLIC DEFENSE BOARD | 1 | - | 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | SUM OF PERCENT 32.3 | Legislative Auditor General Support 33.2 | Financial Audits 33.3 | Program Audits 33.4 | Single Audits 33.5 |
|---|---|---|---|---|---|---|
| | | Mediation Services | LEGISLATIVE AUDITOR | Financial Audits | Program Audits | Single Audits |
| L49 | LEGISLATIVE AUDITOR | 0 | - | - | - | - |
| P01 | MILITARY AFFAIRS DEPARTMENT | 1 | - | 15 | - | - |
| P07 | PUBLIC SAFETY DEPARTMENT | 4 | - | 38 | - | - |
| P08 | OMBUDSPERSON FOR CORRECTIONS | 0 | - | - | - | - |
| P78 | CORRECTIONS DEPARTMENT | 7 | - | 62 | - | - |
| P7T | PEACE OFFICERS BOARD (POST) | 0 | - | - | - | - |
| P9E | SENTENCING GUIDELINES COMM | 0 | - | - | - | - |
| R28 | MINN CONSERVATION CORPS | - | - | - | - | - |
| R29 | NATURAL RESOURCES DEPARTMENT | 8 | - | 49 | - | - |
| R32 | POLLUTION CONTROL AGENCY | 2 | - | 2 | - | - |
| R9P | WATER AND SOIL RESOURCES BOARD | 1 | - | - | - | - |
| T79 | TRANSPORTATION DEPARTMENT | 15 | - | 82 | - | - |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | - | - |
| O | OTHER | - | - | 23 | - | - |
| | 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 2024 - Budget**

| DP# | Name | Legislative Auditor General Support 33.6 | Financial Audits Outdoor 33.7 | Finacial 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 |
| 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | Personnel Administration | | | | | |
| G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | Program Audits | | | | | |
| 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 | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | Legislative Auditor General Support 33.6 Audit Committee | Financial Audits Outdoor 33.7 Financial Audit- Outdoors | Finacial Audits Art 33.8 Financial Audit- Art | Financial Audits Clean Water 33.9 Financial Audit- Clean Water | Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails |
|---|---|---|---|---|---|---|
| L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | State Auditor | | | | | |
| G61-16.3 | State Auditor General | | | | | |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | |
| | | | | | | |
| 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| 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 | - | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | Legislative Auditor General Support 33.6 | Financial Audits Outdoor 33.7 | Finacial 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 |
| 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 | - | - | - | - | (4) |
| L49-15.11 | Program Audit- Outdoors | - | - | - | - | - |
| L49-15.12 | Program Audit- Art | - | - | - | - | - |
| L49-15.13 | Program Audit- Clean Water | - | - | - | - | - |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | - |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE 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 | - | - | - | - | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | - | - |
| G19 | INDIAN AFFAIRS COUNCIL | - | - | - | - | - |
| G38 | INVESTMENT BOARD | - | - | - | - | - |
| G39 | GOVERNORS OFFICE | - | - | - | - | - |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | Legislative Auditor General Support 33.6 Audit Committee | Financial Audits Outdoor 33.7 Financial Audit- Outdoors | Finacial Audits Art 33.8 Financial Audit- Art | Financial Audits Clean Water 33.9 Financial Audit- Clean Water | Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails |
|---|---|---|---|---|---|---|
| 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 | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| 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 | - | - | - | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | Legislative Auditor General Support 33.6 Audit Committee | Financial Audits Outdoor 33.7 Financial Audit- Outdoors | Finacial Audits Art 33.8 Financial Audit- Art | Financial Audits Clean Water 33.9 Financial Audit- Clean Water | Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails |
|---|---|---|---|---|---|---|
| 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 | - | - | - | - | 4 |
| 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 State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | 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 | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | Personnel Administration | | | | | |
| G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | Program Audits | | | | | |
| 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 | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Program Audit- Outdoors | Program Audit- Art | Program Audit- Clean Water | Program Audit- Parks & Trails | STATE AUDITOR |
| L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | State Auditor | | | | | |
| G61-16.3 | State Auditor General | | | | | |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | | | | | |
| | | | | | | |
| 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | Human Resources | | | | | |
| G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | Real Property | | | | | |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | | | | |
| G02-4.10 | Central Mail | | | | | |
| G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | Grants Management | | | | | |
| G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | IT Spend | | | | | |
| G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | Debt Management | | | | | |
| G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | | | | |
| 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 | | | | | |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Program Audit- Outdoors | Program Audit- Art | Program Audit- Clean Water | Program Audit- Parks & Trails | STATE AUDITOR |
| L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | Program Audit- Outdoors | - | | | | |
| L49-15.12 | Program Audit- Art | - | - | | | |
| L49-15.13 | Program Audit- Clean Water | - | - | - | | |
| L49-15.14 | Program Audit- Parks & Trails | - | - | - | - | |
| G61-16.2 | State Auditor | - | - | - | - | - |
| G61-16.3 | State Auditor General | - | - | - | - | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - | - | - | - |
| 99YYY | Consumer Agencies | | | | | |
| B04 | AGRICULTURE 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 | - | - | - | - | - |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - |
| G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | - | - |
| G19 | INDIAN AFFAIRS COUNCIL | - | - | - | - | - |
| G38 | INVESTMENT BOARD | - | - | - | - | - |
| G39 | GOVERNORS OFFICE | - | - | - | - | - |
| G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal State Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Program Audit- Outdoors | Program Audit- Art | Program Audit- Clean Water | Program Audit- Parks & Trails | STATE AUDITOR |
| 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 | - | - | - | - | - |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| 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 | - | - | - | - | - |
| H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| 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 | - | - | - | - | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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 |
|---|---|---|---|---|---|---|
| | | Program Audit- Outdoors | Program Audit- Art | Program Audit- Clean Water | Program Audit- Parks & Trails | STATE AUDITOR |
| 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 2024 - Budget

| DP# | Name | 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) | Total |
|---|---|---|---|
| 1.2 | Fixed Asset Depreciation | | - |
| G02-3.0 | Department of Administration | | - |
| G02-3.2 | Admin Management Services | | - |
| G02-3.3 | Commissioner's Office | | - |
| G02-3.4 | Human Resources | | - |
| G02-3.5 | Financial Management and Reporting | | - |
| G02-3.6 | Fiscal Agent - Non allocable | | - |
| G02-4.2 | Government & Citizen Services | | - |
| G02-4.5 | Real Estate and Construction Services - Leasing | | - |
| G02-4.7 | Real Property | | - |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | - |
| G02-4.10 | Central Mail | | - |
| G02-4.11 | Office of Enterprise Continuous Improvement | | - |
| G02-4.12 | Grants Management | | - |
| G46-6.2 | Minnesota Information Technology | | - |
| G46-6.3 | IT Spend | | - |
| G46-6.4 | Enterprise IT Security | | - |
| G46-6.5 | MnIT - Non allocable | | - |
| G10-8.2 | Minnesota Management & Budget | | - |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | - |
| G10-9.2 | Debt Management Division | | - |
| G10-9.3 | Debt Management | | - |
| G10-9.4 | Debt Management - Other | | - |
| G10-10.2 | MMB - Budget Division | | - |
| G10-10.3 | Analysis & Control (EBO's) | | - |
| G10-10.4 | Budget Operations and Planning | | - |
| G10-10.5 | Budget Division - Non Allocable | | - |
| G10-11.2 | MMB - Accounting Division | | - |
| G10-11.3 | Central Payroll | | - |
| G10-11.4 | Accounting Services | | - |
| G10-11.5 | Financial Reporting | | - |
| G10-11.6 | Financial Reporting - Single Audit | | - |
| G10-11.7 | Accounting Services - Non Allocable | | - |
| G10-12.2 | MMB I.T - Management and Administration | | - |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | - |
| G10-12.5 | Personnel Operations and System Support | | - |
| G10-12.6 | Budget Service - Computer Operations | | - |
| G10-12.7 | Personnel Operations Special Billing | | - |
| G10-12.8 | Accounting & Procurement Operations Special Billing | | - |
| G10-12.9 | MMB - OTHER - Non-Allocable | | - |
| G10-13.2 | State HR, Benefits & Labor Relations | | - |
| G10-13.3 | Personnel Administration | | - |
| G02-13.5 | Employee Relations - Non Allocable | | - |
| G45-14.2 | Mediation Services | | - |
| G45-14.3 | Mediation Services | | - |
| G45-14.4 | Mediation/Representation | | - |
| L49-15.2 | Legislative Auditor | | - |
| L49-15.3 | Financial Audits | | - |
| L49-15.4 | Program Audits | | - |
| 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 | | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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) | Total |
|---|---|---|---|
| L49-15.13 | Program Audit- Clean Water | | - |
| L49-15.14 | Program Audit- Parks & Trails | | - |
| G61-16.2 | State Auditor | | - |
| G61-16.3 | State Auditor General | | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | | - |
| 99YYY | Consumer Agencies | | |
| G02-3.0 | Department of Administration | | - |
| G02-3.2 | Admin Management Services | | - |
| G02-3.3 | Commissioner's Office | | - |
| G02-3.4 | Human Resources | | - |
| G02-3.5 | Financial Management and Reporting | | - |
| G02-3.6 | Fiscal Agent - Non allocable | | - |
| G02-4.2 | Government & Citizen Services | | - |
| G02-4.5 | Real Estate and Construction Services - Leasing | | - |
| G02-4.7 | Real Property | | - |
| G02-4.8 | Office of State Procurement (fmrly Materials Management | | - |
| G02-4.10 | Central Mail | | - |
| G02-4.11 | Office of Enterprise Continuous Improvement | | - |
| G02-4.12 | Grants Management | | - |
| G46-6.2 | Minnesota Information Technology | | - |
| G46-6.3 | IT Spend | | - |
| G46-6.4 | Enterprise IT Security | | - |
| G46-6.5 | MnIT - Non allocable | | - |
| G10-8.2 | Minnesota Management & Budget | | - |
| G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | - |
| G10-9.2 | Debt Management Division | | - |
| G10-9.3 | Debt Management | | - |
| G10-9.4 | Debt Management - Other | | - |
| G10-10.2 | MMB - Budget Division | | - |
| G10-10.3 | Analysis & Control (EBO's) | | - |
| G10-10.4 | Budget Operations and Planning | | - |
| G10-10.5 | Budget Division - Non Allocable | | - |
| G10-11.2 | MMB - Accounting Division | | - |
| G10-11.3 | Central Payroll | | - |
| G10-11.4 | Accounting Services | | - |
| G10-11.5 | Financial Reporting | | - |
| G10-11.6 | Financial Reporting - Single Audit | | - |
| G10-11.7 | Accounting Services - Non Allocable | | - |
| G10-12.2 | MMB I.T - Management and Administration | | - |
| G10-12.4 | Accounting & Procurement Operations and System Suppo | | - |
| 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 | | - |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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) | Total |
|---|---|---|---|
| L49-15.7 | Financial Audit- Outdoors | | - |
| L49-15.8 | Financial Audit- Art | | - |
| L49-15.9 | Financial Audit- Clean Water | | - |
| L49-15.10 | Financial Audit- Parks & Trails | | - |
| L49-15.11 | Program Audit- Outdoors | | - |
| L49-15.12 | Program Audit- Art | | - |
| L49-15.13 | Program Audit- Clean Water | | - |
| L49-15.14 | Program Audit- Parks & Trails | | - |
| G61-16.2 | State Auditor | | - |
| G61-16.3 | State Auditor General | | - |
| 17 | SWIFT (Internally Developed Software Amortized over 10 | - | - |
| 99YYY | Consumer Agencies | | |
| B04 | AGRICULTURE DEPARTMENT | - | 417,335 |
| B11 | COSMETOLOGIST EXAMINERS BOARD | - | 48,240 |
| B13 | COMMERCE DEPARTMENT | - | 420,330 |
| B14 | ANIMAL HEALTH BOARD | - | 34,847 |
| B15 | BARBER EXAMINERS BOARD | - | 3,133 |
| B20 | EXPLORE MINNESOTA TOURISM | - | 20,680 |
| B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | 2,549,844 |
| B24 | PUBLIC FACILITIES AUTHORITY | - | 24,433 |
| B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - |
| B34 | HOUSING FINANCE AGENCY | - | 182,352 |
| B41 | WORKERS' COMP COURT OF APPEALS | - | 3,954 |
| B42 | LABOR AND INDUSTRY DEPARTMENT | - | 397,707 |
| B43 | IRON RANGE RESOURCES | - | 291,629 |
| B7E | ARCHITECTURE, ENGINEERING BD | - | 71,973 |
| B7G | COMBATIVE SPORTS COMMISSION | - | 8 |
| B7P | ACCOUNTANCY BOARD | - | 6,812 |
| B7S | PRIVATE DETECTIVES BOARD | - | 1,318 |
| B82 | PUBLIC UTILITIES COMMISSION | - | 90,021 |
| B9D | AMATEUR SPORTS COMMISSION | - | 17,878 |
| B9V | AGRICULTURE UTILIZATION RESRCH | - | 31 |
| E25 | PERPICH CTR FOR ARTS EDUCATION | - | 36,067 |
| E26 | MN STATE COLLEGES/UNIVERSITIES | - | 5,184,585 |
| E37 | EDUCATION DEPARTMENT | - | 669,741 |
| E39 | PROF EDUCATOR LICENSING STD BD | - | 12,747 |
| E40 | HISTORICAL SOCIETY | - | 28,086 |
| E44 | MINNESOTA STATE ACADEMIES | - | 88,694 |
| E50 | ARTS BOARD | - | 58,713 |
| E60 | OFFICE OF HIGHER EDUCATION | - | 70,249 |
| E77 | ZOOLOGICAL BOARD | - | 153,185 |
| E81 | UNIVERSITY OF MINNESOTA | - | 22,254 |
| E95 | HUMANITIES COMMISSION | - | 234 |
| E97 | SCIENCE MUSEUM | - | 88 |
| E9W | HIGHER ED FACILITIES AUTHORITY | - | 446 |
| G02 | ADMINISTRATION DEPARTMENT | - | 2,888,786 |
| G03 | LOTTERY | - | 52,336 |
| G05 | RACING COMMISSION | - | 23,550 |
| G06 | ATTORNEY GENERAL | - | 99,797 |
| G09 | GAMBLING CONTROL BOARD | - | 14,329 |
| G10 | MINNESOTA MANAGEMENT & BUDGET | - | 187,936 |
| G17 | HUMAN RIGHTS DEPARTMENT | - | 130,235 |
| G19 | INDIAN AFFAIRS COUNCIL | - | 5,635 |
| G38 | INVESTMENT BOARD | - | 355,506 |
| G39 | GOVERNORS OFFICE | - | 124,417 |
| G45 | MEDIATION SERVICES DEPARTMENT | - | 7,479 |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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) | Total |
|---|---|---|---|
| G46 | MN.IT | - | 1,186,752 |
| G53 | SECRETARY OF STATE | - | 109,690 |
| G61 | OFFICE OF STATE AUDITOR | - | 163,724 |
| G62 | MINN STATE RETIREMENT SYSTEM | - | 321,548 |
| G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | 276,288 |
| G67 | REVENUE DEPARTMENT | - | 592,324 |
| G69 | TEACHERS RETIREMENT ASSOC | - | 219,103 |
| G90 | REVENUE INTERGOVT PAYMENTS | - | 1,634,268 |
| G92 | OMBUDSPERSON FOR FAMILIES | - | 3,279 |
| G93 | OMBUD AMERICAN INDIAN FAMILIES | - | 2,950 |
| G96 | UNIFORM LAWS COMMISSION | - | 37 |
| G9J | CAMPAIGN FINANCE BOARD | - | 3,912 |
| G9K | ADMINISTRATIVE HEARINGS | - | 48,921 |
| G9L | COUNCIL FOR MINNESOTANS OF AFR | - | 1,861 |
| G9M | MINNESOTA COUNCIL ON LATINO AF | - | 2,074 |
| G9N | ASIAN PACIFIC COUNCIL | - | 2,018 |
| G9Q | MMB DEBT SERVICE | - | 5,870 |
| G9R | MMB NON-OPERATING | - | 2,834,718 |
| G9V | RARE DISEASE ADVISORY COUNCIL | - | 113 |
| G9X | CAPITOL AREA ARCHITECT | - | 1,289 |
| G9Y | MN STATE COUNCIL ON DISABILITY | - | 7,592 |
| GPR | PAYROLL CLEARING | - | 65 |
| H12 | HEALTH DEPARTMENT | - | 1,656,246 |
| H55 | HUMAN SERVICES DEPARTMENT | - | 7,664,417 |
| H55b | HUMAN SERVICES SOS | - | 852,575 |
| H55c | HUMAN SERVICES MSOP | - | 138,583 |
| H60 | MNSURE | - | 68,556 |
| H75 | VETERANS AFFAIRS DEPARTMENT | - | 636,503 |
| H7B | MEDICAL PRACTICE BOARD | - | 30,078 |
| H7C | NURSING BOARD | - | 20,267 |
| H7D | PHARMACY BOARD | - | 23,929 |
| H7F | DENTISTRY BOARD | - | 28,961 |
| H7H | CHIROPRACTIC EXAMINERS BOARD | - | 7,326 |
| H7J | OPTOMETRY BOARD | - | 3,051 |
| H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | 6,156 |
| H7L | SOCIAL WORK BOARD | - | 13,436 |
| H7M | MARRIAGE AND FAMILY THERAPY BD | - | 4,806 |
| H7Q | PODIATRIC MEDICINE | - | 2,592 |
| H7R | VETERINARY MEDICINE BOARD | - | 5,759 |
| H7S | EMERGENCY MEDICAL SERVICES OFF | - | 184,731 |
| H7U | DIETETICS & NUTRITION PRACTICE | - | 2,804 |
| H7V | PSYCHOLOGY BOARD | - | 7,739 |
| H7W | PHYSICAL THERAPY BOARD | - | 7,550 |
| H7X | BEHAVIORAL HEALTH & THERAPY BD | - | 10,913 |
| H7Y | OCCUPATIONAL THERAPY PRACT BD | - | 6,593 |
| H8A | FOSTER YOUTH OMBUDPERSON | - | 10 |
| H9G | OMBUDSMAN MH/DD | - | 9,112 |
| J33 | TRIAL COURTS | - | 1,203,262 |
| J50 | STATE GUARDIAN AD LITEM | - | 73,569 |
| J52 | PUBLIC DEFENSE BOARD | - | 207,805 |
| J58 | COURT OF APPEALS | - | 19,863 |
| J65 | SUPREME COURT | - | 164,975 |
| J68 | TAX COURT | - | 6,193 |
| J70 | JUDICIAL STANDARDS BOARD | - | 1,775 |
| L10 | LEGISLATURE COORDINATING COMM | - | 37,455 |
| L11 | SENATE | - | 51,719 |
| L12 | HOUSE | - | 594 |

**Statewide Cost Allocation Plan**
**Exhibit B - Step-Down Calculation**
**Allocation of General Support Costs**
**Multiple Rate Method**
**State Fiscal Year 2024 - Budget**

| DP# | Name | 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) | Total |
|---|---|---|---|---|
| L49 | LEGISLATIVE AUDITOR | | - | 1,498 |
| P01 | MILITARY AFFAIRS DEPARTMENT | | - | 540,842 |
| P07 | PUBLIC SAFETY DEPARTMENT | | - | 2,750,597 |
| P08 | OMBUDSPERSON FOR CORRECTIONS | | - | 1,616 |
| P78 | CORRECTIONS DEPARTMENT | | - | 2,044,091 |
| P7T | PEACE OFFICERS BOARD (POST) | | - | 10,986 |
| P9E | SENTENCING GUIDELINES COMM | | - | 1,840 |
| R28 | MINN CONSERVATION CORPS | | - | 122 |
| R29 | NATURAL RESOURCES DEPARTMENT | | - | 3,034,842 |
| R32 | POLLUTION CONTROL AGENCY | | - | 496,094 |
| R9P | WATER AND SOIL RESOURCES BOARD | | - | 234,539 |
| T79 | TRANSPORTATION DEPARTMENT | | - | 9,857,201 |
| T9B | METROPOLITAN COUNCIL/TRANSPORT | | - | 32,518 |
| O | OTHER | | - | 542,832 |
| | Total | | 0 | 54,925,532 |
| | Source | | | |
| | Difference (Total - Source) | | | 0 |

# SCHEDULE 1.0

## FIXED ASSET DEPRECIATION

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

The depreciation expense allocated is per the forecasted depreciation expense for assets currently in service as of June 30, 2022.

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 2024**
First Stepdown

**FIXED ASSET DEPRECIATION**

| Schedule No. 1.1 | | 1.2 |
|---|---|---|
| | Equipment Use Charge | General Support Allocation |
| Total Eligible Direct Costs: | 642,161 | 642,161 |
| Add: Allocated Costs | | |
| Sum of Allocated Costs | 642,161 | 642,161 |
| Distribution of Allocated Costs | | |
| Total Allocated Costs | 642,161 | 642,161 |
| Less: Disallowed Costs | | |
| Net Allocable Costs | 642,161 | 642,161 |

# 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 2022.

> 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 2022.

> All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2022 net cost of these sub-centers.

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
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: | 2,236,333 | 771,333 | 479,000 | 986,000 | |
| Add: Allocated Costs | 0 | | | | |
| Fixed Asset Depreciation | 0 | | | | |
| Sum of Allocated Costs | 2,236,333 | 771,333 | 479,000 | 986,000 | 0 |
| Distribution of Allocated Costs | 0 | | | | |
| Total Allocated Costs | 2,236,333 | 771,333 | 479,000 | 986,000 | 0 |
| Less: Disallowed Costs | 0 | | | | |
| Net Allocable Costs | 2,236,333 | 771,333 | 479,000 | 986,000 | 0 |

## SCHEDULE 4.0

**DEPARTMENT OF ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES**

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

- Government and Citizen Services – General support costs allocated to this cost center have been apportioned among its activities based on FY 2022 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 2022.
- 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 2022 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 2022 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 2022.
- 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 2022 net cost of these activities.

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
First Stepdown

**ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES**

| Schedule No. 4.1 | | 4.2 | 4.5 | 4.7 | 4.8 | 4.10 | 4.11 | 4.12 |
|---|---|---|---|---|---|---|---|---|
| | | Government & Citizen Services | General Support | Real Estate & Constr Services | Real Prop Enterprise System | Office of State Procurement (fmrly Materials Mgmt) | Central Mail | Enterprise Performance Improvement | Grants Mgmt |
| Total Eligible Direct Costs: | | 4,364,339 | | 587,707 | 761,000 | 2,012,243 | 440,000 | 397,373 | 166,016 |
| Add: Allocated Costs | | | | | | | | | |
| 3.3 | Admin Mgmt-Commissioner's Office | 60,883 | 60,883 | | | | | | |
| 3.4 | Admin Mgmt-Human Resources | 37,809 | 37,809 | | | | | | |
| 3.5 | Admin Mgmt-Financial Mgmt & Rptg | 10,551 | 10,551 | | | | | | |
| Sum of Allocated Costs | | 4,473,582 | 109,243 | 587,707 | 761,000 | 2,012,243 | 440,000 | 397,373 | 166,016 |
| Distribution of Allocated Costs | | 0 | (109,243) | 13,679 | 17,878 | 52,276 | 11,709 | 9,896 | 3,805 |
| Total Allocated Costs | | 4,473,582 | 0 | 601,386 | 778,878 | 2,064,519 | 451,709 | 407,269 | 169,821 |
| Less: Disallowed Costs | | 0 | | | | | | | |
| Net Allocable Costs | | 4,473,582 | 0 | 601,386 | 778,878 | 2,064,519 | 451,709 | 407,269 | 169,821 |

# State of Minnesota
# Statewide Cost Allocation Plan
# Fiscal Year 2024 Budget

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 6.0

**MN.IT SERVICES**

MN.IT Services is the State of Minnesota's Information Technology (IT) Agency. MN.IT Services provides a full range of services for the State of Minnesota's executive branch agencies, boards, councils and commissions including a subset of those services for other state government entities and education institutions. MN.IT Services sets IT strategy, direction, policies and standards for the State. The agency builds, maintains and secures the State's IT infrastructre and thousands of applications that support the State's online services for Minnesota's citizens.
MN.IT Services general fund costs benefit all state agencies and allowable costs are apportioned to each agency based on their actual FY 2022 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 2024**
First Stepdown

**Minnesota Information Technology**

| Schedule No. 6.1 | | 6.2 | 6.3 | 6.4 | 6.5 |
|---|---|---|---|---|---|
| | | Minnesota Information Technology | General Support | IT Spend | Enterprise IT Security | Other Non-Allocable |
| Total Eligible Direct Costs: | | 2,269,607 | 1,763,119 | | 506,488 | |
| | Add: Allocated Costs | | | | | |
| 1.2 | Fixed Asset Depreciation | 270,500 | 270,500 | | | |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 314 | 314 | | | |
| 4.11 | Office of Enterprise Continuous Improvement | 28 | 28 | | | |
| Sum of Allocated Costs | | 2,540,421 | 2,033,961 | 0 | 506,488 | 0 |
| | Distribution of Allocated Costs | 0 | (2,033,961) | 0 | 2,033,961 | 0 |
| Total Allocated Costs | | 2,540,421 | 0 | 0 | 2,540,449 | 0 |
| | Less: Disallowed Costs | 0 | | | | |
| Net Allocable Costs | | 2,540,421 | 0 | 0 | 2,540,449 | 0 |

# SCHEDULE 8.0

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

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes internal controls and accountability, personnel, accounting services, and cash management) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2022, 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 2022 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 2024**
First Stepdown

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

| Schedule No. 8.1 | | 8.2 | 8.3 | 9.3 | 10.3 | 10.4 | 11.3 | 11.4 | 11.5 | 11.6 | 12.2 | 12.4 | 12.5 | 12.6 | 12.7 | 12.8 | 13.3 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | MMB | Minnesota Management & Budget | Enterprise Communications & Planning (fmrly IC&A) | Debt Management | Analysis & Control (EBO's) | Budget Ops & Planning | Central Payroll | Accounting Services | Financial Reporting | Fin Rptg Single Audit | MMB - IT Mgmt & Admin | Accounting & Procure Ops Sys Spt | Personnel Ops & Sys Spt | Bdgt Serv Computer Operations | Personnel Ops Spec Billing | Accounting & Procure Ops Spec Bill | Personnel Admin |
| Total Eligible Direct Costs: | 34,409,097 | 2,772,197 | 1,456,053 | 605,184 | 1,480,007 | 246,668 | 1,541,591 | 1,836,212 | 2,939,040 | 29,836 | 2,008,713 | 1,703,884 | 1,038,187 | 232,931 | 4,351,248 | 7,099,405 | 5,067,941 |
| Add: Allocated Costs | | | | | | | | | | | | | | | | | |
| 1.2 Fixed Asset Depreciation | 0 | 0 | | | | | | | | | | | | | | | |
| 4.8 Office of State Procurement (fmrly Materials Mgmt) | 942 | 942 | | | | | | | | | | | | | | | |
| 4.11 Office of Enterprise Continuous Improvement | 170 | 170 | | | | | | | | | | | | | | | |
| 6.4 Enterprise IT Security | 28,373 | 28,373 | | | | | | | | | | | | | | | |
| Sum of Allocated Costs | 34,438,582 | 2,801,682 | 1,456,053 | 605,184 | 1,480,007 | 246,668 | 1,541,591 | 1,836,212 | 2,939,040 | 29,836 | 2,008,713 | 1,703,884 | 1,038,187 | 232,931 | 4,351,248 | 7,099,405 | 5,067,941 |
| Distribution of Allocated Costs | 0 | (2,801,682) | 136,151 | 81,101 | 188,883 | 31,480 | 208,194 | 221,293 | 372,355 | 4,027 | 272,798 | 357,491 | 258,598 | 24,715 | 0 | 0 | 644,594 |
| Total Allocated Costs | 34,438,582 | 0 | 1,592,204 | 686,285 | 1,668,890 | 278,148 | 1,749,785 | 2,057,505 | 3,311,395 | 33,863 | 2,281,511 | 2,061,375 | 1,296,785 | 257,646 | 4,351,248 | 7,099,405 | 5,712,535 |
| Less: Disallowed Costs | 0 | | | | | | | | | | | | | | | | |
| Net Allocable Costs | 34,438,582 | 0 | 1,592,204 | 686,285 | 1,668,890 | 278,148 | 1,749,785 | 2,057,505 | 3,311,395 | 33,863 | 2,281,511 | 2,061,375 | 1,296,785 | 257,646 | 4,351,248 | 7,099,405 | 5,712,535 |

# 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 2022 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 2024**
First Stepdown

**Enterprise Communications & Planning**

| Schedule No. 8.3.1 | | 8.3 | 9.2 | 10.2 | 11.2 | 12.2 | 13.2 | 14.2 | 15.2 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Enterprise Communications & Planning (fmrly IC&A) | General Support | Debt Management Division | MMB Budget Division | MMB Accounting Division | MMB IT Management & Administration | State HR, Benefits & Labor Relations | Mediation Services | Legislative Auditor | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | | 1,456,053 | 1,456,053 | | | | | | | | |
| | Add: Allocated Costs | | | | | | | | | | |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 75 | 75 | | | | | | | | |
| 4.11 | Office of Enterprise Continuous Improvement | 41 | 41 | | | | | | | | |
| 8.2 | Minnesota Management & Budget | 136,151 | 136,151 | | | | | | | | |
| Sum of Allocated Costs | | 1,592,320 | 1,592,320 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (1,592,320) | 15 | 21 | 65 | 27 | 35 | 13 | 109 | 1,592,035 |
| Total Allocated Costs | | 1,592,320 | 0 | | | | | | 13 | 109 | 1,592,035 |
| | Less: Disallowed Costs | 0 | | | | | | | | | |
| Net Allocable Costs | | 1,592,320 | 0 | | | | | | 13 | 109 | 1,592,035 |

# State of Minnesota
# Statewide Cost Allocation Plan
# Fiscal Year 2024 Budget

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 9.0

**MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION**

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

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

# Exhibit C

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
First Stepdown

**Debt Management Division**

Schedule No. 9.1

| | | 9.2 | 9.3 | |
|---|---|---|---|---|
| | | Debt Management Division | General Support | Debt Management | Consumer Activities |
| Total Eligible Direct Costs: | | 605,184 | 0 | 605,184 | |
| | Add: Allocated Costs | | | | |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 80 | 80 | | |
| 4.11 | Office of Enterprise Continuous Improvement | 16 | 16 | | |
| 8.2 | Minnesota Management & Budget | 81,101 | 0 | 81,101 | |
| 8.3 | Enterprise Communications & Planning | 15 | 15 | | |
| Sum of Allocated Costs | | 686,396 | 110 | 686,285 | 0 |
| | Distribution of Allocated Costs | 0 | (110) | 110 | |
| Sum of Allocated Costs | | 686,396 | 0 | 686,396 | |
| | Distribution of Allocated Costs | 0 | | (686,396) | 686,396 |
| Total Allocated Costs | | 686,396 | 0 | 686,396 | 0 |
| | Less: Disallowed Costs | 0 | | | |
| Net Allocable Costs | | 686,396 | 0 | 686,396 | 0 |

# 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 2022. 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 2022.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2022 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 2024**
First Stepdown

**MMB - Budget Division**

| Schedule No. 10.1 | | 10.2 | 10.3 | 10.4 | 10.5 | 14.2 | 15.2 | |
|---|---|---|---|---|---|---|---|---|
| | MMB - Budget Division | General Support | Analysis & Control | Budget Operations & Planning | Budget Division -Non Allocable | Mediation Services | Legislative Auditor | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | 1,726,675 | 0 | 1,480,007 | 246,668 | | | | |
| Add: Allocated Costs | | | | | | | | |
| 4.8 Office of State Procurement | 115 | 115 | | | | | | |
| 4.11 Office of Continuous Improvement | 92 | 92 | | | | | | |
| 8.2 Minnesota Management & Budget | 220,363 | 0 | 188,883 | 31,480 | | | | |
| 8.3 Enterprise Communications & Planning | 21 | 21 | | | | | | |
| Sum of Allocated Costs | 1,947,266 | 227 | 1,668,890 | 278,148 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | 0 | (227) | 195 | 32 | | | | |
| Sum of Allocated Costs | 1,947,266 | 0 | 1,669,085 | 278,181 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | 0 | | (1,669,085) | | | 14 | 114 | 1,668,956 |
| Distribution of Allocated Costs | 0 | | | (278,181) | | 25 | 169 | 277,987 |
| Total Allocated Costs | 1,947,266 | 0 | 0 | 0 | 0 | 39 | 284 | 1,946,943 |
| Less: Disallowed Costs | 0 | | | | 0 | | | |
| Net Allocable Costs | 1,947,266 | 0 | 0 | 0 | 0 | 39 | 284 | 1,946,943 |

# State of Minnesota
# Statewide Cost Allocation Plan
# Fiscal Year 2024 Budget

**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 Annual Comprehensiv Financial Report (ACFR). 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 2022.

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 2022.

The cost of central payroll is allowable and has been allocated based on total FY 2022 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 2022.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2022 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 2024**
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: | | 6,346,679 | 0 | 1,541,591 | 1,836,212 | 2,939,040 | 29,836 | | | | |
| | Add: Allocated Costs | | | | | | | | | | |
| 4.8 | Office of State Procurement | 334 | 334 | 0 | | | | | | | |
| 4.11 | Office of Continuous Improvement | 248 | 248 | 0 | | | | | | | |
| 8.2 | Minnesota Management & Budget | 805,870 | 0 | 208,194 | 221,293 | 372,355 | 4,027 | | | | |
| 8.3 | Enterprise Communications & Planning | 65 | 65 | 0 | | | | | | | |
| Sum of Allocated Costs | | 7,153,195 | 646 | 1,749,785 | 2,057,505 | 3,311,395 | 33,863 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (646) | 167 | 177 | 299 | 3 | | | | |
| Sum of Allocated Costs | | 7,153,195 | 0 | 1,749,952 | 2,057,683 | 3,311,694 | 33,866 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | | (1,749,952) | | | | | 44 | 1,217 | 1,748,691 |
| | Distribution of Allocated Costs | 0 | | | (2,057,683) | | | | 17 | 141 | 2,057,524 |
| | Distribution of Allocated Costs | 0 | | | | (3,311,694) | | | 28 | 227 | 3,311,439 |
| | Distribution of Allocated Costs | 0 | | | | | (33,866) | | | | 33,866 |
| Total Allocated Costs | | 7,153,195 | 0 | 0 | 0 | 0 | 0 | 0 | 89 | 1,585 | 7,151,521 |
| | Less: Disallowed Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Allocable Costs | | 7,153,195 | 0 | 0 | 0 | 0 | 0 | 0 | 89 | 1,585 | 7,151,521 |

## 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 2022 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 2024**
First Stepdown

**MMB - IT Management & Administration**

| Schedule No. 12.1 | | 12.2 | 12.4 | 12.5 | 12.6 | 12.7 | 12.8 | 12.9 | 14.2 | 15.2 | 26.2 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | MMB - IT Mgmt & Admin | General Support | Accounting & Procurement Sys Support | Personnel Operations Sys Support | Budget Serv Computer Operations | Personnel Operations Spec Billing | Accounting & Procurement Spec Billing | Other Non-Allocable | Mediation Services | Legislative Auditor | MMB | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | 16,434,368 | 2,008,713 | 1,703,884 | 1,038,187 | 232,931 | 4,351,248 | 7,099,405 | | | | | |
| Add: Allocated Costs | | | | | | | | | | | | |
| 1.2 Fixed Asset Depreciation | 368,568 | 0 | 184,284 | 184,284 | | | | | | | | |
| 4.8 Office of State Procurement (fmrly Materials Mgmt) | 135 | 135 | | | | | | | | | | |
| 8.2 Minnesota Management & Budget | 913,602 | 272,798 | 357,491 | 258,598 | 24,715 | | | | | | | |
| 8.3 Enterprise Communications & Planning (fmrly IC&A) | 27 | 27 | | | | | | | | | | |
| Sum of Allocated Costs | 17,716,700 | 2,281,672 | 2,245,659 | 1,481,069 | 257,646 | 4,351,248 | 7,099,405 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | (2,281,672) | (2,281,672) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sum of Allocated Costs | 15,435,027 | 0 | 2,245,659 | 1,481,069 | 257,646 | 4,351,248 | 7,099,405 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | 0 | | (2,245,659) | | | | | | 19 | 154 | | 2,245,487 |
| Distribution of Allocated Costs | 0 | | | (1,481,069) | | | | | 37 | 1,030 | | 1,480,002 |
| Distribution of Allocated Costs | 0 | | | | (257,646) | | | | 23 | 157 | | 257,467 |
| Distribution of Allocated Costs | 0 | | | | | (4,351,248) | | | 108 | 3,027 | | 4,348,113 |
| Distribution of Allocated Costs | 0 | | | | | | (7,099,405) | | 59 | 487 | | 7,098,859 |
| Total Allocated Costs | 15,435,027 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 246 | 4,854 | 0 | 15,429,927 |
| Less: Disallowed Costs | 0 | | | | | | | 0 | | | | |
| Net Allocable Costs | 15,435,027 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 246 | 4,854 | 0 | 15,429,927 |

## 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 2022.

> 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 2022 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 2024**
First Stepdown

**State HR, Benefits & Labor Relations**

| Schedule No. 13.1 | | 13.2 | 13.3 | 13.5 | 14.2 | 15.2 | |
|---|---|---|---|---|---|---|---|
| | HR, Benefits & Labor Relations | General Support | Personnel Administration | Employee Relations Non-Alloc | Mediation Services | Legislative Auditor | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | 5,067,941 | 0 | 5,067,941 | | | | |
| Add: Allocated Costs | | | | | | | |
| 1.2 Fixed Asset Depreciation | 0 | 0 | 0 | | | | |
| 4.8 Office of State Procurement (fmrly Materials Mgmt) | 199 | 199 | 0 | | | | |
| 4.11 Office of Enterprise Continuous Improvement | 170 | 170 | 0 | | | | |
| 8.2 Minnesota Management & Budget | 644,594 | 0 | 644,594 | | | | |
| 8.3 Enterprise Communications & Planning (fmrly IC&A) | 35 | 35 | 0 | | | | |
| Sum of Allocated Costs | 5,712,940 | 405 | 5,712,535 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | 0 | (405) | 405 | 0 | | | 0 |
| Sum of Allocated Costs | 5,712,940 | 0 | 5,712,940 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | 0 | | (5,712,940) | | 142 | 3,974 | 5,708,824 |
| Total Allocated Costs | 5,712,940 | 0 | 0 | 0 | 142 | 3,974 | 5,708,824 |
| Less: Disallowed Costs | 0 | | | | | | |
| Net Allocable Costs | 5,712,940 | 0 | 0 | 0 | 142 | 3,974 | 5,708,824 |

# 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 2022.

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 2022 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 2024**
First Stepdown

**Mediation Services**

| Schedule No. 14.1 | | | 14.2 | 14.3 | 14.4 | 15.2 | |
|---|---|---|---|---|---|---|---|
| | | Mediation Services | General Support | Mediation/ State Agencies | Mediation/ Representation General | Legislative Auditor | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | | 510,167 | 0 | 510,167 | | | |
| | Add: Allocated Costs | | | | | | |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 100 | 100 | | | | |
| 4.11 | Office of Enterprise Continous Improvement | 10 | 10 | | | | |
| 6.4 | Enterprise IT Security | 0 | 0 | | | | |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 13 | 13 | | | | |
| 10.3 | Analysis & Control (EBO's) | 14 | 14 | | | | |
| 10.4 | Budget Operations & Planning | 25 | 25 | | | | |
| 11.3 | Central Payroll | 44 | 44 | | | | |
| 11.4 | Accounting Services | 17 | 17 | | | | |
| 11.5 | Financial Reporting | 28 | 28 | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 19 | 19 | | | | |
| 12.5 | Personnel Operations & System Support | 37 | 37 | | | | |
| 12.6 | Budget Service - Computer Operations | 23 | 23 | | | | |
| 12.7 | Personnel Operations Special Billing | 108 | 108 | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 59 | 59 | | | | |
| 13.3 | Personnel Administration | 142 | 142 | | | | |
| Sum of Allocated Costs | | 510,806 | 639 | 510,167 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (639) | 639 | | | |
| Sum of Allocated Costs | | 510,806 | 0 | 510,806 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | | (510,806) | | 355 | 510,450 |
| Total Allocated Costs | | 510,806 | 0 | 0 | 0 | 355 | 510,450 |
| | Less: Disallowed Costs | 0 | | | | | |
| Net Allocable Costs | | 510,806 | 0 | 0 | 0 | 355 | 510,450 |

# 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 2022 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 2022.

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 2022 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 2024**
First Stepdown

**Legislative Auditor**

| Schedule No. 15.1 | | 15.2 | 15.3 | 15.4 | 15.5 | 15.6 | 15.7 | 15.8 | 15.9 | 15.10 | 15.11 | 15.12 | 15.13 | 15.14 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Legislative Auditor | General Support | Financial Audits | Program Audits | Single Audits | Audit Comm | Financial Audit - Outdoors | Financial Audit - Art | Financial Audit - Clean Water | Financial Audit - Parks & Trails | Program Audit - Outdoors | Program Audit - Art | Program Audit - Clean Water | Program Audit - Parks & Trails | 2nd step & Consumer Activities |
| Total Eligible Direct Costs: | | 6,198,710 | 2,572,716 | 3,625,994 | | | | | | | | | | | | |
| | Add: Allocated Costs | | | | | | | | | | | | | | | |
| 1.2 | Fixed Asset Depreciation | 3,093 | 3,093 | | | | | | | | | | | | | |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 1,371 | 1,371 | | | | | | | | | | | | | |
| 4.11 | Office of Enterprise Continuous Improvement | 283 | 283 | | | | | | | | | | | | | |
| 6.4 | Enterprise IT Security | 206 | 206 | | | | | | | | | | | | | |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 109 | 109 | | | | | | | | | | | | | |
| 10.3 | Analysis & Control (EBO's) | 114 | 114 | | | | | | | | | | | | | |
| 10.4 | Budget Operations & Planning | 169 | 169 | | | | | | | | | | | | | |
| 11.3 | Central Payroll | 1,217 | 1,217 | | | | | | | | | | | | | |
| 11.4 | Accounting Services | 141 | 141 | | | | | | | | | | | | | |
| 11.5 | Financial Reporting | 227 | 227 | | | | | | | | | | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 154 | 154 | | | | | | | | | | | | | |
| 12.5 | Personnel Operations & System Support | 1,030 | 1,030 | | | | | | | | | | | | | |
| 12.6 | Budget Service - Computer Operations | 157 | 157 | | | | | | | | | | | | | |
| 12.7 | Personnel Operations Special Billing | 3,027 | 3,027 | | | | | | | | | | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 487 | 487 | | | | | | | | | | | | | |
| 13.3 | Personnel Administration | 3,974 | 3,974 | | | | | | | | | | | | | |
| 14.3 | Mediation Services | 355 | 355 | | | | | | | | | | | | | |
| Sum of Allocated Costs | | 6,210,496 | 2,588,831 | 3,625,994 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (2,588,831) | 2,581,064 | 0 | 0 | 0 | 0 | 0 | 0 | 7,766 | 0 | 0 | 0 | 0 | 0 |
| Sum of Allocated Costs | | 6,210,496 | 0 | 6,207,058 | 0 | 0 | 0 | 0 | 0 | 0 | 7,766 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | | (6,207,058) | | | | | | | | | | | | 6,207,058 |
| | Distribution of Allocated Costs | 0 | | | | 0 | | | | | | | | | | 0 |
| Total Allocated Costs | | 6,210,496 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,766 | 0 | 0 | 0 | 0 | 6,207,058 |
| | Less: Disallowed Costs | 0 | | | | | | | | | | | | | | |
| Net Allocable Costs | | 6,210,496 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,766 | 0 | 0 | 0 | 0 | 6,207,058 |

# 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 2022.

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 2024**
First Stepdown

**State Auditor**

Schedule No. 16.1 | 16.2 |

| | State Auditor | General Support | Consumer Activities |
|---|---|---|---|
| Total Eligible Direct Costs: | 62,300 | 62,300 | |
| Add: Allocated Costs | | | |
| Sum of Allocated Costs | 62,300 | 62,300 | 0 |
| Distribution of Allocated Costs | 0 | (62,300) | 62,300 |
| Total Allocated Costs | 62,300 | 0 | 62,300 |
| Less: Disallowed Costs | 0 | | |
| Net Allocable Costs | 62,300 | 0 | 62,300 |

## 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 2022. All other costs are allowable and allocated through cost pool 12.4 Accounting & Procurement Operations and System Support.

On December 2, 2019, the Statewide Integrated Financial Tools (SWIFT) System was upgraded to ensure continued support from Oracle. Both the application software and the tools software were upgraded.
The capitalized costs of this project are compiled and will be amortized over a five year period and will follow the allocation rules of the original project (see above).

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

# Exhibit C

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
First Stepdown

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

Schedule No. 17.1

| | | 17 | |
|---|---|---|---|
| | SWIFT | General Support | Consumer Activities |
| Total Eligible Direct Costs: | 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 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2024 Budget

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 20.0

**DEPARTMENT OF ADMINISTRATION**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
Second Stepdown

**Administration**

Schedule No. 20.1

| | | 20.0 | 21.2 | 22.2 | |
|---|---|---|---|---|---|
| | | Dept of Administration | General Support | Admin - Management Services | Government & Citizen Services | Consumer Activities |
| Total Eligible Direct Costs: | | 0 | | | | |
| | Add: Allocated Costs | | | | | |
| 4.5 | Real Estate & Constr Serv - Leasing | 0 | 0 | | | |
| 4.7 | Real Property | 86,992 | 86,992 | | | |
| 9.3 | Debt Management | 0 | 0 | | | |
| 10.3 | Analysis & Control (EBO's) | 149 | 149 | | | |
| 10.4 | Budget Operations & Planning | 282 | 282 | | | |
| 11.3 | Central Payroll | 1,096 | 1,096 | | | |
| 11.4 | Accounting Services | 184 | 184 | | | |
| 11.5 | Financial Reporting | 296 | 296 | | | |
| 11.6 | Financial Reporting - Single Audit | 0 | 0 | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 201 | 201 | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 634 | 634 | | | |
| 15.3 | Financial Audits | 0 | 0 | | | |
| 16.2 | State Auditor | 0 | 0 | | | |
| 17 | SWIFT | 378 | 378 | | | |
| Sum of Allocated Costs | | 90,210 | 90,210 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (90,210) | 970 | 2,098 | 87,143 |
| Total Allocated Costs | | 90,210 | 0 | 970 | 2,098 | 87,143 |
| | Less: Disallowed Costs | 0 | | | | |
| Net Allocable Costs | | 90,210 | 0 | 970 | 2,098 | 87,143 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2024 Budget

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 21.0

**DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
Second Stepdown

**Department of Administration - Management Services**

| Schedule No. 21.1 | | | 21.2 | 21.3 | 21.4 | 21.5 | 21.6 | 22.2 | |
|---|---|---|---|---|---|---|---|---|---|
| | | | Admin - Management Services | General Support | Commissioner's Office | Human Resources | Financial Management & Reporting | Fiscal Agent Non-Alloc | Government & Citizen Services | Consumer Activities |
| Total Eligible Direct Costs: | | | 0 | | | | | | | |
| | Add: Allocated Costs | | | | | | | | | |
| 3.3 | | Commissioner's Office | 35,004 | 35,004 | | | | | | |
| 3.4 | | Human Resources | 21,738 | 21,738 | | | | | | |
| 3.5 | | Financial Management & Reporting | 10,155 | 10,155 | | | | | | |
| 4.5 | | Real Estate & Constr Serv - Leasing | 0 | 0 | | | | | | |
| 4.8 | | Office of State Procurement (fmrly Materials Mgmt) | 773 | 773 | | | | | | |
| 4.11 | | Office of Enterprise Continuous Improvement | 255 | 255 | | | | | | |
| 4.12 | | Grants Management | 0 | 0 | | | | | | |
| 6.4 | | Enterprise IT Security | 713 | 713 | | | | | | |
| 8.3 | | Enterprise Communications & Planning (fmrly IC&A) | 142 | 142 | | | | | | |
| 12.5 | | Personnel Operations & Sys Support | 927 | 927 | | | | | | |
| 12.6 | | Budget Service - Computer Operations | 261 | 261 | | | | | | |
| 12.7 | | Personnel Operations Special Billing | 2,724 | 2,724 | | | | | | |
| 13.3 | | Personnel Administration | 3,577 | 3,577 | | | | | | |
| 14.3 | | Mediation Services | 320 | 320 | | | | | | |
| 20 | | Department of Administration | 970 | 970 | | | | | | |
| Sum of Allocated Costs | | | 77,557 | 77,557 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | | (0) | (77,557) | 26,150 | 17,034 | 34,373 | 0 | 0 | 0 |
| Sum of Allocated Costs | | | 77,557 | 0 | 26,150 | 17,034 | 34,373 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | | 0 | | (26,150) | | | | 2,162 | 23,988 |
| | Distribution of Allocated Costs | | 0 | | | (17,034) | | | 1,408 | 15,625 |
| | Distribution of Allocated Costs | | 0 | | | | (34,373) | | 372 | 34,002 |
| Total Allocated Costs | | | 77,557 | 0 | 0 | 0 | 0 | 0 | 3,942 | 73,615 |
| | Less: Disallowed Costs | | 0 | | | | | | | |
| Net Allocable Costs | | | 77,557 | 0 | 0 | 0 | 0 | 0 | 3,942 | 73,615 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2024 Budget

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 22.0

**DEPARTMENT OF ADMINISTRATION—GOVERNMENT AND CITIZEN SERVICES**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
Second Stepdown

**Admin - Government & Citizen Services**

| Schedule No. 22.1 | | | 22.2 | 22.5 | 22.7 | 22.8 | 22.10 | 22.11 | 22.12 | 24.2 | 26.2 | 32.2 | 33.2 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Government & Citizen Services | General Support | Real Estate & Construction Services - Leasing | Real Property Enterprise System | Office of State Procurement (fmrly Materials Mgmt) | Central Mail | Office of Enterprise Continuous Improvement | Grants Management | MnIT | MMB | Mediation Services | Legislative Auditor | Consumer Activities |
| Total Eligible Direct Costs: | | 0 | | | | | | | | | | | | |
| Add: Allocated Costs | | | | | | | | | | | | | | |
| 4.5 | Real Estate & Constr Serv - Leasing | 0 | 0 | | | | | | | | | | | |
| 4.8 | Office of State Procurement (fmrly Materials Mgmt) | 558 | 558 | | | | | | | | | | | |
| 4.11 | Office of Enterprise Continuous Improvement | 443 | 443 | | | | | | | | | | | |
| 6.4 | Enterprise IT Security | 3,250 | 3,250 | | | | | | | | | | | |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 148 | 148 | | | | | | | | | | | |
| 10.3 | Analysis & Control (EBO's) | 155 | 155 | | | | | | | | | | | |
| 10.4 | Budget Operations & Planning | 279 | 279 | | | | | | | | | | | |
| 11.3 | Central Payroll | 1,906 | 1,906 | | | | | | | | | | | |
| 11.4 | Accounting Services | 191 | 191 | | | | | | | | | | | |
| 11.5 | Financial Reporting | 307 | 307 | | | | | | | | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 208 | 208 | | | | | | | | | | | |
| 12.5 | Personnel Operations & Sys Support | 1,613 | 1,613 | | | | | | | | | | | |
| 12.6 | Budget Service - Computer Operations | 258 | 258 | | | | | | | | | | | |
| 12.7 | Personnel Operations Special Billing | 4,738 | 4,738 | | | | | | | | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 659 | 659 | | | | | | | | | | | |
| 13.3 | Personnel Administration | 6,221 | 6,221 | | | | | | | | | | | |
| 14.3 | Mediation Services - State Agencies | 556 | 556 | | | | | | | | | | | |
| 17 | SWIFT | 393 | 393 | | | | | | | | | | | |
| 20 | Department of Administration | 2,098 | 2,098 | | | | | | | | | | | |
| 21.3 | Commissioner's Office | 2,162 | 2,162 | | | | | | | | | | | |
| 21.4 | Human Resources | 1,408 | 1,408 | | | | | | | | | | | |
| 21.5 | Financial Management & Reporting | 372 | 372 | | | | | | | | | | | |
| Sum of Allocated Costs | | 27,922 | 27,922 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | | (0) | (27,922) | 3,496 | 4,570 | 13,362 | 2,993 | 2,529 | 973 | | | | | 0 |
| Sum of Allocated Costs | | 27,922 | 0 | 3,496 | 4,570 | 13,362 | 2,993 | 2,529 | 973 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | | 0 | | (3,496) | | | | | | | | | | 3,496 |
| Distribution of Allocated Costs | | 0 | | | (4,570) | | | | | | | | | 4,570 |
| Distribution of Allocated Costs | | 0 | | | | (13,362) | | | | 2 | 12 | 1 | 9 | 13,338 |
| Distribution of Allocated Costs | | 0 | | | | | (2,993) | | | | | | | 2,993 |
| Distribution of Allocated Costs | | 0 | | | | | | (2,529) | | 0 | 5 | 0 | 2 | 2,523 |
| Distribution of Allocated Costs | | 0 | | | | | | | (973) | | | | | 973 |
| Total Allocated Costs | | 27,922 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 17 | 1 | 11 | 27,892 |
| Less: Disallowed Costs | | 0 | | | | | | | | | | | | |
| Net Allocable Costs | | 27,922 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 17 | 1 | 11 | 27,892 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2024 Budget

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 24.0

**MN.IT**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
Second Stepdown

**Minnesota Information Technology**

Schedule No. 24.1

| | | Minnesota Information Technology | General Support | Enterprise IT Security | Other Non-Allocable | Minnesota Mgmt & Budget | Consumer Activities |
|---|---|---|---|---|---|---|---|
| | | | 24.2 | 24.4 | 24.5 | 26.2 | |
| Total Eligible Direct Costs: | | 0 | | | | | |
| | Add: Allocated Costs | | | | | | |
| 6.4 | Enterprise IT Security | 19 | 19 | | | | |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 61 | 61 | | | | |
| 10.3 | Analysis & Control (EBO's) | 63 | 63 | | | | |
| 10.4 | Budget Operations & Planning | 61 | 61 | | | | |
| 11.3 | Central Payroll | 121 | 121 | | | | |
| 11.4 | Accounting Services | 78 | 78 | | | | |
| 11.5 | Financial Reporting | 126 | 126 | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 85 | 85 | | | | |
| 12.5 | Personnel Operations & System Support | 103 | 103 | | | | |
| 12.6 | Budget Service - Computer Operations | 57 | 57 | | | | |
| 12.7 | Personnel Operations Special Billing | 301 | 301 | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 270 | 270 | | | | |
| 13.3 | Personnel Administration | 396 | 396 | | | | |
| 14.3 | Mediation Services | 35 | 35 | | | | |
| 17 | SWIFT | 161 | 161 | | | | |
| 22.8 | Office of State Procurement (fmrly Materials Mgmt) | 1 | 1 | | | | |
| Sum of Allocated Costs | | 1,939 | 1,939 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (1,939) | 1,939 | | | |
| Sum of Allocated Costs | | 1,939 | 0 | 1,939 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | | (1,939) | 0 | 22 | 1,917 |
| Total Allocated Costs | | 1,939 | 0 | 0 | 0 | 22 | 1,917 |
| | Less: Disallowed Costs | 0 | | | | | |
| Net Allocable Costs | | 1,939 | 0 | 0 | 0 | 22 | 1,917 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2024 Budget

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

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## SCHEDULE 26.0

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

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
Second Stepdown

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

| Schedule No. 26.1 | | | 26.2 | 26.3 | 27.2 | 28.2 | 29.2 | 30.2 | 30.9 | 31.2 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Minnesota Management & Budget | General Support | Enterprise Communications & Planning (fmrly IC&A) | Debt Management Division | Budget Division | Accounting Division | IT Mgmt & Admin | Other Non-Allocable | State HR, Benefits & Labor Rel |
| Total Eligible Direct Costs: | | 0 | | | | | | | | |
| | Add: Allocated Costs | | | | | | | | | |
| 8.3 | Enterprise Communications & Planning (fmrly IC&A) | 116 | 98 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10.3 | Analysis & Control (EBO's) | 292 | 103 | 18 | 15 | 22 | 68 | 28 | 0 | 37 |
| 10.4 | Budget Operations & Planning | 652 | 135 | 70 | 54 | 51 | 141 | 70 | 0 | 132 |
| 11.3 | Central Payroll | 3,163 | 729 | 177 | 68 | 395 | 1,063 | 0 | 0 | 731 |
| 11.4 | Accounting Services | 359 | 127 | 22 | 19 | 27 | 84 | 35 | 0 | 46 |
| 11.5 | Financial Reporting | 578 | 204 | 36 | 30 | 43 | 134 | 57 | 0 | 74 |
| 12.2 | MnIT @ MMB - Mgmt & Admin | 2,281,672 | 2,281,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12.4 | Accounting & Procurement Ops & Sys Support | 392 | 139 | 25 | 20 | 29 | 91 | 38 | 0 | 50 |
| 12.5 | Personnel Operations & System Support | 2,677 | 617 | 150 | 57 | 334 | 900 | 0 | 0 | 619 |
| 12.6 | Budget Service - Computer Operations | 604 | 125 | 65 | 50 | 48 | 131 | 65 | 0 | 122 |
| 12.7 | Personnel Operations Special Billing | 7,865 | 1,812 | 441 | 169 | 981 | 2,644 | 0 | 0 | 1,818 |
| 12.8 | Accounting & Procurement Ops Special Billing | 1,240 | 438 | 78 | 65 | 92 | 288 | 121 | 0 | 158 |
| 13.3 | Personnel Administration | 10,327 | 2,378 | 579 | 222 | 1,288 | 3,472 | 0 | 0 | 2,387 |
| 14.3 | Mediation Services | 923 | 213 | 52 | 20 | 115 | 310 | 0 | 0 | 213 |
| 15.3 | Financial Audits | 1,066,460 | 0 | 0 | 0 | 0 | 1,066,460 | 0 | 0 | 0 |
| 15.5 | Single Audits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | SWIFT | 739 | 261 | 46 | 39 | 55 | 172 | 72 | 0 | 94 |
| 22.8 | Office of State Procurement (fmrly Materials Mgmt) | 10 | 6 | 0 | 1 | 1 | 0 | 1 | 0 | 1 |
| 22.11 | Office of Enterprise Continuous Improvement | 5 | 1 | 0 | 0 | 1 | 2 | 0 | 0 | 1 |
| 24.4 | Enterprise IT Security | 22 | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26.3 | Enterprise Communications & Planning (fmrly IC&A) | 12 | 0 | 0 | 1 | 1 | 5 | 2 | 0 | 3 |
| 28.3 | Analysis & Control (EBO's) | 13 | 0 | 0 | 0 | 0 | 6 | 3 | 0 | 4 |
| 29.4 | Accounting Services | 19 | 0 | 0 | 0 | 0 | 0 | 8 | 0 | 11 |
| 29.5 | Financial Reporting | 32 | 0 | 0 | 0 | 0 | 0 | 14 | 0 | 18 |
| 30.4 | Accounting & Procurement Ops & Sys Support | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| Sum of Allocated Costs | | 3,378,181 | 2,289,079 | 1,777 | 829 | 3,483 | 1,075,973 | 513 | 0 | 6,528 |
| | Distribution of Allocated Costs | 0 | (2,289,079) | 111,241 | 66,263 | 180,045 | 658,426 | 746,447 | 0 | 526,657 |
| Total Allocated Costs | | 3,378,181 | 0 | 113,018 | 67,091 | 183,528 | 1,734,399 | 746,960 | 0 | 533,185 |
| | Less: Disallowed Costs | 0 | | | | | | | | |
| Net Allocable Costs | | 3,378,181 | 0 | 113,018 | 67,091 | 183,528 | 1,734,399 | 746,960 | 0 | 533,185 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2024 Budget

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 26.3

**MINNESOTA MANAGEMENT & BUDGET (MMB) --- Enterprise Communications & Planning**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
Second Stepdown

**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) | 17 | 17 | | | | | | | | |
| 10.3 | Analysis & Control (EBO's) | 18 | 18 | | | | | | | | |
| 10.4 | Budget Operations & Planning | 70 | 70 | | | | | | | | |
| 11.3 | Central Payroll | 177 | 177 | | | | | | | | |
| 11.4 | Accounting Services | 22 | 22 | | | | | | | | |
| 11.5 | Financial Reporting | 36 | 36 | | | | | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 25 | 25 | | | | | | | | |
| 12.5 | Personnel Operations & System Support | 150 | 150 | | | | | | | | |
| 12.6 | Budget Service - Computer Operations | 65 | 65 | | | | | | | | |
| 12.7 | Personnel Operations Special Billing | 441 | 441 | | | | | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 78 | 78 | | | | | | | | |
| 13.3 | Personnel Administration | 579 | 579 | | | | | | | | |
| 14.3 | Mediation Services | 52 | 52 | | | | | | | | |
| 17 | SWIFT | 46 | 46 | | | | | | | | |
| 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 | 111,241 | 111,241 | | | | | | | | |
| Sum of Allocated Costs | | 113,018 | 113,018 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (113,018) | 1 | 1 | 5 | 2 | 3 | 1 | 8 | 112,998 |
| Total Allocated Costs | | 113,018 | 0 | 1 | 1 | 5 | 2 | 3 | 1 | 8 | 112,998 |
| | Less: Disallowed Costs | 0 | | | | | | | | | |
| Net Allocable Costs | | 113,018 | 0 | 1 | 1 | 5 | 2 | 3 | 1 | 8 | 112,998 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2024 Budget

**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 2024**
Second Stepdown

**MMB - Debt Management Division**

Schedule No. 27.1

| | | 27.2 | 27.3 | 27.4 | 34.2 | |
|---|---|---|---|---|---|---|
| | | Debt Management Division | General Support | Debt Management | Non-Allocable | State Auditor | Consumer Activities |
| Total Eligible Direct Costs: | | 0 | | | | | |
| | Add: Allocated Costs | | | | | | |
| 10.3 | Analysis & Control (EBO's) | 15 | 15 | | | | |
| 10.4 | Budget Operations & Planning | 54 | 54 | | | | |
| 11.3 | Central Payroll | 68 | 68 | | | | |
| 11.4 | Accounting Services | 19 | 19 | | | | |
| 11.5 | Financial Reporting | 30 | 30 | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 20 | 20 | | | | |
| 12.5 | Personnel Operations & System Support | 57 | 57 | | | | |
| 12.6 | Budget Service - Computer Operations | 50 | 50 | | | | |
| 12.7 | Personnel Operations Special Billing | 169 | 169 | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 65 | 65 | | | | |
| 13.3 | Personnel Administration | 222 | 222 | | | | |
| 14.3 | Mediation Services | 20 | 20 | | | | |
| 17 | SWIFT | 39 | 39 | | | | |
| 22.11 | Office of Enterprise Continuous Improvement | 0 | 0 | | | | |
| 26.2 | Minnesota Management & Budget | 66,263 | 66,263 | | | | |
| 26.3 | Enterprise Communications & Planning (fmrly IC&A) | 1 | 1 | | | | |
| Sum of Allocated Costs | | 67,091 | 67,091 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 1 | (67,091) | 67,091 | 0 | | |
| Sum of Allocated Costs | | 67,091 | 0 | 67,091 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | | (67,091) | 0 | 0 | 67,091 |
| Total Allocated Costs | | 67,091 | 0 | 0 | 0 | 0 | 67,091 |
| | Less: Disallowed Costs | 0 | | | | | |
| Net Allocable Costs | | 67,091 | 0 | 0 | 0 | 0 | 67,091 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2024 Budget

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 28.0

**MINNESOTA MANAGEMENT AND BUDGET (MMB) — BUDGET DIVISION**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
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 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Budget Division | General Support | Analysis & Controls (EBO's) | Budget Operations & Planning | Budget Division Non-Allocable | Accounting Division | IT Mgmt & Admin | State HR, Benefits & Labor Rel | 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 | 51 | 51 | | | | | | | | | |
| 11.3 | Central Payroll | 395 | 395 | | | | | | | | | |
| 11.4 | Accounting Services | 27 | 27 | | | | | | | | | |
| 11.5 | Financial Reporting | 43 | 43 | | | | | | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 29 | 29 | | | | | | | | | |
| 12.5 | Personnel Operations & System Support | 334 | 334 | | | | | | | | | |
| 12.6 | Budget Service - Computer Operations | 48 | 48 | | | | | | | | | |
| 12.7 | Personnel Operations Special Billing | 981 | 981 | | | | | | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 92 | 92 | | | | | | | | | |
| 13.3 | Personnel Administration | 1,288 | 1,288 | | | | | | | | | |
| 14.3 | Mediation Services | 115 | 115 | | | | | | | | | |
| 17 | SWIFT | 55 | 55 | | | | | | | | | |
| 22.8 | Office of State Procurement (fmrly Materials Mgmt) | 1 | 1 | | | | | | | | | |
| 22.11 | Office of Enterprise Continuous Improvement | 1 | 1 | | | | | | | | | |
| 26.2 | Minnesota Management & Budget | 180,045 | 180,045 | | | | | | | | | |
| 26.3 | Enterprise Communications & Planning (fmrly IC&A) | 1 | 1 | | | | | | | | | |
| Sum of Allocated Costs | | 183,528 | 183,528 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | | 0 | (183,528) | 157,310 | 26,218 | | | | | | | |
| Sum of Allocated Costs | | 183,528 | 0 | 157,310 | 26,218 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | | 0 | | (157,310) | | | 6 | 3 | 4 | 1 | 11 | 157,285 |
| Distribution of Allocated Costs | | 0 | | | (26,218) | | | | | 2 | 16 | 26,200 |
| Total Allocated Costs | | 183,528 | 0 | 0 | 0 | 0 | 6 | 3 | 4 | | 27 | 183,485 |
| Less: Disallowed Costs | | 0 | | | | | | | | | | |
| Net Allocable Costs | | 183,528 | 0 | 0 | 0 | 0 | 6 | 3 | 4 | | 27 | 183,485 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2024 Budget

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 29.0

**MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
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) | 68 | 68 | | | | | | | | | |
| 10.4 | Budget Operations & Planning | 141 | 141 | | | | | | | | | |
| 11.3 | Central Payroll | 1,063 | 1,063 | | | | | | | | | |
| 11.4 | Accounting Services | 84 | 84 | | | | | | | | | |
| 11.5 | Financial Reporting | 134 | 134 | | | | | | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 91 | 91 | | | | | | | | | |
| 12.5 | Personnel Operations & System Support | 900 | 900 | | | | | | | | | |
| 12.6 | Budget Service - Computer Operations | 131 | 131 | | | | | | | | | |
| 12.7 | Personnel Operations Special Billing | 2,644 | 2,644 | | | | | | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 288 | 288 | | | | | | | | | |
| 13.3 | Personnel Administration | 3,472 | 3,472 | | | | | | | | | |
| 14.3 | Mediation Services | 310 | 310 | | | | | | | | | |
| 15.3 | Financial Audits | 1,066,460 | 1,066,460 | | | | | | | | | |
| 15.5 | Single Audits | 0 | 0 | | | | | | | | | |
| 17 | SWIFT | 172 | 172 | | | | | | | | | |
| 22.8 | Office of State Procurement (fmrly Materials Mgmt) | 2 | 0 | | 2 | | | | | | | |
| 22.11 | Office of Enterprise Continuous Improvement | 2 | 2 | | | | | | | | | |
| 26.2 | Minnesota Management & Budget | 658,426 | 658,426 | | | | | | | | | |
| 26.3 | Enterprise Communications & Planning (fmrly IC&A) | 5 | 5 | | | | | | | | | |
| 28.3 | Analysis & Control (EBO's) | 6 | 6 | | | | | | | | | |
| Sum of Allocated Costs | | 1,734,401 | 1,734,399 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | (0) | (1,734,399) | 448,077 | 476,269 | 801,386 | 8,667 | | | | | |
| Sum of Allocated Costs | | 1,734,401 | 0 | 448,077 | 476,271 | 801,386 | 8,667 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | | (448,077) | | | | | | 11 | 313 | 447,753 |
| | Distribution of Allocated Costs | 0 | | | (476,271) | | | 8 | 11 | 4 | 33 | 476,216 |
| | Distribution of Allocated Costs | 0 | | | | (801,386) | | 14 | 18 | 7 | 55 | 801,293 |
| | Distribution of Allocated Costs | 0 | | | | | (8,667) | | | | | 8,667 |
| Total Allocated Costs | | 1,734,401 | 0 | 0 | 0 | 0 | 0 | 22 | 28 | 22 | 400 | 1,733,928 |
| | Less: Disallowed Costs | 0 | | | | | | | | | | |
| Net Allocable Costs | | 1,734,401 | 0 | 0 | 0 | 0 | 0 | 22 | 28 | 22 | 400 | 1,733,928 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2024 Budget

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 30.0

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

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
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) | 28 | 28 | | | | | | | | | | |
| 10.4 | Budget Operations & Planning | 70 | 70 | | | | | | | | | | |
| 11.4 | Accounting Services | 35 | 35 | | | | | | | | | | |
| 11.5 | Financial Reporting | 57 | 57 | | | | | | | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 38 | 38 | | | | | | | | | | |
| 12.6 | Budget Service - Computer Operations | 65 | 65 | | | | | | | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 121 | 121 | | | | | | | | | | |
| 17 | SWIFT | 72 | 72 | | | | | | | | | | |
| 22.8 | Office of State Procurement (fmrly Materials Mgmt) | 1 | 1 | | | | | | | | | | |
| 26.2 | Minnesota Management & Budget | 746,447 | 746,447 | | | | | | | | | | |
| 26.3 | Enterprise Communications & Planning (fmrly IC&A) | 2 | 2 | | | | | | | | | | |
| 28.3 | Analysis & Control (EBO's) | 3 | 3 | | | | | | | | | | |
| 29.4 | Accounting Services | 8 | 8 | | | | | | | | | | |
| 29.5 | Financial Reporting | 14 | 14 | | | | | | | | | | |
| Sum of Allocated Costs | | 746,960 | 746,960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (746,960) | 416,714 | 301,437 | 28,810 | | | | | | | |
| Sum of Allocated Costs | | 746,960 | 0 | 416,714 | 301,437 | 28,810 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | | (416,714) | | | | | | 9 | 3 | 29 | 416,672 |
| | Distribution of Allocated Costs | 0 | | | (301,437) | | | | | | 8 | 210 | 301,219 |
| | Distribution of Allocated Costs | 0 | | | | (28,810) | | | | | 3 | 18 | 28,789 |
| | Distribution of Allocated Costs | 0 | | | | | 0 | | | | | | |
| | Distribution of Allocated Costs | 0 | | | | | | 0 | | | | | |
| Total Allocated Costs | | 746,960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 14 | 257 | 746,681 |
| | Less: Disallowed Costs | 0 | | | | | | | | | | | |
| Net Allocable Costs | | 746,960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 14 | 257 | 746,681 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2024 Budget

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 31.0

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

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
Second Stepdown

**State HR, Benefits & Labor Relations**

| Schedule No. 31.1 | | | 31.2 | 31.3 | 32.2 | 33.2 | |
|---|---|---|---|---|---|---|---|
| | | State HR, Benefits & Labor Rel | General Support | Personnel Administration | Mediation Services | Legislative Auditor | Consumer Activities |
| Total Eligible Direct Costs: | | 0 | | | | | |
| | Add: Allocated Costs | | | | | | |
| 10.3 | Analysis & Control (EBO's) | 37 | 37 | | | | |
| 10.4 | Budget Operations & Planning | 132 | 132 | | | | |
| 11.3 | Central Payroll | 731 | 731 | | | | |
| 11.4 | Accounting Services | 46 | 46 | | | | |
| 11.5 | Financial Reporting | 74 | 74 | | | | |
| 12.4 | Accounting & Procurement Ops & Sys Support | 50 | 50 | | | | |
| 12.5 | Personnel Operations & System Support | 619 | 619 | | | | |
| 12.6 | Budget Service - Computer Operations | 122 | 122 | | | | |
| 12.7 | Personnel Operations Special Billing | 1,818 | 1,818 | | | | |
| 12.8 | Accounting & Procurement Ops Special Billing | 158 | 158 | | | | |
| 13.3 | Personnel Administration | 2,387 | 2,387 | | | | |
| 14.3 | Mediation Services | 213 | 213 | | | | |
| 17 | SWIFT | 94 | 94 | | | | |
| 22.8 | Office of State Procurement (fmrly Materials Mgmt) | 1 | 1 | | | | |
| 22.11 | Office of Enterprise Continuous Improvement | 1 | 1 | | | | |
| 26.2 | Minnesota Management & Budget | 526,657 | 526,657 | | | | |
| 26.3 | Enterprise Communications & Planning (fmrly IC&A) | 3 | 3 | | | | |
| 28.3 | Analysis & Control (EBO's) | 4 | 4 | | | | |
| 29.4 | Accounting Services | 11 | 11 | | | | |
| 29.5 | Financial Reporting | 18 | 18 | | | | |
| 30.4 | Accounting & Procurement Ops & Sys Support | 9 | 9 | | | | |
| Sum of Allocated Costs | | 533,185 | 533,185 | 0 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (533,185) | 533,185 | | | |
| Sum of Allocated Costs | | 533,185 | 0 | 533,185 | | | 0 |
| | Distribution of Allocated Costs | 0 | | (533,185) | 13 | 372 | 532,800 |
| Total Allocated Costs | | 533,185 | 0 | 0 | 13 | 372 | 532,800 |
| | Less: Disallowed Costs | 0 | | | | | |
| Net Allocable Costs | | 533,185 | 0 | 0 | 13 | 372 | 532,800 |

# 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 2024**
Second Stepdown

**Mediation Services**

| Schedule No. 32.1 | | | 32.2 | 32.3 | 32.4 | |
|---|---|---|---|---|---|---|
| | | Mediation Services | General Support | Mediation/ State Agencies | Mediation / Representation General | Consumer Activities |
| Total Eligible Direct Costs: | | 0 | | | | |
| | Add: Allocated Costs | | | | | |
| 14.3 | Mediation Services | 13 | 13 | | | |
| 17 | SWIFT | 35 | 35 | | | |
| 22.8 | Office of State Procurement (fmrly Materials Mgmt) | 1 | 1 | | | |
| 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 | 2 | 2 | | | |
| 29.3 | Central Payroll | 11 | 11 | | | |
| 29.4 | Accounting Services | 4 | 4 | | | |
| 29.5 | Financial Reporting | 7 | 7 | | | |
| 30.4 | Accounting & Procurement Ops & Sys Support | 3 | 3 | | | |
| 30.5 | Personnel Operations and Sys Support | 8 | 8 | | | |
| 30.6 | Budget Service - Computer Ops | 3 | 3 | | | |
| 31.3 | Personnel Administration | 13 | 13 | | | |
| Sum of Allocated Costs | | 102 | 102 | 0 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | (102) | 102 | | |
| Sum of Allocated Costs | | 102 | 0 | 102 | 0 | 0 |
| | Distribution of Allocated Costs | 0 | | (102) | | 102 |
| Total Allocated Costs | | 102 | 0 | 0 | 0 | 102 |
| | Less: Disallowed Costs | 0 | | | | |
| Net Allocable Costs | | 102 | 0 | 0 | 0 | 102 |

# State of Minnesota
## Statewide Cost Allocation Plan
## Fiscal Year 2024 Budget

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III**

**EXHIBIT C—NATURE AND EXTENT OF SERVICES**

## SCHEDULE 33.0

**OFFICE OF LEGISLATIVE AUDITOR**

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

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

**Exhibit C**

**State of Minnesota**
**Summary of Allocated Costs**
**Budget State Fiscal Year 2024**
Second Stepdown

**Office of the Legislative Auditor**

| Schedule No. 33.1 | | 33.2 | 33.3 | 33.4 | 33.5 | 33.6 | 33.7 | 33.8 | 33.9 | 33.10 | 33.13 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Office of the Legislative Auditor | General Support | Financial Audits | Program Audits | Single Audits | Audit Comm | Fin Audit - Outdoors | Fin Audit - Art | Fin Audit - Clean Water | Fin Audit - Parks & Trails | Program Audit Clean Water | Consumer Activities |
| Total Eligible Direct Costs: | 0 | | | | | | | | | | | |
| Add: Allocated Costs | | | | | | | | | | | | |
| 17 SWIFT | 290 | 290 | | | | | | | | | | |
| 22.8 Office of State Procurement (fmrly Materials Mgmt) | 9 | 9 | | | | | | | | | | |
| 22.11 Office of Enterprise Continuous Improvement | 2 | 2 | | | | | | | | | | |
| 24.4 Enterprise IT Security | 0 | 0 | | | | | | | | | | |
| 26.3 Enterprise Communications & Planning (fmrly IC&A) | 8 | 8 | | | | | | | | | | |
| 28.3 Analysis & Control (EBO's) | 11 | 11 | | | | | | | | | | |
| 28.4 Budget Operations & Planning | 16 | 16 | | | | | | | | | | |
| 29.3 Central Payroll | 313 | 313 | | | | | | | | | | |
| 29.4 Accounting Services | 33 | 33 | | | | | | | | | | |
| 29.5 Financial Reporting | 55 | 55 | | | | | | | | | | |
| 30.4 Accounting & Procurement Ops & Sys Support | 29 | 29 | | | | | | | | | | |
| 30.5 Personnel Operations & System Support | 210 | 210 | | | | | | | | | | |
| 30.6 Budget Service - Computer Operations | 18 | 18 | | | | | | | | | | |
| 31.3 Personnel Administration | 372 | 372 | | | | | | | | | | |
| Sum of Allocated Costs | 1,365 | 1,365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Distribution of Allocated Costs | 0 | (1,365) | 1,361 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 |
| Sum of Allocated Costs | 1,365 | 0 | 1,361 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 |
| Distribution of Allocated Costs | 0 | | (1,361) | | | | | | | | | 1,361 |
| Distribution of Allocated Costs | 0 | | | 0 | | | | | | | | 0 |
| Distribution of Allocated Costs | 0 | | | | 0 | | | | | | | 0 |
| Distribution of Allocated Costs | 0 | | | | | 0 | | | | | | 0 |
| Distribution of Allocated Costs | 0 | | | | | | 0 | | | | | 0 |
| Distribution of Allocated Costs | 0 | | | | | | | 0 | | | | 0 |
| Distribution of Allocated Costs | 0 | | | | | | | | 0 | | | 0 |
| Distribution of Allocated Costs | 0 | | | | | | | | | (4) | | 4 |
| Distribution of Allocated Costs | 0 | | | | | | | | | | 0 | 0 |
| Total Allocated Costs | 1,365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,365 |
| Less: Disallowed Costs | 0 | | | | | | | | | | | |
| Net Allocable Costs | 1,365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,365 |

# 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 2024**
Second Stepdown

**State Auditor**

Schedule No. 34.1 | 34.2 |

| | State Auditor | General Support | Consumer Activities |
|---|---|---|---|
| Total Eligible Direct Costs: | 0 | | |
| Add: Allocated Costs | | | |
| Sum of Allocated Costs | 0 | 0 | 0 |
| Distribution of Allocated Costs | 0 | 0 | |
| Total Allocated Costs | 0 | 0 | 0 |
| Less: Disallowed Costs | 0 | | |
| Net Allocable Costs | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | 2024 Budget Allocable Costs & Applicable Credits | Fixed Assets 1.2 Fixed Asset Depreciation | Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES | Sum Percent 3.3 COMMISSIONER'S OFFICE | Sum Percent 3.4 Human Resources |
|---|---|---|---|---|---|---|---|
| | 1.2 | Fixed Asset Depreciation | 642,161 | | | | |
| 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 | 771,333 | 0 | 637,165 | | |
| G02-3.4 | G02-3.4 | Human Resources | 479,000 | 0 | 415,043 | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | 986,000 | 0 | 837,532 | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | 0 | 0 | 0 | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 0 | 0 | | 0.11% | 0.11% |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | 587,707 | 0 | | | |
| G02-4.7 | G02-4.7 | Real Property | 761,000 | 0 | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | 2,012,243 | 0 | | | |
| G02-4.10 | G02-4.10 | Central Mail | 440,000 | 0 | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | 397,373 | 0 | | | |
| G02-4.12 | G02-4.12 | Grants Management | 166,016 | 0 | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | 1,763,119 | 270,500 | | | |
| G46-6.3 | G46-6.3 | IT Spend | 0 | 0 | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | 506,488 | 0 | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | 0 | 0 | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | 2,772,197 | 1,873 | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 1,456,053 | 0 | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | 0 | 0 | | | |
| G10-9.3 | G10-9.3 | Debt Management | 605,184 | 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) | 1,480,007 | 0 | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | 246,668 | 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 | 1,541,591 | 0 | | | |
| G10-11.4 | G10-11.4 | Accounting Services | 1,836,212 | 0 | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | 2,939,040 | 0 | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | 29,836 | 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 | 2,008,713 | 0 | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | 1,703,884 | 347,427 | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | 1,038,187 | 347,427 | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | 232,931 | 0 | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | 4,351,248 | 0 | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | 7,099,405 | 0 | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | 0 | 0 | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | 0 | 0 | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | 5,067,941 | 0 | | | |
| 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 | 510,167 | 0 | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | 0 | 0 | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | 2,572,716 | 10,916 | | | |
| L49-15.3 | L49-15.3 | Financial Audits | 3,625,994 | 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 | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | 0 | 0 | | | |

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

| Schedule No. | DP# | Name | 2024 Budget Allocable Costs & Applicable Credits | Fixed Assets 1.2 Fixed Asset Depreciation | Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES | Sum Percent 3.3 COMMISSIONER'S OFFICE | Sum Percent 3.4 Human Resources |
|---|---|---|---|---|---|---|---|
| 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 | 62,300 | 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 | | | | 0.06% | 0.06% |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | 2024 Budget Allocable Costs & Applicable Credits | Fixed Assets 1.2 Fixed Asset Depreciation | Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES | Sum Percent 3.3 COMMISSIONER'S OFFICE | Sum Percent 3.4 Human Resources |
|---|---|---|---|---|---|---|---|
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | | | | 1.21% | 1.21% |
| | G03 | LOTTERY | | | | | |
| | G05 | RACING COMMISSION | | | | | |
| | G06 | ATTORNEY GENERAL | | | | | |
| | G09 | GAMBLING CONTROL BOARD | | | | | |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | | | | |
| | G17 | HUMAN RIGHTS DEPARTMENT | | | | | |
| | G19 | INDIAN AFFAIRS COUNCIL | | | | | |

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

| Schedule No. | DP# | Name | 2024 Budget Allocable Costs & Applicable Credits | Fixed Assets<br>1.2<br>Fixed Asset Depreciation | Net Administrative Expenditures by Agency<br>3.2<br>ADMIN MANAGEMENT SERVICES | Sum Percent<br>3.3<br>COMMISSIONER'S OFFICE | Sum Percent<br>3.4<br>Human Resources |
|---|---|---|---|---|---|---|---|
| | 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 | | | | | |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | | | | |
| | 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 | | | | | |
| | H8A | FOSTER YOUTH OMBUDPERSON | | | | | |
| | 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 | | | | | |

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

| Schedule No. | DP# | Name | 2024 Budget Allocable Costs & Applicable Credits | Fixed Assets<br>1.2<br>Fixed Asset Depreciation | Net Administrative Expenditures by Agency<br>3.2<br>ADMIN MANAGEMENT SERVICES | Sum Percent<br>3.3<br>COMMISSIONER'S OFFICE | Sum Percent<br>3.4<br>Human Resources |
|---|---|---|---|---|---|---|---|
| | 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 | 54,925,532 | 978,143 | 1,889,740 | 1.38% | 1.38% |
| | | Source | 54,925,532 | **978,143** | **1,889,740** | **1.38%** | **1.38%** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0.00% | 0.00% |

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

| Schedule No. | DP# | Name | 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 |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 7,156 | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | 512,012 | | | |
| G02-4.7 | G02-4.7 | Real Property | | 669,188 | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | 1,956,731 | | | |
| G02-4.10 | G02-4.10 | Central Mail | | 438,270 | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | 370,420 | | | |
| G02-4.12 | G02-4.12 | Grants Management | | 142,418 | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | - | - | 63 |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | - | - | 189 |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | - | - | 15 |
| G10-9.2 | G10-9.2 | Debt Management Division | | | - | - | 16 |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | - | - | 23 |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | - | - | 67 |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | - | - | 27 |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | - | - | 40 |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | - | - | 20 |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | - | - | 275 |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 6,887 | | - | - | 155 |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | - | - | 112 |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | 8,304 | 8,031 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | | 3 | - | 142 |
| | B13 | COMMERCE DEPARTMENT | | | 6 | 3,216 | 5,660 |
| | B14 | ANIMAL HEALTH BOARD | | | - | - | 885 |
| | B15 | BARBER EXAMINERS BOARD | | | - | - | 75 |
| | B20 | EXPLORE MINNESOTA TOURISM | | | - | - | 556 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | | 64 | 27,051 | 52,687 |
| | B24 | PUBLIC FACILITIES AUTHORITY | | | - | - | 387 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | | - | - | - |
| | B34 | HOUSING FINANCE AGENCY | | | - | - | 1,167 |
| | B41 | WORKERS' COMP COURT OF APPEALS | | | - | - | 66 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | | 5 | - | 2,627 |
| | B43 | IRON RANGE RESOURCES | | | - | 293,365 | 817 |
| | B7E | ARCHITECTURE, ENGINEERING BD | | | 1 | - | 238 |
| | B7G | COMBATIVE SPORTS COMMISSION | | | - | - | - |
| | B7P | ACCOUNTANCY BOARD | | | 1 | - | 42 |
| | B7S | PRIVATE DETECTIVES BOARD | | | - | - | 13 |
| | B82 | PUBLIC UTILITIES COMMISSION | | | - | - | 211 |
| | B9D | AMATEUR SPORTS COMMISSION | | | - | 783,997 | - |
| | B9V | AGRICULTURE UTILIZATION RESRCH | | | - | - | - |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | | | - | 176,361 | 1,061 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | | | - | - | - |
| | E37 | EDUCATION DEPARTMENT | | | 6 | - | 3,576 |
| | E39 | PROF EDUCATOR LICENSING STD BD | | | - | - | 295 |
| | E40 | HISTORICAL SOCIETY | | | - | 1,252,948 | 5 |
| | E44 | MINNESOTA STATE ACADEMIES | | | 1 | 424,709 | 1,809 |
| | E50 | ARTS BOARD | | | - | - | 2,763 |
| | E60 | OFFICE OF HIGHER EDUCATION | | | 2 | - | 895 |
| | E77 | ZOOLOGICAL BOARD | | | - | 648,443 | 1,647 |
| | E81 | UNIVERSITY OF MINNESOTA | | | - | - | 28 |
| | E95 | HUMANITIES COMMISSION | | | - | - | - |
| | E97 | SCIENCE MUSEUM | | | - | - | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | | - | - | - |
| | G02 | ADMINISTRATION DEPARTMENT | 654,676 | | 16 | - | 6,356 |
| | G03 | LOTTERY | | | 12 | - | - |
| | G05 | RACING COMMISSION | | | - | - | 471 |
| | G06 | ATTORNEY GENERAL | | | 1 | - | 1,059 |
| | G09 | GAMBLING CONTROL BOARD | | | 2 | - | 58 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | | - | - | 705 |
| | G17 | HUMAN RIGHTS DEPARTMENT | | | - | - | 223 |
| | G19 | INDIAN AFFAIRS COUNCIL | | | 2 | - | 153 |

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

| Schedule No. | DP# | Name | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing | Real Property | Office of State Procurement |
|---|---|---|---|---|---|---|---|
| | | | 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 |
| | G38 | INVESTMENT BOARD | | | - | - | 220 |
| | G39 | GOVERNORS OFFICE | | | - | - | 114 |
| | G45 | MEDIATION SERVICES DEPARTMENT | | | - | - | 202 |
| | G46 | MN.IT | | | 2 | - | 7,868 |
| | G53 | SECRETARY OF STATE | | | 6 | - | 1,797 |
| | G61 | OFFICE OF STATE AUDITOR | | | 5 | - | 966 |
| | G62 | MINN STATE RETIREMENT SYSTEM | | | 1 | 145,147 | 325 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | | - | - | 190 |
| | G67 | REVENUE DEPARTMENT | | | 4 | - | 1,634 |
| | G69 | TEACHERS RETIREMENT ASSOC | | | - | - | 356 |
| | G90 | REVENUE INTERGOVT PAYMENTS | | | - | - | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | | | - | - | 162 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | | 2 | - | 88 |
| | G96 | UNIFORM LAWS COMMISSION | | | - | - | - |
| | G9J | CAMPAIGN FINANCE BOARD | | | - | - | 81 |
| | G9K | ADMINISTRATIVE HEARINGS | | | 1 | - | 608 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | | - | - | 35 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | | - | - | 56 |
| | G9N | ASIAN PACIFIC COUNCIL | | | - | - | 83 |
| | G9Q | MMB DEBT SERVICE | | | - | - | - |
| | G9R | MMB NON-OPERATING | | | - | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | | - | - | - |
| | G9X | CAPITOL AREA ARCHITECT | | | - | - | 25 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | | 4 | - | 106 |
| | GPR | PAYROLL CLEARING | | | - | - | - |
| | H12 | HEALTH DEPARTMENT | | | 111 | - | 16,116 |
| | H55 | HUMAN SERVICES DEPARTMENT | | | 120 | 2,949,239 | 10,321 |
| | H55b | HUMAN SERVICES SOS | | | - | - | 7,997 |
| | H55c | HUMAN SERVICES MSOP | | | - | - | 1,888 |
| | H60 | MN INSURANCE MARKETPLACE | | | - | - | 150 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | | 2 | 1,248,793 | 8,546 |
| | H7B | MEDICAL PRACTICE BOARD | | | 6 | - | 389 |
| | H7C | NURSING BOARD | | | - | - | 149 |
| | H7D | PHARMACY BOARD | | | 4 | - | 236 |
| | H7F | DENTISTRY BOARD | | | 17 | - | 370 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | | 3 | - | 59 |
| | H7J | OPTOMETRY BOARD | | | 1 | - | 62 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | | 1 | - | 126 |
| | H7L | SOCIAL WORK BOARD | | | 3 | - | 156 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | | 2 | - | 65 |
| | H7Q | PODIATRIC MEDICINE | | | 1 | - | 32 |
| | H7R | VETERINARY MEDICINE BOARD | | | 3 | - | 49 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | | 3 | - | 234 |
| | H7U | DIETETICS & NUTRITION PRACTICE | | | 1 | - | 46 |
| | H7V | PSYCHOLOGY BOARD | | | 3 | - | 50 |
| | H7W | PHYSICAL THERAPY BOARD | | | 3 | - | 61 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | | 3 | - | 103 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | | 3 | - | 72 |
| | H8A | FOSTER YOUTH OMBUDPERSON | | | - | - | - |
| | H9G | OMBUDSMAN MH/DD | | | 3 | - | 68 |
| | J33 | TRIAL COURTS | | | - | - | 4,705 |
| | J50 | STATE GUARDIAN AD LITEM | | | - | - | 147 |
| | J52 | PUBLIC DEFENSE BOARD | | | - | - | 892 |
| | J58 | COURT OF APPEALS | | | - | - | 31 |
| | J65 | SUPREME COURT | | | 5 | - | 1,637 |
| | J68 | TAX COURT | | | - | - | 80 |

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

| Schedule No. | DP# | Name | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing | Real Property | Office of State Procurement |
|---|---|---|---|---|---|---|---|
| | | | 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 |
| | J70 | JUDICIAL STANDARDS BOARD | | | - | - | 22 |
| | L10 | LEGISLATURE COORDINATING COMM | | | - | - | 21 |
| | L11 | SENATE | | | - | - | - |
| | L12 | HOUSE | | | - | - | - |
| | L49 | LEGISLATIVE AUDITOR | | | - | - | 2 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | | - | 5,665,998 | 17,323 |
| | P07 | PUBLIC SAFETY DEPARTMENT | | | 96 | 20,360 | 18,162 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | | - | - | 33 |
| | P78 | CORRECTIONS DEPARTMENT | | | 20 | 7,484,120 | 25,532 |
| | P7T | PEACE OFFICERS BOARD (POST) | | | - | - | 283 |
| | P9E | SENTENCING GUIDELINES COMM | | | - | - | 22 |
| | R28 | MINN CONSERVATION CORPS | | | - | - | - |
| | R29 | NATURAL RESOURCES DEPARTMENT | | | 31 | 3,048,767 | 65,038 |
| | R32 | POLLUTION CONTROL AGENCY | | | 3 | 25,198 | 3,588 |
| | R9P | WATER AND SOIL RESOURCES BOARD | | | 6 | - | 4,626 |
| | T79 | TRANSPORTATION DEPARTMENT | | | 12 | 6,569,888 | 114,063 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | | - | - | 7 |
| | O | OTHER | | | - | 1,544,698 | - |
| | | Total | 668,719 | 4,089,039 | 617 | 36,384,332 | 414,185 |
| | | Source | **668,719** | **4,089,039** | **617** | **36,384,332** | **414,185** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | Postage Revolving Fund Charges - FY (Actual) | Sum Percent | Dollars of Grants received | Net Administrative Expenditures by Division | IT Central Serv Revenue |
|---|---|---|---|---|---|---|---|
| | | | 4.10 | 4.11 | 4.12 | 6.2 | 6.3 |
| | 1.2 | Fixed Asset Depreciation | Central Mail | Office of Enterprise Continuous Improvement | Grants Management | Minnesota Information Technology | IT Spend |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | 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 | | | | 372,514 | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | - | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | 0.04% | - | | 6,409,398 |
| 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 | | 0.02% | - | | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | 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% | - | | - |
| 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% | - | | 46,549 |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Postage Revolving Fund Charges - FY (Actual) | Sum Percent | Dollars of Grants received | Net Administrative Expenditures by Division | IT Central Serv Revenue |
|---|---|---|---|---|---|---|---|
| | | | 4.10 | 4.11 | 4.12 | 6.2 | 6.3 |
| | | | Central Mail | Office of Enterprise Continuous Improvement | Grants Management | Minnesota Information Technology | IT Spend |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | 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 | - | 0.06% | - | | 161,043 |
| G02-3.3 | G02-3.3 | Commissioner's Office | - | | | | |
| G02-3.4 | G02-3.4 | Human Resources | - | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | - | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | - | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | - | 0.11% | | | 734,078 |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | - | | | | |
| G02-4.7 | G02-4.7 | Real Property | - | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | - | | | | |
| G02-4.10 | G02-4.10 | Central Mail | - | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | - | | | | |
| G02-4.12 | G02-4.12 | Grants Management | - | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | - | | | | 4,404 |
| G46-6.3 | G46-6.3 | IT Spend | - | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | - | | | | |
| G10-9.3 | G10-9.3 | Debt Management | - | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | - | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | - | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | - | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | - | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | - | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | - | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | - | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | - | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | - | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | - | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | - | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | - | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | - | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | - | | | | |
| L49-15.4 | L49-15.4 | Program Audits | - | | | | |

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

| Schedule No. | DP# | Name | Postage Revolving Fund Charges - FY (Actual) | Sum Percent | Dollars of Grants received | Net Administrative Expenditures by Division | IT Central Serv Revenue |
|---|---|---|---|---|---|---|---|
| | | | 4.10 | 4.11 | 4.12 | 6.2 | 6.3 |
| | | | Central Mail | Office of Enterprise Continuous Improvement | Grants Management | Minnesota Information Technology | IT Spend |
| L49-15.5 | L49-15.5 | Single Audits | - | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | - | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | - | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | | | | |
| L49-15.14 | L49-15.14 | 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 | 103,003.00 | 1.12% | 6,890,157 | | 5,713,361 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 10,181.00 | 0.03% | - | | 300,677 |
| | B13 | COMMERCE DEPARTMENT | 228,612.00 | 0.68% | 247,349,050 | | 4,936,407 |
| | B14 | ANIMAL HEALTH BOARD | 763.00 | 0.12% | - | | 459,577 |
| | B15 | BARBER EXAMINERS BOARD | 3,584.00 | 0.00% | - | | 18,498 |
| | B20 | EXPLORE MINNESOTA TOURISM | 6,147.00 | 0.05% | 1,204,630 | | 581,268 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 1,874.00 | 2.52% | 274,304,846 | | 39,050,355 |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | 0.03% | 80,592,785 | | 26,713 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | 0.00% | - | | - |
| | B34 | HOUSING FINANCE AGENCY | 15,757.00 | 0.48% | - | | 244,579 |
| | B41 | WORKERS' COMP COURT OF APPEALS | 942.00 | 0.02% | - | | 39,263 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 100,370.00 | 0.65% | 3,863,070 | | 12,175,048 |
| | B43 | IRON RANGE RESOURCES | - | 0.06% | 38,986,468 | | 161,196 |
| | B7E | ARCHITECTURE, ENGINEERING BD | 9,954.00 | 0.01% | - | | 43,533 |
| | B7G | COMBATIVE SPORTS COMMISSION | - | 0.00% | - | | - |
| | B7P | ACCOUNTANCY BOARD | 8,133.00 | 0.01% | - | | 32,049 |
| | B7S | PRIVATE DETECTIVES BOARD | - | 0.00% | - | | - |
| | B82 | PUBLIC UTILITIES COMMISSION | - | 0.30% | - | | 517,869 |
| | B9D | AMATEUR SPORTS COMMISSION | - | 0.00% | - | | - |
| | B9V | AGRICULTURE UTILIZATION RESRCH | - | 0.00% | - | | - |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | - | 0.09% | - | | 264,998 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | 4,087.00 | 20.41% | - | | 4,990,795 |
| | E37 | EDUCATION DEPARTMENT | 17,950.00 | 0.70% | 172,287,213 | | 21,375,007 |
| | E39 | PROF EDUCATOR LICENSING STD BD | 14,349.00 | 0.03% | 1,770,500 | | 317,026 |
| | E40 | HISTORICAL SOCIETY | - | 0.00% | - | | 119,002 |
| | E44 | MINNESOTA STATE ACADEMIES | - | 0.30% | - | | 581,080 |
| | E50 | ARTS BOARD | 472.00 | 0.03% | 44,119,520 | | 218,769 |
| | E60 | OFFICE OF HIGHER EDUCATION | 37,442.00 | 0.14% | 14,908,519 | | 3,771,528 |
| | E77 | ZOOLOGICAL BOARD | - | 0.42% | - | | 1,115,431 |
| | E81 | UNIVERSITY OF MINNESOTA | - | 0.00% | - | | 655,264 |
| | E95 | HUMANITIES COMMISSION | - | 0.00% | - | | - |
| | E97 | SCIENCE MUSEUM | - | 0.00% | - | | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | 0.00% | - | | - |
| | G02 | ADMINISTRATION DEPARTMENT | 54,315.00 | 1.21% | 14,221,170 | | 5,707,380 |
| | G03 | LOTTERY | 1,863.00 | 0.20% | - | | 115,843 |
| | G05 | RACING COMMISSION | - | 0.08% | 114,372 | | 74,893 |
| | G06 | ATTORNEY GENERAL | 26,674.00 | 0.50% | - | | 206,089 |
| | G09 | GAMBLING CONTROL BOARD | - | 0.06% | - | | 180,000 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 147,851.00 | 0.26% | - | | 11,451,046 |
| | G17 | HUMAN RIGHTS DEPARTMENT | 11,905.00 | 0.07% | - | | 414,397 |
| | G19 | INDIAN AFFAIRS COUNCIL | 3.00 | 0.01% | 345,492 | | 27,423 |

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

| Schedule No. | DP# | Name | Postage Revolving Fund Charges - FY (Actual) 4.10 | Sum Percent 4.11 | Dollars of Grants received 4.12 | Net Administrative Expenditures by Division 6.2 | IT Central Serv Revenue 6.3 |
|---|---|---|---|---|---|---|---|
| | | | Central Mail | Office of Enterprise Continuous Improvement | Grants Management | Minnesota Information Technology | IT Spend |
| | G38 | INVESTMENT BOARD | 321.00 | 0.04% | - | | 18,238 |
| | G39 | GOVERNORS OFFICE | 688.00 | 0.09% | - | | 241,540 |
| | G45 | MEDIATION SERVICES DEPARTMENT | 494.00 | 0.02% | - | | 125,664 |
| | G46 | MN.IT | 3,682.00 | 4.15% | - | | 366,820 |
| | G53 | SECRETARY OF STATE | 29,444.00 | 0.16% | - | | 562,371 |
| | G61 | OFFICE OF STATE AUDITOR | 478.00 | 0.13% | - | | 50,490 |
| | G62 | MINN STATE RETIREMENT SYSTEM | 219,953.00 | 0.18% | - | | 85,236 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 384,055.00 | 0.14% | - | | 93,144 |
| | G67 | REVENUE DEPARTMENT | 2,060,766.00 | 1.85% | 694,764 | | 26,400,749 |
| | G69 | TEACHERS RETIREMENT ASSOC | 173,628.00 | 0.11% | - | | 162,535 |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | 0.00% | 250,000 | | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | (46.00) | 0.01% | - | | 92,935 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | 19.00 | 0.00% | - | | 4,018 |
| | G96 | UNIFORM LAWS COMMISSION | - | 0.00% | - | | - |
| | G9J | CAMPAIGN FINANCE BOARD | 7,725.00 | 0.01% | - | | 13,627 |
| | G9K | ADMINISTRATIVE HEARINGS | 56,042.00 | 0.11% | - | | 1,110,852 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 8.00 | 0.01% | - | | 18,856 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 5.00 | 0.01% | - | | 22,116 |
| | G9N | ASIAN PACIFIC COUNCIL | 92.00 | 0.00% | - | | 19,498 |
| | G9Q | MMB DEBT SERVICE | - | 0.00% | - | | - |
| | G9R | MMB NON-OPERATING | - | 0.00% | - | | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | 0.00% | - | | - |
| | G9X | CAPITOL AREA ARCHITECT | 81.00 | 0.00% | - | | 13,831 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 449.00 | 0.01% | - | | 52,982 |
| | GPR | PAYROLL CLEARING | - | 0.00% | - | | - |
| | H12 | HEALTH DEPARTMENT | 485,085.00 | 3.07% | 251,724,542 | | 35,020,620 |
| | H55 | HUMAN SERVICES DEPARTMENT | 595,750.00 | 7.73% | 277,259,077 | | 166,749,072 |
| | H55b | HUMAN SERVICES SOS | - | 3.76% | - | | - |
| | H55c | HUMAN SERVICES MSOP | - | 0.67% | - | | - |
| | H60 | MN INSURANCE MARKETPLACE | 39,331.00 | 0.30% | 4,271,728 | | 1,376,699 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 17,191.00 | 2.48% | 12,941 | | 7,322,402 |
| | H7B | MEDICAL PRACTICE BOARD | 56,364.00 | 0.04% | - | | 1,035,035 |
| | H7C | NURSING BOARD | 45,791.00 | 0.05% | - | | 583,237 |
| | H7D | PHARMACY BOARD | 17,823.00 | 0.03% | - | | 1,661,619 |
| | H7F | DENTISTRY BOARD | 5,354.00 | 0.02% | - | | 178,345 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | 4,158.00 | 0.01% | - | | 52,868 |
| | H7J | OPTOMETRY BOARD | 1,095.00 | 0.00% | - | | 13,235 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | 4,966.00 | 0.01% | - | | 62,515 |
| | H7L | SOCIAL WORK BOARD | 13,273.00 | 0.02% | - | | 114,934 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | 2,048.00 | 0.00% | - | | 19,233 |
| | H7Q | PODIATRIC MEDICINE | 372.00 | 0.00% | - | | 13,230 |
| | H7R | VETERINARY MEDICINE BOARD | 4,178.00 | 0.00% | - | | 28,598 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | 577.00 | 0.02% | 2,372,517 | | 256,246 |
| | H7U | DIETETICS & NUTRITION PRACTICE | 1,637.00 | 0.00% | - | | 11,002 |
| | H7V | PSYCHOLOGY BOARD | 1,393.00 | 0.01% | - | | 126,174 |
| | H7W | PHYSICAL THERAPY BOARD | 4,993.00 | 0.00% | - | | 169,141 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 7,113.00 | 0.01% | - | | 142,779 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 1,751.00 | 0.00% | - | | 33,437 |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | 0.00% | - | | - |
| | H9G | OMBUDSMAN MH/DD | 865.00 | 0.03% | - | | 122,665 |
| | J33 | TRIAL COURTS | 25,278.00 | 3.82% | - | | 74,434 |
| | J50 | STATE GUARDIAN AD LITEM | 1,934.00 | 0.40% | - | | 455 |
| | J52 | PUBLIC DEFENSE BOARD | - | 1.15% | - | | 22,992 |
| | J58 | COURT OF APPEALS | 4,011.00 | 0.12% | - | | - |
| | J65 | SUPREME COURT | 14,929.00 | 0.70% | 499,998 | | 1,455,949 |
| | J68 | TAX COURT | 242.00 | 0.01% | - | | 742,190 |

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

| Schedule No. | DP# | Name | Postage Revolving Fund Charges - FY (Actual) | Sum Percent | Dollars of Grants received | Net Administrative Expenditures by Division | IT Central Serv Revenue |
|---|---|---|---|---|---|---|---|
| | | | 4.10 | 4.11 | 4.12 | 6.2 | 6.3 |
| | | | Central Mail | Office of Enterprise Continuous Improvement | Grants Management | Minnesota Information Technology | IT Spend |
| | J70 | JUDICIAL STANDARDS BOARD | - | 0.00% | - | | 6,490 |
| | L10 | LEGISLATURE COORDINATING COMM | 9.00 | 0.15% | - | | 150,606 |
| | L11 | SENATE | 22,145.00 | 0.32% | - | | - |
| | L12 | HOUSE | - | 0.00% | - | | - |
| | L49 | LEGISLATIVE AUDITOR | 407.00 | 0.01% | - | | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 127.00 | 0.67% | - | | 1,214,215 |
| | P07 | PUBLIC SAFETY DEPARTMENT | 3,683,346.00 | 3.95% | 139,120,915 | | 63,490,277 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 187.00 | 0.01% | - | | 27,672 |
| | P78 | CORRECTIONS DEPARTMENT | 8,642.00 | 7.27% | 8,377,972 | | 28,111,206 |
| | P7T | PEACE OFFICERS BOARD (POST) | 1,454.00 | 0.02% | - | | 708,849 |
| | P9E | SENTENCING GUIDELINES COMM | 2.00 | 0.01% | - | | 15,230 |
| | R28 | MINN CONSERVATION CORPS | - | 0.00% | - | | - |
| | R29 | NATURAL RESOURCES DEPARTMENT | 388,120.00 | 7.91% | 111,525,555 | | 27,238,633 |
| | R32 | POLLUTION CONTROL AGENCY | 40,697.00 | 1.69% | 56,998,886 | | 13,095,813 |
| | R9P | WATER AND SOIL RESOURCES BOARD | 2,344.00 | 0.82% | 54,874,175 | | 1,680,305 |
| | T79 | TRANSPORTATION DEPARTMENT | 83,091.00 | 14.62% | 91,331,614 | | 59,345,841 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | 0.00% | - | | 446,133 |
| | O | OTHER | 21,805.00 | 0.00% | - | | 8,264,750 |
| | | Total | 9,353,993 | 100.00% | 1,900,272,476 | 372,514 | 573,882,460 |
| | | Source | **9,353,993** | **100.00%** | **1,900,272,476** | **372,514** | 573,882,460 |
| | | Difference (Total - Source) | 0 | 0.00% | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | IT Central Serv Revenue | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Net Administrative Expenditures by Division | all Outstanding Principal |
|---|---|---|---|---|---|---|---|
| | | | 6.4 | 8.2 | 8.3 | 9.2 | 9.3 |
| | 1.2 | Fixed Asset Depreciation | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET | Enterprise Communications & Planning (fmrly IC&A) | Debt Management Division | Debt Management |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | - | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | - | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | 6,409,398 | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | 1,008,729 | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | 703 | | |
| G10-9.3 | G10-9.3 | Debt Management | | 600,871 | | 600,871 | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | - | | - | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | 1,001 | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | 1,399,412 | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | 233,235 | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | - | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | 3,132 | | |
| G10-11.3 | G10-11.3 | Central Payroll | | 1,542,485 | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | 1,639,535 | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | 2,758,737 | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | 29,836 | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | - | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | 2,021,126 | 1,316 | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | 2,648,612 | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | 1,915,919 | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | 183,112 | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | 1,718 | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | 4,775,718 | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | - | | | |
| G45-14.2 | G45-14.2 | Mediation Services | - | | 646 | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | 46,549 | | 5,289 | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | IT Central Serv Revenue | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Net Administrative Expenditures by Division | all Outstanding Principal |
|---|---|---|---|---|---|---|---|
| | | | 6.4 | 8.2 | 8.3 | 9.2 | 9.3 |
| | | | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET | Enterprise Communications & Planning (fmrly IC&A) | Debt Management Division | Debt Management |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 161,043 | | 6,887 | | - |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | - |
| G02-3.4 | G02-3.4 | Human Resources | | | | | - |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | - |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 734,078 | | 7,156 | | - |
| 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 | 4,404 | | 2,931 | | - |
| G46-6.3 | G46-6.3 | IT Spend | | | | | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | - |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | 4,758 | | - |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | 843 | | - |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | - |
| G10-9.3 | G10-9.3 | Debt Management | | | | | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | - |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | - |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | - |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | - |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | - |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | - |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | - |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | - |
| L49-15.4 | L49-15.4 | Program Audits | | | | | - |

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

| Schedule No. | DP# | Name | IT Central Serv Revenue | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Net Administrative Expenditures by Division | all Outstanding Principal |
|---|---|---|---|---|---|---|---|
| | | | 6.4 | 8.2 | 8.3 | 9.2 | 9.3 |
| | | | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET | Enterprise Communications & Planning (fmrly IC&A) | Debt Management Division | Debt Management |
| L49-15.5 | L49-15.5 | Single Audits | | | | | - |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | - |
| L49-15.14 | L49-15.14 | 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 | 5,713,361 | | 394,926 | | 87,972,000 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 300,677 | | 23,506 | | - |
| | B13 | COMMERCE DEPARTMENT | 4,936,407 | | 602,619 | | - |
| | B14 | ANIMAL HEALTH BOARD | 459,577 | | 30,633 | | - |
| | B15 | BARBER EXAMINERS BOARD | 18,498 | | 5,837 | | - |
| | B20 | EXPLORE MINNESOTA TOURISM | 581,268 | | 16,171 | | - |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 39,050,355 | | 4,875,229 | | - |
| | B24 | PUBLIC FACILITIES AUTHORITY | 26,713 | | 14,837 | | 57,715,112 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | | - | | - |
| | B34 | HOUSING FINANCE AGENCY | 244,579 | | 116,662 | | 596,751,547 |
| | B41 | WORKERS' COMP COURT OF APPEALS | 39,263 | | 2,081 | | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 12,175,048 | | 655,222 | | - |
| | B43 | IRON RANGE RESOURCES | 161,196 | | 39,472 | | - |
| | B7E | ARCHITECTURE, ENGINEERING BD | 43,533 | | 13,408 | | - |
| | B7G | COMBATIVE SPORTS COMMISSION | - | | 3 | | - |
| | B7P | ACCOUNTANCY BOARD | 32,049 | | 11,026 | | - |
| | B7S | PRIVATE DETECTIVES BOARD | - | | 1,519 | | - |
| | B82 | PUBLIC UTILITIES COMMISSION | 517,869 | | 126,860 | | - |
| | B9D | AMATEUR SPORTS COMMISSION | - | | 774 | | - |
| | B9V | AGRICULTURE UTILIZATION RESRCH | - | | 33 | | - |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | 264,998 | | 29,357 | | - |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | 4,990,795 | | 6,258,490 | | 80,383,494 |
| | E37 | EDUCATION DEPARTMENT | 21,375,007 | | 825,828 | | 1,287,212,694 |
| | E39 | PROF EDUCATOR LICENSING STD BD | 317,026 | | 12,923 | | - |
| | E40 | HISTORICAL SOCIETY | 119,002 | | 647 | | - |
| | E44 | MINNESOTA STATE ACADEMIES | 581,080 | | 53,090 | | - |
| | E50 | ARTS BOARD | 218,769 | | 31,622 | | - |
| | E60 | OFFICE OF HIGHER EDUCATION | 3,771,528 | | 59,129 | | - |
| | E77 | ZOOLOGICAL BOARD | 1,115,431 | | 90,613 | | - |
| | E81 | UNIVERSITY OF MINNESOTA | 655,264 | | 12,310 | | 172,619,810 |
| | E95 | HUMANITIES COMMISSION | - | | 347 | | - |
| | E97 | SCIENCE MUSEUM | - | | 64 | | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | | 229 | | - |
| | G02 | ADMINISTRATION DEPARTMENT | 5,707,380 | | 654,676 | | 97,019,320 |
| | G03 | LOTTERY | 115,843 | | 9,010 | | - |
| | G05 | RACING COMMISSION | 74,893 | | 25,552 | | - |
| | G06 | ATTORNEY GENERAL | 206,089 | | 39,981 | | - |
| | G09 | GAMBLING CONTROL BOARD | 180,000 | | 6,989 | | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 11,451,046 | | 85,331 | | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | 414,397 | | 7,990 | | - |
| | G19 | INDIAN AFFAIRS COUNCIL | 27,423 | | 4,002 | | - |

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

| Schedule No. | DP# | Name | IT Central Serv Revenue | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Net Administrative Expenditures by Division | all Outstanding Principal |
|---|---|---|---|---|---|---|---|
| | | | 6.4 | 8.2 | 8.3 | 9.2 | 9.3 |
| | | | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET | Enterprise Communications & Planning (fmrly IC&A) | Debt Management Division | Debt Management |
| | G38 | INVESTMENT BOARD | 18,238 | | 10,202 | | - |
| | G39 | GOVERNORS OFFICE | 241,540 | | 7,380 | | - |
| | G45 | MEDIATION SERVICES DEPARTMENT | 125,664 | | 5,247 | | - |
| | G46 | MN.IT | 366,820 | | 526,262 | | 21,132,493 |
| | G53 | SECRETARY OF STATE | 562,371 | | 67,336 | | - |
| | G61 | OFFICE OF STATE AUDITOR | 50,490 | | 18,986 | | - |
| | G62 | MINN STATE RETIREMENT SYSTEM | 85,236 | | 155,750 | | 1,309,000 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 93,144 | | 298,944 | | 1,713,600 |
| | G67 | REVENUE DEPARTMENT | 26,400,749 | | 78,982 | | - |
| | G69 | TEACHERS RETIREMENT ASSOC | 162,535 | | 172,312 | | 1,737,400 |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | | 5,206,358 | | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | 92,935 | | 2,444 | | - |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | 4,018 | | 844 | | - |
| | G96 | UNIFORM LAWS COMMISSION | - | | 52 | | - |
| | G9J | CAMPAIGN FINANCE BOARD | 13,627 | | 3,479 | | - |
| | G9K | ADMINISTRATIVE HEARINGS | 1,110,852 | | 36,390 | | - |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 18,856 | | 2,026 | | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 22,116 | | 1,786 | | - |
| | G9N | ASIAN PACIFIC COUNCIL | 19,498 | | 1,912 | | - |
| | G9Q | MMB DEBT SERVICE | - | | 9,316 | | - |
| | G9R | MMB NON-OPERATING | - | | 9,034,066 | | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | | 1 | | - |
| | G9X | CAPITOL AREA ARCHITECT | 13,831 | | 1,397 | | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 52,982 | | 3,219 | | - |
| | GPR | PAYROLL CLEARING | - | | 208 | | - |
| | H12 | HEALTH DEPARTMENT | 35,020,620 | | 934,967 | | - |
| | H55 | HUMAN SERVICES DEPARTMENT | 166,749,072 | | 13,756,055 | | 19,780,000 |
| | H55b | HUMAN SERVICES SOS | - | | 706,452 | | - |
| | H55c | HUMAN SERVICES MSOP | - | | 78,345 | | - |
| | H60 | MN INSURANCE MARKETPLACE | 1,376,699 | | 12,595 | | - |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 7,322,402 | | 342,840 | | - |
| | H7B | MEDICAL PRACTICE BOARD | 1,035,035 | | 26,224 | | - |
| | H7C | NURSING BOARD | 583,237 | | 22,260 | | - |
| | H7D | PHARMACY BOARD | 1,661,619 | | 17,087 | | - |
| | H7F | DENTISTRY BOARD | 178,345 | | 18,594 | | - |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | 52,868 | | 6,315 | | - |
| | H7J | OPTOMETRY BOARD | 13,235 | | 4,166 | | - |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | 62,515 | | 7,991 | | - |
| | H7L | SOCIAL WORK BOARD | 114,934 | | 18,739 | | - |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | 19,233 | | 5,244 | | - |
| | H7Q | PODIATRIC MEDICINE | 13,230 | | 4,044 | | - |
| | H7R | VETERINARY MEDICINE BOARD | 28,598 | | 5,525 | | - |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | 256,246 | | 10,181 | | - |
| | H7U | DIETETICS & NUTRITION PRACTICE | 11,002 | | 4,142 | | - |
| | H7V | PSYCHOLOGY BOARD | 126,174 | | 7,305 | | - |
| | H7W | PHYSICAL THERAPY BOARD | 169,141 | | 8,312 | | - |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 142,779 | | 15,405 | | - |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 33,437 | | 7,110 | | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | | 4 | | - |
| | H9G | OMBUDSMAN MH/DD | 122,665 | | 2,802 | | - |
| | J33 | TRIAL COURTS | 74,434 | | 1,781,352 | | - |
| | J50 | STATE GUARDIAN AD LITEM | 455 | | 24,905 | | - |
| | J52 | PUBLIC DEFENSE BOARD | 22,992 | | 53,400 | | - |
| | J58 | COURT OF APPEALS | - | | 3,905 | | - |
| | J65 | SUPREME COURT | 1,455,949 | | 89,466 | | - |
| | J68 | TAX COURT | 742,190 | | 1,969 | | - |

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

| Schedule No. | DP# | Name | IT Central Serv Revenue | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Net Administrative Expenditures by Division | all Outstanding Principal |
|---|---|---|---|---|---|---|---|
| | | | 6.4 | 8.2 | 8.3 | 9.2 | 9.3 |
| | | | Enterprise IT Security | MINNESOTA MANAGEMENT & BUDGET | Enterprise Communications & Planning (fmrly IC&A) | Debt Management Division | Debt Management |
| | J70 | JUDICIAL STANDARDS BOARD | 6,490 | | 2,272 | | - |
| | L10 | LEGISLATURE COORDINATING COMM | 150,606 | | 37,293 | | - |
| | L11 | SENATE | - | | 1,609 | | - |
| | L12 | HOUSE | - | | 1,574 | | - |
| | L49 | LEGISLATIVE AUDITOR | - | | 334 | | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 1,214,215 | | 517,090 | | - |
| | P07 | PUBLIC SAFETY DEPARTMENT | 63,490,277 | | 4,076,530 | | - |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 27,672 | | 1,458 | | - |
| | P78 | CORRECTIONS DEPARTMENT | 28,111,206 | | 692,359 | | - |
| | P7T | PEACE OFFICERS BOARD (POST) | 708,849 | | 9,647 | | - |
| | P9E | SENTENCING GUIDELINES COMM | 15,230 | | 1,025 | | - |
| | R28 | MINN CONSERVATION CORPS | - | | 127 | | - |
| | R29 | NATURAL RESOURCES DEPARTMENT | 27,238,633 | | 3,075,718 | | 647,560 |
| | R32 | POLLUTION CONTROL AGENCY | 13,095,813 | | 382,377 | | - |
| | R9P | WATER AND SOIL RESOURCES BOARD | 1,680,305 | | 155,785 | | - |
| | T79 | TRANSPORTATION DEPARTMENT | 59,345,841 | | 19,275,296 | | 2,245,060,000 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 446,133 | | 96,509 | | - |
| | O | OTHER | 8,264,750 | | 1,770 | | 4,904,156,235 |
| | | Total | 573,882,460 | 20,757,327 | 77,126,751 | 600,871 | 9,575,210,265 |
| | | Source | 573,882,460 | **20,757,327** | 77,126,751 | 600,871 | **9,575,210,265** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Number of Budget Transactions - FY (Actual) | Net Administrative Expenditures by Division | SUM OF PERCENT |
|---|---|---|---|---|---|---|---|
| | | | 10.2 | 10.3 | 10.4 | 11.2 | 11.3 |
| | | | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning | MMB-ACCOUNTING DIVISION | Central Payroll |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | 1,399,412 | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | 233,235 | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | - | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | 1,542,485 | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | 1,639,535 | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | 2,758,737 | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | 29,836 | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | - | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | 646 | 23 | | 0.00% |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | 5,289 | 158 | | 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 | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Number of Budget Transactions - FY (Actual) | Net Administrative Expenditures by Division | SUM OF PERCENT |
|---|---|---|---|---|---|---|---|
| | | | 10.2 | 10.3 | 10.4 | 11.2 | 11.3 |
| | | | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning | MMB-ACCOUNTING DIVISION | Central Payroll |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | | - | - | | 0.00% |
| G61-16.3 | G61-16.3 | State Auditor General | | | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | | | | | |
| | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | 6,887 | 263 | | 0.06% |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | 7,156 | 260 | | 0.11% |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | 2,931 | 57 | | 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 | | 4,758 | 126 | | 0.04% |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | 843 | 65 | | 0.01% |
| G10-9.2 | G10-9.2 | Debt Management Division | | 703 | 50 | | 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 | | 1,001 | 48 | | 0.02% |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | 3,132 | 132 | | 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 | | 1,316 | 65 | | 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 | | 1,718 | 123 | | 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Number of Budget Transactions - FY (Actual) | Net Administrative Expenditures by Division | SUM OF PERCENT |
|---|---|---|---|---|---|---|---|
| | | | 10.2 | 10.3 | 10.4 | 11.2 | 11.3 |
| | | | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning | MMB-ACCOUNTING DIVISION | Central Payroll |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | | 394,926 | 15,942 | | 1.12% |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | 23,506 | 95 | | 0.03% |
| | B13 | COMMERCE DEPARTMENT | | 602,619 | 2,808 | | 0.68% |
| | B14 | ANIMAL HEALTH BOARD | | 30,633 | 340 | | 0.12% |
| | B15 | BARBER EXAMINERS BOARD | | 5,837 | 56 | | 0.00% |
| | B20 | EXPLORE MINNESOTA TOURISM | | 16,171 | 655 | | 0.05% |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | 4,875,229 | 6,066 | | 2.52% |
| | B24 | PUBLIC FACILITIES AUTHORITY | | 14,837 | 744 | | 0.03% |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | - | - | | 0.00% |
| | B34 | HOUSING FINANCE AGENCY | | 116,662 | 990 | | 0.48% |
| | B41 | WORKERS' COMP COURT OF APPEALS | | 2,081 | 48 | | 0.02% |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | 655,222 | 3,811 | | 0.65% |
| | B43 | IRON RANGE RESOURCES | | 39,472 | 681 | | 0.06% |
| | B7E | ARCHITECTURE, ENGINEERING BD | | 13,408 | 42 | | 0.01% |
| | B7G | COMBATIVE SPORTS COMMISSION | | 3 | 3 | | 0.00% |
| | B7P | ACCOUNTANCY BOARD | | 11,026 | 46 | | 0.01% |
| | B7S | PRIVATE DETECTIVES BOARD | | 1,519 | 58 | | 0.00% |
| | B82 | PUBLIC UTILITIES COMMISSION | | 126,860 | 150 | | 0.30% |
| | B9D | AMATEUR SPORTS COMMISSION | | 774 | 73 | | 0.00% |
| | B9V | AGRICULTURE UTILIZATION RESRCH | | 33 | 9 | | 0.00% |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | | 29,357 | 1,241 | | 0.09% |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | | 6,258,490 | 6,927 | | 20.41% |
| | E37 | EDUCATION DEPARTMENT | | 825,828 | 8,903 | | 0.70% |
| | E39 | PROF EDUCATOR LICENSING STD BD | | 12,923 | 105 | | 0.03% |
| | E40 | HISTORICAL SOCIETY | | 647 | 146 | | 0.00% |
| | E44 | MINNESOTA STATE ACADEMIES | | 53,090 | 1,646 | | 0.30% |
| | E50 | ARTS BOARD | | 31,622 | 333 | | 0.03% |
| | E60 | OFFICE OF HIGHER EDUCATION | | 59,129 | 1,374 | | 0.14% |
| | E77 | ZOOLOGICAL BOARD | | 90,613 | 1,395 | | 0.42% |
| | E81 | UNIVERSITY OF MINNESOTA | | 12,310 | 777 | | 0.00% |
| | E95 | HUMANITIES COMMISSION | | 347 | 55 | | 0.00% |
| | E97 | SCIENCE MUSEUM | | 64 | 30 | | 0.00% |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | 229 | 13 | | 0.00% |
| | G02 | ADMINISTRATION DEPARTMENT | | 654,676 | 3,621 | | 1.21% |
| | G03 | LOTTERY | | 9,010 | 94 | | 0.20% |
| | G05 | RACING COMMISSION | | 25,552 | 353 | | 0.08% |
| | G06 | ATTORNEY GENERAL | | 39,981 | 830 | | 0.50% |
| | G09 | GAMBLING CONTROL BOARD | | 6,989 | 105 | | 0.06% |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | 85,331 | 1,942 | | 0.26% |
| | G17 | HUMAN RIGHTS DEPARTMENT | | 7,990 | 144 | | 0.07% |
| | G19 | INDIAN AFFAIRS COUNCIL | | 4,002 | 155 | | 0.01% |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION | Accounting & Procurement Accounting Transactions - FY (Actual) 10.3 Analysis & Control (EBO's) | Number of Budget Transactions - FY (Actual) 10.4 Budget Operations and Planning | Net Administrative Expenditures by Division 11.2 MMB-ACCOUNTING DIVISION | SUM OF PERCENT 11.3 Central Payroll |
|---|---|---|---|---|---|---|---|
| | G38 | INVESTMENT BOARD | | 10,202 | 59 | | 0.04% |
| | G39 | GOVERNORS OFFICE | | 7,380 | 189 | | 0.09% |
| | G45 | MEDIATION SERVICES DEPARTMENT | | 5,247 | 86 | | 0.02% |
| | G46 | MN.IT | | 526,262 | 4,135 | | 4.15% |
| | G53 | SECRETARY OF STATE | | 67,336 | 750 | | 0.16% |
| | G61 | OFFICE OF STATE AUDITOR | | 18,986 | 451 | | 0.13% |
| | G62 | MINN STATE RETIREMENT SYSTEM | | 155,750 | 160 | | 0.18% |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | 298,944 | 189 | | 0.14% |
| | G67 | REVENUE DEPARTMENT | | 78,982 | 5,615 | | 1.85% |
| | G69 | TEACHERS RETIREMENT ASSOC | | 172,312 | 305 | | 0.11% |
| | G90 | REVENUE INTERGOVT PAYMENTS | | 5,206,358 | 1,055 | | 0.00% |
| | G92 | OMBUDSPERSON FOR FAMILIES | | 2,444 | 48 | | 0.01% |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | 844 | 46 | | 0.00% |
| | G96 | UNIFORM LAWS COMMISSION | | 52 | 9 | | 0.00% |
| | G9J | CAMPAIGN FINANCE BOARD | | 3,479 | 118 | | 0.01% |
| | G9K | ADMINISTRATIVE HEARINGS | | 36,390 | 270 | | 0.11% |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | 2,026 | 63 | | 0.01% |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | 1,786 | 36 | | 0.01% |
| | G9N | ASIAN PACIFIC COUNCIL | | 1,912 | 85 | | 0.00% |
| | G9Q | MMB DEBT SERVICE | | 9,316 | 1,296 | | 0.00% |
| | G9R | MMB NON-OPERATING | | 9,034,066 | 1,366 | | 0.00% |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | 1 | 1 | | 0.00% |
| | G9X | CAPITOL AREA ARCHITECT | | 1,397 | 51 | | 0.00% |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | 3,219 | 75 | | 0.01% |
| | GPR | PAYROLL CLEARING | | 208 | - | | 0.00% |
| | H12 | HEALTH DEPARTMENT | | 934,967 | 17,718 | | 3.07% |
| | H55 | HUMAN SERVICES DEPARTMENT | | 13,756,055 | 18,622 | | 7.73% |
| | H55b | HUMAN SERVICES SOS | | 706,452 | 3,265 | | 3.76% |
| | H55c | HUMAN SERVICES MSOP | | 78,345 | 544 | | 0.67% |
| | H60 | MN INSURANCE MARKETPLACE | | 12,595 | 212 | | 0.30% |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | 342,840 | 7,662 | | 2.48% |
| | H7B | MEDICAL PRACTICE BOARD | | 26,224 | 138 | | 0.04% |
| | H7C | NURSING BOARD | | 22,260 | 72 | | 0.05% |
| | H7D | PHARMACY BOARD | | 17,087 | 231 | | 0.03% |
| | H7F | DENTISTRY BOARD | | 18,594 | 153 | | 0.02% |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | 6,315 | 89 | | 0.01% |
| | H7J | OPTOMETRY BOARD | | 4,166 | 53 | | 0.00% |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | 7,991 | 120 | | 0.01% |
| | H7L | SOCIAL WORK BOARD | | 18,739 | 87 | | 0.02% |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | 5,244 | 58 | | 0.00% |
| | H7Q | PODIATRIC MEDICINE | | 4,044 | 70 | | 0.00% |
| | H7R | VETERINARY MEDICINE BOARD | | 5,525 | 55 | | 0.00% |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | 10,181 | 254 | | 0.02% |
| | H7U | DIETETICS & NUTRITION PRACTICE | | 4,142 | 57 | | 0.00% |
| | H7V | PSYCHOLOGY BOARD | | 7,305 | 60 | | 0.01% |
| | H7W | PHYSICAL THERAPY BOARD | | 8,312 | 79 | | 0.00% |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | 15,405 | 102 | | 0.01% |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | 7,110 | 52 | | 0.00% |
| | H8A | FOSTER YOUTH OMBUDPERSON | | 4 | 4 | | 0.00% |
| | H9G | OMBUDSMAN MH/DD | | 2,802 | 29 | | 0.03% |
| | J33 | TRIAL COURTS | | 1,781,352 | 8,670 | | 3.82% |
| | J50 | STATE GUARDIAN AD LITEM | | 24,905 | 973 | | 0.40% |
| | J52 | PUBLIC DEFENSE BOARD | | 53,400 | 1,260 | | 1.15% |
| | J58 | COURT OF APPEALS | | 3,905 | 61 | | 0.12% |
| | J65 | SUPREME COURT | | 89,466 | 1,472 | | 0.70% |
| | J68 | TAX COURT | | 1,969 | 45 | | 0.01% |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | Accounting & Procurement Accounting Transactions - FY (Actual) | Number of Budget Transactions - FY (Actual) | Net Administrative Expenditures by Division | SUM OF PERCENT |
|---|---|---|---|---|---|---|---|
| | | | 10.2 | 10.3 | 10.4 | 11.2 | 11.3 |
| | | | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning | MMB-ACCOUNTING DIVISION | Central Payroll |
| | J70 | JUDICIAL STANDARDS BOARD | | 2,272 | 118 | | 0.00% |
| | L10 | LEGISLATURE COORDINATING COMM | | 37,293 | 767 | | 0.15% |
| | L11 | SENATE | | 1,609 | 41 | | 0.32% |
| | L12 | HOUSE | | 1,574 | 44 | | 0.00% |
| | L49 | LEGISLATIVE AUDITOR | | 334 | 35 | | 0.01% |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | 517,090 | 848 | | 0.67% |
| | P07 | PUBLIC SAFETY DEPARTMENT | | 4,076,530 | 24,925 | | 3.95% |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | 1,458 | 34 | | 0.01% |
| | P78 | CORRECTIONS DEPARTMENT | | 692,359 | 13,855 | | 7.27% |
| | P7T | PEACE OFFICERS BOARD (POST) | | 9,647 | 172 | | 0.02% |
| | P9E | SENTENCING GUIDELINES COMM | | 1,025 | 28 | | 0.01% |
| | R28 | MINN CONSERVATION CORPS | | 127 | 36 | | 0.00% |
| | R29 | NATURAL RESOURCES DEPARTMENT | | 3,075,718 | 34,292 | | 7.91% |
| | R32 | POLLUTION CONTROL AGENCY | | 382,377 | 8,481 | | 1.69% |
| | R9P | WATER AND SOIL RESOURCES BOARD | | 155,785 | 7,671 | | 0.82% |
| | T79 | TRANSPORTATION DEPARTMENT | | 19,275,296 | 25,277 | | 14.62% |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | 96,509 | 113 | | 0.00% |
| | O | OTHER | | 1,770 | - | | 0.00% |
| | | Total | 1,632,647 | 77,126,751 | 259,638 | 5,970,593 | 100.00% |
| | | Source | **1,632,647** | **77,126,751** | **259,638** | **5,970,593** | **100.00%** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0.00% |

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

| Schedule No. | DP# | Name | Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting Services | Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting | Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit | Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION | Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support |
|---|---|---|---|---|---|---|---|
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | 646 | 646 | - | | 646 |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | 5,289 | 5,289 | - | | 5,289 |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Accounting & Procurement Transactions - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Federal Cash Receipts - FY (Actual) | Net Administrative Expenditures by Division | Accounting & Procurement Transactions - FY (Actual) |
|---|---|---|---|---|---|---|---|
| | | | 11.4 | 11.5 | 11.6 | 12.2 | 12.4 |
| | | | Accounting Services | Financial Reporting | Financial Reporting - Single Audit | MMB I.T - MANAGEMENT AND ADMINISTRATION | Accounting & Procurement Operations and System Support |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | - | - | - | | - |
| G61-16.3 | G61-16.3 | State Auditor General | | | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | | | | | |
| | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | 6,887 | 6,887 | - | | 6,887 |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 7,156 | 7,156 | - | | 7,156 |
| 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 | 2,931 | 2,931 | - | | 2,931 |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | 4,758 | 4,758 | - | 2,421,875 | 4,758 |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 843 | 843 | - | | 843 |
| G10-9.2 | G10-9.2 | Debt Management Division | 703 | 703 | - | | 703 |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | 1,001 | 1,001 | - | | 1,001 |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | 3,132 | 3,132 | - | | 3,132 |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | 1,316 | 1,316 | - | | 1,316 |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | - | - | - | | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | 1,718 | 1,718 | - | | 1,718 |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | Accounting & Procurement Transactions - FY (Actual) 11.4 Accounting Services | Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting | Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit | Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION | Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support |
|---|---|---|---|---|---|---|---|
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | 394,926 | 394,926 | 10,790,890 | | 394,926 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 23,506 | 23,506 | - | | 23,506 |
| | B13 | COMMERCE DEPARTMENT | 602,619 | 602,619 | 395,904,987 | | 602,619 |
| | B14 | ANIMAL HEALTH BOARD | 30,633 | 30,633 | 1,141,007 | | 30,633 |
| | B15 | BARBER EXAMINERS BOARD | 5,837 | 5,837 | - | | 5,837 |
| | B20 | EXPLORE MINNESOTA TOURISM | 16,171 | 16,171 | - | | 16,171 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 4,875,229 | 4,875,229 | 2,087,431,461 | | 4,875,229 |
| | B24 | PUBLIC FACILITIES AUTHORITY | 14,837 | 14,837 | - | | 14,837 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | | - |
| | B34 | HOUSING FINANCE AGENCY | 116,662 | 116,662 | - | | 116,662 |
| | B41 | WORKERS' COMP COURT OF APPEALS | 2,081 | 2,081 | - | | 2,081 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 655,222 | 655,222 | 6,305,130 | | 655,222 |
| | B43 | IRON RANGE RESOURCES | 39,472 | 39,472 | - | | 39,472 |
| | B7E | ARCHITECTURE, ENGINEERING BD | 13,408 | 13,408 | - | | 13,408 |
| | B7G | COMBATIVE SPORTS COMMISSION | 3 | 3 | - | | 3 |
| | B7P | ACCOUNTANCY BOARD | 11,026 | 11,026 | - | | 11,026 |
| | B7S | PRIVATE DETECTIVES BOARD | 1,519 | 1,519 | - | | 1,519 |
| | B82 | PUBLIC UTILITIES COMMISSION | 126,860 | 126,860 | - | | 126,860 |
| | B9D | AMATEUR SPORTS COMMISSION | 774 | 774 | - | | 774 |
| | B9V | AGRICULTURE UTILIZATION RESRCH | 33 | 33 | - | | 33 |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | 29,357 | 29,357 | - | | 29,357 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | 6,258,490 | 6,258,490 | 915,620,594 | | 6,258,490 |
| | E37 | EDUCATION DEPARTMENT | 825,828 | 825,828 | 2,122,572,530 | | 825,828 |
| | E39 | PROF EDUCATOR LICENSING STD BD | 12,923 | 12,923 | - | | 12,923 |
| | E40 | HISTORICAL SOCIETY | 647 | 647 | - | | 647 |
| | E44 | MINNESOTA STATE ACADEMIES | 53,090 | 53,090 | - | | 53,090 |
| | E50 | ARTS BOARD | 31,622 | 31,622 | 1,678,824 | | 31,622 |
| | E60 | OFFICE OF HIGHER EDUCATION | 59,129 | 59,129 | - | | 59,129 |
| | E77 | ZOOLOGICAL BOARD | 90,613 | 90,613 | 7,274,499 | | 90,613 |
| | E81 | UNIVERSITY OF MINNESOTA | 12,310 | 12,310 | - | | 12,310 |
| | E95 | HUMANITIES COMMISSION | 347 | 347 | - | | 347 |
| | E97 | SCIENCE MUSEUM | 64 | 64 | - | | 64 |
| | E9W | HIGHER ED FACILITIES AUTHORITY | 229 | 229 | - | | 229 |
| | G02 | ADMINISTRATION DEPARTMENT | 654,676 | 654,676 | 3,870,297 | | 654,676 |
| | G03 | LOTTERY | 9,010 | 9,010 | - | | 9,010 |
| | G05 | RACING COMMISSION | 25,552 | 25,552 | - | | 25,552 |
| | G06 | ATTORNEY GENERAL | 39,981 | 39,981 | 2,951,046 | | 39,981 |
| | G09 | GAMBLING CONTROL BOARD | 6,989 | 6,989 | - | | 6,989 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 85,331 | 85,331 | - | | 85,331 |
| | G17 | HUMAN RIGHTS DEPARTMENT | 7,990 | 7,990 | - | | 7,990 |
| | G19 | INDIAN AFFAIRS COUNCIL | 4,002 | 4,002 | - | | 4,002 |

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

| Schedule No. | DP# | Name | 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 | Accounting & Procurement Transactions - FY (Actual) 12.4 |
|---|---|---|---|---|---|---|---|
| | | | Accounting Services | Financial Reporting | Financial Reporting - Single Audit | MMB I.T - MANAGEMENT AND ADMINISTRATION | Accounting & Procurement Operations and System Support |
| | G38 | INVESTMENT BOARD | 10,202 | 10,202 | - | | 10,202 |
| | G39 | GOVERNORS OFFICE | 7,380 | 7,380 | - | | 7,380 |
| | G45 | MEDIATION SERVICES DEPARTMENT | 5,247 | 5,247 | - | | 5,247 |
| | G46 | MN.IT | 526,262 | 526,262 | - | | 526,262 |
| | G53 | SECRETARY OF STATE | 67,336 | 67,336 | 3,749,140 | | 67,336 |
| | G61 | OFFICE OF STATE AUDITOR | 18,986 | 18,986 | - | | 18,986 |
| | G62 | MINN STATE RETIREMENT SYSTEM | 155,750 | 155,750 | - | | 155,750 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 298,944 | 298,944 | - | | 298,944 |
| | G67 | REVENUE DEPARTMENT | 78,982 | 78,982 | - | | 78,982 |
| | G69 | TEACHERS RETIREMENT ASSOC | 172,312 | 172,312 | - | | 172,312 |
| | G90 | REVENUE INTERGOVT PAYMENTS | 5,206,358 | 5,206,358 | - | | 5,206,358 |
| | G92 | OMBUDSPERSON FOR FAMILIES | 2,444 | 2,444 | - | | 2,444 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | 844 | 844 | - | | 844 |
| | G96 | UNIFORM LAWS COMMISSION | 52 | 52 | - | | 52 |
| | G9J | CAMPAIGN FINANCE BOARD | 3,479 | 3,479 | - | | 3,479 |
| | G9K | ADMINISTRATIVE HEARINGS | 36,390 | 36,390 | - | | 36,390 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 2,026 | 2,026 | - | | 2,026 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 1,786 | 1,786 | - | | 1,786 |
| | G9N | ASIAN PACIFIC COUNCIL | 1,912 | 1,912 | - | | 1,912 |
| | G9Q | MMB DEBT SERVICE | 9,316 | 9,316 | - | | 9,316 |
| | G9R | MMB NON-OPERATING | 9,034,066 | 9,034,066 | 7,466,980 | | 9,034,066 |
| | G9V | RARE DISEASE ADVISORY COUNCIL | 1 | 1 | - | | 1 |
| | G9X | CAPITOL AREA ARCHITECT | 1,397 | 1,397 | - | | 1,397 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 3,219 | 3,219 | - | | 3,219 |
| | GPR | PAYROLL CLEARING | 208 | 208 | - | | 208 |
| | H12 | HEALTH DEPARTMENT | 934,967 | 934,967 | 613,837,020 | | 934,967 |
| | H55 | HUMAN SERVICES DEPARTMENT | 13,756,055 | 13,756,055 | 14,462,601,097 | | 13,756,055 |
| | H55b | HUMAN SERVICES SOS | 706,452 | 706,452 | - | | 706,452 |
| | H55c | HUMAN SERVICES MSOP | 78,345 | 78,345 | - | | 78,345 |
| | H60 | MN INSURANCE MARKETPLACE | 12,595 | 12,595 | 644,284 | | 12,595 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 342,840 | 342,840 | 36,899,014 | | 342,840 |
| | H7B | MEDICAL PRACTICE BOARD | 26,224 | 26,224 | - | | 26,224 |
| | H7C | NURSING BOARD | 22,260 | 22,260 | - | | 22,260 |
| | H7D | PHARMACY BOARD | 17,087 | 17,087 | 219,796 | | 17,087 |
| | H7F | DENTISTRY BOARD | 18,594 | 18,594 | - | | 18,594 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | 6,315 | 6,315 | - | | 6,315 |
| | H7J | OPTOMETRY BOARD | 4,166 | 4,166 | - | | 4,166 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | 7,991 | 7,991 | - | | 7,991 |
| | H7L | SOCIAL WORK BOARD | 18,739 | 18,739 | - | | 18,739 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | 5,244 | 5,244 | - | | 5,244 |
| | H7Q | PODIATRIC MEDICINE | 4,044 | 4,044 | - | | 4,044 |
| | H7R | VETERINARY MEDICINE BOARD | 5,525 | 5,525 | - | | 5,525 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | 10,181 | 10,181 | 126,000 | | 10,181 |
| | H7U | DIETETICS & NUTRITION PRACTICE | 4,142 | 4,142 | - | | 4,142 |
| | H7V | PSYCHOLOGY BOARD | 7,305 | 7,305 | - | | 7,305 |
| | H7W | PHYSICAL THERAPY BOARD | 8,312 | 8,312 | - | | 8,312 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 15,405 | 15,405 | - | | 15,405 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 7,110 | 7,110 | - | | 7,110 |
| | H8A | FOSTER YOUTH OMBUDPERSON | 4 | 4 | - | | 4 |
| | H9G | OMBUDSMAN MH/DD | 2,802 | 2,802 | - | | 2,802 |
| | J33 | TRIAL COURTS | 1,781,352 | 1,781,352 | 1,124,664 | | 1,781,352 |
| | J50 | STATE GUARDIAN AD LITEM | 24,905 | 24,905 | - | | 24,905 |
| | J52 | PUBLIC DEFENSE BOARD | 53,400 | 53,400 | - | | 53,400 |
| | J58 | COURT OF APPEALS | 3,905 | 3,905 | - | | 3,905 |
| | J65 | SUPREME COURT | 89,466 | 89,466 | 637,022 | | 89,466 |
| | J68 | TAX COURT | 1,969 | 1,969 | - | | 1,969 |

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

| Schedule No. | DP# | Name | 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 | Accounting & Procurement Transactions - FY (Actual) 12.4 |
|---|---|---|---|---|---|---|---|
| | | | Accounting Services | Financial Reporting | Financial Reporting - Single Audit | MMB I.T - MANAGEMENT AND ADMINISTRATION | Accounting & Procurement Operations and System Support |
| | J70 | JUDICIAL STANDARDS BOARD | 2,272 | 2,272 | - | | 2,272 |
| | L10 | LEGISLATURE COORDINATING COMM | 37,293 | 37,293 | - | | 37,293 |
| | L11 | SENATE | 1,609 | 1,609 | - | | 1,609 |
| | L12 | HOUSE | 1,574 | 1,574 | - | | 1,574 |
| | L49 | LEGISLATIVE AUDITOR | 334 | 334 | - | | 334 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 517,090 | 517,090 | 74,151,330 | | 517,090 |
| | P07 | PUBLIC SAFETY DEPARTMENT | 4,076,530 | 4,076,530 | 350,752,165 | | 4,076,530 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 1,458 | 1,458 | - | | 1,458 |
| | P78 | CORRECTIONS DEPARTMENT | 692,359 | 692,359 | 2,231,480 | | 692,359 |
| | P7T | PEACE OFFICERS BOARD (POST) | 9,647 | 9,647 | - | | 9,647 |
| | P9E | SENTENCING GUIDELINES COMM | 1,025 | 1,025 | - | | 1,025 |
| | R28 | MINN CONSERVATION CORPS | 127 | 127 | - | | 127 |
| | R29 | NATURAL RESOURCES DEPARTMENT | 3,075,718 | 3,075,718 | 51,648,022 | | 3,075,718 |
| | R32 | POLLUTION CONTROL AGENCY | 382,377 | 382,377 | 25,711,038 | | 382,377 |
| | R9P | WATER AND SOIL RESOURCES BOARD | 155,785 | 155,785 | 3,235,784 | | 155,785 |
| | T79 | TRANSPORTATION DEPARTMENT | 19,275,296 | 19,275,296 | 790,038,119 | | 19,275,296 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 96,509 | 96,509 | - | | 96,509 |
| | O | OTHER | 1,770 | 1,770 | - | | 1,770 |
| | | Total | 77,126,751 | 77,126,751 | 21,980,614,220 | 2,421,875 | 77,126,751 |
| | | Source | **77,126,751** | **77,126,751** | **21,980,614,220** | **2,421,875** | **77,126,751** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | SUM OF PERCENT | Number of Budget Transactions - FY (Actual) | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures by Division |
|---|---|---|---|---|---|---|---|
| | | | 12.5 | 12.6 | 12.7 | 12.8 | 13.2 |
| | | | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | - |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | 4,775,718 |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | - |
| G45-14.2 | G45-14.2 | Mediation Services | 0.00% | 23 | 0.00% | 646 | |
| 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% | 158 | 0.07% | 5,289 | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | SUM OF PERCENT | Number of Budget Transactions - FY (Actual) | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures by Division |
|---|---|---|---|---|---|---|---|
| | | | 12.5 | 12.6 | 12.7 | 12.8 | 13.2 |
| | | | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | 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% | 6,887 | |
| G02-3.2 | G02-3.2 | Admin Management Services | 0.06% | 263 | 0.06% | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 0.11% | 260 | 0.11% | 7,156 | |
| 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 | 0.01% | 57 | 0.01% | 2,931 | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | 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% | 126 | 0.04% | 4,758 | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 0.01% | 65 | 0.01% | 843 | |
| G10-9.2 | G10-9.2 | Debt Management Division | 0.00% | 50 | 0.00% | 703 | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | 0.02% | 48 | 0.02% | 1,001 | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | 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% | 132 | 0.06% | 3,132 | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - 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% | 65 | 0.00% | 1,316 | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel 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% | 123 | 0.04% | 1,718 | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | SUM OF PERCENT | Number of Budget Transactions - FY (Actual) | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures by Division |
|---|---|---|---|---|---|---|---|
| | | | 12.5 | 12.6 | 12.7 | 12.8 | 13.2 |
| | | | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | 1.12% | 15,942 | 1.12% | 394,926 | |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 0.03% | 95 | 0.03% | 23,506 | |
| | B13 | COMMERCE DEPARTMENT | 0.68% | 2,808 | 0.68% | 602,619 | |
| | B14 | ANIMAL HEALTH BOARD | 0.12% | 340 | 0.12% | 30,633 | |
| | B15 | BARBER EXAMINERS BOARD | 0.00% | 56 | 0.00% | 5,837 | |
| | B20 | EXPLORE MINNESOTA TOURISM | 0.05% | 655 | 0.05% | 16,171 | |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 2.52% | 6,066 | 2.52% | 4,875,229 | |
| | B24 | PUBLIC FACILITIES AUTHORITY | 0.03% | 744 | 0.03% | 14,837 | |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | 0.00% | - | 0.00% | - | |
| | B34 | HOUSING FINANCE AGENCY | 0.48% | 990 | 0.48% | 116,662 | |
| | B41 | WORKERS' COMP COURT OF APPEALS | 0.02% | 48 | 0.02% | 2,081 | |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 0.65% | 3,811 | 0.65% | 655,222 | |
| | B43 | IRON RANGE RESOURCES | 0.06% | 681 | 0.06% | 39,472 | |
| | B7E | ARCHITECTURE, ENGINEERING BD | 0.01% | 42 | 0.01% | 13,408 | |
| | B7G | COMBATIVE SPORTS COMMISSION | 0.00% | 3 | 0.00% | 3 | |
| | B7P | ACCOUNTANCY BOARD | 0.01% | 46 | 0.01% | 11,026 | |
| | B7S | PRIVATE DETECTIVES BOARD | 0.00% | 58 | 0.00% | 1,519 | |
| | B82 | PUBLIC UTILITIES COMMISSION | 0.30% | 150 | 0.30% | 126,860 | |
| | B9D | AMATEUR SPORTS COMMISSION | 0.00% | 73 | 0.00% | 774 | |
| | B9V | AGRICULTURE UTILIZATION RESRCH | 0.00% | 9 | 0.00% | 33 | |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | 0.09% | 1,241 | 0.09% | 29,357 | |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | 20.41% | 6,927 | 20.41% | 6,258,490 | |
| | E37 | EDUCATION DEPARTMENT | 0.70% | 8,903 | 0.70% | 825,828 | |
| | E39 | PROF EDUCATOR LICENSING STD BD | 0.03% | 105 | 0.03% | 12,923 | |
| | E40 | HISTORICAL SOCIETY | 0.00% | 146 | 0.00% | 647 | |
| | E44 | MINNESOTA STATE ACADEMIES | 0.30% | 1,646 | 0.30% | 53,090 | |
| | E50 | ARTS BOARD | 0.03% | 333 | 0.03% | 31,622 | |
| | E60 | OFFICE OF HIGHER EDUCATION | 0.14% | 1,374 | 0.14% | 59,129 | |
| | E77 | ZOOLOGICAL BOARD | 0.42% | 1,395 | 0.42% | 90,613 | |
| | E81 | UNIVERSITY OF MINNESOTA | 0.00% | 777 | 0.00% | 12,310 | |
| | E95 | HUMANITIES COMMISSION | 0.00% | 55 | 0.00% | 347 | |
| | E97 | SCIENCE MUSEUM | 0.00% | 30 | 0.00% | 64 | |
| | E9W | HIGHER ED FACILITIES AUTHORITY | 0.00% | 13 | 0.00% | 229 | |
| | G02 | ADMINISTRATION DEPARTMENT | 1.21% | 3,621 | 1.21% | 654,676 | |
| | G03 | LOTTERY | 0.20% | 94 | 0.20% | 9,010 | |
| | G05 | RACING COMMISSION | 0.08% | 353 | 0.08% | 25,552 | |
| | G06 | ATTORNEY GENERAL | 0.50% | 830 | 0.50% | 39,981 | |
| | G09 | GAMBLING CONTROL BOARD | 0.06% | 105 | 0.06% | 6,989 | |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 0.26% | 1,942 | 0.26% | 85,331 | |
| | G17 | HUMAN RIGHTS DEPARTMENT | 0.07% | 144 | 0.07% | 7,990 | |
| | G19 | INDIAN AFFAIRS COUNCIL | 0.01% | 155 | 0.01% | 4,002 | |

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

| Schedule No. | DP# | Name | SUM OF PERCENT | Number of Budget Transactions - FY (Actual) | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures by Division |
|---|---|---|---|---|---|---|---|
| | | | 12.5 | 12.6 | 12.7 | 12.8 | 13.2 |
| | | | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations |
| | G38 | INVESTMENT BOARD | 0.04% | 59 | 0.04% | 10,202 | |
| | G39 | GOVERNORS OFFICE | 0.09% | 189 | 0.09% | 7,380 | |
| | G45 | MEDIATION SERVICES DEPARTMENT | 0.02% | 86 | 0.02% | 5,247 | |
| | G46 | MN.IT | 4.15% | 4,135 | 4.15% | 526,262 | |
| | G53 | SECRETARY OF STATE | 0.16% | 750 | 0.16% | 67,336 | |
| | G61 | OFFICE OF STATE AUDITOR | 0.13% | 451 | 0.13% | 18,986 | |
| | G62 | MINN STATE RETIREMENT SYSTEM | 0.18% | 160 | 0.18% | 155,750 | |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 0.14% | 189 | 0.14% | 298,944 | |
| | G67 | REVENUE DEPARTMENT | 1.85% | 5,615 | 1.85% | 78,982 | |
| | G69 | TEACHERS RETIREMENT ASSOC | 0.11% | 305 | 0.11% | 172,312 | |
| | G90 | REVENUE INTERGOVT PAYMENTS | 0.00% | 1,055 | 0.00% | 5,206,358 | |
| | G92 | OMBUDSPERSON FOR FAMILIES | 0.01% | 48 | 0.01% | 2,444 | |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | 0.00% | 46 | 0.00% | 844 | |
| | G96 | UNIFORM LAWS COMMISSION | 0.00% | 9 | 0.00% | 52 | |
| | G9J | CAMPAIGN FINANCE BOARD | 0.01% | 118 | 0.01% | 3,479 | |
| | G9K | ADMINISTRATIVE HEARINGS | 0.11% | 270 | 0.11% | 36,390 | |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 0.01% | 63 | 0.01% | 2,026 | |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 0.01% | 36 | 0.01% | 1,786 | |
| | G9N | ASIAN PACIFIC COUNCIL | 0.00% | 85 | 0.00% | 1,912 | |
| | G9Q | MMB DEBT SERVICE | 0.00% | 1,296 | 0.00% | 9,316 | |
| | G9R | MMB NON-OPERATING | 0.00% | 1,366 | 0.00% | 9,034,066 | |
| | G9V | RARE DISEASE ADVISORY COUNCIL | 0.00% | 1 | 0.00% | 1 | |
| | G9X | CAPITOL AREA ARCHITECT | 0.00% | 51 | 0.00% | 1,397 | |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 0.01% | 75 | 0.01% | 3,219 | |
| | GPR | PAYROLL CLEARING | 0.00% | - | 0.00% | 208 | |
| | H12 | HEALTH DEPARTMENT | 3.07% | 17,718 | 3.07% | 934,967 | |
| | H55 | HUMAN SERVICES DEPARTMENT | 7.73% | 18,622 | 7.73% | 13,756,055 | |
| | H55b | HUMAN SERVICES SOS | 3.76% | 3,265 | 3.76% | 706,452 | |
| | H55c | HUMAN SERVICES MSOP | 0.67% | 544 | 0.67% | 78,345 | |
| | H60 | MN INSURANCE MARKETPLACE | 0.30% | 212 | 0.30% | 12,595 | |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 2.48% | 7,662 | 2.48% | 342,840 | |
| | H7B | MEDICAL PRACTICE BOARD | 0.04% | 138 | 0.04% | 26,224 | |
| | H7C | NURSING BOARD | 0.05% | 72 | 0.05% | 22,260 | |
| | H7D | PHARMACY BOARD | 0.03% | 231 | 0.03% | 17,087 | |
| | H7F | DENTISTRY BOARD | 0.02% | 153 | 0.02% | 18,594 | |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | 0.01% | 89 | 0.01% | 6,315 | |
| | H7J | OPTOMETRY BOARD | 0.00% | 53 | 0.00% | 4,166 | |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | 0.01% | 120 | 0.01% | 7,991 | |
| | H7L | SOCIAL WORK BOARD | 0.02% | 87 | 0.02% | 18,739 | |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | 0.00% | 58 | 0.00% | 5,244 | |
| | H7Q | PODIATRIC MEDICINE | 0.00% | 70 | 0.00% | 4,044 | |
| | H7R | VETERINARY MEDICINE BOARD | 0.00% | 55 | 0.00% | 5,525 | |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | 0.02% | 254 | 0.02% | 10,181 | |
| | H7U | DIETETICS & NUTRITION PRACTICE | 0.00% | 57 | 0.00% | 4,142 | |
| | H7V | PSYCHOLOGY BOARD | 0.01% | 60 | 0.01% | 7,305 | |
| | H7W | PHYSICAL THERAPY BOARD | 0.00% | 79 | 0.00% | 8,312 | |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 0.01% | 102 | 0.01% | 15,405 | |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 0.00% | 52 | 0.00% | 7,110 | |
| | H8A | FOSTER YOUTH OMBUDPERSON | 0.00% | 4 | 0.00% | 4 | |
| | H9G | OMBUDSMAN MH/DD | 0.03% | 29 | 0.03% | 2,802 | |
| | J33 | TRIAL COURTS | 3.82% | 8,670 | 3.82% | 1,781,352 | |
| | J50 | STATE GUARDIAN AD LITEM | 0.40% | 973 | 0.40% | 24,905 | |
| | J52 | PUBLIC DEFENSE BOARD | 1.15% | 1,260 | 1.15% | 53,400 | |
| | J58 | COURT OF APPEALS | 0.12% | 61 | 0.12% | 3,905 | |
| | J65 | SUPREME COURT | 0.70% | 1,472 | 0.70% | 89,466 | |
| | J68 | TAX COURT | 0.01% | 45 | 0.01% | 1,969 | |

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| Schedule No. | DP# | Name | SUM OF PERCENT | Number of Budget Transactions - FY (Actual) | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures by Division |
|---|---|---|---|---|---|---|---|
| | | | 12.5 | 12.6 | 12.7 | 12.8 | 13.2 |
| | | | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations |
| | J70 | JUDICIAL STANDARDS BOARD | 0.00% | 118 | 0.00% | 2,272 | |
| | L10 | LEGISLATURE COORDINATING COMM | 0.15% | 767 | 0.15% | 37,293 | |
| | L11 | SENATE | 0.32% | 41 | 0.32% | 1,609 | |
| | L12 | HOUSE | 0.00% | 44 | 0.00% | 1,574 | |
| | L49 | LEGISLATIVE AUDITOR | 0.01% | 35 | 0.01% | 334 | |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 0.67% | 848 | 0.67% | 517,090 | |
| | P07 | PUBLIC SAFETY DEPARTMENT | 3.95% | 24,925 | 3.95% | 4,076,530 | |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 0.01% | 34 | 0.01% | 1,458 | |
| | P78 | CORRECTIONS DEPARTMENT | 7.27% | 13,855 | 7.27% | 692,359 | |
| | P7T | PEACE OFFICERS BOARD (POST) | 0.02% | 172 | 0.02% | 9,647 | |
| | P9E | SENTENCING GUIDELINES COMM | 0.01% | 28 | 0.01% | 1,025 | |
| | R28 | MINN CONSERVATION CORPS | 0.00% | 36 | 0.00% | 127 | |
| | R29 | NATURAL RESOURCES DEPARTMENT | 7.91% | 34,292 | 7.91% | 3,075,718 | |
| | R32 | POLLUTION CONTROL AGENCY | 1.69% | 8,481 | 1.69% | 382,377 | |
| | R9P | WATER AND SOIL RESOURCES BOARD | 0.82% | 7,671 | 0.82% | 155,785 | |
| | T79 | TRANSPORTATION DEPARTMENT | 14.62% | 25,277 | 14.62% | 19,275,296 | |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 0.00% | 113 | 0.00% | 96,509 | |
| | O | OTHER | 0.00% | - | 0.00% | 1,770 | |
| | | Total | 100.00% | 259,638 | 100.00% | 77,126,751 | 4,775,718 |
| | | Source | **100.00%** | **259,638** | **100.00%** | **77,126,751** | **4,775,718** |
| | | Difference (Total - Source) | 0.00% | 0 | 0.00% | 0 | 0 |

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

| Schedule No. | DP# | Name | 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 |
| | | | 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 | | 302,514 | | | |
| 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 | | | | 2,995,372 | |
| L49-15.4 | L49-15.4 | Program Audits | | | | 1,821,457 | |
| L49-15.5 | L49-15.5 | Single Audits | | | | - | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | - | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | - | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | - | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | - | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | 9,013 | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | - | |

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| Schedule No. | DP# | Name | 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 |
| | | | Personnel Administration | MEDIATION SERVICES | Mediation Services | LEGISLATIVE AUDITOR | Financial Audits |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | - | |
| L49-15.13 | L49-15.13 | 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 | 0.06% | | 0.06% | | - |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 0.11% | | 0.11% | | - |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | 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 | 0.02% | | 0.02% | | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | 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% | | 5,302.31 |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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|---|---|---|---|---|---|---|---|
| | | | 13.3 | 14.2 | 14.3 | 15.2 | 15.3 |
| | | | Personnel Administration | MEDIATION SERVICES | Mediation Services | LEGISLATIVE AUDITOR | Financial Audits |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | 1.12% | | 1.12% | | - |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 0.03% | | 0.03% | | 149.88 |
| | B13 | COMMERCE DEPARTMENT | 0.68% | | 0.68% | | 137.58 |
| | B14 | ANIMAL HEALTH BOARD | 0.12% | | 0.12% | | - |
| | B15 | BARBER EXAMINERS BOARD | 0.00% | | 0.00% | | - |
| | B20 | EXPLORE MINNESOTA TOURISM | 0.05% | | 0.05% | | - |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 2.52% | | 2.52% | | 403.68 |
| | B24 | PUBLIC FACILITIES AUTHORITY | 0.03% | | 0.03% | | - |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | 0.00% | | 0.00% | | - |
| | B34 | HOUSING FINANCE AGENCY | 0.48% | | 0.48% | | 70.56 |
| | B41 | WORKERS' COMP COURT OF APPEALS | 0.02% | | 0.02% | | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 0.65% | | 0.65% | | 30.43 |
| | B43 | IRON RANGE RESOURCES | 0.06% | | 0.06% | | 1,264.81 |
| | 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 | 0.30% | | 0.30% | | - |
| | 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 | 20.41% | | 20.41% | | 52.59 |
| | E37 | EDUCATION DEPARTMENT | 0.70% | | 0.70% | | 181.28 |
| | E39 | PROF EDUCATOR LICENSING STD BD | 0.03% | | 0.03% | | - |
| | E40 | HISTORICAL SOCIETY | 0.00% | | 0.00% | | - |
| | E44 | MINNESOTA STATE ACADEMIES | 0.30% | | 0.30% | | - |
| | E50 | ARTS BOARD | 0.03% | | 0.03% | | 119.06 |
| | E60 | OFFICE OF HIGHER EDUCATION | 0.14% | | 0.14% | | - |
| | E77 | ZOOLOGICAL BOARD | 0.42% | | 0.42% | | 142.00 |
| | E81 | UNIVERSITY OF MINNESOTA | 0.00% | | 0.00% | | - |
| | E95 | HUMANITIES COMMISSION | 0.00% | | 0.00% | | - |
| | E97 | SCIENCE MUSEUM | 0.00% | | 0.00% | | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | 0.00% | | 0.00% | | - |
| | G02 | ADMINISTRATION DEPARTMENT | 1.21% | | 1.21% | | 908.02 |
| | G03 | LOTTERY | 0.20% | | 0.20% | | 26.29 |
| | G05 | RACING COMMISSION | 0.08% | | 0.08% | | - |
| | G06 | ATTORNEY GENERAL | 0.50% | | 0.50% | | - |
| | G09 | GAMBLING CONTROL BOARD | 0.06% | | 0.06% | | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 0.26% | | 0.26% | | 277.13 |
| | G17 | HUMAN RIGHTS DEPARTMENT | 0.07% | | 0.07% | | 559.81 |
| | G19 | INDIAN AFFAIRS COUNCIL | 0.01% | | 0.01% | | - |

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

| Schedule No. | DP# | Name | SUM OF PERCENT<br>13.3<br>Personnel Administration | Net Administrative Expenditures by Division<br>14.2<br>MEDIATION SERVICES | SUM OF PERCENT<br>14.3<br>Mediation Services | Legislative Auditor General Support<br>15.2<br>LEGISLATIVE AUDITOR | Financial Audits<br>15.3<br>Financial Audits |
|---|---|---|---|---|---|---|---|
| | G38 | INVESTMENT BOARD | 0.04% | | 0.04% | | 1,711.88 |
| | G39 | GOVERNORS OFFICE | 0.09% | | 0.09% | | 525.93 |
| | G45 | MEDIATION SERVICES DEPARTMENT | 0.02% | | 0.02% | | 6.88 |
| | G46 | MN.IT | 4.15% | | 4.15% | | 1,608.01 |
| | G53 | SECRETARY OF STATE | 0.16% | | 0.16% | | 211.75 |
| | G61 | OFFICE OF STATE AUDITOR | 0.13% | | 0.13% | | 632.75 |
| | G62 | MINN STATE RETIREMENT SYSTEM | 0.18% | | 0.18% | | 1,129.51 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 0.14% | | 0.14% | | 695.92 |
| | G67 | REVENUE DEPARTMENT | 1.85% | | 1.85% | | 191.09 |
| | G69 | TEACHERS RETIREMENT ASSOC | 0.11% | | 0.11% | | 677.29 |
| | 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% | | 42.03 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 0.01% | | 0.01% | | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 0.01% | | 0.01% | | - |
| | G9N | ASIAN PACIFIC COUNCIL | 0.00% | | 0.00% | | - |
| | G9Q | MMB DEBT SERVICE | 0.00% | | 0.00% | | - |
| | G9R | MMB NON-OPERATING | 0.00% | | 0.00% | | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | 0.00% | | 0.00% | | - |
| | G9X | CAPITOL AREA ARCHITECT | 0.00% | | 0.00% | | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 0.01% | | 0.01% | | - |
| | GPR | PAYROLL CLEARING | 0.00% | | 0.00% | | - |
| | H12 | HEALTH DEPARTMENT | 3.07% | | 3.07% | | 2,251.37 |
| | H55 | HUMAN SERVICES DEPARTMENT | 7.73% | | 7.73% | | 5,049.09 |
| | H55b | HUMAN SERVICES SOS | 3.76% | | 3.76% | | - |
| | H55c | HUMAN SERVICES MSOP | 0.67% | | 0.67% | | - |
| | H60 | MN INSURANCE MARKETPLACE | 0.30% | | 0.30% | | 41.53 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 2.48% | | 2.48% | | 105.76 |
| | H7B | MEDICAL PRACTICE BOARD | 0.04% | | 0.04% | | - |
| | H7C | NURSING BOARD | 0.05% | | 0.05% | | - |
| | H7D | PHARMACY BOARD | 0.03% | | 0.03% | | - |
| | H7F | DENTISTRY BOARD | 0.02% | | 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 | 0.02% | | 0.02% | | 860.13 |
| | H7U | DIETETICS & NUTRITION PRACTICE | 0.00% | | 0.00% | | - |
| | H7V | PSYCHOLOGY BOARD | 0.01% | | 0.01% | | - |
| | H7W | PHYSICAL THERAPY BOARD | 0.00% | | 0.00% | | - |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 0.01% | | 0.01% | | - |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 0.00% | | 0.00% | | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | 0.00% | | 0.00% | | - |
| | H9G | OMBUDSMAN MH/DD | 0.03% | | 0.03% | | - |
| | J33 | TRIAL COURTS | 3.82% | | 3.82% | | 36.60 |
| | J50 | STATE GUARDIAN AD LITEM | 0.40% | | 0.40% | | - |
| | J52 | PUBLIC DEFENSE BOARD | 1.15% | | 1.15% | | 26.78 |
| | J58 | COURT OF APPEALS | 0.12% | | 0.12% | | - |
| | J65 | SUPREME COURT | 0.70% | | 0.70% | | 21.89 |
| | J68 | TAX COURT | 0.01% | | 0.01% | | - |

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

| Schedule No. | DP# | Name | SUM OF PERCENT<br>13.3<br>Personnel Administration | Net Administrative Expenditures by Division<br>14.2<br>MEDIATION SERVICES | SUM OF PERCENT<br>14.3<br>Mediation Services | Legislative Auditor General Support<br>15.2<br>LEGISLATIVE AUDITOR | Financial Audits<br>15.3<br>Financial Audits |
|---|---|---|---|---|---|---|---|
| | J70 | JUDICIAL STANDARDS BOARD | 0.00% | | 0.00% | | - |
| | L10 | LEGISLATURE COORDINATING COMM | 0.15% | | 0.15% | | - |
| | L11 | SENATE | 0.32% | | 0.32% | | - |
| | L12 | HOUSE | 0.00% | | 0.00% | | - |
| | L49 | LEGISLATIVE AUDITOR | 0.01% | | 0.01% | | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 0.67% | | 0.67% | | 289.01 |
| | P07 | PUBLIC SAFETY DEPARTMENT | 3.95% | | 3.95% | | 713.27 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 0.01% | | 0.01% | | - |
| | P78 | CORRECTIONS DEPARTMENT | 7.27% | | 7.27% | | 1,158.51 |
| | 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 | 7.91% | | 7.91% | | 923.50 |
| | R32 | POLLUTION CONTROL AGENCY | 1.69% | | 1.69% | | 42.39 |
| | R9P | WATER AND SOIL RESOURCES BOARD | 0.82% | | 0.82% | | - |
| | T79 | TRANSPORTATION DEPARTMENT | 14.62% | | 14.62% | | 1,544.96 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 0.00% | | 0.00% | | - |
| | O | OTHER | 0.00% | | 0.00% | | 424.50 |
| | | Total | 100.00% | 302,514 | 100.00% | 4,825,842 | 30,860.74 |
| | | Source | **100.00%** | **302,514** | **100.00%** | **4,825,842** | **30,860.74** |
| | | Difference (Total - Source) | 0.00% | 0 | 0.00% | 0 | - |

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

| Schedule No. | DP# | Name | Program Audits | Single Audits | Legislative Auditor General Support | Financial Audits Outdoor | Finacial Audits Art |
|---|---|---|---|---|---|---|---|
| | | | 15.4 | 15.5 | 15.6 | 15.7 | 15.8 |
| | | | Program Audits | Single Audits | Audit Committee | Financial Audit- Outdoors | Financial Audit- Art |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | 2,995,372 | | |
| L49-15.4 | L49-15.4 | Program Audits | | | 1,821,457 | | |
| L49-15.5 | L49-15.5 | Single Audits | | | - | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | - | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | - | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | - | - | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | - | - | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | 9,013 | - | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | - | - | |

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

| Schedule No. | DP# | Name | Program Audits | Single Audits | Legislative Auditor General Support | Financial Audits Outdoor | Finacial Audits Art |
|---|---|---|---|---|---|---|---|
| | | | 15.4 | 15.5 | 15.6 | 15.7 | 15.8 |
| | | | Program Audits | Single Audits | Audit Committee | Financial Audit- Outdoors | Financial Audit- Art |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | - | - | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | - | - | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | - | - | |
| G61-16.2 | 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | Program Audits | Single Audits | Legislative Auditor General Support | Financial Audits Outdoor | Finacial Audits Art |
|---|---|---|---|---|---|---|---|
| | | | 15.4 | 15.5 | 15.6 | 15.7 | 15.8 |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | 16.71 | - | - | - | |
| | B13 | COMMERCE DEPARTMENT | 3,174.69 | - | - | - | |
| | B14 | ANIMAL HEALTH BOARD | - | - | - | - | |
| | B15 | BARBER EXAMINERS BOARD | - | - | - | - | |
| | B20 | EXPLORE MINNESOTA TOURISM | - | - | - | - | |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 4,210.38 | - | - | - | |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | - | - | - | |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | |
| | B34 | HOUSING FINANCE AGENCY | 1,275.99 | - | - | - | |
| | 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 | 3,391.17 | - | - | - | |
| | 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 | 1,573.67 | - | - | - | |
| | G03 | LOTTERY | - | - | - | - | |
| | G05 | RACING COMMISSION | - | - | - | - | |
| | G06 | ATTORNEY GENERAL | - | - | - | - | |
| | G09 | GAMBLING CONTROL BOARD | - | - | - | - | |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | - | |
| | G19 | INDIAN AFFAIRS COUNCIL | - | - | - | - | |

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

| Schedule No. | DP# | Name | Program Audits | Single Audits | Legislative Auditor General Support | Financial Audits Outdoor | Finacial Audits Art |
|---|---|---|---|---|---|---|---|
| | | | 15.4 | 15.5 | 15.6 | 15.7 | 15.8 |
| | | | Program Audits | Single Audits | Audit Committee | Financial Audit- Outdoors | Financial Audit- Art |
| | 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 | - | - | | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | | - | - |
| | G9X | CAPITOL AREA ARCHITECT | - | - | | - | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | - | | - | - |
| | GPR | PAYROLL CLEARING | - | - | | - | - |
| | H12 | HEALTH DEPARTMENT | - | - | | - | - |
| | H55 | HUMAN SERVICES DEPARTMENT | 992.20 | - | | - | - |
| | 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 | 4,565.61 | - | | - | - |
| | H7U | DIETETICS & NUTRITION PRACTICE | - | - | | - | - |
| | H7V | PSYCHOLOGY BOARD | - | - | | - | - |
| | H7W | PHYSICAL THERAPY BOARD | - | - | | - | - |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | | - | - |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | | - | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | | - | - |
| | H9G | OMBUDSMAN MH/DD | - | - | | - | - |
| | J33 | TRIAL COURTS | 149.63 | - | | - | - |
| | J50 | STATE GUARDIAN AD LITEM | - | - | | - | - |
| | J52 | PUBLIC DEFENSE BOARD | - | - | | - | - |
| | J58 | COURT OF APPEALS | - | - | | - | - |
| | J65 | SUPREME COURT | - | - | | - | - |
| | J68 | TAX COURT | - | - | | - | - |

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

| Schedule No. | DP# | Name | Program Audits | Single Audits | Legislative Auditor General Support | Financial Audits Outdoor | Finacial Audits Art |
|---|---|---|---|---|---|---|---|
| | | | 15.4 | 15.5 | 15.6 | 15.7 | 15.8 |
| | | | Program Audits | Single Audits | Audit Committee | Financial Audit- Outdoors | Financial Audit- Art |
| | J70 | JUDICIAL STANDARDS BOARD | - | - | | - | - |
| | L10 | LEGISLATURE COORDINATING COMM | - | - | | - | - |
| | L11 | SENATE | - | - | | - | - |
| | L12 | HOUSE | - | - | | - | - |
| | L49 | LEGISLATIVE AUDITOR | - | - | | - | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | - | - | | - | - |
| | P07 | PUBLIC SAFETY DEPARTMENT | 519.67 | - | | - | - |
| | 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 | 4,052.02 | - | | - | - |
| | R9P | WATER AND SOIL RESOURCES BOARD | - | - | | - | - |
| | T79 | TRANSPORTATION DEPARTMENT | 35.27 | - | | - | - |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 1,244.93 | - | | - | - |
| | O | OTHER | 1,102.77 | - | | - | - |
| | | Total | 26,304.71 | - | 4,825,842 | - | - |
| | | Source | **26,304.71** | **-** | **4,825,842** | **-** | **-** |
| | | Difference (Total - Source) | - | - | - | - | - |

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

| Schedule No. | DP# | Name | 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 |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| | | | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors | Program Audit- Art | Program Audit- Clean Water |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| | | | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors | Program Audit- Art | Program Audit- Clean Water |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | - | - | - | - | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | - | - |
| | G19 | INDIAN AFFAIRS COUNCIL | - | - | - | - | - |

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

| Schedule No. | DP# | Name | 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 |
| | | | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors | Program Audit- Art | Program Audit- Clean Water |
| | 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 | - | - | - | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| | 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 | - | - | - | - | - |

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

| Schedule No. | DP# | Name | Financial Audits Clean Water 15.9 | Financial Audits Parks & Trails 15.10 | Program Audits Outdoor 15.11 | Program Audits Art 15.12 | Program Audits Clean Water 15.13 |
|---|---|---|---|---|---|---|---|
| | | | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors | Program Audit- Art | Program Audit- Clean Water |
| | 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 | - | 124.00 | - | - | - |
| | R32 | POLLUTION CONTROL AGENCY | - | - | - | - | - |
| | R9P | WATER AND SOIL RESOURCES BOARD | - | - | - | - | - |
| | T79 | TRANSPORTATION DEPARTMENT | - | - | - | - | - |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | - | - |
| | O | OTHER | - | - | - | - | - |
| | | Total | - | 124.00 | - | - | - |
| | | Source | **-** | **124.00** | **-** | **-** | **-** |
| | | Difference (Total - Source) | - | - | - | - | - |

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

| Schedule No. | DP# | Name | Program Audits Parks & Trails | Federal Cash Receipts - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures | Net Administrative Expenditures by Agency |
|---|---|---|---|---|---|---|---|
| | | | 15.14 | 16.2 | 17.0 | 20 | 21.2 |
| | | | Program Audit- Parks & Trails | STATE AUDITOR | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | ADMINISTRATION | ADMIN MANAGEMENT SERVICES |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Program Audits Parks & Trails<br>15.14<br>Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual)<br>16.2<br>STATE AUDITOR | Accounting & Procurement Transactions - FY (Actual)<br>17.0<br>SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | Net Administrative Expenditures<br>20<br>ADMINISTRATION | Net Administrative Expenditures by Agency<br>21.2<br>ADMIN MANAGEMENT SERVICES |
|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | G61-16.2 | State Auditor | - | - | | | |
| G61-16.3 | G61-16.3 | State Auditor General | - | - | | | |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | | | | | |
| | | | | | | | |
| 99YYY | 99YYY | Consumer Agencies | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | - | - | 6,887 | - | |
| G02-3.2 | G02-3.2 | Admin Management Services | - | - | | 1,889,740 | - |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | 637,165 |
| G02-3.4 | G02-3.4 | Human Resources | | | | | 415,043 |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | 837,532 |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | - |
| G02-4.2 | G02-4.2 | Government & Citizen Services | - | - | 7,156 | 4,089,039 | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | - | - | 2,931 | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | - | 4,758 | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | - | 843 | | |
| G10-9.2 | G10-9.2 | Debt Management Division | - | - | 703 | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | - | 1,001 | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | 3,132 | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | - | - | 1,316 | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | - | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | - | - | 1,718 | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | 646 | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | 5,289 | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | Program Audits Parks & Trails | Federal Cash Receipts - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures | Net Administrative Expenditures by Agency |
|---|---|---|---|---|---|---|---|
| | | | 15.14 | 16.2 | 17.0 | 20 | 21.2 |
| | | | Program Audit- Parks & Trails | STATE AUDITOR | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | ADMINISTRATION | ADMIN MANAGEMENT SERVICES |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | - | 10,790,890.00 | 394,926 | | |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | 23,506 | | |
| | B13 | COMMERCE DEPARTMENT | - | 395,904,987.00 | 602,619 | | |
| | B14 | ANIMAL HEALTH BOARD | - | 1,141,007.00 | 30,633 | | |
| | B15 | BARBER EXAMINERS BOARD | - | - | 5,837 | | |
| | B20 | EXPLORE MINNESOTA TOURISM | - | - | 16,171 | | |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | 2,087,431,461.00 | 4,875,229 | | |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | - | 14,837 | | |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | | |
| | B34 | HOUSING FINANCE AGENCY | - | - | 116,662 | | |
| | B41 | WORKERS' COMP COURT OF APPEALS | - | - | 2,081 | | |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | - | 6,305,130.00 | 655,222 | | |
| | B43 | IRON RANGE RESOURCES | - | - | 39,472 | | |
| | B7E | ARCHITECTURE, ENGINEERING BD | - | - | 13,408 | | |
| | B7G | COMBATIVE SPORTS COMMISSION | - | - | 3 | | |
| | B7P | ACCOUNTANCY BOARD | - | - | 11,026 | | |
| | B7S | PRIVATE DETECTIVES BOARD | - | - | 1,519 | | |
| | B82 | PUBLIC UTILITIES COMMISSION | - | - | 126,860 | | |
| | B9D | AMATEUR SPORTS COMMISSION | - | - | 774 | | |
| | B9V | AGRICULTURE UTILIZATION RESRCH | - | - | 33 | | |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | 29,357 | | |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | - | 915,620,594.00 | 6,258,490 | | |
| | E37 | EDUCATION DEPARTMENT | - | 2,122,572,530.00 | 825,828 | | |
| | E39 | PROF EDUCATOR LICENSING STD BD | - | - | 12,923 | | |
| | E40 | HISTORICAL SOCIETY | - | - | 647 | | |
| | E44 | MINNESOTA STATE ACADEMIES | - | - | 53,090 | | |
| | E50 | ARTS BOARD | - | 1,678,824.00 | 31,622 | | |
| | E60 | OFFICE OF HIGHER EDUCATION | - | - | 59,129 | | |
| | E77 | ZOOLOGICAL BOARD | - | 7,274,499.00 | 90,613 | | |
| | E81 | UNIVERSITY OF MINNESOTA | - | - | 12,310 | | |
| | E95 | HUMANITIES COMMISSION | - | - | 347 | | |
| | E97 | SCIENCE MUSEUM | - | - | 64 | | |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | - | 229 | | |
| | G02 | ADMINISTRATION DEPARTMENT | - | 3,870,297.00 | 654,676 | 169,829,133.00 | |
| | G03 | LOTTERY | - | - | 9,010 | | |
| | G05 | RACING COMMISSION | - | - | 25,552 | | |
| | G06 | ATTORNEY GENERAL | - | 2,951,046.00 | 39,981 | | |
| | G09 | GAMBLING CONTROL BOARD | - | - | 6,989 | | |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | 85,331 | | |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | - | 7,990 | | |
| | G19 | INDIAN AFFAIRS COUNCIL | - | - | 4,002 | | |

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

| Schedule No. | DP# | Name | Program Audits Parks & Trails | Federal Cash Receipts - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures | Net Administrative Expenditures by Agency |
|---|---|---|---|---|---|---|---|
| | | | 15.14 | 16.2 | 17.0 | 20 | 21.2 |
| | | | Program Audit- Parks & Trails | STATE AUDITOR | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | ADMINISTRATION | ADMIN MANAGEMENT SERVICES |
| | G38 | INVESTMENT BOARD | - | - | 10,202 | | |
| | G39 | GOVERNORS OFFICE | - | - | 7,380 | | |
| | G45 | MEDIATION SERVICES DEPARTMENT | - | - | 5,247 | | |
| | G46 | MN.IT | - | - | 526,262 | | |
| | G53 | SECRETARY OF STATE | - | 3,749,140.00 | 67,336 | | |
| | G61 | OFFICE OF STATE AUDITOR | - | - | 18,986 | | |
| | G62 | MINN STATE RETIREMENT SYSTEM | - | - | 155,750 | | |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | 298,944 | | |
| | G67 | REVENUE DEPARTMENT | - | - | 78,982 | | |
| | G69 | TEACHERS RETIREMENT ASSOC | - | - | 172,312 | | |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | - | 5,206,358 | | |
| | G92 | OMBUDSPERSON FOR FAMILIES | - | - | 2,444 | | |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | 844 | | |
| | G96 | UNIFORM LAWS COMMISSION | - | - | 52 | | |
| | G9J | CAMPAIGN FINANCE BOARD | - | - | 3,479 | | |
| | G9K | ADMINISTRATIVE HEARINGS | - | - | 36,390 | | |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | 2,026 | | |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | 1,786 | | |
| | G9N | ASIAN PACIFIC COUNCIL | - | - | 1,912 | | |
| | G9Q | MMB DEBT SERVICE | - | - | 9,316 | | |
| | G9R | MMB NON-OPERATING | - | 7,466,980.00 | 9,034,066 | | |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | 1 | | |
| | G9X | CAPITOL AREA ARCHITECT | - | - | 1,397 | | |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | - | 3,219 | | |
| | GPR | PAYROLL CLEARING | - | - | 208 | | |
| | H12 | HEALTH DEPARTMENT | - | 613,837,020.00 | 934,967 | | |
| | H55 | HUMAN SERVICES DEPARTMENT | - | 14,462,601,097.00 | 13,756,055 | | |
| | H55b | HUMAN SERVICES SOS | - | - | 706,452 | | |
| | H55c | HUMAN SERVICES MSOP | - | - | 78,345 | | |
| | H60 | MN INSURANCE MARKETPLACE | - | 644,284.00 | 12,595 | | |
| | H75 | VETERANS AFFAIRS DEPARTMENT | - | 36,899,014.00 | 342,840 | | |
| | H7B | MEDICAL PRACTICE BOARD | - | - | 26,224 | | |
| | H7C | NURSING BOARD | - | - | 22,260 | | |
| | H7D | PHARMACY BOARD | - | 219,796.00 | 17,087 | | |
| | H7F | DENTISTRY BOARD | - | - | 18,594 | | |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | 6,315 | | |
| | H7J | OPTOMETRY BOARD | - | - | 4,166 | | |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | 7,991 | | |
| | H7L | SOCIAL WORK BOARD | - | - | 18,739 | | |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | 5,244 | | |
| | H7Q | PODIATRIC MEDICINE | - | - | 4,044 | | |
| | H7R | VETERINARY MEDICINE BOARD | - | - | 5,525 | | |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | - | 126,000.00 | 10,181 | | |
| | H7U | DIETETICS & NUTRITION PRACTICE | - | - | 4,142 | | |
| | H7V | PSYCHOLOGY BOARD | - | - | 7,305 | | |
| | H7W | PHYSICAL THERAPY BOARD | - | - | 8,312 | | |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | 15,405 | | |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | 7,110 | | |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | 4 | | |
| | H9G | OMBUDSMAN MH/DD | - | - | 2,802 | | |
| | J33 | TRIAL COURTS | - | 1,124,664.00 | 1,781,352 | | |
| | J50 | STATE GUARDIAN AD LITEM | - | - | 24,905 | | |
| | J52 | PUBLIC DEFENSE BOARD | - | - | 53,400 | | |
| | J58 | COURT OF APPEALS | - | - | 3,905 | | |
| | J65 | SUPREME COURT | - | 637,022.00 | 89,466 | | |
| | J68 | TAX COURT | - | - | 1,969 | | |

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

| Schedule No. | DP# | Name | Program Audits Parks & Trails | Federal Cash Receipts - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Net Administrative Expenditures | Net Administrative Expenditures by Agency |
|---|---|---|---|---|---|---|---|
| | | | 15.14 | 16.2 | 17.0 | 20 | 21.2 |
| | | | Program Audit- Parks & Trails | STATE AUDITOR | SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) | ADMINISTRATION | ADMIN MANAGEMENT SERVICES |
| | J70 | JUDICIAL STANDARDS BOARD | - | - | 2,272 | | |
| | L10 | LEGISLATURE COORDINATING COMM | - | - | 37,293 | | |
| | L11 | SENATE | - | - | 1,609 | | |
| | L12 | HOUSE | - | - | 1,574 | | |
| | L49 | LEGISLATIVE AUDITOR | - | - | 334 | | |
| | P01 | MILITARY AFFAIRS DEPARTMENT | - | 74,151,330.00 | 517,090 | | |
| | P07 | PUBLIC SAFETY DEPARTMENT | - | 350,752,165.00 | 4,076,530 | | |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | 1,458 | | |
| | P78 | CORRECTIONS DEPARTMENT | - | 2,231,480.00 | 692,359 | | |
| | P7T | PEACE OFFICERS BOARD (POST) | - | - | 9,647 | | |
| | P9E | SENTENCING GUIDELINES COMM | - | - | 1,025 | | |
| | R28 | MINN CONSERVATION CORPS | - | - | 127 | | |
| | R29 | NATURAL RESOURCES DEPARTMENT | - | 51,648,022.00 | 3,075,718 | | |
| | R32 | POLLUTION CONTROL AGENCY | - | 25,711,038.00 | 382,377 | | |
| | R9P | WATER AND SOIL RESOURCES BOARD | - | 3,235,784.00 | 155,785 | | |
| | T79 | TRANSPORTATION DEPARTMENT | - | 790,038,119.00 | 19,275,296 | | |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | 96,509 | | |
| | O | OTHER | - | - | 1,770 | | |
| | | Total | - | 21,980,614,220 | 77,126,751 | 175,807,912 | 1,889,740 |
| | | Source | - | **21,980,614,220** | **77,126,751** | **175,807,912** | **1,889,740** |
| | | Difference (Total - Source) | - | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing |
|---|---|---|---|---|---|---|---|
| | | | Sum Percent | Sum Percent | Accounting & Procurement Accounting Transactions | Net Administrative Expenditures by Agency | Leases |
| | | | 21.3 | 21.4 | 21.5 | 22.2 | 22.5 |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing |
|---|---|---|---|---|---|---|---|
| | | | Sum Percent | Sum Percent | Accounting & Procurement Accounting Transactions | Net Administrative Expenditures by Agency | Leases |
| | | | 21.3 | 21.4 | 21.5 | 22.2 | 22.5 |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 0.11% | 0.11% | 7,156 | - | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | 512,012 | |
| G02-4.7 | G02-4.7 | Real Property | | | | 669,188 | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | 1,956,731 | |
| G02-4.10 | G02-4.10 | Central Mail | | | | 438,270 | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | 370,420 | |
| G02-4.12 | G02-4.12 | Grants Management | | | | 142,418 | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | - |
| G46-6.3 | G46-6.3 | IT Spend | | | | | - |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | - |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | - |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | - |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | - |
| G10-9.3 | G10-9.3 | Debt Management | | | | | - |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | - |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | - |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | - |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | - |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | - |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | - |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | - |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | - |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | - |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | - |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | - |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | - |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | - |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | - |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | - |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | - |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | - |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | - |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | - |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | - |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | - |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | - |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | - |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | - |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | - |
| L49-15.4 | L49-15.4 | Program Audits | | | | | - |

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

| Schedule No. | DP# | Name | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing |
|---|---|---|---|---|---|---|---|
| | | | Sum Percent | Sum Percent | Accounting & Procurement Accounting Transactions | Net Administrative Expenditures by Agency | Leases |
| | | | 21.3 | 21.4 | 21.5 | 22.2 | 22.5 |
| L49-15.5 | L49-15.5 | Single Audits | | | | | - |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | | | | 3 |
| | B13 | COMMERCE DEPARTMENT | | | | | 6 |
| | B14 | ANIMAL HEALTH BOARD | | | | | - |
| | B15 | BARBER EXAMINERS BOARD | | | | | - |
| | B20 | EXPLORE MINNESOTA TOURISM | | | | | - |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | | | | 64 |
| | B24 | PUBLIC FACILITIES AUTHORITY | | | | | - |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | | | | - |
| | B34 | HOUSING FINANCE AGENCY | | | | | - |
| | B41 | WORKERS' COMP COURT OF APPEALS | | | | | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | | | | 5 |
| | B43 | IRON RANGE RESOURCES | | | | | - |
| | B7E | ARCHITECTURE, ENGINEERING BD | | | | | 1 |
| | B7G | COMBATIVE SPORTS COMMISSION | | | | | - |
| | B7P | ACCOUNTANCY BOARD | | | | | 1 |
| | 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 | | | | | 6 |
| | E39 | PROF EDUCATOR LICENSING STD BD | | | | | - |
| | E40 | HISTORICAL SOCIETY | | | | | - |
| | E44 | MINNESOTA STATE ACADEMIES | | | | | 1 |
| | E50 | ARTS BOARD | | | | | - |
| | E60 | OFFICE OF HIGHER EDUCATION | | | | | 2 |
| | E77 | ZOOLOGICAL BOARD | | | | | - |
| | E81 | UNIVERSITY OF MINNESOTA | | | | | - |
| | E95 | HUMANITIES COMMISSION | | | | | - |
| | E97 | SCIENCE MUSEUM | | | | | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | | | | - |
| | G02 | ADMINISTRATION DEPARTMENT | 1.21% | 1.21% | 654,676 | | 16 |
| | G03 | LOTTERY | | | | | 12 |
| | G05 | RACING COMMISSION | | | | | - |
| | G06 | ATTORNEY GENERAL | | | | | 1 |
| | G09 | GAMBLING CONTROL BOARD | | | | | 2 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | | | | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | | | | | - |
| | G19 | INDIAN AFFAIRS COUNCIL | | | | | 2 |

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

| Schedule No. | DP# | Name | COMMISSIONER'S OFFICE | Human Resources | Financial Management and Reporting | Government & Citizen Services | Real Estate and Construction Services - Leasing |
|---|---|---|---|---|---|---|---|
| | | | Sum Percent | Sum Percent | Accounting & Procurement Accounting Transactions | Net Administrative Expenditures by Agency | Leases |
| | | | 21.3 | 21.4 | 21.5 | 22.2 | 22.5 |
| | G38 | INVESTMENT BOARD | | | | | - |
| | G39 | GOVERNORS OFFICE | | | | | - |
| | G45 | MEDIATION SERVICES DEPARTMENT | | | | | - |
| | G46 | MN.IT | | | | | 2 |
| | G53 | SECRETARY OF STATE | | | | | 6 |
| | G61 | OFFICE OF STATE AUDITOR | | | | | 5 |
| | G62 | MINN STATE RETIREMENT SYSTEM | | | | | 1 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | | | | - |
| | G67 | REVENUE DEPARTMENT | | | | | 4 |
| | G69 | TEACHERS RETIREMENT ASSOC | | | | | - |
| | G90 | REVENUE INTERGOVT PAYMENTS | | | | | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | | | | | - |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | | | | 2 |
| | G96 | UNIFORM LAWS COMMISSION | | | | | - |
| | G9J | CAMPAIGN FINANCE BOARD | | | | | - |
| | G9K | ADMINISTRATIVE HEARINGS | | | | | 1 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | | | | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | | | | - |
| | G9N | ASIAN PACIFIC COUNCIL | | | | | - |
| | G9Q | MMB DEBT SERVICE | | | | | - |
| | G9R | MMB NON-OPERATING | | | | | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | | | | - |
| | G9X | CAPITOL AREA ARCHITECT | | | | | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | | | | 4 |
| | GPR | PAYROLL CLEARING | | | | | - |
| | H12 | HEALTH DEPARTMENT | | | | | 111 |
| | H55 | HUMAN SERVICES DEPARTMENT | | | | | 120 |
| | H55b | HUMAN SERVICES SOS | | | | | - |
| | H55c | HUMAN SERVICES MSOP | | | | | - |
| | H60 | MN INSURANCE MARKETPLACE | | | | | - |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | | | | 2 |
| | H7B | MEDICAL PRACTICE BOARD | | | | | 6 |
| | H7C | NURSING BOARD | | | | | - |
| | H7D | PHARMACY BOARD | | | | | 4 |
| | H7F | DENTISTRY BOARD | | | | | 17 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | | | | 3 |
| | H7J | OPTOMETRY BOARD | | | | | 1 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | | | | 1 |
| | H7L | SOCIAL WORK BOARD | | | | | 3 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | | | | 2 |
| | H7Q | PODIATRIC MEDICINE | | | | | 1 |
| | H7R | VETERINARY MEDICINE BOARD | | | | | 3 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | | | | 3 |
| | H7U | DIETETICS & NUTRITION PRACTICE | | | | | 1 |
| | H7V | PSYCHOLOGY BOARD | | | | | 3 |
| | H7W | PHYSICAL THERAPY BOARD | | | | | 3 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | | | | 3 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | | | | 3 |
| | H8A | FOSTER YOUTH OMBUDPERSON | | | | | - |
| | H9G | OMBUDSMAN MH/DD | | | | | 3 |
| | J33 | TRIAL COURTS | | | | | - |
| | J50 | STATE GUARDIAN AD LITEM | | | | | - |
| | J52 | PUBLIC DEFENSE BOARD | | | | | - |
| | J58 | COURT OF APPEALS | | | | | - |
| | J65 | SUPREME COURT | | | | | 5 |
| | J68 | TAX COURT | | | | | - |

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

| Schedule No. | DP# | Name | Sum Percent 21.3 COMMISSIONER'S OFFICE | Sum Percent 21.4 Human Resources | Accounting & Procurement Accounting Transactions 21.5 Financial Management and Reporting | Net Administrative Expenditures by Agency 22.2 Government & Citizen Services | Leases 22.5 Real Estate and Construction Services - Leasing |
|---|---|---|---|---|---|---|---|
| | J70 | JUDICIAL STANDARDS BOARD | | | | | - |
| | L10 | LEGISLATURE COORDINATING COMM | | | | | - |
| | L11 | SENATE | | | | | - |
| | L12 | HOUSE | | | | | - |
| | L49 | LEGISLATIVE AUDITOR | | | | | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | | | | - |
| | P07 | PUBLIC SAFETY DEPARTMENT | | | | | 96 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | | | | - |
| | P78 | CORRECTIONS DEPARTMENT | | | | | 20 |
| | P7T | PEACE OFFICERS BOARD (POST) | | | | | - |
| | P9E | SENTENCING GUIDELINES COMM | | | | | - |
| | R28 | MINN CONSERVATION CORPS | | | | | - |
| | R29 | NATURAL RESOURCES DEPARTMENT | | | | | 31 |
| | R32 | POLLUTION CONTROL AGENCY | | | | | 3 |
| | R9P | WATER AND SOIL RESOURCES BOARD | | | | | 6 |
| | T79 | TRANSPORTATION DEPARTMENT | | | | | 12 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | | | | - |
| | O | OTHER | | | | | - |
| | | Total | 1.32% | 1.32% | 661,832 | 4,089,039 | 617 |
| | | Source | **1.32%** | **1.32%** | **661,832** | **4,089,039** | **617** |
| | | 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 | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| | | | Real Property | Office of State Procurement | Central Mail | Office of Enterprise Continuous Improvement | Grants Management |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | - | 33 | - | 0.00% | |
| G46-6.3 | G46-6.3 | IT Spend | - | - | - | 0.00% | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | 30 | | 0.00% | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | - | - | 0.00% | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | - | 189 | - | 0.04% | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | - | 15 | - | 0.01% | |
| G10-9.2 | G10-9.2 | Debt Management Division | - | 16 | - | 0.00% | |
| G10-9.3 | G10-9.3 | Debt Management | - | - | - | 0.00% | |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | - | 0.00% | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | - | 23 | - | 0.02% | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | - | - | - | 0.00% | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | - | - | - | 0.00% | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | - | - | - | 0.00% | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | - | - | - | 0.06% | |
| G10-11.3 | G10-11.3 | Central Payroll | - | - | - | 0.00% | |
| G10-11.4 | G10-11.4 | Accounting Services | - | 67 | - | 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 | - | 27 | - | 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 | - | 40 | - | 0.04% | |
| G10-13.3 | G10-13.3 | Personnel Administration | - | - | - | 0.00% | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | - | - | - | 0.00% | |
| G45-14.2 | G45-14.2 | Mediation Services | - | 20 | - | 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 | - | 275 | - | 0.07% | |
| L49-15.3 | L49-15.3 | Financial Audits | - | - | - | 0.00% | |
| L49-15.4 | L49-15.4 | Program Audits | - | - | - | 0.00% | |

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

| Schedule No. | DP# | Name | 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 |
| | | | Real Property | Office of State Procurement | Central Mail | Office of Enterprise Continuous Improvement | Grants Management |
| 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 | 8,031 | 103,003 | 1.12% | 6,890,157 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | - | 142 | 10,181 | 0.03% | - |
| | B13 | COMMERCE DEPARTMENT | 3,216 | 5,660 | 228,612 | 0.68% | 247,349,050 |
| | B14 | ANIMAL HEALTH BOARD | - | 885 | 763 | 0.12% | - |
| | B15 | BARBER EXAMINERS BOARD | - | 75 | 3,584 | 0.00% | - |
| | B20 | EXPLORE MINNESOTA TOURISM | - | 556 | 6,147 | 0.05% | 1,204,630 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 27,051 | 52,687 | 1,874 | 2.52% | 274,304,846 |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | 387 | - | 0.03% | 80,592,785 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | 0.00% | - |
| | B34 | HOUSING FINANCE AGENCY | - | 1,167 | 15,757 | 0.48% | - |
| | B41 | WORKERS' COMP COURT OF APPEALS | - | 66 | 942 | 0.02% | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | - | 2,627 | 100,370 | 0.65% | 3,863,070 |
| | B43 | IRON RANGE RESOURCES | 293,365 | 817 | - | 0.06% | 38,986,468 |
| | B7E | ARCHITECTURE, ENGINEERING BD | - | 238 | 9,954 | 0.01% | - |
| | B7G | COMBATIVE SPORTS COMMISSION | - | - | - | 0.00% | - |
| | B7P | ACCOUNTANCY BOARD | - | 42 | 8,133 | 0.01% | - |
| | B7S | PRIVATE DETECTIVES BOARD | - | 13 | - | 0.00% | - |
| | B82 | PUBLIC UTILITIES COMMISSION | - | 211 | - | 0.30% | - |
| | B9D | AMATEUR SPORTS COMMISSION | 783,997 | - | - | 0.00% | - |
| | B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | 0.00% | - |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | 176,361 | 1,061 | - | 0.09% | - |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | 4,087 | 20.41% | - |
| | E37 | EDUCATION DEPARTMENT | - | 3,576 | 17,950 | 0.70% | 172,287,213 |
| | E39 | PROF EDUCATOR LICENSING STD BD | - | 295 | 14,349 | 0.03% | 1,770,500 |
| | E40 | HISTORICAL SOCIETY | 1,252,948 | 5 | - | 0.00% | - |
| | E44 | MINNESOTA STATE ACADEMIES | 424,709 | 1,809 | - | 0.30% | - |
| | E50 | ARTS BOARD | - | 2,763 | 472 | 0.03% | 44,119,520 |
| | E60 | OFFICE OF HIGHER EDUCATION | - | 895 | 37,442 | 0.14% | 14,908,519 |
| | E77 | ZOOLOGICAL BOARD | 648,443 | 1,647 | - | 0.42% | - |
| | E81 | UNIVERSITY OF MINNESOTA | - | 28 | - | 0.00% | - |
| | E95 | HUMANITIES COMMISSION | - | - | - | 0.00% | - |
| | E97 | SCIENCE MUSEUM | - | - | - | 0.00% | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | 0.00% | - |
| | G02 | ADMINISTRATION DEPARTMENT | - | 6,356 | 54,315 | 1.21% | 14,221,170 |
| | G03 | LOTTERY | - | - | 1,863 | 0.20% | - |
| | G05 | RACING COMMISSION | - | 471 | - | 0.08% | 114,372 |
| | G06 | ATTORNEY GENERAL | - | 1,059 | 26,674 | 0.50% | - |
| | G09 | GAMBLING CONTROL BOARD | - | 58 | - | 0.06% | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | 705 | 147,851 | 0.26% | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | 223 | 11,905 | 0.07% | - |
| | G19 | INDIAN AFFAIRS COUNCIL | - | 153 | 3 | 0.01% | 345,492 |

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

| Schedule No. | DP# | Name | 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 |
| | | | Real Property | Office of State Procurement | Central Mail | Office of Enterprise Continuous Improvement | Grants Management |
| | G38 | INVESTMENT BOARD | - | 220 | 321 | 0.04% | - |
| | G39 | GOVERNORS OFFICE | - | 114 | 688 | 0.09% | - |
| | G45 | MEDIATION SERVICES DEPARTMENT | - | 202 | 494 | 0.02% | - |
| | G46 | MN.IT | - | 7,868 | 3,682 | 4.15% | - |
| | G53 | SECRETARY OF STATE | - | 1,797 | 29,444 | 0.16% | - |
| | G61 | OFFICE OF STATE AUDITOR | - | 966 | 478 | 0.13% | - |
| | G62 | MINN STATE RETIREMENT SYSTEM | 145,147 | 325 | 219,953 | 0.18% | - |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | 190 | 384,055 | 0.14% | - |
| | G67 | REVENUE DEPARTMENT | - | 1,634 | 2,060,766 | 1.85% | 694,764 |
| | G69 | TEACHERS RETIREMENT ASSOC | - | 356 | 173,628 | 0.11% | - |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | 0.00% | 250,000 |
| | G92 | OMBUDSPERSON FOR FAMILIES | - | 162 | (46) | 0.01% | - |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | - | 88 | 19 | 0.00% | - |
| | G96 | UNIFORM LAWS COMMISSION | - | - | - | 0.00% | - |
| | G9J | CAMPAIGN FINANCE BOARD | - | 81 | 7,725 | 0.01% | - |
| | G9K | ADMINISTRATIVE HEARINGS | - | 608 | 56,042 | 0.11% | - |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | - | 35 | 8 | 0.01% | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | - | 56 | 5 | 0.01% | - |
| | G9N | ASIAN PACIFIC COUNCIL | - | 83 | 92 | 0.00% | - |
| | G9Q | MMB DEBT SERVICE | - | - | - | 0.00% | - |
| | G9R | MMB NON-OPERATING | - | - | - | 0.00% | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | 0.00% | - |
| | G9X | CAPITOL AREA ARCHITECT | - | 25 | 81 | 0.00% | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | 106 | 449 | 0.01% | - |
| | GPR | PAYROLL CLEARING | - | - | - | 0.00% | - |
| | H12 | HEALTH DEPARTMENT | - | 16,116 | 485,085 | 3.07% | 251,724,542 |
| | H55 | HUMAN SERVICES DEPARTMENT | 2,949,239 | 10,321 | 595,750 | 7.73% | 277,259,077 |
| | H55b | HUMAN SERVICES SOS | - | 7,997 | - | 3.76% | - |
| | H55c | HUMAN SERVICES MSOP | - | 1,888 | - | 0.67% | - |
| | H60 | MN INSURANCE MARKETPLACE | - | 150 | 39,331 | 0.30% | 4,271,728 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 1,248,793 | 8,546 | 17,191 | 2.48% | 12,941 |
| | H7B | MEDICAL PRACTICE BOARD | - | 389 | 56,364 | 0.04% | - |
| | H7C | NURSING BOARD | - | 149 | 45,791 | 0.05% | - |
| | H7D | PHARMACY BOARD | - | 236 | 17,823 | 0.03% | - |
| | H7F | DENTISTRY BOARD | - | 370 | 5,354 | 0.02% | - |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | - | 59 | 4,158 | 0.01% | - |
| | H7J | OPTOMETRY BOARD | - | 62 | 1,095 | 0.00% | - |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | 126 | 4,966 | 0.01% | - |
| | H7L | SOCIAL WORK BOARD | - | 156 | 13,273 | 0.02% | - |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | - | 65 | 2,048 | 0.00% | - |
| | H7Q | PODIATRIC MEDICINE | - | 32 | 372 | 0.00% | - |
| | H7R | VETERINARY MEDICINE BOARD | - | 49 | 4,178 | 0.00% | - |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | - | 234 | 577 | 0.02% | 2,372,517 |
| | H7U | DIETETICS & NUTRITION PRACTICE | - | 46 | 1,637 | 0.00% | - |
| | H7V | PSYCHOLOGY BOARD | - | 50 | 1,393 | 0.01% | - |
| | H7W | PHYSICAL THERAPY BOARD | - | 61 | 4,993 | 0.00% | - |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | - | 103 | 7,113 | 0.01% | - |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | - | 72 | 1,751 | 0.00% | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | 0.00% | - |
| | H9G | OMBUDSMAN MH/DD | - | 68 | 865 | 0.03% | - |
| | J33 | TRIAL COURTS | - | 4,705 | 25,278 | 3.82% | - |
| | J50 | STATE GUARDIAN AD LITEM | - | 147 | 1,934 | 0.40% | - |
| | J52 | PUBLIC DEFENSE BOARD | - | 892 | - | 1.15% | - |
| | J58 | COURT OF APPEALS | - | 31 | 4,011 | 0.12% | - |
| | J65 | SUPREME COURT | - | 1,637 | 14,929 | 0.70% | 499,998 |
| | J68 | TAX COURT | - | 80 | 242 | 0.01% | - |

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

| Schedule No. | DP# | Name | 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 |
| | | | Real Property | Office of State Procurement | Central Mail | Office of Enterprise Continuous Improvement | Grants Management |
| | J70 | JUDICIAL STANDARDS BOARD | - | 22 | - | 0.00% | - |
| | L10 | LEGISLATURE COORDINATING COMM | - | 21 | 9 | 0.15% | - |
| | L11 | SENATE | - | - | 22,145 | 0.32% | - |
| | L12 | HOUSE | - | - | - | 0.00% | - |
| | L49 | LEGISLATIVE AUDITOR | - | 2 | 407 | 0.01% | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 5,665,998 | 17,323 | 127 | 0.67% | - |
| | P07 | PUBLIC SAFETY DEPARTMENT | 20,360 | 18,162 | 3,683,346 | 3.95% | 139,120,915 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | - | 33 | 187 | 0.01% | - |
| | P78 | CORRECTIONS DEPARTMENT | 7,484,120 | 25,532 | 8,642 | 7.27% | 8,377,972 |
| | P7T | PEACE OFFICERS BOARD (POST) | - | 283 | 1,454 | 0.02% | - |
| | P9E | SENTENCING GUIDELINES COMM | - | 22 | 2 | 0.01% | - |
| | R28 | MINN CONSERVATION CORPS | - | - | - | 0.00% | - |
| | R29 | NATURAL RESOURCES DEPARTMENT | 3,048,767 | 65,038 | 388,120 | 7.91% | 111,525,555 |
| | R32 | POLLUTION CONTROL AGENCY | 25,198 | 3,588 | 40,697 | 1.69% | 56,998,886 |
| | R9P | WATER AND SOIL RESOURCES BOARD | - | 4,626 | 2,344 | 0.82% | 54,874,175 |
| | T79 | TRANSPORTATION DEPARTMENT | 6,569,888 | 114,063 | 83,091 | 14.62% | 91,331,614 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | 7 | - | 0.00% | - |
| | O | OTHER | 1,544,698 | - | 21,805 | 0.00% | - |
| | | Total | 32,320,602 | 413,918 | 9,353,993 | 99.84% | 1,900,272,476 |
| | | Source | **32,320,602** | **413,918** | **9,353,993** | **99.84%** | **1,900,272,476** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0.00% | 0 |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division<br>24.2<br>Minnesota Information Technology | IT Central Serv Revenue<br>24.3<br>IT Spend | IT Central Serv Revenue<br>24.4<br>Enterprise IT Security | Net Administrative Expenditures by Division<br>26.2<br>MINNESOTA MANAGEMENT & BUDGET | Accounting & Procurement Accounting Transactions - FY (Actual)<br>26.3<br>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 | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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| Schedule No. | DP# | Name | Net Administrative Expenditures by Division<br>24.2<br>Minnesota Information Technology | IT Central Serv Revenue<br>24.3<br>IT Spend | IT Central Serv Revenue<br>24.4<br>Enterprise IT Security | Net Administrative Expenditures by Division<br>26.2<br>MINNESOTA MANAGEMENT & BUDGET | Accounting & Procurement Accounting Transactions - FY (Actual)<br>26.3<br>Enterprise Communications & Planning (fmrly IC&A) |
|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 372,514 | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | - | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | 6,409,398 | 6,409,398 | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | - | - | 1,008,729 | |
| G10-9.2 | G10-9.2 | Debt Management Division | | - | - | 600,871 | 703 |
| G10-9.3 | G10-9.3 | Debt Management | | - | - | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | - | - | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | - | - | 1,632,647 | 1,001 |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | - | - | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | - | - | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | - | - | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | - | - | 5,970,593 | 3,132 |
| G10-11.3 | G10-11.3 | Central Payroll | | - | - | | |
| G10-11.4 | G10-11.4 | Accounting Services | | - | - | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | - | - | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | - | - | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | - | - | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | - | - | 6,768,769 | 1,316 |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | - | - | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | - | - | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | - | - | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | - | - | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | - | - | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | - | - | - | - |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | - | - | 4,775,718 | 1,718 |
| G10-13.3 | G10-13.3 | Personnel Administration | | - | - | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | - | - | | |
| G45-14.2 | G45-14.2 | Mediation Services | | - | - | | 646 |
| G45-14.3 | G45-14.3 | Mediation Services | | - | - | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | - | - | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | 46,549 | 46,549 | | 5,289 |
| L49-15.3 | L49-15.3 | Financial Audits | | - | - | | |
| L49-15.4 | L49-15.4 | Program Audits | | - | - | | |

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|---|---|---|---|---|---|---|---|
| L49-15.5 | L49-15.5 | Single Audits | | - | - | | |
| L49-15.6 | L49-15.6 | Audit Comm | | - | - | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | - | - | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | - | - | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | - | - | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | - | - | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | - | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | - | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | - | | |
| L49-15.14 | L49-15.14 | 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 | | 5,713,361 | 5,713,361 | | 394,926 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | 300,677 | 300,677 | | 23,506 |
| | B13 | COMMERCE DEPARTMENT | | 4,936,407 | 4,936,407 | | 602,619 |
| | B14 | ANIMAL HEALTH BOARD | | 459,577 | 459,577 | | 30,633 |
| | B15 | BARBER EXAMINERS BOARD | | 18,498 | 18,498 | | 5,837 |
| | B20 | EXPLORE MINNESOTA TOURISM | | 581,268 | 581,268 | | 16,171 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | 39,050,355 | 39,050,355 | | 4,875,229 |
| | B24 | PUBLIC FACILITIES AUTHORITY | | 26,713 | 26,713 | | 14,837 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | - | - | | - |
| | B34 | HOUSING FINANCE AGENCY | | 244,579 | 244,579 | | 116,662 |
| | B41 | WORKERS' COMP COURT OF APPEALS | | 39,263 | 39,263 | | 2,081 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | 12,175,048 | 12,175,048 | | 655,222 |
| | B43 | IRON RANGE RESOURCES | | 161,196 | 161,196 | | 39,472 |
| | B7E | ARCHITECTURE, ENGINEERING BD | | 43,533 | 43,533 | | 13,408 |
| | B7G | COMBATIVE SPORTS COMMISSION | | - | - | | 3 |
| | B7P | ACCOUNTANCY BOARD | | 32,049 | 32,049 | | 11,026 |
| | B7S | PRIVATE DETECTIVES BOARD | | - | - | | 1,519 |
| | B82 | PUBLIC UTILITIES COMMISSION | | 517,869 | 517,869 | | 126,860 |
| | B9D | AMATEUR SPORTS COMMISSION | | - | - | | 774 |
| | B9V | AGRICULTURE UTILIZATION RESRCH | | - | - | | 33 |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | | 264,998 | 264,998 | | 29,357 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | | 4,990,795 | 4,990,795 | | 6,258,490 |
| | E37 | EDUCATION DEPARTMENT | | 21,375,007 | 21,375,007 | | 825,828 |
| | E39 | PROF EDUCATOR LICENSING STD BD | | 317,026 | 317,026 | | 12,923 |
| | E40 | HISTORICAL SOCIETY | | 119,002 | 119,002 | | 647 |
| | E44 | MINNESOTA STATE ACADEMIES | | 581,080 | 581,080 | | 53,090 |
| | E50 | ARTS BOARD | | 218,769 | 218,769 | | 31,622 |
| | E60 | OFFICE OF HIGHER EDUCATION | | 3,771,528 | 3,771,528 | | 59,129 |
| | E77 | ZOOLOGICAL BOARD | | 1,115,431 | 1,115,431 | | 90,613 |
| | E81 | UNIVERSITY OF MINNESOTA | | 655,264 | 655,264 | | 12,310 |
| | E95 | HUMANITIES COMMISSION | | - | - | | 347 |
| | E97 | SCIENCE MUSEUM | | - | - | | 64 |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | - | - | | 229 |
| | G02 | ADMINISTRATION DEPARTMENT | | 5,707,380 | 5,707,380 | | 654,676 |
| | G03 | LOTTERY | | 115,843 | 115,843 | | 9,010 |
| | G05 | RACING COMMISSION | | 74,893 | 74,893 | | 25,552 |
| | G06 | ATTORNEY GENERAL | | 206,089 | 206,089 | | 39,981 |
| | G09 | GAMBLING CONTROL BOARD | | 180,000 | 180,000 | | 6,989 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | 11,451,046 | 11,451,046 | | 85,331 |
| | G17 | HUMAN RIGHTS DEPARTMENT | | 414,397 | 414,397 | | 7,990 |
| | G19 | INDIAN AFFAIRS COUNCIL | | 27,423 | 27,423 | | 4,002 |

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|---|---|---|---|---|---|---|---|
| | G38 | INVESTMENT BOARD | | 18,238 | 18,238 | | 10,202 |
| | G39 | GOVERNORS OFFICE | | 241,540 | 241,540 | | 7,380 |
| | G45 | MEDIATION SERVICES DEPARTMENT | | 125,664 | 125,664 | | 5,247 |
| | G46 | MN.IT | | 366,820 | 366,820 | | 526,262 |
| | G53 | SECRETARY OF STATE | | 562,371 | 562,371 | | 67,336 |
| | G61 | OFFICE OF STATE AUDITOR | | 50,490 | 50,490 | | 18,986 |
| | G62 | MINN STATE RETIREMENT SYSTEM | | 85,236 | 85,236 | | 155,750 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | 93,144 | 93,144 | | 298,944 |
| | G67 | REVENUE DEPARTMENT | | 26,400,749 | 26,400,749 | | 78,982 |
| | G69 | TEACHERS RETIREMENT ASSOC | | 162,535 | 162,535 | | 172,312 |
| | G90 | REVENUE INTERGOVT PAYMENTS | | - | - | | 5,206,358 |
| | G92 | OMBUDSPERSON FOR FAMILIES | | 92,935 | 92,935 | | 2,444 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | 4,018 | 4,018 | | 844 |
| | G96 | UNIFORM LAWS COMMISSION | | - | - | | 52 |
| | G9J | CAMPAIGN FINANCE BOARD | | 13,627 | 13,627 | | 3,479 |
| | G9K | ADMINISTRATIVE HEARINGS | | 1,110,852 | 1,110,852 | | 36,390 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | 18,856 | 18,856 | | 2,026 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | 22,116 | 22,116 | | 1,786 |
| | G9N | ASIAN PACIFIC COUNCIL | | 19,498 | 19,498 | | 1,912 |
| | G9Q | MMB DEBT SERVICE | | - | - | | 9,316 |
| | G9R | MMB NON-OPERATING | | - | - | | 9,034,066 |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | - | - | | 1 |
| | G9X | CAPITOL AREA ARCHITECT | | 13,831 | 13,831 | | 1,397 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | 52,982 | 52,982 | | 3,219 |
| | GPR | PAYROLL CLEARING | | - | - | | 208 |
| | H12 | HEALTH DEPARTMENT | | 35,020,620 | 35,020,620 | | 934,967 |
| | H55 | HUMAN SERVICES DEPARTMENT | | 166,749,072 | 166,749,072 | | 13,756,055 |
| | H55b | HUMAN SERVICES SOS | | - | - | | 706,452 |
| | H55c | HUMAN SERVICES MSOP | | - | - | | 78,345 |
| | H60 | MN INSURANCE MARKETPLACE | | 1,376,699 | 1,376,699 | | 12,595 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | 7,322,402 | 7,322,402 | | 342,840 |
| | H7B | MEDICAL PRACTICE BOARD | | 1,035,035 | 1,035,035 | | 26,224 |
| | H7C | NURSING BOARD | | 583,237 | 583,237 | | 22,260 |
| | H7D | PHARMACY BOARD | | 1,661,619 | 1,661,619 | | 17,087 |
| | H7F | DENTISTRY BOARD | | 178,345 | 178,345 | | 18,594 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | 52,868 | 52,868 | | 6,315 |
| | H7J | OPTOMETRY BOARD | | 13,235 | 13,235 | | 4,166 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | 62,515 | 62,515 | | 7,991 |
| | H7L | SOCIAL WORK BOARD | | 114,934 | 114,934 | | 18,739 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | 19,233 | 19,233 | | 5,244 |
| | H7Q | PODIATRIC MEDICINE | | 13,230 | 13,230 | | 4,044 |
| | H7R | VETERINARY MEDICINE BOARD | | 28,598 | 28,598 | | 5,525 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | 256,246 | 256,246 | | 10,181 |
| | H7U | DIETETICS & NUTRITION PRACTICE | | 11,002 | 11,002 | | 4,142 |
| | H7V | PSYCHOLOGY BOARD | | 126,174 | 126,174 | | 7,305 |
| | H7W | PHYSICAL THERAPY BOARD | | 169,141 | 169,141 | | 8,312 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | 142,779 | 142,779 | | 15,405 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | 33,437 | 33,437 | | 7,110 |
| | H8A | FOSTER YOUTH OMBUDPERSON | | - | - | | 4 |
| | H9G | OMBUDSMAN MH/DD | | 122,665 | 122,665 | | 2,802 |
| | J33 | TRIAL COURTS | | 74,434 | 74,434 | | 1,781,352 |
| | J50 | STATE GUARDIAN AD LITEM | | 455 | 455 | | 24,905 |
| | J52 | PUBLIC DEFENSE BOARD | | 22,992 | 22,992 | | 53,400 |
| | J58 | COURT OF APPEALS | | - | - | | 3,905 |
| | J65 | SUPREME COURT | | 1,455,949 | 1,455,949 | | 89,466 |
| | J68 | TAX COURT | | 742,190 | 742,190 | | 1,969 |

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|---|---|---|---|---|---|---|---|
| | J70 | JUDICIAL STANDARDS BOARD | | 6,490 | 6,490 | | 2,272 |
| | L10 | LEGISLATURE COORDINATING COMM | | 150,606 | 150,606 | | 37,293 |
| | L11 | SENATE | | - | - | | 1,609 |
| | L12 | HOUSE | | - | - | | 1,574 |
| | L49 | LEGISLATIVE AUDITOR | | - | - | | 334 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | 1,214,215 | 1,214,215 | | 517,090 |
| | P07 | PUBLIC SAFETY DEPARTMENT | | 63,490,277 | 63,490,277 | | 4,076,530 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | 27,672 | 27,672 | | 1,458 |
| | P78 | CORRECTIONS DEPARTMENT | | 28,111,206 | 28,111,206 | | 692,359 |
| | P7T | PEACE OFFICERS BOARD (POST) | | 708,849 | 708,849 | | 9,647 |
| | P9E | SENTENCING GUIDELINES COMM | | 15,230 | 15,230 | | 1,025 |
| | R28 | MINN CONSERVATION CORPS | | - | - | | 127 |
| | R29 | NATURAL RESOURCES DEPARTMENT | | 27,238,633 | 27,238,633 | | 3,075,718 |
| | R32 | POLLUTION CONTROL AGENCY | | 13,095,813 | 13,095,813 | | 382,377 |
| | R9P | WATER AND SOIL RESOURCES BOARD | | 1,680,305 | 1,680,305 | | 155,785 |
| | T79 | TRANSPORTATION DEPARTMENT | | 59,345,841 | 59,345,841 | | 19,275,296 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | 446,133 | 446,133 | | 96,509 |
| | O | OTHER | | 8,264,750 | 8,264,750 | | 1,770 |
| | | Total | 372,514 | 572,982,935 | 572,982,935 | 20,757,327 | 77,104,176 |
| | | Source | **372,514** | **572,982,935** | **572,982,935** | **20,757,327** | **77,104,176** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | 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 |
| | 1.2 | Fixed Asset Depreciation | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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| Schedule No. | DP# | Name | 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 |
| | | | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 600,871 | - | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | - | - | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | - | - | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | - | 1,399,412 | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | - | 233,235 | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | - | - | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | - | | 3,132 | |
| G10-11.3 | G10-11.3 | Central Payroll | | - | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | - | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | - | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | - | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | - | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | - | | 1,316 | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | - | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | - | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | - | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | - | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | - | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | - | | - | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | - | | 1,718 | |
| G10-13.3 | G10-13.3 | Personnel Administration | | - | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | - | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | - | | 646 | 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 | | - | | 5,289 | 158 |
| L49-15.3 | L49-15.3 | Financial Audits | | - | | | - |
| L49-15.4 | L49-15.4 | Program Audits | | - | | | - |

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| Schedule No. | DP# | Name | Net Administrative Expenditures by Division 27.2 | all Outstanding Principal 27.3 | Net Administrative Expenditures by Division 28.2 | Accounting & Procurement Accounting Transactions - FY (Actual) 28.3 | Number of Budget Transactions - FY (Actual) 28.4 |
|---|---|---|---|---|---|---|---|
| | | | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning |
| L49-15.5 | L49-15.5 | Single Audits | | - | | | - |
| L49-15.6 | L49-15.6 | Audit Comm | | - | | | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | - | | | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | - | | | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | - | | | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | - | | | - |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | - | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | - | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | - | | | |
| L49-15.14 | L49-15.14 | 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 | | 87,972,000 | | 394,926 | 15,942 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | - | | 23,506 | 95 |
| | B13 | COMMERCE DEPARTMENT | | - | | 602,619 | 2,808 |
| | B14 | ANIMAL HEALTH BOARD | | - | | 30,633 | 340 |
| | B15 | BARBER EXAMINERS BOARD | | - | | 5,837 | 56 |
| | B20 | EXPLORE MINNESOTA TOURISM | | - | | 16,171 | 655 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | - | | 4,875,229 | 6,066 |
| | B24 | PUBLIC FACILITIES AUTHORITY | | 57,715,112 | | 14,837 | 744 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | - | | - | - |
| | B34 | HOUSING FINANCE AGENCY | | 596,751,547 | | 116,662 | 990 |
| | B41 | WORKERS' COMP COURT OF APPEALS | | - | | 2,081 | 48 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | - | | 655,222 | 3,811 |
| | B43 | IRON RANGE RESOURCES | | - | | 39,472 | 681 |
| | B7E | ARCHITECTURE, ENGINEERING BD | | - | | 13,408 | 42 |
| | B7G | COMBATIVE SPORTS COMMISSION | | - | | 3 | 3 |
| | B7P | ACCOUNTANCY BOARD | | - | | 11,026 | 46 |
| | B7S | PRIVATE DETECTIVES BOARD | | - | | 1,519 | 58 |
| | B82 | PUBLIC UTILITIES COMMISSION | | - | | 126,860 | 150 |
| | B9D | AMATEUR SPORTS COMMISSION | | - | | 774 | 73 |
| | B9V | AGRICULTURE UTILIZATION RESRCH | | - | | 33 | 9 |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | | - | | 29,357 | 1,241 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | | 80,383,494 | | 6,258,490 | 6,927 |
| | E37 | EDUCATION DEPARTMENT | | 1,287,212,694 | | 825,828 | 8,903 |
| | E39 | PROF EDUCATOR LICENSING STD BD | | - | | 12,923 | 105 |
| | E40 | HISTORICAL SOCIETY | | - | | 647 | 146 |
| | E44 | MINNESOTA STATE ACADEMIES | | - | | 53,090 | 1,646 |
| | E50 | ARTS BOARD | | - | | 31,622 | 333 |
| | E60 | OFFICE OF HIGHER EDUCATION | | - | | 59,129 | 1,374 |
| | E77 | ZOOLOGICAL BOARD | | - | | 90,613 | 1,395 |
| | E81 | UNIVERSITY OF MINNESOTA | | 172,619,810 | | 12,310 | 777 |
| | E95 | HUMANITIES COMMISSION | | - | | 347 | 55 |
| | E97 | SCIENCE MUSEUM | | - | | 64 | 30 |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | - | | 229 | 13 |
| | G02 | ADMINISTRATION DEPARTMENT | | 97,019,320 | | 654,676 | 3,621 |
| | G03 | LOTTERY | | - | | 9,010 | 94 |
| | G05 | RACING COMMISSION | | - | | 25,552 | 353 |
| | G06 | ATTORNEY GENERAL | | - | | 39,981 | 830 |
| | G09 | GAMBLING CONTROL BOARD | | - | | 6,989 | 105 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | - | | 85,331 | 1,942 |
| | G17 | HUMAN RIGHTS DEPARTMENT | | - | | 7,990 | 144 |
| | G19 | INDIAN AFFAIRS COUNCIL | | - | | 4,002 | 155 |

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|---|---|---|---|---|---|---|---|
| | | | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning |
| | G38 | INVESTMENT BOARD | | - | | 10,202 | 59 |
| | G39 | GOVERNORS OFFICE | | - | | 7,380 | 189 |
| | G45 | MEDIATION SERVICES DEPARTMENT | | - | | 5,247 | 86 |
| | G46 | MN.IT | | 21,132,493 | | 526,262 | 4,135 |
| | G53 | SECRETARY OF STATE | | - | | 67,336 | 750 |
| | G61 | OFFICE OF STATE AUDITOR | | - | | 18,986 | 451 |
| | G62 | MINN STATE RETIREMENT SYSTEM | | 1,309,000 | | 155,750 | 160 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | 1,713,600 | | 298,944 | 189 |
| | G67 | REVENUE DEPARTMENT | | - | | 78,982 | 5,615 |
| | G69 | TEACHERS RETIREMENT ASSOC | | 1,737,400 | | 172,312 | 305 |
| | G90 | REVENUE INTERGOVT PAYMENTS | | - | | 5,206,358 | 1,055 |
| | G92 | OMBUDSPERSON FOR FAMILIES | | - | | 2,444 | 48 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | - | | 844 | 46 |
| | G96 | UNIFORM LAWS COMMISSION | | - | | 52 | 9 |
| | G9J | CAMPAIGN FINANCE BOARD | | - | | 3,479 | 118 |
| | G9K | ADMINISTRATIVE HEARINGS | | - | | 36,390 | 270 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | - | | 2,026 | 63 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | - | | 1,786 | 36 |
| | G9N | ASIAN PACIFIC COUNCIL | | - | | 1,912 | 85 |
| | G9Q | MMB DEBT SERVICE | | - | | 9,316 | 1,296 |
| | G9R | MMB NON-OPERATING | | - | | 9,034,066 | 1,366 |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | - | | 1 | 1 |
| | G9X | CAPITOL AREA ARCHITECT | | - | | 1,397 | 51 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | - | | 3,219 | 75 |
| | GPR | PAYROLL CLEARING | | - | | 208 | - |
| | H12 | HEALTH DEPARTMENT | | - | | 934,967 | 17,718 |
| | H55 | HUMAN SERVICES DEPARTMENT | | 19,780,000 | | 13,756,055 | 18,622 |
| | H55b | HUMAN SERVICES SOS | | - | | 706,452 | 3,265 |
| | H55c | HUMAN SERVICES MSOP | | - | | 78,345 | 544 |
| | H60 | MN INSURANCE MARKETPLACE | | - | | 12,595 | 212 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | - | | 342,840 | 7,662 |
| | H7B | MEDICAL PRACTICE BOARD | | - | | 26,224 | 138 |
| | H7C | NURSING BOARD | | - | | 22,260 | 72 |
| | H7D | PHARMACY BOARD | | - | | 17,087 | 231 |
| | H7F | DENTISTRY BOARD | | - | | 18,594 | 153 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | - | | 6,315 | 89 |
| | H7J | OPTOMETRY BOARD | | - | | 4,166 | 53 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | - | | 7,991 | 120 |
| | H7L | SOCIAL WORK BOARD | | - | | 18,739 | 87 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | - | | 5,244 | 58 |
| | H7Q | PODIATRIC MEDICINE | | - | | 4,044 | 70 |
| | H7R | VETERINARY MEDICINE BOARD | | - | | 5,525 | 55 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | - | | 10,181 | 254 |
| | H7U | DIETETICS & NUTRITION PRACTICE | | - | | 4,142 | 57 |
| | H7V | PSYCHOLOGY BOARD | | - | | 7,305 | 60 |
| | H7W | PHYSICAL THERAPY BOARD | | - | | 8,312 | 79 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | - | | 15,405 | 102 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | - | | 7,110 | 52 |
| | H8A | FOSTER YOUTH OMBUDPERSON | | - | | 4 | 4 |
| | H9G | OMBUDSMAN MH/DD | | - | | 2,802 | 29 |
| | J33 | TRIAL COURTS | | - | | 1,781,352 | 8,670 |
| | J50 | STATE GUARDIAN AD LITEM | | - | | 24,905 | 973 |
| | J52 | PUBLIC DEFENSE BOARD | | - | | 53,400 | 1,260 |
| | J58 | COURT OF APPEALS | | - | | 3,905 | 61 |
| | J65 | SUPREME COURT | | - | | 89,466 | 1,472 |
| | J68 | TAX COURT | | - | | 1,969 | 45 |

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|---|---|---|---|---|---|---|---|
| | | | Debt Management Division | Debt Management | MMB - BUDGET DIVISION | Analysis & Control (EBO's) | Budget Operations and Planning |
| | J70 | JUDICIAL STANDARDS BOARD | | - | | 2,272 | 118 |
| | L10 | LEGISLATURE COORDINATING COMM | | - | | 37,293 | 767 |
| | L11 | SENATE | | - | | 1,609 | 41 |
| | L12 | HOUSE | | - | | 1,574 | 44 |
| | L49 | LEGISLATIVE AUDITOR | | - | | 334 | 35 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | - | | 517,090 | 848 |
| | P07 | PUBLIC SAFETY DEPARTMENT | | - | | 4,076,530 | 24,925 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | - | | 1,458 | 34 |
| | P78 | CORRECTIONS DEPARTMENT | | - | | 692,359 | 13,855 |
| | P7T | PEACE OFFICERS BOARD (POST) | | - | | 9,647 | 172 |
| | P9E | SENTENCING GUIDELINES COMM | | - | | 1,025 | 28 |
| | R28 | MINN CONSERVATION CORPS | | - | | 127 | 36 |
| | R29 | NATURAL RESOURCES DEPARTMENT | | 647,560 | | 3,075,718 | 34,292 |
| | R32 | POLLUTION CONTROL AGENCY | | - | | 382,377 | 8,481 |
| | R9P | WATER AND SOIL RESOURCES BOARD | | - | | 155,785 | 7,671 |
| | T79 | TRANSPORTATION DEPARTMENT | | 2,245,060,000 | | 19,275,296 | 25,277 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | - | | 96,509 | 113 |
| | O | OTHER | | 4,904,156,235 | | 1,770 | - |
| | | Total | 600,871 | 9,575,210,265 | 1,632,647 | 77,102,472 | 258,449 |
| | | Source | **600,871** | **9,575,210,265** | **1,632,647** | **77,102,472** | **258,449** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | 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 |
| | | | 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 | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Federal Cash Receipts - FY (Actual) |
|---|---|---|---|---|---|---|---|
| | | | 29.2 | 29.3 | 29.4 | 29.5 | 29.6 |
| | | | MMB-ACCOUNTING DIVISION | Central Payroll | Accounting Services | Financial Reporting | Financial Reporting - Single Audit |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 1,542,485 | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | 1,639,535 | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | 2,758,737 | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | 29,836 | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | - | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | 1,316 | 1,316 | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | - | - | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | 1,718 | 1,718 | |
| G10-13.3 | 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% | 646 | 646 | - |
| 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% | 5,289 | 5,289 | - |
| L49-15.3 | L49-15.3 | Financial Audits | | 0.00% | | | - |
| L49-15.4 | L49-15.4 | Program Audits | | 0.00% | | | - |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Federal Cash Receipts - FY (Actual) |
|---|---|---|---|---|---|---|---|
| | | | 29.2 | 29.3 | 29.4 | 29.5 | 29.6 |
| | | | MMB-ACCOUNTING DIVISION | Central Payroll | Accounting Services | Financial Reporting | Financial Reporting - Single Audit |
| 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 | | 1.12% | 394,926 | 394,926 | 10,790,890 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | 0.03% | 23,506 | 23,506 | - |
| | B13 | COMMERCE DEPARTMENT | | 0.68% | 602,619 | 602,619 | 395,904,987 |
| | B14 | ANIMAL HEALTH BOARD | | 0.12% | 30,633 | 30,633 | 1,141,007 |
| | B15 | BARBER EXAMINERS BOARD | | 0.00% | 5,837 | 5,837 | - |
| | B20 | EXPLORE MINNESOTA TOURISM | | 0.05% | 16,171 | 16,171 | - |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | 2.52% | 4,875,229 | 4,875,229 | 2,087,431,461 |
| | B24 | PUBLIC FACILITIES AUTHORITY | | 0.03% | 14,837 | 14,837 | - |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | 0.00% | - | - | - |
| | B34 | HOUSING FINANCE AGENCY | | 0.48% | 116,662 | 116,662 | - |
| | B41 | WORKERS' COMP COURT OF APPEALS | | 0.02% | 2,081 | 2,081 | - |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | 0.65% | 655,222 | 655,222 | 6,305,130 |
| | B43 | IRON RANGE RESOURCES | | 0.06% | 39,472 | 39,472 | - |
| | B7E | ARCHITECTURE, ENGINEERING BD | | 0.01% | 13,408 | 13,408 | - |
| | B7G | COMBATIVE SPORTS COMMISSION | | 0.00% | 3 | 3 | - |
| | B7P | ACCOUNTANCY BOARD | | 0.01% | 11,026 | 11,026 | - |
| | B7S | PRIVATE DETECTIVES BOARD | | 0.00% | 1,519 | 1,519 | - |
| | B82 | PUBLIC UTILITIES COMMISSION | | 0.30% | 126,860 | 126,860 | - |
| | B9D | AMATEUR SPORTS COMMISSION | | 0.00% | 774 | 774 | - |
| | B9V | AGRICULTURE UTILIZATION RESRCH | | 0.00% | 33 | 33 | - |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | | 0.09% | 29,357 | 29,357 | - |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | | 20.41% | 6,258,490 | 6,258,490 | 915,620,594 |
| | E37 | EDUCATION DEPARTMENT | | 0.70% | 825,828 | 825,828 | 2,122,572,530 |
| | E39 | PROF EDUCATOR LICENSING STD BD | | 0.03% | 12,923 | 12,923 | - |
| | E40 | HISTORICAL SOCIETY | | 0.00% | 647 | 647 | - |
| | E44 | MINNESOTA STATE ACADEMIES | | 0.30% | 53,090 | 53,090 | - |
| | E50 | ARTS BOARD | | 0.03% | 31,622 | 31,622 | 1,678,824 |
| | E60 | OFFICE OF HIGHER EDUCATION | | 0.14% | 59,129 | 59,129 | - |
| | E77 | ZOOLOGICAL BOARD | | 0.42% | 90,613 | 90,613 | 7,274,499 |
| | E81 | UNIVERSITY OF MINNESOTA | | 0.00% | 12,310 | 12,310 | - |
| | E95 | HUMANITIES COMMISSION | | 0.00% | 347 | 347 | - |
| | E97 | SCIENCE MUSEUM | | 0.00% | 64 | 64 | - |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | 0.00% | 229 | 229 | - |
| | G02 | ADMINISTRATION DEPARTMENT | | 1.21% | 654,676 | 654,676 | 3,870,297 |
| | G03 | LOTTERY | | 0.20% | 9,010 | 9,010 | - |
| | G05 | RACING COMMISSION | | 0.08% | 25,552 | 25,552 | - |
| | G06 | ATTORNEY GENERAL | | 0.50% | 39,981 | 39,981 | 2,951,046 |
| | G09 | GAMBLING CONTROL BOARD | | 0.06% | 6,989 | 6,989 | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | 0.26% | 85,331 | 85,331 | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | | 0.07% | 7,990 | 7,990 | - |
| | G19 | INDIAN AFFAIRS COUNCIL | | 0.01% | 4,002 | 4,002 | - |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division 29.2 | SUM OF PERCENT 29.3 | Accounting & Procurement Transactions - FY (Actual) 29.4 | Accounting & Procurement Transactions - FY (Actual) 29.5 | Federal Cash Receipts - FY (Actual) 29.6 |
|---|---|---|---|---|---|---|---|
| | | | MMB-ACCOUNTING DIVISION | Central Payroll | Accounting Services | Financial Reporting | Financial Reporting - Single Audit |
| | G38 | INVESTMENT BOARD | | 0.04% | 10,202 | 10,202 | - |
| | G39 | GOVERNORS OFFICE | | 0.09% | 7,380 | 7,380 | - |
| | G45 | MEDIATION SERVICES DEPARTMENT | | 0.02% | 5,247 | 5,247 | - |
| | G46 | MN.IT | | 4.15% | 526,262 | 526,262 | - |
| | G53 | SECRETARY OF STATE | | 0.16% | 67,336 | 67,336 | 3,749,140 |
| | G61 | OFFICE OF STATE AUDITOR | | 0.13% | 18,986 | 18,986 | - |
| | G62 | MINN STATE RETIREMENT SYSTEM | | 0.18% | 155,750 | 155,750 | - |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | 0.14% | 298,944 | 298,944 | - |
| | G67 | REVENUE DEPARTMENT | | 1.85% | 78,982 | 78,982 | - |
| | G69 | TEACHERS RETIREMENT ASSOC | | 0.11% | 172,312 | 172,312 | - |
| | G90 | REVENUE INTERGOVT PAYMENTS | | 0.00% | 5,206,358 | 5,206,358 | - |
| | G92 | OMBUDSPERSON FOR FAMILIES | | 0.01% | 2,444 | 2,444 | - |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | 0.00% | 844 | 844 | - |
| | G96 | UNIFORM LAWS COMMISSION | | 0.00% | 52 | 52 | - |
| | G9J | CAMPAIGN FINANCE BOARD | | 0.01% | 3,479 | 3,479 | - |
| | G9K | ADMINISTRATIVE HEARINGS | | 0.11% | 36,390 | 36,390 | - |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | 0.01% | 2,026 | 2,026 | - |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | 0.01% | 1,786 | 1,786 | - |
| | G9N | ASIAN PACIFIC COUNCIL | | 0.00% | 1,912 | 1,912 | - |
| | G9Q | MMB DEBT SERVICE | | 0.00% | 9,316 | 9,316 | - |
| | G9R | MMB NON-OPERATING | | 0.00% | 9,034,066 | 9,034,066 | 7,466,980 |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | 0.00% | 1 | 1 | - |
| | G9X | CAPITOL AREA ARCHITECT | | 0.00% | 1,397 | 1,397 | - |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | 0.01% | 3,219 | 3,219 | - |
| | GPR | PAYROLL CLEARING | | 0.00% | 208 | 208 | - |
| | H12 | HEALTH DEPARTMENT | | 3.07% | 934,967 | 934,967 | 613,837,020 |
| | H55 | HUMAN SERVICES DEPARTMENT | | 7.73% | 13,756,055 | 13,756,055 | 14,462,601,097 |
| | H55b | HUMAN SERVICES SOS | | 3.76% | 706,452 | 706,452 | - |
| | H55c | HUMAN SERVICES MSOP | | 0.67% | 78,345 | 78,345 | - |
| | H60 | MN INSURANCE MARKETPLACE | | 0.30% | 12,595 | 12,595 | 644,284 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | 2.48% | 342,840 | 342,840 | 36,899,014 |
| | H7B | MEDICAL PRACTICE BOARD | | 0.04% | 26,224 | 26,224 | - |
| | H7C | NURSING BOARD | | 0.05% | 22,260 | 22,260 | - |
| | H7D | PHARMACY BOARD | | 0.03% | 17,087 | 17,087 | 219,796 |
| | H7F | DENTISTRY BOARD | | 0.02% | 18,594 | 18,594 | - |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | 0.01% | 6,315 | 6,315 | - |
| | H7J | OPTOMETRY BOARD | | 0.00% | 4,166 | 4,166 | - |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | 0.01% | 7,991 | 7,991 | - |
| | H7L | SOCIAL WORK BOARD | | 0.02% | 18,739 | 18,739 | - |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | 0.00% | 5,244 | 5,244 | - |
| | H7Q | PODIATRIC MEDICINE | | 0.00% | 4,044 | 4,044 | - |
| | H7R | VETERINARY MEDICINE BOARD | | 0.00% | 5,525 | 5,525 | - |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | 0.02% | 10,181 | 10,181 | 126,000 |
| | H7U | DIETETICS & NUTRITION PRACTICE | | 0.00% | 4,142 | 4,142 | - |
| | H7V | PSYCHOLOGY BOARD | | 0.01% | 7,305 | 7,305 | - |
| | H7W | PHYSICAL THERAPY BOARD | | 0.00% | 8,312 | 8,312 | - |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | 0.01% | 15,405 | 15,405 | - |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | 0.00% | 7,110 | 7,110 | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | | 0.00% | 4 | 4 | - |
| | H9G | OMBUDSMAN MH/DD | | 0.03% | 2,802 | 2,802 | - |
| | J33 | TRIAL COURTS | | 3.82% | 1,781,352 | 1,781,352 | 1,124,664 |
| | J50 | STATE GUARDIAN AD LITEM | | 0.40% | 24,905 | 24,905 | - |
| | J52 | PUBLIC DEFENSE BOARD | | 1.15% | 53,400 | 53,400 | - |
| | J58 | COURT OF APPEALS | | 0.12% | 3,905 | 3,905 | - |
| | J65 | SUPREME COURT | | 0.70% | 89,466 | 89,466 | 637,022 |
| | J68 | TAX COURT | | 0.01% | 1,969 | 1,969 | - |

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

| Schedule No. | DP# | Name | Net Administrative Expenditures by Division | SUM OF PERCENT | Accounting & Procurement Transactions - FY (Actual) | Accounting & Procurement Transactions - FY (Actual) | Federal Cash Receipts - FY (Actual) |
|---|---|---|---|---|---|---|---|
| | | | 29.2 | 29.3 | 29.4 | 29.5 | 29.6 |
| | | | MMB-ACCOUNTING DIVISION | Central Payroll | Accounting Services | Financial Reporting | Financial Reporting - Single Audit |
| | J70 | JUDICIAL STANDARDS BOARD | | 0.00% | 2,272 | 2,272 | - |
| | L10 | LEGISLATURE COORDINATING COMM | | 0.15% | 37,293 | 37,293 | - |
| | L11 | SENATE | | 0.32% | 1,609 | 1,609 | - |
| | L12 | HOUSE | | 0.00% | 1,574 | 1,574 | - |
| | L49 | LEGISLATIVE AUDITOR | | 0.01% | 334 | 334 | - |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | 0.67% | 517,090 | 517,090 | 74,151,330 |
| | P07 | PUBLIC SAFETY DEPARTMENT | | 3.95% | 4,076,530 | 4,076,530 | 350,752,165 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | 0.01% | 1,458 | 1,458 | - |
| | P78 | CORRECTIONS DEPARTMENT | | 7.27% | 692,359 | 692,359 | 2,231,480 |
| | P7T | PEACE OFFICERS BOARD (POST) | | 0.02% | 9,647 | 9,647 | - |
| | P9E | SENTENCING GUIDELINES COMM | | 0.01% | 1,025 | 1,025 | - |
| | R28 | MINN CONSERVATION CORPS | | 0.00% | 127 | 127 | - |
| | R29 | NATURAL RESOURCES DEPARTMENT | | 7.91% | 3,075,718 | 3,075,718 | 51,648,022 |
| | R32 | POLLUTION CONTROL AGENCY | | 1.69% | 382,377 | 382,377 | 25,711,038 |
| | R9P | WATER AND SOIL RESOURCES BOARD | | 0.82% | 155,785 | 155,785 | 3,235,784 |
| | T79 | TRANSPORTATION DEPARTMENT | | 14.62% | 19,275,296 | 19,275,296 | 790,038,119 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | 0.00% | 96,509 | 96,509 | - |
| | O | OTHER | | 0.00% | 1,770 | 1,770 | - |
| | | Total | 5,970,593 | 99.64% | 77,099,340 | 77,099,340 | 21,980,614,220 |
| | | Source | **5,970,593** | **99.64%** | **77,099,340** | **77,099,340** | **21,980,614,220** |
| | | Difference (Total - Source) | 0 | 0.00% | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | 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 |
| | | | 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 | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| | | | 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 |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 2,648,612 | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | 1,915,919 | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | 183,112 | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | - | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | 1,718 | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | 646 | 0.00% | 23 | 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 | | 5,289 | 0.07% | 158 | 0.07% |
| L49-15.3 | L49-15.3 | Financial Audits | | | 0.00% | - | 0.00% |
| L49-15.4 | L49-15.4 | Program Audits | | | 0.00% | - | 0.00% |

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

| Schedule No. | DP# | Name | 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 |
| | | | MMB I.T - MANAGEMENT AND ADMINISTRATION | Accounting & Procurement Operations and System Support | Personnel Operations and System Support | Budget Service - Computer Operations | Personnel Operations Special Billing |
| L49-15.5 | 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 | | 394,926 | 1.12% | 15,942 | 1.12% |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | | 23,506 | 0.03% | 95 | 0.03% |
| | B13 | COMMERCE DEPARTMENT | | 602,619 | 0.68% | 2,808 | 0.68% |
| | B14 | ANIMAL HEALTH BOARD | | 30,633 | 0.12% | 340 | 0.12% |
| | B15 | BARBER EXAMINERS BOARD | | 5,837 | 0.00% | 56 | 0.00% |
| | B20 | EXPLORE MINNESOTA TOURISM | | 16,171 | 0.05% | 655 | 0.05% |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | 4,875,229 | 2.52% | 6,066 | 2.52% |
| | B24 | PUBLIC FACILITIES AUTHORITY | | 14,837 | 0.03% | 744 | 0.03% |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | - | 0.00% | - | 0.00% |
| | B34 | HOUSING FINANCE AGENCY | | 116,662 | 0.48% | 990 | 0.48% |
| | B41 | WORKERS' COMP COURT OF APPEALS | | 2,081 | 0.02% | 48 | 0.02% |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | 655,222 | 0.65% | 3,811 | 0.65% |
| | B43 | IRON RANGE RESOURCES | | 39,472 | 0.06% | 681 | 0.06% |
| | B7E | ARCHITECTURE, ENGINEERING BD | | 13,408 | 0.01% | 42 | 0.01% |
| | B7G | COMBATIVE SPORTS COMMISSION | | 3 | 0.00% | 3 | 0.00% |
| | B7P | ACCOUNTANCY BOARD | | 11,026 | 0.01% | 46 | 0.01% |
| | B7S | PRIVATE DETECTIVES BOARD | | 1,519 | 0.00% | 58 | 0.00% |
| | B82 | PUBLIC UTILITIES COMMISSION | | 126,860 | 0.30% | 150 | 0.30% |
| | B9D | AMATEUR SPORTS COMMISSION | | 774 | 0.00% | 73 | 0.00% |
| | B9V | AGRICULTURE UTILIZATION RESRCH | | 33 | 0.00% | 9 | 0.00% |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | | 29,357 | 0.09% | 1,241 | 0.09% |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | | 6,258,490 | 20.41% | 6,927 | 20.41% |
| | E37 | EDUCATION DEPARTMENT | | 825,828 | 0.70% | 8,903 | 0.70% |
| | E39 | PROF EDUCATOR LICENSING STD BD | | 12,923 | 0.03% | 105 | 0.03% |
| | E40 | HISTORICAL SOCIETY | | 647 | 0.00% | 146 | 0.00% |
| | E44 | MINNESOTA STATE ACADEMIES | | 53,090 | 0.30% | 1,646 | 0.30% |
| | E50 | ARTS BOARD | | 31,622 | 0.03% | 333 | 0.03% |
| | E60 | OFFICE OF HIGHER EDUCATION | | 59,129 | 0.14% | 1,374 | 0.14% |
| | E77 | ZOOLOGICAL BOARD | | 90,613 | 0.42% | 1,395 | 0.42% |
| | E81 | UNIVERSITY OF MINNESOTA | | 12,310 | 0.00% | 777 | 0.00% |
| | E95 | HUMANITIES COMMISSION | | 347 | 0.00% | 55 | 0.00% |
| | E97 | SCIENCE MUSEUM | | 64 | 0.00% | 30 | 0.00% |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | 229 | 0.00% | 13 | 0.00% |
| | G02 | ADMINISTRATION DEPARTMENT | | 654,676 | 1.21% | 3,621 | 1.21% |
| | G03 | LOTTERY | | 9,010 | 0.20% | 94 | 0.20% |
| | G05 | RACING COMMISSION | | 25,552 | 0.08% | 353 | 0.08% |
| | G06 | ATTORNEY GENERAL | | 39,981 | 0.50% | 830 | 0.50% |
| | G09 | GAMBLING CONTROL BOARD | | 6,989 | 0.06% | 105 | 0.06% |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | 85,331 | 0.26% | 1,942 | 0.26% |
| | G17 | HUMAN RIGHTS DEPARTMENT | | 7,990 | 0.07% | 144 | 0.07% |
| | G19 | INDIAN AFFAIRS COUNCIL | | 4,002 | 0.01% | 155 | 0.01% |

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

| Schedule No. | DP# | Name | 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 |
| | | | 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 |
| | G38 | INVESTMENT BOARD | | 10,202 | 0.04% | 59 | 0.04% |
| | G39 | GOVERNORS OFFICE | | 7,380 | 0.09% | 189 | 0.09% |
| | G45 | MEDIATION SERVICES DEPARTMENT | | 5,247 | 0.02% | 86 | 0.02% |
| | G46 | MN.IT | | 526,262 | 4.15% | 4,135 | 4.15% |
| | G53 | SECRETARY OF STATE | | 67,336 | 0.16% | 750 | 0.16% |
| | G61 | OFFICE OF STATE AUDITOR | | 18,986 | 0.13% | 451 | 0.13% |
| | G62 | MINN STATE RETIREMENT SYSTEM | | 155,750 | 0.18% | 160 | 0.18% |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | 298,944 | 0.14% | 189 | 0.14% |
| | G67 | REVENUE DEPARTMENT | | 78,982 | 1.85% | 5,615 | 1.85% |
| | G69 | TEACHERS RETIREMENT ASSOC | | 172,312 | 0.11% | 305 | 0.11% |
| | G90 | REVENUE INTERGOVT PAYMENTS | | 5,206,358 | 0.00% | 1,055 | 0.00% |
| | G92 | OMBUDSPERSON FOR FAMILIES | | 2,444 | 0.01% | 48 | 0.01% |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | 844 | 0.00% | 46 | 0.00% |
| | G96 | UNIFORM LAWS COMMISSION | | 52 | 0.00% | 9 | 0.00% |
| | G9J | CAMPAIGN FINANCE BOARD | | 3,479 | 0.01% | 118 | 0.01% |
| | G9K | ADMINISTRATIVE HEARINGS | | 36,390 | 0.11% | 270 | 0.11% |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | 2,026 | 0.01% | 63 | 0.01% |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | 1,786 | 0.01% | 36 | 0.01% |
| | G9N | ASIAN PACIFIC COUNCIL | | 1,912 | 0.00% | 85 | 0.00% |
| | G9Q | MMB DEBT SERVICE | | 9,316 | 0.00% | 1,296 | 0.00% |
| | G9R | MMB NON-OPERATING | | 9,034,066 | 0.00% | 1,366 | 0.00% |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | 1 | 0.00% | 1 | 0.00% |
| | G9X | CAPITOL AREA ARCHITECT | | 1,397 | 0.00% | 51 | 0.00% |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | 3,219 | 0.01% | 75 | 0.01% |
| | GPR | PAYROLL CLEARING | | 208 | 0.00% | - | 0.00% |
| | H12 | HEALTH DEPARTMENT | | 934,967 | 3.07% | 17,718 | 3.07% |
| | H55 | HUMAN SERVICES DEPARTMENT | | 13,756,055 | 7.73% | 18,622 | 7.73% |
| | H55b | HUMAN SERVICES SOS | | 706,452 | 3.76% | 3,265 | 3.76% |
| | H55c | HUMAN SERVICES MSOP | | 78,345 | 0.67% | 544 | 0.67% |
| | H60 | MN INSURANCE MARKETPLACE | | 12,595 | 0.30% | 212 | 0.30% |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | 342,840 | 2.48% | 7,662 | 2.48% |
| | H7B | MEDICAL PRACTICE BOARD | | 26,224 | 0.04% | 138 | 0.04% |
| | H7C | NURSING BOARD | | 22,260 | 0.05% | 72 | 0.05% |
| | H7D | PHARMACY BOARD | | 17,087 | 0.03% | 231 | 0.03% |
| | H7F | DENTISTRY BOARD | | 18,594 | 0.02% | 153 | 0.02% |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | | 6,315 | 0.01% | 89 | 0.01% |
| | H7J | OPTOMETRY BOARD | | 4,166 | 0.00% | 53 | 0.00% |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | | 7,991 | 0.01% | 120 | 0.01% |
| | H7L | SOCIAL WORK BOARD | | 18,739 | 0.02% | 87 | 0.02% |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | | 5,244 | 0.00% | 58 | 0.00% |
| | H7Q | PODIATRIC MEDICINE | | 4,044 | 0.00% | 70 | 0.00% |
| | H7R | VETERINARY MEDICINE BOARD | | 5,525 | 0.00% | 55 | 0.00% |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | | 10,181 | 0.02% | 254 | 0.02% |
| | H7U | DIETETICS & NUTRITION PRACTICE | | 4,142 | 0.00% | 57 | 0.00% |
| | H7V | PSYCHOLOGY BOARD | | 7,305 | 0.01% | 60 | 0.01% |
| | H7W | PHYSICAL THERAPY BOARD | | 8,312 | 0.00% | 79 | 0.00% |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | 15,405 | 0.01% | 102 | 0.01% |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | 7,110 | 0.00% | 52 | 0.00% |
| | H8A | FOSTER YOUTH OMBUDPERSON | | 4 | 0.00% | 4 | 0.00% |
| | H9G | OMBUDSMAN MH/DD | | 2,802 | 0.03% | 29 | 0.03% |
| | J33 | TRIAL COURTS | | 1,781,352 | 3.82% | 8,670 | 3.82% |
| | J50 | STATE GUARDIAN AD LITEM | | 24,905 | 0.40% | 973 | 0.40% |
| | J52 | PUBLIC DEFENSE BOARD | | 53,400 | 1.15% | 1,260 | 1.15% |
| | J58 | COURT OF APPEALS | | 3,905 | 0.12% | 61 | 0.12% |
| | J65 | SUPREME COURT | | 89,466 | 0.70% | 1,472 | 0.70% |
| | J68 | TAX COURT | | 1,969 | 0.01% | 45 | 0.01% |

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

| Schedule No. | DP# | Name | 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 |
| | | | 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 |
| | J70 | JUDICIAL STANDARDS BOARD | | 2,272 | 0.00% | 118 | 0.00% |
| | L10 | LEGISLATURE COORDINATING COMM | | 37,293 | 0.15% | 767 | 0.15% |
| | L11 | SENATE | | 1,609 | 0.32% | 41 | 0.32% |
| | L12 | HOUSE | | 1,574 | 0.00% | 44 | 0.00% |
| | L49 | LEGISLATIVE AUDITOR | | 334 | 0.01% | 35 | 0.01% |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | 517,090 | 0.67% | 848 | 0.67% |
| | P07 | PUBLIC SAFETY DEPARTMENT | | 4,076,530 | 3.95% | 24,925 | 3.95% |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | 1,458 | 0.01% | 34 | 0.01% |
| | P78 | CORRECTIONS DEPARTMENT | | 692,359 | 7.27% | 13,855 | 7.27% |
| | P7T | PEACE OFFICERS BOARD (POST) | | 9,647 | 0.02% | 172 | 0.02% |
| | P9E | SENTENCING GUIDELINES COMM | | 1,025 | 0.01% | 28 | 0.01% |
| | R28 | MINN CONSERVATION CORPS | | 127 | 0.00% | 36 | 0.00% |
| | R29 | NATURAL RESOURCES DEPARTMENT | | 3,075,718 | 7.91% | 34,292 | 7.91% |
| | R32 | POLLUTION CONTROL AGENCY | | 382,377 | 1.69% | 8,481 | 1.69% |
| | R9P | WATER AND SOIL RESOURCES BOARD | | 155,785 | 0.82% | 7,671 | 0.82% |
| | T79 | TRANSPORTATION DEPARTMENT | | 19,275,296 | 14.62% | 25,277 | 14.62% |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | 96,509 | 0.00% | 113 | 0.00% |
| | O | OTHER | | 1,770 | 0.00% | - | 0.00% |
| | | Total | 4,747,643 | 77,098,024 | 99.64% | 258,449 | 99.64% |
| | | Source | **4,747,643** | **77,098,024** | **99.64%** | **258,449** | **99.64%** |
| | | Difference (Total - Source) | 0 | 0 | 0.00% | 0 | 0.00% |

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

| Schedule No. | DP# | Name | 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 |
| | | | 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 | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | 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 |
| | | | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations | Personnel Administration | MEDIATION SERVICES | Mediation Services |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | 2,364 | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | - | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | 4,775,718 | | | |
| 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% | 302,514 | 0.00% |
| G45-14.4 | G45-14.4 | Mediation/Representation | - | | 0.00% | - | 0.00% |
| L49-15.2 | L49-15.2 | Legislative Auditor | 5,289 | | 0.07% | | 0.07% |
| L49-15.3 | L49-15.3 | Financial Audits | | | 0.00% | | 0.00% |
| L49-15.4 | L49-15.4 | Program Audits | | | 0.00% | | 0.00% |

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

| Schedule No. | DP# | Name | 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 |
| | | | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations | Personnel Administration | MEDIATION SERVICES | Mediation Services |
| 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 | 394,926 | | 1.12% | | 1.12% |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 23,506 | | 0.03% | | 0.03% |
| | B13 | COMMERCE DEPARTMENT | 602,619 | | 0.68% | | 0.68% |
| | B14 | ANIMAL HEALTH BOARD | 30,633 | | 0.12% | | 0.12% |
| | B15 | BARBER EXAMINERS BOARD | 5,837 | | 0.00% | | 0.00% |
| | B20 | EXPLORE MINNESOTA TOURISM | 16,171 | | 0.05% | | 0.05% |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 4,875,229 | | 2.52% | | 2.52% |
| | B24 | PUBLIC FACILITIES AUTHORITY | 14,837 | | 0.03% | | 0.03% |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | | 0.00% | | 0.00% |
| | B34 | HOUSING FINANCE AGENCY | 116,662 | | 0.48% | | 0.48% |
| | B41 | WORKERS' COMP COURT OF APPEALS | 2,081 | | 0.02% | | 0.02% |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 655,222 | | 0.65% | | 0.65% |
| | B43 | IRON RANGE RESOURCES | 39,472 | | 0.06% | | 0.06% |
| | B7E | ARCHITECTURE, ENGINEERING BD | 13,408 | | 0.01% | | 0.01% |
| | B7G | COMBATIVE SPORTS COMMISSION | 3 | | 0.00% | | 0.00% |
| | B7P | ACCOUNTANCY BOARD | 11,026 | | 0.01% | | 0.01% |
| | B7S | PRIVATE DETECTIVES BOARD | 1,519 | | 0.00% | | 0.00% |
| | B82 | PUBLIC UTILITIES COMMISSION | 126,860 | | 0.30% | | 0.30% |
| | B9D | AMATEUR SPORTS COMMISSION | 774 | | 0.00% | | 0.00% |
| | B9V | AGRICULTURE UTILIZATION RESRCH | 33 | | 0.00% | | 0.00% |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | 29,357 | | 0.09% | | 0.09% |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | 6,258,490 | | 20.41% | | 20.41% |
| | E37 | EDUCATION DEPARTMENT | 825,828 | | 0.70% | | 0.70% |
| | E39 | PROF EDUCATOR LICENSING STD BD | 12,923 | | 0.03% | | 0.03% |
| | E40 | HISTORICAL SOCIETY | 647 | | 0.00% | | 0.00% |
| | E44 | MINNESOTA STATE ACADEMIES | 53,090 | | 0.30% | | 0.30% |
| | E50 | ARTS BOARD | 31,622 | | 0.03% | | 0.03% |
| | E60 | OFFICE OF HIGHER EDUCATION | 59,129 | | 0.14% | | 0.14% |
| | E77 | ZOOLOGICAL BOARD | 90,613 | | 0.42% | | 0.42% |
| | E81 | UNIVERSITY OF MINNESOTA | 12,310 | | 0.00% | | 0.00% |
| | E95 | HUMANITIES COMMISSION | 347 | | 0.00% | | 0.00% |
| | E97 | SCIENCE MUSEUM | 64 | | 0.00% | | 0.00% |
| | E9W | HIGHER ED FACILITIES AUTHORITY | 229 | | 0.00% | | 0.00% |
| | G02 | ADMINISTRATION DEPARTMENT | 654,676 | | 1.21% | | 1.21% |
| | G03 | LOTTERY | 9,010 | | 0.20% | | 0.20% |
| | G05 | RACING COMMISSION | 25,552 | | 0.08% | | 0.08% |
| | G06 | ATTORNEY GENERAL | 39,981 | | 0.50% | | 0.50% |
| | G09 | GAMBLING CONTROL BOARD | 6,989 | | 0.06% | | 0.06% |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 85,331 | | 0.26% | | 0.26% |
| | G17 | HUMAN RIGHTS DEPARTMENT | 7,990 | | 0.07% | | 0.07% |
| | G19 | INDIAN AFFAIRS COUNCIL | 4,002 | | 0.01% | | 0.01% |

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

| Schedule No. | DP# | Name | 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 |
| | | | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations | Personnel Administration | MEDIATION SERVICES | Mediation Services |
| | G38 | INVESTMENT BOARD | 10,202 | | 0.04% | | 0.04% |
| | G39 | GOVERNORS OFFICE | 7,380 | | 0.09% | | 0.09% |
| | G45 | MEDIATION SERVICES DEPARTMENT | 5,247 | | 0.02% | | 0.02% |
| | G46 | MN.IT | 526,262 | | 4.15% | | 4.15% |
| | G53 | SECRETARY OF STATE | 67,336 | | 0.16% | | 0.16% |
| | G61 | OFFICE OF STATE AUDITOR | 18,986 | | 0.13% | | 0.13% |
| | G62 | MINN STATE RETIREMENT SYSTEM | 155,750 | | 0.18% | | 0.18% |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 298,944 | | 0.14% | | 0.14% |
| | G67 | REVENUE DEPARTMENT | 78,982 | | 1.85% | | 1.85% |
| | G69 | TEACHERS RETIREMENT ASSOC | 172,312 | | 0.11% | | 0.11% |
| | G90 | REVENUE INTERGOVT PAYMENTS | 5,206,358 | | 0.00% | | 0.00% |
| | G92 | OMBUDSPERSON FOR FAMILIES | 2,444 | | 0.01% | | 0.01% |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | 844 | | 0.00% | | 0.00% |
| | G96 | UNIFORM LAWS COMMISSION | 52 | | 0.00% | | 0.00% |
| | G9J | CAMPAIGN FINANCE BOARD | 3,479 | | 0.01% | | 0.01% |
| | G9K | ADMINISTRATIVE HEARINGS | 36,390 | | 0.11% | | 0.11% |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 2,026 | | 0.01% | | 0.01% |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 1,786 | | 0.01% | | 0.01% |
| | G9N | ASIAN PACIFIC COUNCIL | 1,912 | | 0.00% | | 0.00% |
| | G9Q | MMB DEBT SERVICE | 9,316 | | 0.00% | | 0.00% |
| | G9R | MMB NON-OPERATING | 9,034,066 | | 0.00% | | 0.00% |
| | G9V | RARE DISEASE ADVISORY COUNCIL | 1 | | 0.00% | | 0.00% |
| | G9X | CAPITOL AREA ARCHITECT | 1,397 | | 0.00% | | 0.00% |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 3,219 | | 0.01% | | 0.01% |
| | GPR | PAYROLL CLEARING | 208 | | 0.00% | | 0.00% |
| | H12 | HEALTH DEPARTMENT | 934,967 | | 3.07% | | 3.07% |
| | H55 | HUMAN SERVICES DEPARTMENT | 13,756,055 | | 7.73% | | 7.73% |
| | H55b | HUMAN SERVICES SOS | 706,452 | | 3.76% | | 3.76% |
| | H55c | HUMAN SERVICES MSOP | 78,345 | | 0.67% | | 0.67% |
| | H60 | MN INSURANCE MARKETPLACE | 12,595 | | 0.30% | | 0.30% |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 342,840 | | 2.48% | | 2.48% |
| | H7B | MEDICAL PRACTICE BOARD | 26,224 | | 0.04% | | 0.04% |
| | H7C | NURSING BOARD | 22,260 | | 0.05% | | 0.05% |
| | H7D | PHARMACY BOARD | 17,087 | | 0.03% | | 0.03% |
| | H7F | DENTISTRY BOARD | 18,594 | | 0.02% | | 0.02% |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | 6,315 | | 0.01% | | 0.01% |
| | H7J | OPTOMETRY BOARD | 4,166 | | 0.00% | | 0.00% |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | 7,991 | | 0.01% | | 0.01% |
| | H7L | SOCIAL WORK BOARD | 18,739 | | 0.02% | | 0.02% |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | 5,244 | | 0.00% | | 0.00% |
| | H7Q | PODIATRIC MEDICINE | 4,044 | | 0.00% | | 0.00% |
| | H7R | VETERINARY MEDICINE BOARD | 5,525 | | 0.00% | | 0.00% |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | 10,181 | | 0.02% | | 0.02% |
| | H7U | DIETETICS & NUTRITION PRACTICE | 4,142 | | 0.00% | | 0.00% |
| | H7V | PSYCHOLOGY BOARD | 7,305 | | 0.01% | | 0.01% |
| | H7W | PHYSICAL THERAPY BOARD | 8,312 | | 0.00% | | 0.00% |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 15,405 | | 0.01% | | 0.01% |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 7,110 | | 0.00% | | 0.00% |
| | H8A | FOSTER YOUTH OMBUDPERSON | 4 | | 0.00% | | 0.00% |
| | H9G | OMBUDSMAN MH/DD | 2,802 | | 0.03% | | 0.03% |
| | J33 | TRIAL COURTS | 1,781,352 | | 3.82% | | 3.82% |
| | J50 | STATE GUARDIAN AD LITEM | 24,905 | | 0.40% | | 0.40% |
| | J52 | PUBLIC DEFENSE BOARD | 53,400 | | 1.15% | | 1.15% |
| | J58 | COURT OF APPEALS | 3,905 | | 0.12% | | 0.12% |
| | J65 | SUPREME COURT | 89,466 | | 0.70% | | 0.70% |
| | J68 | TAX COURT | 1,969 | | 0.01% | | 0.01% |

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

| Schedule No. | DP# | Name | 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 |
| | | | Accounting & Procurement Operations Special Billing | State HR, Benefits & Labor Relations | Personnel Administration | MEDIATION SERVICES | Mediation Services |
| | J70 | JUDICIAL STANDARDS BOARD | 2,272 | | 0.00% | | 0.00% |
| | L10 | LEGISLATURE COORDINATING COMM | 37,293 | | 0.15% | | 0.15% |
| | L11 | SENATE | 1,609 | | 0.32% | | 0.32% |
| | L12 | HOUSE | 1,574 | | 0.00% | | 0.00% |
| | L49 | LEGISLATIVE AUDITOR | 334 | | 0.01% | | 0.01% |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 517,090 | | 0.67% | | 0.67% |
| | P07 | PUBLIC SAFETY DEPARTMENT | 4,076,530 | | 3.95% | | 3.95% |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 1,458 | | 0.01% | | 0.01% |
| | P78 | CORRECTIONS DEPARTMENT | 692,359 | | 7.27% | | 7.27% |
| | P7T | PEACE OFFICERS BOARD (POST) | 9,647 | | 0.02% | | 0.02% |
| | P9E | SENTENCING GUIDELINES COMM | 1,025 | | 0.01% | | 0.01% |
| | R28 | MINN CONSERVATION CORPS | 127 | | 0.00% | | 0.00% |
| | R29 | NATURAL RESOURCES DEPARTMENT | 3,075,718 | | 7.91% | | 7.91% |
| | R32 | POLLUTION CONTROL AGENCY | 382,377 | | 1.69% | | 1.69% |
| | R9P | WATER AND SOIL RESOURCES BOARD | 155,785 | | 0.82% | | 0.82% |
| | T79 | TRANSPORTATION DEPARTMENT | 19,275,296 | | 14.62% | | 14.62% |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 96,509 | | 0.00% | | 0.00% |
| | O | OTHER | 1,770 | | 0.00% | | 0.00% |
| | | Total | 77,098,024 | 4,775,718 | 99.64% | 302,514 | 99.64% |
| | | Source | **77,098,024** | **4,775,718** | **99.64%** | **302,514** | **99.64%** |
| | | Difference (Total - Source) | 0 | 0 | 0.00% | 0 | 0.00% |

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

| Schedule No. | DP# | Name | Legislative Auditor General Support | Financial Audits | Program Audits | Single Audits | Legislative Auditor General Support |
|---|---|---|---|---|---|---|---|
| | | | 33.2 | 33.3 | 33.4 | 33.5 | 33.6 |
| | 1.2 | Fixed Asset Depreciation | LEGISLATIVE AUDITOR | Financial Audits | Program Audits | Single Audits | Audit Committee |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Legislative Auditor General Support 33.2 LEGISLATIVE AUDITOR | Financial Audits 33.3 Financial Audits | Program Audits 33.4 Program Audits | Single Audits 33.5 Single Audits | Legislative Auditor General Support 33.6 Audit Committee |
|---|---|---|---|---|---|---|---|
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | 2,995,372 | | | | 2,995,372 |
| L49-15.4 | L49-15.4 | Program Audits | 1,821,457 | | | | 1,821,457 |

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

| Schedule No. | DP# | Name | Legislative Auditor General Support 33.2 LEGISLATIVE AUDITOR | Financial Audits 33.3 Financial Audits | Program Audits 33.4 Program Audits | Single Audits 33.5 Single Audits | Legislative Auditor General Support 33.6 Audit Committee |
|---|---|---|---|---|---|---|---|
| L49-15.5 | L49-15.5 | Single Audits | - | | | | - |
| L49-15.6 | L49-15.6 | Audit Comm | - | | | | - |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | - | | | | - |
| L49-15.8 | L49-15.8 | Financial Audit- Art | - | | | | - |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | - | | | | - |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | 9,013 | | | | 9,013 |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | - | | | | - |
| L49-15.12 | L49-15.12 | Program Audit- Art | - | | | | - |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | - | | | | - |
| L49-15.14 | L49-15.14 | 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 | | 150 | 17 | - | |
| | B13 | COMMERCE DEPARTMENT | | 138 | 3,175 | - | |
| | B14 | ANIMAL HEALTH BOARD | | - | - | - | |
| | B15 | BARBER EXAMINERS BOARD | | - | - | - | |
| | B20 | EXPLORE MINNESOTA TOURISM | | - | - | - | |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | | 404 | 4,210 | - | |
| | B24 | PUBLIC FACILITIES AUTHORITY | | - | - | - | |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | | - | - | - | |
| | B34 | HOUSING FINANCE AGENCY | | 71 | 1,276 | - | |
| | B41 | WORKERS' COMP COURT OF APPEALS | | - | - | - | |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | | 30 | - | - | |
| | B43 | IRON RANGE RESOURCES | | 1,265 | - | - | |
| | B7E | ARCHITECTURE, ENGINEERING BD | | 313 | - | - | |
| | 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 | | 53 | - | - | |
| | E37 | EDUCATION DEPARTMENT | | 181 | 3,391 | - | |
| | E39 | PROF EDUCATOR LICENSING STD BD | | - | - | - | |
| | E40 | HISTORICAL SOCIETY | | - | - | - | |
| | E44 | MINNESOTA STATE ACADEMIES | | - | - | - | |
| | E50 | ARTS BOARD | | 119 | - | - | |
| | E60 | OFFICE OF HIGHER EDUCATION | | - | - | - | |
| | E77 | ZOOLOGICAL BOARD | | 142 | - | - | |
| | E81 | UNIVERSITY OF MINNESOTA | | - | - | - | |
| | E95 | HUMANITIES COMMISSION | | - | - | - | |
| | E97 | SCIENCE MUSEUM | | - | - | - | |
| | E9W | HIGHER ED FACILITIES AUTHORITY | | - | - | - | |
| | G02 | ADMINISTRATION DEPARTMENT | | 908 | 1,574 | - | |
| | G03 | LOTTERY | | 26 | - | - | |
| | G05 | RACING COMMISSION | | - | - | - | |
| | G06 | ATTORNEY GENERAL | | - | - | - | |
| | G09 | GAMBLING CONTROL BOARD | | - | - | - | |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | | 277 | - | - | |
| | G17 | HUMAN RIGHTS DEPARTMENT | | 560 | - | - | |
| | G19 | INDIAN AFFAIRS COUNCIL | | - | - | - | |

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

| Schedule No. | DP# | Name | Legislative Auditor General Support 33.2 | Financial Audits 33.3 | Program Audits 33.4 | Single Audits 33.5 | Legislative Auditor General Support 33.6 |
|---|---|---|---|---|---|---|---|
| | | | LEGISLATIVE AUDITOR | Financial Audits | Program Audits | Single Audits | Audit Committee |
| | G38 | INVESTMENT BOARD | | 1,712 | - | - | |
| | G39 | GOVERNORS OFFICE | | 526 | - | - | |
| | G45 | MEDIATION SERVICES DEPARTMENT | | 7 | - | - | |
| | G46 | MN.IT | | 1,608 | - | - | |
| | G53 | SECRETARY OF STATE | | 212 | - | - | |
| | G61 | OFFICE OF STATE AUDITOR | | 633 | - | - | |
| | G62 | MINN STATE RETIREMENT SYSTEM | | 1,130 | - | - | |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | | 696 | - | - | |
| | G67 | REVENUE DEPARTMENT | | 191 | - | - | |
| | G69 | TEACHERS RETIREMENT ASSOC | | 677 | - | - | |
| | G90 | REVENUE INTERGOVT PAYMENTS | | - | - | - | |
| | G92 | OMBUDSPERSON FOR FAMILIES | | - | - | - | |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | | - | - | - | |
| | G96 | UNIFORM LAWS COMMISSION | | - | - | - | |
| | G9J | CAMPAIGN FINANCE BOARD | | - | - | - | |
| | G9K | ADMINISTRATIVE HEARINGS | | 42 | - | - | |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | | - | - | - | |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | | - | - | - | |
| | G9N | ASIAN PACIFIC COUNCIL | | - | - | - | |
| | G9Q | MMB DEBT SERVICE | | - | - | - | |
| | G9R | MMB NON-OPERATING | | - | - | - | |
| | G9V | RARE DISEASE ADVISORY COUNCIL | | - | - | - | |
| | G9X | CAPITOL AREA ARCHITECT | | - | - | - | |
| | G9Y | MN STATE COUNCIL ON DISABILITY | | - | - | - | |
| | GPR | PAYROLL CLEARING | | - | - | - | |
| | H12 | HEALTH DEPARTMENT | | 2,251 | - | - | |
| | H55 | HUMAN SERVICES DEPARTMENT | | 5,049 | 992 | - | |
| | H55b | HUMAN SERVICES SOS | | - | - | - | |
| | H55c | HUMAN SERVICES MSOP | | - | - | - | |
| | H60 | MN INSURANCE MARKETPLACE | | 42 | - | - | |
| | H75 | VETERANS AFFAIRS DEPARTMENT | | 106 | - | - | |
| | 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 | | 860 | 4,566 | - | |
| | H7U | DIETETICS & NUTRITION PRACTICE | | - | - | - | |
| | H7V | PSYCHOLOGY BOARD | | - | - | - | |
| | H7W | PHYSICAL THERAPY BOARD | | - | - | - | |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | | - | - | - | |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | | - | - | - | |
| | H8A | FOSTER YOUTH OMBUDPERSON | | - | - | - | |
| | H9G | OMBUDSMAN MH/DD | | - | - | - | |
| | J33 | TRIAL COURTS | | 37 | 150 | - | |
| | J50 | STATE GUARDIAN AD LITEM | | - | - | - | |
| | J52 | PUBLIC DEFENSE BOARD | | 27 | - | - | |
| | J58 | COURT OF APPEALS | | - | - | - | |
| | J65 | SUPREME COURT | | 22 | - | - | |
| | J68 | TAX COURT | | - | - | - | |

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

| Schedule No. | DP# | Name | Legislative Auditor General Support 33.2 LEGISLATIVE AUDITOR | Financial Audits 33.3 Financial Audits | Program Audits 33.4 Program Audits | Single Audits 33.5 Single Audits | Legislative Auditor General Support 33.6 Audit Committee |
|---|---|---|---|---|---|---|---|
| | J70 | JUDICIAL STANDARDS BOARD | | - | - | - | |
| | L10 | LEGISLATURE COORDINATING COMM | | - | - | - | |
| | L11 | SENATE | | - | - | - | |
| | L12 | HOUSE | | - | - | - | |
| | L49 | LEGISLATIVE AUDITOR | | - | - | - | |
| | P01 | MILITARY AFFAIRS DEPARTMENT | | 289 | - | - | |
| | P07 | PUBLIC SAFETY DEPARTMENT | | 713 | 520 | - | |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | | - | - | - | |
| | P78 | CORRECTIONS DEPARTMENT | | 1,159 | - | - | |
| | P7T | PEACE OFFICERS BOARD (POST) | | - | - | - | |
| | P9E | SENTENCING GUIDELINES COMM | | - | - | - | |
| | R28 | MINN CONSERVATION CORPS | | - | - | - | |
| | R29 | NATURAL RESOURCES DEPARTMENT | | 924 | - | - | |
| | R32 | POLLUTION CONTROL AGENCY | | 42 | 4,052 | - | |
| | R9P | WATER AND SOIL RESOURCES BOARD | | - | - | - | |
| | T79 | TRANSPORTATION DEPARTMENT | | 1,545 | 35 | - | |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | | - | 1,245 | - | |
| | O | OTHER | | 425 | 1,103 | - | |
| | | Total | 4,825,842 | 25,558 | 26,305 | 0 | 4,825,842 |
| | | Source | **4,825,842** | **25,558** | **26,305** | **-** | **4,825,842** |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | Financial Audits Outdoor | Finacial Audits Art | Financial Audits Clean Water | Financial Audits Parks & Trails | Program Audits Outdoor |
|---|---|---|---|---|---|---|---|
| | | | 33.7 | 33.8 | 33.9 | 33.10 | 33.11 |
| | | | Financial Audit- Outdoors | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | Financial Audits Outdoor | Finacial Audits Art | Financial Audits Clean Water | Financial Audits Parks & Trails | Program Audits Outdoor |
|---|---|---|---|---|---|---|---|
| | | | 33.7 | 33.8 | 33.9 | 33.10 | 33.11 |
| | | | Financial Audit- Outdoors | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | Financial Audits Outdoor | Finacial Audits Art | Financial Audits Clean Water | Financial Audits Parks & Trails | Program Audits Outdoor |
|---|---|---|---|---|---|---|---|
| | | | 33.7 | 33.8 | 33.9 | 33.10 | 33.11 |
| | | | Financial Audit- Outdoors | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | - | - | - | - | - |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | - |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | - | - |
| | G19 | INDIAN AFFAIRS COUNCIL | - | - | - | - | - |

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

| Schedule No. | DP# | Name | Financial Audits Outdoor | Finacial Audits Art | Financial Audits Clean Water | Financial Audits Parks & Trails | Program Audits Outdoor |
|---|---|---|---|---|---|---|---|
| | | | 33.7 | 33.8 | 33.9 | 33.10 | 33.11 |
| | | | Financial Audit- Outdoors | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors |
| | 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 | - | - | - | - | - |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | - |
| | 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 | - | - | - | - | - |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | - |
| | 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 | - | - | - | - | - |

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

| Schedule No. | DP# | Name | Financial Audits Outdoor | Finacial Audits Art | Financial Audits Clean Water | Financial Audits Parks & Trails | Program Audits Outdoor |
|---|---|---|---|---|---|---|---|
| | | | 33.7 | 33.8 | 33.9 | 33.10 | 33.11 |
| | | | Financial Audit- Outdoors | Financial Audit- Art | Financial Audit- Clean Water | Financial Audit- Parks & Trails | Program Audit- Outdoors |
| | 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 | - | - | - | 124 | - |
| | R32 | POLLUTION CONTROL AGENCY | - | - | - | - | - |
| | R9P | WATER AND SOIL RESOURCES BOARD | - | - | - | - | - |
| | T79 | TRANSPORTATION DEPARTMENT | - | - | - | - | - |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | - | - |
| | O | OTHER | - | - | - | - | - |
| | | Total | 0 | 0 | 0 | 124 | 0 |
| | | Source | - | - | - | **124** | - |
| | | Difference (Total - Source) | 0 | 0 | 0 | 0 | 0 |

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

| Schedule No. | DP# | Name | 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) |
| | 1.2 | Fixed Asset Depreciation | | | | | |
| G02-3.0 | G02-3.0 | Department of Administration | | | | | |
| G02-3.2 | G02-3.2 | Admin Management Services | | | | | |
| G02-3.3 | G02-3.3 | Commissioner's Office | | | | | |
| G02-3.4 | G02-3.4 | Human Resources | | | | | |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | | | | | |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | | | | | |
| G02-4.2 | G02-4.2 | Government & Citizen Services | | | | | |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | | | | | |
| G02-4.7 | G02-4.7 | Real Property | | | | | |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | | | | | |
| G02-4.10 | G02-4.10 | Central Mail | | | | | |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | | | | | |
| G02-4.12 | G02-4.12 | Grants Management | | | | | |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | | | | | |
| G46-6.3 | G46-6.3 | IT Spend | | | | | |
| G46-6.4 | G46-6.4 | Enterprise IT Security | | | | | |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | | | | | |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | | | | | |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | | | | | |
| G10-9.2 | G10-9.2 | Debt Management Division | | | | | |
| G10-9.3 | G10-9.3 | Debt Management | | | | | |
| G10-9.4 | G10-9.4 | Debt Management - Other | | | | | |
| G10-10.2 | G10-10.2 | MMB - Budget Division | | | | | |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | | | | | |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | | | | | |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | | | | | |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | | | | | |
| G10-11.3 | G10-11.3 | Central Payroll | | | | | |
| G10-11.4 | G10-11.4 | Accounting Services | | | | | |
| G10-11.5 | G10-11.5 | Financial Reporting | | | | | |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | | | | | |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | | | | | |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | | | | | |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | | | | | |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | | | | | |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | | | | | |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | | | | | |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | | | | | |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | | | | | |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | | | | | |
| G10-13.3 | G10-13.3 | Personnel Administration | | | | | |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | | | | | |
| G45-14.2 | G45-14.2 | Mediation Services | | | | | |
| G45-14.3 | G45-14.3 | Mediation Services | | | | | |
| G45-14.4 | G45-14.4 | Mediation/Representation | | | | | |
| L49-15.2 | L49-15.2 | Legislative Auditor | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |

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

| Schedule No. | DP# | Name | 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) |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | Program Audit- Parks & Trails | | | | | |
| G61-16.2 | 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 | | | | | |
| L49-15.3 | L49-15.3 | Financial Audits | | | | | |
| L49-15.4 | L49-15.4 | Program Audits | | | | | |

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

| Schedule No. | DP# | Name | Program Audits Art<br>33.12<br>Program Audit- Art | Program Audits Clean Water<br>33.13<br>Program Audit- Clean Water | Program Audits Parks & Trails<br>33.14<br>Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual)<br>34.2<br>STATE AUDITOR | Accounting & Procurement Transactions - FY (Actual)<br>35.0<br>SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) |
|---|---|---|---|---|---|---|---|
| L49-15.5 | L49-15.5 | Single Audits | | | | | |
| L49-15.6 | L49-15.6 | Audit Comm | | | | | |
| L49-15.7 | L49-15.7 | Financial Audit- Outdoors | | | | | |
| L49-15.8 | L49-15.8 | Financial Audit- Art | | | | | |
| L49-15.9 | L49-15.9 | Financial Audit- Clean Water | | | | | |
| L49-15.10 | L49-15.10 | Financial Audit- Parks & Trails | | | | | |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | | | | | |
| L49-15.12 | L49-15.12 | Program Audit- Art | | | | | |
| L49-15.13 | L49-15.13 | Program Audit- Clean Water | | | | | |
| L49-15.14 | L49-15.14 | 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 | - | - | - | 10,790,890 | 394,926 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | - | - | - | - | 23,506 |
| | B13 | COMMERCE DEPARTMENT | - | - | - | 395,904,987 | 602,619 |
| | B14 | ANIMAL HEALTH BOARD | - | - | - | 1,141,007 | 30,633 |
| | B15 | BARBER EXAMINERS BOARD | - | - | - | - | 5,837 |
| | B20 | EXPLORE MINNESOTA TOURISM | - | - | - | - | 16,171 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | - | - | - | 2,087,431,461 | 4,875,229 |
| | B24 | PUBLIC FACILITIES AUTHORITY | - | - | - | - | 14,837 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | - | - | - | - | - |
| | B34 | HOUSING FINANCE AGENCY | - | - | - | - | 116,662 |
| | B41 | WORKERS' COMP COURT OF APPEALS | - | - | - | - | 2,081 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | - | - | - | 6,305,130 | 655,222 |
| | B43 | IRON RANGE RESOURCES | - | - | - | - | 39,472 |
| | B7E | ARCHITECTURE, ENGINEERING BD | - | - | - | - | 13,408 |
| | B7G | COMBATIVE SPORTS COMMISSION | - | - | - | - | 3 |
| | B7P | ACCOUNTANCY BOARD | - | - | - | - | 11,026 |
| | B7S | PRIVATE DETECTIVES BOARD | - | - | - | - | 1,519 |
| | B82 | PUBLIC UTILITIES COMMISSION | - | - | - | - | 126,860 |
| | B9D | AMATEUR SPORTS COMMISSION | - | - | - | - | 774 |
| | B9V | AGRICULTURE UTILIZATION RESRCH | - | - | - | - | 33 |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | - | - | - | - | 29,357 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | - | - | - | 915,620,594 | 6,258,490 |
| | E37 | EDUCATION DEPARTMENT | - | - | - | 2,122,572,530 | 825,828 |
| | E39 | PROF EDUCATOR LICENSING STD BD | - | - | - | - | 12,923 |
| | E40 | HISTORICAL SOCIETY | - | - | - | - | 647 |
| | E44 | MINNESOTA STATE ACADEMIES | - | - | - | - | 53,090 |
| | E50 | ARTS BOARD | - | - | - | 1,678,824 | 31,622 |
| | E60 | OFFICE OF HIGHER EDUCATION | - | - | - | - | 59,129 |
| | E77 | ZOOLOGICAL BOARD | - | - | - | 7,274,499 | 90,613 |
| | E81 | UNIVERSITY OF MINNESOTA | - | - | - | - | 12,310 |
| | E95 | HUMANITIES COMMISSION | - | - | - | - | 347 |
| | E97 | SCIENCE MUSEUM | - | - | - | - | 64 |
| | E9W | HIGHER ED FACILITIES AUTHORITY | - | - | - | - | 229 |
| | G02 | ADMINISTRATION DEPARTMENT | - | - | - | 3,870,297 | 654,676 |
| | G03 | LOTTERY | - | - | - | - | 9,010 |
| | G05 | RACING COMMISSION | - | - | - | - | 25,552 |
| | G06 | ATTORNEY GENERAL | - | - | - | 2,951,046 | 39,981 |
| | G09 | GAMBLING CONTROL BOARD | - | - | - | - | 6,989 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | - | - | - | - | 85,331 |
| | G17 | HUMAN RIGHTS DEPARTMENT | - | - | - | - | 7,990 |
| | G19 | INDIAN AFFAIRS COUNCIL | - | - | - | - | 4,002 |

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

| Schedule No. | DP# | Name | Program Audits Art<br>33.12<br>Program Audit- Art | Program Audits Clean Water<br>33.13<br>Program Audit- Clean Water | Program Audits Parks & Trails<br>33.14<br>Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual)<br>34.2<br>STATE AUDITOR | Accounting & Procurement Transactions - FY (Actual)<br>35.0<br>SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) |
|---|---|---|---|---|---|---|---|
| | G38 | INVESTMENT BOARD | - | - | - | - | 10,202 |
| | G39 | GOVERNORS OFFICE | - | - | - | - | 7,380 |
| | G45 | MEDIATION SERVICES DEPARTMENT | - | - | - | - | 5,247 |
| | G46 | MN.IT | - | - | - | - | 526,262 |
| | G53 | SECRETARY OF STATE | - | - | - | 3,749,140 | 67,336 |
| | G61 | OFFICE OF STATE AUDITOR | - | - | - | - | 18,986 |
| | G62 | MINN STATE RETIREMENT SYSTEM | - | - | - | - | 155,750 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | - | - | - | - | 298,944 |
| | G67 | REVENUE DEPARTMENT | - | - | - | - | 78,982 |
| | G69 | TEACHERS RETIREMENT ASSOC | - | - | - | - | 172,312 |
| | G90 | REVENUE INTERGOVT PAYMENTS | - | - | - | - | 5,206,358 |
| | G92 | OMBUDSPERSON FOR FAMILIES | - | - | - | - | 2,444 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | - | - | - | - | 844 |
| | G96 | UNIFORM LAWS COMMISSION | - | - | - | - | 52 |
| | G9J | CAMPAIGN FINANCE BOARD | - | - | - | - | 3,479 |
| | G9K | ADMINISTRATIVE HEARINGS | - | - | - | - | 36,390 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | - | - | - | - | 2,026 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | - | - | - | - | 1,786 |
| | G9N | ASIAN PACIFIC COUNCIL | - | - | - | - | 1,912 |
| | G9Q | MMB DEBT SERVICE | - | - | - | - | 9,316 |
| | G9R | MMB NON-OPERATING | - | - | - | 7,466,980 | 9,034,066 |
| | G9V | RARE DISEASE ADVISORY COUNCIL | - | - | - | - | 1 |
| | G9X | CAPITOL AREA ARCHITECT | - | - | - | - | 1,397 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | - | - | - | - | 3,219 |
| | GPR | PAYROLL CLEARING | - | - | - | - | 208 |
| | H12 | HEALTH DEPARTMENT | - | - | - | 613,837,020 | 934,967 |
| | H55 | HUMAN SERVICES DEPARTMENT | - | - | - | 14,462,601,097 | 13,756,055 |
| | H55b | HUMAN SERVICES SOS | - | - | - | - | 706,452 |
| | H55c | HUMAN SERVICES MSOP | - | - | - | - | 78,345 |
| | H60 | MN INSURANCE MARKETPLACE | - | - | - | 644,284 | 12,595 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | - | - | - | 36,899,014 | 342,840 |
| | H7B | MEDICAL PRACTICE BOARD | - | - | - | - | 26,224 |
| | H7C | NURSING BOARD | - | - | - | - | 22,260 |
| | H7D | PHARMACY BOARD | - | - | - | 219,796 | 17,087 |
| | H7F | DENTISTRY BOARD | - | - | - | - | 18,594 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | - | - | - | - | 6,315 |
| | H7J | OPTOMETRY BOARD | - | - | - | - | 4,166 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | - | - | - | - | 7,991 |
| | H7L | SOCIAL WORK BOARD | - | - | - | - | 18,739 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | - | - | - | - | 5,244 |
| | H7Q | PODIATRIC MEDICINE | - | - | - | - | 4,044 |
| | H7R | VETERINARY MEDICINE BOARD | - | - | - | - | 5,525 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | - | - | - | 126,000 | 10,181 |
| | H7U | DIETETICS & NUTRITION PRACTICE | - | - | - | - | 4,142 |
| | H7V | PSYCHOLOGY BOARD | - | - | - | - | 7,305 |
| | H7W | PHYSICAL THERAPY BOARD | - | - | - | - | 8,312 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | - | - | - | - | 15,405 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | - | - | - | - | 7,110 |
| | H8A | FOSTER YOUTH OMBUDPERSON | - | - | - | - | 4 |
| | H9G | OMBUDSMAN MH/DD | - | - | - | - | 2,802 |
| | J33 | TRIAL COURTS | - | - | - | 1,124,664 | 1,781,352 |
| | J50 | STATE GUARDIAN AD LITEM | - | - | - | - | 24,905 |
| | J52 | PUBLIC DEFENSE BOARD | - | - | - | - | 53,400 |
| | J58 | COURT OF APPEALS | - | - | - | - | 3,905 |
| | J65 | SUPREME COURT | - | - | - | 637,022 | 89,466 |
| | J68 | TAX COURT | - | - | - | - | 1,969 |

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

| Schedule No. | DP# | Name | Program Audits Art<br>33.12<br>Program Audit- Art | Program Audits Clean Water<br>33.13<br>Program Audit- Clean Water | Program Audits Parks & Trails<br>33.14<br>Program Audit- Parks & Trails | Federal Cash Receipts - FY (Actual)<br>34.2<br>STATE AUDITOR | Accounting & Procurement Transactions - FY (Actual)<br>35.0<br>SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25) |
|---|---|---|---|---|---|---|---|
| | J70 | JUDICIAL STANDARDS BOARD | - | - | - | - | 2,272 |
| | L10 | LEGISLATURE COORDINATING COMM | - | - | - | - | 37,293 |
| | L11 | SENATE | - | - | - | - | 1,609 |
| | L12 | HOUSE | - | - | - | - | 1,574 |
| | L49 | LEGISLATIVE AUDITOR | - | - | - | - | 334 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | - | - | - | 74,151,330 | 517,090 |
| | P07 | PUBLIC SAFETY DEPARTMENT | - | - | - | 350,752,165 | 4,076,530 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | - | - | - | - | 1,458 |
| | P78 | CORRECTIONS DEPARTMENT | - | - | - | 2,231,480 | 692,359 |
| | P7T | PEACE OFFICERS BOARD (POST) | - | - | - | - | 9,647 |
| | P9E | SENTENCING GUIDELINES COMM | - | - | - | - | 1,025 |
| | R28 | MINN CONSERVATION CORPS | - | - | - | - | 127 |
| | R29 | NATURAL RESOURCES DEPARTMENT | - | - | - | 51,648,022 | 3,075,718 |
| | R32 | POLLUTION CONTROL AGENCY | - | - | - | 25,711,038 | 382,377 |
| | R9P | WATER AND SOIL RESOURCES BOARD | - | - | - | 3,235,784 | 155,785 |
| | T79 | TRANSPORTATION DEPARTMENT | - | - | - | 790,038,119 | 19,275,296 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | - | - | - | - | 96,509 |
| | O | OTHER | - | - | - | - | 1,770 |
| | | Total | 0 | 0 | 0 | 21,980,614,220 | 77,090,371 |
| | | Source | **-** | **-** | **-** | **21,980,614,220** | **77,090,371** |
| | | 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 | 1,620,304 |
| G02-3.0 | G02-3.0 | Department of Administration | 0 |
| G02-3.2 | G02-3.2 | Admin Management Services | 0 |
| G02-3.3 | G02-3.3 | Commissioner's Office | 2,045,663 |
| G02-3.4 | G02-3.4 | Human Resources | 1,309,086 |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | 2,661,064 |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | 0 |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 7,156 |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | 1,611,731 |
| G02-4.7 | G02-4.7 | Real Property | 2,099,376 |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | 5,925,705 |
| G02-4.10 | G02-4.10 | Central Mail | 1,316,540 |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | 1,138,213 |
| G02-4.12 | G02-4.12 | Grants Management | 450,852 |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | 3,045,564 |
| G46-6.3 | G46-6.3 | IT Spend | 0 |
| G46-6.4 | G46-6.4 | Enterprise IT Security | 1,251,516 |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | 0 |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | 18,014,930 |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 3,473,526 |
| G10-9.2 | G10-9.2 | Debt Management Division | 719 |
| G10-9.3 | G10-9.3 | Debt Management | 2,407,797 |
| G10-9.4 | G10-9.4 | Debt Management - Other | 0 |
| G10-10.2 | G10-10.2 | MMB - Budget Division | 1,024 |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | 5,678,243 |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | 946,373 |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | 0 |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | 3,199 |
| G10-11.3 | G10-11.3 | Central Payroll | 6,169,046 |
| G10-11.4 | G10-11.4 | Accounting Services | 6,754,817 |
| G10-11.5 | G10-11.5 | Financial Reporting | 11,215,251 |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | 119,344 |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | 0 |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | 6,052,308 |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | 7,348,535 |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | 5,217,452 |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | 599,155 |
| G10-12.7 | G10-12.7 | Personnel Operations Special Billing | 8,279,180 |
| G10-12.8 | G10-12.8 | Accounting & Procurement Operations Special Billing | 14,310,431 |
| G10-12.9 | G10-12.9 | MMB - OTHER - Non-Allocable | 0 |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | 1,758 |
| G10-13.3 | G10-13.3 | Personnel Administration | 19,395,095 |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | 0 |
| G45-14.2 | G45-14.2 | Mediation Services | 3,942 |
| G45-14.3 | G45-14.3 | Mediation Services | 1,115,195 |
| G45-14.4 | G45-14.4 | Mediation/Representation | 0 |
| L49-15.2 | L49-15.2 | Legislative Auditor | 5,063,379 |
| L49-15.3 | L49-15.3 | Financial Audits | 12,612,110 |
| L49-15.4 | L49-15.4 | Program Audits | 5,464,371 |
| L49-15.5 | L49-15.5 | Single Audits | 0 |
| 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 | 27,039 |
| L49-15.11 | L49-15.11 | Program Audit- Outdoors | 0 |

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

| Schedule No. | DP# | Name | Total |
|---|---|---|---|
| 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 | 119,223 |
| G61-16.3 | G61-16.3 | State Auditor General | 0 |
| 17 | 17 | SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13) | 15,338,936 |
| | | | 0 |
| 99YYY | 99YYY | Consumer Agencies | 0 |
| G02-3.0 | G02-3.0 | Department of Administration | 4,105,315 |
| G02-3.2 | G02-3.2 | Admin Management Services | 2,226,018 |
| G02-3.3 | G02-3.3 | Commissioner's Office | 637,165 |
| G02-3.4 | G02-3.4 | Human Resources | 415,043 |
| G02-3.5 | G02-3.5 | Financial Management and Reporting | 837,532 |
| G02-3.6 | G02-3.6 | Fiscal Agent - Non allocable | 0 |
| G02-4.2 | G02-4.2 | Government & Citizen Services | 5,615,076 |
| G02-4.5 | G02-4.5 | Real Estate and Construction Services - Leasing | 512,012 |
| G02-4.7 | G02-4.7 | Real Property | 669,188 |
| G02-4.8 | G02-4.8 | Office of State Procurement (fmrly Materials Management Division) | 1,956,731 |
| G02-4.10 | G02-4.10 | Central Mail | 438,270 |
| G02-4.11 | G02-4.11 | Office of Enterprise Continuous Improvement | 370,420 |
| G02-4.12 | G02-4.12 | Grants Management | 142,418 |
| G46-6.2 | G46-6.2 | Minnesota Information Technology | 29,472 |
| G46-6.3 | G46-6.3 | IT Spend | 0 |
| G46-6.4 | G46-6.4 | Enterprise IT Security | 372,544 |
| G46-6.5 | G46-6.5 | MnIT - Non allocable | 0 |
| G10-8.2 | G10-8.2 | Minnesota Management & Budget | 15,274,418 |
| G10-8.3 | G10-8.3 | Enterprise Communications & Planning (fmrly IC&A) | 1,014,775 |
| G10-9.2 | G10-9.2 | Debt Management Division | 605,908 |
| G10-9.3 | G10-9.3 | Debt Management | 600,871 |
| G10-9.4 | G10-9.4 | Debt Management - Other | 0 |
| G10-10.2 | G10-10.2 | MMB - Budget Division | 1,639,773 |
| G10-10.3 | G10-10.3 | Analysis & Control (EBO's) | 1,399,412 |
| G10-10.4 | G10-10.4 | Budget Operations and Planning | 233,235 |
| G10-10.5 | G10-10.5 | Budget Division - Non Allocable | 0 |
| G10-11.2 | G10-11.2 | MMB - Accounting Division | 6,001,215 |
| G10-11.3 | G10-11.3 | Central Payroll | 1,542,485 |
| G10-11.4 | G10-11.4 | Accounting Services | 1,639,602 |
| G10-11.5 | G10-11.5 | Financial Reporting | 2,758,737 |
| G10-11.6 | G10-11.6 | Financial Reporting - Single Audit | 29,836 |
| G10-11.7 | G10-11.7 | Accounting Services - Non Allocable | 0 |
| G10-12.2 | G10-12.2 | MMB I.T - Management and Administration | 6,782,086 |
| G10-12.4 | G10-12.4 | Accounting & Procurement Operations and System Support | 2,648,612 |
| G10-12.5 | G10-12.5 | Personnel Operations and System Support | 1,915,919 |
| G10-12.6 | G10-12.6 | Budget Service - Computer Operations | 183,112 |
| 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 | 2,364 |
| G10-13.2 | G10-13.2 | State HR, Benefits & Labor Relations | 4,794,902 |
| G10-13.3 | G10-13.3 | Personnel Administration | 4,775,718 |
| G10-13.5 | G02-13.5 | Employee Relations - Non Allocable | 0 |
| G45-14.2 | G45-14.2 | Mediation Services | 3,942 |
| G45-14.3 | G45-14.3 | Mediation Services | 302,514 |
| G45-14.4 | G45-14.4 | Mediation/Representation | 0 |
| L49-15.2 | L49-15.2 | Legislative Auditor | 130,713 |
| L49-15.3 | L49-15.3 | Financial Audits | 5,990,744 |
| L49-15.4 | L49-15.4 | Program Audits | 3,642,914 |

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

| Schedule No. | DP# | Name | Total |
|---|---|---|---|
| L49-15.5 | L49-15.5 | Single Audits | 0 |
| 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 | 18,026 |
| 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 | 261,572,738 |
| | B11 | COSMETOLOGIST EXAMINERS BOARD | 1,553,157 |
| | B13 | COMMERCE DEPARTMENT | 2,106,993,186 |
| | B14 | ANIMAL HEALTH BOARD | 6,835,854 |
| | B15 | BARBER EXAMINERS BOARD | 163,251 |
| | B20 | EXPLORE MINNESOTA TOURISM | 4,976,751 |
| | B22 | EMPLOYMENT & ECONOMIC DEVELOP | 9,122,987,007 |
| | B24 | PUBLIC FACILITIES AUTHORITY | 276,934,113 |
| | B25 | SCIENCE & TECHNOLOGY AUTHORITY | 0 |
| | B34 | HOUSING FINANCE AGENCY | 1,196,155,181 |
| | B41 | WORKERS' COMP COURT OF APPEALS | 188,396 |
| | B42 | LABOR AND INDUSTRY DEPARTMENT | 91,041,267 |
| | B43 | IRON RANGE RESOURCES | 79,763,944 |
| | B7E | ARCHITECTURE, ENGINEERING BD | 383,023 |
| | B7G | COMBATIVE SPORTS COMMISSION | 54 |
| | B7P | ACCOUNTANCY BOARD | 299,098 |
| | B7S | PRIVATE DETECTIVES BOARD | 21,524 |
| | B82 | PUBLIC UTILITIES COMMISSION | 3,848,538 |
| | B9D | AMATEUR SPORTS COMMISSION | 1,579,122 |
| | B9V | AGRICULTURE UTILIZATION RESRCH | 498 |
| | E25 | PERPICH CTR FOR ARTS EDUCATION | 1,830,800 |
| | E26 | MN STATE COLLEGES/UNIVERSITIES | 3,930,867,394 |
| | E37 | EDUCATION DEPARTMENT | 11,506,437,375 |
| | E39 | PROF EDUCATOR LICENSING STD BD | 5,019,735 |
| | E40 | HISTORICAL SOCIETY | 2,991,557 |
| | E44 | MINNESOTA STATE ACADEMIES | 3,927,203 |
| | E50 | ARTS BOARD | 96,280,161 |
| | E60 | OFFICE OF HIGHER EDUCATION | 45,813,131 |
| | E77 | ZOOLOGICAL BOARD | 36,134,346 |
| | E81 | UNIVERSITY OF MINNESOTA | 348,036,178 |
| | E95 | HUMANITIES COMMISSION | 5,078 |
| | E97 | SCIENCE MUSEUM | 1,016 |
| | E9W | HIGHER ED FACILITIES AUTHORITY | 3,258 |
| | G02 | ADMINISTRATION DEPARTMENT | 441,236,459 |
| | G03 | LOTTERY | 593,692 |
| | G05 | RACING COMMISSION | 888,397 |
| | G06 | ATTORNEY GENERAL | 13,247,061 |
| | G09 | GAMBLING CONTROL BOARD | 818,387 |
| | G10 | MINNESOTA MANAGEMENT & BUDGET | 47,304,251 |
| | G17 | HUMAN RIGHTS DEPARTMENT | 1,795,399 |
| | G19 | INDIAN AFFAIRS COUNCIL | 857,642 |

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

| Schedule No. | DP# | Name | Total |
|---|---|---|---|
| | G38 | INVESTMENT BOARD | 220,521 |
| | G39 | GOVERNORS OFFICE | 1,072,892 |
| | G45 | MEDIATION SERVICES DEPARTMENT | 577,862 |
| | G46 | MN.IT | 51,142,792 |
| | G53 | SECRETARY OF STATE | 18,254,667 |
| | G61 | OFFICE OF STATE AUDITOR | 473,730 |
| | G62 | MINN STATE RETIREMENT SYSTEM | 5,873,197 |
| | G63 | PUBLIC EMPLOYEES RETIRE ASSOC | 8,755,629 |
| | G67 | REVENUE DEPARTMENT | 112,245,923 |
| | G69 | TEACHERS RETIREMENT ASSOC | 6,887,851 |
| | G90 | REVENUE INTERGOVT PAYMENTS | 73,393,232 |
| | G92 | OMBUDSPERSON FOR FAMILIES | 406,378 |
| | G93 | OMBUD AMERICAN INDIAN FAMILIES | 28,290 |
| | G96 | UNIFORM LAWS COMMISSION | 764 |
| | G9J | CAMPAIGN FINANCE BOARD | 119,297 |
| | G9K | ADMINISTRATIVE HEARINGS | 5,067,334 |
| | G9L | COUNCIL FOR MINNESOTANS OF AFR | 104,124 |
| | G9M | MINNESOTA COUNCIL ON LATINO AF | 113,733 |
| | G9N | ASIAN PACIFIC COUNCIL | 105,448 |
| | G9Q | MMB DEBT SERVICE | 135,608 |
| | G9R | MMB NON-OPERATING | 156,350,308 |
| | G9V | RARE DISEASE ADVISORY COUNCIL | 18 |
| | G9X | CAPITOL AREA ARCHITECT | 75,296 |
| | G9Y | MN STATE COUNCIL ON DISABILITY | 258,414 |
| | GPR | PAYROLL CLEARING | 2,912 |
| | H12 | HEALTH DEPARTMENT | 3,113,047,182 |
| | H55 | HUMAN SERVICES DEPARTMENT | 59,311,261,030 |
| | H55b | HUMAN SERVICES SOS | 9,919,382 |
| | H55c | HUMAN SERVICES MSOP | 1,102,782 |
| | H60 | MN INSURANCE MARKETPLACE | 16,883,611 |
| | H75 | VETERANS AFFAIRS DEPARTMENT | 184,291,228 |
| | H7B | MEDICAL PRACTICE BOARD | 4,621,347 |
| | H7C | NURSING BOARD | 2,736,756 |
| | H7D | PHARMACY BOARD | 7,801,927 |
| | H7F | DENTISTRY BOARD | 985,788 |
| | H7H | CHIROPRACTIC EXAMINERS BOARD | 308,679 |
| | H7J | OPTOMETRY BOARD | 113,791 |
| | H7K | EXEC FOR LT SVCS & SUPPORTS BD | 372,598 |
| | H7L | SOCIAL WORK BOARD | 749,295 |
| | H7M | MARRIAGE AND FAMILY THERAPY BD | 154,809 |
| | H7Q | PODIATRIC MEDICINE | 110,625 |
| | H7R | VETERINARY MEDICINE BOARD | 200,421 |
| | H7S | EMERGENCY MEDICAL SERVICES OFF | 6,430,049 |
| | H7U | DIETETICS & NUTRITION PRACTICE | 105,590 |
| | H7V | PSYCHOLOGY BOARD | 610,100 |
| | H7W | PHYSICAL THERAPY BOARD | 803,364 |
| | H7X | BEHAVIORAL HEALTH & THERAPY BD | 801,631 |
| | H7Y | OCCUPATIONAL THERAPY PRACT BD | 237,146 |
| | H8A | FOSTER YOUTH OMBUDPERSON | 72 |
| | H9G | OMBUDSMAN MH/DD | 531,874 |
| | J33 | TRIAL COURTS | 29,830,340 |
| | J50 | STATE GUARDIAN AD LITEM | 358,542 |
| | J52 | PUBLIC DEFENSE BOARD | 846,445 |
| | J58 | COURT OF APPEALS | 62,998 |
| | J65 | SUPREME COURT | 10,663,476 |
| | J68 | TAX COURT | 2,997,149 |

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

| Schedule No. | DP# | Name | Total |
|---|---|---|---|
| | J70 | JUDICIAL STANDARDS BOARD | 58,286 |
| | L10 | LEGISLATURE COORDINATING COMM | 1,127,652 |
| | L11 | SENATE | 66,980 |
| | L12 | HOUSE | 22,212 |
| | L49 | LEGISLATIVE AUDITOR | 5,634 |
| | P01 | MILITARY AFFAIRS DEPARTMENT | 320,072,305 |
| | P07 | PUBLIC SAFETY DEPARTMENT | 1,999,829,114 |
| | P08 | OMBUDSPERSON FOR CORRECTIONS | 131,674 |
| | P78 | CORRECTIONS DEPARTMENT | 162,914,081 |
| | P7T | PEACE OFFICERS BOARD (POST) | 2,974,616 |
| | P9E | SENTENCING GUIDELINES COMM | 75,431 |
| | R28 | MINN CONSERVATION CORPS | 1,922 |
| | R29 | NATURAL RESOURCES DEPARTMENT | 590,096,077 |
| | R32 | POLLUTION CONTROL AGENCY | 274,759,541 |
| | R9P | WATER AND SOIL RESOURCES BOARD | 131,638,331 |
| | T79 | TRANSPORTATION DEPARTMENT | 8,353,811,589 |
| | T9B | METROPOLITAN COUNCIL/TRANSPORT | 3,138,612 |
| | O | OTHER | 9,844,532,310 |
| | | Total | 114,737,722,024 |
| | | Source | **114,737,722,024** |
| | | Difference (Total - Source) | 0 |

| | A | B | C | D | E | F | G | H | I | J | K | L | M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | SWACAP | | Schedule | Approp | Alltmt | ALLTMT | FY24 Budget | FY24 Allocable | FY24 Allocable by SWACAP | FY24 Non-Allocable | FY24 Non-alloc by SWACAP | Difference between FY21 Actl and |
| 2 | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
| 4 | Agency | Line | Fund | Name | ID | | Name | | Budget | Line | Budget | Line | FY24 Alloc Budget |
| 5 | 1.2 | 1.2 | | Fixed Asset Depreciation | | | | 642,161 | 642,161 | 642,161 | 0 | 0 | -335,982 |
| 6 | | | | | | | | | | | | | |
| 7 | G02 | G02-3.2 | 1000 | ADMIN Management Services | | ADMIN | SPECIAL PROJECTS/PURCHASES | 0 | 0 | | 0 | | 0 |
| 8 | Total | G02-3.2 | | ADMIN Management Services | | | | | | 0 | | 0 | 0 |
| 9 | | | | | | | | | | | | | |
| 10 | G02 | G02-3.3 | 1000 | Commissioner's Office | G027100 | G0221001 | Commissioner's Office | 772,533 | 771,333 | | 1,200 | | 134,168 |
| 11 | Total | G02-3.3 | | Commissioner's Office | | | | | | 771,333 | | 1,200 | 134,168 |
| 12 | | | | | | | | | | | | | |
| 13 | G02 | G02-3.4 | 1000 | Human Resources | G027102 | G0221041 | Human Resources | 479,000 | 479,000 | | 0 | | 63,957 |
| 14 | Total | G02-3.4 | | Human Resources | | | | | | 479,000 | | 0 | 63,957 |
| 15 | | | | | | | | | | | | | |
| 16 | G02 | G02-3.5 | 1000 | Financial Management & Reporting | G027101 | G0221020 | Financial Management & Reporting | 933,000 | 930,000 | | 3,000 | | 92,468 |
| 17 | G02 | G02-3.5 | 1000 | Financial Management & Reporting | G027101 | G0221029 | Operating Adjustment | 56,000 | 56,000 | | 0 | | 56,000 |
| 18 | Total | G02-3.5 | | Financial Management & Reporting | | | | | | 986,000 | | 3,000 | 92,468 |
| 19 | | | | | | | | | | | | | |
| 20 | G02 | G02-3.6 | 1000 | Fiscal Agent - Non allocable | G029100 | G0229090 | In Lieu of Rent | 10,515,000 | 0 | | 10,515,000 | | 0 |
| 21 | Total | G02-3.6 | | Fiscal Agent - Non allocable | | | | | | 0 | | 10,515,000 | 0 |
| 22 | | | | | | | | | | | | | |
| 23 | G02 | G02-4.5 | 1000 | Real Estate & Construction Services - Leasing | G021109 | G0223201 | Real Estate & Construction Svs | 2,938,534 | **587,707** | | 2,350,827 | | 75,695 |
| 24 | Total | G02-4.5 | | Real Estate & Construction Services | | | | | | 587,707 | | 2,350,827 | 75,695 |
| 25 | | | | | | | | | | | | | |
| 26 | G02 | G02-4.7 | 1000 | Real Property | G021144 | G0223230 | Enterprise Real Property | 761,000 | 761,000 | | 0 | | 91,812 |
| 27 | Total | G02-4.7 | | Real Property | | | | | | 761,000 | | 0 | 91,812 |
| 28 | | | | | | | | | | | | | |
| 29 | G02 | G02-4.8 | 1000 | Office of State Procurement (fmrly Materials Mgmt) | G021105 | G0221134 | Materials Mgmt Division (MMD) | 2,014,533 | 2,012,243 | | 2,290 | | 55,512 |
| 30 | Total | G02-4.8 | | Office of State Procurement (fmrly Materials Mgmt) | | | | | | 2,012,243 | | 2,290 | 55,512 |
| 31 | | | | | | | | | | | | | |
| 32 | G02 | G02-4.10 | 1000 | Central Mail | G021108 | G0224752 | Central Mail - General Fund | 440,000 | 440,000 | | 0 | | 1,730 |
| 33 | Total | G02-4.10 | | Central Mail | | | | | | 440,000 | | 0 | 1,730 |
| 34 | | | | | | | | | | | | | |
| 35 | G02 | G02-4.11 | 1000 | Office of Continuous Improvement | G021119 | G0221901 | Office of Enterprise Continuous Improvement | 422,534 | 397,373 | | 25,161 | | 26,953 |
| 36 | Total | G02-4.11 | | Office of Continuous Improvement | | | | | | 397,373 | | 25,161 | 26,953 |
| 37 | | | | | | | | | | | | | |
| 38 | G02 | G02-4.12 | 1000 | Grants Management | G021106 | G0227600 | Grants Mgmt Operating | 191,134 | 166,016 | | 25,118 | | 23,597 |
| 39 | Total | G02-4.12 | | Grants Management | | | | | | 166,016 | | 25,118 | 23,597 |
| 40 | | | | | | | | | | | | | |
| 41 | G46 | G46-6.2 | 1000 | MINNESOTA INFORMATION TECHNOLOGY | G465000 | G4625101 | State CIO Office | 1,763,119 | 1,763,119 | | 0 | | 751,237 |
| 42 | Total | G46-6.2 | | Minnesota Information Technology | | | | | | 1,763,119 | | 0 | 751,237 |
| 43 | | | | | | | | | | | | | |
| 44 | G46 | G46-6.4 | 1000 | Enterprise IT Security | G465010 | G4625106 | IT Security | 506,488 | 506,488 | | 0 | | 133,974 |
| 45 | Total | G46-6.4 | | Enterprise IT Security | | | | | | 506,488 | | 0 | 133,974 |
| 46 | | | | | | | | | | | | | |
| 47 | G10 | G10-8.2 | 1000 | MINNESOTA MANAGEMENT & BUDGET | G100009 | G1029000 | Management Services Admin | 2,903,347 | 2,772,197 | | **131,150** | | 350,322 |
| 48 | Total | G10-8.2 | | MINNESOTA MANAGEMENT & BUDGET | | | | | | 2,772,197 | | 131,150 | 350,322 |
| 49 | | | | | | | | | | | | | |
| 50 | G10 | G10-8.3 | 1000 | Enterprise Communications & Planning (fmrly IC&A) | G100032 | G1029100 | Enterprise Communications & Planning | **1,456,053** | 1,456,053 | | 0 | | 447,324 |
| 51 | Total | G10-8.3 | | Enterprise Communications & Planning (fmrly IC&A) | | | | | | 1,456,053 | | 0 | 447,324 |
| 52 | | | | | | | | | | | | | |
| 53 | G10 | G10-9.3 | 1000 | Debt Management | G100005 | G1025000 | Debt Management | **605,184** | 605,184 | | 0 | | 4,313 |
| 54 | Total | G10-9.3 | | Debt Management | | | | | | 605,184 | | 0 | 4,313 |
| 55 | | | | | | | | | | | | | |
| 56 | G10 | G10-10.2 | 1000 | MMB BUDGET DIVISION | G100002 | G1022000 | Budget Services Operating | 3,523,827 | **0** | | 0 | | 0 |
| 57 | G10 | G10-10.2 | 1000 | MMB BUDGET DIVISION | G100002 | G1022400 | Results Management Initiative | 982,589 | 0 | | 982,589 | | 0 |
| 58 | Total | G10-10.2 | | MMB BUDGET DIVISION | | | | | | 0 | | 982,589 | 1,174,482 |
| 59 | | | | | | | | | | | | | |
| 60 | G10 | G10-10.3 | 1000 | Analysis and Control (EBO's) | G100002 | G1022000 | Analysis and Control (EBO's) reschedule from 10.2 | 0 | **1,480,007** | | 0 | | 80,595 |
| 61 | Total | G10-10.3 | | Analysis and Control (EBO's) | | | | | | 1,480,007 | | 0 | 80,595 |
| 62 | | | | | | | | | | | | | |
| 63 | G10 | G10-10.4 | 1000 | Budget Operations and Planning | G100002 | G1022000 | Budget Services Operating reschedule from 10.2 | 0 | **246,668** | | 0 | | 13,433 |

| | A | B | C | D | E | F | G | H | I | J | K | L | M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | |
| 2 | | SWACAP | | Schedule | Approp | Alltmt | ALLTMT | FY24 Budget | FY24 Allocable | FY24 Allocable by SWACAP | FY24 Non-Allocable | FY24 Non-alloc by SWACAP | Difference between FY21 Actl and |
| 3 | | | | | | | | | | | | | |
| 4 | Agency | Line | Fund | Name | ID | | Name | | Budget | Line | Budget | Line | FY24 Alloc Budget |
| 64 | Total | G10-10.4 | | Budget Operations and Planning | | | | | | 246,668 | | 0 | 13,433 |
| 65 | | | | | | | | | | | | | |
| 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 | | **1,797,152** | | 0 |
| 68 | Total | G10-10.5 | | Budget Division Non-Allocable | | | | | | 0 | | 1,797,152 | 0 |
| 69 | | | | | | | | | | | | | |
| 70 | G10 | G10-11.2 | 1000 | MMB-ACCOUNTING DIVISION | | | | 0 | 0 | | 0 | | 0 |
| 71 | Total | G10-11.2 | | MMB-ACCOUNTING DIVISION | | | | | | 0 | | 0 | 0 |
| 72 | | | | | | | | | | | | | |
| 73 | G10 | G10-11.3 | 1000 | Central Payroll | G100001 | G1021100 | Payroll Services | 1,541,591 | 1,541,591 | | 0 | | -894 |
| 74 | Total | G10-11.3 | | Central Payroll | | | | | | 1,541,591 | | 0 | -894 |
| 75 | | | | | | | | | | | | | |
| 76 | G10 | G10-11.4 | 1000 | Accounting Services | G100001 | G1021300 | Agency Suppport | 1,836,212 | 1,836,212 | | 0 | | 196,676 |
| 77 | Total | G10-11.4 | | Accounting Services | | | | | | 1,836,212 | | 0 | 196,676 |
| 78 | | | | | | | | | | | | | |
| 79 | G10 | G10-11.5 | 1000 | Financial Reporting | G100001 | G1021200 | Financial Reporting | 2,968,876 | **2,939,040** | | 0 | | 180,303 |
| 80 | G10 | G10-11.5 | 1000 | Financial Reporting | G100001 | G1021251 | Bank Fees | 0 | 0 | | 0 | | 0 |
| 81 | Total | G10-11.5 | | Financial Reporting | | | | | | 2,939,040 | | 0 | 180,303 |
| 82 | | | | | | | | | | | | | |
| 83 | G10 | G10-11.6 | 1000 | Financial Reporting - Single Audit | G100001 | G1021200 | SINGLE AUDIT | 0 | **29,836** | | 0 | | 0 |
| 84 | Total | G10-11.6 | | Financial Reporting - Single Audit | | | | | | 29,836 | | 0 | 0 |
| 85 | | | | | | | | | | | | | |
| 86 | G10 | G10-12.2 | 1000 | MMB I.T. MANAGEMENT AND ADMINISTRATION | G100004 | G1024000 | Mn.IT @ MMB Management | 6,522,507 | **2,008,713** | | 0 | | -12,413 |
| 87 | Total | G10-12.2 | | MMB I.T. MANAGEMENT AND ADMINISTRATION | | | | | | 2,008,713 | | 0 | -12,413 |
| 88 | | | | | | | | | | | | | |
| 89 | G10 | G10-12.4 | 1000 | Accounting & Procurement Operations and System Support | G100004 | G1024700 | MN.IT SWIFT/ELM Upgrade | 10,000 | 10,000 | | 0 | | -23,727 |
| 90 | G10 | G10-12.4 | 1000 | Accounting & Procurement Operations and System Support | G100004 | G1024000 | Mn.IT @ MMB Management 12.4 portion | 0 | **2,642,359** | | 49,069 | | 27,474 |
| 91 | Total | G10-12.4 | | Accounting & Procurement Operations and System Support | | | | | | **1,703,884** | | 49,069 | -944,727 |
| 92 | | | | | | | | | | | | | |
| 93 | G10 | G10-12.5 | 1000 | Personnel Operations and System Support | G100004 | G1024000 | Mn.IT @ MMB Management 12.5 portion | 0 | **1,638,505** | | 49,069 | | -277,414 |
| 94 | G10 | G10-12.5 | 1000 | Personnel Operations and System Support | G100004 | G1024110 | Mn.IT SEMA4 Upgrade | 0 | **0** | | 0 | | |
| 95 | Total | G10-12.5 | | Personnel Operations and System Support | | | | | | **1,038,187** | | 49,069 | -877,732 |
| 96 | | | | | | | | | | | | | |
| 97 | G10 | G10-12.6 | 1000 | Budget Service Computer Operations | G100004 | G1024000 | Mn.IT @ MMB Management 12.6 portion | 0 | **232,931** | | 0 | | 49,819 |
| 98 | Total | G10-12.6 | | Budget Service Computer Operations | | | | | | 232,931 | | 0 | 49,819 |
| 99 | | | | | | | | | | | | | |
| 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 | | | | | | **4,351,248** | | 0 | 423,316 |
| 107 | | | | | | | | | | | | | |
| 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 | | | | | | **7,099,405** | | 0 | -111,621 |
| 116 | | | | | | | | | | | | | |
| 117 | G10 | G10-12.90 | 1000 | MMB Other Non-Allocable | G100003 | G1023000 | Economic Analysis | 614,468 | 0 | | 614,468 | | 0 |
| 118 | Total | G10-12.90 | | MMB Other Non-Allocable | | | | | | 0 | | 614,468 | 0 |
| 119 | | | | | | | | | | | | | |
| 120 | G10 | G10-13.3 | 1000 | Personnel Administration | G100007 | G1027000 | Agency & Applicant Svcs Ops | 3,843,315 | 3,843,315 | | 0 | | 16,943 |
| 121 | G10 | G10-13.3 | 1000 | Personnel Administration | G100007 | G1028000 | Labor Relations | 1,224,626 | 1,224,626 | | 0 | | |
| 122 | Total | G10-13.3 | | Personnel Administration | | | | | | 5,067,941 | | 0 | 16,943 |

| | A | B | C | D | E | F | G | H | I | J | K | L | M |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | | | | | | |
| 2 | | SWACAP | | Schedule | Approp | Alltmt | ALLTMT | FY24 Budget | FY24 Allocable | FY24 Allocable by SWACAP | FY24 Non-Allocable | FY24 Non-alloc by SWACAP | Difference between FY21 Actl and |
| 3 | | | | | | | | | | | | | |
| 4 | Agency | Line | Fund | Name | ID | | Name | | Budget | Line | Budget | Line | FY24 Alloc Budget |
| 123 | | | | | | | | | | | | | |
| 124 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | G453000 | G4520000 | Bureau of Mediation Services | 2,284,468 | **114,223** | | 2,170,245 | | 14,681 |
| 125 | G45 | G45-14.3 | 1000 | MEDIATION SERVICES | G457000 | G4520000 | Public Employee Relations Board | 185,524 | 185,524 | | 0 | | 121,048 |
| 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 | 334,000 | **210,420** | | 123,580 | | 71,924 |
| 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 | | | | | | 510,167 | | 2,568,825 | 207,653 |
| 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 | 399,273 | 0 | | 399,273 | | 0 |
| 136 | G61 | G61-16.2 | 1000 | STATE AUDITOR | G611000 | G6121000 | Audit Practice | 11,407,744 | 0 | | 11,345,444 | | 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 | 568,651 | 0 | | 568,651 | | 0 |
| 139 | G61 | G61-16.2 | 1000 | STATE AUDITOR | G613000 | G6123000 | Government Information | 932,545 | 0 | | 932,545 | | 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 | 698,251 | 0 | | 698,251 | | 0 |
| 142 | G61 | G61-16.2 | 1000 | STATE AUDITOR | G615000 | G6125000 | Operations Management Statewide | 669,374 | 0 | | 669,374 | | 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 | **62,300** | | 0 | | 5,377 |
| 145 | Total | G61-16.2 | | STATE AUDITOR | | | | | | 62,300 | | 14,615,537 | 5,377 |
| 146 | | | | | | | | | | | | | |
| 147 | L49 | L49-15.2 | 1000 | LEGISLATIVE AUDITOR | L490000 | L4921300 | Support Services Division | 2,445,066 | 2,445,066 | | 0 | | 301,325 |
| 148 | L49 | L49-15.2 | 1000 | LEGISLATIVE AUDITOR | L491000 | L4922000 | OLA Carryforward | 127,650 | 127,650 | | 0 | | -82,933 |
| 149 | Total | L49-15.2 | | LEGISLATIVE AUDITOR | | | | | | 2,572,716 | | 0 | 218,392 |
| 150 | | | | | | | | | | | | | |
| 151 | L49 | L49-15.3 | 1000 | Financial Audits | L490000 | L4921100 | Financial Audit Division | 3,625,994 | 3,625,994 | 3,625,994 | 0 | 0 | 630,622 |
| 152 | L49 | L49-15.5 | 1000 | Single Audits | | | SINGLE AUDIT | | 0 | 0 | 0 | 0 | 0 |
| 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 | -9,013 |
| 157 | L49 | L49-15.4 | 1005 | Program Audits | L490000 | L4921200 | Program Evaluation Division | [redacted] | | | | | |
| 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 | | | | | | | | 78,662,986 | 45,023,670 | 54,925,531 | 33,737,455 | 33,737,455 | -9,401,265 |