



MINNESOTA

STATEWIDE COST ALLOCATION PLAN
Fiscal Year 2023 Actual | Fiscal Year 2025 Budget





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https://mn.gov/mmb/accounting/reports/annual-comprehensive-financial-report.jsp	
State of Minnesota Employees Retirement Fund Actuarial Report -	
https://www.msrs.state.mn.us/annual-reports-fy-2023	

Exhibit C - Central Service Costs Step-Down Calculations

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

Allocation: Real Estate & Construction Services - Leasing	4.5	22.5
Allocation: Real Property Enterprise System	4.7	22.7

SCHEDULE NUMBER
1st STEP 2nd STEP

ADMINISTRATION - GOVERNMENT & CITIZEN SERVICES (cont'd.)

Allocation: Office of State Procurement (fmrly Materials Mgmt)	4.8	22.8
Allocation: Central Mail	4.10	22.10
Allocation: Office of Enterprise Continuous Improvement	4.11	22.11
Allocation: Grants Management	4.12	22.12

MINNESOTA INFORMATION TECHNOLOGY

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

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

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

MMB - ENTERPRISE COMMUNICATIONS & PLANNING

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

MMB - DEBT MANAGEMENT DIVISION

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

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
MMB - BUDGET DIVISION		
Nature and Extent of Services.....	10.0	28.0
Schedule of Costs to be Allocated by Function	10.1	28.1
Allocation: General Support.....	10.2	28.2
Allocation: Analysis and Control (EBO's).....	10.3	28.3
Allocation: Budget Operations and Planning	10.4	28.4
Non-Allocable: Budget Division – Non allocable	10.5	28.5
MMB - ACCOUNTING DIVISION		
Nature and Extent of Services.....	11.0	29.0
Schedule of Costs to be Allocated by Function	11.1	29.1
Allocation: General Support.....	11.2	29.2
Allocation: Central Payroll.....	11.3	29.3
Allocation: Accounting Services	11.4	29.4
Allocation: Financial Reporting	11.5	29.5
Allocation: Financial Reporting-Single Audit.....	11.6	29.6
Non-Allocable: Accounting Services – Non allocable	11.7	29.7
MMB - INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION		
Nature and Extent of Services.....	12.0	30.0
Schedule of Costs to be Allocated by Function	12.1	30.1
Allocation: General Support.....	12.2	30.2
Allocation: Accounting & Procurement Operations & System Support.....	12.4	30.4
Allocation: Personnel Operations and System Support	12.5	30.5
Allocation: Budget Service-Computer Operations	12.6	30.6
Allocation: Personnel Operations-Special Billing.....	12.7	30.7
Allocation: Accounting & Procurement Operations-Special Billing.....	12.8	30.8
Non-Allocable: MMB – OTHER – Non - Allocable.....	12.9	30.9
MMB - STATE HR, BENEFITS & LABOR RELATIONS		
Nature and Extent of Services.....	13.0	31.0
Schedule of Costs to be Allocated by Function	13.1	31.1
Allocation: General Support.....	13.2	31.2
Allocation: Personnel Administration	13.3	31.3
Non-Allocable: Employee Relations – Non Allocable	13.5	31.5

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
MEDIATION SERVICES		
Nature and Extent of Services.....	14.0	32.0
Schedule of Costs to be Allocated by Function	14.1	32.1
Allocation: General Support.....	14.2	32.2
Allocation: State Agencies	14.3	32.3
Non-Allocable: Mediation/Representation - General	14.4	32.4
LEGISLATIVE AUDITOR		
Nature and Extent of Services.....	15.0	33.0
Schedule of Costs to be Allocated by Function	15.1	33.1
Allocation: General Support.....	15.2	33.2
Allocation: Finance Audits.....	15.3	33.3
Allocation: Program Audits.....	15.4	33.4
Allocation: Single Audits	15.5	33.5
Non-Allocable: Audit Comm	15.6	33.6
Allocation: Financial Audit - Outdoors	15.7	33.7
Allocation: Financial Audit - Art.....	15.8	33.8
Allocation: Financial Audit - Clean Water	15.9	33.9
Allocation: Financial Audit - Parks & Trails.....	15.10	33.10
Allocation: Program Audit - Outdoors	15.11	33.11
Allocation: Program Audit - Art.....	15.12	33.12
Allocation: Program audit - Clean Water	15.13	33.13
Allocation: Program Audit - Parks & Trails	15.14	33.14
STATE AUDITOR - SINGLE AUDIT		
Nature and Extent of Services.....	16.0	34.0
Schedule of Costs to be Allocated by Function	16.1	34.1
Allocation: Single Audit.....	16.2	34.2
Allocation: State Auditor General	16.3	34.3
STATEWIDE INTEGRATED FINANCIAL TOOLS - (SWIFT)		
(Internally developed software to be amortized over a ten (10) year period beginning in budget fiscal year 2013) (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 2023 - Actual

	B04	B13	B14	B22	B42	E26	E37
	AGRICULTURE DEPARTMENT	COMMERCE DEPARTMENT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELOP	LABOR AND INDUSTRY DEPARTMENT	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT
DP# Name							
3.2 Admin Management Services	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	9,368	937	1,874	54,337	7,495	-	7,495
4.7 Real Property	189	73	-	616	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	33,671	33,528	5,500	231,374	10,722	-	19,526
4.10 Central Mail	4,087	14,777	29	20	4,504	187	880
4.11 Office of Enterprise Continuous Improvement	2,752	1,835	279	6,084	1,716	50,028	1,831
4.12 Grants Mgt	1,011	15,361	-	24,080	178	-	13,937
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	18,952	13,612	2,100	108,865	41,779	18,834	81,712
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	9,056	13,711	702	105,044	13,778	130,084	19,965
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	10,007	-	-	-	-	7,654	133,320
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	10,130	15,337	785	117,495	15,412	145,503	22,332
10.4 Budget Operations and Planning	15,798	4,142	962	17,856	4,935	9,325	11,772
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	25,651	17,100	2,604	56,700	15,995	466,249	17,068
11.4 Accounting Services	15,265	23,112	1,183	177,066	23,226	219,275	33,655
11.5 Financial Reporting	25,214	38,175	1,954	292,466	38,362	362,184	55,589
11.6 Financial Reporting - Single Audit	26	1,152	4	4,512	24	2,400	6,022
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	16,823	25,470	1,304	195,131	25,595	241,645	37,088
12.5 Personnel Operations and System Support	28,075	18,716	2,850	62,058	17,506	510,301	18,681
12.6 Budget Service - Computer Operations	15,037	3,942	916	16,996	4,697	8,876	11,205
12.7 Personnel Operations Special Billing	27,257	18,171	2,767	60,250	16,996	495,439	18,137
12.8 Accounting & Procurement Operations Special Billing	34,964	52,936	2,709	405,553	53,196	502,227	77,083
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	72,525	48,349	7,362	160,310	45,223	1,318,236	48,258
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	3,481	2,321	353	7,696	2,171	63,281	2,317
15.2 Legislative Auditor	-	-	-	-	-	-	-
15.3 Financial Audits	-	14,704	-	116,996	32,958	8,139	26,230
15.4 Program Audits	-	25,355	-	210,411	42,715	-	91,883
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2 State Auditor	14	627	2	2,457	13	1,307	3,280
17 SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	24,248	36,712	1,879	281,254	36,892	348,299	53,457
20 Administration	-	-	-	-	-	-	-
Total Actual	403,601	440,156	38,118	2,715,629	456,089	4,909,472	812,724
Original Budget	435,147	353,998	36,793	2,343,840	411,413	5,639,356	589,121
Rollforward Adjustment	-31,546	86,158	1,325	371,789	44,676	-729,884	223,603

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

Federal Version
 State Fiscal Year 2023 - Actual

		E50	E77	G06	G53	G9R	H12	H55
DP#	Name	ARTS BOARD	ZOOLOGICAL BOARD	ATTORNEY GENERAL	SECRETARY OF STATE	MMB NON-OPERATING	HEALTH DEPARTMENT	HUMAN 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	-	-	4,684	2,811	-	41,221	93,685
4.7	Real Property	-	15,220	-	-	-	-	67,693
4.8	Office of State Procurement (fmrly Materials Mgmt)	10,617	5,651	4,398	7,013	8	67,817	49,190
4.10	Central Mail	5	-	1,321	1,413	-	15,300	33,121
4.11	Office of Enterprise Continuous Improvement	104	1,126	1,336	451	-	8,471	19,620
4.12	Grants Mgt	2,986	-	-	-	-	20,818	27,170
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	718	4,041	599	1,070	-	107,129	569,179
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	721	2,199	948	1,424	172,657	20,730	304,810
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	1,332
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	807	2,460	1,060	1,593	193,123	23,187	340,941
10.4	Budget Operations and Planning	674	1,867	1,168	993	1,266	19,079	15,070
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	970	10,495	12,453	4,205	-	78,945	182,858
11.4	Accounting Services	1,216	3,707	1,598	2,400	291,039	34,943	513,802
11.5	Financial Reporting	2,008	6,123	2,639	3,964	480,718	57,716	848,663
11.6	Financial Reporting - Single Audit	3	0	12	7	30	1,458	56,793
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,340	4,085	1,761	2,645	320,730	38,508	566,220
12.5	Personnel Operations and System Support	1,062	11,487	13,629	4,602	-	86,404	200,135
12.6	Budget Service - Computer Operations	641	1,777	1,112	945	1,205	18,160	14,343
12.7	Personnel Operations Special Billing	1,031	11,152	13,232	4,468	-	83,887	194,306
12.8	Accounting & Procurement Operations Special Billing	2,784	8,491	3,660	5,497	666,595	80,033	1,176,812
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	2,744	29,673	35,207	11,888	-	223,202	517,000
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	132	1,424	1,690	571	-	10,715	24,818
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	77,798	66,910	-	396,641	719,235
15.4	Program Audits	49,542	-	-	-	-	-	226,798
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	0	7	4	16	794	30,927
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	1,931	5,889	2,538	3,812	462,289	55,504	816,129
20	Administration	-	-	-	-	-	-	-
Total Actual		82,036	126,868	182,851	128,687	2,589,677	1,490,662	7,610,652
Original Budget		66,968	224,611	127,303	99,053	2,184,511	1,355,658	7,431,176
Rollforward Adjustment		15,067	-97,743	55,548	29,634	405,166	135,005	179,476

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by Department

Federal Version

State Fiscal Year 2023 - Actual

		H55b	H55c	H60	H75	H7D	H7S	J33
DP#	Name	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MNSURE	VETERANS AFFAIRS DEPARTMENT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES OFF	TRIAL COURTS
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	9,368	937	937	-
4.7	Real Property	-	-	-	34,176	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	35,870	7,257	614	41,000	631	959	18,139
4.10	Central Mail	-	-	1,317	350	660	76	1,535
4.11	Office of Enterprise Continuous Improvement	12,458	2,408	690	6,170	79	43	9,365
4.12	Grants Mgt	-	-	309	23	-	121	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	4,242	27,313	5,781	810	271
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	16,426	1,844	262	9,015	338	210	40,936
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	18,374	2,062	293	10,084	378	235	45,788
10.4	Budget Operations and Planning	11,971	922	303	9,277	349	285	14,951
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	116,107	22,440	6,429	57,508	740	401	87,283
11.4	Accounting Services	27,689	3,108	441	15,196	570	355	69,004
11.5	Financial Reporting	45,735	5,133	729	25,100	942	586	113,976
11.6	Financial Reporting - Single Audit	-	-	2	189	0	1	5
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	30,514	3,425	486	16,747	628	391	76,043
12.5	Personnel Operations and System Support	127,077	24,561	7,036	62,942	810	439	95,529
12.6	Budget Service - Computer Operations	11,394	877	288	8,830	332	271	14,230
12.7	Personnel Operations Special Billing	123,376	23,845	6,831	61,108	786	426	92,747
12.8	Accounting & Procurement Operations Special Billing	63,419	7,117	1,011	34,806	1,306	812	158,046
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	328,271	63,446	18,177	162,594	2,092	1,134	246,776
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	15,758	3,046	873	7,805	100	54	11,846
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	2,997	20,985	-	146,173	5,750
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	103	0	0	3
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	43,982	4,936	701	24,138	906	563	109,606
20	Administration	-	-	-	-	-	-	-
Total Actual		1,028,419	176,425	54,032	644,828	18,365	155,281	1,211,830
Original Budget		890,993	139,983	70,566	712,127	23,458	40,626	1,139,943
Rollforward Adjustment		137,426	36,442	-16,534	-67,299	-5,093	114,655	71,887

Statewide Cost Allocation Plan									
Exhibit A - Roll Forward Costs by Department									
Federal Version									
State Fiscal Year 2023 - Actual									
		J65	P01	P07	P78	R29	R32	R9P	T79
			MILITARY AFFAIRS	PUBLIC		NATURAL	POLLUTION	WATER AND	
DP#	Name	SUPREME COURT	DEPARTMENT	SAFETY	CORRECTIONS	RESOURCES	CONTROL	RESOURCES	TRANSPORTATIO
				DEPARTMENT	DEPARTMENT	DEPARTMENT	AGENCY	BOARD	N DEPARTMENT
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	3,747	-	59,021	14,990	57,148	3,747	1,874	5,621
4.7	Real Property	-	129,114	464	170,520	69,608	574	-	149,659
4.8	Office of State Procurement (fmrlly Materials Mgmt)	7,652	73,321	84,476	99,095	279,496	15,599	21,469	531,456
4.10	Central Mail	773	3	169,037	348	16,065	1,452	92	3,692
4.11	Office of Enterprise Continuous Improvement	1,817	1,634	9,069	18,309	20,991	4,190	1,574	35,817
4.12	Grants Mgt	-	-	9,837	622	9,467	5,072	4,542	8,915
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	4,781	4,207	237,735	112,433	92,690	44,937	6,847	210,836
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	1,907	11,065	89,611	14,579	67,075	8,150	3,393	383,219
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	61	-	-	228,129
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2,133	12,377	100,234	16,308	75,026	9,116	3,795	428,645
10.4	Budget Operations and Planning	2,553	1,303	30,657	17,460	47,080	11,481	12,535	37,322
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	16,930	15,228	84,524	170,637	195,635	39,054	14,666	333,811
11.4	Accounting Services	3,215	18,652	151,053	24,576	113,064	13,739	5,719	645,972
11.5	Financial Reporting	5,310	30,809	249,500	40,592	186,752	22,692	9,446	1,066,974
11.6	Financial Reporting - Single Audit	5	279	691	1	242	74	7	3,197
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	3,542	20,555	166,464	27,083	124,599	15,140	6,302	711,874
12.5	Personnel Operations and System Support	18,530	16,667	92,510	186,759	214,119	42,744	16,052	365,350
12.6	Budget Service - Computer Operations	2,430	1,240	29,180	16,618	44,812	10,928	11,931	35,524
12.7	Personnel Operations Special Billing	17,990	16,182	89,816	181,320	207,883	41,499	15,585	354,710
12.8	Accounting & Procurement Operations Special Billing	7,363	42,722	345,972	56,288	258,963	31,467	13,098	1,479,536
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	47,867	43,056	238,977	482,445	553,123	110,417	41,467	943,791
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	2,298	2,067	11,472	23,159	26,552	5,300	1,991	45,306
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	3,388	48,897	138,228	110,116	105,310	7,790	-	237,282
15.4	Program Audits	-	-	87,866	-	-	28,870	-	-
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	152	376	1	132	40	4	1,741
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	5,106	29,628	239,935	39,036	179,593	21,822	9,084	1,026,071
20	Administration	-	-	-	-	-	-	-	-
Total Actual		159,339	519,158	2,716,705	1,823,295	2,945,487	495,897	201,471	9,274,450
Original Budget		179,341	546,602	2,855,051	2,111,531	3,237,698	519,807	226,037	10,139,010
Rollforward Adjustment		-20,002	-27,444	-138,346	-288,236	-292,211	-23,911	-24,566	-864,559

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2023 - Actual

DP#	Name	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
3.2	Admin Management Services	-	-	-
3.3	Commissioner's Office	-	712,569	712,569
3.4	Human Resources	-	419,630	419,630
3.5	Financial Management and Reporting	-	789,181	789,181
4.2	Government & Citizen Services	-	-	-
4.5	Real Estate and Construction Services - Leasing	381,297	101,180	482,477
4.7	Real Property	637,908	107,232	745,141
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,696,051	148,303	1,844,353
4.10	Central Mail	271,044	175,194	446,239
4.11	Office of Enterprise Continuous Improvement	220,249	32,224	252,473
4.12	Grants Mgt	144,448	15,800	160,247
6.2	Minnesota Information Technology	-	-	-
6.3	IT Spend	-	-	-
6.4	Enterprise IT Security	1,721,471	251,664	1,973,134
8.2	Minnesota Management & Budget	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	1,443,861	136,203	1,580,064
9.2	Debt Management Division	-	-	-
9.3	Debt Management	380,502	557,052	937,554
10.2	MMB - Budget Division	-	-	-
10.3	Analysis & Control (EBO's)	1,615,011	152,348	1,767,359
10.4	Budget Operations and Planning	303,354	48,852	352,206
11.2	MMB-Accounting Division	-	-	-
11.3	Central Payroll	2,052,686	300,324	2,353,010
11.4	Accounting Services	2,433,839	229,590	2,663,430
11.5	Financial Reporting	4,020,052	379,222	4,399,274
11.6	Financial Reporting - Single Audit	77,137	-	77,137
12.2	MMB I.T - Management and Administration	-	-	-
12.4	Accounting & Procurement Operations and System Support	2,682,139	253,013	2,935,152
12.5	Personnel Operations and System Support	2,246,629	328,700	2,575,329
12.6	Budget Service - Computer Operations	288,737	46,498	335,235
12.7	Personnel Operations Special Billing	2,181,199	319,127	2,500,325
12.8	Accounting & Procurement Operations Special Billing	5,574,467	525,854	6,100,321
13.2	State HR, Benefits & Labor Relations	-	-	-
13.3	Personnel Administration	5,803,610	849,114	6,652,725
14.2	Mediation Services	-	-	-
14.3	Mediation Services	278,596	40,761	319,357
15.2	Legislative Auditor	-	-	-
15.3	Financial Audits	2,286,528	1,684,477	3,971,005
15.4	Program Audits	763,441	1,867,281	2,630,722
15.5	Single Audits	-	-	-
15.7	Financial Audit- Outdoors	-	-	-
15.8	Financial Audit- Art	-	-	-
15.9	Financial Audit- Clean Water	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-
15.11	Program Audit- Outdoors	-	-	-
15.12	Program Audit- Art	-	-	-
15.13	Program Audit- Clean Water	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-
16.2	State Auditor	42,006	-	42,006
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	3,865,941	364,684	4,230,626
20	Administration	-	92,077	92,077
	Total Actual	43,412,205	10,928,155	54,340,360
	Original Budget	44,131,721	9,973,146	54,104,867
	Rollforward Adjustment	-719,517	955,009	235,493

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2023 - Actual

		B04	B11	B10	B13	B14	B15	B20
DP#	Name	AGRICULTURE DEPARTMENT	COSMETOLOGIST EXAMINERS BOARD	CANNABIS MANAGEMENT OFFICE	COMMERCE DEPARTMENT	ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD	EXPLORE MINNESOTA TOURISM
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	9,368	1,874	-	937	1,874	-	-
4.7	Real Property	189	-	-	73	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	33,671	589	-	33,528	5,500	378	2,224
4.10	Central Mail	4,087	467	-	14,777	29	155	200
4.11	Office of Enterprise Continuous Improvement	2,752	69	7	1,835	279	11	153
4.12	Grants Mgt	1,011	-	-	15,361	-	-	137
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	18,952	2,750	-	13,612	2,100	61	2,305
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	9,056	514	-	13,711	702	128	393
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	10,007	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	10,130	575	-	15,337	785	143	439
10.4	Budget Operations and Planning	15,798	129	-	4,142	962	86	1,166
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	25,651	647	67	17,100	2,604	99	1,422
11.4	Accounting Services	15,265	866	-	23,112	1,183	216	662
11.5	Financial Reporting	25,214	1,431	-	38,175	1,954	357	1,093
11.6	Financial Reporting - Single Audit	26	-	-	1,152	4	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	16,823	955	-	25,470	1,304	238	729
12.5	Personnel Operations and System Support	28,075	708	73	18,716	2,850	108	1,557
12.6	Budget Service - Computer Operations	15,037	123	-	3,942	916	82	1,109
12.7	Personnel Operations Special Billing	27,257	687	71	18,171	2,767	105	1,511
12.8	Accounting & Procurement Operations Special Billing	34,964	1,984	-	52,936	2,709	495	1,515
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	72,525	1,828	189	48,349	7,362	280	4,021
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	3,481	88	9	2,321	353	13	193
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	23,198	-	14,704	-	-	-
15.4	Program Audits	-	-	-	25,355	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	State Auditor	14	-	-	627	2	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	24,248	1,376	-	36,712	1,879	343	1,051
20	Administration	-	-	-	-	-	-	-
	Total Actual	403,601	40,858	416	440,156	38,118	3,300	21,880
	Original Budget	435,147	48,127	0	353,998	36,793	3,537	24,725
	Rollforward Adjustment	-31,546	-7,269	416	86,158	1,325	-237	-2,845

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2023 - Actual

		B22	B24	B25	B26	B34	B41	B42	B43
		EMPLOYMENT & ECONOMIC DEVELOP	PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY	CLIMATE INNOVN FINANCE AUTHRTRY	HOUSING FINANCE AGENCY	WORKERS' COMP COURT OF APPEALS	LABOR AND INDUSTRY DEPARTMENT	IRON RANGE RESOURCES
DP#	Name								
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	54,337	-	-	-	3,747	937	7,495	1,874
4.7	Real Property	616	-	-	-	-	-	-	7,824
4.8	Office of State Procurement (fmrly Materials Mgmt)	231,374	1,627	-	-	4,823	290	10,722	3,700
4.10	Central Mail	20	-	-	-	739	36	4,504	-
4.11	Office of Enterprise Continuous Improvement	6,084	65	-	-	1,210	41	1,716	137
4.12	Grants Mgt	24,080	8,835	-	-	-	-	178	3,541
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	108,865	111	-	-	877	115	41,779	524
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	105,044	295	-	-	2,635	41	13,778	892
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	5,829	-	-	60,230	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	117,495	330	-	-	2,947	46	15,412	997
10.4	Budget Operations and Planning	17,856	1,138	-	-	1,478	56	4,935	907
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	56,700	610	-	-	11,274	383	15,995	1,278
11.4	Accounting Services	177,066	497	-	-	4,441	70	23,226	1,503
11.5	Financial Reporting	292,466	820	-	-	7,336	115	38,362	2,482
11.6	Financial Reporting - Single Audit	4,512	-	-	-	-	-	24	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	195,131	547	-	-	4,894	77	25,595	1,656
12.5	Personnel Operations and System Support	62,058	668	-	-	12,340	419	17,506	1,399
12.6	Budget Service - Computer Operations	16,996	1,083	-	-	1,406	53	4,697	863
12.7	Personnel Operations Special Billing	60,250	648	-	-	11,980	407	16,996	1,358
12.8	Accounting & Procurement Operations Special Billing	405,553	1,137	-	-	10,172	160	53,196	3,442
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	160,310	1,725	-	-	31,876	1,082	45,223	3,613
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	7,696	83	-	-	1,530	52	2,171	173
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	116,996	-	-	-	13,396	-	32,958	195,771
15.4	Program Audits	210,411	-	-	-	440,815	-	42,715	-
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	2,457	-	-	-	-	-	13	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	281,254	789	-	-	7,054	111	36,892	2,387
20	Administration	-	-	-	-	-	-	-	-
Total Actual		2,715,629	26,838	0	0	637,201	4,492	456,089	236,323
Original Budget		2,343,840	24,147	0	0	160,119	3,865	411,413	283,616
Rollforward Adjustment		371,789	2,691	0	0	477,082	628	44,676	-47,294

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2023 - Actual

		B7E	B7G	B7P	B7S	B82	B9D	B9V
		ARCHITECTURE, ENGINEERING BD	COMBATIVE SPORTS COMMISSION	ACCOUNTANCY BOARD	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMMISSION	AMATEUR SPORTS COMMISSION	AGRICULTURE UTILIZATION RESRCH
DP#	Name							
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,874	-	937	-	-	-	-
4.7	Real Property	-	-	-	-	-	18,343	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	1,249	-	299	97	1,139	-	-
4.10	Central Mail	56	-	703	-	-	-	-
4.11	Office of Enterprise Continuous Improvement	27	-	22	12	756	11	-
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	121	-	77	-	1,801	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	303	0	249	27	2,742	17	0
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	339	0	279	30	3,067	19	0
10.4	Budget Operations and Planning	55	4	74	44	131	94	9
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	252	-	209	116	7,043	99	-
11.4	Accounting Services	511	0	420	46	4,622	29	1
11.5	Financial Reporting	845	0	694	76	7,634	48	1
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	564	0	463	51	5,093	32	1
12.5	Personnel Operations and System Support	276	-	229	127	7,708	108	-
12.6	Budget Service - Computer Operations	52	4	71	42	124	89	9
12.7	Personnel Operations Special Billing	268	-	222	124	7,484	105	-
12.8	Accounting & Procurement Operations Special Billing	1,171	0	962	105	10,585	67	1
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	713	-	591	329	19,913	279	-
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	34	-	28	16	956	13	-
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	3,541	-	-	-	-	-	-
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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	812	0	667	73	7,341	46	1
20	Administration	-	-	-	-	-	-	-
Total Actual		13,065	9	7,196	1,316	88,138	19,400	23
Original Budget		74,641	7	8,453	1,381	114,001	17,811	5
Rollforward Adjustment		-61,576	1	-1,257	-64	-25,864	1,590	18

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

State Version (all agencies)

State Fiscal Year 2023 - Actual

		E25	E26	E37	E39	E40	E44	E50	E60
		PERPICH CTR FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVERSI TIES	EDUCATION DEPARTMENT	PROF EDUCATOR LICENSING STD BD	HISTORICAL SOCIETY	MINNESOTA STATE ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION
DP#	Name								
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	4,684	-	7,495	-	-	-	-	-
4.7	Real Property	4,019	-	-	-	28,861	9,678	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	3,288	-	19,526	1,451	-	7,497	10,617	4,978
4.10	Central Mail	80	187	880	590	-	-	5	1,890
4.11	Office of Enterprise Continuous Improvement	220	50,028	1,831	81	-	757	104	371
4.12	Grants Mgt	-	-	13,937	264	-	-	2,986	1,301
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,336	18,834	81,712	1,342	397	2,185	718	15,614
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	597	130,084	19,965	257	11	1,199	721	1,484
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	7,654	133,320	-	-	-	-	984
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	668	145,503	22,332	287	13	1,341	807	1,660
10.4	Budget Operations and Planning	1,651	9,325	11,772	214	163	2,498	674	2,160
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	2,050	466,249	17,068	756	-	7,052	970	3,456
11.4	Accounting Services	1,007	219,275	33,655	433	19	2,021	1,216	2,502
11.5	Financial Reporting	1,663	362,184	55,589	715	31	3,337	2,008	4,133
11.6	Financial Reporting - Single Audit	-	2,400	6,022	-	-	-	3	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,109	241,645	37,088	477	21	2,227	1,340	2,757
12.5	Personnel Operations and System Support	2,244	510,301	18,681	827	-	7,719	1,062	3,783
12.6	Budget Service - Computer Operations	1,572	8,876	11,205	204	155	2,378	641	2,056
12.7	Personnel Operations Special Billing	2,179	495,439	18,137	803	-	7,494	1,031	3,673
12.8	Accounting & Procurement Operations Special Billing	2,306	502,227	77,083	991	44	4,628	2,784	5,730
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	5,797	1,318,236	48,258	2,137	-	19,939	2,744	9,772
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	278	63,281	2,317	103	-	957	132	469
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	8,139	26,230	-	-	-	-	-
15.4	Program Audits	-	-	91,883	-	-	-	49,542	-
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	-	1,307	3,280	-	-	-	2	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	1,599	348,299	53,457	687	30	3,210	1,931	3,974
20	Administration	-	-	-	-	-	-	-	-
	Total Actual	38,347	4,909,472	812,724	12,620	29,746	86,116	82,036	72,749
	Original Budget	36,249	5,639,356	589,121	13,511	27,889	85,003	66,968	73,098
	Rollforward Adjustment	2,098	-729,884	223,603	-892	1,858	1,113	15,067	-350

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2023 - Actual

		E77	E81	E95	E97	E9W	G02	G03
DP#	Name	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	ADMINISTRATION DEPARTMENT	LOTTERY
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	712,569	-
3.4	Human Resources	-	-	-	-	-	419,630	-
3.5	Financial Management and Reporting	-	-	-	-	-	789,181	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	2,811	9,368
4.7	Real Property	15,220	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	5,651	80	-	-	-	32,531	-
4.10	Central Mail	-	-	-	-	-	1,663	94
4.11	Office of Enterprise Continuous Improvement	1,126	-	-	-	6	2,707	504
4.12	Grants Mgt	-	-	-	-	-	1,605	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	4,041	2,385	-	-	-	21,426	401
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	2,199	251	8	2	4	15,204	199
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	15,854	-	-	-	54,844	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2,460	281	9	3	5	17,006	223
10.4	Budget Operations and Planning	1,867	851	70	54	13	4,396	440
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	10,495	-	-	-	55	25,229	4,698
11.4	Accounting Services	3,707	423	13	4	7	25,628	335
11.5	Financial Reporting	6,123	699	22	7	12	42,331	554
11.6	Financial Reporting - Single Audit	0	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	4,085	466	15	5	8	28,243	370
12.5	Personnel Operations and System Support	11,487	-	-	-	60	27,613	5,142
12.6	Budget Service - Computer Operations	1,777	810	67	51	12	4,184	419
12.7	Personnel Operations Special Billing	11,152	-	-	-	58	26,808	4,992
12.8	Accounting & Procurement Operations Special Billing	8,491	969	30	9	17	58,700	768
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	29,673	-	-	-	155	71,330	13,284
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	1,424	-	-	-	7	3,424	638
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	98,071	4,955
15.4	Program Audits	-	271,212	-	-	-	272,708	-
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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	5,889	672	21	7	12	40,709	533
20	Administration	-	-	-	-	-	92,077	-
	Total Actual	126,868	294,955	255	141	434	2,892,629	47,916
	Original Budget	224,611	21,779	311	73	508	2,907,657	53,376
	Rollforward Adjustment	-97,743	273,176	-56	68	-74	-15,027	-5,460

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by Department

State Version (all agencies)

State Fiscal Year 2023 - Actual

		G05	G06	G09	G10	G17	G19	G38
		MINNESOTA						
DP#	Name	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	MANAGEMENT & BUDGET	HUMAN RIGHTS DEPARTMENT	INDIAN AFFAIRS COUNCIL	INVESTMENT 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	-	4,684	2,811	-	-	1,874	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	1,711	4,398	273	3,242	1,123	811	1,568
4.10	Central Mail	-	1,321	-	7,309	537	0	9
4.11	Office of Enterprise Continuous Improvement	211	1,336	148	741	181	28	129
4.12	Grants Mgt	15	-	-	-	-	46	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	248	599	2,895	34,447	2,405	179	68
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	541	948	158	1,854	177	103	304
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	605	1,060	177	2,073	198	115	340
10.4	Budget Operations and Planning	504	1,168	141	2,758	223	274	95
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	1,970	12,453	1,375	6,902	1,686	261	1,206
11.4	Accounting Services	912	1,598	266	3,125	299	173	512
11.5	Financial Reporting	1,506	2,639	440	5,161	494	286	845
11.6	Financial Reporting - Single Audit	-	12	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,005	1,761	294	3,443	329	191	564
12.5	Personnel Operations and System Support	2,157	13,629	1,505	7,554	1,845	285	1,320
12.6	Budget Service - Computer Operations	480	1,112	134	2,625	212	261	91
12.7	Personnel Operations Special Billing	2,094	13,232	1,461	7,334	1,791	277	1,282
12.8	Accounting & Procurement Operations Special Billing	2,089	3,660	610	7,157	685	397	1,172
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	5,571	35,207	3,888	19,513	4,766	737	3,410
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	267	1,690	187	937	229	35	164
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	77,798	-	21,859	86,649	-	259,532
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	-	7	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	1,449	2,538	423	4,963	475	275	813
20	Administration	-	-	-	-	-	-	-
	Total Actual	23,336	182,851	17,184	142,995	104,305	6,608	273,425
	Original Budget	23,805	127,303	13,085	168,805	98,437	3,551	369,639
	Rollforward Adjustment	-470	55,548	4,099	-25,811	5,868	3,057	-96,215

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2023 - Actual

		G39	G45	G46	G53	G61	G62	G63
		GOVERNORS OFFICE	MEDIATION SERVICES DEPARTMENT	MN.IT	SECRETARY OF STATE	OFFICE OF STATE AUDITOR	MINN STATE RETIREMENT SYSTEM	PUBLIC EMPLOYEES RETIRE ASSOC
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	937	-	4,684	2,811	2,811	937	-
4.7	Real Property	-	-	-	-	-	3,308	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	605	711	34,365	7,013	2,847	1,707	1,371
4.10	Central Mail	49	65	76	1,413	10	9,240	21,225
4.11	Office of Enterprise Continuous Improvement	241	46	10,416	451	308	465	376
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	874	406	9,796	1,070	170	227	346
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	187	93	11,324	1,424	325	3,359	6,544
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	2,979	-	-	77	101
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	209	104	12,667	1,593	364	3,757	7,319
10.4	Budget Operations and Planning	247	144	7,581	993	277	202	282
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	2,246	426	97,075	4,205	2,873	4,336	3,506
11.4	Accounting Services	315	156	19,089	2,400	549	5,661	11,030
11.5	Financial Reporting	520	258	31,529	3,964	906	9,351	18,219
11.6	Financial Reporting - Single Audit	-	-	-	7	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	347	172	21,036	2,645	605	6,239	12,156
12.5	Personnel Operations and System Support	2,458	466	106,247	4,602	3,145	4,746	3,837
12.6	Budget Service - Computer Operations	235	137	7,216	945	263	193	268
12.7	Personnel Operations Special Billing	2,386	452	103,152	4,468	3,053	4,608	3,725
12.8	Accounting & Procurement Operations Special Billing	721	358	43,721	5,497	1,257	12,967	25,264
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	6,349	1,204	274,462	11,888	8,124	12,260	9,912
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	305	58	13,175	571	390	589	476
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	94,312	1,065	224,579	66,910	97,939	208,209	110,083
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	4	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	500	248	30,321	3,812	871	8,993	17,521
20	Administration	-	-	-	-	-	-	-
	Total Actual	114,043	6,567	1,065,489	128,687	127,087	301,430	253,562
	Original Budget	23,604	8,130	1,380,525	99,053	214,422	290,819	275,899
	Rollforward Adjustment	90,438	-1,564	-315,036	29,634	-87,335	10,611	-22,337

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2023 - Actual

		G67	G69	G90	G92	G93	G96	G9J
DP#	Name	REVENUE DEPARTMENT	TEACHERS RETIREMENT ASSOC	REVENUE INTERGOVT PAYMENTS	OMBUDSPERSO N FOR FAMILIES	OMBUD AMERICAN INDIAN FAMILIES	UNIFORM LAWS COMMISSION	CAMPAIGN FINANCE BOARD
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	4,684	-	-	-	-	-	937
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	7,472	2,535	-	757	420	-	378
4.10	Central Mail	99,734	10,402	-	1	1	-	615
4.11	Office of Enterprise Continuous Improvement	4,801	307	-	15	3	-	30
4.12	Grants Mgt	57	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	94,100	545	-	51	58	-	52
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	1,799	3,697	67,957	58	36	1	183
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	102	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2,012	4,135	76,013	65	40	1	204
10.4	Budget Operations and Planning	6,034	735	2,118	76	78	13	219
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	44,741	2,866	-	144	29	-	277
11.4	Accounting Services	3,032	6,231	114,552	98	60	2	308
11.5	Financial Reporting	5,009	10,292	189,210	161	99	3	509
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	3,342	6,867	126,239	108	66	2	340
12.5	Personnel Operations and System Support	48,968	3,136	-	158	32	-	303
12.6	Budget Service - Computer Operations	5,744	699	2,016	72	75	12	209
12.7	Personnel Operations Special Billing	47,542	3,045	-	153	31	-	295
12.8	Accounting & Procurement Operations Special Billing	6,946	14,272	262,370	224	137	5	706
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	126,497	8,102	-	408	82	-	784
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	6,072	389	-	20	4	-	38
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	22,717	111,988	-	-	-	-	-
15.4	Program Audits	20,270	-	-	-	-	-	-
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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	4,817	9,898	181,956	155	95	3	489
20	Administration	-	-	-	-	-	-	-
Total Actual		566,390	200,244	1,022,432	2,725	1,347	44	6,875
Original Budget		621,674	221,607	998,839	3,361	129	29	5,819
Rollforward Adjustment		-55,283	-21,363	23,592	-636	1,219	15	1,057

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2023 - Actual

		G9K	G9L	G9M	G9N	G9P	G9Q	G9R
		ADMINISTRATIVE	COUNCIL FOR	MINNESOTA	ASIAN PACIFIC	LGBTQIA2S+	MMB DEBT	MMB NON-
DP#	Name	HEARINGS	MINNESOTANS	COUNCIL ON	COUNCIL	MINNESOTANS	SERVICE	OPERATING
			OF AFR	LATINO AF		COUNCIL		
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,874	937	937	937	-	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	2,628	345	513	454	-	-	8
4.10	Central Mail	3,495	-	6	46	-	-	-
4.11	Office of Enterprise Continuous Improvement	255	14	23	13	-	-	-
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	2,863	120	79	64	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	776	42	62	58	0	254	172,657
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	868	47	69	65	0	284	193,123
10.4	Budget Operations and Planning	436	95	98	124	3	1,701	1,266
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	2,379	126	214	117	-	-	-
11.4	Accounting Services	1,308	70	104	97	0	428	291,039
11.5	Financial Reporting	2,160	116	172	161	0	707	480,718
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	30
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,441	77	115	107	0	472	320,730
12.5	Personnel Operations and System Support	2,603	138	234	128	-	-	-
12.6	Budget Service - Computer Operations	415	91	93	118	2	1,619	1,205
12.7	Personnel Operations Special Billing	2,528	134	227	124	-	-	-
12.8	Accounting & Procurement Operations Special Billing	2,995	161	239	223	0	981	666,595
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	6,725	358	605	331	-	-	-
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	323	17	29	16	-	-	-
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	7,800	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	-	-	16
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	2,077	111	166	155	0	680	462,289
20	Administration	-	-	-	-	-	-	-
	Total Actual	45,947	2,998	3,986	3,338	6	7,126	2,589,677
	Original Budget	42,498	2,670	2,941	1,918	0	5,078	2,184,511
	Rollforward Adjustment	3,449	328	1,045	1,420	6	2,048	405,166

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2023 - Actual

		G9V	G9X	G9Y	GPR	H12	H55	H55b
		RARE DISEASE ADVISORY COUNCIL	CAPITOL AREA ARCHITECT	MN STATE COUNCIL ON DISABILITY	PAYROLL CLEARING	HEALTH DEPARTMENT	HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	41,221	93,685	-
4.7	Real Property	-	-	-	-	-	67,693	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	219	93	811	-	67,817	49,190	35,870
4.10	Central Mail	-	2	97	-	15,300	33,121	-
4.11	Office of Enterprise Continuous Improvement	7	15	33	-	8,471	19,620	12,458
4.12	Grants Mgt	-	-	-	-	20,818	27,170	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	46	165	-	107,129	569,179	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	12	23	80	4	20,730	304,810	16,426
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	1,332	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	13	26	90	5	23,187	340,941	18,374
10.4	Budget Operations and Planning	57	82	147	-	19,079	15,070	11,971
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	63	142	305	-	78,945	182,858	116,107
11.4	Accounting Services	20	39	135	7	34,943	513,802	27,689
11.5	Financial Reporting	33	64	224	12	57,716	848,663	45,735
11.6	Financial Reporting - Single Audit	-	-	-	-	1,458	56,793	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	22	43	149	8	38,508	566,220	30,514
12.5	Personnel Operations and System Support	69	155	334	-	86,404	200,135	127,077
12.6	Budget Service - Computer Operations	55	78	140	-	18,160	14,343	11,394
12.7	Personnel Operations Special Billing	67	150	325	-	83,887	194,306	123,376
12.8	Accounting & Procurement Operations Special Billing	46	89	310	17	80,033	1,176,812	63,419
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	178	400	864	-	223,202	517,000	328,271
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	9	19	41	-	10,715	24,818	15,758
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	396,641	719,235	-
15.4	Program Audits	-	-	-	-	-	226,798	-
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	-	-	-	-	794	30,927	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	32	62	215	12	55,504	816,129	43,982
20	Administration	-	-	-	-	-	-	-
Total Actual		901	1,530	4,466	66	1,490,662	7,610,652	1,028,419
Original Budget		0	2,086	5,305	65	1,355,658	7,431,176	890,993
Rollforward Adjustment		901	-556	-838	1	135,005	179,476	137,426

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2023 - Actual

		H55c	H60	H75	H7B	H7C	H7D	H7F
				VETERANS AFFAIRS DEPARTMENT	MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD
DP#	Name	HUMAN SERVICES MSOP	MNSURE					
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	9,368	3,747	-	937	937
4.7	Real Property	-	-	34,176	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	7,257	614	41,000	1,392	790	631	1,367
4.10	Central Mail	-	1,317	350	2,112	2,719	660	179
4.11	Office of Enterprise Continuous Improvement	2,408	690	6,170	88	124	79	61
4.12	Grants Mgt	-	309	23	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	4,242	27,313	3,090	1,960	5,781	500
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	1,844	262	9,015	541	493	338	426
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2,062	293	10,084	605	551	378	476
10.4	Budget Operations and Planning	922	303	9,277	252	154	349	249
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	22,440	6,429	57,508	821	1,156	740	566
11.4	Accounting Services	3,108	441	15,196	911	831	570	718
11.5	Financial Reporting	5,133	729	25,100	1,505	1,373	942	1,185
11.6	Financial Reporting - Single Audit	-	2	189	-	-	0	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	3,425	486	16,747	1,004	916	628	791
12.5	Personnel Operations and System Support	24,561	7,036	62,942	899	1,265	810	619
12.6	Budget Service - Computer Operations	877	288	8,830	240	147	332	237
12.7	Personnel Operations Special Billing	23,845	6,831	61,108	872	1,228	786	601
12.8	Accounting & Procurement Operations Special Billing	7,117	1,011	34,806	2,087	1,903	1,306	1,644
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	63,446	18,177	162,594	2,321	3,269	2,092	1,600
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	3,046	873	7,805	111	157	100	77
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	2,997	20,985	-	-	-	-
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	103	-	-	0	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	4,936	701	24,138	1,448	1,320	906	1,140
20	Administration	-	-	-	-	-	-	-
	Total Actual	176,425	54,032	644,828	24,047	20,356	18,365	13,373
	Original Budget	139,983	70,566	712,127	23,623	20,335	23,458	11,531
	Rollforward Adjustment	36,442	-16,534	-67,299	424	21	-5,093	1,842

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2023 - Actual

		H7H	H7J	H7K	H7L	H7M	H7Q
DP#	Name	CHIROPRACTIC		EXEC FOR LT SVCS &		MARRIAGE AND	
		EXAMINERS BOARD	OPTOMETRY BOARD	SUPPORTS BD	SOCIAL WORK BOARD	FAMILY THERAPY BD	PODIATRIC MEDICINE
3.2	Admin Management Services	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	937	937	3,747	-	937	-
4.7	Real Property	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	357	185	420	357	273	168
4.10	Central Mail	144	71	312	751	95	16
4.11	Office of Enterprise Continuous Improvement	23	6	14	42	9	3
4.12	Grants Mgt	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-
6.4	Enterprise IT Security	391	47	182	364	60	42
8.2	Minnesota Management & Budget	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	134	85	177	382	123	66
9.2	Debt Management Division	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	150	96	198	428	137	74
10.4	Budget Operations and Planning	136	93	142	141	103	112
11.2	MMB-Accounting Division	-	-	-	-	-	-
11.3	Central Payroll	218	60	135	393	85	25
11.4	Accounting Services	226	144	298	644	207	112
11.5	Financial Reporting	374	238	493	1,064	342	184
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	249	159	329	710	228	123
12.5	Personnel Operations and System Support	239	66	148	430	93	27
12.6	Budget Service - Computer Operations	129	88	135	134	98	107
12.7	Personnel Operations Special Billing	232	64	144	417	90	26
12.8	Accounting & Procurement Operations Special Billing	518	330	683	1,476	474	256
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
13.3	Personnel Administration	618	170	382	1,110	241	70
14.2	Mediation Services	-	-	-	-	-	-
14.3	Mediation Services	30	8	18	53	12	3
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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	359	229	474	1,023	329	177
20	Administration	-	-	-	-	-	-
	Total Actual	5,466	3,073	8,433	9,920	3,938	1,591
	Original Budget	6,755	5,208	23,045	11,687	5,109	1,849
	Rollforward Adjustment	-1,288	-2,135	-14,612	-1,768	-1,172	-258

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by Department

State Version (all agencies)

State Fiscal Year 2023 - Actual

DP#	Name	H7R	H7S	H7U	H7V	H7W	H7X	H7Y
		VETERINARY	EMERGENCY	DIETETICS &	PSYCHOLOGY	PHYSICAL	BEHAVIORAL HEALTH	OCCUPATION
		MEDICINE BOARD	MEDICAL SERVICES OFF	NUTRITION PRACTICE	BOARD	THERAPY BOARD	& THERAPY BD	AL THERAPY PRACT BD
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	937	937	-	937	937	937	1,874
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	290	959	135	332	181	664	303
4.10	Central Mail	134	76	68	59	232	393	122
4.11	Office of Enterprise Continuous Improvement	8	43	4	38	9	22	9
4.12	Grants Mgt	-	121	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	82	810	40	356	318	648	112
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	126	210	78	167	173	338	170
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	141	235	87	186	193	378	190
10.4	Budget Operations and Planning	87	285	95	101	101	145	85
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	75	401	36	358	87	204	84
11.4	Accounting Services	213	355	131	281	291	569	286
11.5	Financial Reporting	351	586	217	464	481	940	472
11.6	Financial Reporting - Single Audit	-	1	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	234	391	145	309	321	627	315
12.5	Personnel Operations and System Support	82	439	39	392	95	224	92
12.6	Budget Service - Computer Operations	83	271	91	96	96	138	81
12.7	Personnel Operations Special Billing	79	426	38	380	92	217	89
12.8	Accounting & Procurement Operations Special Billing	487	812	301	643	667	1,304	655
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	211	1,134	102	1,012	246	578	237
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	10	54	5	49	12	28	11
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	146,173	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	State Auditor	-	0	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	338	563	209	446	463	904	454
20	Administration	-	-	-	-	-	-	-
	Total Actual	3,968	155,281	1,822	6,607	4,994	9,257	5,640
	Original Budget	4,877	40,626	1,816	7,489	6,094	10,730	4,826
	Rollforward Adjustment	-909	114,655	5	-882	-1,100	-1,473	814

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

State Version (all agencies)

State Fiscal Year 2023 - Actual

		H8A	H9G	J33	J40	J50	J52	J58	J61	J65
		FOSTER YOUTH	OMBUDSMAN		STATE	STATE			APPELLATE	
DP#	Name	OMBUDPERSON	MH/DD	TRIAL COURTS	COMPETENCY ATTAINMENT BD	GUARDIAN AD LITEM	PUBLIC DEFENSE BOARD	COURT OF APPEALS	COUNSEL & TRG OFFICE	SUPREME COURT
3.2	Admin Management Services	-	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	4,684	-	-	-	-	-	-	3,747
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	-	690	18,139	-	736	4,121	135	-	7,652
4.10	Central Mail	-	16	1,535	-	2	-	198	-	773
4.11	Office of Enterprise Continuous Improvement	2	70	9,365	-	1,018	2,967	291	-	1,817
4.12	Grants Mgt	-	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	348	271	-	5	160	-	-	4,781
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	0	71	40,936	0	548	1,257	84	-	1,907
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1	79	45,788	0	613	1,406	94	-	2,133
10.4	Budget Operations and Planning	30	72	14,951	4	774	1,621	104	-	2,553
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	17	652	87,283	-	9,486	27,656	2,709	-	16,930
11.4	Accounting Services	1	119	69,004	0	924	2,119	141	-	3,215
11.5	Financial Reporting	1	196	113,976	0	1,527	3,500	233	-	5,310
11.6	Financial Reporting - Single Audit	-	-	5	-	-	-	-	-	5
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1	131	76,043	0	1,019	2,335	156	-	3,542
12.5	Personnel Operations and System Support	18	714	95,529	-	10,382	30,269	2,965	-	18,530
12.6	Budget Service - Computer Operations	29	68	14,230	4	737	1,543	99	-	2,430
12.7	Personnel Operations Special Billing	18	693	92,747	-	10,080	29,387	2,878	-	17,990
12.8	Accounting & Procurement Operations Special Billing	2	272	158,046	0	2,117	4,854	324	-	7,363
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	47	1,845	246,776	-	26,820	78,191	7,658	-	47,867
14.2	Mediation Services	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	2	89	11,846	-	1,287	3,753	368	-	2,298
15.2	Legislative Auditor	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	5,750	-	-	4,145	-	-	3,388
15.4	Program Audits	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	3	-	-	-	-	-	3
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	1	189	109,606	0	1,468	3,366	225	-	5,106
20	Administration	-	-	-	-	-	-	-	-	-
Total Actual		170	10,999	1,211,830	9	69,545	202,651	18,662	0	159,339
Original Budget		0	12,259	1,139,943	0	86,986	216,785	22,068	0	179,341
Rollforward Adjustment		170	-1,259	71,887	9	-17,441	-14,134	-3,406	0	-20,002

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2023 - Actual

		J68	J70	L10	L11	L12	L49	P01
			JUDICIAL	LEGISLATURE			LEGISLATIVE	MILITARY AFFAIRS
DP#	Name	TAX COURT	STANDARDS BOARD	COORDINATING COMM	SENATE	HOUSE	AUDITOR	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	937	-	-	-	-	937	-
4.7	Real Property	-	-	-	-	-	-	129,114
4.8	Office of State Procurement (fmrlly Materials Mgmt)	320	88	101	-	-	25	73,321
4.10	Central Mail	18	-	0	5,954	-	21	3
4.11	Office of Enterprise Continuous Improvement	37	11	413	866	-	28	1,634
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,090	11	317	-	-	-	4,207
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	40	49	877	37	33	6	11,065
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	44	55	981	42	36	7	12,377
10.4	Budget Operations and Planning	74	125	911	73	67	20	1,303
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	343	98	3,850	8,067	-	263	15,228
11.4	Accounting Services	67	82	1,478	63	55	11	18,652
11.5	Financial Reporting	110	136	2,442	104	91	18	30,809
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	279
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	73	91	1,629	70	60	12	20,555
12.5	Personnel Operations and System Support	375	107	4,214	8,829	-	288	16,667
12.6	Budget Service - Computer Operations	71	119	867	70	63	19	1,240
12.7	Personnel Operations Special Billing	364	104	4,091	8,572	-	280	16,182
12.8	Accounting & Procurement Operations Special Billing	153	188	3,386	145	126	25	42,722
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	969	277	10,885	22,809	-	745	43,056
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	46	13	523	1,095	-	36	2,067
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	48,897
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	-	-	-	-	-	-	152
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	106	131	2,348	100	87	17	29,628
20	Administration	-	-	-	-	-	-	-
Total Actual		5,235	1,685	39,314	56,897	617	2,758	519,158
Original Budget		4,495	2,921	38,673	63,960	632	1,655	546,602
Rollforward Adjustment		740	-1,236	641	-7,064	-15	1,103	-27,444

Statewide Cost Allocation Plan								
Exhibit A - Roll Forward Costs by Department								
State Version (all agencies)								
State Fiscal Year 2023 - Actual								
		P07	P08	P78	P80	P7T	P9E	R28
DP#	Name	PUBLIC SAFETY DEPARTMENT	OMBUDSPERSON FOR CORRECTIONS	CORRECTIONS DEPARTMENT	CANNABIS EXPUNGEMENT BOARD	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMM	MINN CONSERVATION CORPS
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	59,021	-	14,990	-	-	937	-
4.7	Real Property	464	-	170,520	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	84,476	387	99,095	-	1,068	160	-
4.10	Central Mail	169,037	10	348	-	74	0	-
4.11	Office of Enterprise Continuous Improvement	9,069	19	18,309	-	48	21	-
4.12	Grants Mgt	9,837	-	622	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	237,735	82	112,433	-	1,989	64	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	89,611	41	14,579	0	172	27	2
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	100,234	46	16,308	0	193	30	3
10.4	Budget Operations and Planning	30,657	57	17,460	3	76	72	34
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	84,524	181	170,637	-	445	194	-
11.4	Accounting Services	151,053	69	24,576	0	291	46	4
11.5	Financial Reporting	249,500	114	40,592	0	480	76	7
11.6	Financial Reporting - Single Audit	691	-	1	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	166,464	76	27,083	0	320	50	5
12.5	Personnel Operations and System Support	92,510	198	186,759	-	487	213	-
12.6	Budget Service - Computer Operations	29,180	55	16,618	2	72	68	32
12.7	Personnel Operations Special Billing	89,816	192	181,320	-	472	206	-
12.8	Accounting & Procurement Operations Special Billing	345,972	157	56,288	0	665	105	10
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	238,977	511	482,445	-	1,257	549	-
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	11,472	25	23,159	-	60	26	-
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	138,228	-	110,116	-	-	-	-
15.4	Program Audits	87,866	-	-	-	-	-	-
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	376	-	1	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	239,935	109	39,036	0	461	73	7
20	Administration	-	-	-	-	-	-	-
	Total Actual	2,716,705	2,328	1,823,295	6	8,630	2,917	103
	Original Budget	2,855,051	643	2,111,531	0	6,461	2,137	62
	Rollforward Adjustment	-138,346	1,685	-288,236	6	2,169	781	41

State Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2023 - Actual

DP#	Name	R29	R32	R9P	T79	T9B	O	Total
		NATURAL RESOURCES DEPARTMENT T	POLLUTION CONTROL AGENCY	WATER AND SOIL RESOURCES BOARD	TRANSPORTATI ON DEPARTMENT	METROPOLITA N COUNCIL/TRAN SPORT	OTHER	
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	712,569
3.4	Human Resources	-	-	-	-	-	-	419,630
3.5	Financial Management and Reporting	-	-	-	-	-	-	789,181
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	57,148	3,747	1,874	5,621	-	24,358	482,477
4.7	Real Property	69,608	574	-	149,659	-	35,200	745,141
4.8	Office of State Procurement (fmrlly Materials Mgmt)	279,496	15,599	21,469	531,456	59	-	1,844,353
4.10	Central Mail	16,065	1,452	92	3,692	-	1,899	446,239
4.11	Office of Enterprise Continuous Improvement	20,991	4,190	1,574	35,817	-	-	252,473
4.12	Grants Mgt	9,467	5,072	4,542	8,915	-	-	160,247
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	92,690	44,937	6,847	210,836	1,372	34,001	1,973,134
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	67,075	8,150	3,393	383,219	1,977	40	1,580,064
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	61	-	-	228,129	-	416,051	937,554
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	75,026	9,116	3,795	428,645	2,211	45	1,767,359
10.4	Budget Operations and Planning	47,080	11,481	12,535	37,322	111	-	352,206
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	195,635	39,054	14,666	333,811	-	-	2,353,010
11.4	Accounting Services	113,064	13,739	5,719	645,972	3,333	68	2,663,430
11.5	Financial Reporting	186,752	22,692	9,446	1,066,974	5,505	112	4,399,274
11.6	Financial Reporting - Single Audit	242	74	7	3,197	-	-	77,137
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	124,599	15,140	6,302	711,874	3,673	75	2,935,152
12.5	Personnel Operations and System Support	214,119	42,744	16,052	365,350	-	-	2,575,329
12.6	Budget Service - Computer Operations	44,812	10,928	11,931	35,524	106	-	335,235
12.7	Personnel Operations Special Billing	207,883	41,499	15,585	354,710	-	-	2,500,325
12.8	Accounting & Procurement Operations Special Billing	258,963	31,467	13,098	1,479,536	7,633	155	6,100,321
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	553,123	110,417	41,467	943,791	-	-	6,652,725
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	26,552	5,300	1,991	45,306	-	-	319,357
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	105,310	7,790	-	237,282	51,697	42,972	3,971,005
15.4	Program Audits	-	28,870	-	-	706,495	155,780	2,630,722
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	132	40	4	1,741	-	-	42,006
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	179,593	21,822	9,084	1,026,071	5,294	107	4,230,626
20	Administration	-	-	-	-	-	-	92,077
	Total Actual	2,945,487	495,897	201,471	9,274,450	789,466	710,862	54,340,360
	Original Budget	3,237,698	519,807	226,037	10,139,010	29,177	570,625	54,104,867
	Rollforward Adjustment	-292,211	-23,911	-24,566	-864,559	760,289	140,237	235,493

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions
			1.2	3.2	3.3	3.4	3.5
		2023 Actual Allocable costs & Applicable Credits					
Schedule No.	DP#	Name	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	1.2	Fixed Asset Depreciation	761,812	(761,812)			
G02-3.0	G02-3.0	Department of Administration	-	-			
G02-3.2	G02-3.2	Admin Management Services	-	-			
G02-3.3	G02-3.3	Commissioner's Office	759,490	-	(759,490)		
G02-3.4	G02-3.4	Human Resources	447,261	-	-	(447,261)	
G02-3.5	G02-3.5	Financial Management and Reporting	780,936	-	-	-	(780,936)
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	40,685	23,959	6,813
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	471,772	-	-	-	-
G02-4.7	G02-4.7	Real Property	818,350	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management & Control)	1,808,433	-	-	-	-
G02-4.10	G02-4.10	Central Mail	436,338	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	247,751	-	-	-	-
G02-4.12	G02-4.12	Grants Management	156,692	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	1,225,683	270,500	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	505,375	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	3,906,784	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,217,661	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	721,476	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,361,493	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	272,299	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	1,642,341	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	1,854,144	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	3,062,552	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	53,675	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	2,009,010	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	1,990,929	241,944	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	1,730,229	241,944	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	248,668	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	2,509,242	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	6,103,482	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	5,142,725	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	319,772	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	2,469,718	7,424	-	-	-
L49-15.3	L49-15.3	Financial Audits	3,270,215	-	-	-	-
L49-15.4	L49-15.4	Program Audits	1,759,228	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-

L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	42,006	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	4,232,818	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	27,404	16,138	7,786	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-

99YYY	Consumer Agencies							
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-	-	-
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	-	-	-	-	691,401	407,164	766,337
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	-	-	-	-	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

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
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Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services	(71,457)					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	8,558	(480,330)				
G02-4.7	G02-4.7	Real Property	14,844	-	(833,194)			
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management [32,804	-	-	(1,841,237)		
G02-4.10	G02-4.10	Central Mail	7,915	-	-	-	(444,253)	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	4,494	-	-	-	-	(252,245)
G02-4.12	G02-4.12	Grants Management	2,842	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	176	-	19
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	1,348	-	57
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	88	-	28
G10-9.2	G10-9.2	Debt Management Division	-	-	-	29	-	29
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	33	-	54
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	327	-	149
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	33	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	260	-	101
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	126	-	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	-	-	-	1,113	-	187
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-

L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	91,778	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	846	-	-	107
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	720	-	-	159
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I	-	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-

99YYY	Consumer Agencies							
B04	AGRICULTURE DEPARTMENT	-	9,327	188	33,521	4,068	2,740	
B11	COSMETOLOGIST EXAMINERS BOARD	-	1,865	-	586	465	69	
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-	7	
B13	COMMERCE DEPARTMENT	-	933	73	33,379	14,711	1,827	
B14	ANIMAL HEALTH BOARD	-	1,865	-	5,475	29	278	
B15	BARBER EXAMINERS BOARD	-	-	-	377	154	11	
B20	EXPLORE MINNESOTA TOURISM	-	-	-	2,214	199	152	
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	54,095	613	230,344	20	6,057	
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	1,620	-	65	
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-	-	
B34	HOUSING FINANCE AGENCY	-	3,731	-	4,801	736	1,204	
B41	WORKERS' COMP COURT OF APPEALS	-	933	-	289	36	41	
B42	LABOR AND INDUSTRY DEPARTMENT	-	7,461	-	10,674	4,484	1,709	
B43	IRON RANGE RESOURCES	-	1,865	7,785	3,684	-	137	
B7E	ARCHITECTURE, ENGINEERING BD	-	1,865	-	1,243	56	27	
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	
B7P	ACCOUNTANCY BOARD	-	933	-	297	699	22	
B7S	PRIVATE DETECTIVES BOARD	-	-	-	96	-	12	
B82	PUBLIC UTILITIES COMMISSION	-	-	-	1,134	-	752	
B9D	AMATEUR SPORTS COMMISSION	-	-	18,251	-	-	11	
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	
E25	PERPICH CTR FOR ARTS EDUCATION	-	4,663	3,999	3,273	79	219	
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	186	49,805	
E37	EDUCATION DEPARTMENT	-	7,461	-	19,439	876	1,823	
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	1,444	587	81	
E40	HISTORICAL SOCIETY	-	-	28,717	-	-	-	
E44	MINNESOTA STATE ACADEMIES	-	-	9,630	7,464	-	753	
E50	ARTS BOARD	-	-	-	10,569	5	104	
E60	OFFICE OF HIGHER EDUCATION	-	-	-	4,956	1,882	369	
E77	ZOOLOGICAL BOARD	-	-	15,144	5,626	-	1,121	
E81	UNIVERSITY OF MINNESOTA	-	-	-	80	-	-	
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	
E97	SCIENCE MUSEUM	-	-	-	-	-	-	
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	6	
G02	ADMINISTRATION DEPARTMENT	-	2,798	-	32,387	1,655	2,695	
G03	LOTTERY	-	9,327	-	-	93	502	
G05	RACING COMMISSION	-	-	-	1,704	-	210	
G06	ATTORNEY GENERAL	-	4,663	-	4,378	1,315	1,330	
G09	GAMBLING CONTROL BOARD	-	2,798	-	272	-	147	
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	3,227	7,277	737	
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	1,118	534	180	
G19	INDIAN AFFAIRS COUNCIL	-	1,865	-	808	0	28	
G38	INVESTMENT BOARD	-	-	-	1,561	9	129	
G39	GOVERNORS OFFICE	-	933	-	603	49	240	
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	707	64	45	
G46	MN.IT	-	4,663	-	34,212	76	10,370	
G53	SECRETARY OF STATE	-	2,798	-	6,982	1,407	449	
G61	OFFICE OF STATE AUDITOR	-	2,798	-	2,834	10	307	
G62	MINN STATE RETIREMENT SYSTEM	-	933	3,291	1,699	9,199	463	
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	1,365	21,131	374	
G67	REVENUE DEPARTMENT	-	4,663	-	7,438	99,290	4,779	
G69	TEACHERS RETIREMENT ASSOC	-	-	-	2,524	10,356	306	
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	753	1	15	
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	419	1	3	
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	
G9J	CAMPAIGN FINANCE BOARD	-	933	-	377	613	30	
G9K	ADMINISTRATIVE HEARINGS	-	1,865	-	2,616	3,479	254	
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	933	-	343	-	14	
G9M	MINNESOTA COUNCIL ON LATINO AF	-	933	-	511	6	23	
G9N	ASIAN PACIFIC COUNCIL	-	933	-	452	46	13	
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-	-	
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	
G9R	MMB NON-OPERATING	-	-	-	8	-	-	

G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	218	-	7
G9X	CAPITOL AREA ARCHITECT	-	-	-	92	2	15
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	808	96	33
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	41,038	-	67,515	15,232	8,433
H55	HUMAN SERVICES DEPARTMENT	-	93,268	67,355	48,971	32,973	19,533
H55b	HUMAN SERVICES SOS	-	-	-	35,710	-	12,403
H55c	HUMAN SERVICES MSOP	-	-	-	7,225	-	2,397
H60	MNSURE	-	-	-	611	1,311	687
H75	VETERANS AFFAIRS DEPARTMENT	-	9,327	34,006	40,817	348	6,143
H7B	MEDICAL PRACTICE BOARD	-	3,731	-	1,386	2,103	88
H7C	NURSING BOARD	-	-	-	787	2,707	123
H7D	PHARMACY BOARD	-	933	-	628	657	79
H7F	DENTISTRY BOARD	-	933	-	1,360	178	60
H7H	CHIROPRACTIC EXAMINERS BOARD	-	933	-	356	144	23
H7J	OPTOMETRY BOARD	-	933	-	184	70	6
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	3,731	-	419	311	14
H7L	SOCIAL WORK BOARD	-	-	-	356	748	42
H7M	MARRIAGE AND FAMILY THERAPY BD	-	933	-	272	95	9
H7Q	PODIATRIC MEDICINE	-	-	-	167	16	3
H7R	VETERINARY MEDICINE BOARD	-	933	-	289	134	8
H7S	EMERGENCY MEDICAL SERVICES OFF	-	933	-	954	76	43
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	134	68	4
H7V	PSYCHOLOGY BOARD	-	933	-	331	59	38
H7W	PHYSICAL THERAPY BOARD	-	933	-	180	231	9
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	933	-	661	391	22
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	1,865	-	301	121	9
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	-	-	2
H9G	OMBUDSMAN MH/DD	-	4,663	-	686	16	70
J33	TRIAL COURTS	-	-	-	18,058	1,528	9,324
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	733	2	1,013
J52	PUBLIC DEFENSE BOARD	-	-	-	4,102	-	2,954
J58	COURT OF APPEALS	-	-	-	134	198	289
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-	-
J65	SUPREME COURT	-	3,731	-	7,618	770	1,808
J68	TAX COURT	-	933	-	318	18	37
J70	JUDICIAL STANDARDS BOARD	-	-	-	88	-	10
L10	LEGISLATURE COORDINATING COMM	-	-	-	100	0	411
L11	SENATE	-	-	-	-	5,927	862
L12	HOUSE	-	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	933	-	25	21	28
P01	MILITARY AFFAIRS DEPARTMENT	-	-	128,469	72,994	3	1,627
P07	PUBLIC SAFETY DEPARTMENT	-	58,759	462	84,100	168,285	9,029
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	385	10	19
P78	CORRECTIONS DEPARTMENT	-	14,923	169,668	98,654	347	18,227
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	1,063	74	47
P9E	SENTENCING GUIDELINES COMM	-	933	-	159	0	21
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	56,893	69,260	278,252	15,993	20,898
R32	POLLUTION CONTROL AGENCY	-	3,731	571	15,530	1,445	4,172
R9P	WATER AND SOIL RESOURCES BOARD	-	1,865	-	21,373	92	1,567
T79	TRANSPORTATION DEPARTMENT	-	5,596	148,911	529,089	3,675	35,658
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	59	-	-
O	OTHER	-	24,250	35,024	-	1,891	-
	Total	0	(0)	0	0	0	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

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**

Schedule No.	DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
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	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management	(159,534)					
G46-6.2	G46-6.2	Minnesota Information Technology	-	(1,496,377)				
G46-6.3	G46-6.3	IT Spend	-	-	-			
G46-6.4	G46-6.4	Enterprise IT Security	-	1,496,377		(2,001,752)		
G46-6.5	G46-6.5	MnIT - Non allocable	-	-		-		
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-		27,015	(3,935,204)	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-		-	224,888	(1,442,665)
G10-9.2	G10-9.2	Debt Management Division	-	-		-	-	22
G10-9.3	G10-9.3	Debt Management	-	-		-	133,249	-
G10-9.4	G10-9.4	Debt Management - Other	-	-		-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-		-	-	24
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-		-	251,453	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-		-	50,291	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-		-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-		-	-	69
G10-11.3	G10-11.3	Central Payroll	-	-		-	303,322	-
G10-11.4	G10-11.4	Accounting Services	-	-		-	342,440	-
G10-11.5	G10-11.5	Financial Reporting	-	-		-	565,619	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-		-	9,913	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-		-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-		-	371,042	29
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-		-	367,703	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-		-	319,554	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-		-	45,926	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-		-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-		-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-		-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-		-	-	41
G10-13.3	G10-13.3	Personnel Administration	-	-		-	949,804	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-		-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-		-	-	13
G45-14.3	G45-14.3	Mediation Services	-	-		-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-		-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-		164	-	112
L49-15.3	L49-15.3	Financial Audits	-	-		-	-	-
L49-15.4	L49-15.4	Program Audits	-	-		-	-	-
L49-15.5	L49-15.5	Single Audits	-	-		-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-		-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-		-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-		-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-		-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-		-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-		-	-	-

L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	526	-	-	141
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	2,781	-	-	123
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management C	-	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	191	-	-	48
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-	-	106
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-	-	19
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-

99YYY	Consumer Agencies						
B04	AGRICULTURE DEPARTMENT	1,006	-	-	18,932	-	8,264
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	2,747	-	469
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-	-
B13	COMMERCE DEPARTMENT	15,293	-	-	13,598	-	12,512
B14	ANIMAL HEALTH BOARD	-	-	-	2,098	-	640
B15	BARBER EXAMINERS BOARD	-	-	-	61	-	117
B20	EXPLORE MINNESOTA TOURISM	136	-	-	2,303	-	358
B22	EMPLOYMENT & ECONOMIC DEVELOP	23,973	-	-	108,751	-	95,860
B24	PUBLIC FACILITIES AUTHORITY	8,795	-	-	111	-	269
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	876	-	2,404
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	115	-	38
B42	LABOR AND INDUSTRY DEPARTMENT	177	-	-	41,736	-	12,574
B43	IRON RANGE RESOURCES	3,526	-	-	523	-	814
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	121	-	277
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	0
B7P	ACCOUNTANCY BOARD	-	-	-	77	-	227
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	25
B82	PUBLIC UTILITIES COMMISSION	-	-	-	1,799	-	2,502
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-	16
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	0
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	1,335	-	545
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	18,814	-	118,710
E37	EDUCATION DEPARTMENT	13,875	-	-	81,626	-	18,220
E39	PROF EDUCATOR LICENSING STD BD	263	-	-	1,341	-	234
E40	HISTORICAL SOCIETY	-	-	-	397	-	10
E44	MINNESOTA STATE ACADEMIES	-	-	-	2,183	-	1,094
E50	ARTS BOARD	2,972	-	-	717	-	658
E60	OFFICE OF HIGHER EDUCATION	1,295	-	-	15,598	-	1,354
E77	ZOOLOGICAL BOARD	-	-	-	4,036	-	2,007
E81	UNIVERSITY OF MINNESOTA	-	-	-	2,383	-	229
E95	HUMANITIES COMMISSION	-	-	-	-	-	7
E97	SCIENCE MUSEUM	-	-	-	-	-	2
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	4
G02	ADMINISTRATION DEPARTMENT	1,598	-	-	21,404	-	13,875
G03	LOTTERY	-	-	-	400	-	182
G05	RACING COMMISSION	15	-	-	248	-	494
G06	ATTORNEY GENERAL	-	-	-	599	-	865
G09	GAMBLING CONTROL BOARD	-	-	-	2,892	-	144
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	34,411	-	1,692
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	2,402	-	162
G19	INDIAN AFFAIRS COUNCIL	45	-	-	179	-	94
G38	INVESTMENT BOARD	-	-	-	68	-	277
G39	GOVERNORS OFFICE	-	-	-	873	-	170
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	405	-	85
G46	MN.IT	-	-	-	9,785	-	10,334
G53	SECRETARY OF STATE	-	-	-	1,068	-	1,299
G61	OFFICE OF STATE AUDITOR	-	-	-	170	-	297
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	227	-	3,065
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	345	-	5,972
G67	REVENUE DEPARTMENT	56	-	-	94,002	-	1,642
G69	TEACHERS RETIREMENT ASSOC	-	-	-	544	-	3,373
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	62,016
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	51	-	53
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	58	-	32
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	1
G9J	CAMPAIGN FINANCE BOARD	-	-	-	52	-	167
G9K	ADMINISTRATIVE HEARINGS	-	-	-	2,860	-	708
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	120	-	38
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	79	-	57
G9N	ASIAN PACIFIC COUNCIL	-	-	-	64	-	53
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-	0
G9Q	MMB DEBT SERVICE	-	-	-	-	-	232
G9R	MMB NON-OPERATING	-	-	-	-	-	157,561

G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	-	-	11
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	46	21
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	165	73
GPR	PAYROLL CLEARING	-	-	-	-	-	4
H12	HEALTH DEPARTMENT	20,726	-	-	-	107,017	18,917
H55	HUMAN SERVICES DEPARTMENT	27,049	-	-	-	568,585	278,160
H55b	HUMAN SERVICES SOS	-	-	-	-	-	14,990
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	1,682
H60	MNSURE	308	-	-	-	4,237	239
H75	VETERANS AFFAIRS DEPARTMENT	23	-	-	-	27,284	8,227
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	3,087	493
H7C	NURSING BOARD	-	-	-	-	1,958	450
H7D	PHARMACY BOARD	-	-	-	-	5,775	309
H7F	DENTISTRY BOARD	-	-	-	-	499	389
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	390	123
H7J	OPTOMETRY BOARD	-	-	-	-	47	78
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	182	161
H7L	SOCIAL WORK BOARD	-	-	-	-	364	349
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	60	112
H7Q	PODIATRIC MEDICINE	-	-	-	-	42	60
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	82	115
H7S	EMERGENCY MEDICAL SERVICES OFF	120	-	-	-	809	192
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	40	71
H7V	PSYCHOLOGY BOARD	-	-	-	-	356	152
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	317	158
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	647	308
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	112	155
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	-	-	0
H9G	OMBUDSMAN MH/DD	-	-	-	-	348	64
J33	TRIAL COURTS	-	-	-	-	270	37,357
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-	0
J50	STATE GUARDIAN AD LITEM	-	-	-	-	5	500
J52	PUBLIC DEFENSE BOARD	-	-	-	-	160	1,147
J58	COURT OF APPEALS	-	-	-	-	-	77
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	4,776	1,740
J68	TAX COURT	-	-	-	-	1,089	36
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	11	45
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	317	800
L11	SENATE	-	-	-	-	-	34
L12	HOUSE	-	-	-	-	-	30
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	6
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	4,203	10,098
P07	PUBLIC SAFETY DEPARTMENT	9,793	-	-	-	237,487	81,777
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	82	37
P78	CORRECTIONS DEPARTMENT	619	-	-	-	112,316	13,305
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-	0
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	1,987	157
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	64	25
R28	MINN CONSERVATION CORPS	-	-	-	-	-	2
R29	NATURAL RESOURCES DEPARTMENT	9,424	-	-	-	92,594	61,210
R32	POLLUTION CONTROL AGENCY	5,049	-	-	-	44,891	7,438
R9P	WATER AND SOIL RESOURCES BOARD	4,521	-	-	-	6,840	3,096
T79	TRANSPORTATION DEPARTMENT	8,875	-	-	-	210,616	349,714
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	1,371	1,804
O	OTHER	-	-	-	-	33,965	37
	Total	0	-	-	-	0	(0)

Statewide Cost Allocation Plan			Net Administrative Expenditures by Division		Net Administrative Expenditures by Division		Accounting & Procurement Accounting Transactions - FY (Actual)		Number of Budget Transactions - FY (Actual)		Net Administrative Expenditures by Division			
Exhibit B - Step-Down Calculation			9.2		9.3		10.2		10.3		10.4		11.2	
Allocation of General Support Costs			all Outstanding Principal		MMB - BUDGET DIVISION		Analysis & Control (EBO's)		Budget Operations and Planning		MMB-ACCOUNTING DIVISION			
Multiple Rate Method														
State Fiscal Year 2023 - Actual														
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION						
G02-3.0	1.2	Fixed Asset Depreciation												
G02-3.2	G02-3.0	Department of Administration												
G02-3.3	G02-3.2	Admin Management Services												
G02-3.4	G02-3.3	Commissioner's Office												
G02-3.4	G02-3.4	Human Resources												
G02-3.5	G02-3.5	Financial Management and Reporting												
G02-3.6	G02-3.6	Fiscal Agent - Non allocable												
G02-4.2	G02-4.2	Government & Citizen Services												
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing												
G02-4.7	G02-4.7	Real Property												
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management & Control)												
G02-4.10	G02-4.10	Central Mail												
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement												
G02-4.12	G02-4.12	Grants Management												
G46-6.2	G46-6.2	Minnesota Information Technology												
G46-6.3	G46-6.3	IT Spend												
G46-6.4	G46-6.4	Enterprise IT Security												
G46-6.5	G46-6.5	MnIT - Non allocable												
G10-8.2	G10-8.2	Minnesota Management & Budget												
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)												
G10-9.2	G10-9.2	Debt Management Division	(80)											
G10-9.3	G10-9.3	Debt Management	80	(854,805)										
G10-9.4	G10-9.4	Debt Management - Other	-	-										
G10-10.2	G10-10.2	MMB - Budget Division	-	-	(112)									
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	93	(1,613,039)								
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	19		(322,608)							
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-							
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-						(544)	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-						135	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-						153	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-						252	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-						4	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-						-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-						-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-						-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-						-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-						-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-						-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-						-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-						-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-						-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-						-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-						-	
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	15		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	-	-	-	-	126		158				-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-		-				-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-		-				-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-		-				-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-		-				-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-		-				-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-		-				-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-		-				-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-		-				-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-		-				-	

L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	158	96	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	138	111	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I	-	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	53	107	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	118	271	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	21	63	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	24	82	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	27	80	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	77	240	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	32	77	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	46	136	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-

99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	9,124	-	9,240	14,406
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	524	118
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	13,990	3,777
B14	ANIMAL HEALTH BOARD	-	-	-	716	877
B15	BARBER EXAMINERS BOARD	-	-	-	131	79
B20	EXPLORE MINNESOTA TOURISM	-	-	-	400	1,063
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	107,180	16,284
B24	PUBLIC FACILITIES AUTHORITY	-	5,315	-	301	1,038
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	2,688	1,347
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	42	51
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	14,059	4,501
B43	IRON RANGE RESOURCES	-	-	-	910	827
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	310	50
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	4
B7P	ACCOUNTANCY BOARD	-	-	-	254	68
B7S	PRIVATE DETECTIVES BOARD	-	-	-	28	40
B82	PUBLIC UTILITIES COMMISSION	-	-	-	2,798	119
B9D	AMATEUR SPORTS COMMISSION	-	-	-	18	86
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	8
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	609	1,506
E26	MN STATE COLLEGES/UNIVERSITIES	-	6,978	-	132,730	8,504
E37	EDUCATION DEPARTMENT	-	121,553	-	20,372	10,736
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	262	195
E40	HISTORICAL SOCIETY	-	-	-	12	149
E44	MINNESOTA STATE ACADEMIES	-	-	-	1,223	2,278
E50	ARTS BOARD	-	-	-	736	614
E60	OFFICE OF HIGHER EDUCATION	-	897	-	1,514	1,970
E77	ZOOLOGICAL BOARD	-	-	-	2,244	1,702
E81	UNIVERSITY OF MINNESOTA	-	14,455	-	256	776
E95	HUMANITIES COMMISSION	-	-	-	8	64
E97	SCIENCE MUSEUM	-	-	-	2	49
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	5	12
G02	ADMINISTRATION DEPARTMENT	-	50,003	-	15,513	4,009
G03	LOTTERY	-	-	-	203	401
G05	RACING COMMISSION	-	-	-	552	459
G06	ATTORNEY GENERAL	-	-	-	967	1,065
G09	GAMBLING CONTROL BOARD	-	-	-	161	129
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	1,891	2,515
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	181	204
G19	INDIAN AFFAIRS COUNCIL	-	-	-	105	250
G38	INVESTMENT BOARD	-	-	-	310	87
G39	GOVERNORS OFFICE	-	-	-	191	225
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	95	131
G46	MN.IT	-	2,716	-	11,555	6,913
G53	SECRETARY OF STATE	-	-	-	1,453	906
G61	OFFICE OF STATE AUDITOR	-	-	-	332	252
G62	MINN STATE RETIREMENT SYSTEM	-	70	-	3,427	184
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	92	-	6,677	257
G67	REVENUE DEPARTMENT	-	-	-	1,836	5,503
G69	TEACHERS RETIREMENT ASSOC	-	93	-	3,772	670
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	69,340	1,932
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	59	69
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	36	71
G96	UNIFORM LAWS COMMISSION	-	-	-	1	12
G9J	CAMPAIGN FINANCE BOARD	-	-	-	187	200
G9K	ADMINISTRATIVE HEARINGS	-	-	-	792	398
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	42	87
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	63	89
G9N	ASIAN PACIFIC COUNCIL	-	-	-	59	113
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	0	2
G9Q	MMB DEBT SERVICE	-	-	-	259	1,551
G9R	MMB NON-OPERATING	-	-	-	176,169	1,155

G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	12	52	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	24	75	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	82	135	-
GPR	PAYROLL CLEARING	-	-	-	4	-	-
H12	HEALTH DEPARTMENT	-	-	-	21,151	17,399	-
H55	HUMAN SERVICES DEPARTMENT	-	1,214	-	311,010	13,742	-
H55b	HUMAN SERVICES SOS	-	-	-	16,761	10,916	-
H55c	HUMAN SERVICES MSOP	-	-	-	1,881	840	-
H60	MNSURE	-	-	-	267	276	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	9,199	8,460	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	552	230	-
H7C	NURSING BOARD	-	-	-	503	140	-
H7D	PHARMACY BOARD	-	-	-	345	318	-
H7F	DENTISTRY BOARD	-	-	-	434	227	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	137	124	-
H7J	OPTOMETRY BOARD	-	-	-	87	85	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	181	130	-
H7L	SOCIAL WORK BOARD	-	-	-	390	129	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	125	94	-
H7Q	PODIATRIC MEDICINE	-	-	-	68	102	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	129	80	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	215	259	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	80	87	-
H7V	PSYCHOLOGY BOARD	-	-	-	170	92	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	176	92	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	345	132	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	173	77	-
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	0	27	-
H9G	OMBUDSMAN MH/DD	-	-	-	72	65	-
J33	TRIAL COURTS	-	-	-	41,769	13,634	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	0	4	-
J50	STATE GUARDIAN AD LITEM	-	-	-	560	706	-
J52	PUBLIC DEFENSE BOARD	-	-	-	1,283	1,478	-
J58	COURT OF APPEALS	-	-	-	86	95	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-	-
J65	SUPREME COURT	-	-	-	1,946	2,328	-
J68	TAX COURT	-	-	-	40	68	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	50	114	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	895	831	-
L11	SENATE	-	-	-	38	67	-
L12	HOUSE	-	-	-	33	61	-
L49	LEGISLATIVE AUDITOR	-	-	-	7	18	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	11,291	1,188	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	91,434	27,957	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	42	52	-
P78	CORRECTIONS DEPARTMENT	-	-	-	14,876	15,922	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	0	2	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	176	69	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	28	65	-
R28	MINN CONSERVATION CORPS	-	-	-	3	31	-
R29	NATURAL RESOURCES DEPARTMENT	-	55	-	68,439	42,934	-
R32	POLLUTION CONTROL AGENCY	-	-	-	8,316	10,470	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	3,462	11,431	-
T79	TRANSPORTATION DEPARTMENT	-	207,994	-	391,014	34,035	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	2,017	101	-
O	OTHER	-	379,330	-	41	-	-
Total		-	-	0	0	(0)	(0)

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

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

Schedule No.	DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management C					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll	(1,945,798)				
G10-11.4	G10-11.4	Accounting Services	-	(2,196,737)			
G10-11.5	G10-11.5	Financial Reporting	-	-	(3,628,424)		
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	(63,593)	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	(2,380,114)
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	50	20	34	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	1,442	171	283	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-

L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	824	215	355	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	1,223	188	310	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management C	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	144	72	120	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	443	161	265	-	2,380,114
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	215	29	48	-	-
G10-9.2	G10-9.2	Debt Management Division	224	33	54	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	418	37	61	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	1,150	105	173	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	44	73	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	782	63	104	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-

99YYY	Consumer Agencies				
B04	AGRICULTURE DEPARTMENT	21,137	12,584	20,786	21
B11	COSMETOLOGIST EXAMINERS BOARD	533	714	1,180	-
B10	CANNABIS MANAGEMENT OFFICE	55	-	-	-
B13	COMMERCE DEPARTMENT	14,091	19,053	31,470	949
B14	ANIMAL HEALTH BOARD	2,146	975	1,611	4
B15	BARBER EXAMINERS BOARD	82	178	294	-
B20	EXPLORE MINNESOTA TOURISM	1,172	545	901	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	46,721	145,965	241,095	3,720
B24	PUBLIC FACILITIES AUTHORITY	503	409	676	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-
B34	HOUSING FINANCE AGENCY	9,290	3,661	6,047	-
B41	WORKERS' COMP COURT OF APPEALS	315	58	95	-
B42	LABOR AND INDUSTRY DEPARTMENT	13,180	19,146	31,624	20
B43	IRON RANGE RESOURCES	1,053	1,239	2,046	-
B7E	ARCHITECTURE, ENGINEERING BD	208	422	696	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	0	-
B7P	ACCOUNTANCY BOARD	172	346	572	-
B7S	PRIVATE DETECTIVES BOARD	96	38	62	-
B82	PUBLIC UTILITIES COMMISSION	5,803	3,810	6,293	-
B9D	AMATEUR SPORTS COMMISSION	81	24	40	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	1	-
E25	PERPICH CTR FOR ARTS EDUCATION	1,689	830	1,371	-
E26	MN STATE COLLEGES/UNIVERSITIES	384,190	180,759	298,566	1,979
E37	EDUCATION DEPARTMENT	14,064	27,743	45,824	4,965
E39	PROF EDUCATOR LICENSING STD BD	623	357	589	-
E40	HISTORICAL SOCIETY	-	16	26	-
E44	MINNESOTA STATE ACADEMIES	5,811	1,666	2,751	-
E50	ARTS BOARD	800	1,002	1,655	3
E60	OFFICE OF HIGHER EDUCATION	2,848	2,062	3,407	-
E77	ZOOLOGICAL BOARD	8,648	3,056	5,048	0
E81	UNIVERSITY OF MINNESOTA	-	349	576	-
E95	HUMANITIES COMMISSION	-	11	18	-
E97	SCIENCE MUSEUM	-	3	6	-
E9W	HIGHER ED FACILITIES AUTHORITY	45	6	10	-
G02	ADMINISTRATION DEPARTMENT	20,789	21,127	34,896	-
G03	LOTTERY	3,871	276	457	-
G05	RACING COMMISSION	1,624	752	1,242	-
G06	ATTORNEY GENERAL	10,261	1,317	2,176	10
G09	GAMBLING CONTROL BOARD	1,133	220	363	-
G10	MINNESOTA MANAGEMENT & BUDGET	5,687	2,576	4,255	-
G17	HUMAN RIGHTS DEPARTMENT	1,389	246	407	-
G19	INDIAN AFFAIRS COUNCIL	215	143	236	-
G38	INVESTMENT BOARD	994	422	697	-
G39	GOVERNORS OFFICE	1,850	260	429	-
G45	MEDIATION SERVICES DEPARTMENT	351	129	213	-
G46	MN.IT	79,990	15,736	25,991	-
G53	SECRETARY OF STATE	3,465	1,979	3,268	5
G61	OFFICE OF STATE AUDITOR	2,368	452	747	-
G62	MINN STATE RETIREMENT SYSTEM	3,573	4,667	7,709	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,889	9,093	15,019	-
G67	REVENUE DEPARTMENT	36,867	2,500	4,129	-
G69	TEACHERS RETIREMENT ASSOC	2,361	5,137	8,485	-
G90	REVENUE INTERGOVT PAYMENTS	-	94,431	155,975	-
G92	OMBUDSPERSON FOR FAMILIES	119	81	133	-
G93	OMBUD AMERICAN INDIAN FAMILIES	24	49	82	-
G96	UNIFORM LAWS COMMISSION	-	2	3	-
G9J	CAMPAIGN FINANCE BOARD	228	254	420	-
G9K	ADMINISTRATIVE HEARINGS	1,960	1,078	1,780	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	104	58	95	-
G9M	MINNESOTA COUNCIL ON LATINO AF	176	86	142	-
G9N	ASIAN PACIFIC COUNCIL	97	80	132	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	0	0	-
G9Q	MMB DEBT SERVICE	-	353	583	-
G9R	MMB NON-OPERATING	-	239,918	396,280	24

G9V	RARE DISEASE ADVISORY COUNCIL	52	16	27	-	-
G9X	CAPITOL AREA ARCHITECT	117	32	53	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	252	112	184	-	-
GPR	PAYROLL CLEARING	-	6	10	-	-
H12	HEALTH DEPARTMENT	65,050	28,805	47,579	1,202	-
H55	HUMAN SERVICES DEPARTMENT	150,675	423,553	699,596	46,821	-
H55b	HUMAN SERVICES SOS	95,672	22,825	37,702	-	-
H55c	HUMAN SERVICES MSOP	18,491	2,562	4,231	-	-
H60	MNSURE	5,297	364	601	1	-
H75	VETERANS AFFAIRS DEPARTMENT	47,387	12,527	20,691	156	-
H7B	MEDICAL PRACTICE BOARD	676	751	1,241	-	-
H7C	NURSING BOARD	953	685	1,131	-	-
H7D	PHARMACY BOARD	610	470	777	0	-
H7F	DENTISTRY BOARD	466	592	977	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	180	187	308	-	-
H7J	OPTOMETRY BOARD	49	119	196	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	111	246	406	-	-
H7L	SOCIAL WORK BOARD	323	531	877	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	70	171	282	-	-
H7Q	PODIATRIC MEDICINE	20	92	152	-	-
H7R	VETERINARY MEDICINE BOARD	61	175	290	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	330	292	483	0	-
H7U	DIETETICS & NUTRITION PRACTICE	30	108	179	-	-
H7V	PSYCHOLOGY BOARD	295	231	382	-	-
H7W	PHYSICAL THERAPY BOARD	72	240	397	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	168	469	775	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	69	236	389	-	-
H8A	FOSTER YOUTH OMBUDPERSON	14	1	1	-	-
H9G	OMBUDSMAN MH/DD	538	98	162	-	-
J33	TRIAL COURTS	71,921	56,883	93,956	4	-
J40	STATE COMPETENCY ATTAINMENT BD	-	0	0	-	-
J50	STATE GUARDIAN AD LITEM	7,817	762	1,259	-	-
J52	PUBLIC DEFENSE BOARD	22,788	1,747	2,885	-	-
J58	COURT OF APPEALS	2,232	117	192	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	13,951	2,650	4,377	4	-
J68	TAX COURT	282	55	91	-	-
J70	JUDICIAL STANDARDS BOARD	81	68	112	-	-
L10	LEGISLATURE COORDINATING COMM	3,172	1,219	2,013	-	-
L11	SENATE	6,647	52	86	-	-
L12	HOUSE	-	45	75	-	-
L49	LEGISLATIVE AUDITOR	217	9	15	-	-
P01	MILITARY AFFAIRS DEPARTMENT	12,548	15,376	25,397	230	-
P07	PUBLIC SAFETY DEPARTMENT	69,648	124,521	205,675	570	-
P08	OMBUDSPERSON FOR CORRECTIONS	149	57	94	-	-
P78	CORRECTIONS DEPARTMENT	140,605	20,259	33,462	1	-
P80	CANNABIS EXPUNGEMENT BOARD	-	0	0	-	-
P7T	PEACE OFFICERS BOARD (POST)	366	240	396	-	-
P9E	SENTENCING GUIDELINES COMM	160	38	62	-	-
R28	MINN CONSERVATION CORPS	-	3	6	-	-
R29	NATURAL RESOURCES DEPARTMENT	161,203	93,205	153,949	200	-
R32	POLLUTION CONTROL AGENCY	32,180	11,325	18,706	61	-
R9P	WATER AND SOIL RESOURCES BOARD	12,085	4,714	7,787	6	-
T79	TRANSPORTATION DEPARTMENT	275,061	532,507	879,561	2,636	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	2,747	4,538	-	-
O	OTHER	-	56	92	-	-
Total		0	(0)	(0)	(0)	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

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

Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
G02-3.0	1.2	Fixed Asset Depreciation					
G02-3.2	G02-3.0	Department of Administration					
G02-3.3	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management & Control)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	(2,600,575)				
G10-12.5	G10-12.5	Personnel Operations and System Support	-	(2,291,727)			
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	(294,594)		
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	(2,509,242)	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	(6,103,482)
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	24	59	1	64	57
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	203	1,699	145	1,860	476
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-

L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	254	-	-	-	596
G02-3.2	G02-3.2	Admin Management Services	-	970	88	1,063	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	222	1,441	101	1,578	522
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	86	169	98	185	201
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	190	521	248	571	447
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	34	254	58	278	80
G10-9.2	G10-9.2	Debt Management Division	39	264	75	289	92
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	44	492	73	538	103
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	124	1,355	220	1,483	291
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	52	-	71	-	122
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	74	921	124	1,008	175
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-

99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	14,897	24,894	13,155	27,257	34,964
B11	COSMETOLOGIST EXAMINERS BOARD	846	627	108	687	1,984
B10	CANNABIS MANAGEMENT OFFICE	-	65	-	71	-
B13	COMMERCE DEPARTMENT	22,555	16,596	3,449	18,171	52,936
B14	ANIMAL HEALTH BOARD	1,154	2,527	801	2,767	2,709
B15	BARBER EXAMINERS BOARD	211	96	72	105	495
B20	EXPLORE MINNESOTA TOURISM	646	1,380	971	1,511	1,515
B22	EMPLOYMENT & ECONOMIC DEVELOP	172,798	55,027	14,870	60,250	405,553
B24	PUBLIC FACILITIES AUTHORITY	485	592	948	648	1,137
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	4,334	10,942	1,230	11,980	10,172
B41	WORKERS' COMP COURT OF APPEALS	68	372	47	407	160
B42	LABOR AND INDUSTRY DEPARTMENT	22,666	15,523	4,110	16,996	53,196
B43	IRON RANGE RESOURCES	1,467	1,240	755	1,358	3,442
B7E	ARCHITECTURE, ENGINEERING BD	499	245	46	268	1,171
B7G	COMBATIVE SPORTS COMMISSION	0	-	3	-	0
B7P	ACCOUNTANCY BOARD	410	203	62	222	962
B7S	PRIVATE DETECTIVES BOARD	45	113	37	124	105
B82	PUBLIC UTILITIES COMMISSION	4,510	6,835	109	7,484	10,585
B9D	AMATEUR SPORTS COMMISSION	28	96	78	105	67
B9V	AGRICULTURE UTILIZATION RESRCH	1	-	8	-	1
E25	PERPICH CTR FOR ARTS EDUCATION	982	1,990	1,375	2,179	2,306
E26	MN STATE COLLEGES/UNIVERSITIES	213,989	452,492	7,765	495,439	502,227
E37	EDUCATION DEPARTMENT	32,843	16,565	9,803	18,137	77,083
E39	PROF EDUCATOR LICENSING STD BD	422	734	178	803	991
E40	HISTORICAL SOCIETY	19	-	136	-	44
E44	MINNESOTA STATE ACADEMIES	1,972	6,844	2,080	7,494	4,628
E50	ARTS BOARD	1,186	942	561	1,031	2,784
E60	OFFICE OF HIGHER EDUCATION	2,442	3,354	1,799	3,673	5,730
E77	ZOOLOGICAL BOARD	3,618	10,186	1,554	11,152	8,491
E81	UNIVERSITY OF MINNESOTA	413	-	709	-	969
E95	HUMANITIES COMMISSION	13	-	59	-	30
E97	SCIENCE MUSEUM	4	-	45	-	9
E9W	HIGHER ED FACILITIES AUTHORITY	7	53	11	58	17
G02	ADMINISTRATION DEPARTMENT	25,011	24,484	3,661	26,808	58,700
G03	LOTTERY	327	4,560	366	4,992	768
G05	RACING COMMISSION	890	1,912	420	2,094	2,089
G06	ATTORNEY GENERAL	1,559	12,085	973	13,232	3,660
G09	GAMBLING CONTROL BOARD	260	1,334	117	1,461	610
G10	MINNESOTA MANAGEMENT & BUDGET	3,049	6,698	2,297	7,334	7,157
G17	HUMAN RIGHTS DEPARTMENT	292	1,636	186	1,791	685
G19	INDIAN AFFAIRS COUNCIL	169	253	228	277	397
G38	INVESTMENT BOARD	500	1,171	79	1,282	1,172
G39	GOVERNORS OFFICE	307	2,179	205	2,386	721
G45	MEDIATION SERVICES DEPARTMENT	152	413	120	452	358
G46	MN.IT	18,629	94,211	6,313	103,152	43,721
G53	SECRETARY OF STATE	2,342	4,081	827	4,468	5,497
G61	OFFICE OF STATE AUDITOR	535	2,789	230	3,053	1,257
G62	MINN STATE RETIREMENT SYSTEM	5,525	4,208	168	4,608	12,967
G63	PUBLIC EMPLOYEES RETIRE ASSOC	10,765	3,402	235	3,725	25,264
G67	REVENUE DEPARTMENT	2,959	43,421	5,025	47,542	6,946
G69	TEACHERS RETIREMENT ASSOC	6,081	2,781	612	3,045	14,272
G90	REVENUE INTERGOVT PAYMENTS	111,791	-	1,764	-	262,370
G92	OMBUDSPERSON FOR FAMILIES	95	140	63	153	224
G93	OMBUD AMERICAN INDIAN FAMILIES	58	28	65	31	137
G96	UNIFORM LAWS COMMISSION	2	-	11	-	5
G9J	CAMPAIGN FINANCE BOARD	301	269	183	295	706
G9K	ADMINISTRATIVE HEARINGS	1,276	2,308	363	2,528	2,995
G9L	COUNCIL FOR MINNESOTANS OF AFR	68	123	79	134	161
G9M	MINNESOTA COUNCIL ON LATINO AF	102	208	82	227	239
G9N	ASIAN PACIFIC COUNCIL	95	114	103	124	223
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0	-	2	-	0
G9Q	MMB DEBT SERVICE	418	-	1,416	-	981
G9R	MMB NON-OPERATING	284,023	-	1,054	-	666,595

G9V	RARE DISEASE ADVISORY COUNCIL	19	61	48	67	46
G9X	CAPITOL AREA ARCHITECT	38	137	68	150	89
G9Y	MN STATE COUNCIL ON DISABILITY	132	296	123	325	310
GPR	PAYROLL CLEARING	7	-	-	-	17
H12	HEALTH DEPARTMENT	34,101	76,615	15,888	83,887	80,033
H55	HUMAN SERVICES DEPARTMENT	501,417	177,463	12,549	194,306	1,176,812
H55b	HUMAN SERVICES SOS	27,022	112,681	9,969	123,376	63,419
H55c	HUMAN SERVICES MSOP	3,033	21,778	767	23,845	7,117
H60	MNSURE	431	6,239	252	6,831	1,011
H75	VETERANS AFFAIRS DEPARTMENT	14,830	55,811	7,725	61,108	34,806
H7B	MEDICAL PRACTICE BOARD	889	797	210	872	2,087
H7C	NURSING BOARD	811	1,122	128	1,228	1,903
H7D	PHARMACY BOARD	557	718	290	786	1,306
H7F	DENTISTRY BOARD	700	549	208	601	1,644
H7H	CHIROPRACTIC EXAMINERS BOARD	221	212	113	232	518
H7J	OPTOMETRY BOARD	140	58	77	64	330
H7K	EXEC FOR LT SVCS & SUPPORTS BD	291	131	118	144	683
H7L	SOCIAL WORK BOARD	629	381	117	417	1,476
H7M	MARRIAGE AND FAMILY THERAPY BD	202	83	86	90	474
H7Q	PODIATRIC MEDICINE	109	24	93	26	256
H7R	VETERINARY MEDICINE BOARD	208	72	73	79	487
H7S	EMERGENCY MEDICAL SERVICES OFF	346	389	237	426	812
H7U	DIETETICS & NUTRITION PRACTICE	128	35	79	38	301
H7V	PSYCHOLOGY BOARD	274	348	84	380	643
H7W	PHYSICAL THERAPY BOARD	284	84	84	92	667
H7X	BEHAVIORAL HEALTH & THERAPY BD	555	198	121	217	1,304
H7Y	OCCUPATIONAL THERAPY PRACT BD	279	81	71	89	655
H8A	FOSTER YOUTH OMBUDPERSON	1	16	25	18	2
H9G	OMBUDSMAN MH/DD	116	633	60	693	272
J33	TRIAL COURTS	67,340	84,707	12,450	92,747	158,046
J40	STATE COMPETENCY ATTAINMENT BD	0	-	3	-	0
J50	STATE GUARDIAN AD LITEM	902	9,206	645	10,080	2,117
J52	PUBLIC DEFENSE BOARD	2,068	26,840	1,350	29,387	4,854
J58	COURT OF APPEALS	138	2,629	87	2,878	324
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	3,137	16,431	2,126	17,990	7,363
J68	TAX COURT	65	332	62	364	153
J70	JUDICIAL STANDARDS BOARD	80	95	104	104	188
L10	LEGISLATURE COORDINATING COMM	1,443	3,736	759	4,091	3,386
L11	SENATE	62	7,829	61	8,572	145
L12	HOUSE	54	-	55	-	126
L49	LEGISLATIVE AUDITOR	11	256	16	280	25
P01	MILITARY AFFAIRS DEPARTMENT	18,203	14,779	1,085	16,182	42,722
P07	PUBLIC SAFETY DEPARTMENT	147,412	82,030	25,529	89,816	345,972
P08	OMBUDSPERSON FOR CORRECTIONS	67	175	48	192	157
P78	CORRECTIONS DEPARTMENT	23,983	165,602	14,539	181,320	56,288
P80	CANNABIS EXPUNGEMENT BOARD	0	-	2	-	0
P7T	PEACE OFFICERS BOARD (POST)	284	432	63	472	665
P9E	SENTENCING GUIDELINES COMM	45	188	60	206	105
R28	MINN CONSERVATION CORPS	4	-	28	-	10
R29	NATURAL RESOURCES DEPARTMENT	110,339	189,863	39,206	207,883	258,963
R32	POLLUTION CONTROL AGENCY	13,407	37,901	9,561	41,499	31,467
R9P	WATER AND SOIL RESOURCES BOARD	5,581	14,234	10,438	15,585	13,098
T79	TRANSPORTATION DEPARTMENT	630,401	323,961	31,079	354,710	1,479,536
T9B	METROPOLITAN COUNCIL/TRANSPORT	3,252	-	92	-	7,633
O	OTHER	66	-	-	-	155
Total		(0)	(0)	0	(0)	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			13.2	13.3	14.2	14.3	15.2
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
G02-3.0	1.2	Fixed Asset Depreciation					
G02-3.2	G02-3.0	Department of Administration					
G02-3.3	G02-3.2	Admin Management Services					
G02-3.4	G02-3.3	Commissioner's Office					
G02-3.5	G02-3.4	Human Resources					
G02-3.6	G02-3.5	Financial Management and Reporting					
G02-4.2	G02-3.6	Fiscal Agent - Non allocable					
G02-4.5	G02-4.2	Government & Citizen Services					
G02-4.7	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.8	G02-4.7	Real Property					
G02-4.10	G02-4.8	Office of State Procurement (fmrlly Materials Management C					
G02-4.11	G02-4.10	Central Mail					
G02-4.12	G02-4.11	Office of Enterprise Continuous Improvement					
G46-6.2	G02-4.12	Grants Management					
G46-6.3	G46-6.2	Minnesota Information Technology					
G46-6.4	G46-6.3	IT Spend					
G46-6.5	G46-6.4	Enterprise IT Security					
G10-8.2	G46-6.5	MnIT - Non allocable					
G10-8.3	G10-8.2	Minnesota Management & Budget					
G10-9.2	G10-8.3	Enterprise Communications & Planning (fmrlty IC&A)					
G10-9.3	G10-9.2	Debt Management Division					
G10-9.4	G10-9.3	Debt Management					
G10-10.2	G10-9.4	Debt Management - Other					
G10-10.3	G10-10.2	MMB - Budget Division					
G10-10.4	G10-10.3	Analysis & Control (EBO's)					
G10-10.5	G10-10.4	Budget Operations and Planning					
G10-11.2	G10-10.5	Budget Division - Non Allocable					
G10-11.3	G10-11.2	MMB - Accounting Division					
G10-11.4	G10-11.3	Central Payroll					
G10-11.5	G10-11.4	Accounting Services					
G10-11.6	G10-11.5	Financial Reporting					
G10-11.7	G10-11.6	Financial Reporting - Single Audit					
G10-12.2	G10-11.7	Accounting Services - Non Allocable					
G10-12.4	G10-12.2	MMB I.T - Management and Administration					
G10-12.5	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.6	G10-12.5	Personnel Operations and System Support					
G10-12.7	G10-12.6	Budget Service - Computer Operations					
G10-12.8	G10-12.7	Personnel Operations Special Billing					
G10-12.9	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-13.2	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.3	G10-13.2	State HR, Benefits & Labor Relations	(402)				
G10-13.5	G10-13.3	Personnel Administration	402	(6,092,931)			
G45-14.2	G02-13.5	Employee Relations - Non Allocable	-	-			
G45-14.3	G45-14.2	Mediation Services	-	156	(625)		
G45-14.4	G45-14.3	Mediation Services	-	-	625	(320,397)	
L49-15.2	G45-14.4	Mediation/Representation	-	-	-	-	
L49-15.3	L49-15.2	Legislative Auditor	-	4,516	-	237	(2,490,033)
L49-15.4	L49-15.3	Financial Audits	-	-	-	-	1,619,055
L49-15.5	L49-15.4	Program Audits	-	-	-	-	870,978
L49-15.6	L49-15.5	Single Audits	-	-	-	-	-
L49-15.7	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.8	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.9	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.10	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.11	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
	L49-15.11	Program Audit- Outdoors	-	-	-	-	-

L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	2,580	-	-	136
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	3,831	-	-	201
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	450	-	-	24
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	1,386	-	-	73
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	674	-	-	35
G10-9.2	G10-9.2	Debt Management Division	-	703	-	-	37
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	1,308	-	-	69
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	3,602	-	-	189
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	2,447	-	-	129
G10-13.3	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	-	-	-	-	-

99YYY Consumer Agencies

B04	AGRICULTURE DEPARTMENT	-	66,186	-	3,480	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	1,668	-	88	-
B10	CANNABIS MANAGEMENT OFFICE	-	172	-	9	-
B13	COMMERCE DEPARTMENT	-	44,123	-	2,320	-
B14	ANIMAL HEALTH BOARD	-	6,719	-	353	-
B15	BARBER EXAMINERS BOARD	-	255	-	13	-
B20	EXPLORE MINNESOTA TOURISM	-	3,670	-	193	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	146,299	-	7,693	-
B24	PUBLIC FACILITIES AUTHORITY	-	1,574	-	83	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	29,090	-	1,530	-
B41	WORKERS' COMP COURT OF APPEALS	-	988	-	52	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	41,270	-	2,170	-
B43	IRON RANGE RESOURCES	-	3,297	-	173	-
B7E	ARCHITECTURE, ENGINEERING BD	-	651	-	34	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	539	-	28	-
B7S	PRIVATE DETECTIVES BOARD	-	300	-	16	-
B82	PUBLIC UTILITIES COMMISSION	-	18,172	-	956	-
B9D	AMATEUR SPORTS COMMISSION	-	255	-	13	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	5,290	-	278	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	1,203,023	-	63,261	-
E37	EDUCATION DEPARTMENT	-	44,040	-	2,316	-
E39	PROF EDUCATOR LICENSING STD BD	-	1,951	-	103	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	18,197	-	957	-
E50	ARTS BOARD	-	2,504	-	132	-
E60	OFFICE OF HIGHER EDUCATION	-	8,918	-	469	-
E77	ZOOLOGICAL BOARD	-	27,080	-	1,424	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	142	-	7	-
G02	ADMINISTRATION DEPARTMENT	-	65,096	-	3,423	-
G03	LOTTERY	-	12,123	-	637	-
G05	RACING COMMISSION	-	5,084	-	267	-
G06	ATTORNEY GENERAL	-	32,130	-	1,690	-
G09	GAMBLING CONTROL BOARD	-	3,548	-	187	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	17,807	-	936	-
G17	HUMAN RIGHTS DEPARTMENT	-	4,350	-	229	-
G19	INDIAN AFFAIRS COUNCIL	-	673	-	35	-
G38	INVESTMENT BOARD	-	3,112	-	164	-
G39	GOVERNORS OFFICE	-	5,794	-	305	-
G45	MEDIATION SERVICES DEPARTMENT	-	1,098	-	58	-
G46	MN.IT	-	250,474	-	13,171	-
G53	SECRETARY OF STATE	-	10,849	-	571	-
G61	OFFICE OF STATE AUDITOR	-	7,414	-	390	-
G62	MINN STATE RETIREMENT SYSTEM	-	11,189	-	588	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	9,046	-	476	-
G67	REVENUE DEPARTMENT	-	115,441	-	6,070	-
G69	TEACHERS RETIREMENT ASSOC	-	7,394	-	389	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	373	-	20	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	75	-	4	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	715	-	38	-
G9K	ADMINISTRATIVE HEARINGS	-	6,137	-	323	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	326	-	17	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	552	-	29	-
G9N	ASIAN PACIFIC COUNCIL	-	302	-	16	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-

G9V	RARE DISEASE ADVISORY COUNCIL	-	163	-	9
G9X	CAPITOL AREA ARCHITECT	-	365	-	19
G9Y	MN STATE COUNCIL ON DISABILITY	-	788	-	41
GPR	PAYROLL CLEARING	-	-	-	-
H12	HEALTH DEPARTMENT	-	203,694	-	10,711
H55	HUMAN SERVICES DEPARTMENT	-	471,814	-	24,810
H55b	HUMAN SERVICES SOS	-	299,580	-	15,753
H55c	HUMAN SERVICES MSOP	-	57,901	-	3,045
H60	MNSURE	-	16,588	-	872
H75	VETERANS AFFAIRS DEPARTMENT	-	148,383	-	7,803
H7B	MEDICAL PRACTICE BOARD	-	2,118	-	111
H7C	NURSING BOARD	-	2,983	-	157
H7D	PHARMACY BOARD	-	1,909	-	100
H7F	DENTISTRY BOARD	-	1,460	-	77
H7H	CHIROPRACTIC EXAMINERS BOARD	-	564	-	30
H7J	OPTOMETRY BOARD	-	155	-	8
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	349	-	18
H7L	SOCIAL WORK BOARD	-	1,013	-	53
H7M	MARRIAGE AND FAMILY THERAPY BD	-	220	-	12
H7Q	PODIATRIC MEDICINE	-	64	-	3
H7R	VETERINARY MEDICINE BOARD	-	192	-	10
H7S	EMERGENCY MEDICAL SERVICES OFF	-	1,035	-	54
H7U	DIETETICS & NUTRITION PRACTICE	-	93	-	5
H7V	PSYCHOLOGY BOARD	-	924	-	49
H7W	PHYSICAL THERAPY BOARD	-	224	-	12
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	527	-	28
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	216	-	11
H8A	FOSTER YOUTH OMBUDPERSON	-	43	-	2
H9G	OMBUDSMAN MH/DD	-	1,683	-	89
J33	TRIAL COURTS	-	225,208	-	11,843
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	24,476	-	1,287
J52	PUBLIC DEFENSE BOARD	-	71,357	-	3,752
J58	COURT OF APPEALS	-	6,989	-	368
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-
J65	SUPREME COURT	-	43,684	-	2,297
J68	TAX COURT	-	884	-	46
J70	JUDICIAL STANDARDS BOARD	-	253	-	13
L10	LEGISLATURE COORDINATING COMM	-	9,934	-	522
L11	SENATE	-	20,815	-	1,095
L12	HOUSE	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	680	-	36
P01	MILITARY AFFAIRS DEPARTMENT	-	39,293	-	2,066
P07	PUBLIC SAFETY DEPARTMENT	-	218,091	-	11,468
P08	OMBUDSPERSON FOR CORRECTIONS	-	466	-	25
P78	CORRECTIONS DEPARTMENT	-	440,280	-	23,152
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	1,147	-	60
P9E	SENTENCING GUIDELINES COMM	-	501	-	26
R28	MINN CONSERVATION CORPS	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	504,781	-	26,544
R32	POLLUTION CONTROL AGENCY	-	100,767	-	5,299
R9P	WATER AND SOIL RESOURCES BOARD	-	37,843	-	1,990
T79	TRANSPORTATION DEPARTMENT	-	861,304	-	45,292
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-
O	OTHER	-	-	-	-
Total		-	0	-	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - 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 (fmrlly Materials Management [
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits	(4,889,270)				
L49-15.4	L49-15.4	Program Audits	-	(2,630,206)			
L49-15.5	L49-15.5	Single Audits	-	-	-		
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-

L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	919,224	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-

99YYY	Consumer Agencies		
B04	AGRICULTURE DEPARTMENT	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	23,192	-
B10	CANNABIS MANAGEMENT OFFICE	-	-
B13	COMMERCE DEPARTMENT	14,701	25,350
B14	ANIMAL HEALTH BOARD	-	-
B15	BARBER EXAMINERS BOARD	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	116,968	210,370
B24	PUBLIC FACILITIES AUTHORITY	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-
B34	HOUSING FINANCE AGENCY	13,393	440,728
B41	WORKERS' COMP COURT OF APPEALS	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	32,950	42,707
B43	IRON RANGE RESOURCES	195,724	-
B7E	ARCHITECTURE, ENGINEERING BD	3,540	-
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	8,137	-
E37	EDUCATION DEPARTMENT	26,223	91,865
E39	PROF EDUCATOR LICENSING STD BD	-	-
E40	HISTORICAL SOCIETY	-	-
E44	MINNESOTA STATE ACADEMIES	-	-
E50	ARTS BOARD	-	49,533
E60	OFFICE OF HIGHER EDUCATION	-	-
E77	ZOOLOGICAL BOARD	-	-
E81	UNIVERSITY OF MINNESOTA	-	271,159
E95	HUMANITIES COMMISSION	-	-
E97	SCIENCE MUSEUM	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-
G02	ADMINISTRATION DEPARTMENT	98,047	272,655
G03	LOTTERY	4,954	-
G05	RACING COMMISSION	-	-
G06	ATTORNEY GENERAL	77,779	-
G09	GAMBLING CONTROL BOARD	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	21,854	-
G17	HUMAN RIGHTS DEPARTMENT	86,628	-
G19	INDIAN AFFAIRS COUNCIL	-	-
G38	INVESTMENT BOARD	259,469	-
G39	GOVERNORS OFFICE	94,289	-
G45	MEDIATION SERVICES DEPARTMENT	1,065	-
G46	MN.IT	224,525	-
G53	SECRETARY OF STATE	66,894	-
G61	OFFICE OF STATE AUDITOR	97,915	-
G62	MINN STATE RETIREMENT SYSTEM	208,159	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	110,056	-
G67	REVENUE DEPARTMENT	22,712	20,266
G69	TEACHERS RETIREMENT ASSOC	111,961	-
G90	REVENUE INTERGOVT PAYMENTS	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-
G96	UNIFORM LAWS COMMISSION	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-
G9K	ADMINISTRATIVE HEARINGS	7,798	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-
G9N	ASIAN PACIFIC COUNCIL	-	-
G9P	LGBTQIA2S+ MINNESOTANS 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	396,546	-	-	-
H55	HUMAN SERVICES DEPARTMENT	719,061	226,754	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-
H60	MNSURE	2,996	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	20,980	-	-	-
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	146,138	-	-	-
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	5,749	-	-	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	-
J52	PUBLIC DEFENSE BOARD	4,144	-	-	-
J58	COURT OF APPEALS	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-
J65	SUPREME COURT	3,387	-	-	-
J68	TAX COURT	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-
L11	SENATE	-	-	-	-
L12	HOUSE	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	48,885	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	138,195	87,849	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-
P78	CORRECTIONS DEPARTMENT	110,090	-	-	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	105,285	-	-	-
R32	POLLUTION CONTROL AGENCY	7,788	28,865	-	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	237,224	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	51,685	706,357	-	-
O	OTHER	42,961	155,750	-	-
	Total	(0)	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

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

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

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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures
15.13	15.14	16.2	17.0	20.0

Schedule No.	DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION
G02-3.0	1.2	Fixed Asset Depreciation					
G02-3.2	G02-3.0	Department of Administration					
G02-3.3	G02-3.2	Admin Management Services					
G02-3.4	G02-3.3	Commissioner's Office					
G02-3.5	G02-3.4	Human Resources					
G02-3.6	G02-3.5	Financial Management and Reporting					
G02-4.2	G02-3.6	Fiscal Agent - Non allocable					
G02-4.5	G02-4.2	Government & Citizen Services					
G02-4.7	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.8	G02-4.7	Real Property					
G02-4.10	G02-4.8	Office of State Procurement (fmrly Materials Management [
G02-4.11	G02-4.10	Central Mail					
G02-4.12	G02-4.11	Office of Enterprise Continuous Improvement					
G46-6.2	G02-4.12	Grants Management					
G46-6.3	G46-6.2	Minnesota Information Technology					
G46-6.4	G46-6.3	IT Spend					
G46-6.5	G46-6.4	Enterprise IT Security					
G10-8.2	G46-6.5	MnIT - Non allocable					
G10-8.3	G10-8.2	Minnesota Management & Budget					
G10-9.2	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.3	G10-9.2	Debt Management Division					
G10-9.4	G10-9.3	Debt Management					
G10-10.2	G10-9.4	Debt Management - Other					
G10-10.3	G10-10.2	MMB - Budget Division					
G10-10.4	G10-10.3	Analysis & Control (EBO's)					
G10-10.5	G10-10.4	Budget Operations and Planning					
G10-11.2	G10-10.5	Budget Division - Non Allocable					
G10-11.3	G10-11.2	MMB - Accounting Division					
G10-11.4	G10-11.3	Central Payroll					
G10-11.5	G10-11.4	Accounting Services					
G10-11.6	G10-11.5	Financial Reporting					
G10-11.7	G10-11.6	Financial Reporting - Single Audit					
G10-12.2	G10-11.7	Accounting Services - Non Allocable					
G10-12.4	G10-12.2	MMB I.T - Management and Administration					
G10-12.5	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.6	G10-12.5	Personnel Operations and System Support					
G10-12.7	G10-12.6	Budget Service - Computer Operations					
G10-12.8	G10-12.7	Personnel Operations Special Billing					
G10-12.9	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-13.2	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.3	G10-13.2	State HR, Benefits & Labor Relations					
G45-14.2	G10-13.3	Personnel Administration					
G45-14.3	G02-13.5	Employee Relations - Non Allocable					
G45-14.4	G45-14.2	Mediation Services					
L49-15.2	G45-14.3	Mediation Services					
L49-15.3	G45-14.4	Mediation/Representation					
L49-15.4	L49-15.2	Legislative Auditor					
L49-15.5	L49-15.3	Financial Audits					
L49-15.6	L49-15.4	Program Audits					
L49-15.7	L49-15.5	Single Audits					
L49-15.8	L49-15.6	Audit Comm					
L49-15.9	L49-15.7	Financial Audit- Outdoors					
L49-15.10	L49-15.8	Financial Audit- Art					
L49-15.11	L49-15.9	Financial Audit- Clean Water					
	L49-15.10	Financial Audit- Parks & Trails					
	L49-15.11	Program Audit- Outdoors					

L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	(42,006)	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti.	-	-	-	-	(4,232,818)	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	414	(94,690)
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-	876
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	362	1,736
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	139	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	310	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	55	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	63	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	72	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	202	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	85	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	121	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	39	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	330	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-

99YYY	Consumer Agencies				
B04	AGRICULTURE DEPARTMENT	-	-	14	24,248
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	1,376
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	627	36,712
B14	ANIMAL HEALTH BOARD	-	-	2	1,879
B15	BARBER EXAMINERS BOARD	-	-	-	343
B20	EXPLORE MINNESOTA TOURISM	-	-	-	1,051
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	2,457	281,254
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	789
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	7,054
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	111
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	13	36,892
B43	IRON RANGE RESOURCES	-	-	-	2,387
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	812
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0
B7P	ACCOUNTANCY BOARD	-	-	-	667
B7S	PRIVATE DETECTIVES BOARD	-	-	-	73
B82	PUBLIC UTILITIES COMMISSION	-	-	-	7,341
B9D	AMATEUR SPORTS COMMISSION	-	-	-	46
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	1
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	1,599
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	1,307	348,299
E37	EDUCATION DEPARTMENT	-	-	3,280	53,457
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	687
E40	HISTORICAL SOCIETY	-	-	-	30
E44	MINNESOTA STATE ACADEMIES	-	-	-	3,210
E50	ARTS BOARD	-	-	2	1,931
E60	OFFICE OF HIGHER EDUCATION	-	-	-	3,974
E77	ZOOLOGICAL BOARD	-	-	0	5,889
E81	UNIVERSITY OF MINNESOTA	-	-	-	672
E95	HUMANITIES COMMISSION	-	-	-	21
E97	SCIENCE MUSEUM	-	-	-	7
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	12
G02	ADMINISTRATION DEPARTMENT	-	-	-	40,709
G03	LOTTERY	-	-	-	533
G05	RACING COMMISSION	-	-	-	1,449
G06	ATTORNEY GENERAL	-	-	7	2,538
G09	GAMBLING CONTROL BOARD	-	-	-	423
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	4,963
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	475
G19	INDIAN AFFAIRS COUNCIL	-	-	-	275
G38	INVESTMENT BOARD	-	-	-	813
G39	GOVERNORS OFFICE	-	-	-	500
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	248
G46	MN.IT	-	-	-	30,321
G53	SECRETARY OF STATE	-	-	4	3,812
G61	OFFICE OF STATE AUDITOR	-	-	-	871
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	8,993
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	17,521
G67	REVENUE DEPARTMENT	-	-	-	4,817
G69	TEACHERS RETIREMENT ASSOC	-	-	-	9,898
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	181,956
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	155
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	95
G96	UNIFORM LAWS COMMISSION	-	-	-	3
G9J	CAMPAIGN FINANCE BOARD	-	-	-	489
G9K	ADMINISTRATIVE HEARINGS	-	-	-	2,077
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	111
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	166
G9N	ASIAN PACIFIC COUNCIL	-	-	-	155
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	0
G9Q	MMB DEBT SERVICE	-	-	-	680
G9R	MMB NON-OPERATING	-	-	16	462,289

G9V	RARE DISEASE ADVISORY COUNCIL	-	-	32	-
G9X	CAPITOL AREA ARCHITECT	-	-	62	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	215	-
GPR	PAYROLL CLEARING	-	-	12	-
H12	HEALTH DEPARTMENT	-	794	55,504	-
H55	HUMAN SERVICES DEPARTMENT	-	30,927	816,129	-
H55b	HUMAN SERVICES SOS	-	-	43,982	-
H55c	HUMAN SERVICES MSOP	-	-	4,936	-
H60	MNSURE	-	1	701	-
H75	VETERANS AFFAIRS DEPARTMENT	-	103	24,138	-
H7B	MEDICAL PRACTICE BOARD	-	-	1,448	-
H7C	NURSING BOARD	-	-	1,320	-
H7D	PHARMACY BOARD	-	0	906	-
H7F	DENTISTRY BOARD	-	-	1,140	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	359	-
H7J	OPTOMETRY BOARD	-	-	229	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	474	-
H7L	SOCIAL WORK BOARD	-	-	1,023	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	329	-
H7Q	PODIATRIC MEDICINE	-	-	177	-
H7R	VETERINARY MEDICINE BOARD	-	-	338	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	0	563	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	209	-
H7V	PSYCHOLOGY BOARD	-	-	446	-
H7W	PHYSICAL THERAPY BOARD	-	-	463	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	904	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	454	-
H8A	FOSTER YOUTH OMBUDPERSON	-	-	1	-
H9G	OMBUDSMAN MH/DD	-	-	189	-
J33	TRIAL COURTS	-	3	109,606	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	0	-
J50	STATE GUARDIAN AD LITEM	-	-	1,468	-
J52	PUBLIC DEFENSE BOARD	-	-	3,366	-
J58	COURT OF APPEALS	-	-	225	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-
J65	SUPREME COURT	-	3	5,106	-
J68	TAX COURT	-	-	106	-
J70	JUDICIAL STANDARDS BOARD	-	-	131	-
L10	LEGISLATURE COORDINATING COMM	-	-	2,348	-
L11	SENATE	-	-	100	-
L12	HOUSE	-	-	87	-
L49	LEGISLATIVE AUDITOR	-	-	17	-
P01	MILITARY AFFAIRS DEPARTMENT	-	152	29,628	-
P07	PUBLIC SAFETY DEPARTMENT	-	376	239,935	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	109	-
P78	CORRECTIONS DEPARTMENT	-	1	39,036	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	0	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	461	-
P9E	SENTENCING GUIDELINES COMM	-	-	73	-
R28	MINN CONSERVATION CORPS	-	-	7	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	132	179,593	-
R32	POLLUTION CONTROL AGENCY	-	40	21,822	-
R9P	WATER AND SOIL RESOURCES BOARD	-	4	9,084	-
T79	TRANSPORTATION DEPARTMENT	-	1,741	1,026,071	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	5,294	-
O	OTHER	-	-	107	-
	Total	-	-	(0)	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

Net Administrative Expenditures by Agency	21.2	Sum Percent	21.3	Sum Percent	21.4	Accounting & Procurement Accounting Transactions	21.5	Net Administrative Expenditures by Agency	22.2
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Schedule No.	DP#	Name	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
G02-3.0	1.2	Fixed Asset Depreciation					
G02-3.2	G02-3.0	Department of Administration					
G02-3.3	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti:						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services	(58,661)					
G02-3.3	G02-3.3	Commissioner's Office	22,414	(22,414)				
G02-3.4	G02-3.4	Human Resources	13,200	-		(13,200)		
G02-3.5	G02-3.5	Financial Management and Reporting	23,047	-		-	(23,047)	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-		-	-	
G02-4.2	G02-4.2	Government & Citizen Services	-	1,246		734	203	(17,929)
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-		-	-	
G02-4.7	G02-4.7	Real Property	-	-		-	-	3,724
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management C	-	-		-	-	8,230
G02-4.10	G02-4.10	Central Mail	-	-		-	-	1,986
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-		-	-	1,128
G02-4.12	G02-4.12	Grants Management	-	-		-	-	713
G46-6.2	G46-6.2	Minnesota Information Technology	-	-		-	-	-
G46-6.3	G46-6.3	IT Spend	-	-		-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-		-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-		-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-		-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-		-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-		-	-	-
G10-9.3	G10-9.3	Debt Management	-	-		-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-		-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-		-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-		-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-		-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-		-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-		-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-		-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-		-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-		-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-		-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-		-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-		-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-		-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-		-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-		-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-		-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-		-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-		-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-		-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-		-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-		-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-		-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-		-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-		-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-		-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-		-	-	-
L49-15.4	L49-15.4	Program Audits	-	-		-	-	-
L49-15.5	L49-15.5	Single Audits	-	-		-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-		-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-		-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-		-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-		-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-		-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-		-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-		-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-		-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-		-	-	-
G61-16.2	G61-16.2	State Auditor	-	-		-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-		-	-	-

99YYY Consumer Agencies

B04	AGRICULTURE DEPARTMENT	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-
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	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-
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	-	21,168	12,466	22,844
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	-	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS 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
J40	STATE COMPETENCY ATTAINMENT BD
J50	STATE GUARDIAN AD LITEM
J52	PUBLIC DEFENSE BOARD
J58	COURT OF APPEALS
J61	APPELLATE COUNSEL & TRG OFFICE
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
P80	CANNABIS EXPUNGEMENT BOARD
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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - 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
G02-3.0	1.2	Fixed Asset Depreciation					
G02-3.2	G02-3.0	Department of Administration					
G02-3.3	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor							
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti:							
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	(2,147)						
G02-4.7	G02-4.7	Real Property	-	(3,724)					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	(8,230)				
G02-4.10	G02-4.10	Central Mail	-	-	-	(1,986)			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-		(1,128)	
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	-	-	-	-		0	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-		-	
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	6	-		0	
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	-	-	0	-		0	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-		-	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-		-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-		-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-		1	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-		-	
G10-11.4	G10-11.4	Accounting Services	-	-	1	-		-	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-		-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-		-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-		-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	0	-		-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-		-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-		-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-		-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-		-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-		-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-		-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	1	-		0	
G10-13.3	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	-	-	5	-		1	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-		-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-		-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-		-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-		-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-		-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-		-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-		-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-		-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-		-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-		-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-		-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-		-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-		-	
G61-16.3	G61-16.3	State Auditor General	-	-	-	-		-	

99YYYY Consumer Agencies

B04	AGRICULTURE DEPARTMENT	42	1	150	18	12
B11	COSMETOLOGIST EXAMINERS BOARD	8	-	3	2	0
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	0
B13	COMMERCE DEPARTMENT	4	0	149	66	8
B14	ANIMAL HEALTH BOARD	8	-	24	0	1
B15	BARBER EXAMINERS BOARD	-	-	2	1	0
B20	EXPLORE MINNESOTA TOURISM	-	-	10	1	1
B22	EMPLOYMENT & ECONOMIC DEVELOP	242	3	1,031	0	27
B24	PUBLIC FACILITIES AUTHORITY	-	-	7	-	0
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	17	-	21	3	5
B41	WORKERS' COMP COURT OF APPEALS	4	-	1	0	0
B42	LABOR AND INDUSTRY DEPARTMENT	33	-	48	20	8
B43	IRON RANGE RESOURCES	8	39	16	-	1
B7E	ARCHITECTURE, ENGINEERING BD	8	-	6	0	0
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	4	-	1	3	0
B7S	PRIVATE DETECTIVES BOARD	-	-	0	-	0
B82	PUBLIC UTILITIES COMMISSION	-	-	5	-	3
B9D	AMATEUR SPORTS COMMISSION	-	92	-	-	0
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	21	20	15	0	1
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	1	223
E37	EDUCATION DEPARTMENT	33	-	87	4	8
E39	PROF EDUCATOR LICENSING STD BD	-	-	6	3	0
E40	HISTORICAL SOCIETY	-	144	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	48	33	-	3
E50	ARTS BOARD	-	-	47	0	0
E60	OFFICE OF HIGHER EDUCATION	-	-	22	8	2
E77	ZOOLOGICAL BOARD	-	76	25	-	5
E81	UNIVERSITY OF MINNESOTA	-	-	0	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0
G02	ADMINISTRATION DEPARTMENT	13	-	145	7	12
G03	LOTTERY	42	-	-	0	2
G05	RACING COMMISSION	-	-	8	-	1
G06	ATTORNEY GENERAL	21	-	20	6	6
G09	GAMBLING CONTROL BOARD	13	-	1	-	1
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	14	33	3
G17	HUMAN RIGHTS DEPARTMENT	-	-	5	2	1
G19	INDIAN AFFAIRS COUNCIL	8	-	4	0	0
G38	INVESTMENT BOARD	-	-	7	0	1
G39	GOVERNORS OFFICE	4	-	3	0	1
G45	MEDIATION SERVICES DEPARTMENT	-	-	3	0	0
G46	MN.IT	21	-	153	0	46
G53	SECRETARY OF STATE	13	-	31	6	2
G61	OFFICE OF STATE AUDITOR	13	-	13	0	1
G62	MINN STATE RETIREMENT SYSTEM	4	17	8	41	2
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	6	94	2
G67	REVENUE DEPARTMENT	21	-	33	444	21
G69	TEACHERS RETIREMENT ASSOC	-	-	11	46	1
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	3	0	0
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	2	0	0
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	4	-	2	3	0
G9K	ADMINISTRATIVE HEARINGS	8	-	12	16	1
G9L	COUNCIL FOR MINNESOTANS OF AFR	4	-	2	-	0
G9M	MINNESOTA COUNCIL ON LATINO AF	4	-	2	0	0
G9N	ASIAN PACIFIC COUNCIL	4	-	2	0	0
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	0	-	-

G9V	RARE DISEASE ADVISORY COUNCIL	-	-	1	-	0
G9X	CAPITOL AREA ARCHITECT	-	-	0	0	0
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	4	0	0
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	183	-	302	68	38
H55	HUMAN SERVICES DEPARTMENT	417	338	219	147	87
H55b	HUMAN SERVICES SOS	-	-	160	-	55
H55c	HUMAN SERVICES MSOP	-	-	32	-	11
H60	MNSURE	-	-	3	6	3
H75	VETERANS AFFAIRS DEPARTMENT	42	171	183	2	27
H7B	MEDICAL PRACTICE BOARD	17	-	6	9	0
H7C	NURSING BOARD	-	-	4	12	1
H7D	PHARMACY BOARD	4	-	3	3	0
H7F	DENTISTRY BOARD	4	-	6	1	0
H7H	CHIROPRACTIC EXAMINERS BOARD	4	-	2	1	0
H7J	OPTOMETRY BOARD	4	-	1	0	0
H7K	EXEC FOR LT SVCS & SUPPORTS BD	17	-	2	1	0
H7L	SOCIAL WORK BOARD	-	-	2	3	0
H7M	MARRIAGE AND FAMILY THERAPY BD	4	-	1	0	0
H7Q	PODIATRIC MEDICINE	-	-	1	0	0
H7R	VETERINARY MEDICINE BOARD	4	-	1	1	0
H7S	EMERGENCY MEDICAL SERVICES OFF	4	-	4	0	0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	1	0	0
H7V	PSYCHOLOGY BOARD	4	-	1	0	0
H7W	PHYSICAL THERAPY BOARD	4	-	1	1	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	4	-	3	2	0
H7Y	OCCUPATIONAL THERAPY PRACT BD	8	-	1	1	0
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	-	0
H9G	OMBUDSMAN MH/DD	21	-	3	0	0
J33	TRIAL COURTS	-	-	81	7	42
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	3	0	5
J52	PUBLIC DEFENSE BOARD	-	-	18	-	13
J58	COURT OF APPEALS	-	-	1	1	1
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	17	-	34	3	8
J68	TAX COURT	4	-	1	0	0
J70	JUDICIAL STANDARDS BOARD	-	-	0	-	0
L10	LEGISLATURE COORDINATING COMM	-	-	0	0	2
L11	SENATE	-	-	-	26	4
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	4	-	0	0	0
P01	MILITARY AFFAIRS DEPARTMENT	-	645	327	0	7
P07	PUBLIC SAFETY DEPARTMENT	263	2	376	752	40
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	2	0	0
P78	CORRECTIONS DEPARTMENT	67	852	441	2	82
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	5	0	0
P9E	SENTENCING GUIDELINES COMM	4	-	1	0	0
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	254	348	1,245	71	94
R32	POLLUTION CONTROL AGENCY	17	3	69	6	19
R9P	WATER AND SOIL RESOURCES BOARD	8	-	96	0	7
T79	TRANSPORTATION DEPARTMENT	25	748	2,367	16	160
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	0	-	-
O	OTHER	108	176	-	8	-
Total		0	(0)	0	0	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

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

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

L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor							
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management Services							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management	(713)						
G46-6.2	G46-6.2	Minnesota Information Technology	-	(2,087)					
G46-6.3	G46-6.3	IT Spend	-	-					
G46-6.4	G46-6.4	Enterprise IT Security	-	2,087			(2,087)		
G46-6.5	G46-6.5	MnIT - Non allocable	-	-			-		
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-			28	(2,385,259)	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-			-	136,312	
G10-9.2	G10-9.2	Debt Management Division	-	-			-	80,766	
G10-9.3	G10-9.3	Debt Management	-	-			-	-	
G10-9.4	G10-9.4	Debt Management - Other	-	-			-	-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-			-	182,897	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-			-	-	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-			-	-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-			-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-			-	740,268	
G10-11.3	G10-11.3	Central Payroll	-	-			-	-	
G10-11.4	G10-11.4	Accounting Services	-	-			-	-	
G10-11.5	G10-11.5	Financial Reporting	-	-			-	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-			-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-			-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-			-	669,308	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-			-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-			-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-			-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-			-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-			-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-			-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-			-	575,708	
G10-13.3	G10-13.3	Personnel Administration	-	-			-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-			-	-	
G45-14.2	G45-14.2	Mediation Services	-	-			-	-	
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	-	-			-	-	

99YYY Consumer Agencies

B04	AGRICULTURE DEPARTMENT	4	-	-	20	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	3	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
B13	COMMERCE DEPARTMENT	68	-	-	14	-
B14	ANIMAL HEALTH BOARD	-	-	-	2	-
B15	BARBER EXAMINERS BOARD	-	-	-	0	-
B20	EXPLORE MINNESOTA TOURISM	1	-	-	2	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	107	-	-	114	-
B24	PUBLIC FACILITIES AUTHORITY	39	-	-	0	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	1	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	0	-
B42	LABOR AND INDUSTRY DEPARTMENT	1	-	-	44	-
B43	IRON RANGE RESOURCES	16	-	-	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	-	-	-	20	-
E37	EDUCATION DEPARTMENT	62	-	-	85	-
E39	PROF EDUCATOR LICENSING STD BD	1	-	-	1	-
E40	HISTORICAL SOCIETY	-	-	-	0	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	2	-
E50	ARTS BOARD	13	-	-	1	-
E60	OFFICE OF HIGHER EDUCATION	6	-	-	16	-
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	-	-	-	3	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	36	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	3	-
G19	INDIAN AFFAIRS COUNCIL	0	-	-	0	-
G38	INVESTMENT BOARD	-	-	-	0	-
G39	GOVERNORS OFFICE	-	-	-	1	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	0	-
G46	MN.IT	-	-	-	10	-
G53	SECRETARY OF STATE	-	-	-	1	-
G61	OFFICE OF STATE AUDITOR	-	-	-	0	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	0	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	0	-
G67	REVENUE DEPARTMENT	0	-	-	98	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	1	-
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	-	-	-	3	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	0	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	0	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	0	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-
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	93	-	-	-	112	-
H55	HUMAN SERVICES DEPARTMENT	121	-	-	-	594	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-
H60	MNSURE	1	-	-	-	4	-
H75	VETERANS AFFAIRS DEPARTMENT	0	-	-	-	28	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	3	-
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	-	-	-	-	0	-
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	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	-	0	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	0	-
J58	COURT OF APPEALS	-	-	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	5	-
J68	TAX COURT	-	-	-	-	1	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	0	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	0	-
L11	SENATE	-	-	-	-	-	-
L12	HOUSE	-	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	4	-
P07	PUBLIC SAFETY DEPARTMENT	44	-	-	-	248	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	0	-
P78	CORRECTIONS DEPARTMENT	3	-	-	-	117	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	2	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	0	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	42	-	-	-	97	-
R32	POLLUTION CONTROL AGENCY	23	-	-	-	47	-
R9P	WATER AND SOIL RESOURCES BOARD	20	-	-	-	7	-
T79	TRANSPORTATION DEPARTMENT	40	-	-	-	220	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	1	-
O	OTHER	-	-	-	-	35	-
Total		(0)	-	-	-	0	(0)

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

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

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

L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	(138,176)					
G10-9.2	G10-9.2	Debt Management Division	2	(82,749)				
G10-9.3	G10-9.3	Debt Management	-	82,749	(82,749)			
G10-9.4	G10-9.4	Debt Management - Other	-	-	-			
G10-10.2	G10-10.2	MMB - Budget Division	2	-	-	(186,221)		
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	155,184	(155,184)	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	31,037	-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	7	-	-	-	7	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	3	-	-	-	-	3
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	4	-	-	-	-	4
G10-13.3	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	11	-	-	-	-	12
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	

99YYY Consumer Agencies

B04	AGRICULTURE DEPARTMENT	792	-	883	-	889
B11	COSMETOLOGIST EXAMINERS BOARD	45	-	-	-	50
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
B13	COMMERCE DEPARTMENT	1,199	-	-	-	1,346
B14	ANIMAL HEALTH BOARD	61	-	-	-	69
B15	BARBER EXAMINERS BOARD	11	-	-	-	13
B20	EXPLORE MINNESOTA TOURISM	34	-	-	-	39
B22	EMPLOYMENT & ECONOMIC DEVELOP	9,184	-	-	-	10,315
B24	PUBLIC FACILITIES AUTHORITY	26	-	514	-	29
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	230	-	5,316	-	259
B41	WORKERS' COMP COURT OF APPEALS	4	-	-	-	4
B42	LABOR AND INDUSTRY DEPARTMENT	1,205	-	-	-	1,353
B43	IRON RANGE RESOURCES	78	-	-	-	88
B7E	ARCHITECTURE, ENGINEERING BD	27	-	-	-	30
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	-	0
B7P	ACCOUNTANCY BOARD	22	-	-	-	24
B7S	PRIVATE DETECTIVES BOARD	2	-	-	-	3
B82	PUBLIC UTILITIES COMMISSION	240	-	-	-	269
B9D	AMATEUR SPORTS COMMISSION	2	-	-	-	2
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	-	0
E25	PERPICH CTR FOR ARTS EDUCATION	52	-	-	-	59
E26	MN STATE COLLEGES/UNIVERSITIES	11,373	-	676	-	12,774
E37	EDUCATION DEPARTMENT	1,746	-	11,767	-	1,961
E39	PROF EDUCATOR LICENSING STD BD	22	-	-	-	25
E40	HISTORICAL SOCIETY	1	-	-	-	1
E44	MINNESOTA STATE ACADEMIES	105	-	-	-	118
E50	ARTS BOARD	63	-	-	-	71
E60	OFFICE OF HIGHER EDUCATION	130	-	87	-	146
E77	ZOOLOGICAL BOARD	192	-	-	-	216
E81	UNIVERSITY OF MINNESOTA	22	-	1,399	-	25
E95	HUMANITIES COMMISSION	1	-	-	-	1
E97	SCIENCE MUSEUM	0	-	-	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	0
G02	ADMINISTRATION DEPARTMENT	1,329	-	4,841	-	1,493
G03	LOTTERY	17	-	-	-	20
G05	RACING COMMISSION	47	-	-	-	53
G06	ATTORNEY GENERAL	83	-	-	-	93
G09	GAMBLING CONTROL BOARD	14	-	-	-	16
G10	MINNESOTA MANAGEMENT & BUDGET	162	-	-	-	182
G17	HUMAN RIGHTS DEPARTMENT	16	-	-	-	17
G19	INDIAN AFFAIRS COUNCIL	9	-	-	-	10
G38	INVESTMENT BOARD	27	-	-	-	30
G39	GOVERNORS OFFICE	16	-	-	-	18
G45	MEDIATION SERVICES DEPARTMENT	8	-	-	-	9
G46	MN.IT	990	-	263	-	1,112
G53	SECRETARY OF STATE	124	-	-	-	140
G61	OFFICE OF STATE AUDITOR	28	-	-	-	32
G62	MINN STATE RETIREMENT SYSTEM	294	-	7	-	330
G63	PUBLIC EMPLOYEES RETIRE ASSOC	572	-	9	-	643
G67	REVENUE DEPARTMENT	157	-	-	-	177
G69	TEACHERS RETIREMENT ASSOC	323	-	9	-	363
G90	REVENUE INTERGOVT PAYMENTS	5,942	-	-	-	6,673
G92	OMBUDSPERSON FOR FAMILIES	5	-	-	-	6
G93	OMBUD AMERICAN INDIAN FAMILIES	3	-	-	-	3
G96	UNIFORM LAWS COMMISSION	0	-	-	-	0
G9J	CAMPAIGN FINANCE BOARD	16	-	-	-	18
G9K	ADMINISTRATIVE HEARINGS	68	-	-	-	76
G9L	COUNCIL FOR MINNESOTANS OF AFR	4	-	-	-	4
G9M	MINNESOTA COUNCIL ON LATINO AF	5	-	-	-	6
G9N	ASIAN PACIFIC COUNCIL	5	-	-	-	6
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0	-	-	-	0
G9Q	MMB DEBT SERVICE	22	-	-	-	25
G9R	MMB NON-OPERATING	15,096	-	-	-	16,954

G9V	RARE DISEASE ADVISORY COUNCIL	1	-	-	-	1
G9X	CAPITOL AREA ARCHITECT	2	-	-	-	2
G9Y	MN STATE COUNCIL ON DISABILITY	7	-	-	-	8
GPR	PAYROLL CLEARING	0	-	-	-	0
H12	HEALTH DEPARTMENT	1,812	-	-	-	2,036
H55	HUMAN SERVICES DEPARTMENT	26,650	-	118	-	29,931
H55b	HUMAN SERVICES SOS	1,436	-	-	-	1,613
H55c	HUMAN SERVICES MSOP	161	-	-	-	181
H60	MNSURE	23	-	-	-	26
H75	VETERANS AFFAIRS DEPARTMENT	788	-	-	-	885
H7B	MEDICAL PRACTICE BOARD	47	-	-	-	53
H7C	NURSING BOARD	43	-	-	-	48
H7D	PHARMACY BOARD	30	-	-	-	33
H7F	DENTISTRY BOARD	37	-	-	-	42
H7H	CHIROPRACTIC EXAMINERS BOARD	12	-	-	-	13
H7J	OPTOMETRY BOARD	7	-	-	-	8
H7K	EXEC FOR LT SVCS & SUPPORTS BD	15	-	-	-	17
H7L	SOCIAL WORK BOARD	33	-	-	-	38
H7M	MARRIAGE AND FAMILY THERAPY BD	11	-	-	-	12
H7Q	PODIATRIC MEDICINE	6	-	-	-	7
H7R	VETERINARY MEDICINE BOARD	11	-	-	-	12
H7S	EMERGENCY MEDICAL SERVICES OFF	18	-	-	-	21
H7U	DIETETICS & NUTRITION PRACTICE	7	-	-	-	8
H7V	PSYCHOLOGY BOARD	15	-	-	-	16
H7W	PHYSICAL THERAPY BOARD	15	-	-	-	17
H7X	BEHAVIORAL HEALTH & THERAPY BD	30	-	-	-	33
H7Y	OCCUPATIONAL THERAPY PRACT BD	15	-	-	-	17
H8A	FOSTER YOUTH OMBUDPERSON	0	-	-	-	0
H9G	OMBUDSMAN MH/DD	6	-	-	-	7
J33	TRIAL COURTS	3,579	-	-	-	4,020
J40	STATE COMPETENCY ATTAINMENT BD	0	-	-	-	0
J50	STATE GUARDIAN AD LITEM	48	-	-	-	54
J52	PUBLIC DEFENSE BOARD	110	-	-	-	123
J58	COURT OF APPEALS	7	-	-	-	8
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	167	-	-	-	187
J68	TAX COURT	3	-	-	-	4
J70	JUDICIAL STANDARDS BOARD	4	-	-	-	5
L10	LEGISLATURE COORDINATING COMM	77	-	-	-	86
L11	SENATE	3	-	-	-	4
L12	HOUSE	3	-	-	-	3
L49	LEGISLATIVE AUDITOR	1	-	-	-	1
P01	MILITARY AFFAIRS DEPARTMENT	967	-	-	-	1,087
P07	PUBLIC SAFETY DEPARTMENT	7,835	-	-	-	8,799
P08	OMBUDSPERSON FOR CORRECTIONS	4	-	-	-	4
P78	CORRECTIONS DEPARTMENT	1,275	-	-	-	1,432
P80	CANNABIS EXPUNGEMENT BOARD	0	-	-	-	0
P7T	PEACE OFFICERS BOARD (POST)	15	-	-	-	17
P9E	SENTENCING GUIDELINES COMM	2	-	-	-	3
R28	MINN CONSERVATION CORPS	0	-	-	-	0
R29	NATURAL RESOURCES DEPARTMENT	5,864	-	5	-	6,586
R32	POLLUTION CONTROL AGENCY	713	-	-	-	800
R9P	WATER AND SOIL RESOURCES BOARD	297	-	-	-	333
T79	TRANSPORTATION DEPARTMENT	33,505	-	20,135	-	37,630
T9B	METROPOLITAN COUNCIL/TRANSPORT	173	-	-	-	194
O	OTHER	4	-	36,721	-	4
	Total	0	-	-	0	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

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

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

L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti:						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning	(31,037)					
G10-10.5	G10-10.5	Budget Division - Non Allocable	-					
G10-11.2	G10-11.2	MMB - Accounting Division	-	(1,668,718)				
G10-11.3	G10-11.3	Central Payroll	-	414,445	(414,445)			
G10-11.4	G10-11.4	Accounting Services	-	467,893	-	(467,895)		
G10-11.5	G10-11.5	Financial Reporting	-	772,835	-	-	(772,835)	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	13,545	-	-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	9	15	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	13	22	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	0	-	11	4	7	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	15	-	308	36	60	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	

99YYY Consumer Agencies

B04	AGRICULTURE DEPARTMENT	1,391	-	4,515	2,681	4,429
B11	COSMETOLOGIST EXAMINERS BOARD	11	-	114	152	251
B10	CANNABIS MANAGEMENT OFFICE	-	-	12	-	-
B13	COMMERCE DEPARTMENT	365	-	3,010	4,060	6,705
B14	ANIMAL HEALTH BOARD	85	-	458	208	343
B15	BARBER EXAMINERS BOARD	8	-	17	38	63
B20	EXPLORE MINNESOTA TOURISM	103	-	250	116	192
B22	EMPLOYMENT & ECONOMIC DEVELOP	1,573	-	9,979	31,102	51,372
B24	PUBLIC FACILITIES AUTHORITY	100	-	107	87	144
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	130	-	1,984	780	1,288
B41	WORKERS' COMP COURT OF APPEALS	5	-	67	12	20
B42	LABOR AND INDUSTRY DEPARTMENT	435	-	2,815	4,080	6,738
B43	IRON RANGE RESOURCES	80	-	225	264	436
B7E	ARCHITECTURE, ENGINEERING BD	5	-	44	90	148
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0	0
B7P	ACCOUNTANCY BOARD	7	-	37	74	122
B7S	PRIVATE DETECTIVES BOARD	4	-	20	8	13
B82	PUBLIC UTILITIES COMMISSION	11	-	1,240	812	1,341
B9D	AMATEUR SPORTS COMMISSION	8	-	17	5	8
B9V	AGRICULTURE UTILIZATION RESRCH	1	-	-	0	0
E25	PERPICH CTR FOR ARTS EDUCATION	145	-	361	177	292
E26	MN STATE COLLEGES/UNIVERSITIES	821	-	82,059	38,516	63,617
E37	EDUCATION DEPARTMENT	1,037	-	3,004	5,911	9,764
E39	PROF EDUCATOR LICENSING STD BD	19	-	133	76	126
E40	HISTORICAL SOCIETY	14	-	-	3	6
E44	MINNESOTA STATE ACADEMIES	220	-	1,241	355	586
E50	ARTS BOARD	59	-	171	214	353
E60	OFFICE OF HIGHER EDUCATION	190	-	608	439	726
E77	ZOOLOGICAL BOARD	164	-	1,847	651	1,076
E81	UNIVERSITY OF MINNESOTA	75	-	-	74	123
E95	HUMANITIES COMMISSION	6	-	-	2	4
E97	SCIENCE MUSEUM	5	-	-	1	1
E9W	HIGHER ED FACILITIES AUTHORITY	1	-	10	1	2
G02	ADMINISTRATION DEPARTMENT	387	-	4,440	4,502	7,435
G03	LOTTERY	39	-	827	59	97
G05	RACING COMMISSION	44	-	347	160	265
G06	ATTORNEY GENERAL	103	-	2,192	281	464
G09	GAMBLING CONTROL BOARD	12	-	242	47	77
G10	MINNESOTA MANAGEMENT & BUDGET	243	-	1,215	549	907
G17	HUMAN RIGHTS DEPARTMENT	20	-	297	53	87
G19	INDIAN AFFAIRS COUNCIL	24	-	46	30	50
G38	INVESTMENT BOARD	8	-	212	90	149
G39	GOVERNORS OFFICE	22	-	395	55	91
G45	MEDIATION SERVICES DEPARTMENT	13	-	75	27	45
G46	MN.IT	668	-	17,085	3,353	5,538
G53	SECRETARY OF STATE	87	-	740	422	696
G61	OFFICE OF STATE AUDITOR	24	-	506	96	159
G62	MINN STATE RETIREMENT SYSTEM	18	-	763	994	1,643
G63	PUBLIC EMPLOYEES RETIRE ASSOC	25	-	617	1,938	3,200
G67	REVENUE DEPARTMENT	531	-	7,874	533	880
G69	TEACHERS RETIREMENT ASSOC	65	-	504	1,095	1,808
G90	REVENUE INTERGOVT PAYMENTS	187	-	-	20,121	33,235
G92	OMBUDSPERSON FOR FAMILIES	7	-	25	17	28
G93	OMBUD AMERICAN INDIAN FAMILIES	7	-	5	11	17
G96	UNIFORM LAWS COMMISSION	1	-	-	0	1
G9J	CAMPAIGN FINANCE BOARD	19	-	49	54	89
G9K	ADMINISTRATIVE HEARINGS	38	-	419	230	379
G9L	COUNCIL FOR MINNESOTANS OF AFR	8	-	22	12	20
G9M	MINNESOTA COUNCIL ON LATINO AF	9	-	38	18	30
G9N	ASIAN PACIFIC COUNCIL	11	-	21	17	28
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0	-	-	0	0
G9Q	MMB DEBT SERVICE	150	-	-	75	124
G9R	MMB NON-OPERATING	112	-	-	51,121	84,438

G9V	RARE DISEASE ADVISORY COUNCIL	5	-	11	4	6
G9X	CAPITOL AREA ARCHITECT	7	-	25	7	11
G9Y	MN STATE COUNCIL ON DISABILITY	13	-	54	24	39
GPR	PAYROLL CLEARING	-	-	-	1	2
H12	HEALTH DEPARTMENT	1,680	-	13,894	6,138	10,138
H55	HUMAN SERVICES DEPARTMENT	1,327	-	32,183	90,249	149,067
H55b	HUMAN SERVICES SOS	1,054	-	20,435	4,864	8,033
H55c	HUMAN SERVICES MSOP	81	-	3,949	546	902
H60	MNSURE	27	-	1,131	78	128
H75	VETERANS AFFAIRS DEPARTMENT	817	-	10,121	2,669	4,409
H7B	MEDICAL PRACTICE BOARD	22	-	144	160	264
H7C	NURSING BOARD	14	-	203	146	241
H7D	PHARMACY BOARD	31	-	130	100	165
H7F	DENTISTRY BOARD	22	-	100	126	208
H7H	CHIROPRACTIC EXAMINERS BOARD	12	-	38	40	66
H7J	OPTOMETRY BOARD	8	-	11	25	42
H7K	EXEC FOR LT SVCS & SUPPORTS BD	13	-	24	52	87
H7L	SOCIAL WORK BOARD	12	-	69	113	187
H7M	MARRIAGE AND FAMILY THERAPY BD	9	-	15	36	60
H7Q	PODIATRIC MEDICINE	10	-	4	20	32
H7R	VETERINARY MEDICINE BOARD	8	-	13	37	62
H7S	EMERGENCY MEDICAL SERVICES OFF	25	-	71	62	103
H7U	DIETETICS & NUTRITION PRACTICE	8	-	6	23	38
H7V	PSYCHOLOGY BOARD	9	-	63	49	81
H7W	PHYSICAL THERAPY BOARD	9	-	15	51	84
H7X	BEHAVIORAL HEALTH & THERAPY BD	13	-	36	100	165
H7Y	OCCUPATIONAL THERAPY PRACT BD	7	-	15	50	83
H8A	FOSTER YOUTH OMBUDPERSON	3	-	3	0	0
H9G	OMBUDSMAN MH/DD	6	-	115	21	35
J33	TRIAL COURTS	1,317	-	15,362	12,120	20,020
J40	STATE COMPETENCY ATTAINMENT BD	0	-	-	0	0
J50	STATE GUARDIAN AD LITEM	68	-	1,670	162	268
J52	PUBLIC DEFENSE BOARD	143	-	4,867	372	615
J58	COURT OF APPEALS	9	-	477	25	41
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	225	-	2,980	565	933
J68	TAX COURT	7	-	60	12	19
J70	JUDICIAL STANDARDS BOARD	11	-	17	14	24
L10	LEGISLATURE COORDINATING COMM	80	-	678	260	429
L11	SENATE	6	-	1,420	11	18
L12	HOUSE	6	-	-	10	16
L49	LEGISLATIVE AUDITOR	2	-	46	2	3
P01	MILITARY AFFAIRS DEPARTMENT	115	-	2,680	3,276	5,412
P07	PUBLIC SAFETY DEPARTMENT	2,700	-	14,876	26,532	43,824
P08	OMBUDSPERSON FOR CORRECTIONS	5	-	32	12	20
P78	CORRECTIONS DEPARTMENT	1,538	-	30,032	4,317	7,130
P80	CANNABIS EXPUNGEMENT BOARD	0	-	-	0	0
P7T	PEACE OFFICERS BOARD (POST)	7	-	78	51	84
P9E	SENTENCING GUIDELINES COMM	6	-	34	8	13
R28	MINN CONSERVATION CORPS	3	-	-	1	1
R29	NATURAL RESOURCES DEPARTMENT	4,147	-	34,431	19,860	32,803
R32	POLLUTION CONTROL AGENCY	1,011	-	6,873	2,413	3,986
R9P	WATER AND SOIL RESOURCES BOARD	1,104	-	2,581	1,004	1,659
T79	TRANSPORTATION DEPARTMENT	3,287	-	58,750	113,465	187,413
T9B	METROPOLITAN COUNCIL/TRANSPORT	10	-	-	585	967
O	OTHER	-	-	-	12	20
	Total	0	(0)	0	0	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

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

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

L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit	(13,545)					
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	(669,895)				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	335,962	(335,962)			
G10-12.5	G10-12.5	Personnel Operations and System Support	-	291,970	-	(291,970)		
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	41,962	-	-	(41,962)	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	10	-	-	
G10-13.3	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	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	-	-	26	217	21	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	

99YYYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	4	-	1,925	3,180	1,881
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	109	80	15
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	8	-
B13	COMMERCE DEPARTMENT	202	-	2,915	2,120	493
B14	ANIMAL HEALTH BOARD	1	-	149	323	115
B15	BARBER EXAMINERS BOARD	-	-	27	12	10
B20	EXPLORE MINNESOTA TOURISM	-	-	83	176	139
B22	EMPLOYMENT & ECONOMIC DEVELOP	792	-	22,332	7,030	2,126
B24	PUBLIC FACILITIES AUTHORITY	-	-	63	76	136
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	560	1,398	176
B41	WORKERS' COMP COURT OF APPEALS	-	-	9	47	7
B42	LABOR AND INDUSTRY DEPARTMENT	4	-	2,929	1,983	588
B43	IRON RANGE RESOURCES	-	-	190	158	108
B7E	ARCHITECTURE, ENGINEERING BD	-	-	65	31	7
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	-	0
B7P	ACCOUNTANCY BOARD	-	-	53	26	9
B7S	PRIVATE DETECTIVES BOARD	-	-	6	14	5
B82	PUBLIC UTILITIES COMMISSION	-	-	583	873	16
B9D	AMATEUR SPORTS COMMISSION	-	-	4	12	11
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	-	1
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	127	254	197
E26	MN STATE COLLEGES/UNIVERSITIES	422	-	27,656	57,809	1,110
E37	EDUCATION DEPARTMENT	1,058	-	4,245	2,116	1,402
E39	PROF EDUCATOR LICENSING STD BD	-	-	55	94	25
E40	HISTORICAL SOCIETY	-	-	2	-	19
E44	MINNESOTA STATE ACADEMIES	-	-	255	874	298
E50	ARTS BOARD	1	-	153	120	80
E60	OFFICE OF HIGHER EDUCATION	-	-	316	429	257
E77	ZOOLOGICAL BOARD	0	-	468	1,301	222
E81	UNIVERSITY OF MINNESOTA	-	-	53	-	101
E95	HUMANITIES COMMISSION	-	-	2	-	8
E97	SCIENCE MUSEUM	-	-	1	-	6
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	1	7	2
G02	ADMINISTRATION DEPARTMENT	-	-	3,232	3,128	524
G03	LOTTERY	-	-	42	583	52
G05	RACING COMMISSION	-	-	115	244	60
G06	ATTORNEY GENERAL	2	-	202	1,544	139
G09	GAMBLING CONTROL BOARD	-	-	34	170	17
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	394	856	328
G17	HUMAN RIGHTS DEPARTMENT	-	-	38	209	27
G19	INDIAN AFFAIRS COUNCIL	-	-	22	32	33
G38	INVESTMENT BOARD	-	-	65	150	11
G39	GOVERNORS OFFICE	-	-	40	278	29
G45	MEDIATION SERVICES DEPARTMENT	-	-	20	53	17
G46	MN.IT	-	-	2,408	12,036	903
G53	SECRETARY OF STATE	1	-	303	521	118
G61	OFFICE OF STATE AUDITOR	-	-	69	356	33
G62	MINN STATE RETIREMENT SYSTEM	-	-	714	538	24
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1,391	435	34
G67	REVENUE DEPARTMENT	-	-	382	5,547	719
G69	TEACHERS RETIREMENT ASSOC	-	-	786	355	88
G90	REVENUE INTERGOVT PAYMENTS	-	-	14,448	-	252
G92	OMBUDSPERSON FOR FAMILIES	-	-	12	18	9
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	8	4	9
G96	UNIFORM LAWS COMMISSION	-	-	0	-	2
G9J	CAMPAIGN FINANCE BOARD	-	-	39	34	26
G9K	ADMINISTRATIVE HEARINGS	-	-	165	295	52
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	9	16	11
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	13	27	12
G9N	ASIAN PACIFIC COUNCIL	-	-	12	15	15
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	0	-	0
G9Q	MMB DEBT SERVICE	-	-	54	-	203
G9R	MMB NON-OPERATING	5	-	36,707	-	151

G9V	RARE DISEASE ADVISORY COUNCIL	-	-	3	8	7
G9X	CAPITOL AREA ARCHITECT	-	-	5	18	10
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	17	38	18
GPR	PAYROLL CLEARING	-	-	1	-	-
H12	HEALTH DEPARTMENT	256	-	4,407	9,788	2,272
H55	HUMAN SERVICES DEPARTMENT	9,973	-	64,803	22,672	1,794
H55b	HUMAN SERVICES SOS	-	-	3,492	14,396	1,425
H55c	HUMAN SERVICES MSOP	-	-	392	2,782	110
H60	MNSURE	0	-	56	797	36
H75	VETERANS AFFAIRS DEPARTMENT	33	-	1,917	7,130	1,105
H7B	MEDICAL PRACTICE BOARD	-	-	115	102	30
H7C	NURSING BOARD	-	-	105	143	18
H7D	PHARMACY BOARD	0	-	72	92	42
H7F	DENTISTRY BOARD	-	-	91	70	30
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	29	27	16
H7J	OPTOMETRY BOARD	-	-	18	7	11
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	38	17	17
H7L	SOCIAL WORK BOARD	-	-	81	49	17
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	26	11	12
H7Q	PODIATRIC MEDICINE	-	-	14	3	13
H7R	VETERINARY MEDICINE BOARD	-	-	27	9	10
H7S	EMERGENCY MEDICAL SERVICES OFF	0	-	45	50	34
H7U	DIETETICS & NUTRITION PRACTICE	-	-	17	4	11
H7V	PSYCHOLOGY BOARD	-	-	35	44	12
H7W	PHYSICAL THERAPY BOARD	-	-	37	11	12
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	72	25	17
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	36	10	10
H8A	FOSTER YOUTH OMBUDPERSON	-	-	0	2	4
H9G	OMBUDSMAN MH/DD	-	-	15	81	9
J33	TRIAL COURTS	1	-	8,703	10,822	1,780
J40	STATE COMPETENCY ATTAINMENT BD	-	-	0	-	0
J50	STATE GUARDIAN AD LITEM	-	-	117	1,176	92
J52	PUBLIC DEFENSE BOARD	-	-	267	3,429	193
J58	COURT OF APPEALS	-	-	18	336	12
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	1	-	405	2,099	304
J68	TAX COURT	-	-	8	42	9
J70	JUDICIAL STANDARDS BOARD	-	-	10	12	15
L10	LEGISLATURE COORDINATING COMM	-	-	186	477	108
L11	SENATE	-	-	8	1,000	9
L12	HOUSE	-	-	7	-	8
L49	LEGISLATIVE AUDITOR	-	-	1	33	2
P01	MILITARY AFFAIRS DEPARTMENT	49	-	2,353	1,888	155
P07	PUBLIC SAFETY DEPARTMENT	121	-	19,051	10,480	3,651
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	9	22	7
P78	CORRECTIONS DEPARTMENT	0	-	3,100	21,157	2,079
P80	CANNABIS EXPUNGEMENT BOARD	-	-	0	-	0
P7T	PEACE OFFICERS BOARD (POST)	-	-	37	55	9
P9E	SENTENCING GUIDELINES COMM	-	-	6	24	9
R28	MINN CONSERVATION CORPS	-	-	1	-	4
R29	NATURAL RESOURCES DEPARTMENT	43	-	14,260	24,256	5,606
R32	POLLUTION CONTROL AGENCY	13	-	1,733	4,842	1,367
R9P	WATER AND SOIL RESOURCES BOARD	1	-	721	1,818	1,493
T79	TRANSPORTATION DEPARTMENT	561	-	81,473	41,389	4,444
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	420	-	13
O	OTHER	-	-	9	-	-
Total		(0)	(0)	0	0	(0)

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

			SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division
			30.7	30.8	31.2	31.3	32.2
Schedule No.	DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
G02-3.0	1.2	Fixed Asset Depreciation					
G02-3.2	G02-3.0	Department of Administration					
G02-3.3	G02-3.2	Admin Management Services					
G02-3.4	G02-3.3	Commissioner's Office					
G02-3.5	G02-3.4	Human Resources					
G02-3.6	G02-3.5	Financial Management and Reporting					
G02-4.2	G02-3.6	Fiscal Agent - Non allocable					
G02-4.5	G02-4.2	Government & Citizen Services					
G02-4.7	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.8	G02-4.7	Real Property					
G02-4.10	G02-4.8	Office of State Procurement (fmrly Materials Management & Control)					
G02-4.11	G02-4.10	Central Mail					
G02-4.12	G02-4.11	Office of Enterprise Continuous Improvement					
G46-6.2	G02-4.12	Grants Management					
G46-6.3	G46-6.2	Minnesota Information Technology					
G46-6.4	G46-6.3	IT Spend					
G46-6.5	G46-6.4	Enterprise IT Security					
G10-8.2	G46-6.5	MnIT - Non allocable					
G10-8.3	G10-8.2	Minnesota Management & Budget					
G10-9.2	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.3	G10-9.2	Debt Management Division					
G10-9.4	G10-9.3	Debt Management					
G10-10.2	G10-9.4	Debt Management - Other					
G10-10.3	G10-10.2	MMB - Budget Division					
G10-10.4	G10-10.3	Analysis & Control (EBO's)					
G10-10.5	G10-10.4	Budget Operations and Planning					
G10-11.2	G10-10.5	Budget Division - Non Allocable					
G10-11.3	G10-11.2	MMB - Accounting Division					
G10-11.4	G10-11.3	Central Payroll					
G10-11.5	G10-11.4	Accounting Services					
G10-11.6	G10-11.5	Financial Reporting					
G10-11.7	G10-11.6	Financial Reporting - Single Audit					
G10-12.2	G10-11.7	Accounting Services - Non Allocable					
G10-12.4	G10-12.2	MMB I.T - Management and Administration					
G10-12.5	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.6	G10-12.5	Personnel Operations and System Support					
G10-12.7	G10-12.6	Budget Service - Computer Operations					
G10-12.8	G10-12.7	Personnel Operations Special Billing					
G10-12.9	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-13.2	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.3	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.5	G10-13.3	Personnel Administration					
G45-14.2	G02-13.5	Employee Relations - Non Allocable					
G45-14.3	G45-14.2	Mediation Services					
G45-14.4	G45-14.3	Mediation Services					
L49-15.2	G45-14.4	Mediation/Representation					
L49-15.3	L49-15.2	Legislative Auditor					
L49-15.4	L49-15.3	Financial Audits					
L49-15.5	L49-15.4	Program Audits					
L49-15.6	L49-15.5	Single Audits					
L49-15.7	L49-15.6	Audit Comm					
L49-15.8	L49-15.7	Financial Audit- Outdoors					
L49-15.9	L49-15.8	Financial Audit- Art					
L49-15.10	L49-15.9	Financial Audit- Clean Water					
L49-15.11	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing	-					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-				
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	(581,892)			
G10-13.3	G10-13.3	Personnel Administration	-	-	581,892	(581,892)		
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-		
G45-14.2	G45-14.2	Mediation Services	-	-	-	15	(99)	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	99	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	432	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	

99YYY	Consumer Agencies							
B04	AGRICULTURE DEPARTMENT	-	-	-	-	6,339	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	160	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	17	-	-
B13	COMMERCE DEPARTMENT	-	-	-	-	4,226	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	643	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	24	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	351	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	14,011	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	151	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	2,786	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	95	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	-	3,952	-	-
B43	IRON RANGE RESOURCES	-	-	-	-	316	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	62	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	52	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	29	-	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	1,740	-	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	24	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	507	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	115,213	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	4,218	-	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	187	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	1,743	-	-
E50	ARTS BOARD	-	-	-	-	240	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	854	-	-
E77	ZOOLOGICAL BOARD	-	-	-	-	2,593	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	14	-	-
G02	ADMINISTRATION DEPARTMENT	-	-	-	-	6,234	-	-
G03	LOTTERY	-	-	-	-	1,161	-	-
G05	RACING COMMISSION	-	-	-	-	487	-	-
G06	ATTORNEY GENERAL	-	-	-	-	3,077	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	340	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	1,705	-	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	417	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	64	-	-
G38	INVESTMENT BOARD	-	-	-	-	298	-	-
G39	GOVERNORS OFFICE	-	-	-	-	555	-	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	105	-	-
G46	MN.IT	-	-	-	-	23,988	-	-
G53	SECRETARY OF STATE	-	-	-	-	1,039	-	-
G61	OFFICE OF STATE AUDITOR	-	-	-	-	710	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	1,072	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	866	-	-
G67	REVENUE DEPARTMENT	-	-	-	-	11,056	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	708	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	36	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	7	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	68	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	588	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	31	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	53	-	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	29	-	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	-	-

G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	16	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	35	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	75	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	19,508	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	45,186	-
H55b	HUMAN SERVICES SOS	-	-	-	28,691	-
H55c	HUMAN SERVICES MSOP	-	-	-	5,545	-
H60	MNSURE	-	-	-	1,589	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	14,211	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	203	-
H7C	NURSING BOARD	-	-	-	286	-
H7D	PHARMACY BOARD	-	-	-	183	-
H7F	DENTISTRY BOARD	-	-	-	140	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	54	-
H7J	OPTOMETRY BOARD	-	-	-	15	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	33	-
H7L	SOCIAL WORK BOARD	-	-	-	97	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	21	-
H7Q	PODIATRIC MEDICINE	-	-	-	6	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	18	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	99	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	9	-
H7V	PSYCHOLOGY BOARD	-	-	-	88	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	21	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	50	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	21	-
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	4	-
H9G	OMBUDSMAN MH/DD	-	-	-	161	-
J33	TRIAL COURTS	-	-	-	21,568	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	2,344	-
J52	PUBLIC DEFENSE BOARD	-	-	-	6,834	-
J58	COURT OF APPEALS	-	-	-	669	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	-	-	-	4,184	-
J68	TAX COURT	-	-	-	85	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	24	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	951	-
L11	SENATE	-	-	-	1,993	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	65	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	3,763	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	20,886	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	45	-
P78	CORRECTIONS DEPARTMENT	-	-	-	42,165	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	110	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	48	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	48,343	-
R32	POLLUTION CONTROL AGENCY	-	-	-	9,650	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	3,624	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	82,487	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	-	-	-
	Total	-	-	-	0	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - 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 I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services	(99)					
G45-14.4	G45-14.4	Mediation/Representation	-					
L49-15.2	L49-15.2	Legislative Auditor	0	(1,475)				
L49-15.3	L49-15.3	Financial Audits	-	959	(959)			
L49-15.4	L49-15.4	Program Audits	-	516	-	(516)		
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-

99YYYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	1	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	0	-	6	-	-
B10	CANNABIS MANAGEMENT OFFICE	0	-	-	-	-
B13	COMMERCE DEPARTMENT	1	-	4	5	-
B14	ANIMAL HEALTH BOARD	0	-	-	-	-
B15	BARBER EXAMINERS BOARD	0	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	0	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	2	-	28	41	-
B24	PUBLIC FACILITIES AUTHORITY	0	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	0	-	3	86	-
B41	WORKERS' COMP COURT OF APPEALS	0	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	1	-	8	8	-
B43	IRON RANGE RESOURCES	0	-	47	-	-
B7E	ARCHITECTURE, ENGINEERING BD	0	-	1	-	-
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	20	-	2	-	-
E37	EDUCATION DEPARTMENT	1	-	6	18	-
E39	PROF EDUCATOR LICENSING STD BD	0	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	0	-	-	-	-
E50	ARTS BOARD	0	-	-	10	-
E60	OFFICE OF HIGHER EDUCATION	0	-	-	-	-
E77	ZOOLOGICAL BOARD	0	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	53	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	-
G02	ADMINISTRATION DEPARTMENT	1	-	24	53	-
G03	LOTTERY	0	-	1	-	-
G05	RACING COMMISSION	0	-	-	-	-
G06	ATTORNEY GENERAL	1	-	19	-	-
G09	GAMBLING CONTROL BOARD	0	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	0	-	5	-	-
G17	HUMAN RIGHTS DEPARTMENT	0	-	21	-	-
G19	INDIAN AFFAIRS COUNCIL	0	-	-	-	-
G38	INVESTMENT BOARD	0	-	63	-	-
G39	GOVERNORS OFFICE	0	-	23	-	-
G45	MEDIATION SERVICES DEPARTMENT	0	-	0	-	-
G46	MN.IT	4	-	54	-	-
G53	SECRETARY OF STATE	0	-	16	-	-
G61	OFFICE OF STATE AUDITOR	0	-	24	-	-
G62	MINN STATE RETIREMENT SYSTEM	0	-	50	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	0	-	27	-	-
G67	REVENUE DEPARTMENT	2	-	5	4	-
G69	TEACHERS RETIREMENT ASSOC	0	-	27	-	-
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	-	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-
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	-	96	-	-
H55	HUMAN SERVICES DEPARTMENT	8	-	174	44	-
H55b	HUMAN SERVICES SOS	5	-	-	-	-
H55c	HUMAN SERVICES MSOP	1	-	-	-	-
H60	MNSURE	0	-	1	-	-
H75	VETERANS AFFAIRS DEPARTMENT	2	-	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	-	35	-	-
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	4	-	1	-	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	0	-	-	-	-
J52	PUBLIC DEFENSE BOARD	1	-	1	-	-
J58	COURT OF APPEALS	0	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	1	-	1	-	-
J68	TAX COURT	0	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	0	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	0	-	-	-	-
L11	SENATE	0	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	0	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	1	-	12	-	-
P07	PUBLIC SAFETY DEPARTMENT	4	-	33	17	-
P08	OMBUDSPERSON FOR CORRECTIONS	0	-	-	-	-
P78	CORRECTIONS DEPARTMENT	7	-	27	-	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	0	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	0	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	8	-	25	-	-
R32	POLLUTION CONTROL AGENCY	2	-	2	6	-
R9P	WATER AND SOIL RESOURCES BOARD	1	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	14	-	57	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	12	139	-
O	OTHER	-	-	10	31	-
	Total	(0)	-	(0)	(0)	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

Legislative Auditor General Support	33.6	Financial Audits Outdoor	33.7	Financial Audits Art	33.8	Financial Audits Clean Water	33.9	Financial Audits Parks & Trails	33.10
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Schedule No.	DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
G02-3.0	1.2	Fixed Asset Depreciation					
G02-3.2	G02-3.0	Department of Administration					
G02-3.3	G02-3.2	Admin Management Services					
G02-3.4	G02-3.3	Commissioner's Office					
G02-3.5	G02-3.4	Human Resources					
G02-3.6	G02-3.5	Financial Management and Reporting					
G02-4.2	G02-3.6	Fiscal Agent - Non allocable					
G02-4.5	G02-4.2	Government & Citizen Services					
G02-4.7	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.8	G02-4.7	Real Property					
G02-4.10	G02-4.8	Office of State Procurement (fmrlly Materials Management C					
G02-4.11	G02-4.10	Central Mail					
G02-4.12	G02-4.11	Office of Enterprise Continuous Improvement					
G46-6.2	G02-4.12	Grants Management					
G46-6.3	G46-6.2	Minnesota Information Technology					
G46-6.4	G46-6.3	IT Spend					
G46-6.5	G46-6.4	Enterprise IT Security					
G10-8.2	G46-6.5	MnIT - Non allocable					
G10-8.3	G10-8.2	Minnesota Management & Budget					
G10-9.2	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.3	G10-9.2	Debt Management Division					
G10-9.4	G10-9.3	Debt Management					
G10-10.2	G10-9.4	Debt Management - Other					
G10-10.3	G10-10.2	MMB - Budget Division					
G10-10.4	G10-10.3	Analysis & Control (EBO's)					
G10-10.5	G10-10.4	Budget Operations and Planning					
G10-11.2	G10-10.5	Budget Division - Non Allocable					
G10-11.3	G10-11.2	MMB - Accounting Division					
G10-11.4	G10-11.3	Central Payroll					
G10-11.5	G10-11.4	Accounting Services					
G10-11.6	G10-11.5	Financial Reporting					
G10-11.7	G10-11.6	Financial Reporting - Single Audit					
G10-12.2	G10-11.7	Accounting Services - Non Allocable					
G10-12.4	G10-12.2	MMB I.T - Management and Administration					
G10-12.5	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.6	G10-12.5	Personnel Operations and System Support					
G10-12.7	G10-12.6	Budget Service - Computer Operations					
G10-12.8	G10-12.7	Personnel Operations Special Billing					
G10-12.9	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-13.2	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.3	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.5	G10-13.3	Personnel Administration					
G45-14.2	G02-13.5	Employee Relations - Non Allocable					
G45-14.3	G45-14.2	Mediation Services					
G45-14.4	G45-14.3	Mediation Services					
L49-15.2	G45-14.4	Mediation/Representation					
L49-15.3	L49-15.2	Legislative Auditor					
L49-15.4	L49-15.3	Financial Audits					
L49-15.5	L49-15.4	Program Audits					
L49-15.6	L49-15.5	Single Audits					
L49-15.7	L49-15.6	Audit Comm					
L49-15.8	L49-15.7	Financial Audit- Outdoors					
L49-15.9	L49-15.8	Financial Audit- Art					
L49-15.10	L49-15.9	Financial Audit- Clean Water					
L49-15.11	L49-15.10	Financial Audit- Parks & Trails					
	L49-15.11	Program Audit- Outdoors					

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

99YYY	Consumer Agencies
B04	AGRICULTURE DEPARTMENT
B11	COSMETOLOGIST EXAMINERS BOARD
B10	CANNABIS MANAGEMENT OFFICE
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
B26	CLIMATE INNOVN FINANCE AUTHRTY
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
G9P	LGBTQIA2S+ MINNESOTANS 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	-	-	-	-	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
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	-	-	-	-	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
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		-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Actual

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

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

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

99YYY	Consumer Agencies				
B04	AGRICULTURE DEPARTMENT	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-
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	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-
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	-	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS 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	-	-	-	-	-	-	-	-	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	-	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Actual

Accounting & Procurement
Transactions - FY (Actual)
35.0

SWIFT 9.2 Upgrade
(Internally Developed
Software Amortized over 5
years beginning BFY20)

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

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

99YYY	Consumer Agencies		
B04	AGRICULTURE DEPARTMENT	-	403,601
B11	COSMETOLOGIST EXAMINERS BOARD	-	40,858
B10	CANNABIS MANAGEMENT OFFICE	-	416
B13	COMMERCE DEPARTMENT	-	440,156
B14	ANIMAL HEALTH BOARD	-	38,118
B15	BARBER EXAMINERS BOARD	-	3,300
B20	EXPLORE MINNESOTA TOURISM	-	21,880
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	2,715,629
B24	PUBLIC FACILITIES AUTHORITY	-	26,838
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-
B34	HOUSING FINANCE AGENCY	-	637,201
B41	WORKERS' COMP COURT OF APPEALS	-	4,492
B42	LABOR AND INDUSTRY DEPARTMENT	-	456,089
B43	IRON RANGE RESOURCES	-	236,323
B7E	ARCHITECTURE, ENGINEERING BD	-	13,065
B7G	COMBATIVE SPORTS COMMISSION	-	9
B7P	ACCOUNTANCY BOARD	-	7,196
B7S	PRIVATE DETECTIVES BOARD	-	1,316
B82	PUBLIC UTILITIES COMMISSION	-	88,138
B9D	AMATEUR SPORTS COMMISSION	-	19,400
B9V	AGRICULTURE UTILIZATION RESRCH	-	23
E25	PERPICH CTR FOR ARTS EDUCATION	-	38,347
E26	MN STATE COLLEGES/UNIVERSITIES	-	4,909,472
E37	EDUCATION DEPARTMENT	-	812,724
E39	PROF EDUCATOR LICENSING STD BD	-	12,620
E40	HISTORICAL SOCIETY	-	29,746
E44	MINNESOTA STATE ACADEMIES	-	86,116
E50	ARTS BOARD	-	82,036
E60	OFFICE OF HIGHER EDUCATION	-	72,749
E77	ZOOLOGICAL BOARD	-	126,868
E81	UNIVERSITY OF MINNESOTA	-	294,955
E95	HUMANITIES COMMISSION	-	255
E97	SCIENCE MUSEUM	-	141
E9W	HIGHER ED FACILITIES AUTHORITY	-	434
G02	ADMINISTRATION DEPARTMENT	-	2,892,629
G03	LOTTERY	-	47,916
G05	RACING COMMISSION	-	23,336
G06	ATTORNEY GENERAL	-	182,851
G09	GAMBLING CONTROL BOARD	-	17,184
G10	MINNESOTA MANAGEMENT & BUDGET	-	142,995
G17	HUMAN RIGHTS DEPARTMENT	-	104,305
G19	INDIAN AFFAIRS COUNCIL	-	6,608
G38	INVESTMENT BOARD	-	273,425
G39	GOVERNORS OFFICE	-	114,043
G45	MEDIATION SERVICES DEPARTMENT	-	6,567
G46	MN.IT	-	1,065,489
G53	SECRETARY OF STATE	-	128,687
G61	OFFICE OF STATE AUDITOR	-	127,087
G62	MINN STATE RETIREMENT SYSTEM	-	301,430
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	253,562
G67	REVENUE DEPARTMENT	-	566,390
G69	TEACHERS RETIREMENT ASSOC	-	200,244
G90	REVENUE INTERGOVT PAYMENTS	-	1,022,432
G92	OMBUDSPERSON FOR FAMILIES	-	2,725
G93	OMBUD AMERICAN INDIAN FAMILIES	-	1,347
G96	UNIFORM LAWS COMMISSION	-	44
G9J	CAMPAIGN FINANCE BOARD	-	6,875
G9K	ADMINISTRATIVE HEARINGS	-	45,947
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	2,998
G9M	MINNESOTA COUNCIL ON LATINO AF	-	3,986
G9N	ASIAN PACIFIC COUNCIL	-	3,338
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	6
G9Q	MMB DEBT SERVICE	-	7,126
G9R	MMB NON-OPERATING	-	2,589,677

G9V	RARE DISEASE ADVISORY COUNCIL	-	901
G9X	CAPITOL AREA ARCHITECT	-	1,530
G9Y	MN STATE COUNCIL ON DISABILITY	-	4,466
GPR	PAYROLL CLEARING	-	66
H12	HEALTH DEPARTMENT	-	1,490,662
H55	HUMAN SERVICES DEPARTMENT	-	7,610,652
H55b	HUMAN SERVICES SOS	-	1,028,419
H55c	HUMAN SERVICES MSOP	-	176,425
H60	MNSURE	-	54,032
H75	VETERANS AFFAIRS DEPARTMENT	-	644,828
H7B	MEDICAL PRACTICE BOARD	-	24,047
H7C	NURSING BOARD	-	20,356
H7D	PHARMACY BOARD	-	18,365
H7F	DENTISTRY BOARD	-	13,373
H7H	CHIROPRACTIC EXAMINERS BOARD	-	5,466
H7J	OPTOMETRY BOARD	-	3,073
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	8,433
H7L	SOCIAL WORK BOARD	-	9,920
H7M	MARRIAGE AND FAMILY THERAPY BD	-	3,938
H7Q	PODIATRIC MEDICINE	-	1,591
H7R	VETERINARY MEDICINE BOARD	-	3,968
H7S	EMERGENCY MEDICAL SERVICES OFF	-	155,281
H7U	DIETETICS & NUTRITION PRACTICE	-	1,822
H7V	PSYCHOLOGY BOARD	-	6,607
H7W	PHYSICAL THERAPY BOARD	-	4,994
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	9,257
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	5,640
H8A	FOSTER YOUTH OMBUDPERSON	-	170
H9G	OMBUDSMAN MH/DD	-	10,999
J33	TRIAL COURTS	-	1,211,830
J40	STATE COMPETENCY ATTAINMENT BD	-	9
J50	STATE GUARDIAN AD LITEM	-	69,545
J52	PUBLIC DEFENSE BOARD	-	202,651
J58	COURT OF APPEALS	-	18,662
J61	APPELLATE COUNSEL & TRG OFFICE	-	-
J65	SUPREME COURT	-	159,339
J68	TAX COURT	-	5,235
J70	JUDICIAL STANDARDS BOARD	-	1,685
L10	LEGISLATURE COORDINATING COMM	-	39,314
L11	SENATE	-	56,897
L12	HOUSE	-	617
L49	LEGISLATIVE AUDITOR	-	2,758
P01	MILITARY AFFAIRS DEPARTMENT	-	519,158
P07	PUBLIC SAFETY DEPARTMENT	-	2,716,705
P08	OMBUDSPERSON FOR CORRECTIONS	-	2,328
P78	CORRECTIONS DEPARTMENT	-	1,823,295
P80	CANNABIS EXPUNGEMENT BOARD	-	6
P7T	PEACE OFFICERS BOARD (POST)	-	8,630
P9E	SENTENCING GUIDELINES COMM	-	2,917
R28	MINN CONSERVATION CORPS	-	103
R29	NATURAL RESOURCES DEPARTMENT	-	2,945,487
R32	POLLUTION CONTROL AGENCY	-	495,897
R9P	WATER AND SOIL RESOURCES BOARD	-	201,471
T79	TRANSPORTATION DEPARTMENT	-	9,274,450
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	789,466
O	OTHER	-	710,862
	Total	-	54,340,360



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

SCHEDULE 1.0

FIXED ASSET DEPRECIATION

Depreciation is the method for allocating the cost of fixed assets to periods benefiting 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 Annual Comprehensive Financial Report (ACFR), for the year ended June 30, 2023.

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

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FIXED ASSET DEPRECIATION

Schedule No. 1.1

1.2

	Fixed Asset Depreciation	General Support Allocation
Total Eligible Direct Costs:	761,812	761,812
Add: Allocated Costs		
Sum of Allocated Costs	761,812	761,812
Distribution of Allocated Costs	0	
Total Allocated Costs	761,812	761,812
Less: Disallowed Costs	0	
Net Allocable Costs	761,812	761,812

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 2023.
- > 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 2023.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2023 net cost of these sub-centers.

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**State of Minnesota
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ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.2

	3.3	3.4	3.5	3.6	
	Administration Mgmt <u>Services</u>	Commissioners <u>Office</u>	Human <u>Resources</u>	Financial Mgmt <u>and Rptg</u>	Fiscal Agent - Non <u>Allocable</u>
Total Eligible Direct Costs:	1,987,687	759,490	447,261	780,936	
Add: Allocated Costs					
Fixed Asset Depreciation	0				
Sum of Allocated Costs	1,987,687	759,490	447,261	780,936	0
Distribution of Allocated Costs	0				
Total Allocated Costs	1,987,687	759,490	447,261	780,936	0
Less: Disallowed Costs	0				
Net Allocable Costs	1,987,687	759,490	447,261	780,936	0



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

SCHEDULE 4.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES

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

- > Government and Citizen Services – General support costs allocated to this cost center have been apportioned among its activities based on FY 2023 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 2023.
- > 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 2023 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 2023 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 2023.
- > 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 2023 net cost of these activities.

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

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

Exhibit C

**State of Minnesota
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ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1

	4.2	4.5	4.7	4.8	4.10	4.11	4.12	
	Government & Citizen Services	General Support	Real Estate & Constr Services	Real Prop Enterprise System	Office of State Procurement (fmrly Materials Mgmt)	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:	3,939,336		471,772	818,350	1,808,433	436,338	247,751	156,692
Add: Allocated Costs								
3.3 Admin Mgmt-Commissioner's Office	40,685	40,685						
3.4 Admin Mgmt-Human Resources	23,959	23,959						
3.5 Admin Mgmt-Financial Mgmt & Rptg	6,813	6,813						
Sum of Allocated Costs	4,010,793	71,457	471,772	818,350	1,808,433	436,338	247,751	156,692
Distribution of Allocated Costs	0	(71,457)	8,558	14,844	32,804	7,915	4,494	2,842
Total Allocated Costs	4,010,793	0	480,330	833,194	1,841,237	444,253	252,245	159,534
Less: Disallowed Costs	0							
Net Allocable Costs	4,010,793	0	480,330	833,194	1,841,237	444,253	252,245	159,534



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 6.0

MN.IT SERVICES

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

MN.IT Services general fund costs benefit all state agencies and allowable costs are apportioned to each agency based on their actual FY 2023 IT spend.

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

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**State of Minnesota
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Schedule No. 6.1

Minnesota Information Technology

	6.2	6.3	6.4
	<u>Minnesota Information Technology</u>	<u>General Support</u>	<u>IT Spend</u>
			<u>Enterprise IT Security</u>
Total Eligible Direct Costs:	1,731,058	1,225,683	505,375
Add: Allocated Costs			
1.2 Fixed Asset Depreciation	270,500	270,500	
4.8 Office of State Procurement (fmrly Materials Mgmt)	176	176	
4.11 Office of Enterprise Continuous Improvement	19	19	
Sum of Allocated Costs	2,001,734	1,496,377	0
Distribution of Allocated Costs	0	(1,496,377)	1,496,377
Total Allocated Costs	2,001,734	0	2,001,752
Less: Disallowed Costs	0		
Net Allocable Costs	2,001,734	0	2,001,752



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

SCHEDULE 8.0

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

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes Enterprise Communications & Planning, personnel, accounting services, and cash management) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2023, 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 2023 net cost of these activities.

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

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

Schedule No. 8.1

		8.2	8.3	9.2	10.2	11.2	12.2	12.9	13.2
	Minnesota Management & Budget	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	MMB - Budget Division	MMB - Accounting Division	MMB - IT Mgmt & Administration	Other Non- Allocable	State HR, Benefits & Labor Relator	
Total Eligible Direct Costs:	3,906,784	3,906,784							
Add: Allocated Costs									
1.2 Fixed Asset Depreciation	0	0							
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,348	1,348							
4.11 Office of Enterprise Continuous Improvement	57	57							
6.4 Enterprise IT Security	27,015	27,015							
Sum of Allocated Costs	3,935,204	3,935,204	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(3,935,204)	224,888	133,249	301,743	1,221,295	1,104,225	0	949,804
Total Allocated Costs	3,935,204	0	224,888	133,249	301,743	1,221,295	1,104,225	0	949,804
Less: Disallowed Costs	0								
Net Allocable Costs	3,935,204	0	224,888	133,249	301,743	1,221,295	1,104,225	0	949,804



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 8.3

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

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

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

These costs are allowable for plan purposes and are allocated to state agencies based on the count of accounting transactions.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2023 net cost of these activities.

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

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MMB - Enterprise Communications & Planning

Schedule No. 8.3.1

	8.3	9.2	10.2	11.2	12.2	13.2	14.2	15.2	16.2		
Enterprise Communications & Planning (fmly IC&A)		General Support	Debt Management Division	MMB Budget Division	MMB Accounting Division	MMB IT Mgmt & Administration	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	State Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	1,217,661	1,217,661									
Add: Allocated Costs											
4.8 Office of State Procurement	88	88									
4.11 Office of Enterprise Continuous Improvement	28	28									
8.2 Minnesota Management & Budget	224,888	224,888									
Sum of Allocated Costs	1,442,665	1,442,665	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,442,665)	22	24	69	29	41	13	112	0	1,442,354
Total Allocated Costs	1,442,665	0	22	24	69	29	41	13	112	0	1,442,354
Less: Disallowed Costs	0										
Net Allocable Costs	1,442,665	0	22	24	69	29	41	13	112	0	1,442,354



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

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

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

Exhibit C

**State of Minnesota
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MMB - Debt Management Division

Schedule No. 9.1

9.2	9.3	
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	<u>MMB - Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:	721,476		721,476	
Add: Allocated Costs				
4.8 Office of State Procurement	29	29		
4.11 Office of Enterprise Continuous Improvement	29	29		
8.2 Minnesota Management & Budget	133,249	0	133,249	
8.3 Enterprise Communication and Planning	22	22		
Sum of Allocated Costs	854,805	80	854,725	0
Distribution of Allocated Costs	0	(80)	80	
Distribution of Allocated Costs	0		(854,805)	854,805
Total Allocated Costs	854,805	0	854,805	854,805
Less: Disallowed Costs	0			
Net Allocable Costs	854,805	0	854,805	854,805



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 10.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —BUDGET DIVISION

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A finance department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2023. 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 2023.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2023 net cost of these activities.

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

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MMB - Budget Division

Schedule No. 10.1

	10.2	10.3	10.4	14.2	15.2	16.2		
	<u>MMB - Budget Division</u>	<u>General Support</u>	<u>Analysis & Control</u>	<u>Budget Operations & Planning</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>State Auditor</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:	1,633,792		1,361,493	272,299				
Add: Allocated Costs								
4.8 Office of State Procurement	33	33						
4.11 Office of Continuous Improvement	54	54						
8.2 Minnesota Management and Budget	301,743	0	251,453	50,291				
8.3 Enterprise Communications & Planning	24	24						
Sum of Allocated Costs	1,935,647	112	1,612,946	322,590	0	0	0	0
Distribution of Allocated Costs	0	(112)	93	19				
Distribution of Allocated Costs	0		(1,613,039)		15	126	0	1,612,898
Distribution of Allocated Costs	0			(322,608)	1	158	0	322,449
Total Allocated Costs	1,935,647	0	0	0	16	284	0	1,935,347
Less: Disallowed Costs	0							
Net Allocable Costs	1,935,647	0	0	0	16	284	0	1,935,347



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 11.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division includes: Financial Reporting, General Accounting, SWIFT Systems Support and Payroll. Financial Reporting reviews and reports on expenditures and revenues to complete the state's Annual Comprehensive 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 2023.

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 2023.

The cost of central payroll is allowable and has been allocated based on total FY 2023 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 2023.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2023 net cost of these activities.

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

State of Minnesota
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MMB - Accounting Division

Schedule No. 11.1

	11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2	16.2		
	MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	State Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	6,612,712		1,642,341	1,854,144	3,062,552	53,675					
Add: Allocated Costs											
4.8 Office of State Procurement	327	327									
4.11 Office of Continuous Improvement	149	149									
8.2 Minnesota Management & Budget	1,221,295	0	303,322	342,440	565,619	9,913					
8.3 Enterprise Communications & Planning	69	69									
Sum of Allocated Costs	7,834,551	544	1,945,663	2,196,584	3,628,171	63,588	0	0	0	0	0
Distribution of Allocated Costs	(0)	(544)	135	153	252	4					
Distribution of Allocated Costs	0		(1,945,798)					50	1,442		1,944,307
Distribution of Allocated Costs	0			(2,196,737)				20	171		2,196,545
Distribution of Allocated Costs	0				(3,628,424)			34	283		3,628,107
Distribution of Allocated Costs	0					(63,593)					63,593
Total Allocated Costs	7,834,551	0	0	0	0	0	0	104	1,896	0	7,832,551
Less: Disallowed Costs	0										
Net Allocable Costs	7,834,551	0	0	0	0	0	0	104	1,896	0	7,832,551



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 12.0

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

The Information Technology Management and Administration Division of Minnesota Management and Budget provides technical systems support and related services for all of the statewide administrative systems. These systems include: accounting and procurement (SWIFT), payroll and human resources (SEMA4), biennial budget, capital budget, fiscal notes, performance reporting (BPAS), and information access (IA). This division also provides Minnesota Management and Budget programs Local Area Network (LAN) support and voice communications support. These costs are allowable and have been allocated as follows:

- > The SWIFT costs are allocated based upon accounting transactions.
- > The SEMA 4 costs are allocated based upon FTE counts.
- > The BPAS costs are allocated based upon budget transactions.
- > The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2023 net cost of these activities.

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

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MMB - IT Management & Administration

Schedule No. 12.1

	12.2	12.4	12.5	12.6	12.7	12.8	12.9	14.2	15.2	16.2	26.2		
	MMB - Information Systems	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:	14,591,560	2,009,010	1,990,929	1,730,229	248,668	2,509,242	6,103,482						
Add: Allocated Costs													
1.2 Fixed Asset Depreciation	483,888	0	241,944	241,944	0								
4.8 Office of State Procurement	33	33	0	0	0								
8.2 Minnesota Management & Budget	1,104,225	371,042	367,703	319,554	45,926								
8.3 Enterprise Communications & Planning	29	29	0	0	0								
Sum of Allocated Costs	16,179,735	2,380,114	2,600,575	2,291,727	294,594	2,509,242	6,103,482	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,380,114)	0	0	0	0	0	0	0	0	0	2,380,114	0
Sum of Allocated Costs	16,179,735	0	2,600,575	2,291,727	294,594	2,509,242	6,103,482	0	0	0	0	2,380,114	0
Distribution of Allocated Costs	0		(2,600,575)					24	203	0	0	0	2,600,349
Distribution of Allocated Costs	0			(2,291,727)				59	1,699	0	0	0	2,289,970
Distribution of Allocated Costs	0				(294,594)			1	145	0	0	0	294,449
Distribution of Allocated Costs	0					(2,509,242)		64	1,860	0	0	0	2,507,318
Distribution of Allocated Costs	0						(6,103,482)	57	476	0	0	0	6,102,950
Total Allocated Costs	16,179,735	0	0	0	0	0	0	0	204	4,381	0	2,380,114	13,795,035
Less: Disallowed Costs	0												
Net Allocable Costs	16,179,735	0	0	0	0	0	0	0	204	4,381	0	2,380,114	13,795,035



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 13.0

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

The functions of this department are as follows:

- > Labor Relations and Compensation, Human Resource Management, Employee Insurance, Information Systems and Administration to Minnesota Management and Budget (MMB). Costs of administering the state government human resource system and labor relations are allowable for plan purposes and have been allocated based on actual positions for FY 2023.
- > 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 2023 net cost of these activities.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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MMB - HR, Benefits & Labor Relations

Schedule No. 13.1

		13.2	13.3	14.2	15.2		
		<u>HR, Benefits & Labor Relations</u>	<u>General Support</u>	<u>Personnel Administration</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:		5,142,725		5,142,725			
Add: Allocated Costs							
1.2	Fixed Asset Depreciation	0	0	0			
4.8	Office of State Procurement	260	260	0			
4.11	Office of Continuous Improvement	101	101	0			
8.2	Minnesota Management & Budget	949,804	0	949,804			
8.3	Enterprise Communications & Planning	41	41	0			
Sum of Allocated Costs		6,092,931	402	6,092,529	0	0	0
Distribution of Allocated Costs		0	(402)	402			
Distribution of Allocated Costs		0		(6,092,931)	156	4,516	6,088,260
Total Allocated Costs		6,092,931	0	0	156	4,516	6,088,260
Less: Disallowed Costs		0					
Net Allocable Costs		6,092,931	0	0	156		6,088,260



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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 2023.

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 2023 net cost of these activities.

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

Exhibit C

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Summary of Allocated Costs
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Mediation Services

Schedule No. 14.1

	14.2	14.3	14.4	15.2		
	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation/ Representation General</u>	<u>Legislative Auditor</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:	319,772		319,772			
Add: Allocated Costs						
4.8 Office of State Procurement (fmrly Materials Mgmt)	126	126				
4.11 Office of Enterprise Continuous Improvement	6	6				
6.4 Enterprise IT Security	0	0				
8.3 Enterprise Communications & Planning (fmrly IC&A)	13	13				
10.3 Analysis & Control (EBO's)	15	15				
10.4 Budget Operations & Planning	1	1				
11.3 Central Payroll	50	50				
11.4 Accounting Services	20	20				
11.5 Financial Reporting	34	34				
12.4 Accounting & Procurement Ops & Sys Support	24	24				
12.5 Personnel Operations and System Support	59	59				
12.6 Budget Service - Computer Operations	1	1				
12.7 Personnel Operations Special Billing	64	64				
12.8 Accounting & Procurement Ops Special Billing	57	57				
13.3 Personnel Administration	156	156				
Sum of Allocated Costs	320,397	625	319,772	0	0	0
Distribution of Allocated Costs	0	(625)	625			
Distribution of Allocated Costs	0		(320,397)		237	320,160
Total Allocated Costs	320,397	0	0	0	237	320,160
Less: Disallowed Costs	0			0		
Net Allocable Costs	320,397	0	0	0	237	320,160



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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 2023 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 2023.

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 2023 net cost of these activities.

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



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 16.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

The single audit cost center is designed to meet the federal requirements of OMB Uniform Guidance, 2 CFR part 200. The requirement is for organization-wide audits, rather than grant by grant.

These audits determine whether:

- > Financial operations are conducted properly;
- > Financial statements are presented fairly;
- > The organization has complied with the federal laws and regulations affecting the expenditure of federal funds;
- > Internal procedures have been established to meet the objectives of federally assisted programs; and
- > Financial reports contain accurate and reliable information.

The State Auditor requires organization-wide audits of sub-recipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during FY 2023.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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State Auditor

Schedule No. 16.1

16.2	
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	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	42,006	42,006	
Add: Allocated Costs			
Sum of Allocated Costs	42,006	42,006	0
Distribution of Allocated Costs	0	(42,006)	42,006
Total Allocated Costs	42,006	0	42,006
Less: Disallowed Costs	0		
Net Allocable Costs	42,006	0	42,006



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 17.0

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

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

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

The capitalizable costs of this project are compiled and are amortized over a ten year period. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2023. 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

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**Statewide Integrated Financial Tools (SWIFT 9.2 Upgrade)
 (Internally developed software amortized over 5 years, BFY20 to BFY25)**

Schedule No. 17.1

17	
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	<u>SWIFT</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	4,232,818	4,232,818	0
Add: Allocated Costs			
Sum of Allocated Costs	4,232,818	4,232,818	0
Distribution of Allocated Costs	0	(4,232,818)	4,232,818
Total Allocated Costs	4,232,818	0	4,232,818
Less: Disallowed Costs	0		
Net Allocable Costs	4,232,818	0	4,232,818



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 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
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Administration

Schedule No. 20.1

	20.0	21.2	22.2	
	<u>Dept of Administration</u>	<u>General Support</u>	<u>Admin - Management Services</u>	<u>Government & Citizen Services</u>
				<u>Consumer Activities</u>
Total Eligible Direct Costs:	0			
Add: Allocated Costs				
4.5 Real Estate & Construction Services	0	0		
4.7 Real Property	91,778	91,778		
10.3 Analysis & Control (EBO's)	158	158		
10.4 Budget Operations & Planning	96	96		
11.3 Central Payroll	824	824		
11.4 Accounting Services	215	215		
11.5 Financial Reporting	355	355		
12.4 Accounting & Procurement Ops & Sys Support	254	254		
12.8 Accounting & Procurement Ops Special Billing	596	596		
15.3 Financial Audits	0	0		
17 SWIFT	414	414		
Sum of Allocated Costs	94,690	94,690	0	0
Distribution of Allocated Costs	0	(94,690)	876	1,736
Total Allocated Costs	94,690	0	876	1,736
Less: Disallowed Costs	0			
Net Allocable Costs	94,690	0	876	1,736
				92,077



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 21.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

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Department of Administration - Management Services

Schedule No. 21.1

	21.2	21.3	21.4	21.5	21.6	22.2		
	Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
3.3 Commissioner's Office	27,404	27,404						
3.4 Human Resources	16,138	16,138						
3.5 Financial Management & Reporting	7,786	7,786						
4.7 Real Property	0	0						
4.8 Materials Management	846	846						
4.11 Office of Enterprise Continuous Improvement	107	107						
4.12 Grants Management	0	0						
6.4 Enterprise IT Security	526	526						
8.3 Internal Controls & Accountability	141	141						
12.5 Personnel Operations & Sys Support	970	970						
12.6 Budget Service - Computer Operations	88	88						
12.7 Personnel Operations Special Billing	1,063	1,063						
13.3 Personnel Administration	2,580	2,580						
14.3 State Agencies	136	136						
20 Department of Administration	876	876						
Sum of Allocated Costs	58,661	58,661	0	0	0	0	0	0
Distribution of Allocated Costs	0	(58,661)	22,414	13,200	23,047			
Sum of Allocated Costs	58,661	0	22,414	13,200	23,047	0	0	0
Distribution of Allocated Costs	0		(22,414)				1,246	21,168
Distribution of Allocated Costs	0			(13,200)			734	12,466
Distribution of Allocated Costs	0				(23,047)		203	22,844
Total Allocated Costs	58,661	0	0	0	0	0	2,182	56,478
Less: Disallowed Costs	0							
Net Allocable Costs	58,661	0	0	0	0	0	2,182	56,478



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 22.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT AND CITIZEN SERVICES

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

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

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Admin - Government & Citizen Services

Schedule No. 22.1

	22.2	22.5	22.7	22.8	22.10	22.11	22.12	24.2	26.2	32.2	33.2		
	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 (fmly Materials Mgmt)	720	720											
4.11 Office of Enterprise Continuous Improvement	159	159											
6.4 Enterprise IT Security	2,781	2,781											
8.3 Enterprise Communications & Planning (fmly IC&A)	123	123											
10.3 Analysis & Control (EBO's)	138	138											
10.4 Budget Operations & Planning	111	111											
11.3 Central Payroll	1,223	1,223											
11.4 Accounting Services	188	188											
11.5 Financial Reporting	310	310											
12.4 Accounting & Procurement Ops & Sys Support	222	222											
12.5 Personnel Operations & Sys Support	1,441	1,441											
12.6 Budget Service - Computer Operations	101	101											
12.7 Personnel Operations Special Billing	1,578	1,578											
12.8 Accounting & Procurement Ops Special Billing	522	522											
13.3 Personnel Administration	3,831	3,831											
14.3 Mediation Services - State Agencies	201	201											
17 SWIFT	362	362											
20 Department of Administration	1,736	1,736											
21.3 Commissioner's Office	1,246	1,246											
21.4 Human Resources	734	734											
21.5 Financial Management & Reporting	203	203											
Sum of Allocated Costs	17,929	17,929	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(17,929)	2,147	3,724	8,230	1,986	1,128	713					
Sum of Allocated Costs	17,929	0	2,147	3,724	8,230	1,986	1,128	713	0	0	0	0	0
Distribution of Allocated Costs	0		(2,147)										2,147
Distribution of Allocated Costs	0			(3,724)									3,724
Distribution of Allocated Costs	0				(8,230)				1	9	1	5	8,215
Distribution of Allocated Costs	0					(1,986)							1,986
Distribution of Allocated Costs	0						(1,128)			1	0	1	1,125
Distribution of Allocated Costs	0							(713)					713
Total Allocated Costs	17,929	0	0	0	0	0	0	0	1	11	1	6	17,910
Less: Disallowed Costs	0												
Net Allocable Costs	17,929	0	0	0	0	0	0	0	1	11	1	6	17,910



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 24.0

MN.IT

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

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

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Minnesota Information Technology

Schedule No. 24.1

		24.2	24.4	24.5	26.2	32.2	33.2	34.2		
		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	191	191							
8.3	Enterprise Communications & Planning (fmrly IC&A)	48	48							
10.3	Analysis & Control (EBO's)	53	53							
10.4	Budget Operations & Planning	107	107							
11.3	Central Payroll	144	144							
11.4	Accounting Services	72	72							
11.5	Financial Reporting	120	120							
12.4	Accounting & Procurement Ops & Sys Support	86	86							
12.5	Personnel Operations & System Support	169	169							
12.6	Budget Service - Computer Operations	98	98							
12.7	Personnel Operations Special Billing	185	185							
12.8	Accounting & Procurement Ops Special Billing	201	201							
13.3	Personnel Administration	450	450							
14.3	Mediation Services	24	24							
17	SWIFT	139	139							
22.8	Office of State Procurement (fmrly Materials Mgmt)	1	1	0						
Sum of Allocated Costs		2,087	2,087	0	0	0	0	0	0	0
Distribution of Allocated Costs		0	(2,087)	2,087						
Sum of Allocated Costs		2,087	0	2,087	0	0	0	0	0	0
Distribution of Allocated Costs		0		(2,087)		28	0	0	0	2,059
Total Allocated Costs		2,087	0	0	0	28	0	0	0	2,059
Less: Disallowed Costs		0								
Net Allocable Costs		2,087	0	0	0	28	0	0	0	2,059



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.0

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

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

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

Exhibit C

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

Schedule No. 26.1

	26.2	26.3	27.2	28.2	29.2	30.2	30.9	31.2
	Minnesota Management & Budget	Enterprise Communications & Planning & Support	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
8.3 Enterprise Communications & Planning	124	106	19	0	0	0	0	0
10.3 Analysis & Control (EBO's)	346	118	21	24	27	77	32	46
10.4 Budget Operations & Planning	950	271	63	82	80	240	77	136
11.3 Central Payroll	3,232	443	215	224	418	1,150	0	782
11.4 Accounting Services	471	161	29	33	37	105	44	63
11.5 Financial Reporting	779	265	48	54	61	173	73	104
12.2 MnIT @ MMB - Mgmt & Admin	2,380,114	2,380,114	0	0	0	0	0	0
12.4 Accounting & Procurement Ops & Sys Support	558	190	34	39	44	124	52	74
12.5 Personnel Operations and System Support	3,806	521	254	264	492	1,355	0	921
12.6 Budget Service - Computer Operations	867	248	58	75	73	220	71	124
12.7 Personnel Operations Special Billing	4,168	571	278	289	538	1,483	0	1,008
12.8 Accounting & Procurement Ops Special Billing	1,310	447	80	92	103	291	122	175
13.3 Personnel Administration	10,120	1,386	674	703	1,308	3,602	0	2,447
14.3 Mediation Services	532	73	35	37	69	189	0	129
15.3 Financial Audits	919,224	0	0	0	0	919,224	0	0
15.5 Single Audits	0	0	0	0	0	0	0	0
17 SWIFT	908	310	55	63	72	202	85	121
22.8 Office of State Procurement (fmrlly Materials Mgmt)	8	6	0	0	0	0	0	1
22.10 Central Mail	0	0	0	0	0	0	0	0
22.11 Office of Enterprise Continuous Improvement	2	0	0	0	0	1	0	0
24.4 Enterprise IT Security	28	28	0	0	0	0	0	0
26.3 Enterprise Communications & Planning	18	0	0	2	2	7	3	4
28.3 Analysis & Control (EBO's)	15	0	0	0	0	7	3	4
29.4 Accounting Services	23	0	0	0	0	0	9	13
29.5 Financial Reporting	38	0	0	0	0	0	15	22
30.4 Accounting & Procurement Ops & Sys Support	10	0	0	0	0	0	0	10
Sum of Allocated Costs	3,327,650	2,385,259	1,864	1,983	3,324	928,450	587	6,184
Distribution of Allocated Costs	0	(2,385,259)	136,312	80,766	182,897	740,268	669,308	0
Total Allocated Costs	3,327,650	0	138,176	82,749	186,221	1,668,718	669,895	0
Less: Disallowed Costs	0							
Net Allocable Costs	3,327,650	0	138,176	82,749	186,221	1,668,718	669,895	0



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.3

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

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

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

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

Schedule No. 26.3.1

	26.3	27.2	28.2	29.2	30.2	31.2	32.2	33.2	34.2		
	Enterprise Communications & Planning (fmrly IC&A)	General Support	Debt Management Division	MMB Budget Division	MMB Accounting Division	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0										
Add: Allocated Costs											
8.3 Enterprise Communications & Planning (fmrly IC&A)	19	19									
10.3 Analysis & Control (EBO's)	21	21									
10.4 Budget Operations and Planning	63	63									
11.3 Central Payroll	215	215									
11.4 Accounting Services	29	29									
11.5 Financial Reporting	48	48									
12.4 Accounting & Procurement Operations and System Support	34	34									
12.5 Personnel Operations and System Support	254	254									
12.6 Budget Service - Computer Operations	58	58									
12.7 Personnel Operations Special Billing	278	278									
12.8 Accounting & Procurement Operations Special Billing	80	80									
13.3 Personnel Administration	674	674									
14.3 Mediation Services	35	35									
17 SWIFT	55	55									
22.8 Office of State Procurement	0	0									
22.11 Office of Enterprise Continuous Improvement	0	0									
26.2 Minnesota Management & Budget	136,312	136,312									
Sum of Allocated Costs	138,176	138,176	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(138,176)	2	2	7	3	4	1	11	0	138,146
Total Allocated Costs	138,176	0						1	11	0	138,146
Less: Disallowed Costs	0										
Net Allocable Costs	138,176	0						1	11	0	138,146



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 27.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — DEBT MANAGEMENT DIVISION

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

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

Exhibit C

State of Minnesota
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MMB - Debt Management Division

Schedule No. 27.1

	27.2	27.3	27.4	34.2		
	<u>Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>Debt Management - Other</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
10.3 Analysis & Control (EBO's)	24	24				
10.4 Budget Operations and Planning	82	82				
11.3 Central Payroll	224	224				
11.4 Accounting Services	33	33				
11.5 Financial Reporting	54	54				
12.4 Accounting & Procurement Operations and System Support	39	39				
12.5 Personnel Operations and System Support	264	264				
12.6 Budget Service - Computer Operations	75	75				
12.7 Personnel Operations Special Billing	289	289				
12.8 Accounting & Procurement Operations Special Billing	92	92				
13.3 Personnel Administration	703	703				
14.3 Mediation Services	37	37				
17 SWIFT	63	63				
22.11 Office of Enterprise Continuous Improvement	0	0				
26.2 Minnesota Management & Budget	80,766	80,766				
26.3 Enterprise Communications & Planning (fmrly IC&A)	2	2				
Sum of Allocated Costs	82,749	82,749	0	0	0	0
Distribution of Allocated Costs	0	(82,749)	82,749	0	0	0
Sum of Allocated Costs	82,749	0	82,749	0	0	0
Distribution of Allocated Costs	0	0	(82,749)	0	0	82,749
Total Allocated Costs	82,749	0	0	0	0	82,749
Less: Disallowed Costs	0					
Net Allocable Costs	82,749	0	0	0	0	82,749



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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.

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MMB - Budget Division

Schedule No. 28.1

	28.2	28.3	28.4	28.5	29.2	30.2	31.2	32.2	33.2	34.2	
Budget Division	General Support	Analysis & Controls (EBO's)	Budget Planning & Operations	Budget Division Non-Allocable	MMB Accounting Division	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0										
Add: Allocated Costs											
10.3 Analysis & Control (EBO's)	27	27									
10.4 Budget Operations and Planning	80	80									
11.3 Central Payroll	418	418									
11.4 Accounting Services	37	37									
11.5 Financial Reporting	61	61									
12.4 Accounting & Procurement Operations and System Support	44	44									
12.5 Personnel Operations and System Support	492	492									
12.6 Budget Service - Computer Operations	73	73									
12.7 Personnel Operations Special Billing	538	538									
12.8 Accounting & Procurement Operations Special Billing	103	103									
13.3 Personnel Administration	1,308	1,308									
14.3 Mediation Services	69	69									
17 SWIFT	72	72									
22.8 Office of State Procurement	0	0									
22.11 Office of Enterprise Continuous Improvement	0	0									
26.2 Minnesota Management & Budget	182,897	182,897									
26.3 Enterprise Communications & Planning (fmrly IC&A)	2	2									
Sum of Allocated Costs	186,221	186,221	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(186,221)	155,184	31,037	0	0	0	0	0	0	0
Sum of Allocated Costs	186,221	0	155,184	31,037	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(155,184)			7	3	4	1	12	0
Distribution of Allocated Costs	0			(31,037)				0	15	0	31,021
Total Allocated Costs	186,221	0	0	0	0	7	3	4	2	27	0
Less: Disallowed Costs	0										
Net Allocable Costs	186,221	0	0	0	0	7	3	4	2	27	0



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 29.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

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

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

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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)	77	77										
10.4 Budget Operations & Planning	240	240										
11.3 Central Payroll	1,150	1,150										
11.4 Accounting Services	105	105										
11.5 Financial Reporting	173	173										
12.4 Accounting & Procurement Ops & Sys Support	124	124										
12.5 Personnel Operations and System Support	1,355	1,355										
12.6 Budget Service - Computer Operations	220	220										
12.7 Personnel Operations Special Billing	1,483	1,483										
12.8 Accounting & Procurement Ops Special Billing	291	291										
13.3 Personnel Administration	3,602	3,602										
14.3 Mediation Services	189	189										
15.3 Financial Audits	919,224	919,224										
15.5 Single Audits	0	0										
17 SWIFT	202	202										
22.8 Office of State Procurement (fmrlly Materials Mgmt)	0	0										
22.11 Office of Enterprise Continuous Improvement	1	1										
26.2 Minnesota Management & Budget	740,268	740,268										
26.3 Enterprise Communications & Planning	7	7										
28.3 Analysis & Control (EBO's)	7	7										
Sum of Allocated Costs	1,668,718	1,668,718	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(1,668,718)	414,445	467,893	772,835	13,545						
Sum of Allocated Costs	1,668,718	0	414,445	467,893	772,835	13,545	0	0	0	0	0	0
Distribution of Allocated Costs	0		(414,445)						11	308		414,126
Distribution of Allocated Costs	0			(467,893)			9	13	4	36		467,830
Distribution of Allocated Costs	0				(772,835)		15	22	7	60		772,730
Distribution of Allocated Costs	0					(13,545)						13,545
Total Allocated Costs	1,668,718	0	0	0	0	0	25	36	22	405	0	1,668,230
Less: Disallowed Costs	0											
Net Allocable Costs	1,668,718	0	0	0	0	0	25	36	22	405	0	1,668,230



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EXHIBIT C—NATURE AND EXTENT OF SERVICES**

SCHEDULE 30.0

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

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

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

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MMB - IT Management & Administration

Schedule No. 30.1

	30.2	30.4	30.5	30.6	30.7	30.8	30.9	31.2	32.2	33.2		
	IT Mgmt & Administration	General Support	Acctg & Procur Ops Sys Support	Personnel Operations Sys Support	Bdgt Services Computer Operations	Personnel Spec Billing	Acctg & Procurement Spec Billing	MMB Other Non-Allocable	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0											
Add: Allocated Costs												
10.3 Analysis & Control (EBO's)	32	32										
10.4 Budget Operations & Planning	77	77										
11.4 Accounting Services	44	44										
11.5 Financial Reporting	73	73										
12.4 Accounting & Procurement Ops & Sys Support	52	52										
12.6 Budget Service - Computer Operations	71	71										
12.8 Accounting & Procurement Ops Special Billing	122	122										
17 SWIFT	85	85										
22.8 Office of State Procurement	0	0										
26.2 Minnesota Management & Budget	669,308	669,308										
26.3 Enterprise Communications & Planning	3	3										
28.3 Analysis & Control (EBO's)	3	3										
29.4 Accounting Services	9	9										
29.5 Financial Reporting	15	15										
Sum of Allocated Costs	669,895	669,895	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(669,895)	335,962	291,970	41,962	0	0					
Sum of Allocated Costs	669,895	0	335,962	291,970	41,962	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(335,962)					10	3	26	335,924	
Distribution of Allocated Costs	0			(291,970)					7	217	291,746	
Distribution of Allocated Costs	0				(41,962)				0	21	41,941	
Distribution of Allocated Costs	0					0						
Distribution of Allocated Costs	0						0					
Total Allocated Costs	669,895	0	0	0	0	0	0	10	11	264	669,610	
Less: Disallowed Costs	0						0					
Net Allocable Costs	669,895	0	0	0	0	0	0	10	11	264	669,610	



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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

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MMB - State HR, Benefits & Labor Relations

Schedule No. 31.1

		31.2	31.3	32.3	33.2	
	State HR, Benefits & Labor Rel	General Support	Personnel Administration	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
10.3 Analysis & Control (EBO's)	46	46				
10.4 Budget Operations & Planning	136	136				
11.3 Central Payroll	782	782				
11.4 Accounting Services	63	63				
11.5 Financial Reporting	104	104				
12.4 Accounting & Procurement Ops & Sys Support	74	74				
12.5 Personnel Operations and System Support	921	921				
12.6 Budget Service - Computer Operations	124	124				
12.7 Personnel Operations Special Billing	1,008	1,008				
12.8 Accounting & Procurement Ops Special Billing	175	175				
13.3 Personnel Administration	2,447	2,447				
14.3 Mediation Services	129	129				
17 SWIFT	121	121				
22.11 Office of Enterprise Continuous Improvement	0	0				
22.8 Office of State Procurement (fmrly Materials Mgmt)	1	1	0			
26.2 Minnesota Management & Budget	575,708	575,708				
26.3 Enterprise Communications & Planning	4	4				
28.3 Analysis & Control (EBO's)	4	4				
29.4 Accounting Services	13	13				
29.5 Financial Reporting	22	22				
30.4 Accounting & Procurement Ops & Sys Support	10	10				
Sum of Allocated Costs	581,892	581,892	0	0	0	0
Distribution of Allocated Costs	0	(581,892)	581,892			
Sum of Allocated Costs	581,892	0	581,892			0
Distribution of Allocated Costs	0		(581,892)	15	432	581,445
Total Allocated Costs	581,892	0	0	15	432	581,445
Less: Disallowed Costs	0					
Net Allocable Costs	581,892	0	0	15	432	581,445



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 32.0

DEPARTMENT OF MEDIATION SERVICES

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

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

Exhibit C

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Mediation Services

Schedule No. 32.1

	32.2	32.3	32.4		
	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation / Representation - General</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
14.3 Mediation Services	8	8			
17 SWIFT	39	39			
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	0	0			
29.3 Central Payroll	11	11			
29.4 Accounting Services	4	4			
29.5 Financial Reporting	7	7			
30.4 Accounting & Procurement Operations and System Support	3	3			
30.5 Personnel Operations & System Support	7	7			
30.6 Budget Services Computer Operations	0	0			
31.3 Personnel Administration	15	15			
Sum of Allocated Costs	99	99	0	0	0
Distribution of Allocated Costs	0	(99)	99	0	
Sum of Allocated Costs	99	0	99	0	0
Distribution of Allocated Costs	0		(99)		99
Total Allocated Costs	99	0	0	0	99
Less: Disallowed Costs	0			0	
Net Allocable Costs	99	0	0	0	99



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 33.0

OFFICE OF LEGISLATIVE AUDITOR

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

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



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 34.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

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

Exhibit C

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Schedule No. 34.1

State Auditor

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

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FIXED ASSET DEPRECIATION

Schedule No. 1.1

1.2

	Fixed Asset Depreciation	General Support Allocation
Total Eligible Direct Costs:	761,812	761,812
Add: Allocated Costs		
Sum of Allocated Costs	761,812	761,812
Distribution of Allocated Costs	0	
Total Allocated Costs	761,812	761,812
Less: Disallowed Costs	0	
Net Allocable Costs	761,812	761,812

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 2023.
- > 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 2023.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2023 net cost of these sub-centers.

Exhibit C

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ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.2

	3.3	3.4	3.5	3.6	
	Administration Mgmt <u>Services</u>	Commissioners <u>Office</u>	Human <u>Resources</u>	Financial Mgmt <u>and Rptg</u>	Fiscal Agent - Non <u>Allocable</u>
Total Eligible Direct Costs:	1,987,687	759,490	447,261	780,936	
Add: Allocated Costs					
Fixed Asset Depreciation	0				
Sum of Allocated Costs	1,987,687	759,490	447,261	780,936	0
Distribution of Allocated Costs	0				
Total Allocated Costs	1,987,687	759,490	447,261	780,936	0
Less: Disallowed Costs	0				
Net Allocable Costs	1,987,687	759,490	447,261	780,936	0



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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 2023 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 2023.
- > 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 2023 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 2023 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 2023.
- > 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 2023 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

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ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1

	4.2	4.5	4.7	4.8	4.10	4.11	4.12	
	Government & Citizen Services	General Support	Real Estate & Constr Services	Real Prop Enterprise System	Office of State Procurement (fmrlly Materials Mgmt)	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:	3,939,336		471,772	818,350	1,808,433	436,338	247,751	156,692
Add: Allocated Costs								
3.3 Admin Mgmt-Commissioner's Office	40,685	40,685						
3.4 Admin Mgmt-Human Resources	23,959	23,959						
3.5 Admin Mgmt-Financial Mgmt & Rptg	6,813	6,813						
Sum of Allocated Costs	4,010,793	71,457	471,772	818,350	1,808,433	436,338	247,751	156,692
Distribution of Allocated Costs	0	(71,457)	8,558	14,844	32,804	7,915	4,494	2,842
Total Allocated Costs	4,010,793	0	480,330	833,194	1,841,237	444,253	252,245	159,534
Less: Disallowed Costs	0							
Net Allocable Costs	4,010,793	0	480,330	833,194	1,841,237	444,253	252,245	159,534



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 6.0

MN.IT SERVICES

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

MN.IT Services general fund costs benefit all state agencies and allowable costs are apportioned to each agency based on their actual FY 2023 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 2023
 First Stepdown**

Schedule No. 6.1

Minnesota Information Technology

	6.2	6.3	6.4
	<u>Minnesota Information Technology</u>	<u>General Support</u>	<u>IT Spend</u>
			<u>Enterprise IT Security</u>
Total Eligible Direct Costs:	1,731,058	1,225,683	505,375
Add: Allocated Costs			
1.2 Fixed Asset Depreciation	270,500	270,500	
4.8 Office of State Procurement (fmrly Materials Mgmt)	176	176	
4.11 Office of Enterprise Continuous Improvement	19	19	
Sum of Allocated Costs	2,001,734	1,496,377	0
Distribution of Allocated Costs	0	(1,496,377)	1,496,377
Total Allocated Costs	2,001,734	0	2,001,752
Less: Disallowed Costs	0		
Net Allocable Costs	2,001,734	0	2,001,752



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

SCHEDULE 8.0

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

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes Enterprise Communications & Planning, personnel, accounting services, and cash management) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2023, 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 2023 net cost of these activities.

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

Exhibit C

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

Schedule No. 8.1

		8.2	8.3	9.2	10.2	11.2	12.2	12.9	13.2
	MMB	Minnesota Management & Budget	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	MMB - Budget Division	MMB - Accounting Division	MMB - IT Mgmt & Administration	Other Non- Allocable	State HR, Benefits & Labor Relator
Total Eligible Direct Costs:	3,906,784	3,906,784							
Add: Allocated Costs									
1.2 Fixed Asset Depreciation	0	0							
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,348	1,348							
4.11 Office of Enterprise Continuous Improvement	57	57							
6.4 Enterprise IT Security	27,015	27,015							
Sum of Allocated Costs	3,935,204	3,935,204	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(3,935,204)	224,888	133,249	301,743	1,221,295	1,104,225	0	949,804
Total Allocated Costs	3,935,204	0	224,888	133,249	301,743	1,221,295	1,104,225	0	949,804
Less: Disallowed Costs	0								
Net Allocable Costs	3,935,204	0	224,888	133,249	301,743	1,221,295	1,104,225	0	949,804



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 8.3

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

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

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

These costs are allowable for plan purposes and are allocated to state agencies based on the count of accounting transactions.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2023 net cost of these activities.

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

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MMB - Enterprise Communications & Planning

Schedule No. 8.3.1

	8.3	9.2	10.2	11.2	12.2	13.2	14.2	15.2	16.2		
Enterprise Communications & Planning (fmly IC&A)		General Support	Debt Management Division	MMB Budget Division	MMB Accounting Division	MMB IT Mgmt & Administration	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	State Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	1,217,661	1,217,661									
Add: Allocated Costs											
4.8 Office of State Procurement	88	88									
4.11 Office of Enterprise Continuous Improvement	28	28									
8.2 Minnesota Management & Budget	224,888	224,888									
Sum of Allocated Costs	1,442,665	1,442,665	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,442,665)	22	24	69	29	41	13	112	0	1,442,354
Total Allocated Costs	1,442,665	0	22	24	69	29	41	13	112	0	1,442,354
Less: Disallowed Costs	0										
Net Allocable Costs	1,442,665	0	22	24	69	29	41	13	112	0	1,442,354



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

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

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

Exhibit C

**State of Minnesota
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MMB - Debt Management Division

Schedule No. 9.1

9.2	9.3	
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	<u>MMB - Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:	721,476		721,476	
Add: Allocated Costs				
4.8 Office of State Procurement	29	29		
4.11 Office of Enterprise Continuous Improvement	29	29		
8.2 Minnesota Management & Budget	133,249	0	133,249	
8.3 Enterprise Communication and Planning	22	22		
Sum of Allocated Costs	854,805	80	854,725	0
Distribution of Allocated Costs	0	(80)	80	
Distribution of Allocated Costs	0		(854,805)	854,805
Total Allocated Costs	854,805	0	854,805	854,805
Less: Disallowed Costs	0			
Net Allocable Costs	854,805	0	854,805	854,805



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 10.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —BUDGET DIVISION

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A finance department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2023. 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 2023.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2023 net cost of these activities.

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

Exhibit C

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MMB - Budget Division

Schedule No. 10.1

		10.2	10.3	10.4	14.2	15.2	16.2	
	<u>MMB - Budget Division</u>	<u>General Support</u>	<u>Analysis & Control</u>	<u>Budget Operations & Planning</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>State Auditor</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:	1,633,792		1,361,493	272,299				
Add: Allocated Costs								
4.8 Office of State Procurement	33	33						
4.11 Office of Continuous Improvement	54	54						
8.2 Minnesota Management and Budget	301,743	0	251,453	50,291				
8.3 Enterprise Communications & Planning	24	24						
Sum of Allocated Costs	1,935,647	112	1,612,946	322,590	0	0	0	0
Distribution of Allocated Costs	0	(112)	93	19				
Distribution of Allocated Costs	0		(1,613,039)		15	126	0	1,612,898
Distribution of Allocated Costs	0			(322,608)	1	158	0	322,449
Total Allocated Costs	1,935,647	0	0	0	16	284	0	1,935,347
Less: Disallowed Costs	0							
Net Allocable Costs	1,935,647	0	0	0	16	284	0	1,935,347



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 11.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division includes: Financial Reporting, General Accounting, SWIFT Systems Support and Payroll. Financial Reporting reviews and reports on expenditures and revenues to complete the state's Annual Comprehensive 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 2023.

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 2023.

The cost of central payroll is allowable and has been allocated based on total FY 2023 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 2023.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2023 net cost of these activities.

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

State of Minnesota
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MMB - Accounting Division

Schedule No. 11.1

	11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2	16.2		
	MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	State Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	6,612,712		1,642,341	1,854,144	3,062,552	53,675					
Add: Allocated Costs											
4.8 Office of State Procurement	327	327									
4.11 Office of Continuous Improvement	149	149									
8.2 Minnesota Management & Budget	1,221,295	0	303,322	342,440	565,619	9,913					
8.3 Enterprise Communications & Planning	69	69									
Sum of Allocated Costs	7,834,551	544	1,945,663	2,196,584	3,628,171	63,588	0	0	0	0	0
Distribution of Allocated Costs	(0)	(544)	135	153	252	4					
Distribution of Allocated Costs	0		(1,945,798)					50	1,442		1,944,307
Distribution of Allocated Costs	0			(2,196,737)				20	171		2,196,545
Distribution of Allocated Costs	0				(3,628,424)			34	283		3,628,107
Distribution of Allocated Costs	0					(63,593)					63,593
Total Allocated Costs	7,834,551	0	0	0	0	0	0	104	1,896	0	7,832,551
Less: Disallowed Costs	0										
Net Allocable Costs	7,834,551	0	0	0	0	0	0	104	1,896	0	7,832,551



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 12.0

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

The Information Technology Management and Administration Division of Minnesota Management and Budget provides technical systems support and related services for all of the statewide administrative systems. These systems include: accounting and procurement (SWIFT), payroll and human resources (SEMA4), biennial budget, capital budget, fiscal notes, performance reporting (BPAS), and information access (IA). This division also provides Minnesota Management and Budget programs Local Area Network (LAN) support and voice communications support. These costs are allowable and have been allocated as follows:

- > The SWIFT costs are allocated based upon accounting transactions.
- > The SEMA 4 costs are allocated based upon FTE counts.
- > The BPAS costs are allocated based upon budget transactions.
- > The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2023 net cost of these activities.

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

State of Minnesota
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MMB - IT Management & Administration

Schedule No. 12.1

	12.2	12.4	12.5	12.6	12.7	12.8	12.9	14.2	15.2	16.2	26.2		
	MMB - Information Systems	General Support	Accounting & Procurement Sys Support	Personnel Operations Sys Support	Budget Serv Computer Operations	Personnel Operations Spec Billing	Accounting & Procurement Spec Billing	Other Non-Allocable	Mediation Services	Legislative Auditor	State Auditor	MMB	2nd step & Consumer Activities
Total Eligible Direct Costs:	14,591,560	2,009,010	1,990,929	1,730,229	248,668	2,509,242	6,103,482						
Add: Allocated Costs													
1.2 Fixed Asset Depreciation	483,888	0	241,944	241,944	0								
4.8 Office of State Procurement	33	33	0	0	0								
8.2 Minnesota Management & Budget	1,104,225	371,042	367,703	319,554	45,926								
8.3 Enterprise Communications & Planning	29	29	0	0	0								
Sum of Allocated Costs	16,179,735	2,380,114	2,600,575	2,291,727	294,594	2,509,242	6,103,482	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,380,114)	0	0	0	0	0	0	0	0	0	2,380,114	0
Sum of Allocated Costs	16,179,735	0	2,600,575	2,291,727	294,594	2,509,242	6,103,482	0	0	0	0	2,380,114	0
Distribution of Allocated Costs	0		(2,600,575)					24	203	0	0	0	2,600,349
Distribution of Allocated Costs	0			(2,291,727)				59	1,699	0	0	0	2,289,970
Distribution of Allocated Costs	0				(294,594)			1	145	0	0	0	294,449
Distribution of Allocated Costs	0					(2,509,242)		64	1,860	0	0	0	2,507,318
Distribution of Allocated Costs	0						(6,103,482)	57	476	0	0	0	6,102,950
Total Allocated Costs	16,179,735	0	0	0	0	0	0	0	204	4,381	0	2,380,114	13,795,035
Less: Disallowed Costs	0												
Net Allocable Costs	16,179,735	0	0	0	0	0	0	0	204	4,381	0	2,380,114	13,795,035



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 13.0

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

The functions of this department are as follows:

- > Labor Relations and Compensation, Human Resource Management, Employee Insurance, Information Systems and Administration to Minnesota Management and Budget (MMB). Costs of administering the state government human resource system and labor relations are allowable for plan purposes and have been allocated based on actual positions for FY 2023.
- > 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 2023 net cost of these activities.

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

Exhibit C

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MMB - HR, Benefits & Labor Relations

Schedule No. 13.1

	13.2	13.3	14.2	15.2		
	<u>HR, Benefits & Labor Relations</u>	<u>General Support</u>	<u>Personnel Administration</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:	5,142,725		5,142,725			
Add: Allocated Costs						
1.2 Fixed Asset Depreciation	0	0	0			
4.8 Office of State Procurement	260	260	0			
4.11 Office of Continuous Improvement	101	101	0			
8.2 Minnesota Management & Budget	949,804	0	949,804			
8.3 Enterprise Communications & Planning	41	41	0			
Sum of Allocated Costs	6,092,931	402	6,092,529	0	0	0
Distribution of Allocated Costs	0	(402)	402			
Distribution of Allocated Costs	0		(6,092,931)	156	4,516	6,088,260
Total Allocated Costs	6,092,931	0	0	156	4,516	6,088,260
Less: Disallowed Costs	0					
Net Allocable Costs	6,092,931	0	0	156		6,088,260



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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 2023.

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 2023 net cost of these activities.

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

Exhibit C

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Mediation Services

Schedule No. 14.1

	14.2	14.3	14.4	15.2		
	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation/ Representation General</u>	<u>Legislative Auditor</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:	319,772		319,772			
Add: Allocated Costs						
4.8 Office of State Procurement (fmrly Materials Mgmt)	126	126				
4.11 Office of Enterprise Continuous Improvement	6	6				
6.4 Enterprise IT Security	0	0				
8.3 Enterprise Communications & Planning (fmrly IC&A)	13	13				
10.3 Analysis & Control (EBO's)	15	15				
10.4 Budget Operations & Planning	1	1				
11.3 Central Payroll	50	50				
11.4 Accounting Services	20	20				
11.5 Financial Reporting	34	34				
12.4 Accounting & Procurement Ops & Sys Support	24	24				
12.5 Personnel Operations and System Support	59	59				
12.6 Budget Service - Computer Operations	1	1				
12.7 Personnel Operations Special Billing	64	64				
12.8 Accounting & Procurement Ops Special Billing	57	57				
13.3 Personnel Administration	156	156				
Sum of Allocated Costs	320,397	625	319,772	0	0	0
Distribution of Allocated Costs	0	(625)	625			
Distribution of Allocated Costs	0		(320,397)		237	320,160
Total Allocated Costs	320,397	0	0	0	237	320,160
Less: Disallowed Costs	0			0		
Net Allocable Costs	320,397	0	0	0	237	320,160



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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 2023 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 2023.

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 2023 net cost of these activities.

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



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 16.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

The single audit cost center is designed to meet the federal requirements of OMB Uniform Guidance, 2 CFR part 200. The requirement is for organization-wide audits, rather than grant by grant.

These audits determine whether:

- > Financial operations are conducted properly;
- > Financial statements are presented fairly;
- > The organization has complied with the federal laws and regulations affecting the expenditure of federal funds;
- > Internal procedures have been established to meet the objectives of federally assisted programs; and
- > Financial reports contain accurate and reliable information.

The State Auditor requires organization-wide audits of sub-recipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during FY 2023.

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

Exhibit C

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State Auditor

Schedule No. 16.1

16.2	
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	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	42,006	42,006	
Add: Allocated Costs			
Sum of Allocated Costs	42,006	42,006	0
Distribution of Allocated Costs	0	(42,006)	42,006
Total Allocated Costs	42,006	0	42,006
Less: Disallowed Costs	0		
Net Allocable Costs	42,006	0	42,006



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 17.0

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

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

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

The capitalizable costs of this project are compiled and are amortized over a ten year period. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2023. 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

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**Statewide Integrated Financial Tools (SWIFT 9.2 Upgrade)
 (Internally developed software amortized over 5 years, BFY20 to BFY25)**

Schedule No. 17.1

17	
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	<u>SWIFT</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	4,232,818	4,232,818	0
Add: Allocated Costs			
Sum of Allocated Costs	4,232,818	4,232,818	0
Distribution of Allocated Costs	0	(4,232,818)	4,232,818
Total Allocated Costs	4,232,818	0	4,232,818
Less: Disallowed Costs	0		
Net Allocable Costs	4,232,818	0	4,232,818



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 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

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Administration

Schedule No. 20.1

	20.0	21.2	22.2	
	<u>Dept of Administration</u>	<u>General Support</u>	<u>Admin - Management Services</u>	<u>Government & Citizen Services</u>
				<u>Consumer Activities</u>
Total Eligible Direct Costs:	0			
Add: Allocated Costs				
4.5 Real Estate & Construction Services	0	0		
4.7 Real Property	91,778	91,778		
10.3 Analysis & Control (EBO's)	158	158		
10.4 Budget Operations & Planning	96	96		
11.3 Central Payroll	824	824		
11.4 Accounting Services	215	215		
11.5 Financial Reporting	355	355		
12.4 Accounting & Procurement Ops & Sys Support	254	254		
12.8 Accounting & Procurement Ops Special Billing	596	596		
15.3 Financial Audits	0	0		
17 SWIFT	414	414		
Sum of Allocated Costs	94,690	94,690	0	0
Distribution of Allocated Costs	0	(94,690)	876	1,736
Total Allocated Costs	94,690	0	876	1,736
Less: Disallowed Costs	0			
Net Allocable Costs	94,690	0	876	1,736
				92,077



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 21.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

State of Minnesota
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Department of Administration - Management Services

Schedule No. 21.1

	21.2	21.3	21.4	21.5	21.6	22.2		
	Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
3.3 Commissioner's Office	27,404	27,404						
3.4 Human Resources	16,138	16,138						
3.5 Financial Management & Reporting	7,786	7,786						
4.7 Real Property	0	0						
4.8 Materials Management	846	846						
4.11 Office of Enterprise Continuous Improvement	107	107						
4.12 Grants Management	0	0						
6.4 Enterprise IT Security	526	526						
8.3 Internal Controls & Accountability	141	141						
12.5 Personnel Operations & Sys Support	970	970						
12.6 Budget Service - Computer Operations	88	88						
12.7 Personnel Operations Special Billing	1,063	1,063						
13.3 Personnel Administration	2,580	2,580						
14.3 State Agencies	136	136						
20 Department of Administration	876	876						
Sum of Allocated Costs	58,661	58,661	0	0	0	0	0	0
Distribution of Allocated Costs	0	(58,661)	22,414	13,200	23,047			
Sum of Allocated Costs	58,661	0	22,414	13,200	23,047	0	0	0
Distribution of Allocated Costs	0		(22,414)				1,246	21,168
Distribution of Allocated Costs	0			(13,200)			734	12,466
Distribution of Allocated Costs	0				(23,047)		203	22,844
Total Allocated Costs	58,661	0	0	0	0	0	2,182	56,478
Less: Disallowed Costs	0							
Net Allocable Costs	58,661	0	0	0	0	0	2,182	56,478



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 22.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT AND CITIZEN SERVICES

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

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

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Admin - Government & Citizen Services

Schedule No. 22.1

	22.2	22.5	22.7	22.8	22.10	22.11	22.12	24.2	26.2	32.2	33.2		
	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 (fmly Materials Mgmt)	720	720											
4.11 Office of Enterprise Continuous Improvement	159	159											
6.4 Enterprise IT Security	2,781	2,781											
8.3 Enterprise Communications & Planning (fmly IC&A)	123	123											
10.3 Analysis & Control (EBO's)	138	138											
10.4 Budget Operations & Planning	111	111											
11.3 Central Payroll	1,223	1,223											
11.4 Accounting Services	188	188											
11.5 Financial Reporting	310	310											
12.4 Accounting & Procurement Ops & Sys Support	222	222											
12.5 Personnel Operations & Sys Support	1,441	1,441											
12.6 Budget Service - Computer Operations	101	101											
12.7 Personnel Operations Special Billing	1,578	1,578											
12.8 Accounting & Procurement Ops Special Billing	522	522											
13.3 Personnel Administration	3,831	3,831											
14.3 Mediation Services - State Agencies	201	201											
17 SWIFT	362	362											
20 Department of Administration	1,736	1,736											
21.3 Commissioner's Office	1,246	1,246											
21.4 Human Resources	734	734											
21.5 Financial Management & Reporting	203	203											
Sum of Allocated Costs	17,929	17,929	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(17,929)	2,147	3,724	8,230	1,986	1,128	713					
Sum of Allocated Costs	17,929	0	2,147	3,724	8,230	1,986	1,128	713	0	0	0	0	0
Distribution of Allocated Costs	0		(2,147)										2,147
Distribution of Allocated Costs	0			(3,724)									3,724
Distribution of Allocated Costs	0				(8,230)				1	9	1	5	8,215
Distribution of Allocated Costs	0					(1,986)							1,986
Distribution of Allocated Costs	0						(1,128)			1	0	1	1,125
Distribution of Allocated Costs	0							(713)					713
Total Allocated Costs	17,929	0	0	0	0	0	0	0	1	11	1	6	17,910
Less: Disallowed Costs	0												
Net Allocable Costs	17,929	0	0	0	0	0	0	0	1	11	1	6	17,910



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 24.0

MN.IT

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

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

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Minnesota Information Technology

Schedule No. 24.1

		24.2	24.4	24.5	26.2	32.2	33.2	34.2		
		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	191	191							
8.3	Enterprise Communications & Planning (fmrlly IC&A)	48	48							
10.3	Analysis & Control (EBO's)	53	53							
10.4	Budget Operations & Planning	107	107							
11.3	Central Payroll	144	144							
11.4	Accounting Services	72	72							
11.5	Financial Reporting	120	120							
12.4	Accounting & Procurement Ops & Sys Support	86	86							
12.5	Personnel Operations & System Support	169	169							
12.6	Budget Service - Computer Operations	98	98							
12.7	Personnel Operations Special Billing	185	185							
12.8	Accounting & Procurement Ops Special Billing	201	201							
13.3	Personnel Administration	450	450							
14.3	Mediation Services	24	24							
17	SWIFT	139	139							
22.8	Office of State Procurement (fmrlly Materials Mgmt)	1	1	0						
Sum of Allocated Costs		2,087	2,087	0	0	0	0	0	0	0
Distribution of Allocated Costs		0	(2,087)	2,087						
Sum of Allocated Costs		2,087	0	2,087	0	0	0	0	0	0
Distribution of Allocated Costs		0		(2,087)		28	0	0	0	2,059
Total Allocated Costs		2,087	0	0	0	28	0	0	0	2,059
Less: Disallowed Costs		0								
Net Allocable Costs		2,087	0	0	0	28	0	0	0	2,059



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.0

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

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

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

Exhibit C

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

Schedule No. 26.1

	26.2	26.3	27.2	28.2	29.2	30.2	30.9	31.2
	Minnesota Management & Budget	Enterprise Communications & Planning & Support	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
8.3 Enterprise Communications & Planning	124	106	19	0	0	0	0	0
10.3 Analysis & Control (EBO's)	346	118	21	24	27	77	32	46
10.4 Budget Operations & Planning	950	271	63	82	80	240	77	136
11.3 Central Payroll	3,232	443	215	224	418	1,150	0	782
11.4 Accounting Services	471	161	29	33	37	105	44	63
11.5 Financial Reporting	779	265	48	54	61	173	73	104
12.2 MnIT @ MMB - Mgmt & Admin	2,380,114	2,380,114	0	0	0	0	0	0
12.4 Accounting & Procurement Ops & Sys Support	558	190	34	39	44	124	52	74
12.5 Personnel Operations and System Support	3,806	521	254	264	492	1,355	0	921
12.6 Budget Service - Computer Operations	867	248	58	75	73	220	71	124
12.7 Personnel Operations Special Billing	4,168	571	278	289	538	1,483	0	1,008
12.8 Accounting & Procurement Ops Special Billing	1,310	447	80	92	103	291	122	175
13.3 Personnel Administration	10,120	1,386	674	703	1,308	3,602	0	2,447
14.3 Mediation Services	532	73	35	37	69	189	0	129
15.3 Financial Audits	919,224	0	0	0	0	919,224	0	0
15.5 Single Audits	0	0	0	0	0	0	0	0
17 SWIFT	908	310	55	63	72	202	85	121
22.8 Office of State Procurement (fmrlly Materials Mgmt)	8	6	0	0	0	0	0	1
22.10 Central Mail	0	0	0	0	0	0	0	0
22.11 Office of Enterprise Continuous Improvement	2	0	0	0	0	1	0	0
24.4 Enterprise IT Security	28	28	0	0	0	0	0	0
26.3 Enterprise Communications & Planning	18	0	0	2	2	7	3	4
28.3 Analysis & Control (EBO's)	15	0	0	0	0	7	3	4
29.4 Accounting Services	23	0	0	0	0	0	9	13
29.5 Financial Reporting	38	0	0	0	0	0	15	22
30.4 Accounting & Procurement Ops & Sys Support	10	0	0	0	0	0	0	10
Sum of Allocated Costs	3,327,650	2,385,259	1,864	1,983	3,324	928,450	587	6,184
Distribution of Allocated Costs	0	(2,385,259)	136,312	80,766	182,897	740,268	669,308	575,708
Total Allocated Costs	3,327,650	0	138,176	82,749	186,221	1,668,718	669,895	581,892
Less: Disallowed Costs	0							
Net Allocable Costs	3,327,650	0	138,176	82,749	186,221	1,668,718	669,895	581,892



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.3

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

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

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

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

Schedule No. 26.3.1

	26.3	27.2	28.2	29.2	30.2	31.2	32.2	33.2	34.2		
	Enterprise Communications & Planning (fmrly IC&A)	General Support	Debt Management Division	MMB Budget Division	MMB Accounting Division	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0										
Add: Allocated Costs											
8.3 Enterprise Communications & Planning (fmrly IC&A)	19	19									
10.3 Analysis & Control (EBO's)	21	21									
10.4 Budget Operations and Planning	63	63									
11.3 Central Payroll	215	215									
11.4 Accounting Services	29	29									
11.5 Financial Reporting	48	48									
12.4 Accounting & Procurement Operations and System Support	34	34									
12.5 Personnel Operations and System Support	254	254									
12.6 Budget Service - Computer Operations	58	58									
12.7 Personnel Operations Special Billing	278	278									
12.8 Accounting & Procurement Operations Special Billing	80	80									
13.3 Personnel Administration	674	674									
14.3 Mediation Services	35	35									
17 SWIFT	55	55									
22.8 Office of State Procurement	0	0									
22.11 Office of Enterprise Continuous Improvement	0	0									
26.2 Minnesota Management & Budget	136,312	136,312									
Sum of Allocated Costs	138,176	138,176	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(138,176)	2	2	7	3	4	1	11	0	138,146
Total Allocated Costs	138,176	0						1	11	0	138,146
Less: Disallowed Costs	0										
Net Allocable Costs	138,176	0						1	11	0	138,146



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 27.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — DEBT MANAGEMENT DIVISION

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

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

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MMB - Debt Management Division

Schedule No. 27.1

	27.2	27.3	27.4	34.2		
	<u>Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>Debt Management - Other</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
10.3 Analysis & Control (EBO's)	24	24				
10.4 Budget Operations and Planning	82	82				
11.3 Central Payroll	224	224				
11.4 Accounting Services	33	33				
11.5 Financial Reporting	54	54				
12.4 Accounting & Procurement Operations and System Support	39	39				
12.5 Personnel Operations and System Support	264	264				
12.6 Budget Service - Computer Operations	75	75				
12.7 Personnel Operations Special Billing	289	289				
12.8 Accounting & Procurement Operations Special Billing	92	92				
13.3 Personnel Administration	703	703				
14.3 Mediation Services	37	37				
17 SWIFT	63	63				
22.11 Office of Enterprise Continuous Improvement	0	0				
26.2 Minnesota Management & Budget	80,766	80,766				
26.3 Enterprise Communications & Planning (fmrly IC&A)	2	2				
Sum of Allocated Costs	82,749	82,749	0	0	0	0
Distribution of Allocated Costs	0	(82,749)	82,749	0	0	0
Sum of Allocated Costs	82,749	0	82,749	0	0	0
Distribution of Allocated Costs	0	0	(82,749)	0	0	82,749
Total Allocated Costs	82,749	0	0	0	0	82,749
Less: Disallowed Costs	0					
Net Allocable Costs	82,749	0	0	0	0	82,749



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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.

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MMB - Budget Division

Schedule No. 28.1

	28.2	28.3	28.4	28.5	29.2	30.2	31.2	32.2	33.2	34.2	
Budget Division	General Support	Analysis & Controls (EBO's)	Budget Planning & Operations	Budget Division Non-Allocable	MMB Accounting Division	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0										
Add: Allocated Costs											
10.3 Analysis & Control (EBO's)	27	27									
10.4 Budget Operations and Planning	80	80									
11.3 Central Payroll	418	418									
11.4 Accounting Services	37	37									
11.5 Financial Reporting	61	61									
12.4 Accounting & Procurement Operations and System Support	44	44									
12.5 Personnel Operations and System Support	492	492									
12.6 Budget Service - Computer Operations	73	73									
12.7 Personnel Operations Special Billing	538	538									
12.8 Accounting & Procurement Operations Special Billing	103	103									
13.3 Personnel Administration	1,308	1,308									
14.3 Mediation Services	69	69									
17 SWIFT	72	72									
22.8 Office of State Procurement	0	0									
22.11 Office of Enterprise Continuous Improvement	0	0									
26.2 Minnesota Management & Budget	182,897	182,897									
26.3 Enterprise Communications & Planning (fmrly IC&A)	2	2									
Sum of Allocated Costs	186,221	186,221	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(186,221)	155,184	31,037	0	0	0	0	0	0	0
Sum of Allocated Costs	186,221	0	155,184	31,037	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(155,184)			7	3	4	1	12	0
Distribution of Allocated Costs	0			(31,037)				0	15	0	31,021
Total Allocated Costs	186,221	0	0	0	0	7	3	4	2	27	0
Less: Disallowed Costs	0										
Net Allocable Costs	186,221	0	0	0	0	7	3	4	2	27	0



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 29.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

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

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

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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)	77	77										
10.4	Budget Operations & Planning	240	240										
11.3	Central Payroll	1,150	1,150										
11.4	Accounting Services	105	105										
11.5	Financial Reporting	173	173										
12.4	Accounting & Procurement Ops & Sys Support	124	124										
12.5	Personnel Operations and System Support	1,355	1,355										
12.6	Budget Service - Computer Operations	220	220										
12.7	Personnel Operations Special Billing	1,483	1,483										
12.8	Accounting & Procurement Ops Special Billing	291	291										
13.3	Personnel Administration	3,602	3,602										
14.3	Mediation Services	189	189										
15.3	Financial Audits	919,224	919,224										
15.5	Single Audits	0	0										
17	SWIFT	202	202										
22.8	Office of State Procurement (fmrlly Materials Mgmt)	0	0										
22.11	Office of Enterprise Continuous Improvement	1	1										
26.2	Minnesota Management & Budget	740,268	740,268										
26.3	Enterprise Communications & Planning	7	7										
28.3	Analysis & Control (EBO's)	7	7										
Sum of Allocated Costs		1,668,718	1,668,718	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		(0)	(1,668,718)	414,445	467,893	772,835	13,545						
Sum of Allocated Costs		1,668,718	0	414,445	467,893	772,835	13,545	0	0	0	0	0	0
Distribution of Allocated Costs		0		(414,445)						11	308		414,126
Distribution of Allocated Costs		0			(467,893)			9	13	4	36		467,830
Distribution of Allocated Costs		0				(772,835)		15	22	7	60		772,730
Distribution of Allocated Costs		0					(13,545)						13,545
Total Allocated Costs		1,668,718	0	0	0	0	0	25	36	22	405	0	1,668,230
Less: Disallowed Costs		0											
Net Allocable Costs		1,668,718	0	0	0	0	0	25	36	22	405	0	1,668,230



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EXHIBIT C—NATURE AND EXTENT OF SERVICES**

SCHEDULE 30.0

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

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

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

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MMB - IT Management & Administration

Schedule No. 30.1

	30.2	30.4	30.5	30.6	30.7	30.8	30.9	31.2	32.2	33.2		
	IT Mgmt & Administration	General Support	Acctg & Procur Ops Sys Support	Personnel Operations Sys Support	Bdgt Services Computer Operations	Personnel Spec Billing	Acctg & Procurement Spec Billing	MMB Other Non-Allocable	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0											
Add: Allocated Costs												
10.3 Analysis & Control (EBO's)	32	32										
10.4 Budget Operations & Planning	77	77										
11.4 Accounting Services	44	44										
11.5 Financial Reporting	73	73										
12.4 Accounting & Procurement Ops & Sys Support	52	52										
12.6 Budget Service - Computer Operations	71	71										
12.8 Accounting & Procurement Ops Special Billing	122	122										
17 SWIFT	85	85										
22.8 Office of State Procurement	0	0										
26.2 Minnesota Management & Budget	669,308	669,308										
26.3 Enterprise Communications & Planning	3	3										
28.3 Analysis & Control (EBO's)	3	3										
29.4 Accounting Services	9	9										
29.5 Financial Reporting	15	15										
Sum of Allocated Costs	669,895	669,895	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(669,895)	335,962	291,970	41,962	0	0					
Sum of Allocated Costs	669,895	0	335,962	291,970	41,962	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(335,962)						10	3	26	335,924
Distribution of Allocated Costs	0			(291,970)						7	217	291,746
Distribution of Allocated Costs	0				(41,962)					0	21	41,941
Distribution of Allocated Costs	0					0						
Distribution of Allocated Costs	0						0					
Total Allocated Costs	669,895	0	0	0	0	0	0	0	10	11	264	669,610
Less: Disallowed Costs	0							0				
Net Allocable Costs	669,895	0	0	0	0	0	0	0	10	11	264	669,610



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 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 2023
 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)	46	46				
10.4 Budget Operations & Planning	136	136				
11.3 Central Payroll	782	782				
11.4 Accounting Services	63	63				
11.5 Financial Reporting	104	104				
12.4 Accounting & Procurement Ops & Sys Support	74	74				
12.5 Personnel Operations and System Support	921	921				
12.6 Budget Service - Computer Operations	124	124				
12.7 Personnel Operations Special Billing	1,008	1,008				
12.8 Accounting & Procurement Ops Special Billing	175	175				
13.3 Personnel Administration	2,447	2,447				
14.3 Mediation Services	129	129				
17 SWIFT	121	121				
22.11 Office of Enterprise Continuous Improvement	0	0				
22.8 Office of State Procurement (fmrly Materials Mgmt)	1	1	0			
26.2 Minnesota Management & Budget	575,708	575,708				
26.3 Enterprise Communications & Planning	4	4				
28.3 Analysis & Control (EBO's)	4	4				
29.4 Accounting Services	13	13				
29.5 Financial Reporting	22	22				
30.4 Accounting & Procurement Ops & Sys Support	10	10				
Sum of Allocated Costs	581,892	581,892	0	0	0	0
Distribution of Allocated Costs	0	(581,892)	581,892			
Sum of Allocated Costs	581,892	0	581,892			0
Distribution of Allocated Costs	0		(581,892)	15	432	581,445
Total Allocated Costs	581,892	0	0	15	432	581,445
Less: Disallowed Costs	0					
Net Allocable Costs	581,892	0	0	15	432	581,445



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 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 2023
Second Stepdown**

Mediation Services

Schedule No. 32.1

	32.2	32.3	32.4		
	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation / Representation - General</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
14.3 Mediation Services	8	8			
17 SWIFT	39	39			
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	0	0			
29.3 Central Payroll	11	11			
29.4 Accounting Services	4	4			
29.5 Financial Reporting	7	7			
30.4 Accounting & Procurement Operations and System Support	3	3			
30.5 Personnel Operations & System Support	7	7			
30.6 Budget Services Computer Operations	0	0			
31.3 Personnel Administration	15	15			
Sum of Allocated Costs	99	99	0	0	0
Distribution of Allocated Costs	0	(99)	99	0	
Sum of Allocated Costs	99	0	99	0	0
Distribution of Allocated Costs	0		(99)		99
Total Allocated Costs	99	0	0	0	99
Less: Disallowed Costs	0			0	
Net Allocable Costs	99	0	0	0	99



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 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.



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 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 2023
 Second Stepdown

State Auditor

Schedule No. 34.1

34.2	
------	--

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	
				1.2	3.2	3.3	3.4	
Schedule	No.	DP#	Name	2023 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
		1.2	Fixed Asset Depreciation	761,812				
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	759,490	0	759,490		
G02-3.4	G02-3.4		Human Resources	447,261	0	447,261		
G02-3.5	G02-3.5		Financial Management and Reporting	780,936	0	780,936		
G02-3.6	G02-3.6		Fiscal Agent - Non allocable	0	0	0		
G02-4.2	G02-4.2		Government & Citizen Services	0	0		0.06%	0.06%
G02-4.5	G02-4.5		Real Estate and Construction Services - Leasing	471,772	0			
G02-4.7	G02-4.7		Real Property	818,350	0			
G02-4.8	G02-4.8		Office of State Procurement (fmrly Materials Management Division)	1,808,433	0			
G02-4.10	G02-4.10		Central Mail	436,338	0			
G02-4.11	G02-4.11		Office of Enterprise Continuous Improvement	247,751	0			
G02-4.12	G02-4.12		Grants Management	156,692	0			
G46-6.2	G46-6.2		Minnesota Information Technology	1,225,683	270,500			
G46-6.3	G46-6.3		IT Spend	0	0			
G46-6.4	G46-6.4		Enterprise IT Security	505,375	0			
G46-6.5	G46-6.5		MnIT - Non allocable	0	0			
G10-8.2	G10-8.2		Minnesota Management & Budget	3,906,784	0			
G10-8.3	G10-8.3		Enterprise Communications & Planning (fmrly IC&A)	1,217,661	0			
G10-9.2	G10-9.2		Debt Management Division	0	0			
G10-9.3	G10-9.3		Debt Management	721,476	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)	1,361,493	0			
G10-10.4	G10-10.4		Budget Operations and Planning	272,299	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	1,642,341	0			
G10-11.4	G10-11.4		Accounting Services	1,854,144	0			
G10-11.5	G10-11.5		Financial Reporting	3,062,552	0			
G10-11.6	G10-11.6		Financial Reporting - Single Audit	53,675	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	2,009,010	0			
G10-12.4	G10-12.4		Accounting & Procurement Operations and System Support	1,990,929	241,944			
G10-12.5	G10-12.5		Personnel Operations and System Support	1,730,229	241,944			
G10-12.6	G10-12.6		Budget Service - Computer Operations	248,668	0			
G10-12.7	G10-12.7		Personnel Operations Special Billing	2,509,242	0			
G10-12.8	G10-12.8		Accounting & Procurement Operations Special Billing	6,103,482	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	5,142,725	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	319,772	0			
G45-14.4	G45-14.4		Mediation/Representation	0	0			
L49-15.2	L49-15.2		Legislative Auditor	2,469,718	7,424			
L49-15.3	L49-15.3		Financial Audits	3,270,215	0			
L49-15.4	L49-15.4		Program Audits	1,759,228	0			
L49-15.5	L49-15.5		Single Audits	0	0			
L49-15.6	L49-15.6		Audit Comm	0	0			
L49-15.7	L49-15.7		Financial Audit- Outdoors	0	0			
L49-15.8	L49-15.8		Financial Audit- Art	0	0			
L49-15.9	L49-15.9		Financial Audit- Clean Water	0	0			
L49-15.10	L49-15.10		Financial Audit- Parks & Trails	0	0			

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2023 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
L49-15.11	L49-15.11	Program Audit- Outdoors	0	0			
L49-15.12	L49-15.12	Program Audit- Art	0	0			
L49-15.13	L49-15.13	Program Audit- Clean Water	0	0			
L49-15.14	L49-15.14	Program Audit- Parks & Trails	0	0			
G61-16.2	G61-16.2	State Auditor	42,006	0			
G61-16.3	G61-16.3	State Auditor General	0	0			
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E	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				0.04%	0.04%
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	
			1.2	3.2	3.3	3.4	
Schedule No.	DP#	Name	2023 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT					
	B11	COSMETOLOGIST EXAMINERS BOARD					
	B10	CANNABIS MANAGEMENT OFFICE					
	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					
	B26	CLIMATE INNOVN FINANCE AUTHRTY					
	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				1.07%	1.07%
	G03	LOTTERY					
	G05	RACING COMMISSION					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	
			1.2	3.2	3.3	3.4	
Schedule No.	DP#	Name	2023 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	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					
	G9P	LGBTQIA2S+ MINNESOTANS 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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	
			1.2	3.2	3.3	3.4	
Schedule No.	DP#	Name	2023 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	H9G	OMBUDSMAN MH/DD					
	J33	TRIAL COURTS					
	J40	STATE COMPETENCY ATTAINMENT BD					
	J50	STATE GUARDIAN AD LITEM					
	J52	PUBLIC DEFENSE BOARD					
	J58	COURT OF APPEALS					
	J61	APPELLATE COUNSEL & TRG OFFICE					
	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					
	P80	CANNABIS EXPUNGEMENT BOARD					
	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		54,340,360	761,812	1,987,687	1.17%	1.17%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	6,378				
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing		471,772			
G02-4.7	G02-4.7	Real Property		818,350			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)		1,808,433			
G02-4.10	G02-4.10	Central Mail		436,338			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement		247,751			
G02-4.12	G02-4.12	Grants Management		156,692			
G46-6.2	G46-6.2	Minnesota Information Technology				-	42
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget				-	322
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)				-	21
G10-9.2	G10-9.2	Debt Management Division				-	7
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division				-	8
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division				-	78
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration				-	8
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable				-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				-	62
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services				-	30
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor				-	266
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor				-	-
G61-16.3	G61-16.3	State Auditor General					-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration		0		4,047,799	-
G02-3.2	G02-3.2	Admin Management Services	7,289			-	202
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services				-	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					172
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT			10	8,304	8,008
	B11	COSMETOLOGIST EXAMINERS BOARD			2	-	140
	B10	CANNABIS MANAGEMENT OFFICE			-	-	-
	B13	COMMERCE DEPARTMENT			1	3,216	7,974
	B14	ANIMAL HEALTH BOARD			2	-	1,308
	B15	BARBER EXAMINERS BOARD			-	-	90
	B20	EXPLORE MINNESOTA TOURISM			-	-	529
	B22	EMPLOYMENT & ECONOMIC DEVELOP			58	27,051	55,028
	B24	PUBLIC FACILITIES AUTHORITY			-	-	387
	B25	SCIENCE & TECHNOLOGY AUTHORITY			-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY			-	-	-
	B34	HOUSING FINANCE AGENCY			4	-	1,147
	B41	WORKERS' COMP COURT OF APPEALS			1	-	69
	B42	LABOR AND INDUSTRY DEPARTMENT			8	-	2,550
	B43	IRON RANGE RESOURCES			2	343,343	880
	B7E	ARCHITECTURE, ENGINEERING BD			2	-	297
	B7G	COMBATIVE SPORTS COMMISSION			-	-	-
	B7P	ACCOUNTANCY BOARD			1	-	71
	B7S	PRIVATE DETECTIVES BOARD			-	-	23
	B82	PUBLIC UTILITIES COMMISSION			-	-	271
	B9D	AMATEUR SPORTS COMMISSION			-	804,946	-
	B9V	AGRICULTURE UTILIZATION RESRCH			-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION			5	176,361	782
	E26	MN STATE COLLEGES/UNIVERSITIES			-	-	-
	E37	EDUCATION DEPARTMENT			8	-	4,644
	E39	PROF EDUCATOR LICENSING STD BD			-	-	345
	E40	HISTORICAL SOCIETY			-	1,266,548	-
	E44	MINNESOTA STATE ACADEMIES			-	424,709	1,783
	E50	ARTS BOARD			-	-	2,525
	E60	OFFICE OF HIGHER EDUCATION			-	-	1,184
	E77	ZOOLOGICAL BOARD			-	667,916	1,344
	E81	UNIVERSITY OF MINNESOTA			-	-	19
	E95	HUMANITIES COMMISSION			-	-	-
	E97	SCIENCE MUSEUM			-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY			-	-	-
	G02	ADMINISTRATION DEPARTMENT	717,420		3	-	7,737
	G03	LOTTERY			10	-	-
	G05	RACING COMMISSION			-	-	407

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	G06	ATTORNEY GENERAL			5	-	1,046
	G09	GAMBLING CONTROL BOARD			3	-	65
	G10	MINNESOTA MANAGEMENT & BUDGET			-	-	771
	G17	HUMAN RIGHTS DEPARTMENT			-	-	267
	G19	INDIAN AFFAIRS COUNCIL			2	-	193
	G38	INVESTMENT BOARD			-	-	373
	G39	GOVERNORS OFFICE			1	-	144
	G45	MEDIATION SERVICES DEPARTMENT			-	-	169
	G46	MN.IT			5	-	8,173
	G53	SECRETARY OF STATE			3	-	1,668
	G61	OFFICE OF STATE AUDITOR			3	-	677
	G62	MINN STATE RETIREMENT SYSTEM			1	145,147	406
	G63	PUBLIC EMPLOYEES RETIRE ASSOC			-	-	326
	G67	REVENUE DEPARTMENT			5	-	1,777
	G69	TEACHERS RETIREMENT ASSOC			-	-	603
	G90	REVENUE INTERGOVT PAYMENTS			-	-	-
	G92	OMBUDSPERSON FOR FAMILIES			-	-	180
	G93	OMBUD AMERICAN INDIAN FAMILIES			-	-	100
	G96	UNIFORM LAWS COMMISSION			-	-	-
	G9J	CAMPAIGN FINANCE BOARD			1	-	90
	G9K	ADMINISTRATIVE HEARINGS			2	-	625
	G9L	COUNCIL FOR MINNESOTANS OF AFR			1	-	82
	G9M	MINNESOTA COUNCIL ON LATINO AF			1	-	122
	G9N	ASIAN PACIFIC COUNCIL			1	-	108
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL			-	-	-
	G9Q	MMB DEBT SERVICE			-	-	-
	G9R	MMB NON-OPERATING			-	-	2
	G9V	RARE DISEASE ADVISORY COUNCIL			-	-	52
	G9X	CAPITOL AREA ARCHITECT			-	-	22
	G9Y	MN STATE COUNCIL ON DISABILITY			-	-	193
	GPR	PAYROLL CLEARING			-	-	-
	H12	HEALTH DEPARTMENT			44	-	16,129
	H55	HUMAN SERVICES DEPARTMENT			100	2,970,629	11,699
	H55b	HUMAN SERVICES SOS			-	-	8,531
	H55c	HUMAN SERVICES MSOP			-	-	1,726
	H60	MN INSURANCE MARKETPLACE			-	-	146
	H75	VETERANS AFFAIRS DEPARTMENT			10	1,499,790	9,751
	H7B	MEDICAL PRACTICE BOARD			4	-	331
	H7C	NURSING BOARD			-	-	188
	H7D	PHARMACY BOARD			1	-	150
	H7F	DENTISTRY BOARD			1	-	325
	H7H	CHIROPRACTIC EXAMINERS BOARD			1	-	85
	H7J	OPTOMETRY BOARD			1	-	44
	H7K	EXEC FOR LT SVCS & SUPPORTS BD			4	-	100
	H7L	SOCIAL WORK BOARD			-	-	85
	H7M	MARRIAGE AND FAMILY THERAPY BD			1	-	65
	H7Q	PODIATRIC MEDICINE			-	-	40
	H7R	VETERINARY MEDICINE BOARD			1	-	69
	H7S	EMERGENCY MEDICAL SERVICES OFF			1	-	228
	H7U	DIETETICS & NUTRITION PRACTICE			-	-	32
	H7V	PSYCHOLOGY BOARD			1	-	79
	H7W	PHYSICAL THERAPY BOARD			1	-	43
	H7X	BEHAVIORAL HEALTH & THERAPY BD			1	-	158
	H7Y	OCCUPATIONAL THERAPY PRACT BD			2	-	72
	H8A	FOSTER YOUTH OMBUDPERSON			-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	H9G	OMBUDSMAN MH/DD			5	-	164
	J33	TRIAL COURTS			-	-	4,314
	J40	STATE COMPETENCY ATTAINMENT BD			-	-	-
	J50	STATE GUARDIAN AD LITEM			-	-	175
	J52	PUBLIC DEFENSE BOARD			-	-	980
	J58	COURT OF APPEALS			-	-	32
	J61	APPELLATE COUNSEL & TRG OFFICE			-	-	-
	J65	SUPREME COURT			4	-	1,820
	J68	TAX COURT			1	-	76
	J70	JUDICIAL STANDARDS BOARD			-	-	21
	L10	LEGISLATURE COORDINATING COMM			-	-	24
	L11	SENATE			-	-	-
	L12	HOUSE			-	-	-
	L49	LEGISLATIVE AUDITOR			1	-	6
	P01	MILITARY AFFAIRS DEPARTMENT			-	5,665,998	17,438
	P07	PUBLIC SAFETY DEPARTMENT			63	20,360	20,091
	P08	OMBUDSPERSON FOR CORRECTIONS			-	-	92
	P78	CORRECTIONS DEPARTMENT			16	7,483,042	23,568
	P80	CANNABIS EXPUNGEMENT BOARD			-	-	-
	P7T	PEACE OFFICERS BOARD (POST)			-	-	254
	P9E	SENTENCING GUIDELINES COMM			1	-	38
	R28	MINN CONSERVATION CORPS			-	-	-
	R29	NATURAL RESOURCES DEPARTMENT			61	3,054,669	66,473
	R32	POLLUTION CONTROL AGENCY			4	25,198	3,710
	R9P	WATER AND SOIL RESOURCES BOARD			2	-	5,106
	T79	TRANSPORTATION DEPARTMENT			6	6,567,586	126,397
	T9B	METROPOLITAN COUNCIL/TRANSPORT			-	-	14
	O	OTHER			26	1,544,698	-
	Total		731,087	3,939,336	515	36,747,310	439,863

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology		0.01%	-		
G46-6.3	G46-6.3	IT Spend				-	
G46-6.4	G46-6.4	Enterprise IT Security				505,375	
G46-6.5	G46-6.5	MnIT - Non allocable				-	
G10-8.2	G10-8.2	Minnesota Management & Budget		0.02%	-		8,482,885
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		0.01%	-		
G10-9.2	G10-9.2	Debt Management Division		0.01%	-		
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division		0.02%	-		
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%	-		51,358
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor		0.00%	-		-
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	0.00%	-		-
G02-3.2	G02-3.2	Admin Management Services	-	0.04%	-		165,240
G02-3.3	G02-3.3	Commissioner's Office	-				
G02-3.4	G02-3.4	Human Resources	-				
G02-3.5	G02-3.5	Financial Management and Reporting	-				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-				
G02-4.2	G02-4.2	Government & Citizen Services	-	0.06%			873,172
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-				
G02-4.7	G02-4.7	Real Property	-				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	-				
G02-4.10	G02-4.10	Central Mail	-				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-				
G02-4.12	G02-4.12	Grants Management	-				
G46-6.2	G46-6.2	Minnesota Information Technology	-				60,066
G46-6.3	G46-6.3	IT Spend	-				
G46-6.4	G46-6.4	Enterprise IT Security	-				
G46-6.5	G46-6.5	MnIT - Non allocable	-				
G10-8.2	G10-8.2	Minnesota Management & Budget	-				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-				
G10-9.2	G10-9.2	Debt Management Division	-				
G10-9.3	G10-9.3	Debt Management	-				
G10-9.4	G10-9.4	Debt Management - Other	-				
G10-10.2	G10-10.2	MMB - Budget Division	-				
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-				
G10-10.4	G10-10.4	Budget Operations and Planning	-				
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				
G10-11.2	G10-11.2	MMB - Accounting Division	-				
G10-11.3	G10-11.3	Central Payroll	-				
G10-11.4	G10-11.4	Accounting Services	-				
G10-11.5	G10-11.5	Financial Reporting	-				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-				
G10-12.5	G10-12.5	Personnel Operations and System Support	-				
G10-12.6	G10-12.6	Budget Service - Computer Operations	-				
G10-12.7	G10-12.7	Personnel Operations Special Billing	-				
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-				
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-				
G10-13.3	G10-13.3	Personnel Administration	-				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services	-				
G45-14.3	G45-14.3	Mediation Services	-				
G45-14.4	G45-14.4	Mediation/Representation	-				
L49-15.2	L49-15.2	Legislative Auditor	-				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	
			4.10	4.11	4.12	6.2	6.3	
Schedule	No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
L49-15.3	L49-15.3		Financial Audits	-				
L49-15.4	L49-15.4		Program Audits	-				
L49-15.5	L49-15.5		Single Audits	-				
L49-15.6	L49-15.6		Audit Comm	-				
L49-15.7	L49-15.7		Financial Audit- Outdoors	-				
L49-15.8	L49-15.8		Financial Audit- Art	-				
L49-15.9	L49-15.9		Financial Audit- Clean Water	-				
L49-15.10	L49-15.10		Financial Audit- Parks & Trails	-				
L49-15.11	L49-15.11		Program Audit- Outdoors	-				
L49-15.12	L49-15.12		Program Audit- Art	-				
L49-15.13	L49-15.13		Program Audit- Clean Water	-				
L49-15.14	L49-15.14		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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0							
	99YYY		Consumer Agencies					
	B04		AGRICULTURE DEPARTMENT	88,356.00	1.09%	14,156,770		5,944,730
	B11		COSMETOLOGIST EXAMINERS BOARD	10,102.00	0.03%	-		862,657
	B10		CANNABIS MANAGEMENT OFFICE	-	0.00%	-		-
	B13		COMMERCE DEPARTMENT	319,500.00	0.72%	215,102,188		4,269,783
	B14		ANIMAL HEALTH BOARD	626.00	0.11%	-		658,697
	B15		BARBER EXAMINERS BOARD	3,342.00	0.00%	-		19,216
	B20		EXPLORE MINNESOTA TOURISM	4,324.00	0.06%	1,915,909		723,141
	B22		EMPLOYMENT & ECONOMIC DEVELOP	426.00	2.40%	337,192,371		34,148,669
	B24		PUBLIC FACILITIES AUTHORITY	-	0.03%	123,708,183		34,919
	B25		SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-		-
	B26		CLIMATE INNOVN FINANCE AUTHRTRY	-	0.00%	-		-
	B34		HOUSING FINANCE AGENCY	15,988.00	0.48%	-		275,044
	B41		WORKERS' COMP COURT OF APPEALS	778.00	0.02%	-		36,210
	B42		LABOR AND INDUSTRY DEPARTMENT	97,390.00	0.68%	2,492,580		13,105,253
	B43		IRON RANGE RESOURCES	-	0.05%	49,590,799		164,223
	B7E		ARCHITECTURE, ENGINEERING BD	1,218.00	0.01%	-		38,109
	B7G		COMBATIVE SPORTS COMMISSION	-	0.00%	-		-
	B7P		ACCOUNTANCY BOARD	15,191.00	0.01%	-		24,101
	B7S		PRIVATE DETECTIVES BOARD	-	0.00%	-		-
	B82		PUBLIC UTILITIES COMMISSION	-	0.30%	-		564,809
	B9D		AMATEUR SPORTS COMMISSION	-	0.00%	-		-
	B9V		AGRICULTURE UTILIZATION RESRCH	-	0.00%	-		-
	E25		PERPICH CTR FOR ARTS EDUCATION	1,722.00	0.09%	-		419,195
	E26		MN STATE COLLEGES/UNIVERSITIES	4,048.00	19.74%	-		5,907,867
	E37		EDUCATION DEPARTMENT	19,032.00	0.72%	195,155,611		25,631,229
	E39		PROF EDUCATOR LICENSING STD BD	12,747.00	0.03%	3,695,765		421,070
	E40		HISTORICAL SOCIETY	-	0.00%	-		124,614
	E44		MINNESOTA STATE ACADEMIES	-	0.30%	-		685,404
	E50		ARTS BOARD	99.00	0.04%	41,806,440		225,108
	E60		OFFICE OF HIGHER EDUCATION	40,872.00	0.15%	18,218,418		4,897,852
	E77		ZOOLOGICAL BOARD	-	0.44%	-		1,267,458
	E81		UNIVERSITY OF MINNESOTA	-	0.00%	-		748,183
	E95		HUMANITIES COMMISSION	-	0.00%	-		-
	E97		SCIENCE MUSEUM	-	0.00%	-		-
	E9W		HIGHER ED FACILITIES AUTHORITY	-	0.00%	-		-
	G02		ADMINISTRATION DEPARTMENT	35,948.00	1.07%	22,476,763		6,720,875
	G03		LOTTERY	2,026.00	0.20%	-		125,701
	G05		RACING COMMISSION	-	0.08%	204,855		77,906

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	G06	ATTORNEY GENERAL	28,559.00	0.53%	-	-	188,031
	G09	GAMBLING CONTROL BOARD	-	0.06%	-	-	908,084
	G10	MINNESOTA MANAGEMENT & BUDGET	158,038.00	0.29%	-	-	10,805,241
	G17	HUMAN RIGHTS DEPARTMENT	11,605.00	0.07%	-	-	754,319
	G19	INDIAN AFFAIRS COUNCIL	4.00	0.01%	637,917	-	56,055
	G38	INVESTMENT BOARD	191.00	0.05%	-	-	21,279
	G39	GOVERNORS OFFICE	1,070.00	0.10%	-	-	274,285
	G45	MEDIATION SERVICES DEPARTMENT	1,397.00	0.02%	-	-	127,297
	G46	MN.IT	1,650.00	4.11%	-	-	3,072,653
	G53	SECRETARY OF STATE	30,557.00	0.18%	-	-	335,497
	G61	OFFICE OF STATE AUDITOR	221.00	0.12%	-	-	53,227
	G62	MINN STATE RETIREMENT SYSTEM	199,775.00	0.18%	-	-	71,177
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	458,920.00	0.15%	-	-	108,470
	G67	REVENUE DEPARTMENT	2,156,370.00	1.89%	794,247	-	29,517,363
	G69	TEACHERS RETIREMENT ASSOC	224,905.00	0.12%	-	-	170,828
	G90	REVENUE INTERGOVT PAYMENTS	-	0.00%	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	18.00	0.01%	-	-	16,002
	G93	OMBUD AMERICAN INDIAN FAMILIES	31.00	0.00%	-	-	18,289
	G96	UNIFORM LAWS COMMISSION	-	0.00%	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	13,304.00	0.01%	-	-	16,184
	G9K	ADMINISTRATIVE HEARINGS	75,565.00	0.10%	-	-	898,098
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	0.01%	-	-	37,707
	G9M	MINNESOTA COUNCIL ON LATINO AF	120.00	0.01%	-	-	24,805
	G9N	ASIAN PACIFIC COUNCIL	1,001.00	0.00%	-	-	20,135
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	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	52.00	0.01%	-	-	14,517
	G9Y	MN STATE COUNCIL ON DISABILITY	2,093.00	0.01%	-	-	51,675
	GPR	PAYROLL CLEARING	-	0.00%	-	-	-
	H12	HEALTH DEPARTMENT	330,813.00	3.34%	291,514,231	-	33,604,158
	H55	HUMAN SERVICES DEPARTMENT	716,112.00	7.74%	380,450,541	-	178,539,672
	H55b	HUMAN SERVICES SOS	-	4.92%	-	-	-
	H55c	HUMAN SERVICES MSOP	-	0.95%	-	-	-
	H60	MN INSURANCE MARKETPLACE	28,481.00	0.27%	4,325,541	-	1,330,586
	H75	VETERANS AFFAIRS DEPARTMENT	7,566.00	2.44%	324,104	-	8,567,397
	H7B	MEDICAL PRACTICE BOARD	45,663.00	0.03%	-	-	969,341
	H7C	NURSING BOARD	58,789.00	0.05%	-	-	614,871
	H7D	PHARMACY BOARD	14,278.00	0.03%	-	-	1,813,344
	H7F	DENTISTRY BOARD	3,868.00	0.02%	-	-	156,705
	H7H	CHIROPRACTIC EXAMINERS BOARD	3,120.00	0.01%	-	-	122,582
	H7J	OPTOMETRY BOARD	1,526.00	0.00%	-	-	14,663
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	6,746.00	0.01%	-	-	57,243
	H7L	SOCIAL WORK BOARD	16,245.00	0.02%	-	-	114,297
	H7M	MARRIAGE AND FAMILY THERAPY BD	2,064.00	0.00%	-	-	18,823
	H7Q	PODIATRIC MEDICINE	347.00	0.00%	-	-	13,071
	H7R	VETERINARY MEDICINE BOARD	2,901.00	0.00%	-	-	25,592
	H7S	EMERGENCY MEDICAL SERVICES OFF	1,647.00	0.02%	1,688,920	-	254,158
	H7U	DIETETICS & NUTRITION PRACTICE	1,475.00	0.00%	-	-	12,596
	H7V	PSYCHOLOGY BOARD	1,286.00	0.02%	-	-	111,658
	H7W	PHYSICAL THERAPY BOARD	5,022.00	0.00%	-	-	99,619
	H7X	BEHAVIORAL HEALTH & THERAPY BD	8,502.00	0.01%	-	-	203,267
	H7Y	OCCUPATIONAL THERAPY PRACT BD	2,627.00	0.00%	-	-	35,268
	H8A	FOSTER YOUTH OMBUDPERSON	-	0.00%	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	H9G	OMBUDSMAN MH/DD	355.00	0.03%	-	-	109,289
	J33	TRIAL COURTS	33,182.00	3.70%	-	-	84,915
	J40	STATE COMPETENCY ATTAINMENT BD	-	0.00%	-	-	-
	J50	STATE GUARDIAN AD LITEM	46.00	0.40%	-	-	1,447
	J52	PUBLIC DEFENSE BOARD	-	1.17%	-	-	50,085
	J58	COURT OF APPEALS	4,290.00	0.11%	-	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	0.00%	-	-	-
	J65	SUPREME COURT	16,720.00	0.72%	-	-	1,499,663
	J68	TAX COURT	392.00	0.01%	-	-	341,833
	J70	JUDICIAL STANDARDS BOARD	-	0.00%	-	-	3,459
	L10	LEGISLATURE COORDINATING COMM	6.00	0.16%	-	-	99,527
	L11	SENATE	128,729.00	0.34%	-	-	-
	L12	HOUSE	-	0.00%	-	-	-
	L49	LEGISLATIVE AUDITOR	452.00	0.01%	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	68.00	0.64%	-	-	1,319,772
	P07	PUBLIC SAFETY DEPARTMENT	3,654,797.00	3.58%	137,740,208	-	74,572,464
	P08	OMBUDSPERSON FOR CORRECTIONS	227.00	0.01%	-	-	25,812
	P78	CORRECTIONS DEPARTMENT	7,532.00	7.23%	8,711,364	-	35,267,893
	P80	CANNABIS EXPUNGEMENT BOARD	-	0.00%	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	1,597.00	0.02%	-	-	623,885
	P9E	SENTENCING GUIDELINES COMM	5.00	0.01%	-	-	20,161
	R28	MINN CONSERVATION CORPS	-	0.00%	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	347,336.00	8.28%	132,559,162	-	29,075,070
	R32	POLLUTION CONTROL AGENCY	31,386.00	1.65%	71,020,615	-	14,095,960
	R9P	WATER AND SOIL RESOURCES BOARD	1,997.00	0.62%	63,594,868	-	2,147,779
	T79	TRANSPORTATION DEPARTMENT	79,817.00	14.14%	124,835,874	-	66,134,996
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	0.00%	-	-	430,398
	O	OTHER	41,058.00	0.00%	-	-	10,665,336
Total			9,648,251	100.00%	2,243,914,244	505,375	628,564,617

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend	-				
G46-6.4	G46-6.4	Enterprise IT Security	-				
G46-6.5	G46-6.5	MnIT - Non allocable	-				
G10-8.2	G10-8.2	Minnesota Management & Budget	8,482,885				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	1,217,661			
G10-9.2	G10-9.2	Debt Management Division	-	-	1,119		
G10-9.3	G10-9.3	Debt Management		721,476		721,476	
G10-9.4	G10-9.4	Debt Management - Other		-		-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	1,261		
G10-10.3	G10-10.3	Analysis & Control (EBO's)		1,361,493			
G10-10.4	G10-10.4	Budget Operations and Planning		272,299			
G10-10.5	G10-10.5	Budget Division - Non Allocable		-			
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	3,562		
G10-11.3	G10-11.3	Central Payroll		1,642,341			
G10-11.4	G10-11.4	Accounting Services		1,854,144			
G10-11.5	G10-11.5	Financial Reporting		3,062,552			
G10-11.6	G10-11.6	Financial Reporting - Single Audit		53,675			
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-			
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	2,009,010	1,494		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support		1,990,929			
G10-12.5	G10-12.5	Personnel Operations and System Support		1,730,229			
G10-12.6	G10-12.6	Budget Service - Computer Operations		248,668			
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	2,135		
G10-13.3	G10-13.3	Personnel Administration		5,142,725			
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-			
G45-14.2	G45-14.2	Mediation Services	-		691		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	51,358		5,814		
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-				
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-				
G02-3.2	G02-3.2	Admin Management Services	165,240		7,289		
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	873,172		6,378		
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	60,066		2,458		
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget			5,458		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			977		
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
L49-15.3	L49-15.3	Financial Audits					-
L49-15.4	L49-15.4	Program Audits					-
L49-15.5	L49-15.5	Single Audits					-
L49-15.6	L49-15.6	Audit Comm					-
L49-15.7	L49-15.7	Financial Audit- Outdoors					-
L49-15.8	L49-15.8	Financial Audit- Art					-
L49-15.9	L49-15.9	Financial Audit- Clean Water					-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					-
L49-15.11	L49-15.11	Program Audit- Outdoors					-
L49-15.12	L49-15.12	Program Audit- Art					-
L49-15.13	L49-15.13	Program Audit- Clean Water					-
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					-
0.0	0.0						-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	5,944,730		427,327		101,667,000
	B11	COSMETOLOGIST EXAMINERS BOARD	862,657		24,253		-
	B10	CANNABIS MANAGEMENT OFFICE	-		-		-
	B13	COMMERCE DEPARTMENT	4,269,783		646,984		-
	B14	ANIMAL HEALTH BOARD	658,697		33,114		-
	B15	BARBER EXAMINERS BOARD	19,216		6,051		-
	B20	EXPLORE MINNESOTA TOURISM	723,141		18,521		-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	34,148,669		4,956,629		-
	B24	PUBLIC FACILITIES AUTHORITY	34,919		13,901		59,220,637
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		-		-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-		-		-
	B34	HOUSING FINANCE AGENCY	275,044		124,321		611,899,017
	B41	WORKERS' COMP COURT OF APPEALS	36,210		1,953		-
	B42	LABOR AND INDUSTRY DEPARTMENT	13,105,253		650,154		-
	B43	IRON RANGE RESOURCES	164,223		42,070		-
	B7E	ARCHITECTURE, ENGINEERING BD	38,109		14,317		-
	B7G	COMBATIVE SPORTS COMMISSION	-		3		-
	B7P	ACCOUNTANCY BOARD	24,101		11,762		-
	B7S	PRIVATE DETECTIVES BOARD	-		1,284		-
	B82	PUBLIC UTILITIES COMMISSION	564,809		129,374		-
	B9D	AMATEUR SPORTS COMMISSION	-		815		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-		15		-
	E25	PERPICH CTR FOR ARTS EDUCATION	419,195		28,181		-
	E26	MN STATE COLLEGES/UNIVERSITIES	5,907,867		6,138,175		77,755,817
	E37	EDUCATION DEPARTMENT	25,631,229		942,097		1,354,441,312
	E39	PROF EDUCATOR LICENSING STD BD	421,070		12,116		-
	E40	HISTORICAL SOCIETY	124,614		533		-
	E44	MINNESOTA STATE ACADEMIES	685,404		56,562		-
	E50	ARTS BOARD	225,108		34,029		-
	E60	OFFICE OF HIGHER EDUCATION	4,897,852		70,037		10,000,000
	E77	ZOOLOGICAL BOARD	1,267,458		103,775		-
	E81	UNIVERSITY OF MINNESOTA	748,183		11,849		161,065,754
	E95	HUMANITIES COMMISSION	-		370		-
	E97	SCIENCE MUSEUM	-		115		-
	E9W	HIGHER ED FACILITIES AUTHORITY	-		209		-
	G02	ADMINISTRATION DEPARTMENT	6,720,875		717,420		557,178,084
	G03	LOTTERY	125,701		9,387		-
	G05	RACING COMMISSION	77,906		25,530		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmly IC&A)	Debt Management Division	Debt Management
	G06	ATTORNEY GENERAL	188,031		44,730		-
	G09	GAMBLING CONTROL BOARD	908,084		7,456		-
	G10	MINNESOTA MANAGEMENT & BUDGET	10,805,241		87,468		-
	G17	HUMAN RIGHTS DEPARTMENT	754,319		8,369		-
	G19	INDIAN AFFAIRS COUNCIL	56,055		4,847		-
	G38	INVESTMENT BOARD	21,279		14,329		-
	G39	GOVERNORS OFFICE	274,285		8,815		-
	G45	MEDIATION SERVICES DEPARTMENT	127,297		4,374		-
	G46	MN.IT	3,072,653		534,350		30,266,154
	G53	SECRETARY OF STATE	335,497		67,187		-
	G61	OFFICE OF STATE AUDITOR	53,227		15,358		-
	G62	MINN STATE RETIREMENT SYSTEM	71,177		158,482		782,375
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	108,470		308,777		1,024,200
	G67	REVENUE DEPARTMENT	29,517,363		84,888		-
	G69	TEACHERS RETIREMENT ASSOC	170,828		174,432		1,038,425
	G90	REVENUE INTERGOVT PAYMENTS	-		3,206,665		-
	G92	OMBUDSPERSON FOR FAMILIES	16,002		2,736		-
	G93	OMBUD AMERICAN INDIAN FAMILIES	18,289		1,678		-
	G96	UNIFORM LAWS COMMISSION	-		58		-
	G9J	CAMPAIGN FINANCE BOARD	16,184		8,625		-
	G9K	ADMINISTRATIVE HEARINGS	898,098		36,605		-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	37,707		1,962		-
	G9M	MINNESOTA COUNCIL ON LATINO AF	24,805		2,923		-
	G9N	ASIAN PACIFIC COUNCIL	20,135		2,724		-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-		2		-
	G9Q	MMB DEBT SERVICE	-		11,988		-
	G9R	MMB NON-OPERATING	-		8,147,061		-
	G9V	RARE DISEASE ADVISORY COUNCIL	-		558		-
	G9X	CAPITOL AREA ARCHITECT	14,517		1,092		-
	G9Y	MN STATE COUNCIL ON DISABILITY	51,675		3,790		-
	GPR	PAYROLL CLEARING	-		208		-
	H12	HEALTH DEPARTMENT	33,604,158		978,159		-
	H55	HUMAN SERVICES DEPARTMENT	178,539,672		14,382,888		13,530,000
	H55b	HUMAN SERVICES SOS	-		775,102		-
	H55c	HUMAN SERVICES MSOP	-		86,989		-
	H60	MN INSURANCE MARKETPLACE	1,330,586		12,355		-
	H75	VETERANS AFFAIRS DEPARTMENT	8,567,397		425,392		-
	H7B	MEDICAL PRACTICE BOARD	969,341		25,511		-
	H7C	NURSING BOARD	614,871		23,261		-
	H7D	PHARMACY BOARD	1,813,344		15,964		-
	H7F	DENTISTRY BOARD	156,705		20,091		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	122,582		6,335		-
	H7J	OPTOMETRY BOARD	14,663		4,029		-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	57,243		8,349		-
	H7L	SOCIAL WORK BOARD	114,297		18,035		-
	H7M	MARRIAGE AND FAMILY THERAPY BD	18,823		5,796		-
	H7Q	PODIATRIC MEDICINE	13,071		3,126		-
	H7R	VETERINARY MEDICINE BOARD	25,592		5,953		-
	H7S	EMERGENCY MEDICAL SERVICES OFF	254,158		9,928		-
	H7U	DIETETICS & NUTRITION PRACTICE	12,596		3,681		-
	H7V	PSYCHOLOGY BOARD	111,658		7,861		-
	H7W	PHYSICAL THERAPY BOARD	99,619		8,153		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	203,267		15,934		-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	35,268		8,007		-
	H8A	FOSTER YOUTH OMBUDPERSON	-		23		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
	H9G	OMBUDSMAN MH/DD	109,289		3,330		-
	J33	TRIAL COURTS	84,915		1,931,624		-
	J40	STATE COMPETENCY ATTAINMENT BD	-		3		-
	J50	STATE GUARDIAN AD LITEM	1,447		25,876		-
	J52	PUBLIC DEFENSE BOARD	50,085		59,321		-
	J58	COURT OF APPEALS	-		3,957		-
	J61	APPELLATE COUNSEL & TRG OFFICE	-		-		-
	J65	SUPREME COURT	1,499,663		89,984		-
	J68	TAX COURT	341,833		1,864		-
	J70	JUDICIAL STANDARDS BOARD	3,459		2,301		-
	L10	LEGISLATURE COORDINATING COMM	99,527		41,383		-
	L11	SENATE	-		1,769		-
	L12	HOUSE	-		1,535		-
	L49	LEGISLATIVE AUDITOR	-		304		-
	P01	MILITARY AFFAIRS DEPARTMENT	1,319,772		522,139		-
	P07	PUBLIC SAFETY DEPARTMENT	74,572,464		4,228,442		-
	P08	OMBUDSPERSON FOR CORRECTIONS	25,812		1,924		-
	P78	CORRECTIONS DEPARTMENT	35,267,893		687,949		-
	P80	CANNABIS EXPUNGEMENT BOARD	-		2		-
	P7T	PEACE OFFICERS BOARD (POST)	623,885		8,133		-
	P9E	SENTENCING GUIDELINES COMM	20,161		1,281		-
	R28	MINN CONSERVATION CORPS	-		117		-
	R29	NATURAL RESOURCES DEPARTMENT	29,075,070		3,165,021		614,651
	R32	POLLUTION CONTROL AGENCY	14,095,960		384,583		-
	R9P	WATER AND SOIL RESOURCES BOARD	2,147,779		160,084		-
	T79	TRANSPORTATION DEPARTMENT	66,134,996		18,082,746		2,317,635,000
	T9B	METROPOLITAN COUNCIL/TRANSPORT	430,398		93,293		-
	O	OTHER	10,665,336		1,894		4,226,799,790
Total			628,564,617	21,307,202	74,596,187	721,476	9,524,918,216

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)		1,361,493			
G10-10.4	G10-10.4	Budget Operations and Planning		272,299			
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		691	1		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		5,814	133		0.07%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor		-	-		0.00%
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration		7,289	81		0.04%
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services		6,378	93		0.06%
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology		2,458	90		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		5,458	228		0.02%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		977	53		0.01%
G10-9.2	G10-9.2	Debt Management Division		1,119	69		0.01%
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division		1,261	67		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		3,562	202		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		1,494	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		2,135	114		0.04%
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		427,327	12,103		1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD		24,253	99		0.03%
	B10	CANNABIS MANAGEMENT OFFICE		-	-		0.00%
	B13	COMMERCE DEPARTMENT		646,984	3,173		0.72%
	B14	ANIMAL HEALTH BOARD		33,114	737		0.11%
	B15	BARBER EXAMINERS BOARD		6,051	66		0.00%
	B20	EXPLORE MINNESOTA TOURISM		18,521	893		0.06%
	B22	EMPLOYMENT & ECONOMIC DEVELOP		4,956,629	13,680		2.40%
	B24	PUBLIC FACILITIES AUTHORITY		13,901	872		0.03%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		-	-		0.00%
	B34	HOUSING FINANCE AGENCY		124,321	1,132		0.48%
	B41	WORKERS' COMP COURT OF APPEALS		1,953	43		0.02%
	B42	LABOR AND INDUSTRY DEPARTMENT		650,154	3,781		0.68%
	B43	IRON RANGE RESOURCES		42,070	695		0.05%
	B7E	ARCHITECTURE, ENGINEERING BD		14,317	42		0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	3		0.00%
	B7P	ACCOUNTANCY BOARD		11,762	57		0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,284	34		0.00%
	B82	PUBLIC UTILITIES COMMISSION		129,374	100		0.30%
	B9D	AMATEUR SPORTS COMMISSION		815	72		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		15	7		0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION		28,181	1,265		0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES		6,138,175	7,144		19.74%
	E37	EDUCATION DEPARTMENT		942,097	9,019		0.72%
	E39	PROF EDUCATOR LICENSING STD BD		12,116	164		0.03%
	E40	HISTORICAL SOCIETY		533	125		0.00%
	E44	MINNESOTA STATE ACADEMIES		56,562	1,914		0.30%
	E50	ARTS BOARD		34,029	516		0.04%
	E60	OFFICE OF HIGHER EDUCATION		70,037	1,655		0.15%
	E77	ZOOLOGICAL BOARD		103,775	1,430		0.44%
	E81	UNIVERSITY OF MINNESOTA		11,849	652		0.00%
	E95	HUMANITIES COMMISSION		370	54		0.00%
	E97	SCIENCE MUSEUM		115	41		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		209	10		0.00%
	G02	ADMINISTRATION DEPARTMENT		717,420	3,368		1.07%
	G03	LOTTERY		9,387	337		0.20%
	G05	RACING COMMISSION		25,530	386		0.08%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	G06	ATTORNEY GENERAL		44,730	895		0.53%
	G09	GAMBLING CONTROL BOARD		7,456	108		0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET		87,468	2,113		0.29%
	G17	HUMAN RIGHTS DEPARTMENT		8,369	171		0.07%
	G19	INDIAN AFFAIRS COUNCIL		4,847	210		0.01%
	G38	INVESTMENT BOARD		14,329	73		0.05%
	G39	GOVERNORS OFFICE		8,815	189		0.10%
	G45	MEDIATION SERVICES DEPARTMENT		4,374	110		0.02%
	G46	MN.IT		534,350	5,808		4.11%
	G53	SECRETARY OF STATE		67,187	761		0.18%
	G61	OFFICE OF STATE AUDITOR		15,358	212		0.12%
	G62	MINN STATE RETIREMENT SYSTEM		158,482	155		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		308,777	216		0.15%
	G67	REVENUE DEPARTMENT		84,888	4,623		1.89%
	G69	TEACHERS RETIREMENT ASSOC		174,432	563		0.12%
	G90	REVENUE INTERGOVT PAYMENTS		3,206,665	1,623		0.00%
	G92	OMBUDSPERSON FOR FAMILIES		2,736	58		0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		1,678	60		0.00%
	G96	UNIFORM LAWS COMMISSION		58	10		0.00%
	G9J	CAMPAIGN FINANCE BOARD		8,625	168		0.01%
	G9K	ADMINISTRATIVE HEARINGS		36,605	334		0.10%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		1,962	73		0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,923	75		0.01%
	G9N	ASIAN PACIFIC COUNCIL		2,724	95		0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		2	2		0.00%
	G9Q	MMB DEBT SERVICE		11,988	1,303		0.00%
	G9R	MMB NON-OPERATING		8,147,061	970		0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL		558	44		0.00%
	G9X	CAPITOL AREA ARCHITECT		1,092	63		0.01%
	G9Y	MN STATE COUNCIL ON DISABILITY		3,790	113		0.01%
	GPR	PAYROLL CLEARING		208	-		0.00%
	H12	HEALTH DEPARTMENT		978,159	14,617		3.34%
	H55	HUMAN SERVICES DEPARTMENT		14,382,888	11,545		7.74%
	H55b	HUMAN SERVICES SOS		775,102	9,171		4.92%
	H55c	HUMAN SERVICES MSOP		86,989	706		0.95%
	H60	MN INSURANCE MARKETPLACE		12,355	232		0.27%
	H75	VETERANS AFFAIRS DEPARTMENT		425,392	7,107		2.44%
	H7B	MEDICAL PRACTICE BOARD		25,511	193		0.03%
	H7C	NURSING BOARD		23,261	118		0.05%
	H7D	PHARMACY BOARD		15,964	267		0.03%
	H7F	DENTISTRY BOARD		20,091	191		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		6,335	104		0.01%
	H7J	OPTOMETRY BOARD		4,029	71		0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		8,349	109		0.01%
	H7L	SOCIAL WORK BOARD		18,035	108		0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,796	79		0.00%
	H7Q	PODIATRIC MEDICINE		3,126	86		0.00%
	H7R	VETERINARY MEDICINE BOARD		5,953	67		0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		9,928	218		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		3,681	73		0.00%
	H7V	PSYCHOLOGY BOARD		7,861	77		0.02%
	H7W	PHYSICAL THERAPY BOARD		8,153	77		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,934	111		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		8,007	65		0.00%
	H8A	FOSTER YOUTH OMBUDPERSON		23	23		0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	H9G	OMBUDSMAN MH/DD		3,330	55		0.03%
	J33	TRIAL COURTS		1,931,624	11,454		3.70%
	J40	STATE COMPETENCY ATTAINMENT BD		3	3		0.00%
	J50	STATE GUARDIAN AD LITEM		25,876	593		0.40%
	J52	PUBLIC DEFENSE BOARD		59,321	1,242		1.17%
	J58	COURT OF APPEALS		3,957	80		0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE		-	-		0.00%
	J65	SUPREME COURT		89,984	1,956		0.72%
	J68	TAX COURT		1,864	57		0.01%
	J70	JUDICIAL STANDARDS BOARD		2,301	96		0.00%
	L10	LEGISLATURE COORDINATING COMM		41,383	698		0.16%
	L11	SENATE		1,769	56		0.34%
	L12	HOUSE		1,535	51		0.00%
	L49	LEGISLATIVE AUDITOR		304	15		0.01%
	P01	MILITARY AFFAIRS DEPARTMENT		522,139	998		0.64%
	P07	PUBLIC SAFETY DEPARTMENT		4,228,442	23,487		3.58%
	P08	OMBUDSPERSON FOR CORRECTIONS		1,924	44		0.01%
	P78	CORRECTIONS DEPARTMENT		687,949	13,376		7.23%
	P80	CANNABIS EXPUNGEMENT BOARD		2	2		0.00%
	P7T	PEACE OFFICERS BOARD (POST)		8,133	58		0.02%
	P9E	SENTENCING GUIDELINES COMM		1,281	55		0.01%
	R28	MINN CONSERVATION CORPS		117	26		0.00%
	R29	NATURAL RESOURCES DEPARTMENT		3,165,021	36,069		8.28%
	R32	POLLUTION CONTROL AGENCY		384,583	8,796		1.65%
	R9P	WATER AND SOIL RESOURCES BOARD		160,084	9,603		0.62%
	T79	TRANSPORTATION DEPARTMENT		18,082,746	28,593		14.14%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		93,293	85		0.00%
	O	OTHER		1,894	-		0.00%
Total			1,633,792	74,596,187	271,026	6,612,712	100.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	691	691	-		691
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	5,814	5,814	-		5,814
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-	-		-
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	7,289	7,289	-		7,289
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	6,378	6,378	-		6,378
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	2,458	2,458	-		2,458
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	5,458	5,458	-	3,906,784	5,458
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	977	977	-		977
G10-9.2	G10-9.2	Debt Management Division	1,119	1,119	-		1,119
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	1,261	1,261	-		1,261
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	3,562	3,562	-		3,562
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	1,494	1,494	-		1,494
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	2,135	2,135	-		2,135
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	427,327	427,327		6,888,729	427,327
	B11	COSMETOLOGIST EXAMINERS BOARD	24,253	24,253		-	24,253
	B10	CANNABIS MANAGEMENT OFFICE	-	-		-	-
	B13	COMMERCE DEPARTMENT	646,984	646,984		310,987,610	646,984
	B14	ANIMAL HEALTH BOARD	33,114	33,114		1,156,513	33,114
	B15	BARBER EXAMINERS BOARD	6,051	6,051		-	6,051
	B20	EXPLORE MINNESOTA TOURISM	18,521	18,521		-	18,521
	B22	EMPLOYMENT & ECONOMIC DEVELOP	4,956,629	4,956,629		1,218,630,824	4,956,629
	B24	PUBLIC FACILITIES AUTHORITY	13,901	13,901		-	13,901
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-		-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-		-	-
	B34	HOUSING FINANCE AGENCY	124,321	124,321		-	124,321
	B41	WORKERS' COMP COURT OF APPEALS	1,953	1,953		-	1,953
	B42	LABOR AND INDUSTRY DEPARTMENT	650,154	650,154		6,530,628	650,154
	B43	IRON RANGE RESOURCES	42,070	42,070		-	42,070
	B7E	ARCHITECTURE, ENGINEERING BD	14,317	14,317		-	14,317
	B7G	COMBATIVE SPORTS COMMISSION	3	3		-	3
	B7P	ACCOUNTANCY BOARD	11,762	11,762		-	11,762
	B7S	PRIVATE DETECTIVES BOARD	1,284	1,284		-	1,284
	B82	PUBLIC UTILITIES COMMISSION	129,374	129,374		-	129,374
	B9D	AMATEUR SPORTS COMMISSION	815	815		-	815
	B9V	AGRICULTURE UTILIZATION RESRCH	15	15		-	15
	E25	PERPICH CTR FOR ARTS EDUCATION	28,181	28,181		-	28,181
	E26	MN STATE COLLEGES/UNIVERSITIES	6,138,175	6,138,175		648,260,768	6,138,175
	E37	EDUCATION DEPARTMENT	942,097	942,097		1,626,439,996	942,097
	E39	PROF EDUCATOR LICENSING STD BD	12,116	12,116		-	12,116
	E40	HISTORICAL SOCIETY	533	533		-	533
	E44	MINNESOTA STATE ACADEMIES	56,562	56,562		-	56,562
	E50	ARTS BOARD	34,029	34,029		933,372	34,029
	E60	OFFICE OF HIGHER EDUCATION	70,037	70,037		-	70,037
	E77	ZOOLOGICAL BOARD	103,775	103,775		76,399	103,775
	E81	UNIVERSITY OF MINNESOTA	11,849	11,849		-	11,849
	E95	HUMANITIES COMMISSION	370	370		-	370
	E97	SCIENCE MUSEUM	115	115		-	115
	E9W	HIGHER ED FACILITIES AUTHORITY	209	209		-	209
	G02	ADMINISTRATION DEPARTMENT	717,420	717,420		-	717,420
	G03	LOTTERY	9,387	9,387		-	9,387
	G05	RACING COMMISSION	25,530	25,530		-	25,530

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	G06	ATTORNEY GENERAL	44,730	44,730	3,323,898		44,730
	G09	GAMBLING CONTROL BOARD	7,456	7,456	-		7,456
	G10	MINNESOTA MANAGEMENT & BUDGET	87,468	87,468	-		87,468
	G17	HUMAN RIGHTS DEPARTMENT	8,369	8,369	-		8,369
	G19	INDIAN AFFAIRS COUNCIL	4,847	4,847	-		4,847
	G38	INVESTMENT BOARD	14,329	14,329	-		14,329
	G39	GOVERNORS OFFICE	8,815	8,815	-		8,815
	G45	MEDIATION SERVICES DEPARTMENT	4,374	4,374	-		4,374
	G46	MN.IT	534,350	534,350	-		534,350
	G53	SECRETARY OF STATE	67,187	67,187	1,776,877		67,187
	G61	OFFICE OF STATE AUDITOR	15,358	15,358	-		15,358
	G62	MINN STATE RETIREMENT SYSTEM	158,482	158,482	-		158,482
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	308,777	308,777	-		308,777
	G67	REVENUE DEPARTMENT	84,888	84,888	-		84,888
	G69	TEACHERS RETIREMENT ASSOC	174,432	174,432	-		174,432
	G90	REVENUE INTERGOVT PAYMENTS	3,206,665	3,206,665	-		3,206,665
	G92	OMBUDSPERSON FOR FAMILIES	2,736	2,736	-		2,736
	G93	OMBUD AMERICAN INDIAN FAMILIES	1,678	1,678	-		1,678
	G96	UNIFORM LAWS COMMISSION	58	58	-		58
	G9J	CAMPAIGN FINANCE BOARD	8,625	8,625	-		8,625
	G9K	ADMINISTRATIVE HEARINGS	36,605	36,605	-		36,605
	G9L	COUNCIL FOR MINNESOTANS OF AFR	1,962	1,962	-		1,962
	G9M	MINNESOTA COUNCIL ON LATINO AF	2,923	2,923	-		2,923
	G9N	ASIAN PACIFIC COUNCIL	2,724	2,724	-		2,724
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	2	2	-		2
	G9Q	MMB DEBT SERVICE	11,988	11,988	-		11,988
	G9R	MMB NON-OPERATING	8,147,061	8,147,061	7,984,995		8,147,061
	G9V	RARE DISEASE ADVISORY COUNCIL	558	558	-		558
	G9X	CAPITOL AREA ARCHITECT	1,092	1,092	-		1,092
	G9Y	MN STATE COUNCIL ON DISABILITY	3,790	3,790	-		3,790
	GPR	PAYROLL CLEARING	208	208	-		208
	H12	HEALTH DEPARTMENT	978,159	978,159	393,786,362		978,159
	H55	HUMAN SERVICES DEPARTMENT	14,382,888	14,382,888	15,337,688,780		14,382,888
	H55b	HUMAN SERVICES SOS	775,102	775,102	-		775,102
	H55c	HUMAN SERVICES MSOP	86,989	86,989	-		86,989
	H60	MN INSURANCE MARKETPLACE	12,355	12,355	411,109		12,355
	H75	VETERANS AFFAIRS DEPARTMENT	425,392	425,392	51,122,166		425,392
	H7B	MEDICAL PRACTICE BOARD	25,511	25,511	-		25,511
	H7C	NURSING BOARD	23,261	23,261	-		23,261
	H7D	PHARMACY BOARD	15,964	15,964	2,924		15,964
	H7F	DENTISTRY BOARD	20,091	20,091	-		20,091
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,335	6,335	-		6,335
	H7J	OPTOMETRY BOARD	4,029	4,029	-		4,029
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	8,349	8,349	-		8,349
	H7L	SOCIAL WORK BOARD	18,035	18,035	-		18,035
	H7M	MARRIAGE AND FAMILY THERAPY BD	5,796	5,796	-		5,796
	H7Q	PODIATRIC MEDICINE	3,126	3,126	-		3,126
	H7R	VETERINARY MEDICINE BOARD	5,953	5,953	-		5,953
	H7S	EMERGENCY MEDICAL SERVICES OFF	9,928	9,928	140,679		9,928
	H7U	DIETETICS & NUTRITION PRACTICE	3,681	3,681	-		3,681
	H7V	PSYCHOLOGY BOARD	7,861	7,861	-		7,861
	H7W	PHYSICAL THERAPY BOARD	8,153	8,153	-		8,153
	H7X	BEHAVIORAL HEALTH & THERAPY BD	15,934	15,934	-		15,934
	H7Y	OCCUPATIONAL THERAPY PRACT BD	8,007	8,007	-		8,007
	H8A	FOSTER YOUTH OMBUDPERSON	23	23	-		23

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	H9G	OMBUDSMAN MH/DD	3,330	3,330	-		3,330
	J33	TRIAL COURTS	1,931,624	1,931,624	1,355,975		1,931,624
	J40	STATE COMPETENCY ATTAINMENT BD	3	3	-		3
	J50	STATE GUARDIAN AD LITEM	25,876	25,876	-		25,876
	J52	PUBLIC DEFENSE BOARD	59,321	59,321	-		59,321
	J58	COURT OF APPEALS	3,957	3,957	-		3,957
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-		-
	J65	SUPREME COURT	89,984	89,984	1,277,133		89,984
	J68	TAX COURT	1,864	1,864	-		1,864
	J70	JUDICIAL STANDARDS BOARD	2,301	2,301	-		2,301
	L10	LEGISLATURE COORDINATING COMM	41,383	41,383	-		41,383
	L11	SENATE	1,769	1,769	-		1,769
	L12	HOUSE	1,535	1,535	-		1,535
	L49	LEGISLATIVE AUDITOR	304	304	-		304
	P01	MILITARY AFFAIRS DEPARTMENT	522,139	522,139	75,326,743		522,139
	P07	PUBLIC SAFETY DEPARTMENT	4,228,442	4,228,442	186,644,628		4,228,442
	P08	OMBUDSPERSON FOR CORRECTIONS	1,924	1,924	-		1,924
	P78	CORRECTIONS DEPARTMENT	687,949	687,949	262,604		687,949
	P80	CANNABIS EXPUNGEMENT BOARD	2	2	-		2
	P7T	PEACE OFFICERS BOARD (POST)	8,133	8,133	-		8,133
	P9E	SENTENCING GUIDELINES COMM	1,281	1,281	-		1,281
	R28	MINN CONSERVATION CORPS	117	117	-		117
	R29	NATURAL RESOURCES DEPARTMENT	3,165,021	3,165,021	65,394,711		3,165,021
	R32	POLLUTION CONTROL AGENCY	384,583	384,583	19,942,213		384,583
	R9P	WATER AND SOIL RESOURCES BOARD	160,084	160,084	1,968,278		160,084
	T79	TRANSPORTATION DEPARTMENT	18,082,746	18,082,746	863,514,134		18,082,746
	T9B	METROPOLITAN COUNCIL/TRANSPORT	93,293	93,293	-		93,293
	O	OTHER	1,894	1,894	-		1,894
	Total		74,596,187	74,596,187	20,831,829,048	3,906,784	74,596,187

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					5,142,725
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services	0.00%	1	0.00%	691	
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%	133	0.07%	5,814	
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	0.00%	-	0.00%	-	
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	0.00%		0.00%	7,289	
G02-3.2	G02-3.2	Admin Management Services	0.04%	81	0.04%		
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.06%	93	0.06%	6,378	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	0.01%	90	0.01%	2,458	
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	0.02%	228	0.02%	5,458	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	0.01%	53	0.01%	977	
G10-9.2	G10-9.2	Debt Management Division	0.01%	69	0.01%	1,119	
G10-9.3	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%	67	0.02%	1,261	
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	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%	202	0.06%	3,562	
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - 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%	1,494	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel 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%	114	0.04%	2,135	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	1.09%	12,103	1.09%	427,327	
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	99	0.03%	24,253	
	B10	CANNABIS MANAGEMENT OFFICE	0.00%	-	0.00%	-	
	B13	COMMERCE DEPARTMENT	0.72%	3,173	0.72%	646,984	
	B14	ANIMAL HEALTH BOARD	0.11%	737	0.11%	33,114	
	B15	BARBER EXAMINERS BOARD	0.00%	66	0.00%	6,051	
	B20	EXPLORE MINNESOTA TOURISM	0.06%	893	0.06%	18,521	
	B22	EMPLOYMENT & ECONOMIC DEVELOP	2.40%	13,680	2.40%	4,956,629	
	B24	PUBLIC FACILITIES AUTHORITY	0.03%	872	0.03%	13,901	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	0.00%	-	
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	0.00%	-	0.00%	-	
	B34	HOUSING FINANCE AGENCY	0.48%	1,132	0.48%	124,321	
	B41	WORKERS' COMP COURT OF APPEALS	0.02%	43	0.02%	1,953	
	B42	LABOR AND INDUSTRY DEPARTMENT	0.68%	3,781	0.68%	650,154	
	B43	IRON RANGE RESOURCES	0.05%	695	0.05%	42,070	
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	42	0.01%	14,317	
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	3	0.00%	3	
	B7P	ACCOUNTANCY BOARD	0.01%	57	0.01%	11,762	
	B7S	PRIVATE DETECTIVES BOARD	0.00%	34	0.00%	1,284	
	B82	PUBLIC UTILITIES COMMISSION	0.30%	100	0.30%	129,374	
	B9D	AMATEUR SPORTS COMMISSION	0.00%	72	0.00%	815	
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	7	0.00%	15	
	E25	PERPICH CTR FOR ARTS EDUCATION	0.09%	1,265	0.09%	28,181	
	E26	MN STATE COLLEGES/UNIVERSITIES	19.74%	7,144	19.74%	6,138,175	
	E37	EDUCATION DEPARTMENT	0.72%	9,019	0.72%	942,097	
	E39	PROF EDUCATOR LICENSING STD BD	0.03%	164	0.03%	12,116	
	E40	HISTORICAL SOCIETY	0.00%	125	0.00%	533	
	E44	MINNESOTA STATE ACADEMIES	0.30%	1,914	0.30%	56,562	
	E50	ARTS BOARD	0.04%	516	0.04%	34,029	
	E60	OFFICE OF HIGHER EDUCATION	0.15%	1,655	0.15%	70,037	
	E77	ZOOLOGICAL BOARD	0.44%	1,430	0.44%	103,775	
	E81	UNIVERSITY OF MINNESOTA	0.00%	652	0.00%	11,849	
	E95	HUMANITIES COMMISSION	0.00%	54	0.00%	370	
	E97	SCIENCE MUSEUM	0.00%	41	0.00%	115	
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	10	0.00%	209	
	G02	ADMINISTRATION DEPARTMENT	1.07%	3,368	1.07%	717,420	
	G03	LOTTERY	0.20%	337	0.20%	9,387	
	G05	RACING COMMISSION	0.08%	386	0.08%	25,530	

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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	G06	ATTORNEY GENERAL	0.53%	895	0.53%	44,730	
	G09	GAMBLING CONTROL BOARD	0.06%	108	0.06%	7,456	
	G10	MINNESOTA MANAGEMENT & BUDGET	0.29%	2,113	0.29%	87,468	
	G17	HUMAN RIGHTS DEPARTMENT	0.07%	171	0.07%	8,369	
	G19	INDIAN AFFAIRS COUNCIL	0.01%	210	0.01%	4,847	
	G38	INVESTMENT BOARD	0.05%	73	0.05%	14,329	
	G39	GOVERNORS OFFICE	0.10%	189	0.10%	8,815	
	G45	MEDIATION SERVICES DEPARTMENT	0.02%	110	0.02%	4,374	
	G46	MN.IT	4.11%	5,808	4.11%	534,350	
	G53	SECRETARY OF STATE	0.18%	761	0.18%	67,187	
	G61	OFFICE OF STATE AUDITOR	0.12%	212	0.12%	15,358	
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	155	0.18%	158,482	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.15%	216	0.15%	308,777	
	G67	REVENUE DEPARTMENT	1.89%	4,623	1.89%	84,888	
	G69	TEACHERS RETIREMENT ASSOC	0.12%	563	0.12%	174,432	
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	1,623	0.00%	3,206,665	
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	58	0.01%	2,736	
	G93	OMBUD AMERICAN INDIAN FAMILIES	0.00%	60	0.00%	1,678	
	G96	UNIFORM LAWS COMMISSION	0.00%	10	0.00%	58	
	G9J	CAMPAIGN FINANCE BOARD	0.01%	168	0.01%	8,625	
	G9K	ADMINISTRATIVE HEARINGS	0.10%	334	0.10%	36,605	
	G9L	COUNCIL FOR MINNESOTANS OF AFR	0.01%	73	0.01%	1,962	
	G9M	MINNESOTA COUNCIL ON LATINO AF	0.01%	75	0.01%	2,923	
	G9N	ASIAN PACIFIC COUNCIL	0.00%	95	0.00%	2,724	
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0.00%	2	0.00%	2	
	G9Q	MMB DEBT SERVICE	0.00%	1,303	0.00%	11,988	
	G9R	MMB NON-OPERATING	0.00%	970	0.00%	8,147,061	
	G9V	RARE DISEASE ADVISORY COUNCIL	0.00%	44	0.00%	558	
	G9X	CAPITOL AREA ARCHITECT	0.01%	63	0.01%	1,092	
	G9Y	MN STATE COUNCIL ON DISABILITY	0.01%	113	0.01%	3,790	
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	208	
	H12	HEALTH DEPARTMENT	3.34%	14,617	3.34%	978,159	
	H55	HUMAN SERVICES DEPARTMENT	7.74%	11,545	7.74%	14,382,888	
	H55b	HUMAN SERVICES SOS	4.92%	9,171	4.92%	775,102	
	H55c	HUMAN SERVICES MSOP	0.95%	706	0.95%	86,989	
	H60	MN INSURANCE MARKETPLACE	0.27%	232	0.27%	12,355	
	H75	VETERANS AFFAIRS DEPARTMENT	2.44%	7,107	2.44%	425,392	
	H7B	MEDICAL PRACTICE BOARD	0.03%	193	0.03%	25,511	
	H7C	NURSING BOARD	0.05%	118	0.05%	23,261	
	H7D	PHARMACY BOARD	0.03%	267	0.03%	15,964	
	H7F	DENTISTRY BOARD	0.02%	191	0.02%	20,091	
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	104	0.01%	6,335	
	H7J	OPTOMETRY BOARD	0.00%	71	0.00%	4,029	
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	0.01%	109	0.01%	8,349	
	H7L	SOCIAL WORK BOARD	0.02%	108	0.02%	18,035	
	H7M	MARRIAGE AND FAMILY THERAPY BD	0.00%	79	0.00%	5,796	
	H7Q	PODIATRIC MEDICINE	0.00%	86	0.00%	3,126	
	H7R	VETERINARY MEDICINE BOARD	0.00%	67	0.00%	5,953	
	H7S	EMERGENCY MEDICAL SERVICES OFF	0.02%	218	0.02%	9,928	
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	73	0.00%	3,681	
	H7V	PSYCHOLOGY BOARD	0.02%	77	0.02%	7,861	
	H7W	PHYSICAL THERAPY BOARD	0.00%	77	0.00%	8,153	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	111	0.01%	15,934	
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	65	0.00%	8,007	
	H8A	FOSTER YOUTH OMBUDPERSON	0.00%	23	0.00%	23	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	H9G	OMBUDSMAN MH/DD	0.03%	55	0.03%	3,330	
	J33	TRIAL COURTS	3.70%	11,454	3.70%	1,931,624	
	J40	STATE COMPETENCY ATTAINMENT BD	0.00%	3	0.00%	3	
	J50	STATE GUARDIAN AD LITEM	0.40%	593	0.40%	25,876	
	J52	PUBLIC DEFENSE BOARD	1.17%	1,242	1.17%	59,321	
	J58	COURT OF APPEALS	0.11%	80	0.11%	3,957	
	J61	APPELLATE COUNSEL & TRG OFFICE	0.00%	-	0.00%	-	
	J65	SUPREME COURT	0.72%	1,956	0.72%	89,984	
	J68	TAX COURT	0.01%	57	0.01%	1,864	
	J70	JUDICIAL STANDARDS BOARD	0.00%	96	0.00%	2,301	
	L10	LEGISLATURE COORDINATING COMM	0.16%	698	0.16%	41,383	
	L11	SENATE	0.34%	56	0.34%	1,769	
	L12	HOUSE	0.00%	51	0.00%	1,535	
	L49	LEGISLATIVE AUDITOR	0.01%	15	0.01%	304	
	P01	MILITARY AFFAIRS DEPARTMENT	0.64%	998	0.64%	522,139	
	P07	PUBLIC SAFETY DEPARTMENT	3.58%	23,487	3.58%	4,228,442	
	P08	OMBUDSPERSON FOR CORRECTIONS	0.01%	44	0.01%	1,924	
	P78	CORRECTIONS DEPARTMENT	7.23%	13,376	7.23%	687,949	
	P80	CANNABIS EXPUNGEMENT BOARD	0.00%	2	0.00%	2	
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	58	0.02%	8,133	
	P9E	SENTENCING GUIDELINES COMM	0.01%	55	0.01%	1,281	
	R28	MINN CONSERVATION CORPS	0.00%	26	0.00%	117	
	R29	NATURAL RESOURCES DEPARTMENT	8.28%	36,069	8.28%	3,165,021	
	R32	POLLUTION CONTROL AGENCY	1.65%	8,796	1.65%	384,583	
	R9P	WATER AND SOIL RESOURCES BOARD	0.62%	9,603	0.62%	160,084	
	T79	TRANSPORTATION DEPARTMENT	14.14%	28,593	14.14%	18,082,746	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	85	0.00%	93,293	
	O	OTHER	0.00%	-	0.00%	1,894	
Total			100.00%	271,026	100.00%	74,596,187	5,142,725

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	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		319,772			
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				3,270,215	
L49-15.4	L49-15.4	Program Audits				1,759,228	
L49-15.5	L49-15.5	Single Audits				-	
L49-15.6	L49-15.6	Audit Comm				-	
L49-15.7	L49-15.7	Financial Audit- Outdoors				-	
L49-15.8	L49-15.8	Financial Audit- Art				-	
L49-15.9	L49-15.9	Financial Audit- Clean Water				-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				-	

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L49-15.11	L49-15.11	Program Audit- Outdoors				-	
L49-15.12	L49-15.12	Program Audit- Art				-	
L49-15.13	L49-15.13	Program Audit- Clean Water				-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails				-	
G61-16.2	G61-16.2	State Auditor	0.00%		0.00%		-
G61-16.3	G61-16.3	State Auditor General					-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	0.04%		0.04%		-
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.06%		0.06%		-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	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	0.02%		0.02%		-
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	0.01%		0.01%		-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	0.02%		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%		5,940.24
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	0.00%		0.00%		-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0.00%		0.00%		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0.04%		0.04%		-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			0.00%		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	
			13.3	14.2	14.3	15.2	15.3	
Schedule	No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	L49-15.3	L49-15.3	Financial Audits					
	L49-15.4	L49-15.4	Program Audits					
	L49-15.5	L49-15.5	Single Audits					
	L49-15.6	L49-15.6	Audit Comm					
	L49-15.7	L49-15.7	Financial Audit- Outdoors					
	L49-15.8	L49-15.8	Financial Audit- Art					
	L49-15.9	L49-15.9	Financial Audit- Clean Water					
	L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
	L49-15.11	L49-15.11	Program Audit- Outdoors					
	L49-15.12	L49-15.12	Program Audit- Art					
	L49-15.13	L49-15.13	Program Audit- Clean Water					
	L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
	0.0	0.0						
		99YYY	Consumer Agencies					
		B04	AGRICULTURE DEPARTMENT	1.09%		1.09%		-
		B11	COSMETOLOGIST EXAMINERS BOARD	0.03%		0.03%		149.88
		B10	CANNABIS MANAGEMENT OFFICE	0.00%		0.00%		-
		B13	COMMERCE DEPARTMENT	0.72%		0.72%		95.00
		B14	ANIMAL HEALTH BOARD	0.11%		0.11%		-
		B15	BARBER EXAMINERS BOARD	0.00%		0.00%		-
		B20	EXPLORE MINNESOTA TOURISM	0.06%		0.06%		-
		B22	EMPLOYMENT & ECONOMIC DEVELOP	2.40%		2.40%		755.88
		B24	PUBLIC FACILITIES AUTHORITY	0.03%		0.03%		-
		B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%		0.00%		-
		B26	CLIMATE INNOVN FINANCE AUTHRTRY	0.00%		0.00%		-
		B34	HOUSING FINANCE AGENCY	0.48%		0.48%		86.55
		B41	WORKERS' COMP COURT OF APPEALS	0.02%		0.02%		-
		B42	LABOR AND INDUSTRY DEPARTMENT	0.68%		0.68%		212.93
		B43	IRON RANGE RESOURCES	0.05%		0.05%		1,264.81
		B7E	ARCHITECTURE, ENGINEERING BD	0.01%		0.01%		22.88
		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	19.74%		19.74%		52.59
		E37	EDUCATION DEPARTMENT	0.72%		0.72%		169.46
		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	0.04%		0.04%		-
		E60	OFFICE OF HIGHER EDUCATION	0.15%		0.15%		-
		E77	ZOOLOGICAL BOARD	0.44%		0.44%		-
		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	1.07%		1.07%		633.60
		G03	LOTTERY	0.20%		0.20%		32.01
		G05	RACING COMMISSION	0.08%		0.08%		-

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			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	G06	ATTORNEY GENERAL	0.53%		0.53%		502.63
	G09	GAMBLING CONTROL BOARD	0.06%		0.06%		-
	G10	MINNESOTA MANAGEMENT & BUDGET	0.29%		0.29%		141.22
	G17	HUMAN RIGHTS DEPARTMENT	0.07%		0.07%		559.81
	G19	INDIAN AFFAIRS COUNCIL	0.01%		0.01%		-
	G38	INVESTMENT BOARD	0.05%		0.05%		1,676.75
	G39	GOVERNORS OFFICE	0.10%		0.10%		609.32
	G45	MEDIATION SERVICES DEPARTMENT	0.02%		0.02%		6.88
	G46	MN.IT	4.11%		4.11%		1,450.93
	G53	SECRETARY OF STATE	0.18%		0.18%		432.29
	G61	OFFICE OF STATE AUDITOR	0.12%		0.12%		632.75
	G62	MINN STATE RETIREMENT SYSTEM	0.18%		0.18%		1,345.17
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.15%		0.15%		711.21
	G67	REVENUE DEPARTMENT	1.89%		1.89%		146.77
	G69	TEACHERS RETIREMENT ASSOC	0.12%		0.12%		723.52
	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	0.10%		0.10%		50.39
	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%		-
	G9P	LGBTQIA2S+ MINNESOTANS 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	0.01%		0.01%		-
	G9Y	MN STATE COUNCIL ON DISABILITY	0.01%		0.01%		-
	GPR	PAYROLL CLEARING	0.00%		0.00%		-
	H12	HEALTH DEPARTMENT	3.34%		3.34%		2,562.57
	H55	HUMAN SERVICES DEPARTMENT	7.74%		7.74%		4,646.74
	H55b	HUMAN SERVICES SOS	4.92%		4.92%		-
	H55c	HUMAN SERVICES MSOP	0.95%		0.95%		-
	H60	MN INSURANCE MARKETPLACE	0.27%		0.27%		19.36
	H75	VETERANS AFFAIRS DEPARTMENT	2.44%		2.44%		135.58
	H7B	MEDICAL PRACTICE BOARD	0.03%		0.03%		-
	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%		944.38
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%		0.00%		-
	H7V	PSYCHOLOGY BOARD	0.02%		0.02%		-
	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%		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	H9G	OMBUDSMAN MH/DD	0.03%		0.03%		-
	J33	TRIAL COURTS	3.70%		3.70%		37.15
	J40	STATE COMPETENCY ATTAINMENT BD	0.00%		0.00%		-
	J50	STATE GUARDIAN AD LITEM	0.40%		0.40%		-
	J52	PUBLIC DEFENSE BOARD	1.17%		1.17%		26.78
	J58	COURT OF APPEALS	0.11%		0.11%		-
	J61	APPELLATE COUNSEL & TRG OFFICE	0.00%		0.00%		-
	J65	SUPREME COURT	0.72%		0.72%		21.89
	J68	TAX COURT	0.01%		0.01%		-
	J70	JUDICIAL STANDARDS BOARD	0.00%		0.00%		-
	L10	LEGISLATURE COORDINATING COMM	0.16%		0.16%		-
	L11	SENATE	0.34%		0.34%		-
	L12	HOUSE	0.00%		0.00%		-
	L49	LEGISLATIVE AUDITOR	0.01%		0.01%		-
	P01	MILITARY AFFAIRS DEPARTMENT	0.64%		0.64%		315.91
	P07	PUBLIC SAFETY DEPARTMENT	3.58%		3.58%		893.05
	P08	OMBUDSPERSON FOR CORRECTIONS	0.01%		0.01%		-
	P78	CORRECTIONS DEPARTMENT	7.23%		7.23%		711.42
	P80	CANNABIS EXPUNGEMENT BOARD	0.00%		0.00%		-
	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	8.28%		8.28%		680.38
	R32	POLLUTION CONTROL AGENCY	1.65%		1.65%		50.33
	R9P	WATER AND SOIL RESOURCES BOARD	0.62%		0.62%		-
	T79	TRANSPORTATION DEPARTMENT	14.14%		14.14%		1,533.00
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		0.00%		334.00
	O	OTHER	0.00%		0.00%		277.63
Total			100.00%	319,772	100.00%	5,029,443	31,595.60

Statewide Cost Allocation Plan
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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	
			15.4	15.5	15.6	15.7	15.8	
Schedule	No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
		1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0		Department of Administration					
G02-3.2	G02-3.2		Admin Management Services					
G02-3.3	G02-3.3		Commissioner's Office					
G02-3.4	G02-3.4		Human Resources					
G02-3.5	G02-3.5		Financial Management and Reporting					
G02-3.6	G02-3.6		Fiscal Agent - Non allocable					
G02-4.2	G02-4.2		Government & Citizen Services					
G02-4.5	G02-4.5		Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7		Real Property					
G02-4.8	G02-4.8		Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10		Central Mail					
G02-4.11	G02-4.11		Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12		Grants Management					
G46-6.2	G46-6.2		Minnesota Information Technology					
G46-6.3	G46-6.3		IT Spend					
G46-6.4	G46-6.4		Enterprise IT Security					
G46-6.5	G46-6.5		MnIT - Non allocable					
G10-8.2	G10-8.2		Minnesota Management & Budget					
G10-8.3	G10-8.3		Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2		Debt Management Division					
G10-9.3	G10-9.3		Debt Management					
G10-9.4	G10-9.4		Debt Management - Other					
G10-10.2	G10-10.2		MMB - Budget Division					
G10-10.3	G10-10.3		Analysis & Control (EBO's)					
G10-10.4	G10-10.4		Budget Operations and Planning					
G10-10.5	G10-10.5		Budget Division - Non Allocable					
G10-11.2	G10-11.2		MMB - Accounting Division					
G10-11.3	G10-11.3		Central Payroll					
G10-11.4	G10-11.4		Accounting Services					
G10-11.5	G10-11.5		Financial Reporting					
G10-11.6	G10-11.6		Financial Reporting - Single Audit					
G10-11.7	G10-11.7		Accounting Services - Non Allocable					
G10-12.2	G10-12.2		MMB I.T - Management and Administration					
G10-12.4	G10-12.4		Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5		Personnel Operations and System Support					
G10-12.6	G10-12.6		Budget Service - Computer Operations					
G10-12.7	G10-12.7		Personnel Operations Special Billing					
G10-12.8	G10-12.8		Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9		MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2		State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3		Personnel Administration					
G10-13.5	G02-13.5		Employee Relations - Non Allocable					
G45-14.2	G45-14.2		Mediation Services					
G45-14.3	G45-14.3		Mediation Services					
G45-14.4	G45-14.4		Mediation/Representation					
L49-15.2	L49-15.2		Legislative Auditor					
L49-15.3	L49-15.3		Financial Audits			3,270,215		
L49-15.4	L49-15.4		Program Audits			1,759,228		
L49-15.5	L49-15.5		Single Audits			-		
L49-15.6	L49-15.6		Audit Comm			-		
L49-15.7	L49-15.7		Financial Audit- Outdoors			-		
L49-15.8	L49-15.8		Financial Audit- Art			-	-	
L49-15.9	L49-15.9		Financial Audit- Clean Water			-	-	
L49-15.10	L49-15.10		Financial Audit- Parks & Trails			-	-	

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

Statewide Cost Allocation Plan
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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	
			15.4	15.5	15.6	15.7	15.8	
Schedule	No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	L49-15.3	L49-15.3	Financial Audits					
	L49-15.4	L49-15.4	Program Audits					
	L49-15.5	L49-15.5	Single Audits					
	L49-15.6	L49-15.6	Audit Comm					
	L49-15.7	L49-15.7	Financial Audit- Outdoors					
	L49-15.8	L49-15.8	Financial Audit- Art					
	L49-15.9	L49-15.9	Financial Audit- Clean Water					
	L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
	L49-15.11	L49-15.11	Program Audit- Outdoors					
	L49-15.12	L49-15.12	Program Audit- Art					
	L49-15.13	L49-15.13	Program Audit- Clean Water					
	L49-15.14	L49-15.14	Program Audit- Parks & Trails					
	G61-16.2	G61-16.2	State Auditor					
	G61-16.3	G61-16.3	State Auditor General					
	17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
	0.0	0.0						
	99YYY		Consumer Agencies					
	B04		AGRICULTURE DEPARTMENT	-	-	-	-	-
	B11		COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B10		CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	B13		COMMERCE DEPARTMENT	226.10	-	-	-	-
	B14		ANIMAL HEALTH BOARD	-	-	-	-	-
	B15		BARBER EXAMINERS BOARD	-	-	-	-	-
	B20		EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22		EMPLOYMENT & ECONOMIC DEVELOP	1,876.33	-	-	-	-
	B24		PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26		CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-
	B34		HOUSING FINANCE AGENCY	3,930.94	-	-	-	-
	B41		WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
	B42		LABOR AND INDUSTRY DEPARTMENT	380.91	-	-	-	-
	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	819.36	-	-	-	-
	E39		PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
	E40		HISTORICAL SOCIETY	-	-	-	-	-
	E44		MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50		ARTS BOARD	441.79	-	-	-	-
	E60		OFFICE OF HIGHER EDUCATION	-	-	-	-	-
	E77		ZOOLOGICAL BOARD	-	-	-	-	-
	E81		UNIVERSITY OF MINNESOTA	2,418.52	-	-	-	-
	E95		HUMANITIES COMMISSION	-	-	-	-	-
	E97		SCIENCE MUSEUM	-	-	-	-	-
	E9W		HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G02		ADMINISTRATION DEPARTMENT	2,431.86	-	-	-	-
	G03		LOTTERY	-	-	-	-	-
	G05		RACING COMMISSION	-	-	-	-	-

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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	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	180.76	-	-	-	-
	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	-	-	-	-	-
	G9P	LGBTQIA2S+ MINNESOTANS 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	2,022.46	-	-	-	-
	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	-	-	-	-	-

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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	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	783.54	-	-	-	-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
	P78	CORRECTIONS DEPARTMENT	-	-	-	-	-
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	257.45	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	6,300.13	-	-	-	-
	O	OTHER	1,389.16	-	-	-	-
Total			23,459.31	-	5,029,443	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Statewide Cost Allocation Plan
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			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	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	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-
	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	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	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	-	-	-	-	-
	G9P	LGBTQIA2S+ MINNESOTANS 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	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	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	-	-	-	-	-
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
	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	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	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 (fmrlly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-			
G61-16.3	G61-16.3	State Auditor General	-	-			
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	7,289	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-		1,987,687	-
G02-3.3	G02-3.3	Commissioner's Office					759,490
G02-3.4	G02-3.4	Human Resources					447,261
G02-3.5	G02-3.5	Financial Management and Reporting					780,936
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	6,378	3,939,336	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	2,458		
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	5,458		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	977		
G10-9.2	G10-9.2	Debt Management Division	-	-	1,119		
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	-	-	1,261		
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	3,562		
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	1,494		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	2,135		
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			691		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor			5,814		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
	15.14	16.2	17.0	20	21.2

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
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L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E
0.0	0.0	

DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	6,888,729.00		427,327	
B11	COSMETOLOGIST EXAMINERS BOARD	-	-		24,253	
B10	CANNABIS MANAGEMENT OFFICE	-	-		-	
B13	COMMERCE DEPARTMENT	-	310,987,610.00		646,984	
B14	ANIMAL HEALTH BOARD	-	1,156,513.00		33,114	
B15	BARBER EXAMINERS BOARD	-	-		6,051	
B20	EXPLORE MINNESOTA TOURISM	-	-		18,521	
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	1,218,630,824.00		4,956,629	
B24	PUBLIC FACILITIES AUTHORITY	-	-		13,901	
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-		-	
B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-		-	
B34	HOUSING FINANCE AGENCY	-	-		124,321	
B41	WORKERS' COMP COURT OF APPEALS	-	-		1,953	
B42	LABOR AND INDUSTRY DEPARTMENT	-	6,530,628.00		650,154	
B43	IRON RANGE RESOURCES	-	-		42,070	
B7E	ARCHITECTURE, ENGINEERING BD	-	-		14,317	
B7G	COMBATIVE SPORTS COMMISSION	-	-		3	
B7P	ACCOUNTANCY BOARD	-	-		11,762	
B7S	PRIVATE DETECTIVES BOARD	-	-		1,284	
B82	PUBLIC UTILITIES COMMISSION	-	-		129,374	
B9D	AMATEUR SPORTS COMMISSION	-	-		815	
B9V	AGRICULTURE UTILIZATION RESRCH	-	-		15	
E25	PERPICH CTR FOR ARTS EDUCATION	-	-		28,181	
E26	MN STATE COLLEGES/UNIVERSITIES	-	648,260,768.00		6,138,175	
E37	EDUCATION DEPARTMENT	-	1,626,439,996.00		942,097	
E39	PROF EDUCATOR LICENSING STD BD	-	-		12,116	
E40	HISTORICAL SOCIETY	-	-		533	
E44	MINNESOTA STATE ACADEMIES	-	-		56,562	
E50	ARTS BOARD	-	933,372.00		34,029	
E60	OFFICE OF HIGHER EDUCATION	-	-		70,037	
E77	ZOOLOGICAL BOARD	-	76,399.00		103,775	
E81	UNIVERSITY OF MINNESOTA	-	-		11,849	
E95	HUMANITIES COMMISSION	-	-		370	
E97	SCIENCE MUSEUM	-	-		115	
E9W	HIGHER ED FACILITIES AUTHORITY	-	-		209	
G02	ADMINISTRATION DEPARTMENT	-	-		717,420	208,922,612.77
G03	LOTTERY	-	-		9,387	
G05	RACING COMMISSION	-	-		25,530	

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
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G06		ATTORNEY GENERAL	-	3,323,898.00		44,730	
G09		GAMBLING CONTROL BOARD	-	-		7,456	
G10		MINNESOTA MANAGEMENT & BUDGET	-	-		87,468	
G17		HUMAN RIGHTS DEPARTMENT	-	-		8,369	
G19		INDIAN AFFAIRS COUNCIL	-	-		4,847	
G38		INVESTMENT BOARD	-	-		14,329	
G39		GOVERNORS OFFICE	-	-		8,815	
G45		MEDIATION SERVICES DEPARTMENT	-	-		4,374	
G46		MN.IT	-	-		534,350	
G53		SECRETARY OF STATE	-	1,776,877.00		67,187	
G61		OFFICE OF STATE AUDITOR	-	-		15,358	
G62		MINN STATE RETIREMENT SYSTEM	-	-		158,482	
G63		PUBLIC EMPLOYEES RETIRE ASSOC	-	-		308,777	
G67		REVENUE DEPARTMENT	-	-		84,888	
G69		TEACHERS RETIREMENT ASSOC	-	-		174,432	
G90		REVENUE INTERGOVT PAYMENTS	-	-		3,206,665	
G92		OMBUDSPERSON FOR FAMILIES	-	-		2,736	
G93		OMBUD AMERICAN INDIAN FAMILIES	-	-		1,678	
G96		UNIFORM LAWS COMMISSION	-	-		58	
G9J		CAMPAIGN FINANCE BOARD	-	-		8,625	
G9K		ADMINISTRATIVE HEARINGS	-	-		36,605	
G9L		COUNCIL FOR MINNESOTANS OF AFR	-	-		1,962	
G9M		MINNESOTA COUNCIL ON LATINO AF	-	-		2,923	
G9N		ASIAN PACIFIC COUNCIL	-	-		2,724	
G9P		LGBTQIA2S+ MINNESOTANS COUNCIL	-	-		2	
G9Q		MMB DEBT SERVICE	-	-		11,988	
G9R		MMB NON-OPERATING	-	7,984,995.00		8,147,061	
G9V		RARE DISEASE ADVISORY COUNCIL	-	-		558	
G9X		CAPITOL AREA ARCHITECT	-	-		1,092	
G9Y		MN STATE COUNCIL ON DISABILITY	-	-		3,790	
GPR		PAYROLL CLEARING	-	-		208	
H12		HEALTH DEPARTMENT	-	393,786,362.00		978,159	
H55		HUMAN SERVICES DEPARTMENT	-	15,337,688,780.00		14,382,888	
H55b		HUMAN SERVICES SOS	-	-		775,102	
H55c		HUMAN SERVICES MSOP	-	-		86,989	
H60		MN INSURANCE MARKETPLACE	-	411,109.00		12,355	
H75		VETERANS AFFAIRS DEPARTMENT	-	51,122,166.00		425,392	
H7B		MEDICAL PRACTICE BOARD	-	-		25,511	
H7C		NURSING BOARD	-	-		23,261	
H7D		PHARMACY BOARD	-	2,924.00		15,964	
H7F		DENTISTRY BOARD	-	-		20,091	
H7H		CHIROPRACTIC EXAMINERS BOARD	-	-		6,335	
H7J		OPTOMETRY BOARD	-	-		4,029	
H7K		EXEC FOR LT SVCS & SUPPORTS BD	-	-		8,349	
H7L		SOCIAL WORK BOARD	-	-		18,035	
H7M		MARRIAGE AND FAMILY THERAPY BD	-	-		5,796	
H7Q		PODIATRIC MEDICINE	-	-		3,126	
H7R		VETERINARY MEDICINE BOARD	-	-		5,953	
H7S		EMERGENCY MEDICAL SERVICES OFF	-	140,679.00		9,928	
H7U		DIETETICS & NUTRITION PRACTICE	-	-		3,681	
H7V		PSYCHOLOGY BOARD	-	-		7,861	
H7W		PHYSICAL THERAPY BOARD	-	-		8,153	
H7X		BEHAVIORAL HEALTH & THERAPY BD	-	-		15,934	
H7Y		OCCUPATIONAL THERAPY PRACT BD	-	-		8,007	
H8A		FOSTER YOUTH OMBUDPERSON	-	-		23	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
15.14	16.2	17.0	20	21.2

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
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H9G		OMBUDSMAN MH/DD	-	-	3,330		
J33		TRIAL COURTS	-	1,355,975.00	1,931,624		
J40		STATE COMPETENCY ATTAINMENT BD	-	-	3		
J50		STATE GUARDIAN AD LITEM	-	-	25,876		
J52		PUBLIC DEFENSE BOARD	-	-	59,321		
J58		COURT OF APPEALS	-	-	3,957		
J61		APPELLATE COUNSEL & TRG OFFICE	-	-	-		
J65		SUPREME COURT	-	1,277,133.00	89,984		
J68		TAX COURT	-	-	1,864		
J70		JUDICIAL STANDARDS BOARD	-	-	2,301		
L10		LEGISLATURE COORDINATING COMM	-	-	41,383		
L11		SENATE	-	-	1,769		
L12		HOUSE	-	-	1,535		
L49		LEGISLATIVE AUDITOR	-	-	304		
P01		MILITARY AFFAIRS DEPARTMENT	-	75,326,743.00	522,139		
P07		PUBLIC SAFETY DEPARTMENT	-	186,644,628.00	4,228,442		
P08		OMBUDSPERSON FOR CORRECTIONS	-	-	1,924		
P78		CORRECTIONS DEPARTMENT	-	262,604.00	687,949		
P80		CANNABIS EXPUNGEMENT BOARD	-	-	2		
P7T		PEACE OFFICERS BOARD (POST)	-	-	8,133		
P9E		SENTENCING GUIDELINES COMM	-	-	1,281		
R28		MINN CONSERVATION CORPS	-	-	117		
R29		NATURAL RESOURCES DEPARTMENT	-	65,394,711.00	3,165,021		
R32		POLLUTION CONTROL AGENCY	-	19,942,213.00	384,583		
R9P		WATER AND SOIL RESOURCES BOARD	-	1,968,278.00	160,084		
T79		TRANSPORTATION DEPARTMENT	-	863,514,134.00	18,082,746		
T9B		METROPOLITAN COUNCIL/TRANSPORT	-	-	93,293		
O		OTHER	-	-	1,894		

Total			-	20,831,829,048	74,596,187	214,849,636	1,987,687
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Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	0.06%	0.06%	6,378	-	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				471,772	
G02-4.7	G02-4.7	Real Property				818,350	
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)				1,808,433	
G02-4.10	G02-4.10	Central Mail				436,338	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				247,751	
G02-4.12	G02-4.12	Grants Management				156,692	
G46-6.2	G46-6.2	Minnesota Information Technology					-
G46-6.3	G46-6.3	IT Spend					-
G46-6.4	G46-6.4	Enterprise IT Security					-
G46-6.5	G46-6.5	MnIT - Non allocable					-
G10-8.2	G10-8.2	Minnesota Management & Budget					-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					-
G10-9.2	G10-9.2	Debt Management Division					-
G10-9.3	G10-9.3	Debt Management					-
G10-9.4	G10-9.4	Debt Management - Other					-
G10-10.2	G10-10.2	MMB - Budget Division					-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					-
G10-10.4	G10-10.4	Budget Operations and Planning					-
G10-10.5	G10-10.5	Budget Division - Non Allocable					-
G10-11.2	G10-11.2	MMB - Accounting Division					-
G10-11.3	G10-11.3	Central Payroll					-
G10-11.4	G10-11.4	Accounting Services					-
G10-11.5	G10-11.5	Financial Reporting					-
G10-11.6	G10-11.6	Financial Reporting - Single Audit					-
G10-11.7	G10-11.7	Accounting Services - Non Allocable					-
G10-12.2	G10-12.2	MMB I.T - Management and Administration					-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					-
G10-12.5	G10-12.5	Personnel Operations and System Support					-
G10-12.6	G10-12.6	Budget Service - Computer Operations					-
G10-12.7	G10-12.7	Personnel Operations Special Billing					-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					-
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services					-
G45-14.3	G45-14.3	Mediation Services					-
G45-14.4	G45-14.4	Mediation/Representation					-
L49-15.2	L49-15.2	Legislative Auditor					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
L49-15.3	L49-15.3	Financial Audits					-
L49-15.4	L49-15.4	Program Audits					-
L49-15.5	L49-15.5	Single Audits					-
L49-15.6	L49-15.6	Audit Comm					-
L49-15.7	L49-15.7	Financial Audit- Outdoors					-
L49-15.8	L49-15.8	Financial Audit- Art					-
L49-15.9	L49-15.9	Financial Audit- Clean Water					-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					-
L49-15.11	L49-15.11	Program Audit- Outdoors					-
L49-15.12	L49-15.12	Program Audit- Art					-
L49-15.13	L49-15.13	Program Audit- Clean Water					-
L49-15.14	L49-15.14	Program Audit- Parks & Trails					-
G61-16.2	G61-16.2	State Auditor					-
G61-16.3	G61-16.3	State Auditor General					-
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					-
0.0	0.0						-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT					10
	B11	COSMETOLOGIST EXAMINERS BOARD					2
	B10	CANNABIS MANAGEMENT OFFICE					-
	B13	COMMERCE DEPARTMENT					1
	B14	ANIMAL HEALTH BOARD					2
	B15	BARBER EXAMINERS BOARD					-
	B20	EXPLORE MINNESOTA TOURISM					-
	B22	EMPLOYMENT & ECONOMIC DEVELOP					58
	B24	PUBLIC FACILITIES AUTHORITY					-
	B25	SCIENCE & TECHNOLOGY AUTHORITY					-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY					-
	B34	HOUSING FINANCE AGENCY					4
	B41	WORKERS' COMP COURT OF APPEALS					1
	B42	LABOR AND INDUSTRY DEPARTMENT					8
	B43	IRON RANGE RESOURCES					2
	B7E	ARCHITECTURE, ENGINEERING BD					2
	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					5
	E26	MN STATE COLLEGES/UNIVERSITIES					-
	E37	EDUCATION DEPARTMENT					8
	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	1.07%	1.07%	717,420		3
	G03	LOTTERY					10
	G05	RACING COMMISSION					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	G06	ATTORNEY GENERAL					5
	G09	GAMBLING CONTROL BOARD					3
	G10	MINNESOTA MANAGEMENT & BUDGET					-
	G17	HUMAN RIGHTS DEPARTMENT					-
	G19	INDIAN AFFAIRS COUNCIL					2
	G38	INVESTMENT BOARD					-
	G39	GOVERNORS OFFICE					1
	G45	MEDIATION SERVICES DEPARTMENT					-
	G46	MN.IT					5
	G53	SECRETARY OF STATE					3
	G61	OFFICE OF STATE AUDITOR					3
	G62	MINN STATE RETIREMENT SYSTEM					1
	G63	PUBLIC EMPLOYEES RETIRE ASSOC					-
	G67	REVENUE DEPARTMENT					5
	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					1
	G9K	ADMINISTRATIVE HEARINGS					2
	G9L	COUNCIL FOR MINNESOTANS OF AFR					1
	G9M	MINNESOTA COUNCIL ON LATINO AF					1
	G9N	ASIAN PACIFIC COUNCIL					1
	G9P	LGBTQIA2S+ MINNESOTANS 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					44
	H55	HUMAN SERVICES DEPARTMENT					100
	H55b	HUMAN SERVICES SOS					-
	H55c	HUMAN SERVICES MSOP					-
	H60	MN INSURANCE MARKETPLACE					-
	H75	VETERANS AFFAIRS DEPARTMENT					10
	H7B	MEDICAL PRACTICE BOARD					4
	H7C	NURSING BOARD					-
	H7D	PHARMACY BOARD					1
	H7F	DENTISTRY BOARD					1
	H7H	CHIROPRACTIC EXAMINERS BOARD					1
	H7J	OPTOMETRY BOARD					1
	H7K	EXEC FOR LT SVCS & SUPPORTS BD					4
	H7L	SOCIAL WORK BOARD					-
	H7M	MARRIAGE AND FAMILY THERAPY BD					1
	H7Q	PODIATRIC MEDICINE					-
	H7R	VETERINARY MEDICINE BOARD					1
	H7S	EMERGENCY MEDICAL SERVICES OFF					1
	H7U	DIETETICS & NUTRITION PRACTICE					-
	H7V	PSYCHOLOGY BOARD					1
	H7W	PHYSICAL THERAPY BOARD					1
	H7X	BEHAVIORAL HEALTH & THERAPY BD					1
	H7Y	OCCUPATIONAL THERAPY PRACT BD					2
	H8A	FOSTER YOUTH OMBUDPERSON					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	H9G	OMBUDSMAN MH/DD					5
	J33	TRIAL COURTS					-
	J40	STATE COMPETENCY ATTAINMENT BD					-
	J50	STATE GUARDIAN AD LITEM					-
	J52	PUBLIC DEFENSE BOARD					-
	J58	COURT OF APPEALS					-
	J61	APPELLATE COUNSEL & TRG OFFICE					-
	J65	SUPREME COURT					4
	J68	TAX COURT					1
	J70	JUDICIAL STANDARDS BOARD					-
	L10	LEGISLATURE COORDINATING COMM					-
	L11	SENATE					-
	L12	HOUSE					-
	L49	LEGISLATIVE AUDITOR					1
	P01	MILITARY AFFAIRS DEPARTMENT					-
	P07	PUBLIC SAFETY DEPARTMENT					63
	P08	OMBUDSPERSON FOR CORRECTIONS					-
	P78	CORRECTIONS DEPARTMENT					16
	P80	CANNABIS EXPUNGEMENT BOARD					-
	P7T	PEACE OFFICERS BOARD (POST)					-
	P9E	SENTENCING GUIDELINES COMM					1
	R28	MINN CONSERVATION CORPS					-
	R29	NATURAL RESOURCES DEPARTMENT					61
	R32	POLLUTION CONTROL AGENCY					4
	R9P	WATER AND SOIL RESOURCES BOARD					2
	T79	TRANSPORTATION DEPARTMENT					6
	T9B	METROPOLITAN COUNCIL/TRANSPORT					-
	O	OTHER					26
	Total		1.13%	1.13%	723,798	3,939,336	515

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			22.7	22.8	22.10	22.11	22.12
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			22.7	22.8	22.10	22.11	22.12
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	-	42	-	-	0.00%
G46-6.3	G46-6.3	IT Spend	-	-	-	-	0.00%
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	0.00%
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	0.00%
G10-8.2	G10-8.2	Minnesota Management & Budget	-	322	-	-	0.02%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	21	-	-	0.01%
G10-9.2	G10-9.2	Debt Management Division	-	7	-	-	0.01%
G10-9.3	G10-9.3	Debt Management	-	-	-	-	0.00%
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	0.00%
G10-10.2	G10-10.2	MMB - Budget Division	-	8	-	-	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	-	78	-	-	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	-	8	-	-	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	-	62	-	-	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	-	30	-	-	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	-	266	-	-	0.07%

Statewide Cost Allocation Plan
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			Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			22.7	22.8	22.10	22.11	22.12
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.3	L49-15.3	Financial Audits	-	-	-	0.00%	
L49-15.4	L49-15.4	Program Audits	-	-	-	0.00%	
L49-15.5	L49-15.5	Single Audits	-	-	-	0.00%	
L49-15.6	L49-15.6	Audit Comm	-	-	-	0.00%	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	0.00%	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	0.00%	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	0.00%	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	0.00%	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	0.00%	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	0.00%	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	0.00%	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	0.00%	
G61-16.2	G61-16.2	State Auditor	-	-	-	0.00%	
G61-16.3	G61-16.3	State Auditor General	-	-	-	0.00%	
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	8,304	8,008	88,356	1.09%	14,156,770
	B11	COSMETOLOGIST EXAMINERS BOARD	-	140	10,102	0.03%	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	0.00%	-
	B13	COMMERCE DEPARTMENT	3,216	7,974	319,500	0.72%	215,102,188
	B14	ANIMAL HEALTH BOARD	-	1,308	626	0.11%	-
	B15	BARBER EXAMINERS BOARD	-	90	3,342	0.00%	-
	B20	EXPLORE MINNESOTA TOURISM	-	529	4,324	0.06%	1,915,909
	B22	EMPLOYMENT & ECONOMIC DEVELOP	27,051	55,028	426	2.40%	337,192,371
	B24	PUBLIC FACILITIES AUTHORITY	-	387	-	0.03%	123,708,183
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0.00%	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	-	1,147	15,988	0.48%	-
	B41	WORKERS' COMP COURT OF APPEALS	-	69	778	0.02%	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	2,550	97,390	0.68%	2,492,580
	B43	IRON RANGE RESOURCES	343,343	880	-	0.05%	49,590,799
	B7E	ARCHITECTURE, ENGINEERING BD	-	297	1,218	0.01%	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0.00%	-
	B7P	ACCOUNTANCY BOARD	-	71	15,191	0.01%	-
	B7S	PRIVATE DETECTIVES BOARD	-	23	-	0.00%	-
	B82	PUBLIC UTILITIES COMMISSION	-	271	-	0.30%	-
	B9D	AMATEUR SPORTS COMMISSION	804,946	-	-	0.00%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0.00%	-
	E25	PERPICH CTR FOR ARTS EDUCATION	176,361	782	1,722	0.09%	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	4,048	19.74%	-
	E37	EDUCATION DEPARTMENT	-	4,644	19,032	0.72%	195,155,611
	E39	PROF EDUCATOR LICENSING STD BD	-	345	12,747	0.03%	3,695,765
	E40	HISTORICAL SOCIETY	1,266,548	-	-	0.00%	-
	E44	MINNESOTA STATE ACADEMIES	424,709	1,783	-	0.30%	-
	E50	ARTS BOARD	-	2,525	99	0.04%	41,806,440
	E60	OFFICE OF HIGHER EDUCATION	-	1,184	40,872	0.15%	18,218,418
	E77	ZOOLOGICAL BOARD	667,916	1,344	-	0.44%	-
	E81	UNIVERSITY OF MINNESOTA	-	19	-	0.00%	-
	E95	HUMANITIES COMMISSION	-	-	-	0.00%	-
	E97	SCIENCE MUSEUM	-	-	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0.00%	-
	G02	ADMINISTRATION DEPARTMENT	-	7,737	35,948	1.07%	22,476,763
	G03	LOTTERY	-	-	2,026	0.20%	-
	G05	RACING COMMISSION	-	407	-	0.08%	204,855

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
	G06	ATTORNEY GENERAL	-	1,046	28,559	0.53%	-
	G09	GAMBLING CONTROL BOARD	-	65	-	0.06%	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	771	158,038	0.29%	-
	G17	HUMAN RIGHTS DEPARTMENT	-	267	11,605	0.07%	-
	G19	INDIAN AFFAIRS COUNCIL	-	193	4	0.01%	637,917
	G38	INVESTMENT BOARD	-	373	191	0.05%	-
	G39	GOVERNORS OFFICE	-	144	1,070	0.10%	-
	G45	MEDIATION SERVICES DEPARTMENT	-	169	1,397	0.02%	-
	G46	MN.IT	-	8,173	1,650	4.11%	-
	G53	SECRETARY OF STATE	-	1,668	30,557	0.18%	-
	G61	OFFICE OF STATE AUDITOR	-	677	221	0.12%	-
	G62	MINN STATE RETIREMENT SYSTEM	145,147	406	199,775	0.18%	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	326	458,920	0.15%	-
	G67	REVENUE DEPARTMENT	-	1,777	2,156,370	1.89%	794,247
	G69	TEACHERS RETIREMENT ASSOC	-	603	224,905	0.12%	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES	-	180	18	0.01%	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	100	31	0.00%	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD	-	90	13,304	0.01%	-
	G9K	ADMINISTRATIVE HEARINGS	-	625	75,565	0.10%	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	82	-	0.01%	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	122	120	0.01%	-
	G9N	ASIAN PACIFIC COUNCIL	-	108	1,001	0.00%	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	0.00%	-
	G9Q	MMB DEBT SERVICE	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	-	2	-	0.00%	-
	G9V	RARE DISEASE ADVISORY COUNCIL	-	52	-	0.00%	-
	G9X	CAPITOL AREA ARCHITECT	-	22	52	0.01%	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	193	2,093	0.01%	-
	GPR	PAYROLL CLEARING	-	-	-	0.00%	-
	H12	HEALTH DEPARTMENT	-	16,129	330,813	3.34%	291,514,231
	H55	HUMAN SERVICES DEPARTMENT	2,970,629	11,699	716,112	7.74%	380,450,541
	H55b	HUMAN SERVICES SOS	-	8,531	-	4.92%	-
	H55c	HUMAN SERVICES MSOP	-	1,726	-	0.95%	-
	H60	MN INSURANCE MARKETPLACE	-	146	28,481	0.27%	4,325,541
	H75	VETERANS AFFAIRS DEPARTMENT	1,499,790	9,751	7,566	2.44%	324,104
	H7B	MEDICAL PRACTICE BOARD	-	331	45,663	0.03%	-
	H7C	NURSING BOARD	-	188	58,789	0.05%	-
	H7D	PHARMACY BOARD	-	150	14,278	0.03%	-
	H7F	DENTISTRY BOARD	-	325	3,868	0.02%	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	85	3,120	0.01%	-
	H7J	OPTOMETRY BOARD	-	44	1,526	0.00%	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	100	6,746	0.01%	-
	H7L	SOCIAL WORK BOARD	-	85	16,245	0.02%	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	65	2,064	0.00%	-
	H7Q	PODIATRIC MEDICINE	-	40	347	0.00%	-
	H7R	VETERINARY MEDICINE BOARD	-	69	2,901	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	228	1,647	0.02%	1,688,920
	H7U	DIETETICS & NUTRITION PRACTICE	-	32	1,475	0.00%	-
	H7V	PSYCHOLOGY BOARD	-	79	1,286	0.02%	-
	H7W	PHYSICAL THERAPY BOARD	-	43	5,022	0.00%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	158	8,502	0.01%	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	72	2,627	0.00%	-
	H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	0.00%	-

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
	H9G	OMBUDSMAN MH/DD	-	164	355	0.03%	-
	J33	TRIAL COURTS	-	4,314	33,182	3.70%	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	0.00%	-
	J50	STATE GUARDIAN AD LITEM	-	175	46	0.40%	-
	J52	PUBLIC DEFENSE BOARD	-	980	-	1.17%	-
	J58	COURT OF APPEALS	-	32	4,290	0.11%	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	0.00%	-
	J65	SUPREME COURT	-	1,820	16,720	0.72%	-
	J68	TAX COURT	-	76	392	0.01%	-
	J70	JUDICIAL STANDARDS BOARD	-	21	-	0.00%	-
	L10	LEGISLATURE COORDINATING COMM	-	24	6	0.16%	-
	L11	SENATE	-	-	128,729	0.34%	-
	L12	HOUSE	-	-	-	0.00%	-
	L49	LEGISLATIVE AUDITOR	-	6	452	0.01%	-
	P01	MILITARY AFFAIRS DEPARTMENT	5,665,998	17,438	68	0.64%	-
	P07	PUBLIC SAFETY DEPARTMENT	20,360	20,091	3,654,797	3.58%	137,740,208
	P08	OMBUDSPERSON FOR CORRECTIONS	-	92	227	0.01%	-
	P78	CORRECTIONS DEPARTMENT	7,483,042	23,568	7,532	7.23%	8,711,364
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	0.00%	-
	P7T	PEACE OFFICERS BOARD (POST)	-	254	1,597	0.02%	-
	P9E	SENTENCING GUIDELINES COMM	-	38	5	0.01%	-
	R28	MINN CONSERVATION CORPS	-	-	-	0.00%	-
	R29	NATURAL RESOURCES DEPARTMENT	3,054,669	66,473	347,336	8.28%	132,559,162
	R32	POLLUTION CONTROL AGENCY	25,198	3,710	31,386	1.65%	71,020,615
	R9P	WATER AND SOIL RESOURCES BOARD	-	5,106	1,997	0.62%	63,594,868
	T79	TRANSPORTATION DEPARTMENT	6,567,586	126,397	79,817	14.14%	124,835,874
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	14	-	0.00%	-
	O	OTHER	1,544,698	-	41,058	0.00%	-
Total			32,699,511	439,489	9,648,251	99.90%	2,243,914,244

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly 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 (fmrlly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	505,375				
G46-6.5	G46-6.5	MnIT - Non allocable	-				
G10-8.2	G10-8.2	Minnesota Management & Budget		8,482,885	8,482,885		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		-	-	1,217,661	
G10-9.2	G10-9.2	Debt Management Division		-	-	721,476	1,119
G10-9.3	G10-9.3	Debt Management		-	-		
G10-9.4	G10-9.4	Debt Management - Other		-	-		
G10-10.2	G10-10.2	MMB - Budget Division		-	-	1,633,792	1,261
G10-10.3	G10-10.3	Analysis & Control (EBO's)		-	-		
G10-10.4	G10-10.4	Budget Operations and Planning		-	-		
G10-10.5	G10-10.5	Budget Division - Non Allocable		-	-		
G10-11.2	G10-11.2	MMB - Accounting Division		-	-	6,612,712	3,562
G10-11.3	G10-11.3	Central Payroll		-	-		
G10-11.4	G10-11.4	Accounting Services		-	-		
G10-11.5	G10-11.5	Financial Reporting		-	-		
G10-11.6	G10-11.6	Financial Reporting - Single Audit		-	-		
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-	-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	5,978,836	1,494
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support		-	-		
G10-12.5	G10-12.5	Personnel Operations and System Support		-	-		
G10-12.6	G10-12.6	Budget Service - Computer Operations		-	-		
G10-12.7	G10-12.7	Personnel Operations Special Billing		-	-		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing		-	-		
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		-	-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-	-	5,142,725	2,135
G10-13.3	G10-13.3	Personnel Administration		-	-		
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-	-		
G45-14.2	G45-14.2	Mediation Services		-	-		691
G45-14.3	G45-14.3	Mediation Services		-	-		
G45-14.4	G45-14.4	Mediation/Representation		-	-		
L49-15.2	L49-15.2	Legislative Auditor		51,358	51,358		5,814

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)
L49-15.3	L49-15.3	Financial Audits		-	-		
L49-15.4	L49-15.4	Program Audits		-	-		
L49-15.5	L49-15.5	Single Audits		-	-		
L49-15.6	L49-15.6	Audit Comm		-	-		
L49-15.7	L49-15.7	Financial Audit- Outdoors		-	-		
L49-15.8	L49-15.8	Financial Audit- Art		-	-		
L49-15.9	L49-15.9	Financial Audit- Clean Water		-	-		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-	-		
L49-15.11	L49-15.11	Program Audit- Outdoors		-	-		
L49-15.12	L49-15.12	Program Audit- Art		-	-		
L49-15.13	L49-15.13	Program Audit- Clean Water		-	-		
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		5,944,730	5,944,730		427,327
	B11	COSMETOLOGIST EXAMINERS BOARD		862,657	862,657		24,253
	B10	CANNABIS MANAGEMENT OFFICE		-	-		-
	B13	COMMERCE DEPARTMENT		4,269,783	4,269,783		646,984
	B14	ANIMAL HEALTH BOARD		658,697	658,697		33,114
	B15	BARBER EXAMINERS BOARD		19,216	19,216		6,051
	B20	EXPLORE MINNESOTA TOURISM		723,141	723,141		18,521
	B22	EMPLOYMENT & ECONOMIC DEVELOP		34,148,669	34,148,669		4,956,629
	B24	PUBLIC FACILITIES AUTHORITY		34,919	34,919		13,901
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		-	-		-
	B34	HOUSING FINANCE AGENCY		275,044	275,044		124,321
	B41	WORKERS' COMP COURT OF APPEALS		36,210	36,210		1,953
	B42	LABOR AND INDUSTRY DEPARTMENT		13,105,253	13,105,253		650,154
	B43	IRON RANGE RESOURCES		164,223	164,223		42,070
	B7E	ARCHITECTURE, ENGINEERING BD		38,109	38,109		14,317
	B7G	COMBATIVE SPORTS COMMISSION		-	-		3
	B7P	ACCOUNTANCY BOARD		24,101	24,101		11,762
	B7S	PRIVATE DETECTIVES BOARD		-	-		1,284
	B82	PUBLIC UTILITIES COMMISSION		564,809	564,809		129,374
	B9D	AMATEUR SPORTS COMMISSION		-	-		815
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-		15
	E25	PERPICH CTR FOR ARTS EDUCATION		419,195	419,195		28,181
	E26	MN STATE COLLEGES/UNIVERSITIES		5,907,867	5,907,867		6,138,175
	E37	EDUCATION DEPARTMENT		25,631,229	25,631,229		942,097
	E39	PROF EDUCATOR LICENSING STD BD		421,070	421,070		12,116
	E40	HISTORICAL SOCIETY		124,614	124,614		533
	E44	MINNESOTA STATE ACADEMIES		685,404	685,404		56,562
	E50	ARTS BOARD		225,108	225,108		34,029
	E60	OFFICE OF HIGHER EDUCATION		4,897,852	4,897,852		70,037
	E77	ZOOLOGICAL BOARD		1,267,458	1,267,458		103,775
	E81	UNIVERSITY OF MINNESOTA		748,183	748,183		11,849
	E95	HUMANITIES COMMISSION		-	-		370
	E97	SCIENCE MUSEUM		-	-		115
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-		209
	G02	ADMINISTRATION DEPARTMENT		6,720,875	6,720,875		717,420
	G03	LOTTERY		125,701	125,701		9,387
	G05	RACING COMMISSION		77,906	77,906		25,530

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division		IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division		Accounting & Procurement Accounting Transactions - FY (Actual)	
			24.2		24.3		24.4		26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)			
	G06	ATTORNEY GENERAL		188,031		188,031		44,730		
	G09	GAMBLING CONTROL BOARD		908,084		908,084		7,456		
	G10	MINNESOTA MANAGEMENT & BUDGET		10,805,241		10,805,241		87,468		
	G17	HUMAN RIGHTS DEPARTMENT		754,319		754,319		8,369		
	G19	INDIAN AFFAIRS COUNCIL		56,055		56,055		4,847		
	G38	INVESTMENT BOARD		21,279		21,279		14,329		
	G39	GOVERNORS OFFICE		274,285		274,285		8,815		
	G45	MEDIATION SERVICES DEPARTMENT		127,297		127,297		4,374		
	G46	MN.IT		3,072,653		3,072,653		534,350		
	G53	SECRETARY OF STATE		335,497		335,497		67,187		
	G61	OFFICE OF STATE AUDITOR		53,227		53,227		15,358		
	G62	MINN STATE RETIREMENT SYSTEM		71,177		71,177		158,482		
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		108,470		108,470		308,777		
	G67	REVENUE DEPARTMENT		29,517,363		29,517,363		84,888		
	G69	TEACHERS RETIREMENT ASSOC		170,828		170,828		174,432		
	G90	REVENUE INTERGOVT PAYMENTS		-		-		3,206,665		
	G92	OMBUDSPERSON FOR FAMILIES		16,002		16,002		2,736		
	G93	OMBUD AMERICAN INDIAN FAMILIES		18,289		18,289		1,678		
	G96	UNIFORM LAWS COMMISSION		-		-		58		
	G9J	CAMPAIGN FINANCE BOARD		16,184		16,184		8,625		
	G9K	ADMINISTRATIVE HEARINGS		898,098		898,098		36,605		
	G9L	COUNCIL FOR MINNESOTANS OF AFR		37,707		37,707		1,962		
	G9M	MINNESOTA COUNCIL ON LATINO AF		24,805		24,805		2,923		
	G9N	ASIAN PACIFIC COUNCIL		20,135		20,135		2,724		
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		-		-		2		
	G9Q	MMB DEBT SERVICE		-		-		11,988		
	G9R	MMB NON-OPERATING		-		-		8,147,061		
	G9V	RARE DISEASE ADVISORY COUNCIL		-		-		558		
	G9X	CAPITOL AREA ARCHITECT		14,517		14,517		1,092		
	G9Y	MN STATE COUNCIL ON DISABILITY		51,675		51,675		3,790		
	GPR	PAYROLL CLEARING		-		-		208		
	H12	HEALTH DEPARTMENT		33,604,158		33,604,158		978,159		
	H55	HUMAN SERVICES DEPARTMENT		178,539,672		178,539,672		14,382,888		
	H55b	HUMAN SERVICES SOS		-		-		775,102		
	H55c	HUMAN SERVICES MSOP		-		-		86,989		
	H60	MN INSURANCE MARKETPLACE		1,330,586		1,330,586		12,355		
	H75	VETERANS AFFAIRS DEPARTMENT		8,567,397		8,567,397		425,392		
	H7B	MEDICAL PRACTICE BOARD		969,341		969,341		25,511		
	H7C	NURSING BOARD		614,871		614,871		23,261		
	H7D	PHARMACY BOARD		1,813,344		1,813,344		15,964		
	H7F	DENTISTRY BOARD		156,705		156,705		20,091		
	H7H	CHIROPRACTIC EXAMINERS BOARD		122,582		122,582		6,335		
	H7J	OPTOMETRY BOARD		14,663		14,663		4,029		
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		57,243		57,243		8,349		
	H7L	SOCIAL WORK BOARD		114,297		114,297		18,035		
	H7M	MARRIAGE AND FAMILY THERAPY BD		18,823		18,823		5,796		
	H7Q	PODIATRIC MEDICINE		13,071		13,071		3,126		
	H7R	VETERINARY MEDICINE BOARD		25,592		25,592		5,953		
	H7S	EMERGENCY MEDICAL SERVICES OFF		254,158		254,158		9,928		
	H7U	DIETETICS & NUTRITION PRACTICE		12,596		12,596		3,681		
	H7V	PSYCHOLOGY BOARD		111,658		111,658		7,861		
	H7W	PHYSICAL THERAPY BOARD		99,619		99,619		8,153		
	H7X	BEHAVIORAL HEALTH & THERAPY BD		203,267		203,267		15,934		
	H7Y	OCCUPATIONAL THERAPY PRACT BD		35,268		35,268		8,007		
	H8A	FOSTER YOUTH OMBUDPERSON		-		-		23		

Statewide Cost Allocation Analysis
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division		IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division		Accounting & Procurement Transactions - FY (Actual)
			24.2		24.3		24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)		
	H9G	OMBUDSMAN MH/DD		109,289		109,289			3,330
	J33	TRIAL COURTS		84,915		84,915			1,931,624
	J40	STATE COMPETENCY ATTAINMENT BD		-		-			3
	J50	STATE GUARDIAN AD LITEM		1,447		1,447			25,876
	J52	PUBLIC DEFENSE BOARD		50,085		50,085			59,321
	J58	COURT OF APPEALS		-		-			3,957
	J61	APPELLATE COUNSEL & TRG OFFICE		-		-			-
	J65	SUPREME COURT		1,499,663		1,499,663			89,984
	J68	TAX COURT		341,833		341,833			1,864
	J70	JUDICIAL STANDARDS BOARD		3,459		3,459			2,301
	L10	LEGISLATURE COORDINATING COMM		99,527		99,527			41,383
	L11	SENATE		-		-			1,769
	L12	HOUSE		-		-			1,535
	L49	LEGISLATIVE AUDITOR		-		-			304
	P01	MILITARY AFFAIRS DEPARTMENT		1,319,772		1,319,772			522,139
	P07	PUBLIC SAFETY DEPARTMENT		74,572,464		74,572,464			4,228,442
	P08	OMBUDSPERSON FOR CORRECTIONS		25,812		25,812			1,924
	P78	CORRECTIONS DEPARTMENT		35,267,893		35,267,893			687,949
	P80	CANNABIS EXPUNGEMENT BOARD		-		-			2
	P7T	PEACE OFFICERS BOARD (POST)		623,885		623,885			8,133
	P9E	SENTENCING GUIDELINES COMM		20,161		20,161			1,281
	R28	MINN CONSERVATION CORPS		-		-			117
	R29	NATURAL RESOURCES DEPARTMENT		29,075,070		29,075,070			3,165,021
	R32	POLLUTION CONTROL AGENCY		14,095,960		14,095,960			384,583
	R9P	WATER AND SOIL RESOURCES BOARD		2,147,779		2,147,779			160,084
	T79	TRANSPORTATION DEPARTMENT		66,134,996		66,134,996			18,082,746
	T9B	METROPOLITAN COUNCIL/TRANSPORT		430,398		430,398			93,293
	O	OTHER		10,665,336		10,665,336			1,894
Total			505,375	627,466,139	627,466,139	21,307,202			74,573,627

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	721,476	-			
G10-9.4	G10-9.4	Debt Management - Other	-	-			
G10-10.2	G10-10.2	MMB - Budget Division			-		
G10-10.3	G10-10.3	Analysis & Control (EBO's)			1,361,493		
G10-10.4	G10-10.4	Budget Operations and Planning			272,299		
G10-10.5	G10-10.5	Budget Division - Non Allocable			-		
G10-11.2	G10-11.2	MMB - Accounting Division				3,562	
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration				1,494	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				2,135	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services				691	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				5,814	133

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
L49-15.3	L49-15.3	Financial Audits		-			-
L49-15.4	L49-15.4	Program Audits		-			-
L49-15.5	L49-15.5	Single Audits		-			-
L49-15.6	L49-15.6	Audit Comm		-			-
L49-15.7	L49-15.7	Financial Audit- Outdoors		-			-
L49-15.8	L49-15.8	Financial Audit- Art		-			-
L49-15.9	L49-15.9	Financial Audit- Clean Water		-			-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-			-
L49-15.11	L49-15.11	Program Audit- Outdoors		-			-
L49-15.12	L49-15.12	Program Audit- Art		-			-
L49-15.13	L49-15.13	Program Audit- Clean Water		-			-
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E		-			
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		101,667,000		427,327	12,103
	B11	COSMETOLOGIST EXAMINERS BOARD		-		24,253	99
	B10	CANNABIS MANAGEMENT OFFICE		-		-	-
	B13	COMMERCE DEPARTMENT		-		646,984	3,173
	B14	ANIMAL HEALTH BOARD		-		33,114	737
	B15	BARBER EXAMINERS BOARD		-		6,051	66
	B20	EXPLORE MINNESOTA TOURISM		-		18,521	893
	B22	EMPLOYMENT & ECONOMIC DEVELOP		-		4,956,629	13,680
	B24	PUBLIC FACILITIES AUTHORITY		59,220,637		13,901	872
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		-		-	-
	B34	HOUSING FINANCE AGENCY		611,899,017		124,321	1,132
	B41	WORKERS' COMP COURT OF APPEALS		-		1,953	43
	B42	LABOR AND INDUSTRY DEPARTMENT		-		650,154	3,781
	B43	IRON RANGE RESOURCES		-		42,070	695
	B7E	ARCHITECTURE, ENGINEERING BD		-		14,317	42
	B7G	COMBATIVE SPORTS COMMISSION		-		3	3
	B7P	ACCOUNTANCY BOARD		-		11,762	57
	B7S	PRIVATE DETECTIVES BOARD		-		1,284	34
	B82	PUBLIC UTILITIES COMMISSION		-		129,374	100
	B9D	AMATEUR SPORTS COMMISSION		-		815	72
	B9V	AGRICULTURE UTILIZATION RESRCH		-		15	7
	E25	PERPICH CTR FOR ARTS EDUCATION		-		28,181	1,265
	E26	MN STATE COLLEGES/UNIVERSITIES		77,755,817		6,138,175	7,144
	E37	EDUCATION DEPARTMENT		1,354,441,312		942,097	9,019
	E39	PROF EDUCATOR LICENSING STD BD		-		12,116	164
	E40	HISTORICAL SOCIETY		-		533	125
	E44	MINNESOTA STATE ACADEMIES		-		56,562	1,914
	E50	ARTS BOARD		-		34,029	516
	E60	OFFICE OF HIGHER EDUCATION		10,000,000		70,037	1,655
	E77	ZOOLOGICAL BOARD		-		103,775	1,430
	E81	UNIVERSITY OF MINNESOTA		161,065,754		11,849	652
	E95	HUMANITIES COMMISSION		-		370	54
	E97	SCIENCE MUSEUM		-		115	41
	E9W	HIGHER ED FACILITIES AUTHORITY		-		209	10
	G02	ADMINISTRATION DEPARTMENT		557,178,084		717,420	3,368
	G03	LOTTERY		-		9,387	337
	G05	RACING COMMISSION		-		25,530	386

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	G06	ATTORNEY GENERAL		-	-	44,730	895
	G09	GAMBLING CONTROL BOARD		-	-	7,456	108
	G10	MINNESOTA MANAGEMENT & BUDGET		-	-	87,468	2,113
	G17	HUMAN RIGHTS DEPARTMENT		-	-	8,369	171
	G19	INDIAN AFFAIRS COUNCIL		-	-	4,847	210
	G38	INVESTMENT BOARD		-	-	14,329	73
	G39	GOVERNORS OFFICE		-	-	8,815	189
	G45	MEDIATION SERVICES DEPARTMENT		-	-	4,374	110
	G46	MN.IT		30,266,154	-	534,350	5,808
	G53	SECRETARY OF STATE		-	-	67,187	761
	G61	OFFICE OF STATE AUDITOR		-	-	15,358	212
	G62	MINN STATE RETIREMENT SYSTEM		782,375	-	158,482	155
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		1,024,200	-	308,777	216
	G67	REVENUE DEPARTMENT		-	-	84,888	4,623
	G69	TEACHERS RETIREMENT ASSOC		1,038,425	-	174,432	563
	G90	REVENUE INTERGOVT PAYMENTS		-	-	3,206,665	1,623
	G92	OMBUDSPERSON FOR FAMILIES		-	-	2,736	58
	G93	OMBUD AMERICAN INDIAN FAMILIES		-	-	1,678	60
	G96	UNIFORM LAWS COMMISSION		-	-	58	10
	G9J	CAMPAIGN FINANCE BOARD		-	-	8,625	168
	G9K	ADMINISTRATIVE HEARINGS		-	-	36,605	334
	G9L	COUNCIL FOR MINNESOTANS OF AFR		-	-	1,962	73
	G9M	MINNESOTA COUNCIL ON LATINO AF		-	-	2,923	75
	G9N	ASIAN PACIFIC COUNCIL		-	-	2,724	95
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		-	-	2	2
	G9Q	MMB DEBT SERVICE		-	-	11,988	1,303
	G9R	MMB NON-OPERATING		-	-	8,147,061	970
	G9V	RARE DISEASE ADVISORY COUNCIL		-	-	558	44
	G9X	CAPITOL AREA ARCHITECT		-	-	1,092	63
	G9Y	MN STATE COUNCIL ON DISABILITY		-	-	3,790	113
	GPR	PAYROLL CLEARING		-	-	208	-
	H12	HEALTH DEPARTMENT		-	-	978,159	14,617
	H55	HUMAN SERVICES DEPARTMENT		13,530,000	-	14,382,888	11,545
	H55b	HUMAN SERVICES SOS		-	-	775,102	9,171
	H55c	HUMAN SERVICES MSOP		-	-	86,989	706
	H60	MN INSURANCE MARKETPLACE		-	-	12,355	232
	H75	VETERANS AFFAIRS DEPARTMENT		-	-	425,392	7,107
	H7B	MEDICAL PRACTICE BOARD		-	-	25,511	193
	H7C	NURSING BOARD		-	-	23,261	118
	H7D	PHARMACY BOARD		-	-	15,964	267
	H7F	DENTISTRY BOARD		-	-	20,091	191
	H7H	CHIROPRACTIC EXAMINERS BOARD		-	-	6,335	104
	H7J	OPTOMETRY BOARD		-	-	4,029	71
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		-	-	8,349	109
	H7L	SOCIAL WORK BOARD		-	-	18,035	108
	H7M	MARRIAGE AND FAMILY THERAPY BD		-	-	5,796	79
	H7Q	PODIATRIC MEDICINE		-	-	3,126	86
	H7R	VETERINARY MEDICINE BOARD		-	-	5,953	67
	H7S	EMERGENCY MEDICAL SERVICES OFF		-	-	9,928	218
	H7U	DIETETICS & NUTRITION PRACTICE		-	-	3,681	73
	H7V	PSYCHOLOGY BOARD		-	-	7,861	77
	H7W	PHYSICAL THERAPY BOARD		-	-	8,153	77
	H7X	BEHAVIORAL HEALTH & THERAPY BD		-	-	15,934	111
	H7Y	OCCUPATIONAL THERAPY PRACT BD		-	-	8,007	65
	H8A	FOSTER YOUTH OMBUDPERSON		-	-	23	23

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	H9G	OMBUDSMAN MH/DD			-	3,330	55
	J33	TRIAL COURTS			-	1,931,624	11,454
	J40	STATE COMPETENCY ATTAINMENT BD			-	3	3
	J50	STATE GUARDIAN AD LITEM			-	25,876	593
	J52	PUBLIC DEFENSE BOARD			-	59,321	1,242
	J58	COURT OF APPEALS			-	3,957	80
	J61	APPELLATE COUNSEL & TRG OFFICE			-	-	-
	J65	SUPREME COURT			-	89,984	1,956
	J68	TAX COURT			-	1,864	57
	J70	JUDICIAL STANDARDS BOARD			-	2,301	96
	L10	LEGISLATURE COORDINATING COMM			-	41,383	698
	L11	SENATE			-	1,769	56
	L12	HOUSE			-	1,535	51
	L49	LEGISLATIVE AUDITOR			-	304	15
	P01	MILITARY AFFAIRS DEPARTMENT			-	522,139	998
	P07	PUBLIC SAFETY DEPARTMENT			-	4,228,442	23,487
	P08	OMBUDSPERSON FOR CORRECTIONS			-	1,924	44
	P78	CORRECTIONS DEPARTMENT			-	687,949	13,376
	P80	CANNABIS EXPUNGEMENT BOARD			-	2	2
	P7T	PEACE OFFICERS BOARD (POST)			-	8,133	58
	P9E	SENTENCING GUIDELINES COMM			-	1,281	55
	R28	MINN CONSERVATION CORPS			-	117	26
	R29	NATURAL RESOURCES DEPARTMENT		614,651		3,165,021	36,069
	R32	POLLUTION CONTROL AGENCY			-	384,583	8,796
	R9P	WATER AND SOIL RESOURCES BOARD			-	160,084	9,603
	T79	TRANSPORTATION DEPARTMENT		2,317,635,000		18,082,746	28,593
	T9B	METROPOLITAN COUNCIL/TRANSPORT			-	93,293	85
	O	OTHER		4,226,799,790		1,894	-
	Total		721,476	9,524,918,216	1,633,792	74,571,247	269,964

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	1,642,341				
G10-11.4	G10-11.4	Accounting Services	1,854,144				
G10-11.5	G10-11.5	Financial Reporting	3,062,552				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	53,675				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration			1,494	1,494	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			2,135	2,135	
G10-13.3	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%	691	691	-
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%	5,814	5,814	-

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
L49-15.3	L49-15.3	Financial Audits		0.00%			-
L49-15.4	L49-15.4	Program Audits		0.00%			-
L49-15.5	L49-15.5	Single Audits		0.00%			-
L49-15.6	L49-15.6	Audit Comm		0.00%			-
L49-15.7	L49-15.7	Financial Audit- Outdoors		0.00%			-
L49-15.8	L49-15.8	Financial Audit- Art		0.00%			-
L49-15.9	L49-15.9	Financial Audit- Clean Water		0.00%			-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		0.00%			-
L49-15.11	L49-15.11	Program Audit- Outdoors					-
L49-15.12	L49-15.12	Program Audit- Art					-
L49-15.13	L49-15.13	Program Audit- Clean Water					-
L49-15.14	L49-15.14	Program Audit- Parks & Trails					-
G61-16.2	G61-16.2	State Auditor		0.00%	-	-	-
G61-16.3	G61-16.3	State Auditor General		0.00%			-
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		1.09%	427,327	427,327	6,888,729
	B11	COSMETOLOGIST EXAMINERS BOARD		0.03%	24,253	24,253	-
	B10	CANNABIS MANAGEMENT OFFICE		0.00%	-	-	-
	B13	COMMERCE DEPARTMENT		0.72%	646,984	646,984	310,987,610
	B14	ANIMAL HEALTH BOARD		0.11%	33,114	33,114	1,156,513
	B15	BARBER EXAMINERS BOARD		0.00%	6,051	6,051	-
	B20	EXPLORE MINNESOTA TOURISM		0.06%	18,521	18,521	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP		2.40%	4,956,629	4,956,629	1,218,630,824
	B24	PUBLIC FACILITIES AUTHORITY		0.03%	13,901	13,901	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		0.00%	-	-	-
	B34	HOUSING FINANCE AGENCY		0.48%	124,321	124,321	-
	B41	WORKERS' COMP COURT OF APPEALS		0.02%	1,953	1,953	-
	B42	LABOR AND INDUSTRY DEPARTMENT		0.68%	650,154	650,154	6,530,628
	B43	IRON RANGE RESOURCES		0.05%	42,070	42,070	-
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%	14,317	14,317	-
	B7G	COMBATIVE SPORTS COMMISSION		0.00%	3	3	-
	B7P	ACCOUNTANCY BOARD		0.01%	11,762	11,762	-
	B7S	PRIVATE DETECTIVES BOARD		0.00%	1,284	1,284	-
	B82	PUBLIC UTILITIES COMMISSION		0.30%	129,374	129,374	-
	B9D	AMATEUR SPORTS COMMISSION		0.00%	815	815	-
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%	15	15	-
	E25	PERPICH CTR FOR ARTS EDUCATION		0.09%	28,181	28,181	-
	E26	MN STATE COLLEGES/UNIVERSITIES		19.74%	6,138,175	6,138,175	648,260,768
	E37	EDUCATION DEPARTMENT		0.72%	942,097	942,097	1,626,439,996
	E39	PROF EDUCATOR LICENSING STD BD		0.03%	12,116	12,116	-
	E40	HISTORICAL SOCIETY		0.00%	533	533	-
	E44	MINNESOTA STATE ACADEMIES		0.30%	56,562	56,562	-
	E50	ARTS BOARD		0.04%	34,029	34,029	933,372
	E60	OFFICE OF HIGHER EDUCATION		0.15%	70,037	70,037	-
	E77	ZOOLOGICAL BOARD		0.44%	103,775	103,775	76,399
	E81	UNIVERSITY OF MINNESOTA		0.00%	11,849	11,849	-
	E95	HUMANITIES COMMISSION		0.00%	370	370	-
	E97	SCIENCE MUSEUM		0.00%	115	115	-
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%	209	209	-
	G02	ADMINISTRATION DEPARTMENT		1.07%	717,420	717,420	-
	G03	LOTTERY		0.20%	9,387	9,387	-
	G05	RACING COMMISSION		0.08%	25,530	25,530	-

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	G06	ATTORNEY GENERAL		0.53%	44,730	44,730	3,323,898
	G09	GAMBLING CONTROL BOARD		0.06%	7,456	7,456	-
	G10	MINNESOTA MANAGEMENT & BUDGET		0.29%	87,468	87,468	-
	G17	HUMAN RIGHTS DEPARTMENT		0.07%	8,369	8,369	-
	G19	INDIAN AFFAIRS COUNCIL		0.01%	4,847	4,847	-
	G38	INVESTMENT BOARD		0.05%	14,329	14,329	-
	G39	GOVERNORS OFFICE		0.10%	8,815	8,815	-
	G45	MEDIATION SERVICES DEPARTMENT		0.02%	4,374	4,374	-
	G46	MN.IT		4.11%	534,350	534,350	-
	G53	SECRETARY OF STATE		0.18%	67,187	67,187	1,776,877
	G61	OFFICE OF STATE AUDITOR		0.12%	15,358	15,358	-
	G62	MINN STATE RETIREMENT SYSTEM		0.18%	158,482	158,482	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.15%	308,777	308,777	-
	G67	REVENUE DEPARTMENT		1.89%	84,888	84,888	-
	G69	TEACHERS RETIREMENT ASSOC		0.12%	174,432	174,432	-
	G90	REVENUE INTERGOVT PAYMENTS		0.00%	3,206,665	3,206,665	-
	G92	OMBUDSPERSON FOR FAMILIES		0.01%	2,736	2,736	-
	G93	OMBUD AMERICAN INDIAN FAMILIES		0.00%	1,678	1,678	-
	G96	UNIFORM LAWS COMMISSION		0.00%	58	58	-
	G9J	CAMPAIGN FINANCE BOARD		0.01%	8,625	8,625	-
	G9K	ADMINISTRATIVE HEARINGS		0.10%	36,605	36,605	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR		0.01%	1,962	1,962	-
	G9M	MINNESOTA COUNCIL ON LATINO AF		0.01%	2,923	2,923	-
	G9N	ASIAN PACIFIC COUNCIL		0.00%	2,724	2,724	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		0.00%	2	2	-
	G9Q	MMB DEBT SERVICE		0.00%	11,988	11,988	-
	G9R	MMB NON-OPERATING		0.00%	8,147,061	8,147,061	7,984,995
	G9V	RARE DISEASE ADVISORY COUNCIL		0.00%	558	558	-
	G9X	CAPITOL AREA ARCHITECT		0.01%	1,092	1,092	-
	G9Y	MN STATE COUNCIL ON DISABILITY		0.01%	3,790	3,790	-
	GPR	PAYROLL CLEARING		0.00%	208	208	-
	H12	HEALTH DEPARTMENT		3.34%	978,159	978,159	393,786,362
	H55	HUMAN SERVICES DEPARTMENT		7.74%	14,382,888	14,382,888	15,337,688,780
	H55b	HUMAN SERVICES SOS		4.92%	775,102	775,102	-
	H55c	HUMAN SERVICES MSOP		0.95%	86,989	86,989	-
	H60	MN INSURANCE MARKETPLACE		0.27%	12,355	12,355	411,109
	H75	VETERANS AFFAIRS DEPARTMENT		2.44%	425,392	425,392	51,122,166
	H7B	MEDICAL PRACTICE BOARD		0.03%	25,511	25,511	-
	H7C	NURSING BOARD		0.05%	23,261	23,261	-
	H7D	PHARMACY BOARD		0.03%	15,964	15,964	2,924
	H7F	DENTISTRY BOARD		0.02%	20,091	20,091	-
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%	6,335	6,335	-
	H7J	OPTOMETRY BOARD		0.00%	4,029	4,029	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		0.01%	8,349	8,349	-
	H7L	SOCIAL WORK BOARD		0.02%	18,035	18,035	-
	H7M	MARRIAGE AND FAMILY THERAPY BD		0.00%	5,796	5,796	-
	H7Q	PODIATRIC MEDICINE		0.00%	3,126	3,126	-
	H7R	VETERINARY MEDICINE BOARD		0.00%	5,953	5,953	-
	H7S	EMERGENCY MEDICAL SERVICES OFF		0.02%	9,928	9,928	140,679
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%	3,681	3,681	-
	H7V	PSYCHOLOGY BOARD		0.02%	7,861	7,861	-
	H7W	PHYSICAL THERAPY BOARD		0.00%	8,153	8,153	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%	15,934	15,934	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.00%	8,007	8,007	-
	H8A	FOSTER YOUTH OMBUDPERSON		0.00%	23	23	-

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	H9G	OMBUDSMAN MH/DD		0.03%	3,330	3,330	-
	J33	TRIAL COURTS		3.70%	1,931,624	1,931,624	1,355,975
	J40	STATE COMPETENCY ATTAINMENT BD		0.00%	3	3	-
	J50	STATE GUARDIAN AD LITEM		0.40%	25,876	25,876	-
	J52	PUBLIC DEFENSE BOARD		1.17%	59,321	59,321	-
	J58	COURT OF APPEALS		0.11%	3,957	3,957	-
	J61	APPELLATE COUNSEL & TRG OFFICE		0.00%	-	-	-
	J65	SUPREME COURT		0.72%	89,984	89,984	1,277,133
	J68	TAX COURT		0.01%	1,864	1,864	-
	J70	JUDICIAL STANDARDS BOARD		0.00%	2,301	2,301	-
	L10	LEGISLATURE COORDINATING COMM		0.16%	41,383	41,383	-
	L11	SENATE		0.34%	1,769	1,769	-
	L12	HOUSE		0.00%	1,535	1,535	-
	L49	LEGISLATIVE AUDITOR		0.01%	304	304	-
	P01	MILITARY AFFAIRS DEPARTMENT		0.64%	522,139	522,139	75,326,743
	P07	PUBLIC SAFETY DEPARTMENT		3.58%	4,228,442	4,228,442	186,644,628
	P08	OMBUDSPERSON FOR CORRECTIONS		0.01%	1,924	1,924	-
	P78	CORRECTIONS DEPARTMENT		7.23%	687,949	687,949	262,604
	P80	CANNABIS EXPUNGEMENT BOARD		0.00%	2	2	-
	P7T	PEACE OFFICERS BOARD (POST)		0.02%	8,133	8,133	-
	P9E	SENTENCING GUIDELINES COMM		0.01%	1,281	1,281	-
	R28	MINN CONSERVATION CORPS		0.00%	117	117	-
	R29	NATURAL RESOURCES DEPARTMENT		8.28%	3,165,021	3,165,021	65,394,711
	R32	POLLUTION CONTROL AGENCY		1.65%	384,583	384,583	19,942,213
	R9P	WATER AND SOIL RESOURCES BOARD		0.62%	160,084	160,084	1,968,278
	T79	TRANSPORTATION DEPARTMENT		14.14%	18,082,746	18,082,746	863,514,134
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%	93,293	93,293	-
	O	OTHER		0.00%	1,894	1,894	-
Total			6,612,712	99.72%	74,567,685	74,567,685	20,831,829,048

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Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	1,990,929				
G10-12.5	G10-12.5	Personnel Operations and System Support	1,730,229				
G10-12.6	G10-12.6	Budget Service - Computer Operations	248,668				
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			2,135		
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			691	0.00%	1
G45-14.3	G45-14.3	Mediation Services				0.00%	-
G45-14.4	G45-14.4	Mediation/Representation			-	0.00%	-
L49-15.2	L49-15.2	Legislative Auditor			5,814	0.07%	133

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
L49-15.3	L49-15.3	Financial Audits			0.00%	-	0.00%
L49-15.4	L49-15.4	Program Audits			0.00%	-	0.00%
L49-15.5	L49-15.5	Single Audits			0.00%	-	0.00%
L49-15.6	L49-15.6	Audit Comm			0.00%	-	0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors			0.00%	-	0.00%
L49-15.8	L49-15.8	Financial Audit- Art			0.00%	-	0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water			0.00%	-	0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			0.00%	-	0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors			0.00%	-	0.00%
L49-15.12	L49-15.12	Program Audit- Art			0.00%	-	0.00%
L49-15.13	L49-15.13	Program Audit- Clean Water			0.00%	-	0.00%
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0.00%	-	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		427,327	1.09%	12,103	1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD		24,253	0.03%	99	0.03%
	B10	CANNABIS MANAGEMENT OFFICE		-	0.00%	-	0.00%
	B13	COMMERCE DEPARTMENT		646,984	0.72%	3,173	0.72%
	B14	ANIMAL HEALTH BOARD		33,114	0.11%	737	0.11%
	B15	BARBER EXAMINERS BOARD		6,051	0.00%	66	0.00%
	B20	EXPLORE MINNESOTA TOURISM		18,521	0.06%	893	0.06%
	B22	EMPLOYMENT & ECONOMIC DEVELOP		4,956,629	2.40%	13,680	2.40%
	B24	PUBLIC FACILITIES AUTHORITY		13,901	0.03%	872	0.03%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	0.00%	-	0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		-	0.00%	-	0.00%
	B34	HOUSING FINANCE AGENCY		124,321	0.48%	1,132	0.48%
	B41	WORKERS' COMP COURT OF APPEALS		1,953	0.02%	43	0.02%
	B42	LABOR AND INDUSTRY DEPARTMENT		650,154	0.68%	3,781	0.68%
	B43	IRON RANGE RESOURCES		42,070	0.05%	695	0.05%
	B7E	ARCHITECTURE, ENGINEERING BD		14,317	0.01%	42	0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	0.00%	3	0.00%
	B7P	ACCOUNTANCY BOARD		11,762	0.01%	57	0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,284	0.00%	34	0.00%
	B82	PUBLIC UTILITIES COMMISSION		129,374	0.30%	100	0.30%
	B9D	AMATEUR SPORTS COMMISSION		815	0.00%	72	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		15	0.00%	7	0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION		28,181	0.09%	1,265	0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES		6,138,175	19.74%	7,144	19.74%
	E37	EDUCATION DEPARTMENT		942,097	0.72%	9,019	0.72%
	E39	PROF EDUCATOR LICENSING STD BD		12,116	0.03%	164	0.03%
	E40	HISTORICAL SOCIETY		533	0.00%	125	0.00%
	E44	MINNESOTA STATE ACADEMIES		56,562	0.30%	1,914	0.30%
	E50	ARTS BOARD		34,029	0.04%	516	0.04%
	E60	OFFICE OF HIGHER EDUCATION		70,037	0.15%	1,655	0.15%
	E77	ZOOLOGICAL BOARD		103,775	0.44%	1,430	0.44%
	E81	UNIVERSITY OF MINNESOTA		11,849	0.00%	652	0.00%
	E95	HUMANITIES COMMISSION		370	0.00%	54	0.00%
	E97	SCIENCE MUSEUM		115	0.00%	41	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		209	0.00%	10	0.00%
	G02	ADMINISTRATION DEPARTMENT		717,420	1.07%	3,368	1.07%
	G03	LOTTERY		9,387	0.20%	337	0.20%
	G05	RACING COMMISSION		25,530	0.08%	386	0.08%

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	G06	ATTORNEY GENERAL		44,730	0.53%	895	0.53%
	G09	GAMBLING CONTROL BOARD		7,456	0.06%	108	0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET		87,468	0.29%	2,113	0.29%
	G17	HUMAN RIGHTS DEPARTMENT		8,369	0.07%	171	0.07%
	G19	INDIAN AFFAIRS COUNCIL		4,847	0.01%	210	0.01%
	G38	INVESTMENT BOARD		14,329	0.05%	73	0.05%
	G39	GOVERNORS OFFICE		8,815	0.10%	189	0.10%
	G45	MEDIATION SERVICES DEPARTMENT		4,374	0.02%	110	0.02%
	G46	MN.IT		534,350	4.11%	5,808	4.11%
	G53	SECRETARY OF STATE		67,187	0.18%	761	0.18%
	G61	OFFICE OF STATE AUDITOR		15,358	0.12%	212	0.12%
	G62	MINN STATE RETIREMENT SYSTEM		158,482	0.18%	155	0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		308,777	0.15%	216	0.15%
	G67	REVENUE DEPARTMENT		84,888	1.89%	4,623	1.89%
	G69	TEACHERS RETIREMENT ASSOC		174,432	0.12%	563	0.12%
	G90	REVENUE INTERGOVT PAYMENTS		3,206,665	0.00%	1,623	0.00%
	G92	OMBUDSPERSON FOR FAMILIES		2,736	0.01%	58	0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		1,678	0.00%	60	0.00%
	G96	UNIFORM LAWS COMMISSION		58	0.00%	10	0.00%
	G9J	CAMPAIGN FINANCE BOARD		8,625	0.01%	168	0.01%
	G9K	ADMINISTRATIVE HEARINGS		36,605	0.10%	334	0.10%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		1,962	0.01%	73	0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,923	0.01%	75	0.01%
	G9N	ASIAN PACIFIC COUNCIL		2,724	0.00%	95	0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		2	0.00%	2	0.00%
	G9Q	MMB DEBT SERVICE		11,988	0.00%	1,303	0.00%
	G9R	MMB NON-OPERATING		8,147,061	0.00%	970	0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL		558	0.00%	44	0.00%
	G9X	CAPITOL AREA ARCHITECT		1,092	0.01%	63	0.01%
	G9Y	MN STATE COUNCIL ON DISABILITY		3,790	0.01%	113	0.01%
	GPR	PAYROLL CLEARING		208	0.00%	-	0.00%
	H12	HEALTH DEPARTMENT		978,159	3.34%	14,617	3.34%
	H55	HUMAN SERVICES DEPARTMENT		14,382,888	7.74%	11,545	7.74%
	H55b	HUMAN SERVICES SOS		775,102	4.92%	9,171	4.92%
	H55c	HUMAN SERVICES MSOP		86,989	0.95%	706	0.95%
	H60	MN INSURANCE MARKETPLACE		12,355	0.27%	232	0.27%
	H75	VETERANS AFFAIRS DEPARTMENT		425,392	2.44%	7,107	2.44%
	H7B	MEDICAL PRACTICE BOARD		25,511	0.03%	193	0.03%
	H7C	NURSING BOARD		23,261	0.05%	118	0.05%
	H7D	PHARMACY BOARD		15,964	0.03%	267	0.03%
	H7F	DENTISTRY BOARD		20,091	0.02%	191	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		6,335	0.01%	104	0.01%
	H7J	OPTOMETRY BOARD		4,029	0.00%	71	0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		8,349	0.01%	109	0.01%
	H7L	SOCIAL WORK BOARD		18,035	0.02%	108	0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,796	0.00%	79	0.00%
	H7Q	PODIATRIC MEDICINE		3,126	0.00%	86	0.00%
	H7R	VETERINARY MEDICINE BOARD		5,953	0.00%	67	0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		9,928	0.02%	218	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		3,681	0.00%	73	0.00%
	H7V	PSYCHOLOGY BOARD		7,861	0.02%	77	0.02%
	H7W	PHYSICAL THERAPY BOARD		8,153	0.00%	77	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,934	0.01%	111	0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		8,007	0.00%	65	0.00%
	H8A	FOSTER YOUTH OMBUDPERSON		23	0.00%	23	0.00%

Statewide Cost Allocation Plan
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			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
	H9G	OMBUDSMAN MH/DD		3,330	0.03%	55	0.03%
	J33	TRIAL COURTS		1,931,624	3.70%	11,454	3.70%
	J40	STATE COMPETENCY ATTAINMENT BD		3	0.00%	3	0.00%
	J50	STATE GUARDIAN AD LITEM		25,876	0.40%	593	0.40%
	J52	PUBLIC DEFENSE BOARD		59,321	1.17%	1,242	1.17%
	J58	COURT OF APPEALS		3,957	0.11%	80	0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE		-	0.00%	-	0.00%
	J65	SUPREME COURT		89,984	0.72%	1,956	0.72%
	J68	TAX COURT		1,864	0.01%	57	0.01%
	J70	JUDICIAL STANDARDS BOARD		2,301	0.00%	96	0.00%
	L10	LEGISLATURE COORDINATING COMM		41,383	0.16%	698	0.16%
	L11	SENATE		1,769	0.34%	56	0.34%
	L12	HOUSE		1,535	0.00%	51	0.00%
	L49	LEGISLATIVE AUDITOR		304	0.01%	15	0.01%
	P01	MILITARY AFFAIRS DEPARTMENT		522,139	0.64%	998	0.64%
	P07	PUBLIC SAFETY DEPARTMENT		4,228,442	3.58%	23,487	3.58%
	P08	OMBUDSPERSON FOR CORRECTIONS		1,924	0.01%	44	0.01%
	P78	CORRECTIONS DEPARTMENT		687,949	7.23%	13,376	7.23%
	P80	CANNABIS EXPUNGEMENT BOARD		2	0.00%	2	0.00%
	P7T	PEACE OFFICERS BOARD (POST)		8,133	0.02%	58	0.02%
	P9E	SENTENCING GUIDELINES COMM		1,281	0.01%	55	0.01%
	R28	MINN CONSERVATION CORPS		117	0.00%	26	0.00%
	R29	NATURAL RESOURCES DEPARTMENT		3,165,021	8.28%	36,069	8.28%
	R32	POLLUTION CONTROL AGENCY		384,583	1.65%	8,796	1.65%
	R9P	WATER AND SOIL RESOURCES BOARD		160,084	0.62%	9,603	0.62%
	T79	TRANSPORTATION DEPARTMENT		18,082,746	14.14%	28,593	14.14%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		93,293	0.00%	85	0.00%
	O	OTHER		1,894	0.00%	-	0.00%
Total			3,969,826	74,566,191	99.72%	269,964	99.72%

Statewide Cost Allocation Plan
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			Accounting & Procurement	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			Transactions - FY (Actual)				
			30.8	31.2	31.3	32.2	32.3
			Accounting & Procurement Operations	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
Schedule No.	DP#	Name	Special Billing				
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			Transactions - FY (Actual)				
			30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	2,826				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-			
G10-13.3	G10-13.3	Personnel Administration		5,142,725			
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%	319,772	0.00%
G45-14.4	G45-14.4	Mediation/Representation	-		0.00%	-	0.00%
L49-15.2	L49-15.2	Legislative Auditor	5,814		0.07%		0.07%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement	Net Administrative	SUM OF PERCENT	Net Administrative	SUM OF PERCENT
			Transactions - FY (Actual)	Expenditures by Division		Expenditures by Division	
			30.8	31.2	31.3	32.2	32.3
Schedule			Accounting & Procurement Operations	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
No.	DP#	Name	Special Billing				
L49-15.3	L49-15.3	Financial Audits				0.00%	0.00%
L49-15.4	L49-15.4	Program Audits				0.00%	0.00%
L49-15.5	L49-15.5	Single Audits				0.00%	0.00%
L49-15.6	L49-15.6	Audit Comm				0.00%	0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors				0.00%	0.00%
L49-15.8	L49-15.8	Financial Audit- Art				0.00%	0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water				0.00%	0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				0.00%	0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors				0.00%	0.00%
L49-15.12	L49-15.12	Program Audit- Art				0.00%	0.00%
L49-15.13	L49-15.13	Program Audit- Clean Water				0.00%	0.00%
L49-15.14	L49-15.14	Program Audit- Parks & Trails				0.00%	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	427,327			1.09%	1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	24,253			0.03%	0.03%
	B10	CANNABIS MANAGEMENT OFFICE	-			0.00%	0.00%
	B13	COMMERCE DEPARTMENT	646,984			0.72%	0.72%
	B14	ANIMAL HEALTH BOARD	33,114			0.11%	0.11%
	B15	BARBER EXAMINERS BOARD	6,051			0.00%	0.00%
	B20	EXPLORE MINNESOTA TOURISM	18,521			0.06%	0.06%
	B22	EMPLOYMENT & ECONOMIC DEVELOP	4,956,629			2.40%	2.40%
	B24	PUBLIC FACILITIES AUTHORITY	13,901			0.03%	0.03%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-			0.00%	0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-			0.00%	0.00%
	B34	HOUSING FINANCE AGENCY	124,321			0.48%	0.48%
	B41	WORKERS' COMP COURT OF APPEALS	1,953			0.02%	0.02%
	B42	LABOR AND INDUSTRY DEPARTMENT	650,154			0.68%	0.68%
	B43	IRON RANGE RESOURCES	42,070			0.05%	0.05%
	B7E	ARCHITECTURE, ENGINEERING BD	14,317			0.01%	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3			0.00%	0.00%
	B7P	ACCOUNTANCY BOARD	11,762			0.01%	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,284			0.00%	0.00%
	B82	PUBLIC UTILITIES COMMISSION	129,374			0.30%	0.30%
	B9D	AMATEUR SPORTS COMMISSION	815			0.00%	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	15			0.00%	0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION	28,181			0.09%	0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES	6,138,175			19.74%	19.74%
	E37	EDUCATION DEPARTMENT	942,097			0.72%	0.72%
	E39	PROF EDUCATOR LICENSING STD BD	12,116			0.03%	0.03%
	E40	HISTORICAL SOCIETY	533			0.00%	0.00%
	E44	MINNESOTA STATE ACADEMIES	56,562			0.30%	0.30%
	E50	ARTS BOARD	34,029			0.04%	0.04%
	E60	OFFICE OF HIGHER EDUCATION	70,037			0.15%	0.15%
	E77	ZOOLOGICAL BOARD	103,775			0.44%	0.44%
	E81	UNIVERSITY OF MINNESOTA	11,849			0.00%	0.00%
	E95	HUMANITIES COMMISSION	370			0.00%	0.00%
	E97	SCIENCE MUSEUM	115			0.00%	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	209			0.00%	0.00%
	G02	ADMINISTRATION DEPARTMENT	717,420			1.07%	1.07%
	G03	LOTTERY	9,387			0.20%	0.20%
	G05	RACING COMMISSION	25,530			0.08%	0.08%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			Transactions - FY (Actual)				
			30.8	31.2	31.3	32.2	32.3
			Accounting & Procurement Operations	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
Schedule No.	DP#	Name	Special Billing				
	G06	ATTORNEY GENERAL		44,730		0.53%	0.53%
	G09	GAMBLING CONTROL BOARD		7,456		0.06%	0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET		87,468		0.29%	0.29%
	G17	HUMAN RIGHTS DEPARTMENT		8,369		0.07%	0.07%
	G19	INDIAN AFFAIRS COUNCIL		4,847		0.01%	0.01%
	G38	INVESTMENT BOARD		14,329		0.05%	0.05%
	G39	GOVERNORS OFFICE		8,815		0.10%	0.10%
	G45	MEDIATION SERVICES DEPARTMENT		4,374		0.02%	0.02%
	G46	MN.IT		534,350		4.11%	4.11%
	G53	SECRETARY OF STATE		67,187		0.18%	0.18%
	G61	OFFICE OF STATE AUDITOR		15,358		0.12%	0.12%
	G62	MINN STATE RETIREMENT SYSTEM		158,482		0.18%	0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		308,777		0.15%	0.15%
	G67	REVENUE DEPARTMENT		84,888		1.89%	1.89%
	G69	TEACHERS RETIREMENT ASSOC		174,432		0.12%	0.12%
	G90	REVENUE INTERGOVT PAYMENTS		3,206,665		0.00%	0.00%
	G92	OMBUDSPERSON FOR FAMILIES		2,736		0.01%	0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		1,678		0.00%	0.00%
	G96	UNIFORM LAWS COMMISSION		58		0.00%	0.00%
	G9J	CAMPAIGN FINANCE BOARD		8,625		0.01%	0.01%
	G9K	ADMINISTRATIVE HEARINGS		36,605		0.10%	0.10%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		1,962		0.01%	0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,923		0.01%	0.01%
	G9N	ASIAN PACIFIC COUNCIL		2,724		0.00%	0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		2		0.00%	0.00%
	G9Q	MMB DEBT SERVICE		11,988		0.00%	0.00%
	G9R	MMB NON-OPERATING		8,147,061		0.00%	0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL		558		0.00%	0.00%
	G9X	CAPITOL AREA ARCHITECT		1,092		0.01%	0.01%
	G9Y	MN STATE COUNCIL ON DISABILITY		3,790		0.01%	0.01%
	GPR	PAYROLL CLEARING		208		0.00%	0.00%
	H12	HEALTH DEPARTMENT		978,159		3.34%	3.34%
	H55	HUMAN SERVICES DEPARTMENT		14,382,888		7.74%	7.74%
	H55b	HUMAN SERVICES SOS		775,102		4.92%	4.92%
	H55c	HUMAN SERVICES MSOP		86,989		0.95%	0.95%
	H60	MN INSURANCE MARKETPLACE		12,355		0.27%	0.27%
	H75	VETERANS AFFAIRS DEPARTMENT		425,392		2.44%	2.44%
	H7B	MEDICAL PRACTICE BOARD		25,511		0.03%	0.03%
	H7C	NURSING BOARD		23,261		0.05%	0.05%
	H7D	PHARMACY BOARD		15,964		0.03%	0.03%
	H7F	DENTISTRY BOARD		20,091		0.02%	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		6,335		0.01%	0.01%
	H7J	OPTOMETRY BOARD		4,029		0.00%	0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		8,349		0.01%	0.01%
	H7L	SOCIAL WORK BOARD		18,035		0.02%	0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,796		0.00%	0.00%
	H7Q	PODIATRIC MEDICINE		3,126		0.00%	0.00%
	H7R	VETERINARY MEDICINE BOARD		5,953		0.00%	0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		9,928		0.02%	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		3,681		0.00%	0.00%
	H7V	PSYCHOLOGY BOARD		7,861		0.02%	0.02%
	H7W	PHYSICAL THERAPY BOARD		8,153		0.00%	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,934		0.01%	0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		8,007		0.00%	0.00%
	H8A	FOSTER YOUTH OMBUDPERSON		23		0.00%	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement	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	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
Schedule No.	DP#	Name	Special Billing				
	H9G	OMBUDSMAN MH/DD	3,330		0.03%		0.03%
	J33	TRIAL COURTS	1,931,624		3.70%		3.70%
	J40	STATE COMPETENCY ATTAINMENT BD	3		0.00%		0.00%
	J50	STATE GUARDIAN AD LITEM	25,876		0.40%		0.40%
	J52	PUBLIC DEFENSE BOARD	59,321		1.17%		1.17%
	J58	COURT OF APPEALS	3,957		0.11%		0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE	-		0.00%		0.00%
	J65	SUPREME COURT	89,984		0.72%		0.72%
	J68	TAX COURT	1,864		0.01%		0.01%
	J70	JUDICIAL STANDARDS BOARD	2,301		0.00%		0.00%
	L10	LEGISLATURE COORDINATING COMM	41,383		0.16%		0.16%
	L11	SENATE	1,769		0.34%		0.34%
	L12	HOUSE	1,535		0.00%		0.00%
	L49	LEGISLATIVE AUDITOR	304		0.01%		0.01%
	P01	MILITARY AFFAIRS DEPARTMENT	522,139		0.64%		0.64%
	P07	PUBLIC SAFETY DEPARTMENT	4,228,442		3.58%		3.58%
	P08	OMBUDSPERSON FOR CORRECTIONS	1,924		0.01%		0.01%
	P78	CORRECTIONS DEPARTMENT	687,949		7.23%		7.23%
	P80	CANNABIS EXPUNGEMENT BOARD	2		0.00%		0.00%
	P7T	PEACE OFFICERS BOARD (POST)	8,133		0.02%		0.02%
	P9E	SENTENCING GUIDELINES COMM	1,281		0.01%		0.01%
	R28	MINN CONSERVATION CORPS	117		0.00%		0.00%
	R29	NATURAL RESOURCES DEPARTMENT	3,165,021		8.28%		8.28%
	R32	POLLUTION CONTROL AGENCY	384,583		1.65%		1.65%
	R9P	WATER AND SOIL RESOURCES BOARD	160,084		0.62%		0.62%
	T79	TRANSPORTATION DEPARTMENT	18,082,746		14.14%		14.14%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	93,293		0.00%		0.00%
	O	OTHER	1,894		0.00%		0.00%
	Total		74,566,191	5,142,725	99.72%	319,772	99.72%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	
			33.2	33.3	33.4	33.5	33.6	
Schedule	No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
		1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0		Department of Administration					
G02-3.2	G02-3.2		Admin Management Services					
G02-3.3	G02-3.3		Commissioner's Office					
G02-3.4	G02-3.4		Human Resources					
G02-3.5	G02-3.5		Financial Management and Reporting					
G02-3.6	G02-3.6		Fiscal Agent - Non allocable					
G02-4.2	G02-4.2		Government & Citizen Services					
G02-4.5	G02-4.5		Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7		Real Property					
G02-4.8	G02-4.8		Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10		Central Mail					
G02-4.11	G02-4.11		Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12		Grants Management					
G46-6.2	G46-6.2		Minnesota Information Technology					
G46-6.3	G46-6.3		IT Spend					
G46-6.4	G46-6.4		Enterprise IT Security					
G46-6.5	G46-6.5		MnIT - Non allocable					
G10-8.2	G10-8.2		Minnesota Management & Budget					
G10-8.3	G10-8.3		Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2		Debt Management Division					
G10-9.3	G10-9.3		Debt Management					
G10-9.4	G10-9.4		Debt Management - Other					
G10-10.2	G10-10.2		MMB - Budget Division					
G10-10.3	G10-10.3		Analysis & Control (EBO's)					
G10-10.4	G10-10.4		Budget Operations and Planning					
G10-10.5	G10-10.5		Budget Division - Non Allocable					
G10-11.2	G10-11.2		MMB - Accounting Division					
G10-11.3	G10-11.3		Central Payroll					
G10-11.4	G10-11.4		Accounting Services					
G10-11.5	G10-11.5		Financial Reporting					
G10-11.6	G10-11.6		Financial Reporting - Single Audit					
G10-11.7	G10-11.7		Accounting Services - Non Allocable					
G10-12.2	G10-12.2		MMB I.T - Management and Administration					
G10-12.4	G10-12.4		Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5		Personnel Operations and System Support					
G10-12.6	G10-12.6		Budget Service - Computer Operations					
G10-12.7	G10-12.7		Personnel Operations Special Billing					
G10-12.8	G10-12.8		Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9		MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2		State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3		Personnel Administration					
G10-13.5	G02-13.5		Employee Relations - Non Allocable					
G45-14.2	G45-14.2		Mediation Services					
G45-14.3	G45-14.3		Mediation Services					
G45-14.4	G45-14.4		Mediation/Representation					
L49-15.2	L49-15.2		Legislative Auditor					
L49-15.3	L49-15.3		Financial Audits					
L49-15.4	L49-15.4		Program Audits					
L49-15.5	L49-15.5		Single Audits					
L49-15.6	L49-15.6		Audit Comm					
L49-15.7	L49-15.7		Financial Audit- Outdoors					
L49-15.8	L49-15.8		Financial Audit- Art					
L49-15.9	L49-15.9		Financial Audit- Clean Water					
L49-15.10	L49-15.10		Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
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	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
	33.2	33.3	33.4	33.5	33.6
Schedule	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
No.	DP#	Name			

L49-15.11	L49-15.11	Program Audit- Outdoors			
L49-15.12	L49-15.12	Program Audit- Art			
L49-15.13	L49-15.13	Program Audit- Clean Water			
L49-15.14	L49-15.14	Program Audit- Parks & Trails			
G61-16.2	G61-16.2	State Auditor			
G61-16.3	G61-16.3	State Auditor General			
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E			
99YYY	99YYY	Consumer Agencies			
G02-3.0	G02-3.0	Department of Administration			
G02-3.2	G02-3.2	Admin Management Services			
G02-3.3	G02-3.3	Commissioner's Office			
G02-3.4	G02-3.4	Human Resources			
G02-3.5	G02-3.5	Financial Management and Reporting			
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			
G02-4.2	G02-4.2	Government & Citizen Services			
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			
G02-4.7	G02-4.7	Real Property			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)			
G02-4.10	G02-4.10	Central Mail			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			
G02-4.12	G02-4.12	Grants Management			
G46-6.2	G46-6.2	Minnesota Information Technology			
G46-6.3	G46-6.3	IT Spend			
G46-6.4	G46-6.4	Enterprise IT Security			
G46-6.5	G46-6.5	MnIT - Non allocable			
G10-8.2	G10-8.2	Minnesota Management & Budget			
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			
G10-9.2	G10-9.2	Debt Management Division			
G10-9.3	G10-9.3	Debt Management			
G10-9.4	G10-9.4	Debt Management - Other			
G10-10.2	G10-10.2	MMB - Budget Division			
G10-10.3	G10-10.3	Analysis & Control (EBO's)			
G10-10.4	G10-10.4	Budget Operations and Planning			
G10-10.5	G10-10.5	Budget Division - Non Allocable			
G10-11.2	G10-11.2	MMB - Accounting Division			
G10-11.3	G10-11.3	Central Payroll			
G10-11.4	G10-11.4	Accounting Services			
G10-11.5	G10-11.5	Financial Reporting			
G10-11.6	G10-11.6	Financial Reporting - Single Audit			
G10-11.7	G10-11.7	Accounting Services - Non Allocable			
G10-12.2	G10-12.2	MMB I.T - Management and Administration			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			
G10-12.5	G10-12.5	Personnel Operations and System Support			
G10-12.6	G10-12.6	Budget Service - Computer Operations			
G10-12.7	G10-12.7	Personnel Operations Special Billing			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			
G10-13.3	G10-13.3	Personnel Administration			
G10-13.5	G02-13.5	Employee Relations - Non Allocable			
G45-14.2	G45-14.2	Mediation Services			
G45-14.3	G45-14.3	Mediation Services			
G45-14.4	G45-14.4	Mediation/Representation			
L49-15.2	L49-15.2	Legislative Auditor			

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	
			33.2	33.3	33.4	33.5	33.6	
Schedule	No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
L49-15.3	L49-15.3		Financial Audits	3,270,215				3,270,215
L49-15.4	L49-15.4		Program Audits	1,759,228				1,759,228
L49-15.5	L49-15.5		Single Audits	-				-
L49-15.6	L49-15.6		Audit Comm	-				-
L49-15.7	L49-15.7		Financial Audit- Outdoors	-				-
L49-15.8	L49-15.8		Financial Audit- Art	-				-
L49-15.9	L49-15.9		Financial Audit- Clean Water	-				-
L49-15.10	L49-15.10		Financial Audit- Parks & Trails	-				-
L49-15.11	L49-15.11		Program Audit- Outdoors	-				-
L49-15.12	L49-15.12		Program Audit- Art	-				-
L49-15.13	L49-15.13		Program Audit- Clean Water	-				-
L49-15.14	L49-15.14		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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0							
	99YYY		Consumer Agencies					
	B04		AGRICULTURE DEPARTMENT		-	-	-	
	B11		COSMETOLOGIST EXAMINERS BOARD		150	-	-	
	B10		CANNABIS MANAGEMENT OFFICE		-	-	-	
	B13		COMMERCE DEPARTMENT		95	226	-	
	B14		ANIMAL HEALTH BOARD		-	-	-	
	B15		BARBER EXAMINERS BOARD		-	-	-	
	B20		EXPLORE MINNESOTA TOURISM		-	-	-	
	B22		EMPLOYMENT & ECONOMIC DEVELOP		756	1,876	-	
	B24		PUBLIC FACILITIES AUTHORITY		-	-	-	
	B25		SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	
	B26		CLIMATE INNOVN FINANCE AUTHRTRY		-	-	-	
	B34		HOUSING FINANCE AGENCY		87	3,931	-	
	B41		WORKERS' COMP COURT OF APPEALS		-	-	-	
	B42		LABOR AND INDUSTRY DEPARTMENT		213	381	-	
	B43		IRON RANGE RESOURCES		1,265	-	-	
	B7E		ARCHITECTURE, ENGINEERING BD		23	-	-	
	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		169	819	-	
	E39		PROF EDUCATOR LICENSING STD BD		-	-	-	
	E40		HISTORICAL SOCIETY		-	-	-	
	E44		MINNESOTA STATE ACADEMIES		-	-	-	
	E50		ARTS BOARD		-	442	-	
	E60		OFFICE OF HIGHER EDUCATION		-	-	-	
	E77		ZOOLOGICAL BOARD		-	-	-	
	E81		UNIVERSITY OF MINNESOTA		-	2,419	-	
	E95		HUMANITIES COMMISSION		-	-	-	
	E97		SCIENCE MUSEUM		-	-	-	
	E9W		HIGHER ED FACILITIES AUTHORITY		-	-	-	
	G02		ADMINISTRATION DEPARTMENT		634	2,432	-	
	G03		LOTTERY		32	-	-	
	G05		RACING COMMISSION		-	-	-	

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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	G06	ATTORNEY GENERAL		503	-	-	
	G09	GAMBLING CONTROL BOARD		-	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET		141	-	-	
	G17	HUMAN RIGHTS DEPARTMENT		560	-	-	
	G19	INDIAN AFFAIRS COUNCIL		-	-	-	
	G38	INVESTMENT BOARD		1,677	-	-	
	G39	GOVERNORS OFFICE		609	-	-	
	G45	MEDIATION SERVICES DEPARTMENT		7	-	-	
	G46	MN.IT		1,451	-	-	
	G53	SECRETARY OF STATE		432	-	-	
	G61	OFFICE OF STATE AUDITOR		633	-	-	
	G62	MINN STATE RETIREMENT SYSTEM		1,345	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		711	-	-	
	G67	REVENUE DEPARTMENT		147	181	-	
	G69	TEACHERS RETIREMENT ASSOC		724	-	-	
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES		-	-	-	
	G93	OMBUD AMERICAN INDIAN FAMILIES		-	-	-	
	G96	UNIFORM LAWS COMMISSION		-	-	-	
	G9J	CAMPAIGN FINANCE BOARD		-	-	-	
	G9K	ADMINISTRATIVE HEARINGS		50	-	-	
	G9L	COUNCIL FOR MINNESOTANS OF AFR		-	-	-	
	G9M	MINNESOTA COUNCIL ON LATINO AF		-	-	-	
	G9N	ASIAN PACIFIC COUNCIL		-	-	-	
	G9P	LGBTQIA2S+ MINNESOTANS 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		2,563	-	-	
	H55	HUMAN SERVICES DEPARTMENT		4,647	2,022	-	
	H55b	HUMAN SERVICES SOS		-	-	-	
	H55c	HUMAN SERVICES MSOP		-	-	-	
	H60	MN INSURANCE MARKETPLACE		19	-	-	
	H75	VETERANS AFFAIRS DEPARTMENT		136	-	-	
	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		944	-	-	
	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		-	-	-	

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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	H9G	OMBUDSMAN MH/DD		-	-	-	
	J33	TRIAL COURTS		37	-	-	
	J40	STATE COMPETENCY ATTAINMENT BD		-	-	-	
	J50	STATE GUARDIAN AD LITEM		-	-	-	
	J52	PUBLIC DEFENSE BOARD		27	-	-	
	J58	COURT OF APPEALS		-	-	-	
	J61	APPELLATE COUNSEL & TRG OFFICE		-	-	-	
	J65	SUPREME COURT		22	-	-	
	J68	TAX COURT		-	-	-	
	J70	JUDICIAL STANDARDS BOARD		-	-	-	
	L10	LEGISLATURE COORDINATING COMM		-	-	-	
	L11	SENATE		-	-	-	
	L12	HOUSE		-	-	-	
	L49	LEGISLATIVE AUDITOR		-	-	-	
	P01	MILITARY AFFAIRS DEPARTMENT		316	-	-	
	P07	PUBLIC SAFETY DEPARTMENT		893	784	-	
	P08	OMBUDSPERSON FOR CORRECTIONS		-	-	-	
	P78	CORRECTIONS DEPARTMENT		711	-	-	
	P80	CANNABIS EXPUNGEMENT BOARD		-	-	-	
	P7T	PEACE OFFICERS BOARD (POST)		-	-	-	
	P9E	SENTENCING GUIDELINES COMM		-	-	-	
	R28	MINN CONSERVATION CORPS		-	-	-	
	R29	NATURAL RESOURCES DEPARTMENT		680	-	-	
	R32	POLLUTION CONTROL AGENCY		50	257	-	
	R9P	WATER AND SOIL RESOURCES BOARD		-	-	-	
	T79	TRANSPORTATION DEPARTMENT		1,533	-	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		334	6,300	-	
	O	OTHER		278	1,389	-	
	Total		5,029,443	25,655	23,459	0	5,029,443

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

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			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

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			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	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	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-
	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	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	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	-	-	-	-	-
	G9P	LGBTQIA2S+ MINNESOTANS 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	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Outdoor	Fiacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	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	-	-	-	-	-
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
	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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	-	-	-	6,888,729	427,327
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	24,253
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	B13	COMMERCE DEPARTMENT	-	-	-	310,987,610	646,984
	B14	ANIMAL HEALTH BOARD	-	-	-	1,156,513	33,114
	B15	BARBER EXAMINERS BOARD	-	-	-	-	6,051
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	18,521
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	1,218,630,824	4,956,629
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	13,901
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	124,321
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	1,953
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	6,530,628	650,154
	B43	IRON RANGE RESOURCES	-	-	-	-	42,070
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	14,317
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	3
	B7P	ACCOUNTANCY BOARD	-	-	-	-	11,762
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	1,284
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	129,374
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	815
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	15
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	28,181
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	648,260,768	6,138,175
	E37	EDUCATION DEPARTMENT	-	-	-	1,626,439,996	942,097
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	12,116
	E40	HISTORICAL SOCIETY	-	-	-	-	533
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	56,562
	E50	ARTS BOARD	-	-	-	933,372	34,029
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	70,037
	E77	ZOOLOGICAL BOARD	-	-	-	76,399	103,775
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	11,849
	E95	HUMANITIES COMMISSION	-	-	-	-	370
	E97	SCIENCE MUSEUM	-	-	-	-	115
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	209
	G02	ADMINISTRATION DEPARTMENT	-	-	-	-	717,420
	G03	LOTTERY	-	-	-	-	9,387
	G05	RACING COMMISSION	-	-	-	-	25,530

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)
	G06	ATTORNEY GENERAL	-	-	-	3,323,898	44,730
	G09	GAMBLING CONTROL BOARD	-	-	-	-	7,456
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	87,468
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	8,369
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	4,847
	G38	INVESTMENT BOARD	-	-	-	-	14,329
	G39	GOVERNORS OFFICE	-	-	-	-	8,815
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	4,374
	G46	MN.IT	-	-	-	-	534,350
	G53	SECRETARY OF STATE	-	-	-	1,776,877	67,187
	G61	OFFICE OF STATE AUDITOR	-	-	-	-	15,358
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	158,482
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	308,777
	G67	REVENUE DEPARTMENT	-	-	-	-	84,888
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	174,432
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	3,206,665
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	2,736
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	1,678
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	58
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	8,625
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	36,605
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	1,962
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	2,923
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	2,724
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	2
	G9Q	MMB DEBT SERVICE	-	-	-	-	11,988
	G9R	MMB NON-OPERATING	-	-	-	7,984,995	8,147,061
	G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	-	558
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	1,092
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	3,790
	GPR	PAYROLL CLEARING	-	-	-	-	208
	H12	HEALTH DEPARTMENT	-	-	-	393,786,362	978,159
	H55	HUMAN SERVICES DEPARTMENT	-	-	-	15,337,688,780	14,382,888
	H55b	HUMAN SERVICES SOS	-	-	-	-	775,102
	H55c	HUMAN SERVICES MSOP	-	-	-	-	86,989
	H60	MN INSURANCE MARKETPLACE	-	-	-	411,109	12,355
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	51,122,166	425,392
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	25,511
	H7C	NURSING BOARD	-	-	-	-	23,261
	H7D	PHARMACY BOARD	-	-	-	2,924	15,964
	H7F	DENTISTRY BOARD	-	-	-	-	20,091
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	6,335
	H7J	OPTOMETRY BOARD	-	-	-	-	4,029
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	8,349
	H7L	SOCIAL WORK BOARD	-	-	-	-	18,035
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	5,796
	H7Q	PODIATRIC MEDICINE	-	-	-	-	3,126
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	5,953
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	140,679	9,928
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	3,681
	H7V	PSYCHOLOGY BOARD	-	-	-	-	7,861
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	8,153
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	15,934
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	8,007
	H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	-	23

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)
	H9G	OMBUDSMAN MH/DD	-	-	-	-	3,330
	J33	TRIAL COURTS	-	-	-	1,355,975	1,931,624
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	3
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	25,876
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	59,321
	J58	COURT OF APPEALS	-	-	-	-	3,957
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	1,277,133	89,984
	J68	TAX COURT	-	-	-	-	1,864
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	2,301
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	41,383
	L11	SENATE	-	-	-	-	1,769
	L12	HOUSE	-	-	-	-	1,535
	L49	LEGISLATIVE AUDITOR	-	-	-	-	304
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	75,326,743	522,139
	P07	PUBLIC SAFETY DEPARTMENT	-	-	-	186,644,628	4,228,442
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	1,924
	P78	CORRECTIONS DEPARTMENT	-	-	-	262,604	687,949
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	2
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	8,133
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	1,281
	R28	MINN CONSERVATION CORPS	-	-	-	-	117
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	65,394,711	3,165,021
	R32	POLLUTION CONTROL AGENCY	-	-	-	19,942,213	384,583
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	1,968,278	160,084
	T79	TRANSPORTATION DEPARTMENT	-	-	-	863,514,134	18,082,746
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	93,293
	O	OTHER	-	-	-	-	1,894
Total			0	0	0	20,831,829,048	74,557,551

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule			Total
No.	DP#	Name	
	1.2	Fixed Asset Depreciation	1,171,962
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	2,534,680
G02-3.4	G02-3.4	Human Resources	1,394,522
G02-3.5	G02-3.5	Financial Management and Reporting	2,616,022
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0
G02-4.2	G02-4.2	Government & Citizen Services	6,378
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	1,542,764
G02-4.7	G02-4.7	Real Property	2,495,700
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	5,618,059
G02-4.10	G02-4.10	Central Mail	1,328,676
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	910,339
G02-4.12	G02-4.12	Grants Management	2,699,205
G46-6.2	G46-6.2	Minnesota Information Technology	3,271,225
G46-6.3	G46-6.3	IT Spend	0
G46-6.4	G46-6.4	Enterprise IT Security	1,310,750
G46-6.5	G46-6.5	MnIT - Non allocable	0
G10-8.2	G10-8.2	Minnesota Management & Budget	23,786,416
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	4,278,915
G10-9.2	G10-9.2	Debt Management Division	1,126
G10-9.3	G10-9.3	Debt Management	3,028,871
G10-9.4	G10-9.4	Debt Management - Other	0
G10-10.2	G10-10.2	MMB - Budget Division	1,269
G10-10.3	G10-10.3	Analysis & Control (EBO's)	5,882,983
G10-10.4	G10-10.4	Budget Operations and Planning	1,176,598
G10-10.5	G10-10.5	Budget Division - Non Allocable	0
G10-11.2	G10-11.2	MMB - Accounting Division	3,640
G10-11.3	G10-11.3	Central Payroll	6,697,968
G10-11.4	G10-11.4	Accounting Services	7,706,098
G10-11.5	G10-11.5	Financial Reporting	12,474,650
G10-11.6	G10-11.6	Financial Reporting - Single Audit	214,700
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0
G10-12.2	G10-12.2	MMB I.T - Management and Administration	6,230,619
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	11,345,567
G10-12.5	G10-12.5	Personnel Operations and System Support	9,404,928
G10-12.6	G10-12.6	Budget Service - Computer Operations	771,017
G10-12.7	G10-12.7	Personnel Operations Special Billing	6,446,804
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	13,416,098
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	2,197
G10-13.3	G10-13.3	Personnel Administration	21,607,865
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0
G45-14.2	G45-14.2	Mediation Services	4,178
G45-14.3	G45-14.3	Mediation Services	1,691,254
G45-14.4	G45-14.4	Mediation/Representation	0
L49-15.2	L49-15.2	Legislative Auditor	6,777,418
L49-15.3	L49-15.3	Financial Audits	14,883,780
L49-15.4	L49-15.4	Program Audits	5,277,684
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	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule			Total
No.	DP#	Name	
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	42,006
G61-16.3	G61-16.3	State Auditor General	0
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E	8,465,636
			0
99YYY	99YYY	Consumer Agencies	0
G02-3.0	G02-3.0	Department of Administration	4,091,614
G02-3.2	G02-3.2	Admin Management Services	2,333,028
G02-3.3	G02-3.3	Commissioner's Office	759,490
G02-3.4	G02-3.4	Human Resources	447,261
G02-3.5	G02-3.5	Financial Management and Reporting	780,936
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0
G02-4.2	G02-4.2	Government & Citizen Services	5,737,062
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	471,772
G02-4.7	G02-4.7	Real Property	818,350
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,808,433
G02-4.10	G02-4.10	Central Mail	436,338
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	247,751
G02-4.12	G02-4.12	Grants Management	156,692
G46-6.2	G46-6.2	Minnesota Information Technology	137,560
G46-6.3	G46-6.3	IT Spend	0
G46-6.4	G46-6.4	Enterprise IT Security	505,375
G46-6.5	G46-6.5	MnIT - Non allocable	0
G10-8.2	G10-8.2	Minnesota Management & Budget	20,911,538
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,224,627
G10-9.2	G10-9.2	Debt Management Division	729,454
G10-9.3	G10-9.3	Debt Management	721,476
G10-9.4	G10-9.4	Debt Management - Other	0
G10-10.2	G10-10.2	MMB - Budget Division	1,642,761
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,361,493
G10-10.4	G10-10.4	Budget Operations and Planning	272,299
G10-10.5	G10-10.5	Budget Division - Non Allocable	0
G10-11.2	G10-11.2	MMB - Accounting Division	6,647,552
G10-11.3	G10-11.3	Central Payroll	1,642,341
G10-11.4	G10-11.4	Accounting Services	1,854,222
G10-11.5	G10-11.5	Financial Reporting	3,062,552
G10-11.6	G10-11.6	Financial Reporting - Single Audit	53,675
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0
G10-12.2	G10-12.2	MMB I.T - Management and Administration	5,993,914
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	1,990,929
G10-12.5	G10-12.5	Personnel Operations and System Support	1,730,229
G10-12.6	G10-12.6	Budget Service - Computer Operations	248,668
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	2,826
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	5,166,500
G10-13.3	G10-13.3	Personnel Administration	5,142,725
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0
G45-14.2	G45-14.2	Mediation Services	4,178
G45-14.3	G45-14.3	Mediation Services	319,772
G45-14.4	G45-14.4	Mediation/Representation	0
L49-15.2	L49-15.2	Legislative Auditor	143,946

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule			Total
No.	DP#	Name	
L49-15.3	L49-15.3	Financial Audits	6,540,430
L49-15.4	L49-15.4	Program Audits	3,518,456
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	0
L49-15.11	L49-15.11	Program Audit- Outdoors	0
L49-15.12	L49-15.12	Program Audit- Art	0
L49-15.13	L49-15.13	Program Audit- Clean Water	0
L49-15.14	L49-15.14	Program Audit- Parks & Trails	0
G61-16.2	G61-16.2	State Auditor	0
G61-16.3	G61-16.3	State Auditor General	0
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E	0
0.0	0.0		
	99YYY	Consumer Agencies	
	B04	AGRICULTURE DEPARTMENT	289,221,722
	B11	COSMETOLOGIST EXAMINERS BOARD	3,811,354
	B10	CANNABIS MANAGEMENT OFFICE	0
	B13	COMMERCE DEPARTMENT	1,700,966,440
	B14	ANIMAL HEALTH BOARD	7,731,256
	B15	BARBER EXAMINERS BOARD	168,706
	B20	EXPLORE MINNESOTA TOURISM	6,996,954
	B22	EMPLOYMENT & ECONOMIC DEVELOP	5,755,120,630
	B24	PUBLIC FACILITIES AUTHORITY	366,196,192
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	0
	B34	HOUSING FINANCE AGENCY	1,226,685,545
	B41	WORKERS' COMP COURT OF APPEALS	174,050
	B42	LABOR AND INDUSTRY DEPARTMENT	92,847,048
	B43	IRON RANGE RESOURCES	101,121,230
	B7E	ARCHITECTURE, ENGINEERING BD	356,122
	B7G	COMBATIVE SPORTS COMMISSION	54
	B7P	ACCOUNTANCY BOARD	291,826
	B7S	PRIVATE DETECTIVES BOARD	18,158
	B82	PUBLIC UTILITIES COMMISSION	4,071,414
	B9D	AMATEUR SPORTS COMMISSION	1,621,590
	B9V	AGRICULTURE UTILIZATION RESRCH	238
	E25	PERPICH CTR FOR ARTS EDUCATION	2,434,115
	E26	MN STATE COLLEGES/UNIVERSITIES	2,858,157,403
	E37	EDUCATION DEPARTMENT	9,720,753,526
	E39	PROF EDUCATOR LICENSING STD BD	9,272,274
	E40	HISTORICAL SOCIETY	3,039,514
	E44	MINNESOTA STATE ACADEMIES	4,394,124
	E50	ARTS BOARD	88,731,402
	E60	OFFICE OF HIGHER EDUCATION	77,099,494
	E77	ZOOLOGICAL BOARD	8,172,518
	E81	UNIVERSITY OF MINNESOTA	325,297,610
	E95	HUMANITIES COMMISSION	5,396
	E97	SCIENCE MUSEUM	1,774
	E9W	HIGHER ED FACILITIES AUTHORITY	2,966
	G02	ADMINISTRATION DEPARTMENT	1,406,701,505
	G03	LOTTERY	639,706
	G05	RACING COMMISSION	1,081,112

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Total
	G06	ATTORNEY GENERAL	14,737,741
	G09	GAMBLING CONTROL BOARD	3,737,288
	G10	MINNESOTA MANAGEMENT & BUDGET	44,771,868
	G17	HUMAN RIGHTS DEPARTMENT	3,159,990
	G19	INDIAN AFFAIRS COUNCIL	1,569,150
	G38	INVESTMENT BOARD	290,496
	G39	GOVERNORS OFFICE	1,224,955
	G45	MEDIATION SERVICES DEPARTMENT	574,010
	G46	MN.IT	80,349,610
	G53	SECRETARY OF STATE	9,458,479
	G61	OFFICE OF STATE AUDITOR	431,836
	G62	MINN STATE RETIREMENT SYSTEM	4,762,174
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	7,725,936
	G67	REVENUE DEPARTMENT	125,181,829
	G69	TEACHERS RETIREMENT ASSOC	5,656,925
	G90	REVENUE INTERGOVT PAYMENTS	44,899,802
	G92	OMBUDSPERSON FOR FAMILIES	102,940
	G93	OMBUD AMERICAN INDIAN FAMILIES	97,150
	G96	UNIFORM LAWS COMMISSION	852
	G9J	CAMPAIGN FINANCE BOARD	212,948
	G9K	ADMINISTRATIVE HEARINGS	4,258,683
	G9L	COUNCIL FOR MINNESOTANS OF AFR	178,754
	G9M	MINNESOTA COUNCIL ON LATINO AF	140,928
	G9N	ASIAN PACIFIC COUNCIL	121,276
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	36
	G9Q	MMB DEBT SERVICE	173,044
	G9R	MMB NON-OPERATING	146,002,718
	G9V	RARE DISEASE ADVISORY COUNCIL	8,092
	G9X	CAPITOL AREA ARCHITECT	73,756
	G9Y	MN STATE COUNCIL ON DISABILITY	264,784
	GPR	PAYROLL CLEARING	2,912
	H12	HEALTH DEPARTMENT	2,307,042,334
	H55	HUMAN SERVICES DEPARTMENT	63,061,691,921
	H55b	HUMAN SERVICES SOS	10,905,175
	H55c	HUMAN SERVICES MSOP	1,224,122
	H60	MN INSURANCE MARKETPLACE	15,849,053
	H75	VETERANS AFFAIRS DEPARTMENT	248,424,881
	H7B	MEDICAL PRACTICE BOARD	4,327,286
	H7C	NURSING BOARD	2,903,564
	H7D	PHARMACY BOARD	7,518,494
	H7F	DENTISTRY BOARD	917,246
	H7H	CHIROPRACTIC EXAMINERS BOARD	585,846
	H7J	OPTOMETRY BOARD	118,484
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	359,994
	H7L	SOCIAL WORK BOARD	742,770
	H7M	MARRIAGE AND FAMILY THERAPY BD	161,012
	H7Q	PODIATRIC MEDICINE	97,166
	H7R	VETERINARY MEDICINE BOARD	191,920
	H7S	EMERGENCY MEDICAL SERVICES OFF	5,102,693
	H7U	DIETETICS & NUTRITION PRACTICE	105,224
	H7V	PSYCHOLOGY BOARD	559,726
	H7W	PHYSICAL THERAPY BOARD	523,058
	H7X	BEHAVIORAL HEALTH & THERAPY BD	1,053,910
	H7Y	OCCUPATIONAL THERAPY PRACT BD	258,832
	H8A	FOSTER YOUTH OMBUDPERSON	414

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Total
	H9G	OMBUDSMAN MH/DD	485,044
	J33	TRIAL COURTS	32,927,179
	J40	STATE COMPETENCY ATTAINMENT BD	54
	J50	STATE GUARDIAN AD LITEM	370,866
	J52	PUBLIC DEFENSE BOARD	1,037,816
	J58	COURT OF APPEALS	64,362
	J61	APPELLATE COUNSEL & TRG OFFICE	0
	J65	SUPREME COURT	12,411,916
	J68	TAX COURT	1,394,594
	J70	JUDICIAL STANDARDS BOARD	46,476
	L10	LEGISLATURE COORDINATING COMM	980,322
	L11	SENATE	282,448
	L12	HOUSE	21,694
	L49	LEGISLATIVE AUDITOR	5,234
	P01	MILITARY AFFAIRS DEPARTMENT	325,267,638
	P07	PUBLIC SAFETY DEPARTMENT	1,387,034,896
	P08	OMBUDSPERSON FOR CORRECTIONS	130,998
	P78	CORRECTIONS DEPARTMENT	184,259,246
	P80	CANNABIS EXPUNGEMENT BOARD	36
	P7T	PEACE OFFICERS BOARD (POST)	2,613,336
	P9E	SENTENCING GUIDELINES COMM	98,886
	R28	MINN CONSERVATION CORPS	1,742
	R29	NATURAL RESOURCES DEPARTMENT	695,619,760
	R32	POLLUTION CONTROL AGENCY	283,734,480
	R9P	WATER AND SOIL RESOURCES BOARD	145,947,762
	T79	TRANSPORTATION DEPARTMENT	8,870,361,764
	T9B	METROPOLITAN COUNCIL/TRANSPORT	3,041,330
	O	OTHER	8,499,462,338
		Total	110,969,802,059

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
	SWACAP			Schedule	Ap Appro	Alltmt	ALLTMT	Total	Salaries	Other	Prior Period Adjustment	Unallowable or Non-allocable Accounts	Capital Non-allocable Expenses	Net	Schedule Reclassifications	FY23 (Actual) Allocable	Allocable by SWACAP Line	FY23 Non-Allocable	Non-alloc by SWACAP Line	
	Agency	Line	Fund	Name	Or Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses										
187	Total	L49-15.6		Audit Comm				0						0			0			0
188		17		SWIFT(amortize 10 years, BFY13 to BFY22)																0
189		17		SWIFT 9.2 upgrade (amortize 5 years, BFY21 to BFY25)				4,232,818									4,232,818			0
190	Total	17		SWIFT System													4,232,818			0
191				Subtotal				81,911,356	44,973,066	31,943,660	0	1,133,816	107,200	80,670,339	0	54,340,357	54,340,357	27,570,999	27,570,999	

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Minnesota operates a number of central services that recover their costs through direct billing of the benefiting agencies/programs. These programs and where they are reported in the state’s Annual Comprehensive Financial Report (ACFR) are summarized below. Please see supporting documentation attached.

Internal Service Funds

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

The remaining two programs are not readily tied back to the ACFR. These programs are the Workers Compensation Revolving Fund and the Office of the Attorney General.

Please refer to the individual program sections that follow for additional information.

¹ The ACFR—Central Service Fund includes three separate central service programs. These programs are: Management Analysis & Enterprise Training & Development—Fund 5200; the Office of Administrative Hearings—Fund 5201; and the Central Mail program—Fund 5203. A breakdown of the ACFR’s Central Service Fund, by program, is also provided.



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 Actual
 Section II—Imputed Interest Calculations

Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations
 Fiscal Year 2023- 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 2023 Average Monthly Cash Balance (000s)	2,829,162	1,213,490	0	0	0	23,694,014
FY 2023 ITC Interest Rate*	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
Estimated Interest Earnings	87,688	37,611	0	0	Accumulates interest No imputed interest calculated	734,381

Monthly ITC Interest Rate FY 2023

YEAR/MONTH	MONTHLY INT RATE	Annualized Interest Rate
2207	0.0010409370	1.2491%
2208	0.0013777200	1.6533%
2209	0.0016683110	2.0020%
2210	0.0021241650	2.5490%
2211	0.0024994630	2.9994%
2212	0.0027319780	3.2784%
2301	0.0029055440	3.4867%
2302	0.0030949230	3.7139%
2303	0.0032272640	3.8727%
2304	0.0033090800	3.9709%
2305	0.0034449830	4.1340%
2306	0.0035699870	4.2840%
Average		3.0994%

2023
Annual
Comprehensive
Financial Report

Internal Service Funds

Central Motor Pool Fund

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

Central Services Fund

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

Employee Insurance Fund

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

MN.IT Services Fund

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

Plant Management Fund

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

Risk Management Fund

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

STATE OF MINNESOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 2,495	\$ 1,852	\$ 500,177
Accounts Receivable	1,796	5,701	48,946
Interfund Receivables	—	5	—
Inventories	—	4	—
Leases Receivable	1,207	—	—
Prepaid Expenses	—	194	—
Total Current Assets	<u>\$ 5,498</u>	<u>\$ 7,756</u>	<u>\$ 549,123</u>
Noncurrent Assets:			
Leases Receivable	\$ 1,315	\$ —	\$ —
Right-to-Use Assets (Net)	—	176	—
Depreciable Capital Assets (Net)	35,061	172	—
Nondepreciable Capital Assets	—	—	—
Prepaid Expenses	—	—	—
Total Noncurrent Assets	<u>\$ 36,376</u>	<u>\$ 348</u>	<u>\$ —</u>
Total Assets	<u>\$ 41,874</u>	<u>\$ 8,104</u>	<u>\$ 549,123</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	\$ 293	\$ 2,096	\$ 1,540
Deferred Other Postemployment Benefits Outflows	10	94	68
Total Deferred Outflows of Resources	<u>\$ 303</u>	<u>\$ 2,190</u>	<u>\$ 1,608</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 2,283	\$ 1,980	\$ 26,257
Interfund Payables	—	509	—
Unearned Revenue	—	—	5,145
Accrued Interest Payable	42	—	—
Bonds and Notes Payable	7,974	—	—
Lease/Subscription Payable	—	101	—
Claims Payable	—	—	86,151
Compensated Absences Payable	12	77	74
Total Current Liabilities	<u>\$ 10,311</u>	<u>\$ 2,667</u>	<u>\$ 117,627</u>
Noncurrent Liabilities:			
Bonds and Notes Payable	\$ 11,176	\$ —	\$ —
Lease/Subscription Payable	—	61	—
Compensated Absences Payable	96	747	587
Other Postemployment Benefits	55	497	354
Net Pension Liability	321	2,296	1,689
Total Noncurrent Liabilities	<u>\$ 11,648</u>	<u>\$ 3,601</u>	<u>\$ 2,630</u>
Total Liabilities	<u>\$ 21,959</u>	<u>\$ 6,268</u>	<u>\$ 120,257</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Leases	\$ 2,522	\$ —	\$ —
Deferred Pension Inflows	120	853	628
Deferred Other Postemployment Benefits Inflows	9	82	58
Total Deferred Inflows of Resources	<u>\$ 2,651</u>	<u>\$ 935</u>	<u>\$ 686</u>
NET POSITION			
Net Investment in Capital Assets	\$ 15,911	\$ 186	\$ —
Unrestricted	\$ 1,656	\$ 2,905	\$ 429,788
Total Net Position	<u>\$ 17,567</u>	<u>\$ 3,091</u>	<u>\$ 429,788</u>

MN.IT SERVICES		PLANT MANAGEMENT		RISK MANAGEMENT		TOTAL	
\$	46,275	\$	22,909	\$	22,377	\$	596,085
	44,983		2,997		4,936		109,359
	—		73		—		78
	—		237		—		241
	—		—		—		1,207
	5,512		—		389		6,095
\$	96,770	\$	26,216	\$	27,702	\$	713,065
\$	—	\$	—	\$	—	\$	1,315
	38,637		—		—		38,813
	25,579		6,690		37		67,539
	—		261		—		261
	995		—		—		995
\$	65,211	\$	6,951	\$	37	\$	108,923
\$	161,981	\$	33,167	\$	27,739	\$	821,988
\$	33,288	\$	5,242	\$	372	\$	42,831
	1,218		295		13		1,698
\$	34,506	\$	5,537	\$	385	\$	44,529
\$	10,190	\$	3,853	\$	311	\$	44,874
	50,000		7		1		50,517
	1,356		—		420		6,921
	—		53		—		95
	8,323		210		—		16,507
	10,706		—		—		10,807
	—		—		15,171		101,322
	1,403		239		16		1,821
\$	81,978	\$	4,362	\$	15,919	\$	232,864
\$	11,802	\$	2,630	\$	—	\$	25,608
	28,298		—		—		28,359
	11,341		1,205		125		14,101
	6,395		1,550		64		8,915
	36,491		5,746		409		46,952
\$	94,327	\$	11,131	\$	598	\$	123,935
\$	176,305	\$	15,493	\$	16,517	\$	356,799
\$	—	\$	—	\$	—	\$	2,522
	13,571		2,137		153		17,462
	1,050		255		11		1,465
\$	14,621	\$	2,392	\$	164	\$	21,449
\$	5,087	\$	4,111	\$	37	\$	25,332
\$	474	\$	16,708	\$	11,406	\$	462,937
\$	5,561	\$	20,819	\$	11,443	\$	488,269

STATE OF MINNESOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales	\$ 13,877	\$ 25,966	\$ —
Insurance Premiums	—	—	1,149,325
Other Income	276	2,467	8,892
Total Operating Revenues	<u>\$ 14,153</u>	<u>\$ 28,433</u>	<u>\$ 1,158,217</u>
Operating Expenses:			
Purchased Services	\$ 1,438	\$ 18,918	\$ 94,421
Salaries and Fringe Benefits	558	7,223	4,837
Claims	—	—	1,022,043
Depreciation and Amortization	6,183	147	—
Supplies and Materials	3,724	283	20
Repairs and Maintenance	1,505	122	3
Indirect Costs	169	369	318
Other Expenses	379	—	426
Total Operating Expenses	<u>\$ 13,956</u>	<u>\$ 27,062</u>	<u>\$ 1,122,068</u>
Operating Income (Loss)	<u>\$ 197</u>	<u>\$ 1,371</u>	<u>\$ 36,149</u>
Nonoperating Revenues (Expenses):			
Investment/Interest Earnings	\$ 541	\$ —	\$ 14,845
Other Nonoperating Revenues	34	—	—
Interest and Financing Costs	(348)	(8)	—
Other Nonoperating Expenses	—	(1)	—
Gain (Loss) on Disposal of Capital Assets	2,010	—	—
Total Nonoperating Revenues (Expenses)	<u>\$ 2,237</u>	<u>\$ (9)</u>	<u>\$ 14,845</u>
Income (Loss) Before Transfers and Contributions	\$ 2,434	\$ 1,362	\$ 50,994
Transfers-Out	—	—	(62)
Change in Net Position	<u>\$ 2,434</u>	<u>\$ 1,362</u>	<u>\$ 50,932</u>
Net Position, Beginning, as Reported	<u>\$ 15,133</u>	<u>\$ 1,729</u>	<u>\$ 378,856</u>
Net Position, Ending	<u><u>\$ 17,567</u></u>	<u><u>\$ 3,091</u></u>	<u><u>\$ 429,788</u></u>

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 218,742	\$ 79,701	\$ 8	\$ 338,294
—	—	18,150	1,167,475
—	1,032	—	12,667
<u>\$ 218,742</u>	<u>\$ 80,733</u>	<u>\$ 18,158</u>	<u>\$ 1,518,436</u>
\$ 75,556	\$ 14,407	\$ 10,931	\$ 215,671
85,422	13,310	816	112,166
—	—	5,345	1,027,388
21,580	984	37	28,931
5,438	2,290	5	11,760
10,749	6,176	—	18,555
1,209	2,316	176	4,557
34	155	8	1,002
<u>\$ 199,988</u>	<u>\$ 39,638</u>	<u>\$ 17,318</u>	<u>\$ 1,420,030</u>
<u>\$ 18,754</u>	<u>\$ 41,095</u>	<u>\$ 840</u>	<u>\$ 98,406</u>
\$ 538	\$ 4	\$ 761	\$ 16,689
—	—	—	34
(2,430)	(101)	—	(2,887)
—	—	(330)	(331)
—	(301)	—	1,709
<u>\$ (1,892)</u>	<u>\$ (398)</u>	<u>\$ 431</u>	<u>\$ 15,214</u>
\$ 16,862	\$ 40,697	\$ 1,271	\$ 113,620
(190)	(32,389)	—	(32,641)
<u>\$ 16,672</u>	<u>\$ 8,308</u>	<u>\$ 1,271</u>	<u>\$ 80,979</u>
\$ (11,111)	\$ 12,511	\$ 10,172	\$ 407,290
<u>\$ 5,561</u>	<u>\$ 20,819</u>	<u>\$ 11,443</u>	<u>\$ 488,269</u>

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2023

(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Cash Flows from Operating Activities:			
Receipts from Customers	\$ 14,276	\$ 25,417	\$ 1,137,889
Receipts from Other Revenues	310	2,467	8,892
Payments to Claimants	—	—	(1,027,093)
Payments to Suppliers	(7,075)	(19,745)	(85,126)
Payments to Employees	(751)	(8,119)	(5,621)
Payments to Others	—	(1)	—
Net Cash Flows from Operating Activities	<u>\$ 6,760</u>	<u>\$ 19</u>	<u>\$ 28,941</u>
Cash Flows from Noncapital Financing Activities:			
Transfers-Out	\$ —	\$ —	\$ (62)
Net Cash Flows from Noncapital Financing Activities	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (62)</u>
Cash Flows from Capital and Related Financing Activities:			
Investment in Capital Assets	\$ (11,019)	\$ —	\$ —
Proceeds from Disposal of Capital Assets	4,212	—	—
Proceeds from Loans	10,089	—	—
Lease/Subscription Payments	—	(94)	—
Repayment of Loan Principal	(9,403)	—	—
Interest Paid	(330)	(8)	—
Net Cash Flows from Capital and Related Financing Activities	<u>\$ (6,451)</u>	<u>\$ (102)</u>	<u>\$ —</u>
Cash Flows from Investing Activities:			
Investment/Interest Earnings	\$ 541	\$ —	\$ 14,845
Net Cash Flows from Investing Activities	<u>\$ 541</u>	<u>\$ —</u>	<u>\$ 14,845</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>\$ 850</u>	<u>\$ (83)</u>	<u>\$ 43,724</u>
Cash and Cash Equivalents, Beginning, as Reported	<u>\$ 1,645</u>	<u>\$ 1,935</u>	<u>\$ 456,453</u>
Cash and Cash Equivalents, Ending	<u>\$ 2,495</u>	<u>\$ 1,852</u>	<u>\$ 500,177</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:			
Operating Income (Loss)	\$ 197	\$ 1,371	\$ 36,149
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Depreciation and Amortization	\$ 6,183	\$ 147	\$ —
Miscellaneous Nonoperating Revenues	34	—	—
Miscellaneous Nonoperating Expenses	—	(1)	—
Change in Assets, Liabilities, Deferred Outflows and Inflows of Resources:			
Accounts Receivable	399	(549)	(11,023)
Inventories	—	(3)	—
Other Assets	—	143	—
Deferred Outflows of Resources	57	138	213
Accounts Payable	140	(193)	10,062
Claims Payable	—	—	(5,050)
Compensated Absences Payable	(15)	30	7
Unearned Revenue	—	—	(413)
Other Postemployment Benefits	(9)	80	47
Net Pension Liability	305	2,194	1,609
Deferred Inflows of Resources	(531)	(3,338)	(2,660)
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ 6,563</u>	<u>\$ (1,352)</u>	<u>\$ (7,208)</u>
Net Cash Flows from Operating Activities	<u>\$ 6,760</u>	<u>\$ 19</u>	<u>\$ 28,941</u>
Noncash Investing, Capital and Financing Activities:			
Leases Receivable Additions	\$ 1,174	\$ —	\$ —
Right-to-Use Assets Acquired through Lease/Subscription	—	—	—
Right-to-Use Assets Remeasurement Additions	—	—	—
Right-to-Use Assets Remeasurement Deletions	—	(44)	—

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 207,386	\$ 77,098	\$ 15,861	\$ 1,477,927
—	1,032	—	12,701
—	—	(5,325)	(1,032,418)
(96,325)	(27,039)	(11,527)	(246,837)
(104,478)	(16,652)	(1,079)	(136,700)
—	—	(330)	(331)
<u>\$ 6,583</u>	<u>\$ 34,439</u>	<u>\$ (2,400)</u>	<u>\$ 74,342</u>
\$ (190)	\$ (32,389)	\$ —	\$ (32,641)
<u>\$ (190)</u>	<u>\$ (32,389)</u>	<u>\$ —</u>	<u>\$ (32,641)</u>
\$ (15,649)	\$ (3,012)	\$ —	\$ (29,680)
—	—	—	4,212
11,368	—	—	21,457
(10,091)	—	—	(10,185)
(9,229)	(142)	—	(18,774)
(2,430)	(52)	—	(2,820)
<u>\$ (26,031)</u>	<u>\$ (3,206)</u>	<u>\$ —</u>	<u>\$ (35,790)</u>
\$ 538	\$ 4	\$ 761	\$ 16,689
<u>\$ 538</u>	<u>\$ 4</u>	<u>\$ 761</u>	<u>\$ 16,689</u>
\$ (19,100)	\$ (1,152)	\$ (1,639)	\$ 22,600
\$ 65,375	\$ 24,061	\$ 24,016	\$ 573,485
<u>\$ 46,275</u>	<u>\$ 22,909</u>	<u>\$ 22,377</u>	<u>\$ 596,085</u>
\$ 18,754	\$ 41,095	\$ 840	\$ 98,406
\$ 21,580	\$ 984	\$ 37	\$ 28,931
—	—	—	34
—	—	(330)	(331)
(10,096)	(2,603)	(2,306)	(26,178)
—	119	—	116
2,132	—	(16)	2,259
7,161	1,199	77	8,845
(5,471)	(1,814)	(391)	2,333
—	—	20	(5,030)
563	(60)	(30)	495
(1,260)	—	9	(1,664)
733	(19)	(13)	819
34,659	5,454	389	44,610
<u>(62,172)</u>	<u>(9,916)</u>	<u>(686)</u>	<u>(79,303)</u>
<u>\$ (12,171)</u>	<u>\$ (6,656)</u>	<u>\$ (3,240)</u>	<u>\$ (24,064)</u>
<u>\$ 6,583</u>	<u>\$ 34,439</u>	<u>\$ (2,400)</u>	<u>\$ 74,342</u>
\$ —	\$ —	\$ —	\$ 1,174
9,473	—	—	9,473
22,391	—	—	22,391
—	—	—	(44)

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - Central services single fund report
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	5200	5201	5202	5203	TOTAL
Operating Revenues:					
Net Sales.....	\$ 11,302	\$ 3,305	\$ 1	\$ 11,358	\$ 25,966
Insurance Premiums.....	-	-	-	-	-
Other Income.....	2,467	-	-	-	2,467
Total Operating Revenues.....	\$ 13,769	\$ 3,305	\$ 1	\$ 11,358	\$ 28,433
Less: Cost of Goods Sold.....	-	-	-	-	-
Gross Margin.....	\$ 13,769	\$ 3,305	\$ 1	\$ 11,358	\$ 28,433
Operating Expenses:					
Purchased Services.....	\$ 8,451	\$ 324	\$ -	\$ 10,143	\$ 18,918
Salaries and Fringe Benefits.....	4,387	2,400	-	436	7,223
Claims.....	-	-	-	-	-
Depreciation and Amortization.....	88	-	-	59	147
Supplies and Materials.....	36	58	-	189	283
Repairs and Maintenance.....	4	-	-	118	122
Indirect Costs.....	242	16	-	111	369
Other Expenses.....	-	-	-	-	-
Total Operating Expenses.....	\$ 13,208	\$ 2,798	\$ -	\$ 11,056	\$ 27,062
Operating Income (Loss).....	\$ 561	\$ 507	\$ 1	\$ 302	\$ 1,371
Nonoperating Revenues (Expenses):					
Investment/Interest Earnings.....	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants.....	-	-	-	-	-
Private Grants.....	-	-	-	-	-
Grants and Subsidies.....	-	-	-	-	-
Securities Lending Income.....	-	-	-	-	-
Other Nonoperating Revenues.....	-	-	-	-	-
Interest and Financing Costs.....	(8)	-	-	-	(8)
Grants, Aids and Subsidies.....	-	-	-	-	-
Securities Lending Rebates and Fees.....	-	-	-	-	-
Other Nonoperating Expenses.....	(1)	-	-	-	(1)
Gain (Loss) on Disposal of Capital Assets.....	-	-	-	-	-
Total Nonoperating Revenues (Expenses).....	\$ (9)	\$ -	\$ -	\$ -	\$ (9)
Income (Loss) Before Transfers and Contributions.....	\$ 552	\$ 507	\$ 1	\$ 302	\$ 1,362
Capital Contributions.....	-	-	-	-	-
Transfers-In.....	-	-	-	-	-
Transfers-Out.....	-	-	-	-	-
Total Income (Loss).....	\$ 552	\$ 507	\$ 1	\$ 302	\$ 1,362
Special Item.....	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Position.....	\$ 552	\$ 507	\$ 1	\$ 302	\$ 1,362
Net Position, Beginning, as Reported.....	\$ 345	\$ (843)	\$ 47	\$ 2,180	1,729
Prior Period Adjustment.....	-	-	-	-	-
Change in Accounting Principle.....	-	-	-	-	-
Change in Reporting Entity.....	-	-	-	-	-
Change in Fund Structure.....	-	-	-	-	-
Net Position, Beginning, as Restated.....	\$ 345	\$ (843)	\$ 47	\$ 2,180	\$ 1,729
Net Position, Ending.....	\$ 897	\$ (336)	\$ 48	\$ 2,482	\$ 3,091

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION - Central Services single fund report

June 30, 2023

(IN THOUSANDS)

ASSETS	5200	5201	5202	5203	TOTAL
Current Assets:					
Cash and Cash Equivalents.....	\$ 1,662	\$ 144	\$ 46	\$ -	\$ 1,852
Investments.....	-	-	-	-	-
Accounts Receivable.....	2,285	453	-	2,963	5,701
Interfund Receivables.....	-	-	-	5	5
Due from Component Unit.....	-	-	-	-	-
Accrued Investment/Interest Earnings.....	-	-	-	-	-
Federal Aid Receivable.....	-	-	-	-	-
Inventories.....	-	-	-	4	4
Loans and Notes Receivable.....	-	-	-	-	-
Leases Receivable.....	-	-	-	-	-
Securities Lending Collateral.....	-	-	-	-	-
Prepaid Expenses.....	-	-	-	194	194
Other Assets.....	-	-	-	-	-
Total Current Assets.....	<u>\$ 3,947</u>	<u>\$ 597</u>	<u>\$ 46</u>	<u>\$ 3,166</u>	<u>\$ 7,756</u>
Noncurrent Assets:					
Cash and Cash Equivalents-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Investments-Restricted.....	-	-	-	-	-
Other Assets-Restricted.....	-	-	-	-	-
Due from Component Unit.....	-	-	-	-	-
Advances to Other Funds.....	-	-	-	-	-
Accounts Receivable.....	-	-	-	-	-
Loans and Notes Receivable.....	-	-	-	-	-
Leases Receivable.....	-	-	-	-	-
Right-to-Use Assets (Net).....	176	-	-	-	176
Depreciable Capital Assets (Net).....	-	-	-	172	172
Nondepreciable Capital Assets.....	-	-	-	-	-
Prepaid Expenses.....	-	-	-	-	-
Other Assets.....	-	-	-	-	-
Total Noncurrent Assets.....	<u>\$ 176</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172</u>	<u>\$ 348</u>
Total Assets.....	<u>\$ 4,123</u>	<u>\$ 597</u>	<u>\$ 46</u>	<u>\$ 3,338</u>	<u>\$ 8,104</u>
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows.....	-	-	-	-	-
Deferred Pension Outflows.....	1,139	769	-	188	2,096
Deferred Other Postemployment Benefits Outflows.....	58	26	-	10	94
Deferred Derivative Outflows.....	-	-	-	-	-
Total Deferred Outflows of Resources.....	<u>\$ 1,197</u>	<u>\$ 795</u>	<u>\$ -</u>	<u>\$ 198</u>	<u>\$ 2,190</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable.....	\$ 1,703	\$ 112	\$ -	\$ 165	\$ 1,980
Interfund Payables.....	-	-	-	509	509
Due to Component Unit.....	-	-	-	-	-
Unearned Revenue.....	-	-	-	-	-
Accrued Interest Payable.....	-	-	-	-	-
Bonds and Notes Payable.....	-	-	-	-	-
Lease/Subscription Payable.....	101	-	-	-	101
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
Compensated Absences Payable.....	46	27	-	4	77
Securities Lending Liabilities.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Current Liabilities.....	<u>\$ 1,850</u>	<u>\$ 139</u>	<u>\$ -</u>	<u>\$ 678</u>	<u>\$ 2,667</u>
Noncurrent Liabilities:					
Accounts Payable-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Component Unit.....	-	-	-	-	-
Unearned Revenue.....	-	-	-	-	-

Bonds and Notes Payable.....	-	-	-	-	-
Lease/Subscription Payable.....	61	-	-	-	61
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
Compensated Absences Payable.....	436	279	-	32	747
Advances from Other Funds.....	-	-	-	-	-
Other Postemployment Benefits.....	308	138	-	51	497
Net Pension Liability.....	1,248	842	-	206	2,296
Funds Held in Trust.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Noncurrent Liabilities.....	<u>\$ 2,053</u>	<u>\$ 1,259</u>	<u>\$ -</u>	<u>\$ 289</u>	<u>\$ 3,601</u>
Total Liabilities.....	<u>\$ 3,903</u>	<u>\$ 1,398</u>	<u>\$ -</u>	<u>\$ 967</u>	<u>\$ 6,268</u>
DEFERRED INFLOWS OF RESOURCES					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease Restructuring.....	-	-	-	-	-
Deferred Leases.....	-	-	-	-	-
Deferred Revenue.....	-	-	-	-	-
Deferred Pension Inflows.....	464	313	-	76	853
Deferred Other Postemployment Benefits Inflows.....	51	23	-	8	82
Total Deferred Inflows of Resources.....	<u>\$ 515</u>	<u>\$ 336</u>	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ 935</u>
NET POSITION					
Net Investment in Capital Assets.....	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172</u>	<u>\$ 186</u>
Unrestricted	<u>\$ 886</u>	<u>\$ (341)</u>	<u>\$ 47</u>	<u>\$ 2,313</u>	<u>\$ 2,905</u>
Total Net Position.....	<u><u>\$ 900</u></u>	<u><u>\$ (341)</u></u>	<u><u>\$ 47</u></u>	<u><u>\$ 2,485</u></u>	<u><u>\$ 3,091</u></u>

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

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

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



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 Actual**

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

FOR YEAR ENDING JUNE 30, 2023
(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, 2022 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		3,192
Adjustments		-
Adjusted Retained Earnings Balance		3,192
FY23 Retained Earnings Increase (Decrease) Per ACFR		
2 CFR 200 Revenues		
Operating Revenue	14,153	
Non Operating Revenue	2,585	
Total Revenues	16,738	
Less Expenditures (Actual Costs):		
Total Operating Expenses per State's Financial Report	(13,956)	
Other Expenses	(348)	
GASB87 Lease/Amortization Cash Expense	-	
Less Depreciation Expense	6,183	
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	(170)	
GASB75 Net OPEB Liability Adjustment	(8)	
Total Expenditures	(8,299)	
Plus 2 CFR 200 Allowable costs:		
Indirect Costs From SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not included in Actual Cost above)	(6,183)	
Other	-	
Total OMB 2 CFR 200 Allowable Expenditures	(6,183)	
Plus 2 CFR 200 Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balance	88	
Other	-	
Total Adjustments	88	
FY23 Net Increase (Decrease) to Retained Earnings Balance per ACFR		2,344
2 CFR 200 R.E. BALANCE June 30, 2023	A)	5,536
Allowable Reserve	B)	1,383
Excess Balance (A)-(B)		4,153

(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)



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 Actual**

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

FOR YEAR ENDING JUNE 30, 2023
(All Figures in 000's)

**FLEET SERVICES
FUND 5100**

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2022		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, 2023	C)	501

PART III 2 CFR 200 ADJUSTMENTS BALANCE

ADJUSTMENTS:		
Other Adjustments	12,902	
Prior years Imputed Interest	(1,082)	
Prior years GASB68 Net Pension Liability Adjustment	(318)	
Prior years GASB75 Net OPEB Obligation Adjustment	(62)	
Current year Imputed Interest Adjustment	(88)	
Current year GASB68 Net Pension Liability Adjustment	170	
Current year GASB75 Net OPEB Adjustment	8	
Current year GASB87 Lease/Amortization Cash Expense	-	
Total Adjustments	11,530	

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2023	D)	11,530
--	----	--------

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)		17,567
(Should Tie to the Fund Balance in the ACFR)		

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Others	preFY2004 PPD Adjustment	124	per prior period
Others	FY1999 A-87 Excess Retained Earnings Settlement, Federal sources	336	Federal refund
Others	FY1999 A-87 Excess Retained Earnings Settlement, State sources	263	State portion
Interest	FYpre2004 Imputed Interest	(101)	interest earned on excess retained earnings
Interest	FY2004 Imputed Interest	(4)	interest earned on excess retained earnings
Interest	FY2005 Imputed Interest	(46)	interest earned on excess retained earnings
Others	FY2006 A-87 Excess Retained Earnings Settlement, Federal sources	338	Federal refund
Others	FY2006 A-87 Excess Retained Earnings Settlement, State sources	3,169	State portion
Interest	FY2006 Imputed Interest	(164)	interest earned on excess retained earnings
Interest	FY2007 Imputed Interest	(114)	interest earned on excess retained earnings
Interest	FY2008 Imputed Interest	(149)	interest earned on excess retained earnings
Interest	FY2009 Imputed Interest	(123)	interest earned on excess retained earnings
Others	FY2010 A-87 Excess Retained Earnings Settlement, Federal sources	635	Federal refund
Others	FY2010 A-87 Excess Retained Earnings Settlement, State portion	3,579	State portion
Interest	FY2010 Imputed Interest	(54)	interest earned on excess retained earnings
Interest	FY2011 Imputed Interest	(4)	interest earned on excess retained earnings
Others	FY2012 A-87 Excess Retained Earnings Settlement, Federal sources	265	Federal refund
Others	FY2012 A-87 Excess Retained Earnings Settlement, State portion	571	State portion
Interest	FY2012 Imputed Interest	(12)	interest earned on excess retained earnings
Interest	FY2013 Imputed Interest	(7)	interest earned on excess retained earnings
Interest	FY2014 Imputed Interest	(23)	interest earned on excess retained earnings
Interest	FY2015 Imputed Interest	(25)	interest earned on excess retained earnings
GASB68	FY15 GASB68 Beginning Balance Adjustment	(703)	adjustment from ACFR
GASB68	FY15 GASB68 Net Pension Liability Adjustment	71	change in deferred liability from ACFR
GASB68	FY16 GASB68 Net Pension Liability Adjustment	92	change in deferred liability from ACFR
Interest	FY2016 Imputed Interest	(36)	interest earned on excess retained earnings
Interest	FY2017 Imputed Interest	(56)	interest earned on excess retained earnings
GASB68	FY17 GASB68 Net Pension Liability Adjustment	(235)	change in deferred liability from ACFR
Others	FY2017 A-87 Excess Retained Earnings Settlement, Federal sources	952	
Others	FY2017 A-87 Excess Retained Earnings Settlement, State portion	2,642	
Interest	FY18 Imputed Interest	(34)	interest earned on avg. monthly cash balance
GASB68	FY18 GASB68 Net Pension Liability Adjustment	(227)	change in deferred liability from ACFR
GASB75	FY18 GASB75 Beginning Balance Adjustment	(56)	adjustment from ACFR for enacting GASB75
GASB75	FY18 GASB75 Net OPEB Obligation Adjustment	(3)	change in deferred liability from ACFR
Others	FY2017 A-87 Excess Retained Earnings Settlement, Federal sources	28	interest charge on federal source
Interest	FY19 Imputed Interest	(54)	interest earned on avg. monthly cash balance
Interest	FY2019 Adjustment Accumulated Prior Year Imputed Interest	0	MMB calculated adjustments
GASB68	FY19 GASB68 Net Pension Liability Adjustment	303	change in deferred liability from ACFR
GASB75	FY19 GASB75 Net OPEB Obligation Adjustment	(1)	change in deferred liability from ACFR
Interest	FY20 Imputed Interest	(49)	interest earned on avg. monthly cash bal
GASB68	FY20 GASB68 Net Pension Liability Adjustment	24	change in deferred liability from ACFR
GASB75	FY20 GASB75 Net OPEB Obligation Adjustment	3	change in deferred liability from ACFR
Interest	FY21 Imputed Interest	(12)	interest earned on avg. monthly cash balance
GASB68	FY21 GASB68 Net Pension Liability Adjustment	(24)	change in deferred liability from ACFR
GASB75	FY21 GASB75 Net OPEB Obligation Adjustment	(6)	change in deferred liability from ACFR
Interest	FY22 Imputed Interest	(15)	interest earned on avg. monthly cash balance
GASB68	FY22 GASB68 Net Pension Liability Adjustment	381	change in deferred liability from ACFR
GASB75	FY22 GASB75 Net OPEB Obligation Adjustment	1	change in deferred liability from ACFR
		<u>11,440</u>	
		11,440,000	

Current	FY23 Imputed Interest	(88)	interest earned on avg. monthly cash balance
Current	FY23 GASB68 Net Pension Liability Adjustment	170	change in deferred liability from ACFR
Current	FY23 GASB75 Net OPEB Obligation Adjustment	8	change in deferred liability from ACFR
		<u>90</u>	

<u>Prior years accumulated</u>			
Interest	Prior years Imputed Interest	(1,082)	interest earned on avg. monthly cash balance
GASB68	Prior years GASB68 Net Pension Liability Adjustment	(318)	change in deferred liability from ACFR
GASB75	Prior years GASB75 Net OPEB Obligation Adjustment	(62)	change in deferred liability from ACFR
Others	Prior years Adjustments	12,902	
		<u>11,440</u>	
		-	

**Fleet Services
Fund 5100**

**FISCAL YEAR 2023
Business Plan**

Revision Date: 5/18/2022 2:26 AM

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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 partner involvement to provide vehicle services to accommodate government transportation needs.

Our goals for next year

FSS has evolved over the past several years to ensure outstanding service to our partners. The enterprise fleet management services that FSS provides include the purchase, operation, fuel, maintenance, sustainability, and disposal of vehicles. In FY 2023, 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 on fleet Centers of Excellence.

The pandemic will continue to impact our partners and business into FY 2023, making it difficult to fully understand how our agency fleets will function in a post-pandemic world. Agencies will need to determine whether in-person visits are still necessary or whether similar results can be achieved through a virtual meeting. The hybrid business model could have long-term impacts on agency fleet utilization and fleet size requirements. 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 as more positions become permanently hybrid or remote.

Enhancements to the Enterprise Fleet Management System (M5) will be completed in 4th quarter, FY 2022 to alleviate the intensive manual entry process of updating monthly vehicle lease rates annually to reflect the current business plan. The new interface will trigger updates to the Admin monthly fee records contained in the database based on current and approved annual business plan rates to update the monthly lease rate for active vehicles. This interface adds efficiencies to this process and will eliminate any potential manual entry errors.

In an effort to help meet our sustainability goal, to reduce fossil fuel use 30% by 2027 in the area of state fleet, FSS is helping agencies acquire greener vehicles. Additionally, we are researching 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 2023 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 (CY) 2021 average repair costs plus 1% inflation
- 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 2022 for Information Technology (IT) and operational costs. Costs are reviewed annually, and rates are adjusted to closely reflect costs associated with M5 use.

Fleet Services FY 2023 Proposed Rate Schedule

Rate Description	FY 2023 Rate	FY 2023 Rate Increase/Decrease
Admin Individual Vehicle Lease Rate		
Vehicle Cost – Depreciation	Straight Line Depreciation	
Vehicle Cost - Interest	Current Interest Rate	
Maintenance	Based on CY 2021 Repair Costs	
Insurance	\$415.00	0.0%
Administrative Cost	\$770.00	(0.9%)
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	\$7.53	5.8%
Managed Maintenance Owned Vehicles		
Repair Cost	Actual Repair Costs	
ARI Fee	\$4 Per Vehicle	0.0%
Administrative Cost - per vehicle	\$13.44	3.0%
Enterprise Fleet Management System M5 Application Fee		
M5 Agency Owned Vehicles - Admin Business Unit	\$29.11	1.6%
M5 Bulk Fuel Module Set Up	\$4,381.00	0.0%
M5 Bulk Fuel Module Annual Maintenance	\$6,180.00	0.8%
M5 Application Fee - Separate Business Unit		
DNR	\$97,372.43	5.7%
DPS	\$43,747.03	0.7%
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 63% of vehicle replacements ordered from regular fuel combustion engines to fuel-efficient hybrid and electric vehicles (EV) through third quarter FY 2022. A cost-effective greener alternative for passenger minivans is not yet available.
 - Improved fuel Miles per Gallon (MPG) by average of 8.55 in vehicles placed in service through third quarter FY 2022.
 - Approximately 70% of light passenger vehicles received through third quarter FY 2022 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).
- Paperless invoices for Fleet Services was implemented in FY 2022 to support agency work-from-home business practices.

Challenges

- The hybrid and remote business models 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 hybrid and remote jobs will increase, many permanently. Adjustments to the current fleet will be essential in order to right-size the fleet 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 adjusting as needed will be our highest priority in the year ahead.
- Early vehicle production cut off dates and the delay in new vehicle deliveries is having a significant impact on the business. This increases mileage on vehicles, disrupts current vehicle life cycle replacement plans and creates budget challenges. This is projected to be an issue through FY 2023.
- 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 the reluctance of a few agencies to consolidate into the FSS fleet, continue to hinder progress in 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 been 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.
- Vehicle manufacturer order cancellations, and delays in new arrivals cause misalignment with current business practices, life cycles, and budget needs.

Economic Impact

- FSS is projecting:
 - As allowed by Statute 16B.485, Surplus Services loaned \$1.5M to Fleet Services, in May of FY 2021 to offset a cash shortfall caused by a delay in vehicle auction revenue resulting from impacts of COVID-19. Due in part to high resale revenues, repayment of the loan is anticipated to be made in May of FY 2023 as required.
 - Fleet operating costs are increasing globally. The cost of acquisition, fuel, maintenance, tires, brakes, and interest rates are expected to increase 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 continued supply disruptions and shipping delays 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 vehicle repairs and maintenance due to higher labor costs, newer technology, and recalibration costs in glass and windows.
- Strong resale and high used car market values triggered by limited inventory increased residual values in FY 2022; values are expected to return to normal over FY 2023 as new vehicle inventories increase throughout dealerships.

Legislative Impacts

- H1668.2A is currently under consideration relating to electric vehicles, establishing a preference for purchase of electric vehicles for the state fleet. Although the vehicle purchase price is higher, current market analysis shows that most electric and hybrid vehicles will result in a reduction of over-all lifecycle cost when used effectively.

Projected FY 2023 financial activity

Revenue	\$16,546,754
Expenses	\$16,518,259
Year-end Retained Earnings	\$14,694,326
Allowable Working Capital	\$2,753,043
Actual Working Capital (Current Assets – Current Liabilities as of 12/31/22)	(\$7,829,596)
Full Time Equivalent	9.5
Fuel	Reflects actual fuel card charge
Managed Maintenance Agency Owned Vehicles	Reflects actual cost
Projected overall change in revenue	(3.5%)

Retained Earnings

Retained earnings for FY 2023 are projected to increase by \$28,495 due to current higher residual values and greater number of vehicles being sold in FY 2023, caused by the delay in new vehicle arrivals in FY 2022. The amount of revenue generated from sales is not guaranteed as supply and demand drives the overall residual value. Retained earnings fell steadily FY 2017 through FY 2020. Starting in FY 2021 retained earnings grew due to unexpectedly high vehicle returns and higher than normal sale prices. We anticipate this will stabilize during FY 2024.

Higher resale values result in cash flow sufficient to pay our bills, including ML payments. It should also allow for the \$1.5M loan repayment to Surplus Services. However, the higher resale values will also cause an increase in retained earnings in FY 2022 and FY 2023. We plan to issue an active vehicle rebate of up to \$1.2M in FY 2023 as cash flow allows to help manage retained earnings.

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 to ensure:

- 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.
- In 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.
- In 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.
- In 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.
- In FY 2018 interest rates were changed to 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.
- In FY 2019 FSS implemented improved business practices and rate structure to better align rates with actual costs to ensure financial viability and manage retained earnings.
- In FY 2020 the internal audit was completed. Measures were put 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.
- In 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 2023 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 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 for all passenger vehicles. Specialty vehicles such as secure client transports required by some agencies may continue to be purchased when necessary to meet required business needs. The number of combined fleet agency owned vehicles is projected to decrease by approximately 50 vehicles, totaling 513 vehicles remaining at the end of FY 2022. It is likely that the number of owned vehicles will continue to decline due to the long-term impacts of the COVID-19 pandemic.

Significant aspects of the business

- Provide long-term vehicle leasing to state government and political subdivisions.
- Develop innovative strategies and efficiencies to ensure preventative maintenance and repairs are planned and managed to minimize lifecycle requirements.
- Establish best practices through planned work, targeted lifecycle analyses on specific fleet groups, and provide recommendations to partners to improve fleet usage, efficiency, and cost.
- Help our partners match vehicles to work requirements, environmental sustainability goals, and agency budgets.
- Ensure the vehicles purchased comply with statutory and administrative regulations.
 - Purchase “Green Choice” vehicles.
 - Include Alternative Fuel Vehicles (AFVs) and vehicles with hybrid electric technology.
 - Promote use of alternate fuels such as ethanol (E85), electric, and compressed natural gas (CNG).
 - Comply with Executive Order 19-27 and M.S. 16C.137.
- Offer vehicle maintenance management services through third party contract.
 - Reduce FSS administration, streamline operations, and offer 24/7 repair authorizations.
- Provide enterprise-wide fuel card services that allows for consistent fuel payment and reporting.
- Manage M5, a centralized fleet management and reporting system, for state agency owned fleets.
 - FSS reports centrally for required Federal Energy Policy Act (EPAAct) compliance and sustainability reporting.
- Operate a fleet telematics program to improve fleet safety, increase effectiveness, and drive decisions to expand statewide accountability.

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 our 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.
- Contract for professional technical services when necessary to achieve enterprise statutory responsibilities.

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 is unavailable.
- Lack of heavy duty and specialty vehicles for temporary vehicle needs.
- Limited parking at the FSS facility.
- Challenging vehicle market includes lack of available inventory and significant shipping delays.

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 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 fleet safety and accountability, optimization and utilization of vehicles, and sustainability outcomes through vehicle telematics data and 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.
- Optimize fleet performance and maximize vehicle usage with real time data to assist with development of statewide policy.
- By aligning the FSS operational objectives to the overall state goals and helping agencies align their goals as well, the entire state fleet is working collectively to achieve success in FY 2023. This work will help meet green objectives and ensure vehicles comply with the requirements of MN statutes and EPA.
- Provide more transparency to our customers through fleet rate tables developed in the M5 database. This will allow our customers to access available report data anytime through M5.
- Establish a group of vehicles as a shared motor pool to subsidize short-term vehicle needs among state agencies.

Threats

- As agencies return to office but continue to incorporate elements of remote work, we may see agencies rightsizing their fleets to a reduced size. Reduction in fleet size will cause higher administrative rates due to fewer number of leases. We may also see changes to lease terms and revenue.
- Original lease terms of 60 months or less may create a financial hardship for agencies due to higher cost of vehicles, especially 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, however this term is not available in the current ML program.
- Delay in new vehicle arrivals due to microchip shortages and other supply disruptions will add additional mileage on some vehicles and may lead to higher maintenance costs. FSS may also experience cash flow shortages due to delay in vehicle sales caused by inventory shortages and shipping delays.
- Late monthly vehicle lease payments may disrupt our cashflow needs required for prompt payment of monthly expenses most importantly the ML payment.
- Unexpected increases in fuel or maintenance costs.
- Service and/or program reductions within agencies can result in early return of vehicles.
- Instability of used vehicle market value.
- Delay in vehicle contracts may affect vehicle manufacturer order cut-off dates.
- Anticipated EV infrastructure may not materialize in a timely manner.

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

- ML funding program is utilized for vehicle purchases to maintain cash flow while expanding operational abilities. The current 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 150 agency owned passenger 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 should provide 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 37-38 for rate details).

- Vehicle lease rates include depreciation, maintenance, insurance, and administration costs.
- Vehicles are provided to help agencies comply with Executive Order 19-27, M.S 16C.137, Federal EPA Act 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 2022. This will alleviate the intensive manual entry process of updating monthly vehicle lease rates annually to reflect the current business plan. Updates to the current M5 application version will go into production in FY 2023. M5 servers are also scheduled to be replaced in FY 2023.

As more jobs involving drivers become permanently hybrid or remote, FSS will continue to work with agencies on long-term plans to rightsize state fleets utilizing fleet industry resources and best practices to gain current knowledge and new ideas. Using vehicle telematics data and meeting with state agencies, we will look at:

- Revising eligibility criteria for assigning fleet vehicles,
- Helping agencies ensure the appropriate number of vehicles are in service to meet changing business needs,
- Adding additional EV charging infrastructure at FSS facility.

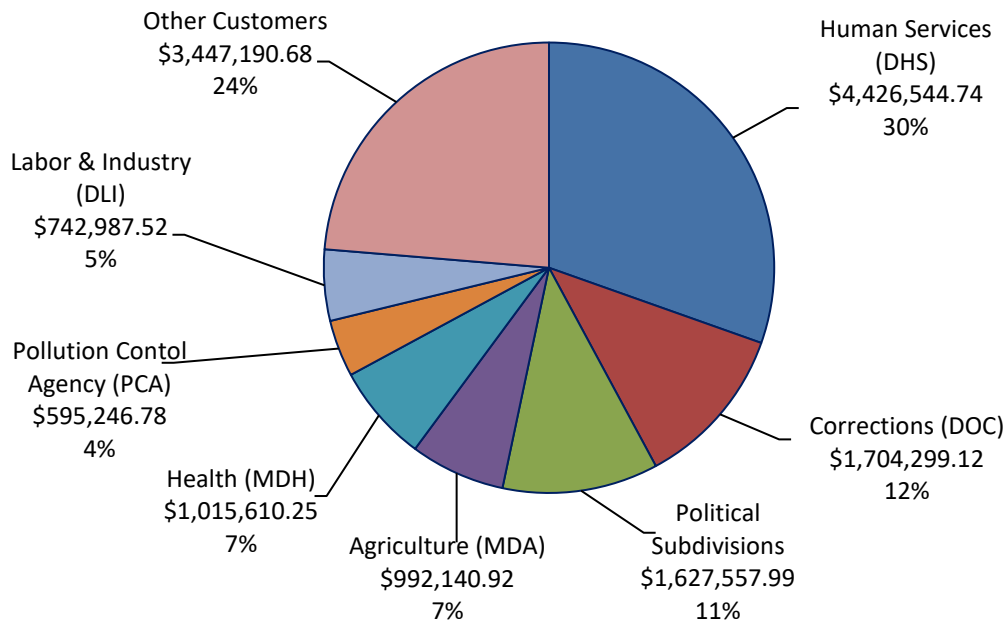
Marketing

Our target audiences/partners

- State agencies
- Cities and counties

Our key partners

FY 2021 Revenue by Partners



How our customers base is changing, and why

- The FSS fleet size is projected to remain about the same from FY 2022 through the end FY 2023. This projection considers a substantial increase in DHS vehicles due to new program use, DOC and local units of government transitioning a minimal number of owned vehicles to leased vehicles, and several agencies downsizing in FY 2023. FSS currently manages approximately 75% of the combined agency on road vehicles excluding MNDOT, DPS, and DNR.
- Until agencies finalize their return to office plans, and we know how their business needs may change, there is still uncertainty about the impact to the overall fleet size.
- We anticipate a slight increase in political subdivision customers in FY 2023 as more local governments are looking to lease vehicles instead of purchasing due to the continued rise in vehicle costs.
- FSS is helping 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 passenger vehicles to lease vehicles.

How we reach out to potential customers

- 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.
- 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.
- 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.”
- “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.”
- “Many of us, like you and the people I have dealt with at your office help make me proud to work for the state.”

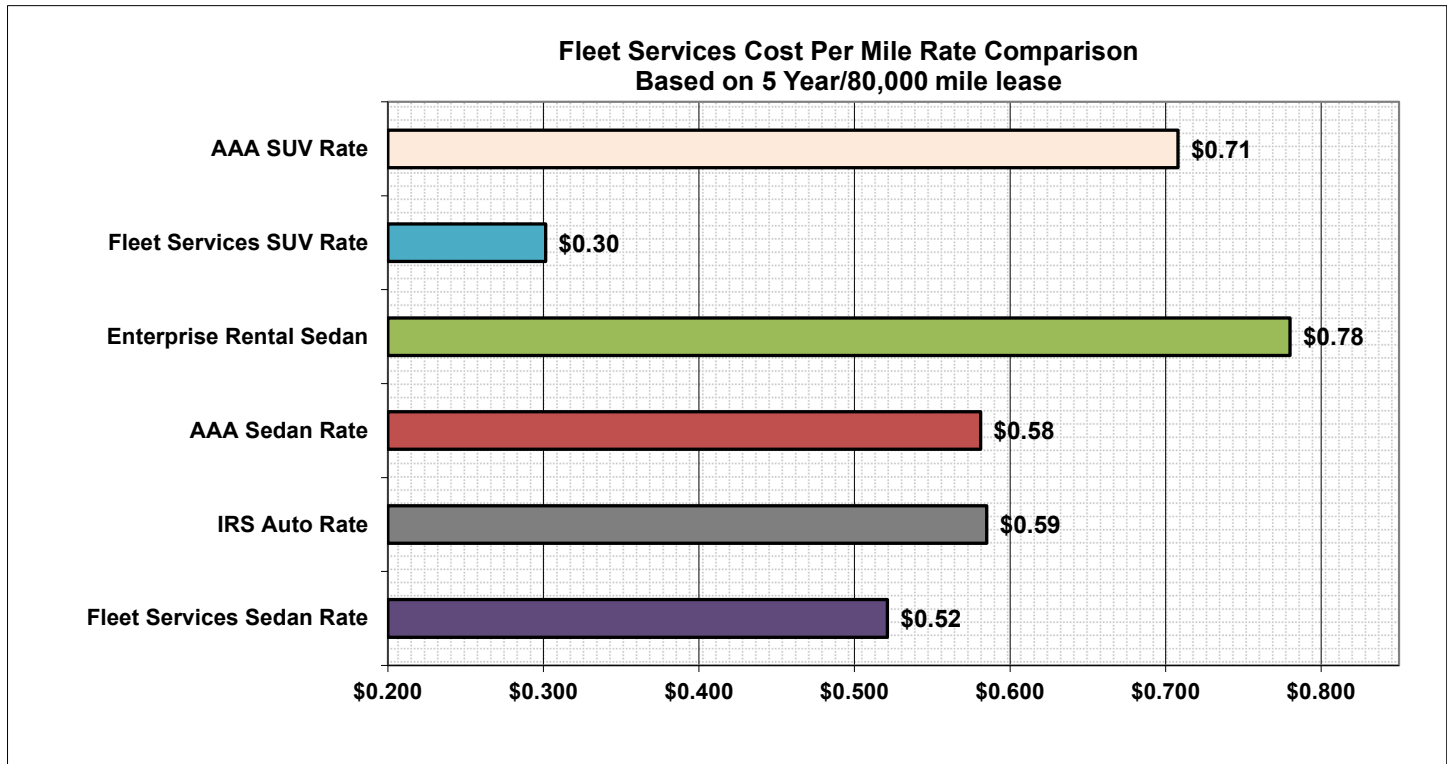
Competition

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 outright.

How our rates compare

- Cost per mile for a standard sedan is 6.0 cents or 10.3% less than AAA estimated vehicle costs.
- Cost per mile for a standard sedan is 6.4 cents or 10.9% less than IRS reimbursement rate.
- Cost per mile for a standard sedan is 25.9 cents or 33.2% less than a monthly leased vehicle from the Enterprise rental contract.



Loans

The purpose of our loans and why we took them

- Delay in new vehicle arrivals caused by the COVID-19 pandemic reduces sales revenue and impacted cash flow in FY 2021, 4th quarter, resulting in the need for cash flow assistance to make the May ML Loan payment. As allowed by Statute 16B.485, Surplus Services loaned \$1.5M to Fleet Services, in May of FY 2021, to offset this cash shortfall. Repayment of the loan is due in May, FY 2023.
- 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 30, 2022

	Principal	Interest	Total
XVI	796,588.76	10,924.08	807,512.84
XVII	2,775,992.83	107,326.58	2,883,319.41
XVIII	1,883,081.05	54,201.51	1,937,282.56
XIX	56,977.29	4,413.89	61,391.18
Due 6/2022	5,512,639.93	176,866.06	5,689,505.99
XVI	409,539.66	3,727.22	413,266.88
XVII	2,376,875.77	76,787.22	2,453,662.99
XVIII	1,891,630.81	45,651.76	1,937,282.57
XIX	110,060.55	8,095.28	118,155.83
Due 12/2022	4,788,106.79	134,262.48	4,922,368.27
XVII	2,038,211.31	50,301.65	2,088,512.96
XVIII	1,856,204.44	36,959.59	1,893,164.03
XIX	111,112.06	7,043.77	118,155.83
Due 6/2023	4,005,527.81	94,305.01	4,099,832.82
XVII	1,380,214.59	27,107.78	1,407,322.37
XVIII	1,618,574.42	28,611.99	1,647,186.41
XIX	112,174.32	5,981.49	118,155.81
Due 12/2023	3,110,963.33	61,701.26	3,172,664.59
XVII	935,750.03	12,093.54	947,843.57
XVIII	1,455,331.59	21,200.79	1,476,532.38
XIX	113,247.47	4,908.35	118,155.82
Due 6/2024	2,504,329.09	38,202.68	2,542,531.77
XVII	276,484.24	2,591.62	279,075.86
XVIII	1,230,820.39	14,448.23	1,245,268.62
XIX	114,331.67	3,824.16	118,155.83
Due 12/2024	1,621,636.30	20,864.01	1,642,500.31
XVIII	1,004,190.48	8,689.37	1,012,879.85
XIX	98,127.65	2,728.89	100,856.54
Due 6/2025	1,102,318.13	11,418.26	1,113,736.39
XVIII	575,436.42	4,160.88	579,597.30
XIX	69,012.94	1,732.60	70,745.54
Due 12/2025	644,449.36	5,893.48	650,342.84
XVIII	161,138.74	1,431.41	162,570.15
XIX	61,624.15	1,092.14	62,716.29
Due 6/2026	222,762.89	2,523.55	225,286.44
XVIII	58,077.80	411.69	58,489.49
XIX	44,437.09	503.67	44,940.76
Due 12/2026	102,514.89	915.36	103,430.25
XIX	10,382.86	120.14	10,503.00
Due 6/2027	10,382.86	120.14	10,503.00
Total	23,625,631.38	547,071.29	24,172,702.67
Master Lease Obligations Summary			
	Principal	Interest	Total
XVI	1,206,128.42	14,651.30	1,220,779.72
XVII	9,783,528.77	276,208.39	10,059,737.18
XVIII	11,734,486.14	215,767.22	11,950,253.36
XIX	901,488.05	40,444.38	941,932.43
	23,625,631.38	547,071.29	24,172,702.67

Financial Outlook

Our current overall financial health

At this time, Fleet Services' financial condition is stable in FY 2023. The future financial condition is uncertain due to the long-term effects of the COVID-19 pandemic and the current vehicle market on our customers. The loan from Surplus Services in FY 2021 provided cashflow stability through FY 2022. Repayment of the \$1.5M loan is due by May 2023. Fleet 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. Operating in a post-pandemic fleet environment is still unclear. The new virtual business model used by many of our customers will have direct impact on the fleet enterprise, resulting in fewer miles driven. This may reduce the need for as many long-term passenger leases and ultimately affect the fleet size resulting in future reductions in revenue required for operating costs.

Continued shortages in the vehicle market, caused by the supply chain disruptions and shipping delays, triggered higher than expected revenue for vehicle sales allowing the cash flow balance to begin to recover with FY 2022 billings. Retained earnings also increased in FY 2022, and is projected to increase slightly in FY 2023 due to high revenues generated from an unprecedented value of used vehicles.

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 improve transparency in lease rate calculations. The audit demonstrated that prior to the pandemic, and resulting worldwide market impacts, FSS was on a stable financial path forward. It is our hope that post pandemic, as operations normalize, we will return to that fiscal stability demonstrated in the audit.

Other impacts to FSS financial health

- While we expect the size of the Admin fleet to remain relatively stable between FY 2022 and FY 2023, current fleet inventory data indicates that we will have experienced a 11.3% decrease at the end of FY 2023 based on the FY 2020 fleet size. The decrease includes approximately 240 vehicles that have been or 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 vehicle market will impact future sales of used vehicles.
- It remains unclear what the full impact of the COVID-19 pandemic will be on our financial health over the next few years, 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.

- 570 new fleet vehicles are projected to be purchased in FY 2023 to replace vehicles that have reached the end of their useful life cycle and new growth in fleet vehicle leases. (See chart on page 26).

- 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 2022; we anticipate the project will resume in FY 2023. 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 decrease 0.9% in FY 2023. This decrease is reflective of a reduction in the fleet size and operational costs shared by fewer lessees. There will be a minimal increase to the vehicle handling fee due to higher automotive supplies and labor costs. M5 application fees for DNR and DPS will increase slightly due higher utilization of M5 application. Revenue from gain on sales is projected to remain higher in FY 2023 due to the high demand for used vehicles and temporary increase in residual values. Additionally, interest rates have been rising and will increase interest revenue .

Fleet Services FY 2023 Rate Comparison			
Rate Description	FY 2022 Rate	FY 2023 Rate	FY 2023 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 2021 Repair Costs	
Insurance	\$415.00	\$415.00	0.0%
Administrative Cost	\$777.00	\$770.00	(0.9%)
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	\$7.12	\$7.53	5.8%
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	\$13.05	\$13.44	3.0%
Enterprise Fleet Management System M5 Application Fee			
M5 Agency Owned Vehicles - Admin Business Unit	\$28.64	\$29.11	1.6%
M5 Bulk Fuel Module Set Up	\$4,381.00	\$4,381.00	0.0%
M5 Bulk Fuel Module Annual Maintenance	\$6,130.00	\$6,180.00	0.8%
M5 Application Fee - Separate Business Unit			
DNR	\$92,130.33	\$97,372.43	5.7%
DPS	\$43,455.45	\$43,747.03	0.7%
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 2023 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 increase in FY 2023 in part, due to greater number of vehicles replaced and higher depreciation costs. The decrease in leased vehicles will mean operational costs will be shared by fewer customers, increasing the administration rate slightly. Higher operating costs including fuel will require cashflow to be monitored closely as all vehicle related expenses are paid by FSS and then billed back monthly to our customers. Delays in vehicle sales revenue and receipt of monthly lease bill payments can negatively impact cash flow.

Examples impacting our financial stability include:

- Base rates are adjusted to depict true costs more accurately for maintenance.
- Costs associated with the use of agency owned vehicles are recovered by the M5 application fees.
- Fuel prices and actual fuel usage are accurately reflected.
- 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. Limited financing options for loan terms and higher cost of vehicle replacements have caused agencies to consider reducing the number of leased vehicles to help with budget constraints. A reduction in the number of leased vehicles in FY 2022 and FY 2023 will mean operational costs will be shared by fewer customers, increasing the administration rate which may increase costs for some agencies.

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 through first half of FY 2023 according to fleet industry forecasts. The projected gains are applied against payment of the loan from Surplus Services, the expenses that make up the Administrative Rate.

Costs associated with managing the M5 Application 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

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
 Fleet Services
 FOR FISCAL YEAR 2023

OPERATING REVENUE/EXPENSES

670013	Vehicle Rental Change = (5.2%) or (\$625,372) Delayed vehicle arrivals in FY 2022 and FY 2023 due to microchip shortages
512606	M5 Application - Other Agencies Change = 7.9% or \$11,814 Increased M5 Application usage by other agencies
41000	Salaries & Benefits Change = 5.9% or \$52,264 Increase in salaries per MMB Projections
41500	Repairs & Maintenance - Vehicles Change = 10.0% or \$117,849 Higher repair costs on aging fleet due to delayed vehicle arrivals in FY 2022 and FY 2023
41500	Repairs & Maintenance - Other Change = 598.1% or \$4,541 Planned parking lot maintenance in FY 2023
41160 & 41170	Travel Change = 2697.2% or \$5,786 NAFA and NCSFA Conferences not attended in FY 2022. Anticipate two employees attending in FY 2023
43000	Fees Change = (100.0%) or (\$20,757) Master Lease Setup Fees for ML19 in FY 2022
41300	Supplies - Parts Change = 10.0% or \$23,363 Higher repair costs on aging fleet due to delayed vehicle arrivals in FY 2022 and FY 2023
41180	Employee Development Change = 153.6% or \$3,089 NAFA and NCSFA Conferences not attended in FY 2022
43000	Purchased Services Change = 12.0% or \$11,127 Increase in telematics installations due to delayed vehicle arrivals in FY 2022
43000	Vehicle License Fees Change = 226.0% or \$24,797 Delayed vehicle arrivals in FY 2022 and FY 2023 due to microchip shortages
42020	Attorney General Fees Change = 100.0% or \$500 Placeholder for potential attorney general fees in FY 2023
	Depreciation Change = (7.2%) or (\$554,712) More fully depreciated vehicles in fleet due to delayed vehicle arrivals in FY 2022 and FY 2023
512001	Interest Revenue Change = 102.4% or \$75,904 Increasing interest rates and delayed vehicle arrivals in FY 2022
	Interest Expense Change = 36.2% or (\$140,834) Increasing interest rates and delayed vehicle arrivals in FY 2022
512260	NonOperating Revenue (Expense) Change = (100.0%) or (\$114,566) Disbursement from Nelson Auto settlement and rebate from Surplus Services in FY 2022
512260	Gain (Loss) on Sale of Fixed Assets Change = 34.7% or \$491,882 Elevated vehicle sale prices due to microchip shortage

Rate Matrix

Rate Matrix Total Program

Summary

Salaries	936,106
Rent - Bldg	20,783
Rent - Equipment	1,500
Repairs - Vehicle	1,296,335
Repairs - Other	5,300
Managed Maintenance - Other Agencies - ARI	43,000
Insurance	848,055
Printing	1,500
Professional/Technical	3,500
Computer Services	0
Central IT Services	538,277
Communications	2,500
Travel	6,000
Fees	0
Purchased Services	103,851
Vehicle License Fees	35,768
Telematics Fees	447,228
Vehicle Maintenance Management Fees	118,959
Employee Development	5,100
Supplies - Parts	256,990
Supplies - Fuel	2,098,973
Supplies - Shop & Office	5,150
Fleet Card - Other Agencies	762,138
Attorney General Fees	500
Depreciation	7,147,962
Amortization	0
Indirect Costs	99,333
Other Expense	1,788
Total Operating Expenses	<u>14,786,594</u>
Interest Revenue	(150,000)
Gain (Loss) on Sale of Fixed Assets	(1,911,195)
Interest Expense	<u>529,378</u>
Total Basis for Rates	13,254,777
Adjustments to Basis for Rates:	
Attorney General Fees	(500)
Bulk Fuel Module Expenses	(6,180)
Other Revenue	(98,011)
Fleet Card - Leased Vehicles	(2,098,973)
Fleet Card - Other Agencies	<u>(762,138)</u>
Adjusted Basis for Rates:	10,288,975
Requested vs Breakeven Rates	
* Revenue at Requested Rates	11,520,258
Revenue at Breakeven Rates	10,288,975
Revenue Variance	1,231,282
Requested vs Current Rates	
* Revenue at Requested Rates	11,520,258
Revenue at Current Rates	12,133,912
Revenue Variance	(613,655)
Overall % Change in Rates	5.1%

Rate Matrix Computation

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION

Fleet Services Fund 5100

FOR FISCAL YEAR 2023

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 increase by 10%, parts increase by 10%. Fuel price estimate is the average of six months historical, and six months projected as published by U.S. Energy Information Administration. Actual fuel costs will be billed back monthly to agencies. Vehicle insurance costs will remain the same in FY 2023. Salary costs are based on FY 2023 cost projections provided by MMB.

All expenses except fuel are included in the individual lease rate formula and charged back through individual vehicle leases as described on pages 37 - 38. Maintenance rates are calculated based on CY 2021 actual expenses plus a monthly handling fee of \$7.53 and 1% inflation factor for maintenance by vehicle type. Administrative costs for fuel card services for other agencies is estimated at \$50,002 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 \$9,617 based on anticipated FSS labor and resources used to administer the services. The expenses are divided by 50 vehicles enrolled in the ARI Managed Maintenance Program.

FY 2023 proposed rates to recover costs related to the Fleet Management System M5 includes an annual Bulk Fuel Management/maintenance fee of \$6,180 which includes annual maintenance of \$5,000 and \$1,180 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 \$29.11 will be charged for agency owned vehicles identified in the Admin company of M5.

Estimated purchase of 836 new vehicles to replace 741 existing leased vehicles that have reached the end of their life cycle and projected fleet size growth of 95 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 2023

Lease Rate History for Individualized Leases	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Percent Change
Long Term Vehicle Lease rate¹	Various	Various	Various	Various	Various	Various	Various
Monthly fixed rates for vehicle leases²	Various	Various	Various	Various	Various	Various	Various
Annual Insurance Fee per Vehicle	\$385.00	\$385.00	\$399.00	\$399.00	\$415.00	\$415.00	0.0%
Annual Administrative Fee per Vehicle	\$685.00	\$665.00	\$608.00	\$701.00	\$777.00	\$770.00	-0.9%
Managed Maintenance Rate History - Agency Owned³							
Human Services	Actual	Actual	Actual	Actual	Actual	Actual	N/A
Human Services MSOCS	Actual	Actual	Actual	Actual	Actual	Actual	N/A
Pollution Control	Actual	Actual	Actual	Actual	Actual	Actual	N/A
Plant Management	Actual	Actual	Actual	Actual	Actual	Actual	N/A
Administrative Fee per Vehicle	\$11.88	\$11.88	\$12.18	\$12.54	\$13.05	\$13.44	3.0%
M5 Application Rate - M5 Agency Specific Company⁴							
DNR	\$64,310.00	\$82,069.00	\$84,398.00	\$86,410.85	\$92,130.33	\$97,372.43	5.7%
DPS	\$41,116.00	\$44,191.00	\$45,445.00	\$44,514.68	\$43,355.45	\$43,747.03	0.9%
M5 Application Rate - Admin Company⁵							
Agency Owned Vehicles per Vehicle	\$25.16	\$25.88	\$27.03	\$26.47	\$28.64	\$29.11	1.6%
Bulk Fuel Module Setup Fee ⁸		\$4,381.00	\$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	\$6,180.00	0.8%
Monthly Maintenance Rate By Vehicle Type⁶							
Auto/Hybrid	\$48.27	\$52.75	\$51.16	\$45.69	\$45.25	\$45.41	0.3%
Specialty ADA	\$184.68	\$148.01	\$153.27	\$166.48	\$166.05	\$168.04	1.2%
Law Enforcement	\$64.64	\$63.14	\$69.48	\$75.81	\$75.38	\$76.05	0.9%
Med/Heavy Truck/Spec	\$67.46	\$76.68	\$70.91	\$71.64	\$71.21	\$66.10	-7.2%
Mini/SUV/LT Truck	\$41.44	\$46.59	\$47.81	\$43.14	\$42.54	\$55.21	29.8%
Electric Sedan	\$27.90	\$29.99	\$25.54	\$25.90	\$25.48	\$26.07	2.3%
Electric Min/SUV						\$32.23	N/A
Electric Half Ton Truck						\$35.86	N/A
Electric One Ton Truck						\$54.57	N/A
Misc Truck-Vocational Use	\$638.99	\$641.54	\$642.95	\$649.48	\$655.28	\$662.18	1.1%
Misc Heavy Duty Truck		\$372.20	\$371.49	\$375.31	\$374.70	\$378.79	1.1%
Handling Fee (Included in Monthly Maintenance Rate)	\$7.74	\$8.26	\$7.56	\$7.73	\$7.12	\$7.53	5.8%
Actual Gasoline Cost History⁷							
Average New Car Acquisition Cost	\$28,500.00	\$29,000.00	\$29,950.00	\$30,850.00	\$31,900.00	\$33,354.00	4.6%

¹Vehicle Lease prices vary due to vehicle type, cost of vehicle, and length of lease term
²Monthly fixed rates vary due to vehicle type
³Effective January 1, 2013 rates were based on actual agency maintenance costs from CY12 and adjusted by CY actuals thereafter through FY 2017
 Effective November FY 2016 administrative costs were included in annual managed maintenance rates
 Effective July FY 2018 actual costs for managed maintenance repairs and monthly admin fees billed back to agencies
Note: M5 Fleet Management system has been used by other agencies with owned vehicles since 2009. Vehicle lease rates have historically covered all costs associated with the M5 software application
⁴DNR and DPS have specific companies within the M5 application related to their fleet. Effective July FY 2018 costs associated with M5 usage for agency specific companies billed back to agencies through an annual rate. Fleet Services FY 2018 operational costs associated with M5 were used to develop initial rates
⁵State agencies with smaller fleets utilize the application within the Admin company to manage their fleet inventory. Effective July FY 2018 costs associated with M5 usage for agency owned vehicles in the Admin company will be billed back to agencies through an annual rate. Fleet Services FY 2018 operational costs associated with M5 were used to develop initial rates
⁶Maintenance Monthly Rate = CY21 ARI Repair Costs by vehicle type + 1% Inflation + \$7.53 Vehicle Handling Fee
⁷Fuel cost projections come from Administration (EIA) published six month historical and six month projected fuel pricing average
⁸In FY 2019 - FY 2023 Bulk Fuel Module is only utilized by DOC
Note: In FY 2021 Moved from "daily" to "monthly" lease rates

History and Proforma

History and Proforma

Fleet Services

Statement of Revenues, Expenses & Changes in Retained Earnings

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Act/Proj	FY 2023 Proforma	Change	% Change
Operating Revenue								
Vehicle Rental	8,327,388	9,780,357	11,579,641	12,422,317	11,981,525	11,356,153	(625,372)	(5.2%)
Fleet Card - Leased Vehicle	2,127,644	2,157,254	1,759,373	152,832	2,022,098	2,098,973	76,875	3.8%
Fleet Card - Other Agencies	1,020,573	1,021,617	708,308	1,305,426	753,668	762,138	8,470	1.1%
M5 Application - Other Agencies	126,535	149,818	158,644	547,452	150,407	162,221	11,814	7.9%
Managed Maintenance - Other Agencies	25,055	18,639	12,009	9,075	8,111	8,064	(47)	(.6%)
*Other Revenue	213,915	234,729	134,129	114,476	101,042	98,011	(3,031)	(3.0%)
Total Operating Revenue	11,841,110	13,362,415	14,352,104	14,551,578	15,016,850	14,485,559	(531,291)	(3.5%)
Operating Expenses								
Salaries & Benefits	782,124	743,520	800,076	889,798	883,842	936,106	52,264	5.9%
Rent - Space	23,729	19,241	15,084	17,463	19,984	20,783	799	4.0%
Rent - Equipment	2,210	1,709	1,748	1,691	1,468	1,500	32	2.2%
Repairs & Maintenance - Vehicles	1,039,009	988,251	961,113	1,004,992	1,178,486	1,296,335	117,849	10.0%
Repairs & Maintenance - Other	55,019	35,385	6,804	0	759	5,300	4,541	598.1%
Managed Maintenance - Other Agencies	181,996	157,240	93,576	40,980	43,180	43,000	(180)	(.4%)
Printing	656	477	1,102	248	1,500	1,500	0	.0%
Professional & Technical Services	81,381	5,575	4,634	935	3,530	3,500	(30)	(.8%)
Computer Services	547	0	0	0	0	0	0	.0%
Central IT Services	536,671	514,804	594,189	513,744	532,947	538,277	5,329	1.0%
Communications	2,301	2,022	1,348	2,068	2,534	2,500	(34)	(1.4%)
Travel	3,669	5,797	1,865	7	215	6,000	5,786	2697.2%
Fees	2,487	2,969	17,951	0	20,757	0	(20,757)	(100.0%)
Supplies - Shop & Office	9,863	21,212	6,966	3,469	4,988	5,150	162	3.3%
Supplies - Parts	229,111	179,231	141,856	188,725	233,627	256,990	23,363	10.0%
Supplies - Fuel	2,080,514	2,082,700	1,634,530	1,294,267	2,018,243	2,098,973	80,730	4.0%
Fleet Card - Other Agencies	1,020,573	1,021,617	708,310	539,039	732,825	762,138	29,313	4.0%
Employee Development	4,471	4,999	335	5,108	2,011	5,100	3,089	153.6%
Purchased Services	37,179	33,955	167,311	65,961	92,724	103,851	11,127	12.0%
Vehicle License Fees	29,405	21,225	23,995	28,562	10,971	35,768	24,797	226.0%
Telematics Fees	407,730	412,539	445,640	461,286	441,520	447,228	5,708	1.3%
Vehicle Maintenance Management Fees	116,047	118,592	122,530	120,014	115,331	118,959	3,628	3.1%
Insurance	772,599	698,806	743,381	857,739	861,493	848,055	(13,438)	(1.6%)
Indirect Costs	380,966	594,254	383,636	138,136	100,336	99,333	(1,003)	(1.0%)
Attorney General Fees	0	14,502	0	0	0	500	500	100.0%
Depreciation	4,866,280	6,218,419	7,768,256	8,163,437	7,702,674	7,147,962	(554,712)	(7.2%)
Other Expense	4,984	2,048	3,190	4,349	1,762	1,788	26	1.5%
Total Operating Expenses	12,671,521	13,901,089	14,649,426	14,342,018	15,007,707	14,786,594	(221,113)	(1.5%)
Operating Income (Loss)	(830,411)	(538,675)	(297,322)	209,560	9,143	(301,035)	(310,178)	(3392.4%)
NonOperating Revenue (Expense)								
Interest Revenue	297,629	568,882	503,719	128,799	74,096	150,000	75,904	102.4%
Interest Expense	(320,009)	(505,291)	(634,392)	(539,266)	(388,544)	(529,378)	(140,834)	36.2%
NonOperating Revenue (Expense)	83,486	65,940	0	8,000	114,566	0	(114,566)	(100.0%)
NonOperating Transfer In (Out)	(4,591)	0	(2,614)	(2,613)	(2,287)	(2,287)	(0)	.0%
Refunds to Customers	(12,040)	(56,781)	0	(8,000)	0	0	0	.0%
Excessive Reserve Payback	(952,293)	(27,812)	0	0	0	0	0	.0%
Gain (Loss) on Sale of Fixed Assets	770,274	465,277	218,807	1,000,440	1,419,313	1,911,195	491,882	34.7%
Total NonOperating Revenue (Expense)	(137,544)	510,215	85,520	587,360	1,217,145	1,529,530	312,385	25.7%
Transfers and Contributions								
Capital Contributions	0	0	0	0	0	0	0	
Per Active Vehicle Rebate	0	0	0	0	0	(1,200,000)		
One-time Telematics Device Purch/Install	0	0	0	0	0	0		
One-time Electric/Hybrid Vehicle Initiative	(115,000)	0	0	0	0	0		
One-Time Electric Charging Stations	0	0	0	0	0	0		
Attorney General Fees	0	0	0	0	0	0		
Net Income (Loss)	(1,082,955)	(28,460)	(211,802)	796,920	1,226,288	28,495		
Retained Earnings - Beginning of Period	13,960,587	12,872,555	12,846,172	12,634,371	13,431,291	14,665,831		
Prior Period Adjustment	(5,076)	2,077	0	0	8,252	0		
Retained Earnings - as Restated	13,955,511	12,874,632	12,846,172	12,634,371	13,439,543	14,665,831		
Retained Earnings - End of Period	12,872,555	12,846,172	12,634,371	13,431,291	14,665,831	14,694,326		
Contributed Capital	500,700	500,700	500,701	500,701	500,700	500,700		
Total Net Assets	13,373,255	13,346,872	13,135,072	13,931,992	15,166,531	15,195,026		

Capital Assets and Technology Purchases

Detailed Capital Assets and Technology FY 2023 Purchases

(Including all items meeting the current capitalization threshold)

Minnesota Department of Administration
 Fleet Services
 Fiscal Year 2023

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	567	33,354	18,911,718	Yes	Primarily 1, 3 & 4
Automotive Equipment including cars, specialty vehicles, and light trucks				266	31,900	8,485,400	Yes	
Automotive Equipment including cars, specialty vehicles, and light trucks				2	74,000	148,000	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				836				

SWIFT Spending Plan

FY 2023 SWIFT SPENDING PLAN

**MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services
FOR FISCAL YEAR 2023**

		Fund 5100	FinDept
		Name: Fleet Services	G0237200
670013	Vehicle Rental		10,156,153
512606	M5 Application - Other Agencies		162,221
670014	Fleet Card - Leased Vehicles		2,098,973
512606	Managed Maintenance - Other Agencies		8,064
670014	Fleet Card - Other Agencies		762,138
512260	Vehicle Disposal		0
512606	Miscellaneous		98,011
55600	Non-operating Revenue		0
512001	Interest Revenue		150,000
			<u>13,435,559</u>
 SWIFT Account			
41000	Full Time		936,106
41030	Part Time		0
41050	Overtime		0
41050	Premium		0
41070	Other		0
41100	Space Rental		20,783
41500	Repairs		1,301,635
41500	Managed Maintenance - Other Agencies		43,000
41110	Printing		1,500
41130	Prof / Technical		3,150
41196	Central IT Services - Rate Based		118,421
41197	Central IT Services - Agency Specific		419,856
41155	Communications		2,500
41160	Travel - In State		900
41170	Travel - Out State		5,100
41300	Supplies		262,140
41300	Fuel		2,098,973
42020	Attorney General Fees		500
41300	Fleet Card - Other Agencies		762,138
41400	ML Loan Payments		11,767,287
47060	Vehicle Purchases		0
41400	Equipment Rental		1,500
41180	Employee Development		5,100
43000	Other Operating Costs		1,555,648
42010	Statewide Indirect		99,333
41190	State Prof / Technical		350
 Total			<u>19,405,919</u>
 Adjustments			
Plus:			
		Depreciation	7,147,962
Total			<u>7,147,962</u>
 Minus:			
		ML Loan Payment	11,767,287
47060	Vehicle Purchases		0
41196	M5 Enhancements		0
Total			<u>11,767,287</u>
Rate Matrix Amount			<u>14,786,594</u>

Fund 5000

		Total	
Master Lease	47060	Vehicle Purchases	27,670,118

Projected Cash Flow

Projected Cash Flow - FY 2023

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services - 5100

	Budget Projections 7/2022	Budget Projections 8/2022	Budget Projections 9/2022	Budget Projections 10/2022	Budget Projections 11/2022	Budget Projections 12/2022	Budget Projections 1/2023	Budget Projections 2/2023	Budget Projections 3/2023	Budget Projections 4/2023	Budget Projections 5/2023	Budget Projections 6/2023	Budgeted Totals
Beginning Balance	1,986,115.62	3,109,654.87	4,155,773.26	5,450,364.58	6,590,705.89	2,028,905.85	2,250,458.12	3,363,915.63	4,495,699.15	5,621,102.63	6,769,376.96	359,615.43	
Vehicle Rental	971,545.18	963,671.97	954,805.07	939,271.56	927,429.73	924,432.10	915,500.76	928,359.02	946,755.23	954,767.08	963,275.66	978,339.24	11,368,152.60
Fleet Card - Leased Vehicles	180,686.93	180,686.93	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	2,110,518.06
Fleet Card - Other Agencies	66,068.72	66,068.72	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	767,252.44
M5 Application Fee	-	-	162,221.00	-	-	-	-	-	-	-	-	-	162,221.00
Managed Maintenance - Other Agencies	675.67	675.67	672.00	672.00	672.00	672.00	672.00	672.00	672.00	672.00	672.00	672.00	8,071.34
Other Revenue	8,420.18	8,420.18	8,167.58	8,167.58	8,167.58	8,167.58	8,167.58	8,167.58	8,167.58	8,167.58	8,167.58	8,167.58	98,516.16
Sale of Vehicles	482,410.50	482,410.50	482,410.50	482,410.50	482,410.50	482,410.50	482,410.50	482,410.50	482,410.50	482,410.50	482,410.50	482,410.50	5,788,926.00
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	1,722,307.18	1,714,433.97	1,859,202.07	1,681,447.56	1,669,605.73	1,666,608.10	1,657,676.76	1,670,535.02	1,688,931.23	1,696,943.08	1,705,451.66	1,720,515.24	20,453,657.60
Expenses													
Salaries & Benefits	108,012.24	76,008.16	76,008.16	76,008.16	76,008.16	108,012.24	76,008.16	76,008.16	76,008.16	76,008.16	76,008.16	108,012.24	1,008,110.16
Rent - Space	1,248.99	1,731.92	1,731.92	1,731.92	1,731.92	1,731.92	1,731.92	1,731.92	1,731.92	1,731.92	1,731.92	1,731.92	20,300.11
Rent - Equipment	91.78	93.75	93.75	187.50	93.75	93.75	187.50	93.75	93.75	187.50	93.75	93.75	1,404.28
Repairs & Maintenance - Vehicles	98,207.18	108,027.92	108,027.92	108,027.92	108,027.92	108,027.92	108,027.92	108,027.92	108,027.92	108,027.92	108,027.92	108,027.92	1,286,514.30
Repairs & Maintenance - Other	-	30.00	30.00	1,265.00	30.00	30.00	1,265.00	30.00	30.00	1,265.00	30.00	30.00	4,035.00
Managed Maintenance - Other Agencies	5,265.00	3,583.33	3,583.33	3,583.33	3,583.33	3,583.33	3,583.33	3,583.33	3,583.33	3,583.33	3,583.33	3,583.33	44,681.63
Printing	-	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,375.00
Professional & Technical Services	1,027.50	292.00	292.00	292.00	292.00	292.00	292.00	292.00	292.00	292.00	292.00	292.00	4,239.50
Central IT	62,717.19	160,000.00	31,518.92	31,518.92	31,518.92	31,518.92	31,518.92	31,518.92	31,518.92	31,518.92	31,518.92	31,518.92	537,906.39
Communications	100.00	-	-	-	-	-	-	-	-	-	-	-	100.00
Travel	-	-	-	-	2,000.00	-	-	-	-	4,000.00	-	-	6,000.00
Supplies - Shop & Office	2,400.00	429.17	429.17	429.17	429.17	429.17	429.17	429.17	429.17	429.17	429.17	429.17	7,120.87
Supplies - Parts	21,968.91	21,418.83	21,418.83	21,418.83	21,418.83	21,418.83	21,418.83	21,418.83	21,418.83	21,418.83	21,418.83	21,418.83	257,576.04
Supplies - Fuel	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	174,914.42	2,098,973.04
Fleet Card - Other Agencies	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	63,511.50	762,138.00
Employee Development	500.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	425.00	5,175.00
Purchased Services	8,750.00	8,113.33	8,113.33	8,113.33	8,113.33	8,113.33	8,113.33	8,113.33	8,113.33	8,113.33	8,113.33	8,113.33	97,996.63
Vehicle License Fees	3,500.00	2,280.00	2,223.00	2,223.00	2,223.00	2,109.00	2,736.00	1,197.00	1,140.00	5,785.50	-	4,218.50	29,635.00
Telematics Fees	36,793.32	37,269.00	37,269.00	37,269.00	37,269.00	37,269.00	37,269.00	37,269.00	37,269.00	37,269.00	37,269.00	37,269.00	446,752.32
Vehicle Maintenance Management Fees	9,610.90	9,913.25	9,913.25	9,913.25	9,913.25	9,913.25	9,913.25	9,913.25	9,913.25	9,913.25	9,913.25	9,913.25	118,656.65
Insurance	-	-	-	-	-	848,055.00	-	-	-	-	-	-	848,055.00
Indirect Costs	-	-	24,833.25	-	-	24,833.25	-	-	24,833.25	-	-	-	99,333.00
Attorney General Fees	-	-	-	-	-	500.00	-	-	-	-	-	-	500.00
Other Expense	149.00	149.00	149.00	149.00	149.00	149.00	149.00	149.00	149.00	149.00	149.00	149.00	1,788.00
ML Payment - Principal	-	-	-	-	5,470,927.42	-	-	-	-	-	5,766,981.93	-	11,237,909.35
Interest Expense	-	-	-	-	218,700.85	-	-	-	-	-	310,676.76	-	529,377.61
NonOperating Transfer Out(In)	-	-	-	-	-	-	2,600.00	-	-	-	-	-	2,600.00
Loan Payable to Surplus Services	-	-	-	-	-	-	-	-	-	-	1,500,000.00	-	1,500,000.00
Active Vehicle Rebate/Credit	-	-	-	-	-	-	-	-	-	-	-	1,200,000.00	1,200,000.00
Total Expense Paid	598,767.93	668,315.58	564,610.75	541,106.25	6,231,405.77	1,445,055.83	544,219.25	538,751.50	563,527.75	548,668.75	8,115,213.19	1,798,610.33	22,158,252.88
Projected Ending Cash Balance	3,109,654.87	4,155,773.26	5,450,364.58	6,590,705.89	2,028,905.85	2,250,458.12	3,363,915.63	4,495,699.15	5,621,102.63	6,769,376.96	359,615.43	281,520.34	

Financial Statement

Statement of Net Position

FLEET SERVICES FUND 5100
STATEMENT OF NET POSITION
DECEMBER 31, 2021

3/30/2022
Unaudited

	FY22	FY21
ASSETS		
CURRENT ASSETS		
Cash	\$ 2,269,215.15	\$ 1,033,576.41
Imprest Fund - Checking	-	500.00
Accounts Receivable	1,948,755.93	2,030,889.90
Accounts Receivable - Non Trade (Note 3)	25,653.83	28,000.00
Prepaid Insurance	429,287.00	448,550.50
Total Current Assets	<u>\$ 4,672,911.91</u>	<u>\$ 3,541,516.81</u>
NONCURRENT ASSETS (Note 4)		
Building Improvements	\$ 994,294.34	\$ 994,294.34
Accumulated Depreciation - Building Improvements	(708,632.45)	(665,758.37)
Vehicles	62,319,013.14	64,422,821.16
Accumulated Depreciation - Vehicles	(27,266,200.81)	(23,803,685.31)
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	(103,353.56)	(95,477.00)
Software	268,570.00	268,570.00
Accumulated Amortization - Software	(268,570.00)	(268,570.00)
Total Noncurrent Assets	<u>\$ 35,392,650.66</u>	<u>\$ 41,009,724.82</u>
TOTAL ASSETS	<u>\$ 40,065,562.57</u>	<u>\$ 44,551,241.63</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 8)	\$ 11,000.00	\$ 3,000.00
Deferred Pension Outflows (Note 9)	58,000.00	394,000.00
Total Deferred Outflows of Resources	<u>\$ 69,000.00</u>	<u>\$ 397,000.00</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 261,845.83	\$ 367,146.15
Accounts Payable - Non-Trade (Note 5)	529,338.81	647,455.22
Salaries and Benefits Payable	27,851.21	115,478.44
Interfund Payable (Note 10)	1,500,000.00	-
Interest Payable	29,316.87	42,532.96
Sales Tax Payable	6,445.89	3,474.20
Loans Payable - Master Lease (Note 6)	10,133,708.88	11,328,579.38
Compensated Absences Payable (Note 7)	12,000.00	9,000.00
Due to Others (Note 11)	2,000.00	-
Total Current Liabilities	<u>\$ 12,502,507.49</u>	<u>\$ 12,513,666.35</u>
NONCURRENT LIABILITIES		
Loans Payable - Master Lease (Note 6)	\$ 12,590,434.45	\$ 18,486,351.14
Compensated Absences Payable (Note 7)	104,000.00	80,000.00
Other Postemployment Benefits (Note 8)	63,000.00	54,000.00
Net Pension Liability (Note 9)	232,000.00	244,000.00
Total Noncurrent Liabilities	<u>\$ 12,989,434.45</u>	<u>\$ 18,864,351.14</u>
TOTAL LIABILITIES	<u>\$ 25,491,941.94</u>	<u>\$ 31,378,017.49</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 8)	\$ 11,000.00	\$ 6,000.00
Deferred Pension Inflows (Note 9)	525,000.00	825,000.00
Total Deferred Inflows of Resources	<u>\$ 536,000.00</u>	<u>\$ 831,000.00</u>
NET POSITION (Note 14)		
Net Investment in Capital Assets	\$ 12,668,507.33	\$ 11,194,794.30
Unrestricted Net Position	1,438,113.30	1,544,429.84
TOTAL NET POSITION	<u>\$ 14,106,620.63</u>	<u>\$ 12,739,224.14</u>

Statement of Revenues, Expenses & Changes in Net Position

FLEET SERVICES FUND 5100

3/30/2022

STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION

Unaudited

QUARTER ENDED DECEMBER 31, 2021

	FY22 QTD	FY22 YTD	FY21 QTD	FY21 YTD
OPERATING REVENUES				
Vehicle Rental	\$ 3,060,785.40	\$ 6,111,676.15	\$ 3,119,466.51	\$ 6,148,303.62
M5 Application - Other Agencies	-	150,407.22	-	152,831.65
Fleet Card - Leased Vehicles	474,086.24	956,419.55	264,698.01	552,418.90
Fleet Card - Other Agencies	177,943.43	372,987.81	114,187.87	248,361.37
Managed Maintenance - Other Agencies	2,022.32	4,086.24	2,276.42	4,866.71
Other Revenues	17,477.79	50,089.12	21,950.49	48,796.65
Total Operating Revenues	\$ 3,732,315.18	\$ 7,645,666.09	\$ 3,522,579.30	\$ 7,155,578.90
OPERATING EXPENSES				
Salaries and Benefits	\$ 221,080.12	\$ 445,465.85	\$ 240,208.19	\$ 488,459.83
Rent	3,932.05	7,083.60	3,842.77	5,853.32
Rent - Equipment	239.49	710.32	239.49	710.32
Repairs and Maintenance - Vehicles	178,057.23	509,776.79	190,273.87	510,473.02
Managed Maintenance - Other Agencies	10,376.21	18,430.23	8,224.88	18,995.58
Printing	-	-	(152.03)	90.30
Professional and Technical Services	1,330.00	1,330.00	655.00	935.00
Centralized IT Services	83,417.61	358,926.11	91,456.83	284,480.44
Communications	600.00	987.79	615.06	1,039.93
Supplies and Materials - General	414.51	460.18	1,400.77	3,010.49
Supplies and Materials - Parts	63,651.42	104,757.56	19,972.85	111,451.81
Supplies and Materials - Fuel	465,173.31	964,705.44	263,204.11	550,690.44
Fleet Card - Other Agencies	174,971.83	352,144.21	105,774.57	239,948.07
Employee Development	(550.00)	300.00	1,170.00	1,270.00
Purchased Services	13,288.19	25,982.30	21,178.77	30,028.52
Vehicle License Fees	2,687.00	2,260.31	12,852.30	17,172.06
Telematics Fees	110,978.98	230,842.86	115,982.60	234,931.87
Vehicle Maintenance Management Fees	28,849.22	56,773.22	29,766.82	61,292.80
Insurance	214,643.51	432,206.35	224,199.66	451,642.96
Indirect Costs	25,053.30	50,106.60	34,533.95	69,067.90
Depreciation	1,955,974.64	3,916,234.18	2,064,796.56	4,086,600.42
Other Expenses	72.52	28.40	1,159.92	2,175.71
Total Operating Expenses	\$ 3,554,241.14	\$ 7,479,512.30	\$ 3,431,363.94	\$ 7,170,327.79
OPERATING INCOME (LOSS)	\$ 178,074.04	\$ 166,153.79	\$ 91,215.36	\$ (14,748.89)
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 17,987.48	\$ 37,171.61	\$ 35,846.98	\$ 78,367.37
Interest Expense	(68,802.44)	(197,926.46)	(136,669.46)	(285,573.09)
Gain (Loss) on Disposal of Capital Assets	369,526.95	910,979.44	234,728.56	548,720.12
Total Nonoperating Revenue (Expenses)	\$ 318,711.99	\$ 750,224.59	\$ 133,906.08	\$ 341,514.40
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions (Note 2)	\$ -	\$ -	\$ -	\$ -
Nonoperating Transfer In (Out) (Note 13)	-	-	-	(2,613.33)
Total Transfers and Contribution	\$ -	\$ -	\$ -	\$ (2,613.33)
CHANGE IN NET POSITION	\$ 496,786.03	\$ 916,378.38	\$ 225,121.44	\$ 324,152.18
NET POSITION, BEGINNING, AS REPORTED	\$ 13,609,834.60	\$ 13,181,990.25	\$ 12,514,102.70	\$ 12,415,071.96
Adjustment to Net Position (Note 12)	-	8,252.00	-	-
NET POSITION, BEGINNING, AS RESTATED	\$ 13,609,834.60	\$ 13,190,242.25	\$ 12,514,102.70	\$ 12,415,071.96
NET POSITION, ENDING (Note 14)	\$ 14,106,620.63	\$ 14,106,620.63	\$ 12,739,224.14	\$ 12,739,224.14

Statement of Cash Flows

FLEET SERVICES FUND 5100
 STATEMENT OF CASH FLOWS
 FISCAL YEAR 2022 AS OF DECEMBER 31, 2021

3/30/2022
 Unaudited

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 7,416,699.09
Receipts from Other Revenue	50,089.12
Payments to Suppliers for Goods and Services	(3,826,440.45)
Payments to Employees	(473,742.05)
Net Cash Flows from Operating Activities	<u>\$ 3,166,605.71</u>
CASH FLOWS NONCAPITAL ACTIVITIES	
Surplus Auction Rebate	\$ -
Nonoperating Transfers In (Out)	-
Nonoperating Revenue	-
Refund to Customers	-
Cash payback to the Federal Government	-
Net Cash Flows from Noncapital Financing Activities	<u>\$ -</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ (2,845,320.16)
Interfund Payable (Note 10)	0.00
Proceeds from Disposal of Capital Assets	2,309,625.00
Proceeds from Master Lease Loan	2,906,307.23
Repayments of Master Lease Loan	(5,756,937.86)
Interest Paid	(211,650.93)
Capital Contributions	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ (3,597,976.72)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ 37,171.61
Net Cash Flows from Investing Activities	<u>\$ 37,171.61</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	
	\$ (394,199.40)
Cash and Cash Equivalents, Beginning	2,663,414.55
Cash and Cash Equivalents, Ending	<u>\$ 2,269,215.15</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ 166,153.79
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	\$ 3,916,234.18
Amortization	-
Customer Rebate Credit	-
(Increase) Decrease in Accounts Receivable	(178,877.88)
(Increase) Decrease in Due from Other Funds	-
(Increase) Decrease in Inventory	-
(Increase) Decrease in Prepaid Expenses	-
(Increase) Decrease in Prepaid Insurance	(429,287.00)
(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	(282,495.88)
Increase (Decrease) in Salaries and Benefits Payable	(28,276.20)
Increase (Decrease) in Sales Tax Payable	3,154.70
Increase (Decrease) in Compensated Absences Payable	-
Increase (Decrease) in Other Postemployment Benefits	-
Increase (Decrease) in Due to Other Funds	-
Increase (Decrease) in Due to Others	-
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Pension Inflows	-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows	-
Total Adjustments	<u>\$ 3,000,451.92</u>
Net Cash Flows from Operating Activities	<u>\$ 3,166,605.71</u>
Noncash Investing, Capital, and Financing Activities	\$ -

Budget to Actual Comparison

FLEET SERVICES FUND 5100
STATEMENT OF BUDGET AND ACTUAL COMPARISON
QUARTER ENDED DECEMBER 31, 2021

3/30/2022
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Vehicle Rental	\$ 3,014,540.25	\$ 6,029,080.50	\$ 3,060,785.40	\$ 6,111,676.15	\$ 46,245.15	\$ 82,595.65
M5 Application - Other Agencies	157,767.00	157,767.00	-	150,407.22	(157,767.00)	(7,359.78)
Fleet Card - Leased Vehicles	386,789.50	773,579.00	474,086.24	956,419.55	87,296.74	182,840.55
Fleet Card - Other Agencies	170,946.25	341,892.50	177,943.43	372,987.81	6,997.18	31,095.31
Managed Maintenance - Other Agencies	1,370.25	2,740.50	2,022.32	4,086.24	652.07	1,345.74
Other Revenue	11,937.50	23,875.00	17,477.79	50,089.12	5,540.29	26,214.12
Total Operating Revenues	\$ 3,743,350.75	\$ 7,328,934.50	\$ 3,732,315.18	\$ 7,645,666.09	\$ (11,035.57)	\$ 316,731.59
OPERATING EXPENSES						
Salaries and Benefits	\$ 216,964.50	\$ 433,929.00	\$ 221,080.12	\$ 445,465.85	\$ 4,115.62	\$ 11,536.85
Rent	4,217.50	8,435.00	3,932.05	7,083.60	(285.45)	(1,351.40)
Rent - Equipment	338.75	677.50	239.49	710.32	(99.26)	32.82
Repairs and Maintenance - Vehicles	256,945.25	513,890.50	178,057.23	509,776.79	(78,888.02)	(4,113.71)
Managed Maintenance - Other Agencies	11,937.50	23,875.00	10,376.21	18,430.23	(1,561.29)	(5,444.77)
Printing	44.75	89.50	-	-	(44.75)	(89.50)
Professional and Technical Services	891.75	1,783.50	1,330.00	1,330.00	438.25	(453.50)
Centralized IT Services	138,781.75	277,563.50	83,417.61	358,926.11	(55,364.14)	81,362.61
Communications	625.00	1,250.00	600.00	987.79	(25.00)	(262.21)
Travel	1,500.00	3,000.00	-	-	(1,500.00)	(3,000.00)
Supplies and Materials - General	924.50	1,849.00	414.51	460.18	(509.99)	(1,388.82)
Supplies and Materials - Parts	46,824.25	93,648.50	63,651.42	104,757.56	16,827.17	11,109.06
Supplies and Materials - Fuel	458,311.25	916,622.50	465,173.31	964,705.44	6,862.06	48,082.94
Fleet Card - Other Agencies	170,946.25	341,892.50	174,971.83	352,144.21	4,025.58	10,251.71
Employee Development	1,125.00	2,250.00	(550.00)	300.00	(1,675.00)	(1,950.00)
Purchased Services	23,037.50	46,075.00	13,288.19	25,982.30	(9,749.31)	(20,092.70)
Vehicle License Fees	7,353.00	14,706.00	2,687.00	2,260.31	(4,666.00)	(12,445.69)
Telematics Fees	112,110.00	224,220.00	110,978.98	230,842.86	(1,131.02)	6,622.86
Vehicle Maintenance Management Fees	30,138.75	60,277.50	28,849.22	56,773.22	(1,289.53)	(3,504.28)
Insurance	216,475.00	432,950.00	214,643.51	432,206.35	(1,831.49)	(743.65)
Indirect Costs	30,340.50	60,681.00	25,053.30	50,106.60	(5,287.20)	(10,574.40)
Depreciation	1,967,148.75	3,934,297.50	1,955,974.64	3,916,234.18	(11,174.11)	(18,063.32)
Other Expenses	578.50	1,157.00	72.52	28.40	(505.98)	(1,128.60)
Total Operating Expenses	\$ 3,702,060.00	\$ 7,404,120.00	\$ 3,554,241.14	\$ 7,479,512.30	\$ (147,818.86)	\$ 75,392.30
OPERATING INCOME (LOSS)	\$ 41,290.75	\$ (75,185.50)	\$ 178,074.04	\$ 166,153.79	\$ 136,783.29	\$ 241,339.29
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	\$ 37,500.00	\$ 75,000.00	\$ 17,987.48	\$ 37,171.61	\$ (19,512.52)	\$ (37,828.39)
Nonoperating Transfer In (Out)	(650.00)	(1,300.00)	-	-	650.00	1,300.00
Interest Expense	(128,812.50)	(257,625.00)	(68,802.44)	(197,926.46)	60,010.06	59,698.54
Gain (Loss) on Sale of Capital Assets	53,250.00	106,500.00	369,526.95	910,979.44	316,276.95	804,479.44
Total Nonoperating Revenue (Expenses)	\$ (38,712.50)	\$ (77,425.00)	\$ 318,711.99	\$ 750,224.59	\$ 357,424.49	\$ 827,649.59
CHANGE IN NET POSITION	\$ 2,578.25	\$ (152,610.50)	\$ 496,786.03	\$ 916,378.38	\$ 494,207.78	\$ 1,068,988.88

Footnotes to Financial Statements

FLEET SERVICES FUND 5100
 FOOTNOTES TO FINANCIAL STATEMENTS
 FISCAL YEAR 2022 AS OF DECEMBER 31, 2021

3/30/2022
 Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

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

Reporting Entity:

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

Basis of Accounting:

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

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

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

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

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

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

3. ACCOUNTS RECEIVABLE - NON TRADE

FY22 and FY21 Accounts Receivable - Non Trade has a balance of \$25,653.83 and \$28,000.00 respectively for vehicles sold to agencies.

4. CAPITAL ASSETS

	Balance 7/1/2021	Additions	Deletions	Balance 12/31/2021
Building Improvements	\$ 994,294.34	\$ -	\$ -	\$ 994,294.34
Vehicles	63,689,797.39	2,658,238.65	(4,029,022.90)	62,319,013.14
Equipment	1,809.30	-	-	1,809.30
Infrastructure	157,530.00	-	-	157,530.00
Software	268,570.00	-	-	268,570.00
Total Capital Assets	\$ 65,112,001.03	\$ 2,658,238.65	\$ (4,029,022.90)	\$ 63,741,216.78
Accumulated Depreciation/Amortization for:				
Building Improvements	\$ (687,195.41)	\$ (21,437.04)	\$ -	\$ (708,632.45)
Vehicles	(25,980,065.46)	(3,890,858.86)	2,604,723.51	(27,266,200.81)
Equipment	(1,809.30)	-	-	(1,809.30)
Infrastructure	(99,415.28)	(3,938.28)	-	(103,353.56)
Software	(268,570.00)	-	-	(268,570.00)
Total Accumulated Depr/Amort	\$ (27,037,055.45)	\$ (3,916,234.18)	\$ 2,604,723.51	\$ (28,348,566.12)

5. ACCOUNTS PAYABLE - NON TRADE

FY22 and FY21 Accounts Payable - Non Trade has a balance of \$529,338.81 and \$647,455.22 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, 2021.

FY	Principal Amount	Interest Amount	Total Payments
2022	\$ 5,455,662.64	\$ 172,452.17	\$ 5,628,114.81
2023	8,572,461.99	213,427.44	8,785,889.43
2024	5,389,870.63	89,014.10	5,478,884.73
2025	2,511,495.11	25,729.22	2,537,224.33
2026	736,575.16	5,592.29	742,167.45
2027	58,077.80	411.69	58,489.49
Total Payments	\$ 22,724,143.33	\$ 506,626.91	\$ 23,230,770.24

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 7/1/2021	\$ 12,000.00	\$ 104,000.00
Increase	-	-
Decrease	-	-
Ending Balance 12/31/2021	<u>\$ 12,000.00</u>	<u>\$ 104,000.00</u>

8. OTHER POSTEMPLOYMENT BENEFITS

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

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

The June 30, 2021 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of July 1, 2020.

A single discount rate of 2.21% was used to measure the total OPEB liability as of June 30, 2020. The single discount rate was based on a municipal bond rate of 2.21% (based on a 20-year Bond Buyer General Obligation Index as of the end of June 2020). 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 7/1/2021	\$ 11,000.00	\$ 63,000.00	\$ 11,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/2021	<u>\$ 11,000.00</u>	<u>\$ 63,000.00</u>	<u>\$ 11,000.00</u>

9. NET PENSION LIABILITY

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

The June 30, 2021 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2020 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 7/1/2021	\$ 58,000.00	\$ 232,000.00	\$ 525,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/2021	<u>\$ 58,000.00</u>	<u>\$ 232,000.00</u>	<u>\$ 525,000.00</u>

10. INTERFUND PAYABLE

In FY21 4th quarter, an interfund loan of \$1,500,000.00 was transferred to Fleet Services Fund 5100, out of the Surplus Services Fund 4502 to cover cash flow shortages as allowed by Statute 16B.485. Funds will be closely monitored to complete repayment by FY 2023. No interest is going to be paid.

11. DUE TO OTHERS

FY22 - As of December 31, 2021, the total Due to Others balance is \$2,000.00.

\$2,000.00 is due to various Customers for manufacturer rebates. The rebates will be refunded to the customer when the customer takes control of the vehicle. The vehicles have not been delivered as of 12/31/2021.

12. ADJUSTMENTS TO NET POSITION

In FY22 as of December 31, 2021, the total prior period adjustments are \$8,252.00. The \$8,252.00 adjustment is due to the overstatement of Vehicle Licensing Fees.

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

13. 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 by Admin, effective from July 1, 2021 to June 30, 2023. 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 will transfer \$2,286.66 from Fund 5100 to OES Fund 2001 in 2022. Based on the intra-agency agreement effective July 1, 2019 to June 30, 2021, Fleet transferred \$2,613.33 in July 2020 from Fund 5100 to OES Fund 2001.

14. NET POSITION

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

Net Investment in Capital Assets	\$	12,668,507.33
Unrestricted Net Position		1,438,113.30
Total Net Position	<u>\$</u>	<u>14,106,620.63</u>

Schedule of Retained Earnings

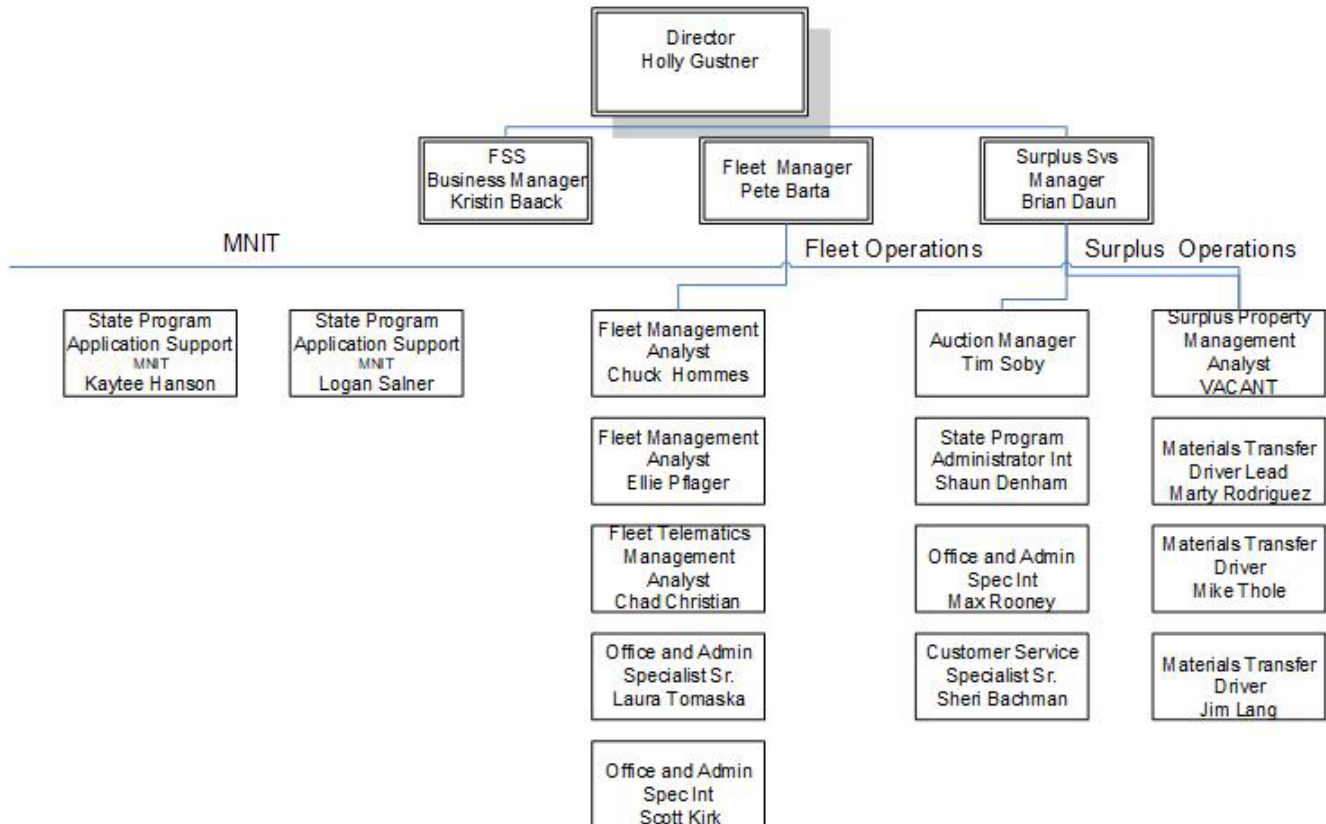
	1st Qtr.		2nd Qtr.		3rd Qtr.		4th Qtr.
Retained Earnings, Beginning	\$ 12,681,290.25	\$	13,109,134.60	\$	-	\$	-
Quarterly Net Income (Loss)	419,592.35		496,786.03		-		-
Adjustments to Net Position (Note 12)	8,252.00		-		-		-
Retained Earnings, Ending	<u>\$ 13,109,134.60</u>	<u>\$</u>	<u>13,605,920.63</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>
Add: Capital Contributions (Note 2)	\$ 500,700.00	\$	500,700.00	\$	-	\$	-
Reconciliation to Total Net Position	<u>\$ 13,609,834.60</u>	<u>\$</u>	<u>14,106,620.63</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>

The FY15 implementation of GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" required the recording of the net pension liability and the deferred inflows and outflows of resources associated with pensions. The FY18 implementation of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" (OPEB) required recording changes of total OPEB liability along with the inflows and outflows and expense associated with OPEB. 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

Fleet and Surplus Services Organization Chart



Personnel

On July 1, 2023, 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.

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 38)
- Insurance costs (\$415 annually)
- Administrative costs (\$770 annually)

Calculations:

- **Maintenance**
 - Maintenance = CY 2021 total maintenance cost by vehicle type plus 1% inflation plus \$7.53 vehicle handling fee (See chart on page 38)
- **Vehicle Cost**
 - Straight line depreciation based on lease term
 - Monthly cost = purchase price minus salvage value/life cycle months
- **Interest**
 - Acquisition cost used in formula with interest rate to obtain total of interest paid over the loan
- **Extended Lease Term:** Low mileage vehicles at end of original lease may be extended for up to 24 months if both parties agree to the new lease term. In some cases, vehicles with lower utilization are required by customers due to necessary special equipment or job requirements. Extensions may be one to two years based on projected miles and agency justification.
 - Depreciation and interest removed from lease rate when fully depreciated but administrative rate, fuel, and maintenance will continue to be charged.

Fuel:

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

Charges:

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

Maintenance Rate Chart

FY 2023 Monthly Leased Vehicle Maintenance Rate By Vehicle Type							
Category	Monthly Repair Cost	Monthly Rate 1% Inflation	Vehicle Handling Fee Added \$7.53	Vehicle CT	Monthly	Annual	Mthly Maint * 60 Avg Life Mths
Auto/Hybrid	\$ 37.50	\$37.88	\$45.41	576	\$26,156.02	\$313,872.21	\$2,724.59
Specialty ADA	\$ 158.92	\$160.51	\$168.04	8	\$1,344.35	\$16,132.22	\$10,082.64
Law Enforcement	\$ 67.84	\$68.52	\$76.05	182	\$13,841.67	\$166,100.09	\$4,563.19
Med/Heavy Truck/Spec	\$ 57.99	\$58.57	\$66.10	234	\$15,468.49	\$185,621.87	\$3,966.28
Mini/SUV/LT Truck	\$ 47.20	\$47.67	\$55.21	1022	\$56,421.30	\$677,055.62	\$3,312.41
Electric Sedan	\$ 18.35	\$18.53	\$26.07	14	\$364.96	\$4,379.47	
Electric Mini/SUV	\$ 24.45	\$24.69	\$32.23	1	\$32.23	\$386.75	
Electric Half Ton Truck	\$ 28.04	\$28.32	\$35.86	1	\$35.86	\$430.26	
Electric One Ton Truck	\$ 46.57	\$47.04	\$54.57	1	\$54.57	\$654.85	
Misc Truck-Vocational Use	\$ 648.16	\$654.64	\$662.18	3	\$1,986.53	\$23,838.35	\$39,730.58
Misc. Heavy Duty Truck	\$ 367.58	\$371.26	\$378.79	3	\$1,136.37	\$13,636.46	
				2045	\$116,842.34	\$1,402,108.13	

Maintenance Monthly Rate = CY 2021 ARI Repair Costs by vehicle type + 1% Inflation fee + Vehicle Handling Fee \$7.53 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 \$13.44 per vehicle

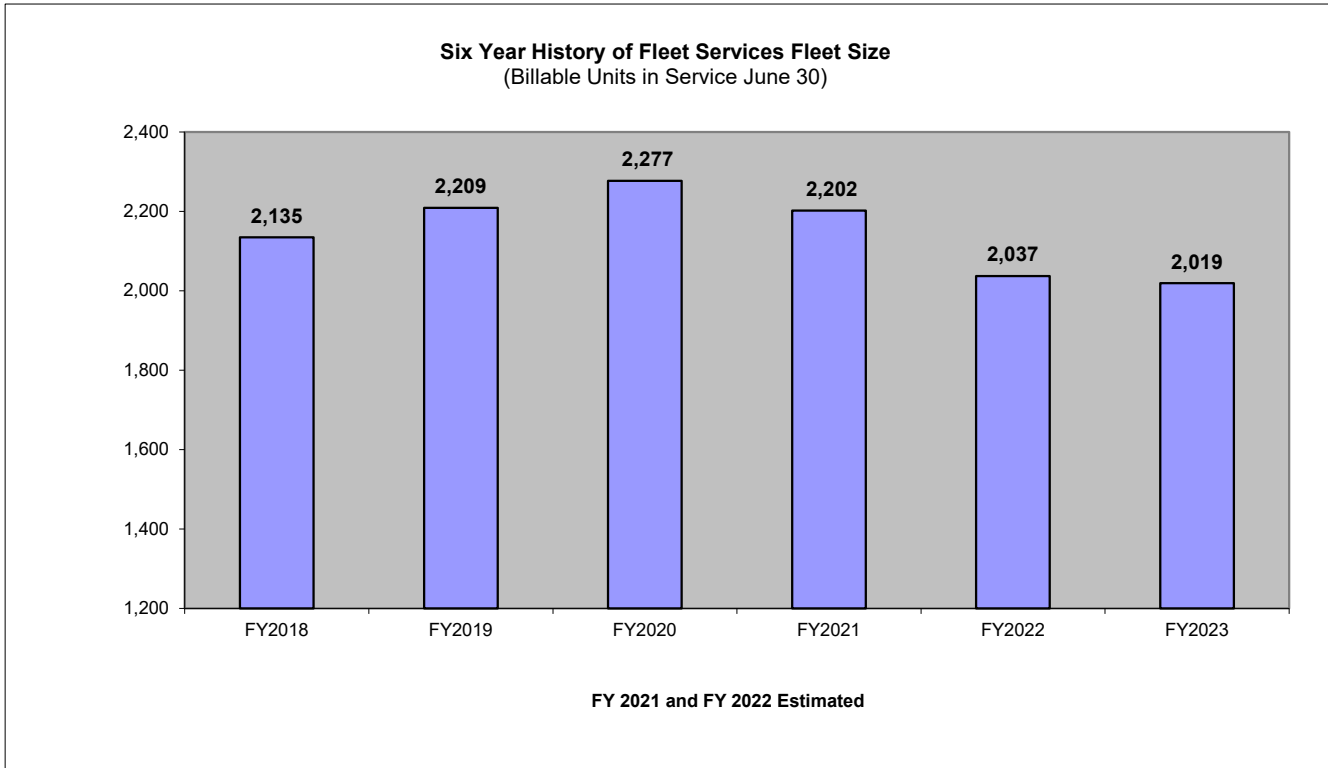
Admin Fee - Agency Owned Vehicles			
Expense	Managed Maintenance	M5 Company Application	M5 Admin Application
Salaries	\$2,204	\$24,025	\$5,537
Rent - Bldg	\$208	\$208	\$104
Rent - Equipment	\$15	\$15	\$8
Repairs - Other	\$39	\$53	\$27
Managed Maintenance Repairs - Other Agencies - ARI	\$43,000	\$0	\$0
Professional/Technical	\$35	\$0	\$0
Computer Services	\$0	\$0	\$0
Central IT Services	\$2,666	\$113,682	\$15,398
Communications	\$25	\$25	\$0
Employee Development	\$51	\$3,060	\$15
ARI Managed Maint Fees \$4 per vehicle	\$2,400	\$0	\$0
Supplies - Shop & Office	\$52	\$52	\$26
Fleet Card - Other Agencies - Fuel	\$0	\$0	\$0
Statewide & Agency Indirect Costs	\$497	\$0	\$0
Total	\$51,192	\$141,119	\$21,113
Revenue			
Fleet Card - Other Agencies - Fuel			
Managed Maintenance - Other Agencies - ARI	\$43,000		
Number of Agency Owned Vehicles	50		513
Bulk Fuel Module Expenses			\$6,180
Total Basis for Rates	\$8,192	\$141,119.46	\$14,933
Admin Fee Per Vehicle	\$163.84		\$29.11
Admin Fee Per Vehicle - Monthly (Breakeven)	\$13.65		
Admin Fee Per Vehicle - Monthly Actual Charge	\$13.44		
Admin Fee Bulk Fuel Setup per Agency			\$4,381
Admin Fee Bulk Fuel Maintenance per Agency			\$6,180
Application Fee Agency M5 Company 69% DNR - Annual		\$97,372	
Application Fee Agency M5 Company 31% DPS - Annual		\$43,747	
<p>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 2023 is \$6,180 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 2023. The Agency Admin Application per vehicle annual fee of \$29.11 is proposed for agency owned vehicles identified in the Admin company of M5 in FY 2023.</p>			

Miscellaneous Charges

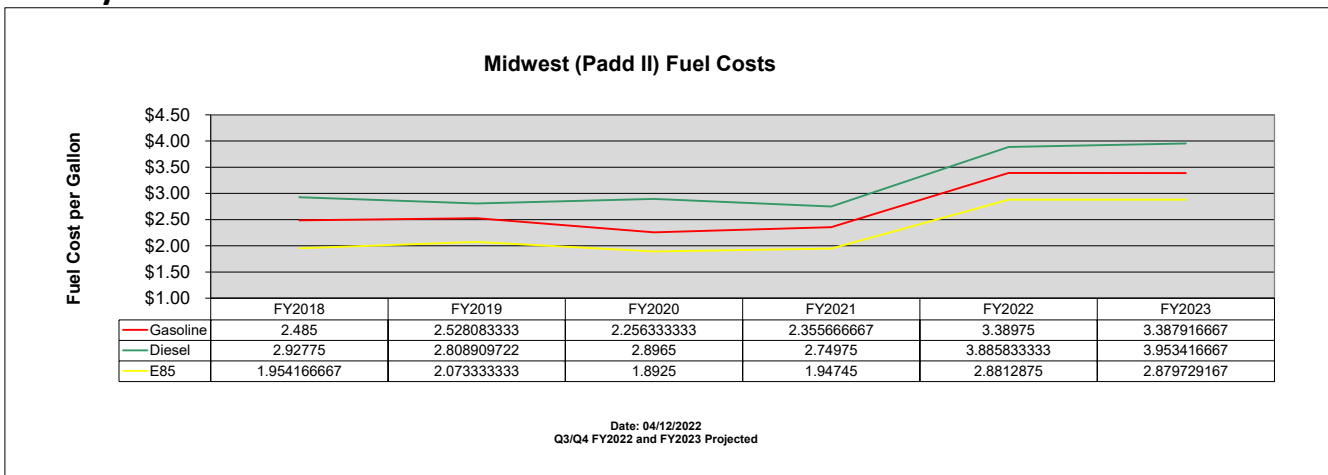
- Agency may be charged for:
 - Items missing from vehicles at replacement cost or anticipated loss from sale.
 - Mechanical repair work due to misuse, abuse, or neglect of equipment.
 - Overage charge for miles in excess of lease mileage allowance.
 - Smoking in the vehicle – cost of smoke removal and/or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



Projection of Fuel Pricing

Fuel prices based on 12-month average (6-month history, 6-month projected April 2022). Source: EIA <http://www.eia.gov/forecasts/steo/query/>

FY2023 Quarterly Fuel Price Projections								
		Gasoline	Diesel			Gasoline	Diesel	
2022	Jan	3.112	3.724		2022	Apr	3.920	4.519
2022	Feb	3.357	4.032		2022	May	3.971	4.414
2022	Mar	3.831	4.540		2022	June	3.935	4.348
2022	Apr	3.920	4.519		2022	Jul	3.846	4.233
2022	May	3.971	4.414		2022	Aug	3.680	4.154
2022	Jun	3.935	4.348		2022	Sep	3.510	4.062
2022	Jul	3.846	4.233		2022	Oct	3.424	3.983
2022	Aug	3.680	4.154		2022	Nov	3.344	3.937
2022	Sep	3.510	4.062		2022	Dec	3.228	3.843
2022	Oct	3.424	3.983		2023	Jan	3.213	3.879
2022	Nov	3.344	3.937		2023	Feb	3.268	3.899
2022	Dec	3.228	3.843		2023	Mar	3.203	3.922
1st Quarter Average		3.597	4.149		2nd Quarter Average		3.545	4.099
		Gasoline	Diesel			Gasoline	Diesel	
2022	Jul	3.846	4.233		2022	Oct	3.424	3.983
2022	Aug	3.680	4.154		2022	Nov	3.344	3.937
2022	Sep	3.510	4.062		2022	Dec	3.228	3.843
2022	Oct	3.424	3.983		2023	Jan	3.213	3.879
2022	Nov	3.344	3.937		2023	Feb	3.268	3.899
2022	Dec	3.228	3.843		2023	Mar	3.203	3.922
2023	Jan	3.213	3.879		2023	Apr	3.330	3.869
2023	Feb	3.268	3.899		2023	May	3.315	3.851
2023	Mar	3.203	3.922		2023	Jun	3.294	3.809
2023	Apr	3.330	3.869		2023	Jul	3.258	3.767
2023	May	3.315	3.851		2023	Aug	3.258	3.759
2023	Jun	3.294	3.809		2023	Sep	3.185	3.739
3rd Quarter Average		3.388	3.953		4th Quarter Average		3.277	3.855

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

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



Office Memorandum

Date: August 18, 2022

To: Alice Roberts-Davis, Commissioner, Department of Administration

From: Ahna Minge, Assistant Commissioner and State Budget Director 

Subject: Approval of FY 2023 Rates for Fleet Services

In response to your request and memo of May 18, 2022, Minnesota Management and Budget (MMB) approves the FY 2023 rates Fleet Services as proposed in the FY 2023 business plan. MMB asks that Admin provide MMB an update on the retained earnings and rebate expectations for this program at mid-year.

Thank you for your and your staff's cooperation as we reviewed this plan.

cc: Ify Onyiah, Department of Administration
Travis Bunch, Minnesota Management and Budget
Brian Hornbecker, Minnesota Management and Budget

**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.



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

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

FOR YEAR ENDING JUNE 30, 2023

(All Figures in 000's)

PART I 2 CFR 200 R.E. BALANCE		
2 CFR 200 R.E. BALANCE July 1, 2022 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		1,689
Adjustments (e.g. Contrib. Capital)		-
Adjusted Retained Earnings Balance		1,689
FY23 Retained Earnings Increase (Decrease) Per ACFR		
2 CFR 200 Revenues		
Operating Revenue	13,769	
Non Operating Revenue		
Total Revenues	13,769	
Less Expenditures (Actual Costs):		
Total Operating Expenses per State's Financial Report	(13,208)	
Other Expenses	(9)	
Lease/Amortization Cash Expense	(7)	
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	(554)	
GASB75 Net OPEB Liability Adjustment	51	
Total Expenditures	(13,727)	
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	(13,727)	
Plus 2 CFR 200 Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balance	38	
Other	-	
Total Adjustments	38	
FY23 Net Increase (Decrease) to Retained Earnings Balance per ACFR		80
2 CFR 200 R.E. BALANCE June 30, 2023	A)	1,769
Allowable Reserve	B)	2,288
Excess Balance (A)-(B)		(519)

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

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

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

FOR YEAR ENDING JUNE 30, 2023
 (All Figures in 000's)

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2022		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, 2023	C)	62

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2022

ADJUSTMENTS:

FYpre2004 PPD Adjustment	17	
FY98 PPD Adjustment (legacy MA Fund 890)	(30)	
FY08 PPD Adjustment (legacy HRD Fund 200)	1	
Adjustment Accumulated Prior Year Imputed Interest	(32)	
FY12 Federal Retained Earnings payback	153	
FY12 State Portion of Excess Retained Earnings	531	
Accumulated Prior Year Imputed Interest Adjustment	(423)	
Accumulated Prior Years GASB68 Adjustment	(1,127)	
Accumulated Prior Years GASB75 Adjustment	(504)	
Accumulated Prior Years GASB87 Lease/Amortization Cash Expense	8	
Current Year Imputed Interest Adjustment	(38)	
FY23 GASB68 Net Pension Liability Adjustment	554	
FY23 GASB75 Net OPEB Adjustment	(51)	
FY23 GASB87 Lease/Amortization Cash Expense	7	
Total Adjustments	(934)	

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2023	D)	(934)
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PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR (A) + (C) + (D) (Should Tie to the Fund Balance in the ACFR)		897
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	DESCRIPTION	AMOUNT	COMMENTS
Others	FY1998 PPD Adjustment	(30)	per FY04 A-87 MA Fund 890
Others	FYpre2004 PPD Adjustment	17	per prior period,
Interest	FYpre2004 Imputed Interest	(119)	interest earned on excess retained earnings
Interest	FY2004 Imputed Interest	(3)	interest earned on excess retained earnings
Interest	FY2005 Imputed Interest	(5)	interest earned on excess retained earnings
Interest	FY2006 Imputed Interest	(12)	interest earned on excess retained earnings
Interest	FY2007 Imputed Interest	(21)	interest earned on excess retained earnings
Interest	FY2008 Imputed Interest	(20)	interest earned on excess retained earnings
Others	FY2008 PPD Adjustment	1	per FY08 A-87 HRD Fund 200
Interest	FY2009 Imputed Interest	(16)	interest earned on excess retained earnings
Interest	FY2010 Imputed Interest	(6)	interest earned on excess retained earnings
Interest	FY2011 Imputed Interest	(4)	interest earned on excess retained earnings
Interest	FY2012 Imputed Interest	(4)	interest earned on excess retained earnings
Others	FY12 Federal Retained Earnings payback	153	cummulative list of prior period adjustments
Others	FY12 State Portion of Excess Retained Earnings	531	cummulative list of prior period adjustments
Interest	FY2013 Imputed Interest	(9)	interest earned on excess retained earnings
Interest	FY2014 Imputed Interest	(3)	interest earned on excess retained earnings
Interest	FY2015 Imputed Interest	(3)	interest earned on excess retained earnings
GASB68	FY15 GASB68 Beginning Balance Adjustment	(2,529)	adjustment from ACFR
GASB68	FY15 GASB68 Net Pension Liability Adjustment	257	change in deferred liability from ACFR
Interest	FY2016 Imputed Interest	0	interest earned on excess retained earnings
GASB68	FY16 GASB68 Net Pension Liability Adjustment	518	change in deferred liability from ACFR
Interest	FY2017 Imputed Interest	(4)	interest earned on excess retained earnings
GASB68	FY17 GASB68 Net Pension Liability Adjustment	(588)	change in deferred liability from ACFR
Interest	FY2018 Imputed Interest	(38)	interest earned on excess retained earnings
GASB68	FY18 GASB68 Net Pension Liability Adjustment	(138)	change in deferred liability from ACFR
GASB75	FY18 GASB75 Beginning Balance Adjustment	(140)	adjustment from ACFR
GASB75	FY18 GASB75 Net OPEB Adjustment	(314)	change in deferred liability from ACFR
Others	Adjustment Accumulated Prior Year Imputed Interest	(32)	Adjustment to Accumulated Prior Year Imputed Interest - Change in calculation method
Interest	FY2019 Imputed Interest	(81)	interest earned on excess retained earnings
GASB68	FY19 GASB68 Net Pension Liability Adjustment	345	change in deferred liability from ACFR
GASB75	FY19 GASB75 Net OPEB Adjustment	(28)	change in deferred liability from ACFR
Interest	FY2020 Imputed Interest	(59)	interest earned on excess retained earnings
GASB68	FY20 GASB68 Net Pension Liability Adjustment	(562)	change in deferred liability from ACFR
GASB75	FY20 GASB75 Net OPEB Adjustment	(4)	change in deferred liability from ACFR
Interest	FY2021 Imputed Interest	(9)	interest earned on excess retained earnings
GASB68	FY21 GASB68 Net Pension Liability Adjustment	(309)	change in deferred liability from ACFR
GASB75	FY21 GASB75 Net OPEB Adjustment	22	change in deferred liability from ACFR
Interest	FY2022 Imputed Interest	(7)	interest earned on excess retained earnings
GASB68	FY22 GASB68 Net Pension Liability Adjustment	1,879	change in deferred liability from ACFR
GASB75	FY22 GASB75 Net OPEB Adjustment	(40)	change in deferred liability from ACFR
GASB87	FY22 GASB87 Lease/Amortization Cash Expense	8	
		<u>(1,406)</u>	
		-1406000	
Current	FY2023 Imputed Interest	(38)	interest earned on excess retained earnings
Current	FY23 GASB68 Net Pension Liability Adjustment	554	change in deferred liability from ACFR
Current	FY23 GASB75 Net OPEB Adjustment	(51)	change in deferred liability from ACFR
Current	FY22 GASB87 Lease/Amortization Cash Expense	7	
	Cumulative Totals		
Others	Other Adjustments	640	
Interest	Prior Year Imputed Interest (cumulative)	(423)	
GASB68	GASB68 Prior Years Adjustment (cumulative)	(1,127)	
GASB75	GASB75 Prior Years Adjustment (cumulative)	(504)	
GASB87	GASB87 Prior Years Adjusment (cumulative)	8	
		<u>(1,406)</u>	
	Formula for determining Lease Cash Expense		
	Lease Amortization	(88,000)	IS stmt - Depreciation and Amortization. See Ledger pdf
	Lease Interest Expense	(8,000)	IS stmt - Interest and Financing Costs. See Ledger pdf
	Purchased Services	103,000	IS stmt - See Ledger pdf
	Lease/Amortization Cash Expense	(7,000)	https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200 Rental or lease payments are allowable under lease contracts where the non-Federal entity is required to recognize an intangible right-to-use lease asset (per GASB) or right of use operating lease asset (per FASB) for purposes of financial reporting in accordance with GAAP.



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

**FY 2023
Business Plan**

May 16, 2022
Beth Bibus, Enterprise Director
Minnesota Management and Budget
Management Analysis and Development
Centennial Office Building, Room 300
658 Cedar Street
Saint Paul, Minnesota 55155
beth.bibus@state.mn.us
mn.gov/mmb/mad

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Rate request

Management Analysis and Development (MAD) proposes to maintain our hourly rate of \$140 for consulting services in FY 2023. 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 23.25 FTE (see organization chart on page 16).

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 MAD'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 (see *Customer input*, below).
- 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. We also need a healthy proportion of new business so that we build our portfolio and serve a range of agencies. Repeat business for FY 2022 was 58 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 2022

Consulting services

- By the end of FY 2022, MAD consultants and vendors will have worked on over 270 consulting projects (markedly more engagements than in prior years), with contracts ranging from 5 hours to over 3,000 hours. This work resulted in a high degree of client satisfaction, as evidenced on post-engagement client satisfaction questionnaires.
- Research, evaluation, and analytical studies continued to be core to MAD's practice. This year, we had repeat business and ongoing engagements with the Department of Public Safety's (DPS)'s State Fire Marshal, Minnesota Department of Education's (MDE) State Library Services, Minnesota Pollution Control Agency's (MPCA) GreenCorps program, and Minnesota Department of Health's (MDH) Children and Youth with Special Needs division. New projects in this area included a program evaluation for Board of Water and Soil Resources' One Watershed, One Plan program, a study on state-level governance for early childhood programs for the Children's Cabinet, and a review of Wisconsin's Green Tier program for the MPCA.
- Several of MAD's projects this year leveraged our strengths in organizational assessment, process improvement, and program development, and we designed engagements that incorporated employee participation and built capacity of agency staff. MAD consultants engaged teams with the Minnesota State Retirement System, several divisions in MDH, the Public Utilities Commission, the Department of Commerce (Commerce), Minnesota Housing, entities within the Minnesota State system, Department of Labor and Industry, the Minnesota Department of Transportation (MnDOT), MDE, and DPS.
- 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. This was especially necessary for client agencies as they moved out of emergency response to the pandemic. Our planning engagements this year included large projects such as developing a guide for preschool development grant sustainability (an interagency effort involving MDE, MDH, and Department of Human Services [DHS]), facilitating planning processes and providing related consultation on adult protection system reform for DHS, facilitating DHS intra-agency planning for older adults and people with disabilities, strategic planning for the State Fire Marshal, and providing a range of planning services and related consultation on programs for individuals with HIV. MAD also facilitated prioritization conversations and planning retreats for clients in MnDOT, MPCA, MDH, DHS, the Department of Agriculture, and MNsure.
- MAD has always leveraged our facilitation expertise in various group process engagements, and we continue to adapt our practice to online and hybrid environments. Clients continue to see

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 continue to successfully incorporate online tools (such as Mural and Padlet) into these engagements, with excellent client and participant feedback. MAD consultants designed successful online, in-person, and hybrid processes for clients through several task forces, working groups, and advisory groups this fiscal year. Projects included new and ongoing working groups and stakeholder engagements with MDH, Saint Paul Public Schools, MDE, and DHS. MAD also facilitated and provided related consultation for legislative task forces organized to strengthen the shelter system, identify alternatives for programs that pay subminimum wage for people with disabilities, improve access to children's mental health services, and develop a demonstration project for providing dental services through Medicaid.

- We continue to see equity and inclusion as a focus in many of our projects. In FY 2022, MAD continued to work with MnDOT on a large, multi-district project to help the department incorporate equity in transportation decision-making. MAD also continued to provide facilitation and other consultation to the One Minnesota Council on Inclusion and the Chief Inclusion Officer, Commerce's equity change team, the Olmstead Implementation Office, the Governor's Council on Developmental Disabilities, and the Department of Administration's (Admin) DEI in Grant Administration Community of Practice.
- MAD's position as a consulting practice housed in state government means that we are well positioned to help agencies collaborate to accomplish shared agency and enterprise goals. Highlights from this fiscal year include interagency collaboration on projects for transition age youth with disabilities (DHS, MDE, and the Department of Employment and Economic Development), collaboration between MDH and Commerce on mental health parity, improved partnership between the Department of Natural Resources and the University of Minnesota, and a multi-agency compilation of response resources and advice.
- As in previous years, surveys continued to be an important method in our consulting engagements, as client agencies seek input from their employees, partners, customers, and program participants. This year, several MAD clients sought data to understand how employees were responding to ongoing telework/hybrid work and what agencies could do to improve employee experience and engagement. MAD conducted a statewide employee check-in survey under contract with MMB, and we conducted follow-up surveys with all employees at Commerce and with a division in MDH. We had successful repeat survey projects with the MPCA on local government climate adaptation planning and with DHS's Behavioral Health Division on tobacco sales enforcement and education. MAD also conducted a large-scale participant survey for the DHS child support program; we anticipate that DHS will seek MAD's consultation and analysis as they expand the survey to the rest of the state.
- 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, and the Guardian ad Litem Board.

- MAD continued to help state agencies implement Results-Based Accountability (RBA). In addition to conducting specific training, MAD assisted clients with developing and implementing RBA approaches as part of consulting projects. MAD moved our RBA in Half-a-Day training to an online format in FY 2021 in response to increased online work during the pandemic. In FY 2022, we held four 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, holding five sessions this fiscal year. We converted the class to an online format last fiscal year, making significant changes to the format and adding content to help learners practice online facilitation tools and approaches. We continue to improve and enhance content, and participants have favorable responses to the course and the online format. As with our RBA course, we anticipate offering the course online going forward into FY 2023 as we assess demand.

Other successes

- MAD continues to successfully adapt to changing and challenging circumstances this fiscal year, improving how we do our work and serve Minnesotans. Our core consulting practices of facilitation, analysis, and planning remained vital to our clients, and we continued to adapt and improve our consulting approaches to meet the online work environment (as described above). Our business team continues to improve its processes, and now all invoicing and contracting processes are conducted electronically. The MAD team continues to support each other and improve collaboration 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, connection, and shared learning (such as our accessibility working group and DEAI learning club).
- MAD changed its leadership structure this fiscal year, adding a second assistant director role and dividing the consultant team in half. We anticipate that this additional managerial bandwidth will allow further attention to professional development for the MAD team and development and planning for MAD as an organization.
- In FY 2022, appointees and agency leaders continued to respond to the COVID-19 pandemic while also advancing agency and administrative priorities. MAD’s director continued to informally advise agency leaders on 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. The expanded program continues to require a mix of great customer service, clear and consistent messaging, and development and improvement of new tracking

processes. We had an over 40 percent increase in new contracts through our external vendor program compared with last year, which our business team and director successfully managed while identifying opportunities for improvement.

- MAD expects to end FY 2022 on strong financial footing. We anticipate ending the fiscal year with healthy retained earnings.

Challenges in FY 2022

- MAD's business staff experienced challenges this year, as the volume of both MAD and external vendor contracts increased markedly from previous years. Additionally, MAD's long-time business manager began planning for her retirement, which required additional time for knowledge capture, process documentation, and hand-offs. These challenges also created opportunities to review and improve our business processes, which we will continue to explore in FY 2023.
- The COVID-19 pandemic continued to present significant challenges to MAD and our clients in FY 2022. MAD consultants and our client agencies continued to develop and apply capacity for online work, but continued uncertainty remained challenging during the year. As with last year, unexpected changes in client plans sometimes left consultants less billable than anticipated during the year, or (conversely) created compressed or overlapping timelines for projects that led to unexpectedly high workloads for some consultants.
- For large portions of both FY 2021 and FY 2022 (about a year and a half in total), MAD's now-director served in both director and assistant director roles, as MAD's previous director served as MMB's deputy commissioner and as MAD later filled new assistant director positions. This lack of managerial bandwidth reduced our capacity to implement elements of our strategic plan and limited the amount of organizational and practice development we could complete. It also led to salary savings, which contributed to our above-optimal retained earnings position.
- We continue to develop the capacity and institutional knowledge of newer staff. We brought on three new consultants this fiscal year, and we expect to add one more consultant in the coming months. About half of our consultants were hired within the last four years. Our two new assistant directors are familiar with MAD (both are former MAD consultants), but they will naturally need time to transition into their managerial roles. MAD will also be onboarding a new business manager at the end of this fiscal year.

Challenges and opportunities in FY 2023

- The COVID-19 pandemic will no doubt be an ongoing challenge in FY 2023, though we cannot anticipate the nature of these challenges with any precision. Based on present trends, we expect that our client agencies will continue to move to more of a hybrid online/in-person work environment, and MAD consultants will continue to adapt our practice and develop new skills. We anticipate purchasing additional equipment for our offices and for use at client locations,

and we may need to increase training and development to meet these new situations. We also anticipate reconfiguring MAD's office space so that it is more conducive to collaboration in a hybrid environment. We have incorporated additional investments in our FY 2023 spending plan, and we will carefully monitor our business projections before making significant investments.

- In 2022, Minnesota will hold elections for governor, all statewide elected offices, and the entire legislature. This could result in a new governor and administration, new priorities and political party dynamics in the legislature, additional divisions or collaborations among statewide elected officials, or a combination of all of these possibilities. The upcoming election and potential changes will affect MAD in several ways, presenting challenges and opportunities:
 - MAD serves in a key role in establishing the transition office for an incoming governor and administration. A large share of the work involved must be completed before the election, regardless of whether the office is ultimately needed. Our director, business manager, and a lead consultant will likely spend a significant part of their time in FY 2023 establishing the office and ensuring a smooth transition if needed. MAD will not receive compensation for this work, and we anticipate that the capacity of MAD's director and lead consultant to provide billable consulting services will be affected.
 - Uncertainty about the possibility for a new administration, and potential turnover among agency leadership, could lead to uncertainty among the directors and managers who are MAD's core client base. This, in turn, may lead to a reduction in business for a period of months leading up to and after the election.
 - MAD's role in establishing the transition office may lead to opportunities to support agencies in an incoming administration or in an ongoing Walz-Flanagan administration, which may result in additional consulting engagements.
- As of this writing, the state has a significant budget surplus, and discussions and negotiations are underway at the legislature. It is unclear if the legislature and the governor will reach agreement on significant additional spending in the near term. Additionally, significant federal allocations are still working their way into state programs and agencies. Depending on how these dynamics resolve, 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 uncertainties remain, 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 2023. 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.
- 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, managing the quality of services offered under the master contract, and processing all of the additional contracts and invoices that are necessary with our expanded program. We anticipate investing additional resources in the management and administration of this program in the years to come, and we are exploring new tools to improve the program and reduce time in program administration.
- 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 2023, we plan to intentionally spend down some of our retained earnings to invest in the organization and to ensure that we are within allowable limits on our retained earnings.

Financial status

We expect to end FY 2022 with approximately \$1,635,680 in retained earnings, which is over two months' operating capital using FY 2022 operating expenses but is slightly less than two months' operating capital using FY 2023 projected expenses. See *History and Proforma* for additional information and notes.

Summary of proposed rate

- For FY 2023, MAD proposes a rate of \$140 per consultant hour for MAD consulting.
- For FY 2023, 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 and considering the projected client demand for master contract consulting in FY 2023.

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 \$144.57 in FY 2023, resulting in an 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 \$7,000,000 in business in FY 2023.
- 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*).
- 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. This will be particularly important given the new MMB direct charge plan, which points a proportion of MMB staff salaries to MAD and other non-general fund divisions—this effectively adds a nonbillable position to MAD's expenses.
- We are intentionally operating at a loss in FY 2023 as we invest in MAD as an organization and consulting practice and draw down retained earnings. During our business planning for FY 2024, we will closely evaluate our financial position and adjust future rates accordingly.

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 2022, 58 percent of MAD’s clients were repeat customers.

Table 1. Top five customer agencies

Customer	FY 2022 actual revenue through 3/31	Percent of revenue
DHS	\$1,736,516	29%
Health	\$1,183,352	20%
DEED	\$374,111	6%
MDE	\$364,398	6%
MMB	\$299,737	5%

The top five customer agencies accounted for 66 percent of the division's business in FY 2022. 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 (including updating staff biographies and adding resources this fiscal year), 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 last 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. MAD is collaborating with our state partner organizations and MMB communications to develop a website to share leadership resources with state employees; we expect the site to launch in FY 2023.

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 2022 clients) indicated that 100 percent of respondents believed the engagement made a positive contribution to the organization, and 100 percent were satisfied or very satisfied overall with MAD's services. The evaluations had a 63 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 2020–2022

Fiscal year	MAD consulting	Master contract vendors
FY 2020	\$2,524,130	\$6,070,774
FY 2021	\$2,569,140	\$4,912,091
FY 2022 (projected)	\$2,712,800	\$6,074,624

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.	\$138	\$138
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	\$185	\$375
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

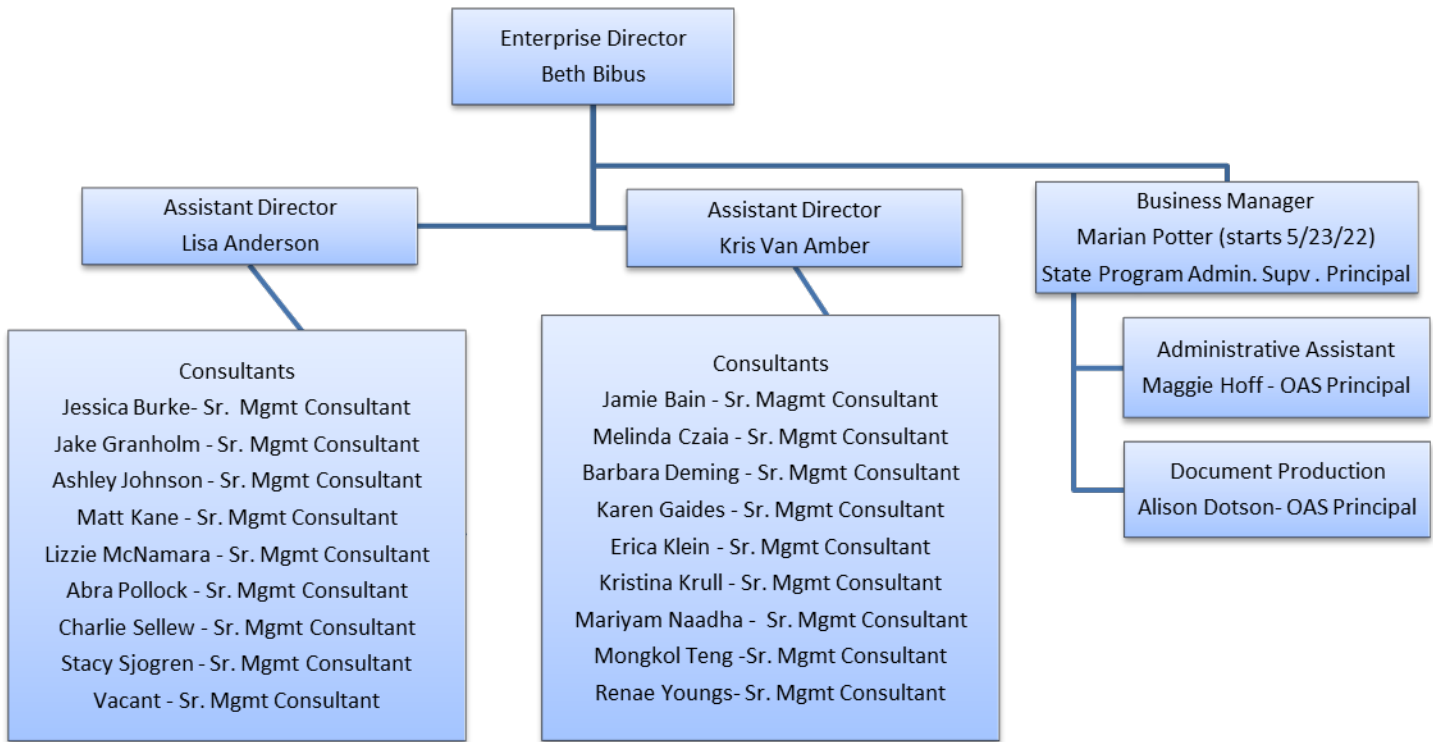
Organization name	Low	High
Intueor Consulting	\$190	\$350
Jessica Shryack	\$150	\$150
Karen Lanson	\$320	\$320
KMH Consulting, Inc.	\$140	\$200
LaForce Teamwork Services	\$100	\$200
Lanterna Consulting, Inc.	\$150	\$250
Leadership Advantage, LLC	\$150	\$210
Lila Kelly Associates, LLC	\$75	\$200
LogiSolve	\$85	\$225
Mahmish, LLC	\$129	\$215
MGT Consulting Group (formerly Fiscal Choice)	\$175	\$275
McDonald Blue	\$75	\$125
More Insight, LLC	\$125	\$220
Newman Associates	\$150	\$150
North American Research	\$70	\$125
The Odyssey Group	\$75	\$125
Parsimony	\$100	\$165
PFM Group Consulting	\$125	\$325
Portage Partners Consulting	\$150	\$225
Professional Data Analysts	\$90	\$220
Project Consulting Group, Inc.	\$75	\$250
Public Consulting Group	\$95	\$305
Public Health Consultants, LLC	\$75	\$140
Public Sector Consultants	\$105	\$375
Rainbow Research	\$70	\$150
ReEngine Consulting, LLC	\$180	\$265
Rise Research	\$100	\$175
Sand Creek	\$75	\$295
SDK Communications + Consulting	\$50	\$200
Slalom	\$125	\$300
Strategic Improvement Systems	\$250	\$250
Strategy & Effectiveness, LLC	\$45	\$450
The Macro Group	\$135	\$200
The Research Edge	\$42	\$140
The Watson Group Marketing	\$75	\$195
Trisential	\$120	\$250
Vreeman Consulting, LLC	\$50	\$150
Wilder Research	\$37	\$283

MAD's hourly rate is at the lower end of consulting firms in this comparison, although not the lowest. All but five 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 fifty-nine comparison firms, forty-three have lower low rates but only five 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 \$144.57 for breakeven revenues of \$9,922,972. With the requested hourly rate of \$140, MAD anticipates a decrease in retained earnings. Projected retained earnings for FY 2022 are \$1,635,680. This is a decrease from FY 2021.

MAD's organization chart



FY 23 business plan financial data

MAD's business plan financial data is in the following pages.

Assumptions for Rate Matrix

**MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2023**

OPERATING REVENUES/EXPENSES

RSRC*	REVENUE (Revolving Fund) Change = 13% Expect continued increase in MAD and external vendor sales
41000	SALARIES Change = 24% Changes reflect full year of new increased staff size and MMB MMB Direct Charge Plan.
41100	RENT Change = (1%) Expect minimal change overall
41110	PRINTING Change = 38% Increase in FY23 due to increased in-person work.
41130	PROFESSIONAL/TECHNICAL SERVICES Change = 11% Expect continued increase in external vendor sales
41150	COMPUTER/SYSTEM SERVICES Change = 41% FY23 estimated additional computer and systems expenses.
41155	COMMUNICATIONS Change = \$3,448 Minimal expenses in FY22, expect increase in FY23 due to increased in-person work
41160	TRAVEL IN-STATE Change \$3,567 Minimal travel in FY21 or FY22 due to COVID19, increase in FY23 due to increased in-person work.
41170	TRAVEL OUT-OF-STATE Change = (\$0) No out-of-state travel anticipated in FY22.
41300	SUPPLIES Change = \$12,915 Increase in supply expenditures in FY23 due to increased in-person work.
41180	EMPLOYEE DEVELOPMENT Change = \$37,797 Continued investment in training for all staff
43000	PURCHASED SERVICES Change = \$10,000 Increase in purchased services in FY23 related to more in-person work.
42010	INDIRECT COSTS Change = 4% Small increased costs anticipated in FY23

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

* RSRC = Revenue Source Code

Rate Matrix

**MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2023**

	FY23 TOTALS	FY22 est TOTALS	\$ CHANGE FY23/FY22	% Change FY21/FY20
OVERHEAD				
MAD SPENDING PLAN				
SALARIES	3,141,585	2,531,674	609,911	24%
RENTS	64,100	64,950	-850	-1%
REPAIRS	1,800	2,949	-1,149	-39%
INSURANCE	320	340	-20	-6%
PRINTING	2,000	1,445	555	38%
PROF/TECH SERVICES	6,750,000	6,091,653	658,347	11%
COMPUTER/SYSTEM SERVICES	146,648	103,883	42,765	41%
COMMUNICATIONS	3,500	52	3,448	6631%
IN-STATE TRAVEL	4,000	433	3,567	824%
TRAVEL OUT-OF-STATE	0	0	0	0%
SUPPLIES	30,000	17,085	12,915	76%
EMPLOYEE DEVELOPMENT FEES	41,000	3,203	37,797	1180%
PURCHASED SERVICES	30,000	20,000	10,000	50%
EQUIPMENT	0	0	0	0%
INDIRECT COSTS	32,069	30,836	1,233	4%
 SUB-TOTAL	 10,247,022	 8,868,503	 1,378,519	 16%
ALLOCATION OF OVERHEAD				
TOTAL BASIS FOR RATES	10,247,022			
RETAINED EARNINGS ADJUSTMENT	0			
TOTAL BASIS FOR RATES AFTER ADJUSTMENT	10,247,022			
BILLABLE UNITS				
BILLABLE UNITS	70,878			
PRIOR YEAR(ESTIMATED/ACTUAL)	62,767			
CHANGE IN BILLABLE UNITS	8,111			
RATES				
BREAK EVEN RATES	\$144.57			
PRIOR YEAR	\$140.00			
CHANGE IN BREAK EVEN RATES	\$4.57			
REQUESTED RATES	\$140.00			
CURRENT RATES	\$140.00			
REQUESTED VS BREAK EVEN RATES				
REQUESTED RATES	\$140.00			
BREAK EVEN RATES	\$144.57			
VARIANCE	-\$4.57			
REVENUES AT REQUESTED RATES	\$9,922,920			
REVENUES AT BREAK EVEN RATES	\$10,247,022			
REVENUE VARIANCE	-\$324,102			
REQUESTED VS CURRENT RATES				
REQUESTED RATES	\$140.00			
CURRENT RATES	\$140.00			
CHANGE IN RATES	\$0.00			
% CHANGE IN RATES	0.0%			
REVENUES AT REQUESTED RATES	\$9,922,920.00			
REVENUES AT CURRENT RATES	\$9,922,920.00			
CHANGE IN REVENUES	\$0.00			
OVERALL CHANGE IN RATES - %	0.0%			

Rate Matrix Computation

MINNESOTA MANAGEMENT AND BUDGET Management Analysis and Development (MAD) FOR FISCAL YEAR 2023

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

Six-Year Rate Comparison

**MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2023**

Rate	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
MAD	140	140	140	140	140	140

History and Proforma

**MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2023**

	<u>FY 2018 ACTUAL</u>	<u>FY 2019 ACTUAL</u>	<u>FY 2020 ACTUAL</u>	<u>FY 2021 ACTUAL</u>	<u>FY 2022 EST/ACTUAL</u>	<u>FY 2023 PROPOSED</u>	<u>S CHANGE FY22/FY23</u>	<u>% CHANGE FY22/FY23</u>
Operating Revenues	6,542,016	8,426,500	8,594,904	7,489,913	8,787,442	9,922,972	1,135,530	13%
Sales								
Cost of Goods Sold								
Gross Margin								
Operating Expenses								
Salaries and Benefits	1,911,588	2,136,918	2,334,086	2,413,766	2,531,674	3,141,585	609,911	24%
Rent	103,696	74,666	68,877	69,720	64,950	64,100	-850	-1%
Repairs	3,263	2,752	1,219	0	2,949	1,800	-1,149	-39%
Insurance	271	296	385	340	340	320	-20	-6%
Printing	3,923	4,675	4,690	0	1,445	2,000	555	38%
Prof/Tech Services	3,963,194	5,918,441	5,652,760	4,529,394	6,091,653	6,750,000	658,347	11%
Computer/System Services	93,362	71,961	104,974	96,526	103,883	146,648	42,765	41%
Communications	3,426	3,551	1,134	1,771	52	3,500	3,448	6631%
In-State Travel	5,748	7,426	7,095	152	433	4,000	3,567	824%
Travel out-of-state	0	1,075	0	0	0	0	0	0%
Supplies	26,002	28,387	11,333	7,195	17,085	30,000	12,915	76%
Employee Development Fees	7,555	11,360	16,990	1,200	3,203	41,000	37,797	1180%
Purchased Services	29,546	25,505	81,128	0	20,000	30,000	10,000	50%
Equipment	2,633	11,133	14,955	0	0	0	0	0%
Indirect Costs	2,919	11,599	33,688	23,896	30,836	32,069	1,233	4%
Total Operating Expenses	6,157,126	8,309,745	8,333,314	7,143,960	8,868,503	10,247,022	1,378,519	17%
Operating Income (Losses)								
Nonoperating Revenues (Expenses)								
Interest Expense								
Interest Revenue								
Total Nonoperating Revenue (Expenses)								
Income (Loss) before Contributions and Transfers								
Transfers								
Net Income (Loss) before Contributions *	384,889	116,755	261,590	345,953	-81,061	-324,050	-242,989	
Retained Earnings, Beginning Period	891,822	908,761	1,109,198	1,370,788	1,716,741	1,635,680	1,311,630	
Adjustment to Retained Earnings	(367,950)	83,682						
Retained Earnings, Ending Period	908,761	1,109,198	1,370,788	1,716,741	1,635,680	1,311,630	1,068,641	
Reconciliation to Net Assets								
Retained Earnings	908,761	1,109,198	1,370,788	1,716,741	1,635,680	1,311,630	1,068,641	
Contributed Capital								
Total Net Assets, Ending Period	908,761	1,109,198	1,370,788	1,716,741	1,635,680	1,311,630	1,068,641	

* Note: Net income/loss for FY21 and FY22 may be adjusted after FY22 hard close, but we do not anticipate changes that would significantly affect MAD's net position or FY23 rate.

MAD SPENDING PLAN

**MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2023**

Fund 5200

MAD		
Financial Dept ID	G1031500	
APPRID	G100085	
Revenue		0

Full Time Salaries	2,700,727
Part Time Salaries	327,858
MMB Direct Charge Plan (salaries)	113,000
Space Rental	64,100
Repairs	1,800
Printing & Advertising	2,000
P/T Services	6,750,000
Computer & Systems	146,648
Communications	3,500
In State Travel	4,000
Out-of-State Travel	0
Supplies	30,000
Equipment	0
Employee Development	41,000
Other Operating Costs	30,000
Insurance	320
Statewide Indirect	32,069
State-Agency P/T Serv	0
Total	10,247,022



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

**FY 2023
Business Plan**

Centennial Office Building,
458 Cedar Street,
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 practices across executive branch agencies. In doing so, we hope to support agencies as they enhance employee recruitment, retention, and leadership development strategies in an ever-changing, highly competitive labor market. Ultimately, this focus will 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 of 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 learning opportunities to adapt to state employee needs in a hybrid work environment, with a focus on diversity, equity, and inclusion in alignment with agency-specific learning goals.

Over the last two years, 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 took place in FY21, and in FY22, with the Work EVO project / hybrid working relationships, ETD continues to update content and delivery methodologies to adapt to a new, flexible workforce and their development needs in a predominantly virtual learning platform.

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 training with the possibility of returning to the classroom in a limited capacity or the potential of hybrid learning at some time in the future.
- 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 / onboarding training
- Accessible resources to cultivate a safe, respectful, and inclusive work environment where employees feel they can bring their whole selves to the workplace
- Facilitated best-practices via Train-the-Trainer model
- Continued leadership development programs

- A library of online personal and professional development courses and just-in-time resources for leaders
- Access to LinkedIn Learning for skills development

Funding Model and Rate Structure

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

1. Per Employee Rate

For FY 2022, an interagency rate of \$27.25 was established to cover the Enterprise-wide costs in the 5200 Fund. In FY 2023, MMB is planning for \$30.91 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 Learning Management (LM) system, virtual and eLearning development. It also includes costs for supporting the biennial engagement survey, work with a variety of 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. The Per Employee Rate also includes upfront and overhead costs that cannot be built into a per participant rate for training courses.

2. Per Participant Rate

For the next fiscal year, 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 FY23, we plan to continue building our leadership institutes to support and encourage ongoing participation in these necessary programs. We have converted to virtual delivery and continue to work with our vendor base to identify necessary additional online content in alignment with agency and enterprise goals and initiatives. We are developing and updating content to support diversity and inclusion needs across the state. We have seen increases in the cost services for our Master Contract program and will need to make adjustments in the rates charged for the classes to balance the revenues and expenses for this Financial Department for FY23.

We continue to update/upgrade our Core Programs (Supervisor, Manager and Human Resources) but maintain the same rates. To support development needs for supervisors and managers, we continue to offer supplemental learning opportunities that will be available on a central Learning Hub or delivered by ETD staff. We will offer these supplemental courses as a free service, as they become available. For all other Per Participant classes, modified rates will continue to be charged when employees register for training programs as specified in attached breakdown. (Schedule B)

Schedule A – FY 23 Per Employee Shared Billing

Agency	FY 19 per employee costs	FY 20 per employee costs	FY 21 per employee costs	FY 22 per employee costs	FY 23 per employee costs
DHS	\$235,892	\$0	\$187,101	\$188,476	\$221,827
MnDOT	\$168,451	\$0	\$137,856	\$141,439	\$160,444
Corrections	\$148,922	\$0	\$110,799	\$113,505	\$131,236
DNR	\$77,879	\$0	\$100,065	\$77,832	\$84,657
MN.IT	\$76,667	\$0	\$62,729	\$66,441	\$76,745
DPS	\$66,532	\$0	\$53,032	\$55,594	\$62,403
Health	\$52,290	\$0	\$40,756	\$47,500	\$53,162
DEED	\$45,421	\$0	\$34,252	\$38,780	\$45,033
Revenue	\$46,431	\$0	\$39,975	\$37,962	\$40,953
Vet's Affairs	\$46,801	\$0	\$36,899	\$37,444	\$43,549
MPCA	\$28,552	\$0	\$22,884	\$23,682	\$28,219
Agriculture	\$17,441	\$0	\$16,384	\$14,444	\$15,361
Admin	\$17,037	\$0	\$13,881	\$13,463	\$15,547
DOLI	\$15,623	\$0	\$11,615	\$11,991	\$14,434
Education	\$12,761	\$0	\$9,849	\$10,819	\$12,920
Military Affairs	\$14,478	\$0	\$12,479	\$12,945	\$14,620
Commerce	\$11,380	\$0	\$10,193	\$8,857	\$10,323
Housing	\$8,451	\$0	\$6,067	\$7,222	\$8,252
MMB	\$8,249	\$0	\$6,683	\$7,167	\$8,654
OHE	\$5,000	\$0	\$5,000	\$5,000	\$5,000
IRRRB	\$5,000	\$0	\$5,000	\$5,000	\$5,000
Human Rights	\$5,000	\$0	\$5,000	\$5,000	\$5,000
BMS	\$5,000	\$0	\$5,000	\$5,000	\$5,000
Governor's Office	\$5,000	\$0	\$5,000	\$5,000	\$5,000
Total	\$1,124,258	\$0	\$938,497	\$940,563	\$1,073,339

Schedule B – Per Participant FY 23 Billing

Financial Revenue and Sources - Projection for FY 2023 - 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:				\$71,250
State Retirement Seminar	4	150	\$95	\$57,000
Pre-planning for Retirement	2	75	\$95	\$14,250
Leadership Development Cohort Based:				\$448,200
Strategic Effectiveness for Aspiring Leaders (SEAL - cohort 4 Days)	6	20	\$935	\$112,200
Emerging Leaders Institute (ELI - cohort. 11 days)	3	32	\$2,500	\$240,000
Senior Leadership Institute (SLI - cohort)	1	32	\$3,000	\$96,000
DEAI Training				\$96,000
Be B.O.L.D. Live/Lead Inclusively®	4	40	\$150	\$24,000
Inclusion Starts with 'I' and Happens with 'Us'	4	40	\$150	\$24,000
Modeling Authenticity and Practicing Empathy	4	40	\$150	\$24,000
Leading Inclusively Actualized™	4	40	\$150	\$24,000
Leadership & Professional Development				\$384,125
Advanced Project Management	4	25	\$745	\$74,500
Agile Scrum Overview	2	20	\$175	\$7,000
Better Communications/Better Teams	2	20	\$175	\$7,000
Big Decision: Outcomes with Better Results	1	20	\$175	\$3,500
Bldg a Respectful Workplace: Navigating Differences	2	20	\$175	\$7,000
Business Writing Fundamentals	4	20	\$175	\$14,000
Coaching and Feedback Skills for Supvs and Mgrs	2	20	\$175	\$7,000
Conflict-Savvy Leader	2	20	\$175	\$7,000
Creative Thinking: How to Think Differently...	2	20	\$175	\$7,000
Cust Serv Skills for Govt Employees	2	25	\$175	\$8,750
Dealing with Difficult People	3	25	\$175	\$13,125
Effective Presentations for Subject Matter Experts	2	20	\$175	\$7,000
Elevating Feedback Workshop*	2	15	\$175	\$5,250
20 Others				\$216,000
Total Open Enrollment	86			
Contracted Services - Individual Consulting and Master Vendor Contracts				\$280,000
Training Center Revenue				\$0
Interagency Agreements				\$180,000
Interagency Agreements - Materials (ZF, Insights, EQ, MBTI, etc.)				\$100,000
Total Projected FY'23				\$1,737,650

ETD Successes - Review of FY22

In FY22, ETD continued to improve delivery of virtual training and saw a substantial increase in attendance in several of the hallmark classes such as Supervisor Core, Manager Core, Emerging Leader Institute, and our Retirement / Pre-Planning programs. We saw the highest enrollments in these programs in the past fiscal year. Shifting delivery to a virtual format helped to facilitate broader exposure to our programs across the entire State. We continued to work well with our vendor base to improve their virtual presentation skills while raising the standard for delivering accessible training content for our employee base. Along with maintaining the strategic direction for ETD, staff was aligned to update key programs and to continue to grow learning and development opportunities for state employees.

Throughout FY22, all Agencies continued operate in a “work from home” or teleworking environment and ETD staff maintained a continuous improvement approach delivering highly effective and interactive content from a virtual platform to agencies across the state. Additionally, we have revamped training delivery methodology and expanded our content to include Diversity, Equity and Inclusion topics towards achieving our One Minnesota strategy. As we move into FY23, the following is a summary of accomplishments during FY22.

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.
- Broadened availability of the HR Core program in a virtual format, expanded availability and maintained reduced pricing throughout the past year
- Continued improvement in WebEx platform through ongoing upgrades to technology, tools, and defining facilitation best practices for enhanced virtual delivery
- Major expansion of Diversity, Equity and Inclusion content and tools to support State initiatives
- Updated current eLearning programs for mandatory training modules. Introduced three new eLearning programs for state-wide utilization
- Modified delivery and content of management and skills development classes based on the state’s ongoing statewide engagement initiatives
- Graduated 90 of the state’s finest employees in an expanded ELI program - three cohorts virtual 25th, 26th and 27th cohorts of the Emerging Leaders Institute
- Graduated another Senior Leadership Cohort – continued as a virtual delivery format
- Improved and expanded the use of our LinkedIn Learning program for 12,500 State employees to support employee development in alignment with employee engagement and retention initiatives

Other successes include:

- Improved efficiency and effectiveness by providing telework learning opportunities in support of enterprise-wide hybrid work initiatives.
- Completed efforts to balance 5200 Fund financial position in FY 22
- Incorporating accessibility standards in more courses and training materials

- Continued development of ETD brand, including web maintenance, communications, training, and distributed content/materials.

Opportunities for 2023

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 over the last two years, we anticipate the following for 2023:

- Continuous improvement in all key training programs now delivered in a virtual format – ELI, SLI, HR Core, Diversity & Inclusion, Skills Development, Retirement, etc.
- Providing strategic leadership for state-wide DEI efforts through enhanced and embedded learning in most ETD programming
- Expansion of Intercultural Development Inventory (IDI), offering program support to agencies to enhance cultural competency.
- Develop a series of just-in-time, supplemental supervisory / managerial resources for availability on a Learning Hub for
- 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 Policy Acknowledgments and required compliance training via Learning Management on more regular and coordinated cadence
- Expand the Leadership Learning Hub –
- Provide support and instruction to leaders and employees in creating Individual Development Plans (IDPs)
- Customized Training Services (as capacity allows) offered at no cost to Executive agencies
- Ongoing support for the growth of the statewide LinkedIn Learning program.

The core strategy of ETD is to improve our ability to recruit and retain state employees in a highly competitive and changing labor market and improve the efficiency and effectiveness of services Minnesotans rely on. Additionally, we will continue to provide and enhance learning resources for employees and leaders that will foster a more inclusive workplace. We believe the above-mentioned initiatives will support those efforts as we continue to provide high-quality services to state employees using an enterprise-wide talent development approach.

Financial Status – History and Pro Forma

	FY2019	FY2020	FY2021	FY2022	FY2023	\$ Change	% Change
	Actual	Actual	Actual	Actual	Proposed	FY22/FY23	FY22/FY23
Operating Revenue	2,592,876	2,283,948	\$2,793,657	\$2,216,386	\$2,810,989	\$594,604	22.9%
Operating Expenses							
Full Time - Salary	1,128,112	1,564,575	1,206,678	1,425,058	1,619,641	194,584	16.1%
Part-Time-Seasonal-Labor Serv	1,856	6,000	-	-	-	-	-
Overtime and Premium Pay	435	-	-	-	-	-	-
Other Employee Cost	22,246	-	-	-	-	-	-
Space Rental And Utilities	118,177	160,813	163,857	137,179	148,196	11,017	6.7%
Printing And Advertising	45,276	72,000	36,000	300	8,500	8,200	22.8%
Prof-Tech Serv-Outside Vend	598,274	1,591,808	743,925	699,224	570,670	(128,554)	-17.3%
IT/Prof/Tech O/S Vendor	2,598	-	-	-	-	-	-
Computer and System Services	45,500	75,000	77,250	47,521	59,500	11,979	15.5%
Communications	3,468	2,000	2,000	-	2,000	2,000	100.0%
Trav-Sub-InState-Border Comm	1,952	7,000	5,000	51	-	(51)	-1.0%
OET Network Srv-Oth Network Sr	230	-	-	13,376	-	(13,376)	-
Employee Development	28,658	40,000	30,000	2,274	15,000	12,726	42.4%
State Agcy-Prov Prof-Tech Serv	100,801	35,000	207,500	16,580	10,000	(6,580)	-3.2%
Rate-Based MNIT Services	259,700	362,800	362,800	80,306	156,323	76,018	21.0%
Claims	-	-	-	-	-	-	-
Supplies	95,010	110,300	48,240	43,721	25,000	(18,721)	-38.8%
Equipment	-	-	-	-	-	-	-
Repairs To Equip & Furn	3,894	5,000	4,000	2,774	3,000	226	5.7%
Statewide Indirect Costs	8,039	9,159	3,500	93,178	7,000	(86,178)	-2462.2%
State Agency Reimbursements	-	-	-	-	-	-	-
Other Operating Costs	29,997	87,492	42,500	11,154	40,000	28,846	67.9%
Pmt To Indiv-Med-Rehab Client	-	-	-	-	-	-	-
Pmt To Indiv-Not Med-Rehab	-	-	-	-	-	-	-
Equipment-Capital	-	-	-	-	-	-	-
Equipment-Non Capital	1,537	135,000	25,000	414	1,500	1,086	4.3%
Total Operating Expenses	2,495,760	4,263,947	2,958,250	2,573,110	2,666,331	93,221	3.2%
Net Income (Loss) before Contributions	97,116	(1,979,999)	(164,593)	(356,724)	144,659		
Retained Earnings, Beginning Period	1,953,242	2,614,609	634,610	335,978	(109,026)		
Adjustment to Retained Earnings	564,251			7,730			
Retained Earnings, Ending Period	2,614,609	634,610	470,018	(13,016)	35,633		
Reconciliation to Net Assets							
Retained Earnings	2,614,609	634,610	470,018	(13,016)	35,633		
Contributed Capital				Adjusted			
Total Net Assets, Ending Period	2,614,609	634,610	470,018	(109,026)**	35,633		
			*Adjustment by Paul Moore – 7/28/2021 Calculated FY21 Ending Period = \$335,978 Used \$335,978 as FY22 Beginning Period	**Colleen Hazel and MMB Fiscal Team completed a review of ETD Retained Earnings and calculated Total Assets, Ending FY22 at (109,026) – updated 9/8/2022			

Summary of FY 2023 Projected Revenues/Expenses

Revenue and Expense Summary	FY2023		
	"Per Participant" Proposed	"Upfront Rate" Proposed	Total
Revenues:			
Operating Revenue	\$1,737,650	\$1,073,339	\$2,810,989
Expenses:			
Full Time - Salary	\$930,684	\$688,957	\$1,619,641
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	\$131,000	\$17,196	\$148,196
Printing And Advertising	\$7,500	\$1,000	\$8,500
Prof-Tech Serv-Outside Vend	\$383,020	\$187,650	\$570,670
Computer and System Services	\$42,500	\$17,000	\$59,500
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	\$0	\$10,000	\$10,000
Rate-Based MNIT Services	\$70,282	\$86,041	\$156,323
Supplies	\$20,000	\$5,000	\$25,000
Repairs To Equip & Furn	\$3,000	\$0	\$3,000
Statewide Indirect Costs	\$3,500	\$3,500	\$7,000
Other Operating Costs	\$5,000	\$35,000	\$40,000
Equipment-Non Capital	\$1,500	\$0	\$1,500
Total Operating Expenses	\$1,609,986	\$1,056,344	\$2,666,331
	\$0	\$0	
Net Income (Loss) before Contributions	\$127,664	\$16,995	\$144,659
Retained Earnings, Beginning Period			(109,026)
Adjustment to Retained Earnings			
Retained Earnings, Ending Period			35,633
Reconciliation to Net Assets			
Retained Earnings			35,633
Contributed Capital			
Total Net Assets, Endining Period			35,633

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 FY23 programming, the following staffing levels are recommended to provide adequate support: (See following table).

<i>Proposed ETD Staffing</i>				
Name	Position	Per Part.**	Per Emp.*	FTE
Dusick, Jeff	Director – Enterprise Talent Development	0.50	0.50	1.0
Thoe, McCayla	Learning & Development Consultant	0.75	0.25	1.0
Kluttz-Horton, Joy	Learning & Development Consultant	0.30	0.70	1.0
Eversman, Kimberly	Learning & Development Consultant	0.30	0.70	1.0
Mellang, Gregory B	Virtual Development Lead	0.30	0.70	1.0
Aberle, Laurie Faye	Virtual Development Consultant	0.30	0.70	1.0
Kosharek, Kathleen M.	Learning & Development Consultant	0.75	0.25	1.0
Gramza, Debra	Learning & Development Consultant	0.60	0.40	1.0
Wellock, George	Business Manager	0.55	0.45	1.0
Bromley, Lovlie M	Enrollment/Business Administrator	0.80	0.20	1.0
Kidd, Lovie J	Program Coordinator	1.00	0.00	1.0
Tipler-Smart, Sarah	Program Coordinator	0.80	0.20	1.0
Xiong, Mee	Program Coordinator	0.75	0.25	1.0
Mulraney, Gareth	Program Coordinator	0.75	0.25	1.0
Duff, Rodney Joseph	Statewide ELM Admin	0.60	0.40	1.0
Total		9.05	5.95	15.0

* 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 2023

No Change Anticipated: With recent hires for several Training Program Coordinators and Learning & Development Consultants, ETD is positioned to deliver the anticipated programs for the upcoming Fiscal Year. Any Staff changes would be a result of unanticipated replacements. Roles and responsibilities for program coordinators will be adjusted to support back-office operations.

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 2023 (consistent with prior years) with these exceptions:

- Fees for Emerging Leaders Institute (ELI) will be maintained at \$2,500 this year but will need to be adjusted up in the next fiscal year to cover increasing costs for the program.
- Fees for Senior Leaders Institute (ELI) will be maintained \$3,000 this year but will need to be adjusted up in the next fiscal year to cover increasing costs for the program.
- Fees for all Core Programs will remain the same.
- Rates for our Skills Development classes have remained the same for the last eight years. Due to inflationary pressures, we are seeing costs rise and we will adjust our rate categories as follows:
 - Less than Half Day training will remain at \$95 per participant.
 - Half-Day Sessions will increase to \$175 per participant (\$25 change)
 - Full-Day Sessions will increase to \$295 per participant (\$20 change)
 - 2 Day Sessions will increase to \$595 per participant (\$45 change)
 - 3 Day Sessions will increase to \$745 per participant (\$30 change)
 - 4 Day Sessions, including SEAL, will remain at current prices.
- We are adjusting the rate for our Retirement Program and Pre-Planning for Retirement at \$95.
- Free class offerings will continue to be delivered 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 our current 12,500 state employees through the Per Employee Fees. If demand for LinkedIn Learning increases above our contract levels, ETD will offer additional licenses for \$13.90 per employee. A similar cost will be charged for all non-Executive Agencies that are not covered by the Per Employee Fee.

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	FY19	FY20	FY21	FY22	Proposed FY23
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 Licenses	\$0	\$0	\$0	\$14.38	\$13.90
Hourly Rate	\$140	\$140	\$140	\$140	\$140
Extraordinary Leader Workshop Facilitated by ETD Staff; 1-day, 30 max.					
Materials	\$310	\$310	\$310	\$345	\$345
Facilitation Fee	\$3,100	\$3,100	\$3,100	\$0	\$0
Extraordinary Leader 1-to-1 Facilitated by Senior Z-F Coach*	\$590	\$590	\$590	\$590	\$590
Facilitated by ETD Coach	\$210	\$210	\$210	\$0	\$0
Core Classroom Training (per person):					
Supervisor Core ****	\$845	\$845	\$845	\$845	\$845
Manager Core ****	\$845	\$845	\$845	\$845	\$845
HR Core****	\$325	\$175	\$175	\$100	\$100
Commissioners Core***	\$0	\$0	\$3,500	\$2,500	\$2,500
IDI QA Training and Assessments (per person):					
IDI QA Qualifying Seminar	N/A	N/A	N/A	\$1,800	\$1,800
IDI Assessment	N/A	N/A	N/A	\$21	\$21
Retirement Preparation Courses (per person):					
State Retirement Seminar ****	\$145	\$145	\$145	\$50	\$95
Pre-planning for Retirement ****	\$140	\$140	\$140	\$50	\$95
Other Open Enrollment courses (per person)**:					
Less than Half Day (Virtual)			\$95	\$95	\$95
Half Day (Classroom or Virtual)	\$150	\$150	\$150	\$150	\$175
Full Day (Classroom or Virtual)	\$275	\$275	\$275	\$275	\$295
2 Day (Classroom or Virtual)	\$550	\$550	\$550	\$550	\$595
3 Day (Classroom or Virtual)	\$715	\$715	\$715	\$715	\$745
4 Day (Classroom or Virtual)	\$935	\$935	\$935	\$935	\$935
Extraordinary Leader	\$275	\$275	\$275	\$275	\$350
Extraordinary Coach - 1 day	\$275	\$275	\$275	\$275	\$350
Elevating Feedback - 1/2 day	\$150	\$150	\$150	\$150	\$150
Cohort Based Learning (per person):					
Emerging Leaders Institute***	\$3,740	\$3,740	\$2,500	\$2,500	\$2,500
Senior Leadership Institute ***	\$4,070	\$4,070	\$3,000	\$3,000	\$3,000
Strategic Effectiveness for Aspiring Leaders ****	\$935	\$935	\$935	\$935	\$935

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 virtually or on-site at the customer desired location.

When coordinating interagency agreements for ETD vendors on Master Contract, a 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 (Learning Management - LM) and the training is held virtually. Topics can range from soft skills courses such as “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 ETD’s website, newsletters, 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 programs 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 competitiveness of ETD’s pricing structure. The following table indicates that ETD’s pricing is consistently below that of other providers with whom ETD’s customers may engage.

Half Day Classroom Training per person rate		
Training Provider	Half Day Rate Per Enrollee	<i>Savings through ETD</i>
Minnesota Management & Budget ETD	\$175	NA
Working Conversations (same/similar soft skills courses with same instructors on soft skills)	\$295	\$120
Dale Carnegie Courses (3-hour program similar to Skills Development 4-hour classes offered by ETD)	\$399	\$224
American Management Association, GSA rate (half day). These are live online, not classroom.	\$545	\$370
Full Day Classroom Training per person rate		
Training Provider	Full Day Rate Per Enrollee	<i>Savings through ETD</i>
Minnesota Management & Budget ETD	\$295	NA
University of Minnesota, College of Continuing Education (similar courses on a wide range of leadership/soft skills)	\$528	\$233
Learning Tree International (GSA pricing)	\$520	\$225
Franklin Covey	\$545	\$250
American Management Association, GSA rate (soft skills courses, such as “Business Writing”). These are live online, not classroom.	\$1,037	\$742
Core Strengths Training (mgmt/leadership skills)	\$599	\$304
TrainUP – Cultural Competency (virtual/live)	\$745	\$450
Two Day Classroom Training per person rate		
Training Provider	Two Day Rate Per Enrollee	<i>Savings through ETD</i>
Minnesota Management & Budget ETD	\$595	NA
Center for Leadership Studies - Situational Leadership	\$1,499	\$904
AMA (GSA Rate) (Courses similar to ETD, “Collaborative Leadership Skills”, live)	\$2,445	\$1,850
University of Minnesota, College of Continuing Education	\$1,065	\$470

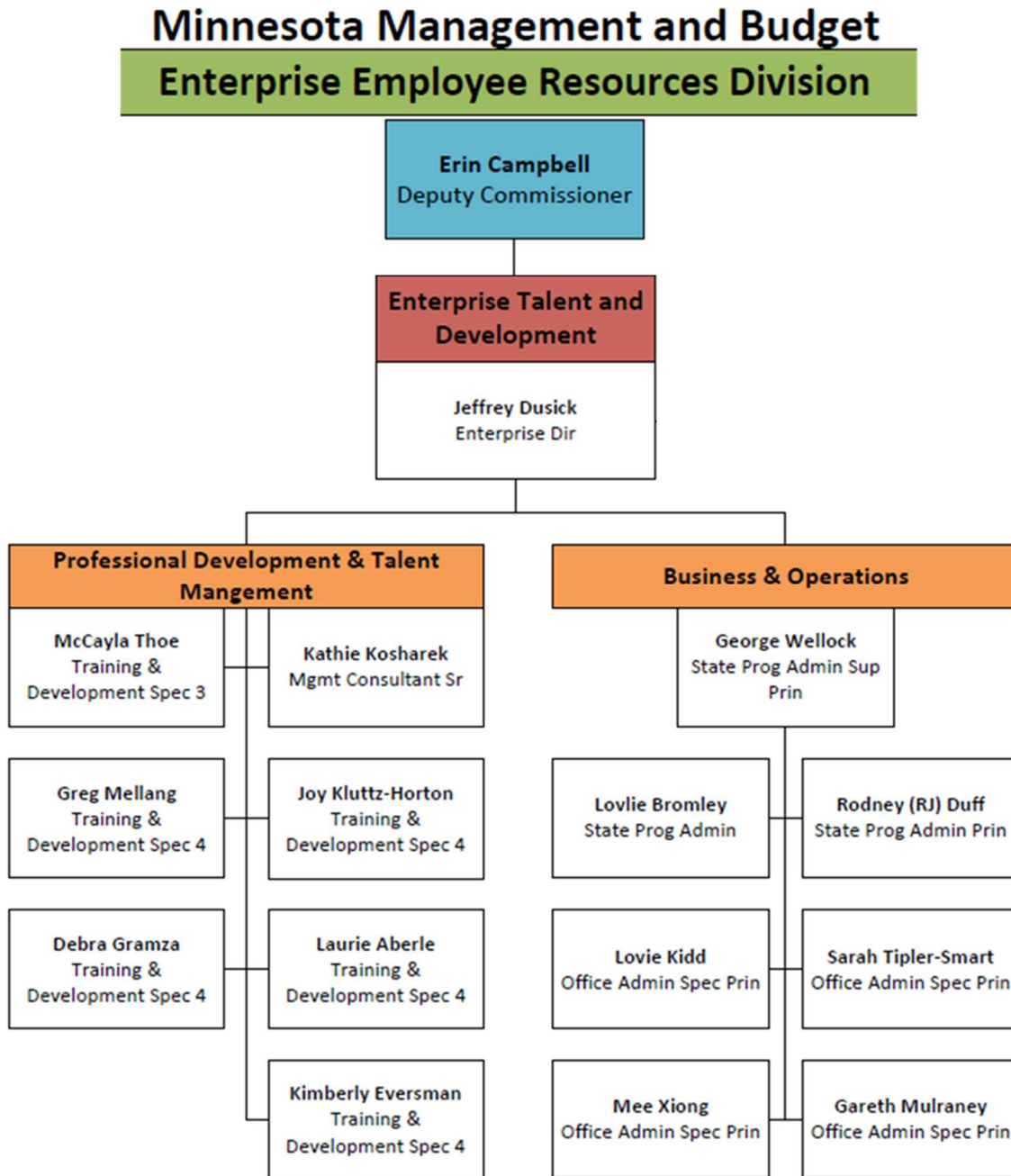
Contracted Training – 1 Day – Group, customized, on premise		
Training Provider	Full Day Rate	<i>Savings through ETD</i>
Minnesota Management & Budget ETD	\$2,340	NA
University of Minnesota, College of Continuing Education	\$4,000	\$1,660
Center for Leadership Studies	\$3,500 plus travel	\$1,160
DeepSee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

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

Research conducted by ETD staff shows that we continue to be the high quality / low-cost option for State employees. We reviewed comparable training costs for similar options provided by our competition and compare very favorably within our market analysis. Now that the majority of our competitors have adjusted prices during these inflationary times, we still maintain a distinct competitive advantage for similar offerings. Within our competitive analysis, 75% of our competitors have 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



OFFICE OF ADMINISTRATIVE HEARINGS—ADMINISTRATIVE HEARINGS**Services Provided**

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

Administrative Law Division

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

Workers' Compensation Division

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

Municipal Boundary Adjustments Division

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

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

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

How Rates are Computed

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

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

FOR YEAR ENDING JUNE 30, 2023
 (All Figures in 000's)

ADMINISTRATIVE HEARINGS
 FUND 5201

PART I 2 CFR 200 R.E. BALANCE		
2 CFR 200 R.E. BALANCE July 1, 2022 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		94
Adjustments (e.g. Contrib. Capital)		-
Adjusted Retained Earnings Balance		94
FY23 Retained Earnings Increase (Decrease) Per ACFR		
2 CFR 200 Revenues		
Operating Revenue	3,305	
Non Operating Revenue	-	
Total Revenues		3,305
Less: Expenditures (Actual Costs):		
Total Operating Expenses per States Financial Report	(2,798)	
Other Expenses	-	
GASB87 Lease/Amortization Cash Expense	-	
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	(373)	
GASB75 Net OPEB Liability Adjustment	30	
Total Expenditures		(3,141)
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		-
FY23 Net Increase (Decrease) to Retained Earnings Balance per ACFR		164
2 CFR 200 R.E. BALANCE June 30, 2023	A)	258
Allowable Reserve	B)	524
Excess Balance (A)-(B)		(266)

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

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

FOR YEAR ENDING JUNE 30, 2023
 (All Figures in 000's)

ADMINISTRATIVE HEARINGS
FUND 5201

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2022			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, 2023	C)		237

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2022			
ADJUSTMENTS:			
FY98 PPD Adjustment	(39)		
Accumulated Prior Year Imputed Interest Adjustment	(246)		
Accumulated Prior Years GASB68 Adjustment	(759)		
Accumulated Prior Years GASB75 Adjustment	(130)		
Current year Imputed Interest Adjustment	-		
Current year GASB68 Net Pension Liability Adjustment	373		
Current year GASB75 OPEB Adjustment	(30)		
Current year GASB87 Lease/Amortization Cash Expense	-		
Total Adjustments			(831)
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2023	D)		(831)

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)	(336)
--	-------

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
FY1998 PPD Adjustment	(39)	per FY2004 A-87 Admin Hearings Fund 904
FYpre2004 Imputed Interest	(176)	interest earned on excess retained earnings, per FY2004 A-87 Admin Hearings Fund 904
FY2004 Imputed Interest	(8)	interest earned on excess retained earnings
FY2005 Imputed Interest	(11)	interest earned on excess retained earnings
FY2006 Imputed Interest	(17)	interest earned on excess retained earnings
FY2007 Imputed Interest	(27)	interest earned on excess retained earnings
FY2008 Imputed Interest	(29)	interest earned on excess retained earnings
FY2009 Imputed Interest	(18)	interest earned on excess retained earnings
FY2010 Imputed Interest	(5)	interest earned on excess retained earnings
FY2011 Imputed Interest	(3)	interest earned on excess retained earnings
FY2012 Imputed Interest	(1)	interest earned on excess retained earnings
FY2013 Imputed Interest	(3)	interest earned on excess retained earnings
FY2014 Imputed Interest	(5)	interest earned on excess retained earnings
FY2015 Imputed Interest	(6)	interest earned on excess retained earnings
FY15 GASB68 Beginning Balance Adjustment	(1,646)	adjustment from 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
TOTAL	<u>(1,174)</u>	
	<u>(1,174,000)</u>	



FISCAL YEAR 2023

Corrected Rate Proposal for Enterprise Fund (5201)

June 2, 2022

Jenny Starr
Chief Administrative Law Judge
Office of Administrative Hearings
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Pursuant to Minn. Stat. §§ 16A.126, subd. 1, and 14.53 (2020), 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 2023 (FY23).

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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, professional license revocations or suspensions, special education due process claims, utility rate setting and site permit reviews, nursing home discharges or transfers, 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, 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

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).

Successes (FY22)

- **Continuity of Services**

Notwithstanding the demands of responding to frequently changing pandemic-related conditions, OAH provided a very high level of dispute-resolution services during FY22; including our work in a series of complex legal disputes between agencies and the regulated public.

For example, Administrative law judges from OAH presided over hearings into:

- Sudden spikes in natural gas wholesale prices that forced utilities to pay \$800 million in higher costs for gas supplies in February of 2021;
- The efficacy of the PolyMet Mining company's plan to add a layer of bentonite to its tailings basin so as to limit the potential environmental impacts from mine-related wastes;
- The lawfulness of Governor Walz's COVID-related Executive Orders restricting in-person dining and beverage service in Minnesota's bars and restaurants;
- The reasonableness of a Remedial Action Order from the Board of Animal Health directing a local farmer to reimburse the state \$194,000 in construction costs for a fence that cordoned off the remains of diseased deer;
- Whether the medical director of the Beltrami County Jail violated ethical and professional care standards, resulting in the death of an inmate; and
- The lawfulness of administrative rules governing the admission, discharge, and appeal rights of the more than 500 patients receiving skilled nursing care in Minnesota's Veterans' Homes.

- **Public Comment Portal Project**

In 2021, six state agencies contributed a total of \$350,000 into funds held by MNIT to build a public comment portal for Minnesota rulemaking.

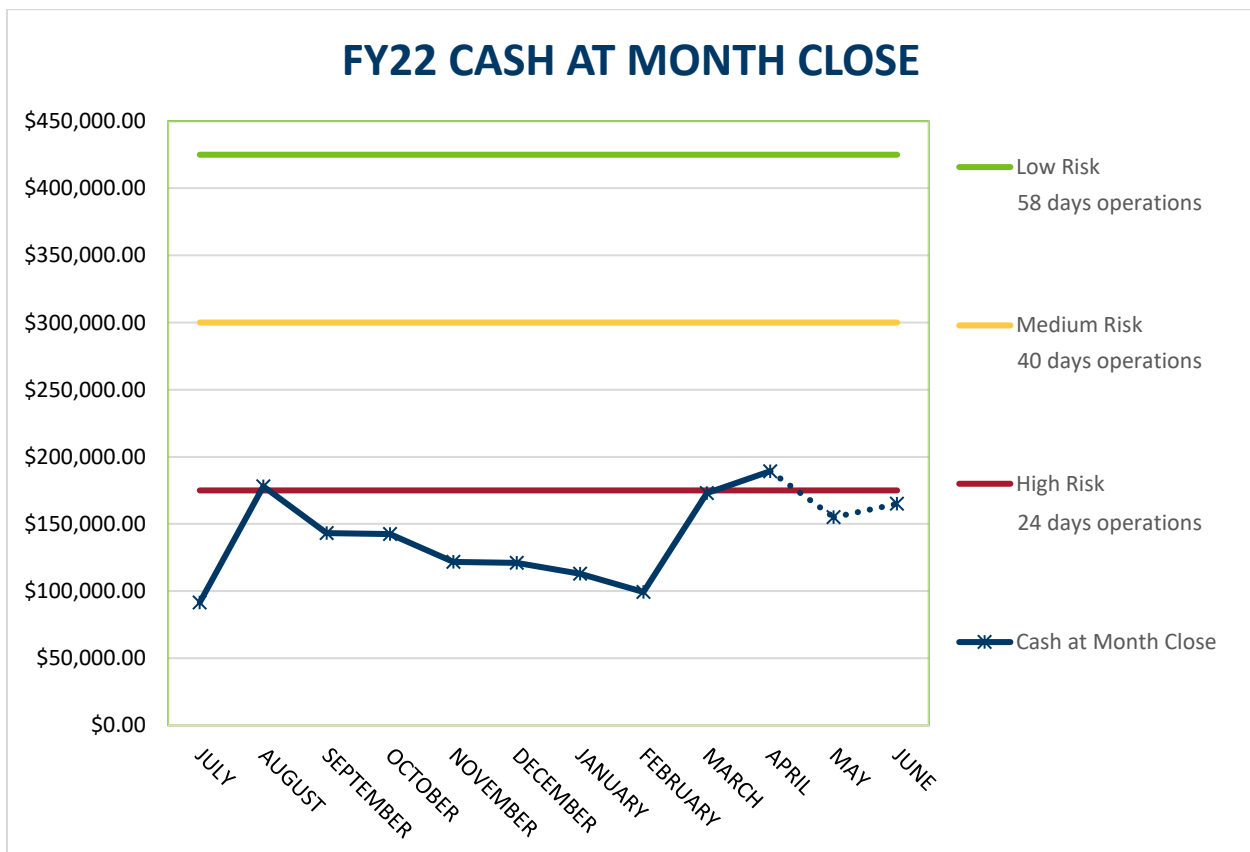
In 2022, OAH held informal listening sessions with project funders, created a dedicated GovDelivery subscription service, published a report summarizing the informal listening sessions, hired a project manager, published a formal scope statement, identified project champions across ten state agencies, and launched requirements gathering sessions.

When complete, this project will increase public participation and engagement in rulemaking across all Minnesotans and Minnesota communities by creating an accessible, easily-navigated, web-based portal to collect and publish information and public comments on proposed rules.

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.
- Throughout FY22, **cash on hand maintained below 18 days' operating expenses**, placing OAH at high financial risk of not meeting operational expenses throughout the fiscal year.
- Our agency customers have limited data from which to accurately forecast their needs for dispute-resolution services during the coming fiscal year. To **meet customer demand when it occurs**, and maintain personnel needed to meet demanding statutory timelines for resolving cases, OAH must increase cash on hand to a **minimum of 60 days' operating expenses**.



- **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.⁷
 - 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**.
 - Over past years, funding could not support replacement of OAH’s outdated case management system.
 - This means parties and their representatives cannot interact with a docket and its filings in the manner they experience throughout Minnesota’s District Courts.
 - In these remote times, this gap in service imposes significant and unnecessary burdens for state agencies, local units of government, individuals, and businesses and all of their attorneys and representatives.
- A nimble and cost-effective tribunal also requires regular investment and maintenance of **security**.
 - Over past years, funding could not support 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.

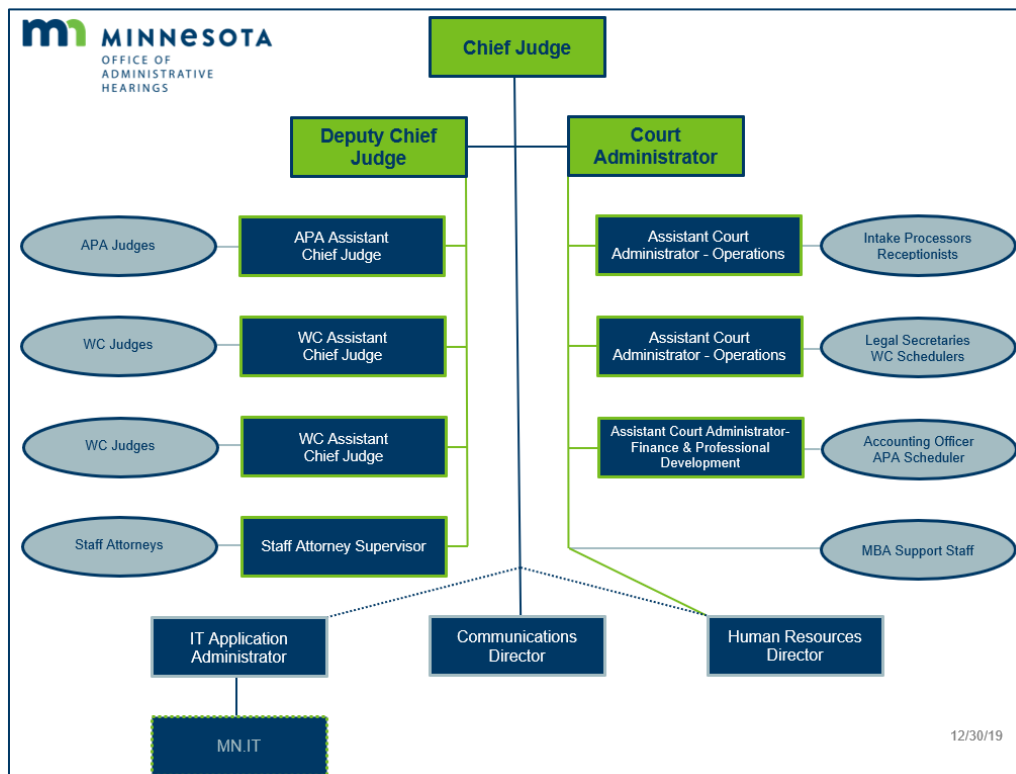
Structure and Staffing

- **Largest Executive Branch Court**

- OAH is the largest court in the Executive Branch with 66 full-time equivalents (FTE) employed across the court’s Workers’ Compensation and Administrative Law Divisions.

⁷ Minn. Stat. § 14.48, subs. 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”).

- OAH's trial bench is similar in size to the bench in Ramsey County District Court.
- In FY23, the Administrative Law Division will consist of 18.55 FTE:
 - Chief Administrative Law Judge (.3 FTE)
 - Deputy Chief Judge (.15 FTE)
 - Court Administrator (.3 FTE)
 - Assistant Chief Judge (1 FTE)
 - Administrative Law Judges (7.75 FTEs)
 - General Counsel (.5 FTE)
 - Staff Attorney Supervisor (.5 FTE)
 - Staff Attorneys (2 FTEs)
 - Assistant Court Administrator (.6 FTEs)
 - Administrative Support (5.45 FTEs)
- OAH also engages a post-retirement option and contract judges to manage temporary spikes in case filings.



EXECUTIVE SUMMARY

Recommended Rate

For FY23, OAH asks that rates be approved as follows:

Group	Existing FY22 Rates	Proposed FY23 Rates
Judges and mediators	\$215 per hour	\$245 per hour
Staff attorneys	\$105 per hour	\$145 per hour
Paralegals	\$0	\$0

The proposed rate **supports**:

- Onboarding professional development for new judges;
- Increased judicial education for all judges;
- Statutorily provided pay increases; and
- Increased cash flow equal to about 35 days' operational expenses.

The proposed rate **does not, however**:

- Fund a replacement of OAH's outdated case management system⁸; or
- Invest in physical safety measures such as bag and people screeners.

Anticipated Revenues and Expenses

- Roll forward from FY22 to FY23 is estimated at **\$253,251**.
- FY23 revenues are anticipated at **\$3,513,730**.
- FY23 operating expenses are anticipated at **\$3,442,648**.
- Roll forward from FY23 to FY24 is projected at **\$324,333**.

⁸ A case management system contains information on matters and cases under the jurisdiction or consideration of OAH. It manages all incoming and outgoing court filings. It contains the official court record.

Private Sector Comparison

Type	Rate
Minnesota Law Partner	\$560 ⁹
Minnesota Associate Attorney	\$370 ¹⁰
Minnesota Solo Practitioner	\$350 ¹¹
OAH Administrative Law Judge	\$245 (proposed)
OAH Staff Attorney	\$145 (proposed)
Private Paralegal	\$125 ¹²
OAH Paralegal	\$0.00 (proposed)

ASSUMPTIONS

Projected Operating Expenses

The **operating expenses** of the Administrative Law Division are **expected to increase** from \$2,700,752 in FY22 to \$3,442,648 in FY23:

- Costs for salaries and benefits increase from \$2,387,964 to \$3,039,541 as a result of filling positions previously reduced through attrition and statutorily-provided pay increases.
- Costs increase for centralized IT services from \$94,284 in FY22 to \$139,101 in FY23.
- Costs for professional and technical services increase from \$79,150 to \$109,948 to complete FY22 projects, including remote access to our courtrooms and office furniture.

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.*

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).

- Costs for employee development increase from \$15,764 to \$22,3664 to ensure our judges and staff attorneys have access to high-quality and regular judicial training, legal education, and professional development. This also includes onboarding expenses for new judges and staff attorneys.
- 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.
 - 72% 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 FY23 remains the same as the split for the FY22:

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

Projected Revenues by Rate Option

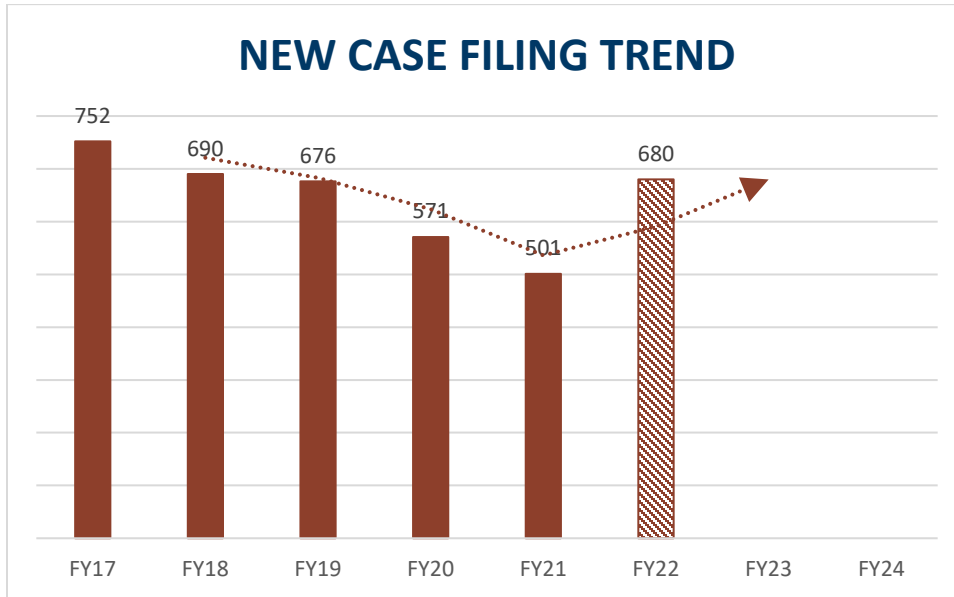
Three components make up the revenues earned by the Administrative Law Division and contributed to the Administrative Law Enterprise Fund: **(1)** roll forward from the prior fiscal year; **(2)** customer demand for services; and **(3)** rates at which service hours are billed.

1. Roll forward

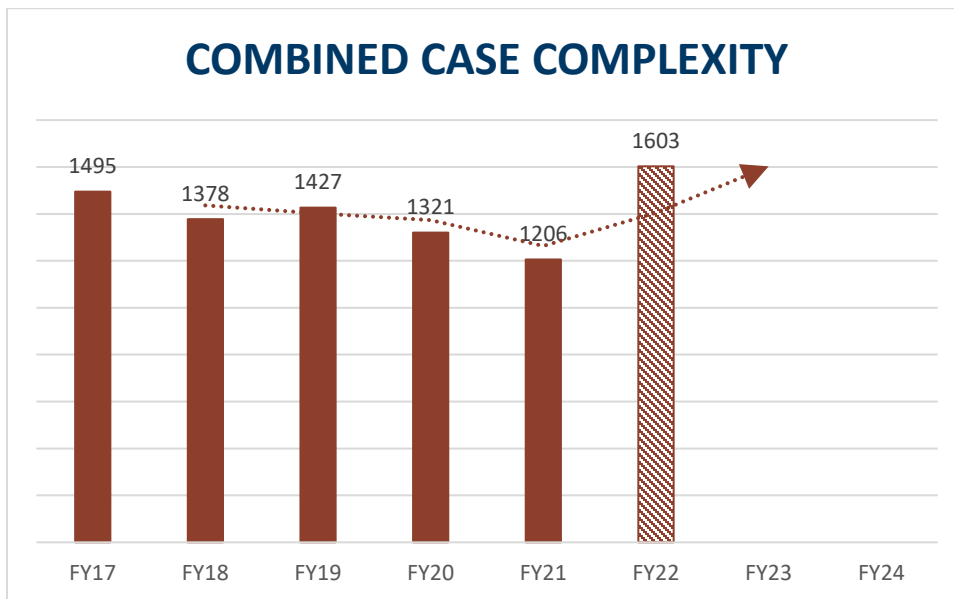
We estimate a roll forward from FY22 to FY23 is estimated at \$253,251.

2. Customer demand for services

New case filings in FY22 and FY23 are anticipated to return to historical all-time highs:

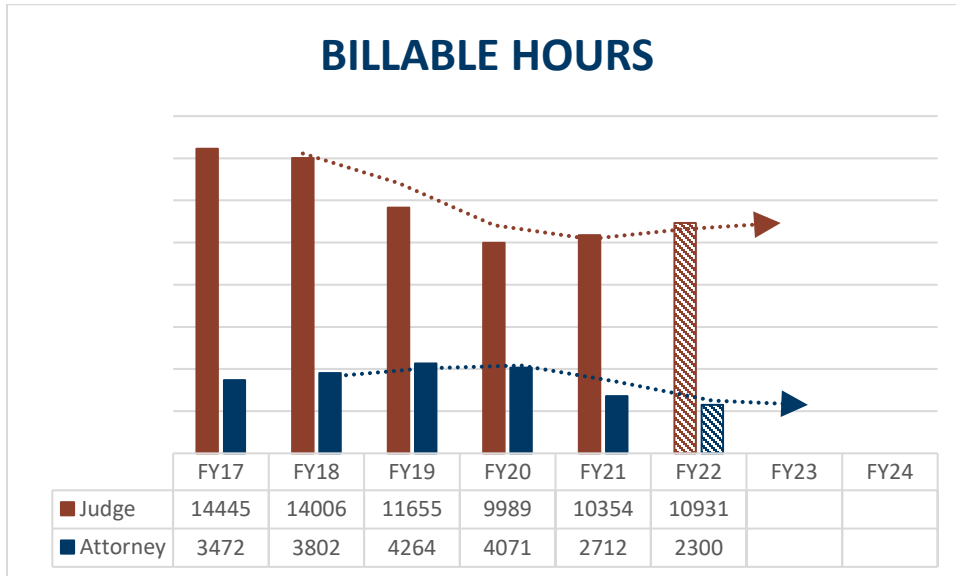


The combined complexity of new cases is also projected to spike:¹³



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 anticipated future workload for purposes of hiring.

The five-year historical average for judge and mediator billable hours is 12,087 per fiscal year. The five-year historical average for staff attorney billable hours is 3,619 per fiscal year. Trends based on two-year averages show billable hours slightly increasing.



Based on this combined data, we assume **billable hours** of **12,474** for **Administrative Law Judges and Mediators** in FY23. 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.

We assume **billable hours** of **2,880** for Staff **Attorneys** in FY23. This includes hours billed for:

- Assisting with drafting and preparing interim orders, decisions, and reports;
- Conducting legal research;
- Providing legal analysis of case filings and governing laws and rules;
- 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** and assumes the hourly rates billed by judges and attorneys will be sufficient to **cover these important quality controls**:

- 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.

Rate options

Option 1 Current Rate - \$215/\$105	FY23	FY24 **
EXPENSES		
Planned Expenditures	3,442,648	3,511,500
REVENUE		
Roll Forward from prior Fiscal Year	253,251	-165,123
Fees and Reimbursements	40,000	40,000
Time Billed		
Administrative Law Judge - FTEs	2,398,110	2,398,110
Administrative Law Judge - Contractors	283,800	283,800
Staff Attorneys	302,400	302,400
TOTAL REVENUE		
Total Revenue	3,277,561	2,859,187
Projected Revenue less Expenses	-165,123	-652,313
**FY24 Planned expenditures are a 2% increase from FY23 expenditures.		

Option 2 Break-even Rate - \$235/\$135		FY23	FY24 **
EXPENSES			
Planned Expenditures		3,442,648	3,511,500
REVENUE			
Roll Forward from prior Fiscal Year		253,251	170,793
Fees and Reimbursements		40,000	40,000
Time Billed			
Administrative Law Judge - FTEs		2,621,190	2,621,190
Administrative Law Judge - Contractors		310,200	310,200
Staff Attorneys		388,800	388,800
TOTAL REVENUE			
Total Revenue		3,613,441	3,530,983
Projected Revenue less Expenses		170,793	19,483
**FY24 Planned expenditures are a 2% increase from FY23 expenditures.			

Option 3 Proposed Rate - \$245/\$145		FY23	FY24 **
EXPENSES			
Planned Expenditures		3,442,648	3,511,500
REVENUE			
Roll Forward from prior Fiscal Year		253,251	324,333
Fees and Reimbursements		40,000	40,000
Time Billed			
Administrative Law Judge - FTEs		2,732,730	2,732,730
Administrative Law Judge - Contractors		323,400	323,400
Staff Attorneys		417,600	417,600
TOTAL REVENUE			
Total Revenue		3,766,981	3,838,063
Projected Revenue less Expenses		324,333	326,563
**FY24 Planned expenditures are a 2% increase from FY23 expenditures.			

Option 3 provides cash-flow of 35 days' operating expense, improving OAH's financial risk from "high" to "medium" risk.

Option 4 Comparison Rate - \$250/\$150		FY23	FY24 **
EXPENSES			
Planned Expenditures		3,442,648	3,511,500
REVENUE			
Roll Forward from prior Fiscal Year		253,251	401,067
Fees and Reimbursements		40,000	40,000
Time Billed			
Administrative Law Judge - FTEs		2,788,500	2,788,500
Administrative Law Judge - Contractors		330,000	330,000
Staff Attorneys		432,000	432,000
TOTAL REVENUE			
Total Revenue		3,843,751	3,991,567
Projected Revenue less Expenses		401,067	480,067
**FY24 Planned expenditures are a 2% increase from FY23 expenditures.			

Option 4 provides cash-flow of about 50 days' and is the only option that brings OAH into "low" risk of not meeting day-to-day operating expenses.

RATE HISTORY COMPARISON

	2016	2017	2018	2019	2020	2021	2022 (Est)	2023 (Est)
RATE								
Administrative Law Judges	\$120	\$170	\$170	\$170	\$170	\$215	\$215	\$245
Staff Attorney	\$80	\$90	\$90	\$90	\$90	\$105	\$105	\$145
Paralegal	\$35	\$35	\$35	\$35	\$0	\$0	\$0	\$0
HOURS								
Administrative Law Judges	14,900	14,445	14,006	11,655	9,974.3	10,354	11,160.25	12,474
Staff Attorney	2,626	3,472	3,802	4,264	3,847.95	2,712	2,430.42	2,880
Paralegal	19	18	15	0	0	0	0	0
TOTAL	17,545	17,935	17,823	15,919	18,020	12,342	13,591	16,140
TOTAL								
Administrative Law Judges	\$1,788,000	\$2,455,650	\$2,381,020	\$1,959,590	\$1,695,631	\$2,226,110	\$2,399,454	\$3,056,130
Staff Attorney	\$210,080	\$312,480	\$342,180	\$383,733	\$346,315	\$284,760	\$255,194	\$417,600
Fees and Expense Reimbursements (billed to clients)	\$108,322	\$101,531	\$87,696	\$46,510	\$70,600	\$46,496	\$42,844	\$40,000
TOTAL	\$2,107,067	\$2,870,291	\$2,811,421	\$2,389,833	\$2,135,120	\$2,557,366	\$2,697,492	\$3,513,730

PRO FORMA FUND STATEMENT

		Actual 2018	Actual 2019	Actual 2020	Actual 2021	Projection 2022	Projection 2023
Balance Forward		752,200	806,923	575,250	292,334	256,511	253,251
Transfer In		50	125				
600145-8001	State Agencies	2,575,870	2,029,261	1,865,213	2,302,808	2,431,635	3,212,549
600145-8002	Non-State Agencies	146,925	194,728	126,646	139,137	151,859	164,504
600145-8003	Interested Parties	879	675	305	473	583	453
600145-8004	Data Practices Fees	6,446	50	56,605	31,759	23,715	21,691
600145-8007	CVH	81,252	139,366	58,776	79,407	89,700	114,533
600145-8008	State Agencies	0	0	0	32		
Total Revenue		2,811,421	2,364,205	2,107,545	2,553,617	2,697,492	3,513,730
41000	Salary & Benefits	2,328,329	2,096,552	2,210,131	2,094,462	2,387,964	3,039,541
41100	Rent	77,728	23,057	30,683	65,749	68,503	68,503
41110	Printing	0	80	0	0	0	0
41130	Professional/Technical Svcs	162,185	97,953	60,466	59,277	79,150	109,948
41150	Computer/ System Svcs	8,289	2,763	7,685	9,258	11,373	11,333
41155	Communications	3,781	4,692	2,800	3,307	2,012	3,712
41160	Instate Travel	10,996	7,826	4,166	393	1,192	4,525
41170	Outstate Travel	1,506	4,834	3,359	0	107	2,495
41180	Employee Development	12,122	7,277	4,915	5,276	15,764	22,366
41190	Agency Provided Prof/Tech Svcs	10,390	1,711	2,809	4,686	5,867	6,190
41196	Centralized IT Services	95,523	320,196	26,839	85,289	94,284	139,101
41300	Supplies	12,816	4,902	3,810	133,712	12,969	8,200
41400	Equipment Rental	4,231	1,467	1,142	2,787	2,318	3,150
41500	Repairs	293	77	36	1,853	390	750
42010	Statewide Indirect Costs	18,718	19,064	19,807	17,482	11,444	11,444
42020	Attorney General Costs	4,782	131	0	13	1,000	1,000
43000	Other Operating Costs	5,009	3,296	11,810	105,892	6,415	10,390
Total Operating Exp.		2,756,698	2,595,878	2,390,461	2,589,440	2,700,752	3,442,648
EOY Fund Balance		806,923	575,250	292,334	256,511	253,251	324,333

CASH FLOW STATEMENT

(Dollars in Thousands)	Actual 2021	Projected 2022
Operating Revenues		
Receipts from Customers	2,553	2,697
Other Income		
Total Operating Revenues	2,553	2,697
Gross Margin	2,553	2,697
Operating Expenses		
Purchased Services	233	278
Salaries and Fringe Benefits	2,094	2,388
Claims		
Depreciation		
Amortization		
Supplies and Materials	139	12
Indirect Costs	17	11
Other Expenses	106	12
Total Operating Expenses	2,589	2701
Operating Income	256	253
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	256	253
Capital Contributions		
Transfers in		
Transfers out		
Cash Flow	256	253

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.



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 Actual**

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

FOR YEAR ENDING JUNE 30, 2023
(All Figures in 000's)

Central Mail
FUND 5203

PART I 2 CFR 200 R.E. BALANCE		
2 CFR 200 R.E. BALANCE July 1, 2022 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		2,375
Adjustments		-
Adjusted Retained Earnings Balance		2,375
FY23 Retained Earnings Increase (Decrease) Per ACFR		
2 CFR 200 Revenues		
Operating Revenue	11,358	
Non Operating Revenue	-	
Total Revenues	11,358	
Less: Expenditures (Actual Costs):		
Total Operating Expenses per States Financial Report	(11,056)	
Other Expenses	-	
GASB87 Lease/Amortization Cash Expense	-	
Less Depreciation Expense	59	
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	(81)	
GASB75 Net OPEB Liability Adjustment	1	
Total Expenditures	(11,077)	
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)	(59)	
Other	-	
Total OMB 2 CFR 200 Allowable Expenditures	(59)	
Plus 2 CFR 200 Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balance	-	
Other	-	
Total Adjustments	-	
FY23 Net Increase (Decrease) to Retained Earnings Balance per ACFR		222
2 CFR 200 R.E. BALANCE June 30, 2023	A)	2,597
Allowable Reserve	B)	1,846
Excess Balance (A)-(B)		751

(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)



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 Actual**

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

FOR YEAR ENDING JUNE 30, 2023
(All Figures in 000's)

Central Mail
FUND 5203

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2022		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, 2023	C)	66

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2023		
ADJUSTMENTS:		
Other Adjustments	(47)	
Prior year adjustment and Imputed Interest	8	
Prior year GASB68 NPL Adjustments	(175)	
Prior year GASB75 OPEB Adjustments	(48)	
Current year Imputed Interest	-	
Current year GASB68 NPL Adjustments	81	
Current year GASB75 OPEB Adjustments	(1)	
Current year GASB87 Lease/Amortization Cash Expense	-	
Total Adjustments	(182)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2023	D)	(182)

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)		2,481
(Should Tie to the Fund Balance in the ACFR)		2,481

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Others	FY1998 PPD Adjustment	(34)	per FY2004 A-87 Central Mail Fund 980
Interest	FYpre2004 Imputed Interest	(48)	interest earned on excess retained earnings
Interest	FY2004 Imputed Interest	(3)	interest earned on excess retained earnings
Interest	FY2005 Imputed Interest	(14)	interest earned on excess retained earnings
Interest	FY2006 Imputed Interest	(16)	interest earned on excess retained earnings
Interest	FY2007 Imputed Interest	(29)	interest earned on excess retained earnings
Interest	FY2008 Imputed Interest	(29)	interest earned on excess retained earnings
Interest	FY2009 Imputed Interest	(22)	interest earned on excess retained earnings
Interest	FY2010 Imputed Interest	(9)	interest earned on excess retained earnings
Interest	FY2011 Imputed Interest	(3)	interest earned on excess retained earnings
Interest	FY2012 Imputed Interest	(5)	interest earned on excess retained earnings
Interest	FY2013 Imputed Interest	(4)	interest earned on excess retained earnings
Others	FY2014 Contributed Capital	(13)	per FY2014 Plant Mgmt "Footnotes to Financial Stmtts"
Interest	FY2014 Imputed Interest	(5)	interest earned on excess retained earnings
Interest	FY2015 Imputed Interest	(7)	interest earned on excess retained earnings
GASB68	FY15 GASB68 Beginning Balance Adjustment	(630)	adjustment from ACFR
GASB68	FY15 GASB68 Net Pension Liability Adjustment	64	change in deferred liability from ACFR
Interest	FY2016 Imputed Interest	(9)	interest earned on excess retained earnings
GASB68	FY16 GASB68 Net Pension Liability Adjustment	144	change in deferred liability from ACFR
Interest	FY2017 Imputed Interest	(11)	interest earned on excess retained earnings
GASB68	FY17 GASB68 Net Pension Liability Adjustment	(296)	change in deferred liability from ACFR
Interest	FY2018 Imputed Interest Adj - Restatements	214	MMB calculated adjustments
GASB68	FY18 GASB68 Net Pension Liability Adjustment	(102)	change in deferred liability from ACFR
GASB75	FY18 GASB75 Beginning Balance Adjustment	(49)	adjustment from ACFR for enacting GASB75
GASB75	FY18 GASB75 Net OPEB Obligation Adjustment	(4)	change in deferred liability from ACFR
Interest	FY2019 Adjustment Accumulated Prior Year Imputed Interest	8	FY17 Imputed Interest was incorrect on this tab. Corrected in FY19.
Interest	FY2019 Adjustment Accumulated Prior Year Imputed Interest	-	interest earned on avg. monthly cash balance
GASB68	FY19 GASB68 Net Pension Liability Adjustment	281	change in deferred liability from ACFR
GASB75	FY19 GASB75 Net OPEB Obligation Adjustment	3	change in deferred liability from ACFR
Interest	FY20 Adjustment Accumulated Prior Year Imputed Interest	-	
GASB68	FY20 GASB68 Net Pension Liability Adjustment	(39)	
GASB75	FY20 GASB75 Net OPEB Obligation Adjustment	6	
Interest	FY21 Adjustment Accumulated Prior Year Imputed Interest	-	
GASB68	FY21 GASB68 Net Pension Liability Adjustment	70	
GASB75	FY21 GASB75 Net OPEB Obligation Adjustment	(1)	
Interest	FY22 Adjustment Accumulated Prior Year Imputed Interest	-	
GASB68	FY22 GASB68 Net Pension Liability Adjustment	333	
GASB75	FY22 GASB75 Net OPEB Obligation Adjustment	(3)	

TOTAL (262)
(262,000)

Current	FY23 Adjustment Accumulated Prior Year Imputed Interest	-
Current	FY23 GASB68 Net Pension Liability Adjustment	81
Current	FY23 GASB75 Net OPEB Obligation Adjustment	(1)
	TOTAL	<u>80</u>

Prior years accummulated		
Interest	Adjustment Accumulated Prior Year Imputed Interest	8
GASB68	GASB68 Net Pension Liability Adjustment	(175)
GASB75	GASB75 Net OPEB Obligation Adjustment	(48)
Others	Adjustments	(47)
	TOTAL	<u>(262)</u>
		-



**Central Mail
Fund 5203**

**Fiscal Year 2023
Business Plan**

April 7, 2022

Christopher A. Guevin, P.E. Director

Department of Administration

Facilities Management Division

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Executive Summary

Who we are and what we do

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

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

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

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

Services are provided to:

- State agencies located in St. Paul.
- The Department of Education in Minneapolis.
- The Department of Corrections in Arden Hills.
- The State Boards in St. Paul.
- Minnesota State offices in St. Paul.
- The Nursing Board in Eagan.

Our goals for next year

- Provide the state overall postage savings of \$1.5 million in Fiscal Year (FY) 2023.
- Implementation of new billing system during the first half of FY 2023.
- Improve the timing of invoice distribution with the new billing system.
- Review and update web site.

Our proposed rates

There will be no rate changes in FY 2023.

Central Mail's overall revenue is expected to increase 2% due to an increase in postage clearing as a result of anticipated USPS rate increases.

See page 21 for Central Mail's detailed rates.

The USPS is changing their structure to include rate changes every January and July. This plan includes an estimated USPS rate increase beginning July 2022 of 2%. At this time, USPS has not announced commercial pricing for July 2022.

Our successes, challenges, and economic and legislative impacts

Successes

- In FY 2021, \$1.7 million in postage savings was achieved.
- Improved cash flow deficits by:

- Utilizing prepaid postage payment schedule
- Increasing revenues

Challenges

As noted in the last business plan:

- Central Mail has not achieved the goal of \$2 million in postage savings in FY 2022. This is due to changes in the USPS rates. Savings in FY 2022 are now estimated to be \$ 1.5 million. The reduction is due to fluctuation of the discounts provided by the USPS to high-volume mailers.
- The goal to implement a new billing system did not occur in FY 2022. It is expected to be implemented during the first quarter of FY 2023.
- Implementation of a partner prepayment plan for postage did not occur due to its dependence on the new billing system which has been delayed. At this point, the need appears to have diminished, resulting in the cost of implementing and maintaining a prepayment plan exceeding its benefits.

Other challenges include:

- Providing services with vacant positions and multiple team members on extended medical leave.
- Providing timely and accurate invoices to customers with an outdated and unreliable billing system.
- 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 during the COVID-19 pandemic, beginning in FY2020, due to one-time agency projects.

Projected FY 2023 financial activities

Revenue	\$11,732,024
Expenses	\$11,583,095
Year-end Retained Earnings	\$2,343,045
Working Capital	\$1,920,707
Full Time Equivalent (FTE)	9.88
Overall Rate Change	0%

The Business

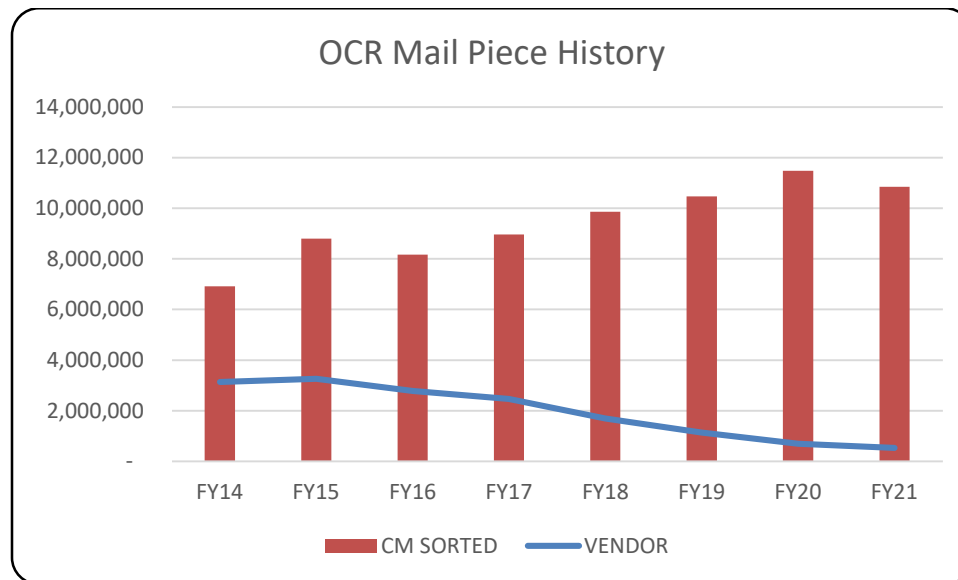
Description of Business

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

- The 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.
- In FY 2017, Central Mail installed a new Pitney Bowes optical character reader (OCR). USPS provides discounts to business mailers that sort postage by zip code. Since the OCR upgrade, the sort level improved from the 3-digit (now automated area distribution center (AADC)) postage rate to the 5-digit postage rate. The amount discounted for 5-digit sort is greater than the discount for the 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. The graph below shows the history of pieces sorted.



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 possible prebilling postage to state agencies in the future, if determined necessary.

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.
- Complicated rate structure.
- Outdated, unreliable billing system, planned for replacement in FY 2023.

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.
 - Allow for timely invoice distribution to customers.
 - Allow for electronic invoices as a distribution option.
- Simplify rate structure after implementation of new billing system. Examples are billing by unit cost rather than multiple services with multiple rates, and billing per piece rather than per thousand.
- Technology advancements: Improve efficiency of parcel shipment processing by providing agencies access to the portal to enter shipping addresses themselves.
- Work is underway to cross-train mailroom team members and backup drivers to mitigate staffing issues and ensure this critical service continues.

Threats/Risks/Vulnerabilities

- There are many problems with our current billing system which has sometimes resulted in long delays in generating and distributing invoices leading 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.
- Difficulty finding skilled workers in this tight labor market.
- Staffing shortages and COVID-19 impacts left the mailroom in a precarious position over the last year. Cross-training is underway to mitigate these issues going forward.

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 (DOR) and DHS have their mail delivered to PO Boxes rather than to 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 St. Paul.
 - Roseville.
 - Arden Hills.
 - Energy Park Drive in St. Paul.
 - Spruce Tree Centre in St. Paul.
 - Eagan, MN.
 - MN Dept. of Education in Minneapolis.
- Consultation to all state agencies regarding postage matters.

See the Appendix on page 33 for a 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.

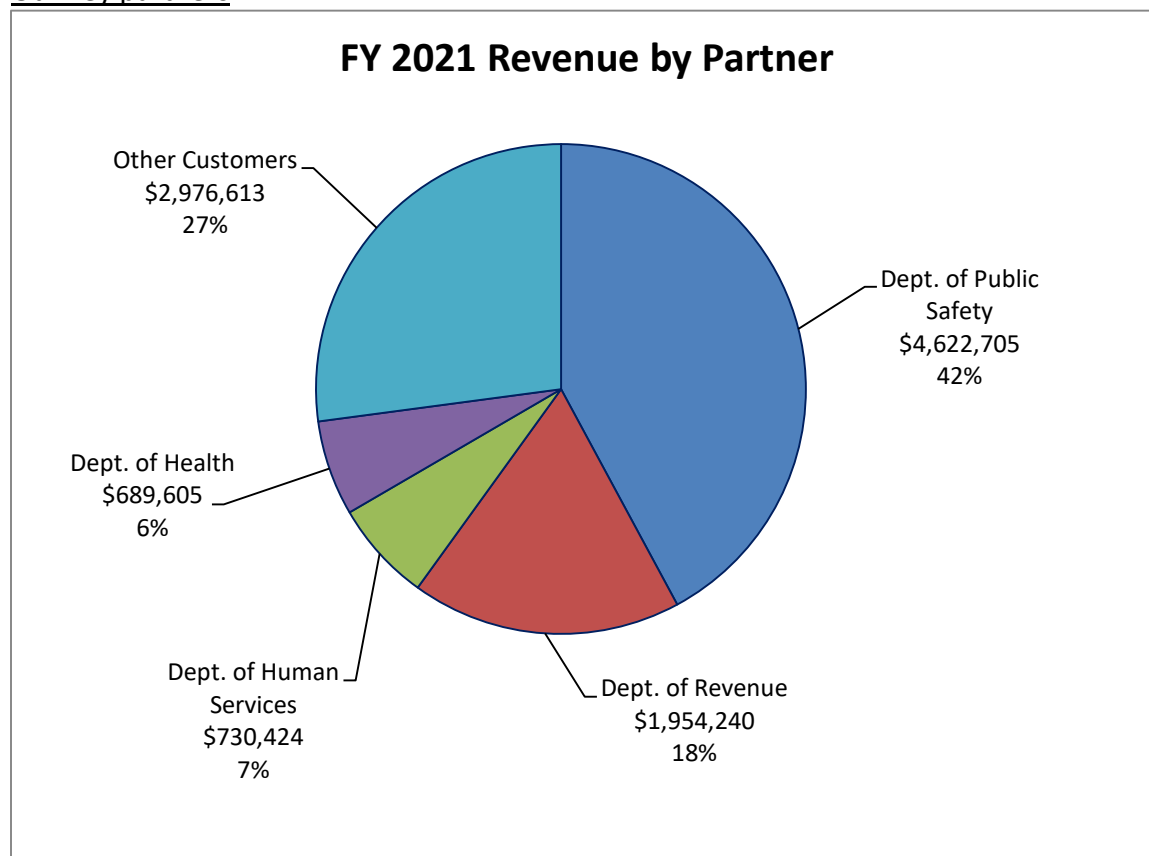
Marketing

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 private-sector 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. In the last business plan, we planned to focus our outreach and education efforts toward agencies that are not fully using Central Mail. Due to staffing shortages, this was not accomplished.
- Increasing e-commerce has resulted in a reduction of USPS mailings.
- Recently added on-going projects include:
 - Teacher’s Retirement Association (TRA) - the project processes and mails TRA’s quarterly newsletter for current and retired teachers. It will add over 500,000 new mail pieces processed each year. This is a direct result of our combined efforts with the Office of State Procurement (OSP) to identify opportunities to move projects that agencies may have used private-sector vendors over to Central Mail.
 - Department of Natural Resources (DNR) - Conservationist quarterly mailing began in FY 2022. This 5 insert job adds over 100,000 pieces annually to our production.

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 Microsoft Teams. In the last business plan, we planned to reach out to existing and potential customers during FY 2022 to explore additional opportunities. Almost daily, we interact with customers discussing various projects resulting in several new projects. We will continue to have these conversations throughout FY 2023.
- 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 2022, Central Mail sent 84 surveys related to work completed during FY 2022 to partners and received 19 responses. A summary of the responses is shown on the next page.

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?				3	16
How would you rate the professionalism and responsiveness of Central Mail staff?				3	16
To what extent do you feel Central Mail staff demonstrate a willingness to understand your particular needs as a customer?				2	17
Please rate the timeliness for the processing of your mail?				4	15
Please rate your overall satisfaction with Central Mail.				2	17

Customers who completed the survey expressed their appreciation of the Central Mail team for their good customer service, timeliness, and knowledge.

One suggestion from a survey respondent was to improve Central Mail’s services to expand information provided on the Department of Administration (Admin) website. By the end of FY 2023, we will review and update rates, both internal and USPS, overview of service offerings, and make the web site more user friendly.

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. Overall, our 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 1 st 1000 pieces ³	\$30.00	\$50.00	N/A	\$35.00
Inserting Additional Page Set-up	N/A	\$3.00	N/A	\$10.00
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 1 st 1000 pieces ⁴	\$45.00	\$275.00	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	\$82.00	N/A	\$117.75
Use of State Permit # 171	\$40.00	N/A	N/A	\$55.00
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 \$6.00 additional for each insert, per 1000 regardless of quantity; 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 for match inserting, regardless of page quantity; Vendor A charges \$275.00 for match inserting set-up plus \$69.00 per 1000 pieces for 2 inserts, \$82.00 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 shop rate 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 \$46.00 - \$35.00 ink jet set-up plus \$11.00 import fee for NCOA.

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 (2 tab min).

Financial Outlook

Our current overall financial health

Central Mail's overall financial health is good due in large part to the rate changes implemented in January 2020. Retained earnings is expected to be more than 60 days working capital which will help ensure adequate cash at fiscal year close.

In FY 2022, Central Mail experienced a higher volume of business due to unanticipated projects. These projects are not expected to continue in FY 2023.

Over the past two years, Central Mail has been operating short-staffed with three vacant production positions and other team members being on extended medical leave. Unit leadership has been filling in to help complete these tasks which has resulted in less time to focus on planning 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. The vacant positions are expected to be filled soon. Recruitment for candidates for these positions began in FY 2022 and continues. The pool of qualified candidates is very limited.

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 Minnesota Management and Budget (MMB) jointly decided to eliminate the fiduciary fund and combine postage clearing with the Central Mail ISF to conform to new accounting changes as prescribed by the Governmental Accounting Standards Board. 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 on cash 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 repaid this loan in October 2021.

Over the past several years, the following steps have been taken to ensure this account has sufficient cash every year at hard close to cover the negative balance on June 30:

- Began making payments to prepaid postage accounts weekly instead of monthly.
- Expanded the sorting and handling fees to all mail pieces.
- Implemented rate changes.

Implementation of the new billing system during the first quarter of FY 2023 will also result in faster billings which will further improve Central Mail's cash position.

In the past, Central Mail has stated its intention to start billing state agency partners in advance for postage after the new billing system is implemented. It is our hope we can revisit this issue with MMB, as we no longer support this change for the following reasons:

- Our cash position has improved to the point that prepayment is no longer needed to ensure enough cash on hand by hard close each fiscal year.
- The increased administrative work for Admin to implement and maintain advance billings would add additional expenses to the fund, thereby driving up future expenses and rates.
- Advance billings would be problematic for our state agency partners since it would require additional time on their part plus it would create additional challenges and risks for them to understand their own financial position, especially at year end when the prepaid balances need to be reconciled with actual costs.

While Central Mail's reliance on cash flow assistance is diminishing, we will continue to need the authority for cash flow assistance. USPS will not process mail if there are insufficient funds in our prepaid accounts. The consequences of state agencies located in St. Paul not being able to send any USPS mail is too great a risk to our state agency partners.

Changes to our rates and why

There are no rate changes in FY 2023.

Central Mail's overall revenue is expected to increase 2% due to an increase in postage clearing as a result of anticipated increase in USPS rates.

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. In addition, Central Mail also needs to ensure the cash balance is positive at hard close each fiscal year.

Retained earnings for FY 2023 is expected to increase by \$148,929 resulting in an ending retained earnings balance of \$2,343,045. This exceeds 60 days working capital and ensures cash balance is positive at the end of FY 2023.

How our proposed rates will impact our partners

Central Mail will continue to offer the same level of service to its partners during FY 2023 through the same product and service mix.

Financial Data

Assumptions for Rate Matrix
Minnesota Department Of Administration
Central Mail For Fiscal Year 2023

Operating Revenue	
SWIFT Account	Postage Handling Fee
670006	Change = (11%) or (\$43,171) FY 2022 unusually high due to special mailing projects
SWIFT Account	Intrafund Revenue
512802	Change = (10%) or \$3,774 FY 2023 anticipated to be lower
SWIFT Account	Miscellaneous Revenue
512832	Change = (100%) or \$15 FY 2022 includes one-time refund of previous year expenditures
Operating Expenses	
SWIFT Account	Salaries
41000 - 41070	Change = 18% or \$119,561 FY 2022 unusually low due to vacant positions
SWIFT Account	Rent
41100	Change = 10% or \$9,539 FY 2023 lease rate increase and reduction in amount general fund is allocated
SWIFT Account	Rent - Equipment
41400	Change = 18% or \$11,606 FY 2023 lease rate increase for new replacement meters, inserter, and multi-purpose machine
SWIFT Account	Repairs & Maintenance
41500	Change = 5% or \$5,212 Increase in cost of OCR maintenance
SWIFT Account	Professional & Technical Services
411906	Change = (100%) or (\$9,175) FY 2022 includes one-time cost of legal fees
SWIFT Account	Centralized IT Services
41196 - 41197	Change = (49%) or (\$73,905) FY 2022 includes cost of new billing system not expected to continue
SWIFT Account	Purchased Services
43000	Change = 144% or \$295 Increased use of interpreter service expected
SWIFT Account	Communications
41155	Change = 103% or \$25,211 FY 2022 includes USPS refunds for large project not mailed due to customer cancellation
SWIFT Account	Intrafund Expense
41155	Change = (10%) or \$3,774 See Intrafund revenue
SWIFT Account	Other Operating Expense
various	Change = 22% or \$4,410 FY 2023 includes travel and registration costs for National Postal Forum and Midwest Mailing Forum
SWIFT Account	Supplies
41300	Change = (21%) or (\$20,864) FY 2022 includes one-time cost of supplies for the inkjet upgrade and anti-fatigue mats

Rate Matrix

Minnesota Department Of Administration Central Mail For Fiscal Year 2023

	FY 2023	FY 2022	\$ CHANGE	% CHANGE
Expenses	PROJECTED	ESTIMATED	FY23-FY22	\$ Change/FY22
Salaries & Benefits	794,487	674,926	119,561	18%
Rent	107,342	97,803	9,539	10%
Rent - Equipment	77,800	66,194	11,606	18%
Repairs & Maintenance	119,054	113,842	5,212	5%
Insurance	1,092	1,072	20	2%
Professional & Technical Services	0	9,175	(9,175)	-100%
Centralized IT Services	75,820	149,725	(73,905)	-49%
Purchased Services	500	205	295	144%
Communications	49,632	24,421	25,211	103%
Less Intrafund Communications	(35,000)	(38,774)	3,774	-10%
Communications - Postage Clearing	10,200,693	10,005,140	195,553	2%
Other Operating Expenses	24,124	19,714	4,410	22%
Supplies	78,659	99,523	(20,864)	-21%
Statewide Indirect Cost	30,038	29,478	560	2%
Subtotal	11,524,243	11,252,444	271,799	2%
Included In Rates				
Depreciation - Equipment	58,852	61,504	(2,653)	-4%
Intrafund Expense (postage)	35,000	38,774	(3,774)	-10%
Basis for Rates before Adjustment	11,618,094	11,352,722	265,372	2%
Retained Earnings Adjustment	148,929			
Total Basis for Rates after Adjustment	11,767,024			

Billable Units	FY 2023	FY 2022	CHANGE
Folding per 1000 per Fold	2,350	2,646	(296)
Inserting Set-Up includes 1st 1000 pieces	135	122	13
Inserting per piece- 1 Insert	2,050,000	1,531,764	518,236
Inserting per piece - Add'l Inserts	650,000	1,501,616	(851,616)
Match Inserting Set-Up includes 1st 1000 pieces	2	2	0
Match Inserting - 2 inserts per 1000	10	12	(2)
Use of State permit #171	14	14	0
Sort & Handling Permit per piece	4,500,000	4,395,506	104,494
Sort & Handling Meter per piece	7,000,000	8,000,357	(1,000,357)
Sort & Handling Parcel per piece	410,270	410,270	0
Shop Rate per hour	28	28	0
Ink Jet Set-Up and Data Import	280	246	34
Ink Jet Zip+4 NCOA/Sort per 1000	3,700	3,626	74
Ink Jet Address per 1000	3,700	3,682	18
Ink Jet Sort & Handling per piece	2,200,000	2,039,980	160,020
Ink Jet Sort & Handling High Volume per piece	1,700,000	1,484,202	215,798
Ink Jet Custom per 1000	1,450	1,446	4
Ink Jet Indicia per 1000	772	772	0
Tabbing Set-Up	65	52	13
Tabbing # of tabs applied	2,000,000	1,528,708	471,292
Agency Delivery Service per hour	1,693	1,693	0
Postage Handling Fee	6,965,939	7,329,352	(363,413)
Total	27,490,408	28,236,096	(745,688)

Requested VS Current Rates	Requested Rates	Current Rates	Change in Rates	% Change in Rates	Revenues at			Overall
					Requested Rates	Revenues at Current Rates	Change in Revenues	Change in Rates - %
Folding per 1000 per Fold	\$8.00	\$8.00	\$0.00	0%	\$18,800	\$18,800	\$0	
Inserting Set-Up includes 1st 1000 pieces	\$30.00	\$30.00	\$0.00	0%	\$4,050	\$4,050	\$0	
Inserting per piece - 1 Insert	\$0.018	\$0.018	\$0.00	0%	\$36,900	\$36,900	\$0	
Inserting per piece - Add'l Inserts	\$0.004	\$0.004	\$0.00	0%	\$2,600	\$2,600	\$0	
Match Inserting Set-Up includes 1st 1000 pieces	\$45.00	\$45.00	\$0.00	0%	\$90	\$90	\$0	
Match Inserting - 2 inserts per 1000	\$30.00	\$30.00	\$0.00	0%	\$300	\$300	\$0	
Use of State permit #171	\$40.00	\$40.00	\$0.00	0%	\$560	\$560	\$0	
Sort & Handling Permit per piece	\$0.03	\$0.03	\$0.00	0%	\$135,000	\$135,000	\$0	
Sort & Handling Meter per piece	\$0.03	\$0.03	\$0.00	0%	\$210,000	\$210,000	\$0	
Sort & Handling Parcel per piece	\$0.04	\$0.04	\$0.00	0%	\$16,411	\$16,411	\$0	
Shop Rate per hour	\$48.00	\$48.00	\$0.00	0%	\$1,344	\$1,344	\$0	
Ink Jet Set-Up and Data Import	\$51.00	\$51.00	\$0.00	0%	\$14,280	\$14,280	\$0	
Ink Jet Zip+4 NCOA/Sort per 1000	\$15.00	\$15.00	\$0.00	0%	\$55,500	\$55,500	\$0	
Ink Jet Address per 1000	\$17.50	\$17.50	\$0.00	0%	\$64,750	\$64,750	\$0	
Ink Jet Sort & Handling per piece	\$0.03	\$0.03	\$0.00	0%	\$66,000	\$66,000	\$0	
Ink Jet Sort & Handling High Volume per piece	\$0.01	\$0.01	\$0.00	0%	\$17,000	\$17,000	\$0	
Ink Jet Custom per 1000	\$6.50	\$6.50	\$0.00	0%	\$9,425	\$9,425	\$0	
Ink Jet Indicia per 1000	\$6.50	\$6.50	\$0.00	0%	\$5,018	\$5,018	\$0	
Tabbing Set-Up	\$32.00	\$32.00	\$0.00	0%	\$2,080	\$2,080	\$0	
Tabbing # of tabs applied	\$0.02	\$0.02	\$0.00	0%	\$40,000	\$40,000	\$0	
Agency Delivery Service per hour	\$70.00	\$70.00	\$0.00	0%	\$118,510	\$118,510	\$0	
Postage Handling Fee	5.00%	5.00%	0.00%	0%	\$348,297	\$348,297	\$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					\$469,665	\$460,456	\$9,209	
Presort Rebates					\$0	\$5,582	-\$5,582	
Bar Code Credit					-\$73,708	-\$73,708	\$0	
Postage Clearing					\$10,165,693	\$9,966,366	\$199,327	
Total					\$11,732,024	\$11,529,070	\$202,954	2%

Rate Matrix Computations

**Minnesota Department Of Administration
Central Mail For Fiscal Year 2023**

- 1. Describe cost and usage estimation methods:** Actual expenses for the past four years and current SWIFT reports were analyzed. FY 2022 and FY 2023 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 2023

Rate	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2022	FY 2023
			July to Dec	Jan to June			
Folding							
Per 1000 per fold	\$6.00	\$7.50	\$7.75	\$8.00	\$8.00	\$8.00	\$8.00
Traditional inserting							
Inserting Set-Up includes 1st 1000 pieces	\$30.00	\$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	NA	NA
Inserting per 1000 - Additional Inserts	\$3.00	\$3.00	\$3.00	\$3.25	\$3.50	NA	NA
Inserting per piece - 1 Insert	NA	NA	NA	NA	NA	\$0.018	\$0.018
Inserting per piece - Additional Inserts	NA	NA	NA	NA	NA	\$0.004	\$0.004
Match inserting							
Inserting Set-Up includes 1st 1000 pieces	\$40.00	\$40.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
Inserting fee - 2 inserts per 1000	\$25.00	\$25.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Permit filing							
Use of State Permit #171	\$20.00	\$20.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Sorting & Handling - Pieces Sorted							
Sort & Handling Permit per piece	\$0.029	\$0.029	\$0.030	\$0.030	\$0.030	\$0.030	\$0.030
Sort & Handling Meter per piece	\$0.029	\$0.029	\$0.030	\$0.030	\$0.030	\$0.030	\$0.030
Sort & Handling Parcel per piece	\$0.029	\$0.029	\$0.040	\$0.040	\$0.040	\$0.040	\$0.040
Shop Rate¹							
Per hour	\$36.75	\$36.75	\$45.00	\$48.00	\$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	\$15.00	\$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	\$0.029	\$0.029	\$0.030	\$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	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50
Ink Jet Indicia per 1000	\$6.00	\$6.00	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50
Tabbing							
Tabbing Set-up	\$25.00	\$25.00	\$30.00	\$32.00	\$32.00	\$32.00	\$32.00
Tabbing # of tabs applied	\$0.015	\$0.015	\$0.020	\$0.020	\$0.020	\$0.020	\$0.020
Agency Delivery Service							
Per hour	\$68.10	\$68.10	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00
Postage Handling Fee							
Postage Handling Fee	3.25%	3.25%	5.00%	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

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

History and Proforma
Minnesota Department Of Administration
Central Mail Rate Request For Fiscal Year 2023

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	\$ CHANGE	% CHANGE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROJECTED	FY22-FY21	\$ Change/FY21
Operating Revenue								
Sales	825,177	881,322	1,240,746	1,291,528	1,217,053	1,218,034	981	0%
Postage Handling Fee	163,173	158,851	347,508	326,525	391,468	348,297	(43,171)	-11%
Postage Clearing	7,865,428	7,828,364	8,552,361	9,388,861	10,005,140	10,200,693	195,553	2%
Less Intrafund Revenue	(46,969)	(31,155)	(24,669)	(33,326)	(38,774)	(35,000)	3,774	-10%
Miscellaneous Revenue	0	0	0	0	15	0	(15)	-100%
Total Revenues	8,806,809	8,837,382	10,115,945	10,973,587	11,574,902	11,732,024	157,122	1%
Operating Expenses								
Salaries & Benefits	591,997	643,525	572,693	478,544	674,926	794,487	119,561	18%
Rent	74,999	83,658	113,165	89,528	97,803	107,342	9,539	10%
Rent - Equipment	55,481	50,551	57,131	62,939	66,194	77,800	11,606	18%
Repairs & Maintenance	109,046	111,613	109,192	109,648	113,842	119,054	5,212	5%
Insurance	853	626	676	923	1,072	1,092	20	2%
Professional & Technical Services	733	81	27	0	9,175	0	(9,175)	-100%
Centralized IT Services	92,842	51,825	206,614	119,553	149,725	75,820	(73,905)	-49%
Purchased Services	3,388	534	467	86	205	500	295	144%
Communications ¹	119,777	45,955	55,978	78,349	24,421	49,632	25,211	103%
Less Intrafund Communications	(46,969)	(31,155)	(24,669)	(33,326)	(38,774)	(35,000)	3,774	-10%
Communications-Postage Clearing	7,819,640	7,828,364	8,552,361	9,388,861	10,005,140	10,200,693	195,553	2%
Other Operating Expenses	19,056	21,551	18,345	18,512	19,714	24,124	4,410	22%
Supplies	81,262	68,492	65,034	64,373	99,523	78,659	(20,864)	-21%
Depreciation - Equipment	63,863	62,190	61,746	61,746	61,504	58,852	(2,653)	-4%
Statewide Indirect Cost	32,742	48,055	24,421	34,912	29,478	30,038	560	2%
Total Operating Expenses	9,018,710	8,985,865	9,813,180	10,474,646	11,313,948	11,583,095	269,146	2%
Operating Income (Loss)	(211,901)	(148,483)	302,766	498,941	260,954	148,929	(112,024)	-43%
Non-Operating Income (Expense)								
Gain (Loss) on Disposal of Capital Assets	5,152	(1,946)	0	0	0	0	0	0%
Net Income (Loss)	(206,749)	(150,429)	302,766	498,941	260,954	148,929	(112,024)	-43%
Beginning Retained Earnings	1,462,965	1,257,170	1,131,456	1,434,221	1,933,162	2,194,116		
Adjustment to Retained Earnings	954	24,715	0	0	0	0		
Ending Retained Earnings	1,257,170	1,131,456	1,434,221	1,933,162	2,194,116	2,343,045		
Reconciliation to Net Position								
Retained Earnings	1,257,170	1,131,456	1,434,221	1,933,162	2,194,116	2,343,045		
Contributed Capital	66,000	66,000	66,000	66,000	66,000	66,000		
Total Net Position, Ending Period	1,323,170	1,197,456	1,500,221	1,999,162	2,260,116	2,409,045		

SWIFT Spending Plan
Minnesota Department Of Administration
Central Mail For Fiscal Year 2023

Revenue Description	SWIFT Account	Total	Fund 5203	Fund 5203
			Central Mail	Postage Clearing
Sales	670005	\$1,218,034	\$1,218,034	\$0
Postage Handling Fee	670006	348,297	348,297	0
Postage Clearing	512802	10,200,693	0	10,200,693
Total		11,767,024	1,566,331	10,200,693
Less: Intrafund Revenue		(35,000)	0	(35,000)
History & Proforma Net Sales Amount		11,732,024	1,566,331	10,165,693
Expense Description				
Salaries & Benefits	41000	\$782,697	\$782,697	0
Salaries & Benefits - Overtime	41050	10,899	10,899	0
Salaries & Benefits - Other Benefits	41070	891	891	0
Rent	41100	107,342	107,342	0
Rent - Equipment	41400	77,800	77,800	0
Repairs & Maintenance	41500	119,054	119,054	0
Insurance	430018	1,092	1,092	0
Centralized IT Services - Rate Based	41196	10,028	10,028	0
Centralized IT Services - Agency Specific	41197	65,792	65,792	0
Purchased Services	43000	500	500	0
Communications	41155	10,250,325	49,632	10,200,693
Supplies	41300	78,659	78,659	0
Other Operating (Printing)	41110	511	511	0
Other Operating (Travel - Vehicle Leases)	411606	19,215	19,215	0
Other Operating (Travel - Out state)	41170	2,500	2,500	0
Other Operating (Employee Development)	41180	1,900	1,900	0
Statewide Indirect Cost	42010	30,038	30,038	0
Total		\$11,559,243	\$1,358,550	\$10,200,693
Adjustments				
Plus: Depreciation - Equipment		58,852	58,852	0
Less: Intrafund Expense		(35,000)	0	(35,000)
History & Proforma Expense Amount		\$11,583,095	\$1,417,402	\$10,165,693

Projected Cash Flow

Minnesota Department Of Administration
Central Mail For Fiscal Year 2023

	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
Projected Beginning Cash Balance	(638,947)	(130,845)	605,160	780,178	22,188	(391,628)	(1,312,435)	(1,088,123)	(223,078)	(1,128,007)	(1,230,502)	(341,129)
Services - operating	147,141	159,231	74,372	39,608	3,599	47,531	176,674	165,572	43,404	94,347	171,095	95,461
Postage Handling Fee - operating	42,075	45,532	21,267	11,326	1,029	13,592	50,520	47,345	12,411	26,978	48,925	27,297
Postage Clearing - operating	1,228,035	1,328,940	620,705	330,570	30,039	396,694	1,474,519	1,381,857	362,248	787,416	1,427,955	796,715
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	1,417,251	1,533,703	716,343	381,504	34,668	457,817	1,701,713	1,594,774	418,063	908,742	1,647,974	919,473
Expenses												
Salaries & Benefits	91,672	61,114	61,114	61,114	61,114	91,672	61,114	61,114	61,114	61,114	61,114	61,114
Communications - Postage Clearing	674,822	688,790	461,023	1,026,400	373,816	1,235,453	1,372,305	636,905	1,209,080	903,118	694,979	889,001
Indirect Costs	0	0	7,510	0	0	7,510	0	0	7,510	0	0	7,510
Other Operating Expenses	142,656	47,793	11,678	51,980	13,552	43,991	43,981	31,709	45,288	47,004	2,507	51,885
Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0
Transfer Out	0	0	0	0	0	0	0	0	0	0	0	0
Total Expense Paid	909,149	797,698	541,325	1,139,495	448,483	1,378,625	1,477,401	729,729	1,322,992	1,011,237	758,601	1,009,510
Projected Ending Cash Balance	(130,845)	605,160	780,178	22,188	(391,628)	(1,312,435)	(1,088,123)	(223,078)	(1,128,007)	(1,230,502)	(341,129)	(431,166)

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.

Financial Statement

STATE OF MINNESOTA		3/16/2022
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203		Unaudited
STATEMENT OF NET POSITION		
DECEMBER 31, 2021		
	FY22	FY21
	YTD	YTD
ASSETS		
CURRENT ASSETS		
Cash	\$ -	\$ -
Accounts Receivable - Mail	314,741.49	376,146.70
Accounts Receivable - Postage Handling Fee	114,796.38	94,033.73
Accounts Receivable - Postage Clearing	2,332,072.60	2,418,221.47
Inventory	2,616.22	6,169.22
Prepaid Expenses	42,940.19	-
Prepaid Expenses - Postage Clearing	505,344.57	364,235.23
Total Current Assets	<u>\$ 3,312,511.45</u>	<u>\$ 3,258,806.35</u>
NONCURRENT ASSETS (Note 3)		
Equipment	\$ 848,731.72	\$ 848,731.72
Accumulated Depreciation - Equipment	(587,597.02)	(525,851.52)
Total Noncurrent Assets	<u>\$ 261,134.70</u>	<u>\$ 322,880.20</u>
TOTAL ASSETS	<u>\$ 3,573,646.15</u>	<u>\$ 3,581,686.55</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 5)	\$ 8,000.00	\$ 2,000.00
Deferred Pension Outflows (Note 6)	42,000.00	336,000.00
Total Deferred Outflows of Resources	<u>\$ 50,000.00</u>	<u>\$ 338,000.00</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 85,459.76	\$ 35,517.34
Salaries and Benefits Payable	19,345.27	27,011.27
Interfund Payable (Note 7)	-	325,000.00
Compensated Absences Payable (Note 4)	4,000.00	5,000.00
Due to Other Funds (Note 8)	1,221,714.08	1,409,995.31
Total Current Liabilities	<u>\$ 1,330,519.11</u>	<u>\$ 1,802,523.92</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 4)	\$ 33,000.00	\$ 37,000.00
Net Other Postemployment Benefits Obligation (Note 5)	46,000.00	41,000.00
Net Pension Liability (Note 6)	168,000.00	209,000.00
Total Noncurrent Liabilities	<u>\$ 247,000.00</u>	<u>\$ 287,000.00</u>
TOTAL LIABILITIES	<u>\$ 1,577,519.11</u>	<u>\$ 2,089,523.92</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 5)	\$ 7,000.00	\$ 5,000.00
Deferred Pension Inflows (Note 6)	382,000.00	705,000.00
Total Deferred Inflows of Resources	<u>\$ 389,000.00</u>	<u>\$ 710,000.00</u>
NET POSITION (Note 9)		
Net Investment in Capital Assets	\$ 261,134.70	\$ 322,880.20
Unrestricted Net Position	1,395,992.34	797,282.43
TOTAL NET POSITION	<u>\$ 1,657,127.04</u>	<u>\$ 1,120,162.63</u>

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 QUARTER ENDED DECEMBER 31, 2021

3/16/2022
 Unaudited

	FY22 QTD	FY22 YTD	FY21 QTD	FY21 YTD
OPERATING REVENUES (Note 1)				
Sales	\$ 324,141.96	\$ 617,816.87	\$ 361,049.60	\$ 634,833.91
Postage Handling Fee	115,115.62	195,733.81	78,150.82	147,318.64
Postage Clearing Sales	2,658,876.43	4,983,182.98	2,288,644.89	4,132,515.51
Other Revenues	15.10	15.10	-	-
Total Operating Revenues	<u>\$ 3,098,149.11</u>	<u>\$ 5,796,748.76</u>	<u>\$ 2,727,845.31</u>	<u>\$ 4,914,668.06</u>
OPERATING EXPENSES (Note 1)				
Salaries and Benefits	\$ 164,515.38	\$ 290,821.80	\$ 112,779.00	\$ 226,417.29
Rent	24,293.21	48,586.42	22,470.59	44,763.92
Rent - Equipment	15,520.51	31,100.69	17,350.65	31,316.03
Repairs and Maintenance	28,705.54	57,054.94	6,717.38	98,164.49
Professional and Technical Services	4,455.50	4,455.50	-	-
Centralized IT Services	62,394.26	80,209.89	25,646.82	42,554.88
Communications	19,552.33	2,451.11	8,876.24	22,906.55
Communications - Postage Clearing	2,658,876.43	4,983,182.98	2,288,644.89	4,132,515.51
Supplies and Materials	24,927.63	43,199.12	14,398.24	27,563.22
Purchased Services	128.00	128.00	-	(42.40)
Insurance	-	1,072.00	-	923.00
Indirect Costs	7,369.61	14,739.22	8,728.01	17,456.03
Depreciation	15,436.38	30,872.76	15,436.38	30,872.76
Other Expenses	3,503.37	8,909.13	4,213.55	8,315.12
Total Operating Expenses	<u>\$ 3,029,678.15</u>	<u>\$ 5,596,783.56</u>	<u>\$ 2,525,261.75</u>	<u>\$ 4,683,726.40</u>
OPERATING INCOME (LOSS)	<u>\$ 68,470.96</u>	<u>\$ 199,965.20</u>	<u>\$ 202,583.56</u>	<u>\$ 230,941.66</u>
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenues (Expenses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 68,470.96</u>	<u>\$ 199,965.20</u>	<u>\$ 202,583.56</u>	<u>\$ 230,941.66</u>
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ 68,470.96</u>	<u>\$ 199,965.20</u>	<u>\$ 202,583.56</u>	<u>\$ 230,941.66</u>
NET POSITION, BEGINNING, AS REPORTED	<u>\$ 1,588,656.08</u>	<u>\$ 1,457,161.84</u>	<u>\$ 917,579.07</u>	<u>\$ 889,220.97</u>
Adjustment to Net Position	-	-	-	-
NET POSITION, BEGINNING, AS RESTATED	<u>\$ 1,588,656.08</u>	<u>\$ 1,457,161.84</u>	<u>\$ 917,579.07</u>	<u>\$ 889,220.97</u>
NET POSITION, ENDING	<u>\$ 1,657,127.04</u>	<u>\$ 1,657,127.04</u>	<u>\$ 1,120,162.63</u>	<u>\$ 1,120,162.63</u>

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203
 STATEMENT OF CASH FLOWS
 FISCAL YEAR 2022 AS OF DECEMBER 31, 2021

3/16/2022
 Unaudited

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 5,484,979.04
Receipts from Other Revenues	15.10
Payments to Suppliers for Goods and Services	(5,583,585.01)
Payments to Employees	(305,867.66)
Payments to Others	-
Net Cash Provided from Operating Activities	<u>\$ (404,458.53)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Repayment of Loan from Leases, Repair and Other Jobs Fund - Transfer Out	\$ (325,000.00)
Cash Overdraft Position Assumed to be Financed	729,458.53
Operating Contributions	-
Net Cash Provided from Noncapital Financing Activities	<u>\$ 404,458.53</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investments in Capital Assets	\$ -
Proceeds from Disposal of Capital Assets	-
Capital Contributions	-
Net Cash Provided from Capital and Related Financing Activities	<u>\$ -</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ -
Net Cash Provided from Investing Activities	<u>\$ -</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ -
Cash and Cash Equivalents, Beginning, as Reported	-
Cash and Cash Equivalents, Ending	<u>\$ -</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ 199,965.20
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	\$ 30,872.76
(Increase) Decrease in Accounts Receivable - Mail	(54,466.90)
(Increase) Decrease in Accounts Receivable - Postage Handling Fee	(50,486.17)
(Increase) Decrease in Accounts Receivable - Postage Clearing	(206,801.55)
(Increase) Decrease in Accounts Receivable - Expense Reimbursement	-
Increase (Decrease) in Due from Other Funds	-
(Increase) Decrease in Inventory	1,419.00
(Increase) Decrease in Prepaid Expenses	(42,940.19)
(Increase) Decrease in Prepaid Expenses - Postage Clearing	(300,153.65)
(Increase) Decrease in Prepaid Insurance	-
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	-
(Increase) Decrease in Other Postemployment Benefits Outflow	-
(Increase) Decrease in Deferred Pension Outflow	-
Increase (Decrease) in Accounts Payable	33,178.83
Increase (Decrease) in Salaries and Benefits Payable	(15,045.86)
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	-
Increase (Decrease) in Other Postemployment Benefits	-
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ (604,423.73)</u>
Net Cash Provided from Operating Activities	<u>\$ (404,458.53)</u>
Noncash Investing, Capital and Financing Activities	\$ -

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203
 STATEMENT OF BUDGET AND ACTUAL COMPARISON
 QUARTER ENDED DECEMBER 31, 2021

3/16/2022
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES (Note 1)						
Sales	\$ 283,046.00	\$ 566,092.00	\$ 324,141.96	\$ 617,816.87	\$ 41,095.96	\$ 51,724.87
Postage Handling Fee	66,640.00	133,280.00	115,115.62	195,733.81	48,475.62	62,453.81
Postage Clearing Sales	2,130,489.50	4,260,979.00	2,658,876.43	4,983,182.98	528,386.93	722,203.98
Other Revenues	-	-	15.10	15.10	15.10	15.10
Total Operating Revenues	\$ 2,480,175.50	\$ 4,960,351.00	\$ 3,098,149.11	\$ 5,796,748.76	\$ 617,973.61	\$ 836,397.76
OPERATING EXPENSES (Note 1)						
Salaries and Benefits	\$ 170,335.00	\$ 340,670.00	\$ 164,515.38	\$ 290,821.80	\$ (5,819.62)	\$ (49,848.20)
Rent	24,171.50	48,343.00	24,293.21	48,586.42	121.71	243.42
Rent - Equipment	16,205.25	32,410.50	15,520.51	31,100.69	(684.74)	(1,309.81)
Repairs and Maintenance	29,639.25	59,278.50	28,705.54	57,054.94	(933.71)	(2,223.56)
Professional and Technical Services	-	-	4,455.50	4,455.50	4,455.50	4,455.50
Centralized IT Services	40,905.00	81,810.00	62,394.26	80,209.89	21,489.26	(1,600.11)
Communications	11,594.75	23,189.50	19,552.33	2,451.11	7,957.58	(20,738.39)
Communications - Postage Clearing	2,130,489.50	4,260,979.00	2,658,876.43	4,983,182.98	528,386.93	722,203.98
Supplies and Materials	20,767.25	41,534.50	24,927.63	43,199.12	4,160.38	1,664.62
Purchased Services	254.75	509.50	128.00	128.00	(126.75)	(381.50)
Insurance	-	941.00	-	1,072.00	-	131.00
Indirect Costs	8,893.75	17,787.50	7,369.61	14,739.22	(1,524.14)	(3,048.28)
Depreciation	15,376.00	30,752.00	15,436.38	30,872.76	60.38	120.76
Other Expenses	6,554.50	13,109.00	3,503.37	8,909.13	(3,051.13)	(4,199.87)
Total Operating Expenses	\$ 2,475,186.50	\$ 4,951,314.00	\$ 3,029,678.15	\$ 5,596,783.56	\$ 554,491.65	\$ 645,469.56
OPERATING INCOME (LOSS)	\$ 4,989.00	\$ 9,037.00	\$ 68,470.96	\$ 199,965.20	\$ 63,481.96	\$ 190,928.20
NONOPERATING REVENUE (EXPENSES)						
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenue (Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 4,989.00	\$ 9,037.00	\$ 68,470.96	\$ 199,965.20	\$ 63,481.96	\$ 190,928.20
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 4,989.00	\$ 9,037.00	\$ 68,470.96	\$ 199,965.20	\$ 63,481.96	\$ 190,928.20

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 FY22.

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, Chpt. 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 7/1/2021	Additions	Deletions	Balance 12/31/2021
Equipment	\$ 848,731.72	\$ -	\$ -	\$ 848,731.72
Total Capital Assets	\$ 848,731.72	\$ -	\$ -	\$ 848,731.72
Accumulated Depreciation for:				
Equipment	\$ (556,724.26)	\$ (30,872.76)	\$ -	\$ (587,597.02)
Total Accumulated Depreciation	\$ (556,724.26)	\$ (30,872.76)	\$ -	\$ (587,597.02)

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 7/1/2021	\$ 4,000.00	\$ 33,000.00
Increase	-	-
Decrease	-	-
Balance 12/31/2021	\$ 4,000.00	\$ 33,000.00

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, 2021 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of July 1, 2020.

A single discount of 2.21% was used to measure the total OPEB liability as of June 30, 2020. The single discount rate was based on a municipal bond rate of 2.21% (based on a 20-year Bond Buyer General Obligation Index as of the end of June 2020). 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 7/1/2021	\$ 8,000.00	\$ 46,000.00	\$ 7,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 12/31/2021	\$ 8,000.00	\$ 46,000.00	\$ 7,000.00

6. NET PENSION LIABILITY

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

The June 30, 2021 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2020 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 7/1/2021	\$ 42,000.00	\$ 168,000.00	\$ 382,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 12/31/2021	\$ 42,000.00	\$ 168,000.00	\$ 382,000.00

7. INTERFUND PAYABLE

In FY20 2nd quarter, an interfund loan of \$325,000.00 was transferred to Central Mail Fund 5203, out of the Plant Management Fund 5400 to cover cash flow shortages. Central Mail made a one time payment through appropriation transfer to pay back the loan in October 2021. No interest was paid.

8. DUE TO OTHER FUNDS

FY22 - As of December 31, 2021, the total Due to Other Funds balance is \$1,221,068.20
 \$1,221,068.20 is due to general fund for the cash overdraft position.
 \$645.68 is due to State Parking Facilities ARPA Fund 3015 for Centralized IT expenses paid by Parking in error.

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, Repair and Other Jobs Fund 5400 for Centralized IT expenses paid by Leases in error.

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	\$	261,134.70
Unrestricted Net Position		<u>1,395,992.34</u>
Total Net Position	\$	<u>1,657,127.04</u>

Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Retained Earnings, Beginning	\$ 1,391,161.84	\$ 1,522,656.08	\$ -	\$ -
Net Income (Loss)	131,494.24	68,470.96	-	-
Retained Earnings, Ending	<u>\$ 1,522,656.08</u>	<u>\$ 1,591,127.04</u>	<u>\$ -</u>	<u>\$ -</u>
Add: Capital Contributions (Note 2)	\$ 66,000.00	\$ 66,000.00	\$ -	\$ -
Reconciliation to Total Net Position	<u>\$ 1,588,656.08</u>	<u>\$ 1,657,127.04</u>	<u>\$ -</u>	<u>\$ -</u>

The FY15 implementation of GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" required the recording of the net pension liability and the deferred inflows and outflows of resources associated with pensions. The FY18 implementation of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" (OPEB) required recording changes of total OPEB liability along with the inflows and outflows and expense associated with OPEB. 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

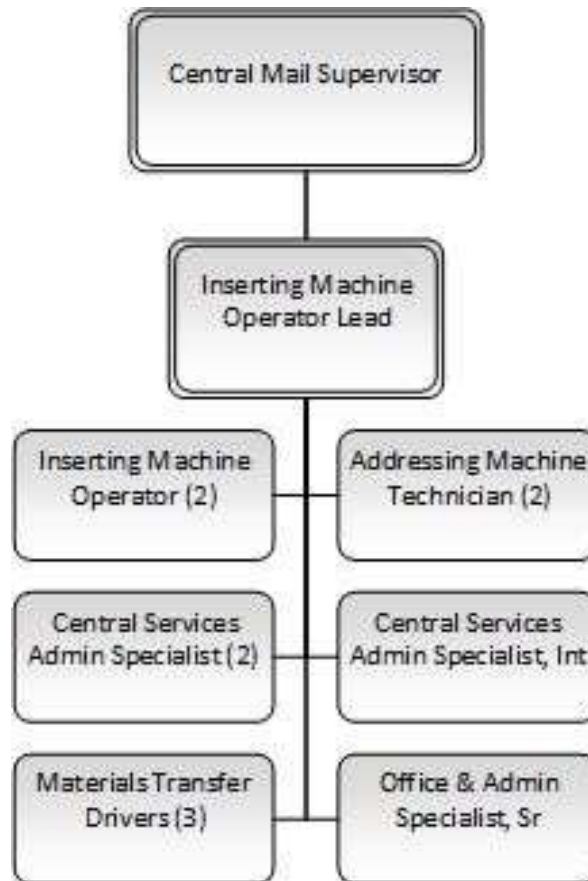
Organization Chart

The FY 2023 budgeted FTE for Central Mail is 14.87; 4.99 for the general fund and 9.88 for the ISF. The ISF budgeted FTE for FY 2022 was 9.46. The change is primarily due to shifting additional FTE for Materials Transfer Drivers from 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.

Shown below is Central Mail's organization chart.



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

Bar Code Credit

Description: customers with quantities over 1,500,000 metered pieces in the previous fiscal year qualify for this credit – in FY 2023, the DPS and DOR will qualify. This discount offsets the sort fee charged for mail pieces sorted on the OCR.

How calculated: difference between USPS AADC rate and actual discounted rate paid X 0.91

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 2023, DNR and DPS will qualify

How calculated: number of pieces rounded up to the next 1000 / (1000 X rate)

Ink Jet Zip+4 National Change of Address (NCOA)/Sort per 1000

Description: address verification and correction to USPS standards through ink jet software

How calculated: number of addresses rounded up to the next 1000 / (1000 X rate)

Inserting per 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 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
- 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 %) + (permit mail postage X %) + (VA X %) + (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

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

How calculated: number of hours X rate

Sort & Handling - Meter per piece

Sort & Handling Meter per piece Description: metered letter mail sorted

How calculated: number of pieces 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 2021, \$1,571 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 multiplies the total piece count with that specific rate and calculates the VA to determine total postage cost for customer (effective rate). The formula is: quantity of pieces metered at the current 5-digit rate X cost difference between 5-digit and Presort postage rates. 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 partner 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 partners who select the coverage
- "All Risk" Property and Business Interruption Insurance for partners
- Boiler and Machinery, Crime, and other specific coverage designed to meet our partners' 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.

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

FOR YEAR ENDING JUNE 30, 2023

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, 2022 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		10,979
Adjustments		-
Adjusted Retained Earnings Balance		10,979

FY23 Retained Earnings Increase (Decrease) Per ACFR

2 CFR 200 Revenues

Operating Revenue	18,158	
Non Operating Revenue	761	
Total Revenues		18,919

Less: Expenditures (Actual Costs):

Total Operating Expenses per States Financial Report	(17,318)	
Other Expenses	(330)	
GASB87 Lease/Amortization Cash Expense	-	
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	(220)	
GASB75 Net OPEB Liability Adjustment	(13)	
Total Expenditures		(17,844)

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		-

FY23 Net Increase (Decrease) to Retained Earnings Balance per ACFR		1,038
---	--	-------

2 CFR 200 R.E. BALANCE June 30, 2023	A)	12,017
---	----	--------

Allowable Reserve	B)	2,974
-------------------	----	-------

Excess Balance (A)-(B)		9,043
------------------------	--	-------

(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)

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

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

FOR YEAR ENDING JUNE 30, 2023
 (All Figures in 000's)

Risk Management - Property and Casualty
FUND 5300

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2022			-
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, 2023	C)		-
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2022			-
ADJUSTMENTS:			
Accumulated Prior Year Imputed Interest Adjustment		(322)	
Accumulated Prior Years GASB68 Adjustment		(410)	
Accumulated Prior Years GASB75 Adjustment		(75)	
Current year Imputed Interest Adjustment		-	
Current year GASB68 Net Pension Liability Adjustment		220	
Current year GASB75 Net OPEB Obligation Adjustment		13	
Current year GASB87 Lease/Amortization Cash Expense		-	
Total Adjustments		(574)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2023	D)		(574)
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)			11,443
			11,443
			-

Check Figure

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Interest	FYpre2004 Imputed Interest	(322)	interest earned on excess retained earnings, per FY2004 A-87 Risk Mgmt Fund 410
Interest	FY2004-FY2018 Imputed Interest	0	interest earned on excess retained earnings
GASB68	FY15 GASB68 Beginning Balance Adjustment	(948)	adjustment from ACFR
GASB68	FY15 GASB68 Net Pension Liability Adjustment	95	change in deferred liability from ACFR
GASB68	FY16 GASB68 Net Pension Liability Adjustment	(92)	change in deferred liability from ACFR
GASB68	FY17 GASB68 Net Pension Liability Adjustment	(418)	change in deferred liability from ACFR
GASB68	FY18 GASB68 Net Pension Liability Adjustment	(395)	change in deferred liability from ACFR
GASB75	FY18 GASB75 Beginning Balance Adjustment	(74)	adjustment from ACFR
GASB75	FY18 GASB75 Net OPEB Obligation Adjustment	11	change in deferred liability from ACFR
GASB68	FY19 GASB68 Net Pension Liability Adjustment	644	change in deferred liability from ACFR
GASB75	FY19 GASB75 Net OPEB Obligation Adjustment	(6)	change in deferred liability from ACFR
GASB68	FY20 GASB68 Net Pension Liability Adjustment	121	change in deferred liability from ACFR
GASB75	FY20 GASB75 Net OPEB Obligation Adjustment	0	change in deferred liability from ACFR
GASB68	FY21 GASB68 Net Pension Liability Adjustment	(25)	change in deferred liability from ACFR
GASB75	FY21 GASB75 Net OPEB Obligation Adjustment	(4)	change in deferred liability from ACFR
GASB68	FY22 GASB68 Net Pension Liability Adjustment	608	change in deferred liability from ACFR
GASB75	FY22 GASB75 Net OPEB Obligation Adjustment	(2)	change in deferred liability from ACFR
	TOTAL	<u><u>(807)</u></u>	
		-807000	

Current	FY23 Imputed Interest	0	
Current	FY23 GASB68 Net Pension Liability Adjustment	220	change in deferred liability from ACFR
Current	FY23 GASB75 Net OPEB Obligation Adjustment	13	change in deferred liability from ACFR
	TOTAL	<u><u>233</u></u>	

<u>Prior years accumulated</u>			
Interest	Prior years Imputed Interest	(322)	
GASB68	Prior years GASB68 Net Pension Liability Adjustment	(410)	
GASB75	Prior years GASB75 Net OPEB Obligation Adjustment	(75)	
Others	Prior years adjustments	-	
	TOTAL	<u><u>(807)</u></u>	



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

**FISCAL YEAR 2023
Business Plan**

May 25, 2022
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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 state agency vehicles 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
- Continue property appraisal project
- Strengthen property construction, occupancy, protection, exposure (COPE) data to ensure accuracy of reinsurance market underwriting
- With a continued hard market, partially or fully self-fund an increased primary reinsurance level
- Explore options for funding recommended level of retained earnings from actuarial review
- Assist interested partners in acquiring cyber security/data breach coverage
- 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 2023 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
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. State Fair primary police professional coverage is placed in the private insurance market.

Rate	Current Rate (\$)	Proposed FY 2022 Rate (\$)	Change (\$)	Change (%)
Property (including Boiler & Crime) / (per \$100 of insurance)				
\$ 1,000 deductible	\$0.1337	\$0.1444	\$0.0107	8.00%
\$ 2,500 deductible	\$0.0883	\$0.0953	\$0.0071	8.00%
\$ 5,000 deductible	\$0.0722	\$0.0780	\$0.0058	8.00%
\$ 10,000 deductible	\$0.0642	\$0.0693	\$0.0051	8.00%
\$ 25,000 deductible	\$0.0535	\$0.0578	\$0.0043	8.00%
\$ 50,000 deductible	\$0.0455	\$0.0491	\$0.0036	8.00%
\$ 75,000 deductible	\$0.0428	\$0.0462	\$0.0034	8.00%
\$100,000 deductible	\$0.0401	\$0.0433	\$0.0032	8.00%
\$250,000 deductible	\$0.0343	\$0.0370	\$0.0027	8.00%
Builder's Risk (per \$100 of insurance)				
\$ 5,000 deductible	\$0.173	\$0.173	\$0.00	0.00%
Homeowner's Warranty (per \$1,000 of replacement value)	\$8.75	\$8.75	\$0.00	0.00%
Inland Marine (per \$100 of insurance)				
Computer Equipment				
\$ 100 deductible	\$0.75	\$0.75	\$0.00	0.00%
\$ 250 deductible	\$0.50	\$0.50	\$0.00	0.00%
\$ 500 deductible	\$0.30	\$0.30	\$0.00	0.00%
\$ 1,000 deductible	\$0.25	\$0.25	\$0.00	0.00%
\$10,000 deductible	\$0.18	\$0.18	\$0.00	0.00%
Fine Arts				
\$ 500 deductible - non-owned exhibits (blanket limit)	\$1.75	\$1.75	\$0.00	0.00%
\$ 500 deductible - owned exhibits	\$0.65	\$0.65	\$0.00	0.00%
\$1,000 deductible - non-owned exhibits (blanket limit)	\$1.30	\$1.30	\$0.00	0.00%
\$1,000 deductible - owned exhibits	\$0.50	\$0.50	\$0.00	0.00%
\$5,000 deductible - non-owned exhibits (blanket limit)	\$1.05	\$1.05	\$0.00	0.00%
\$5,000 deductible - owned exhibits	\$0.35	\$0.35	\$0.00	0.00%
Contractors Equipment				
\$ 500 deductible	\$0.40	\$0.40	\$0.00	0.00%
\$1,000 deductible	\$0.30	\$0.30	\$0.00	0.00%
\$2,500 deductible	\$0.25	\$0.25	\$0.00	0.00%
Musical Instruments				
\$ 500 deductible	\$0.65	\$0.65	\$0.00	0.00%
\$1,000 deductible	\$0.50	\$0.50	\$0.00	0.00%
Scoreboards				
\$ 500 deductible	\$0.65	\$0.65	\$0.00	0.00%
\$1,000 deductible	\$0.50	\$0.50	\$0.00	0.00%
Cameras, TV & Radio Equipment				
\$ 500 deductible	\$0.40	\$0.40	\$0.00	0.00%
\$1,000 deductible	\$0.30	\$0.30	\$0.00	0.00%
Towers, Radio & TV				
\$1,000 deductible	\$0.90	\$0.90	\$0.00	0.00%
Miscellaneous Equipment				
\$ 500 deductible	\$0.25	\$0.25	\$0.00	0.00%
\$1,000 deductible	\$0.20	\$0.20	\$0.00	0.00%
Garagekeepers (average premium)	\$827	\$827	\$0.00	0.00%
Insurance Services Fee Schedule - per hour				

Rate	Current Rate (\$)	Proposed FY 2022 Rate (\$)	Change (\$)	Change (%)
Consulting	\$100	\$100	\$0.00	0.00%
Non-Insured Tort (NIT) Claims	\$75	\$80	\$5.00	6.67%
Billback (Purchased Insurances)	Varies	Varies	\$0.00	0.00%

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

We are proposing an 8.00% property rate increase for FY23. The following factors influence the above rates:

- Continued hard property market (e.g., high rates, strict underwriting)
- Very limited reinsurance market for “large limit” providers
- Tightening underwriting requirements, including the use of convective storm modeling in evaluating exposures here in Minnesota
- Increased London market participation providing favorable pricing over prior domestic partners
- Higher scrutiny of public sector exposures due to civil unrest
- Reinsurance market pricing is moving clients toward accepting more risk through a combination of larger deductibles and reduced limits
- Worsening property claim experience due to more severe claims
- Favorable excess casualty policy renewal
- No change to property retention level and annual aggregate
- No change to tort cap level

We are proposing a 6.67% increase in the hourly fee for NIT claims management for FY23 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 \$80.00.

Our successes, challenges, along with economic and legislative impacts

Successes

- Able to offer RMF auto and general liability FY23 rates at FY22 levels
- Renewed excess casualty extraterritorial coverage for a nominal increase in line with industry trends
- Transitioned to new auto liability third party administrator
- Staffing adjustments to support insureds and internal RMD operations
- Assisting MNIT with an enterprise cyber security/data breach policy

Challenges

- Reduced primary property reinsurers' desire to offer large limits and quota necessitating multiple program participants
- High inflation expecting to impact property values and claim costs
- Growth of retained earnings to self-fund primary property reinsurance level is difficult without alternative funding strategies or future rate increases
- 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 cyber security/data breach coverage for our partners not managed by MNIT
- Understanding our partners' post-pandemic 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 FY23
- Partners with favorable auto liability claims experience are projected to receive dividend payments in FY23
- 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 is currently in session. Any impact of the current session is unknown

Projected FY23 financial activity

Revenues	\$17,885,259
Expenses	\$17,683,212
• Rebate/Dividend, if applicable	\$327,033
Year-end Retained Earnings	\$11,183,113
Working Capital *	\$2,941,035
Full Time Equivalents	10.4
Overall Revenue Change	7.1%

*RMF requires additional funds for future claim costs based on internal analysis and independent actuarial analysis (See Actuarial Analysis, page 30)

The Business

Description of Business

The RMD's Program serves as the state's insurance company, providing auto liability coverage for state agency vehicles 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 50
- **Insurance Brokers** - We utilize insurance brokers to:
 - Purchase reinsurance from the private market to protect the RMF from catastrophic losses
 - Provide current insurance market information, expertise, and resources
 - Purchase conventional insurance products for exposures not insured in the RMF
- **Attorney General's Office** - We maintain 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

- Past favorable loss experience resulting in dividend payments to RMF insureds and used to offset property reinsurance increases due to hardening market
- 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
- Retained earnings not sufficient to increase RMF's participation level beyond a quota share (e.g. 25% of \$10 million or 10% of \$25 million) of a primary reinsurance level

Opportunities

- Strengthen property exposure data and valuation
- 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 larger portions of our program
- Increase in number and/or severity of claims, which can drive up reinsurance costs and erode retained earnings
- 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

- FY23 property program being converted to true reinsurance program saving \$159,305 in surplus lines taxes and fees
- Ancillary property reinsurance coverages for terrorism, equipment breakdown (Boiler & Machinery), and fines arts all renewed at flat or reduced rates
- Renewed property reinsurance with the RMF's 10% co-participation in the primary \$25 million reinsurance level, resulting in \$400,000 cost savings
- Renewal of FY23 excess casualty reinsurance for a nominal increase in line with industry trends
- Saved \$3.2 million in administrative costs over the last five years compared to the industry average operating expense ratio
- \$2.0 million in dividends for FY22 to be paid to partners or used to offset property reinsurance rate increase

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

The RMF is protected from high frequency and/or severity of losses in any given year through the procurement of reinsurance from the private market for both the property and liability lines of coverage. This reinsurance serves as excess coverage over a self-insured retention (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 property reinsurance market remains hard but might be stabilizing as we move into FY23.

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). The current level and our inability to grow the RMF retained earnings without significantly raising rates currently limits our ability to accept a greater quota share of the primary \$10-\$25 million level.

Products and Services

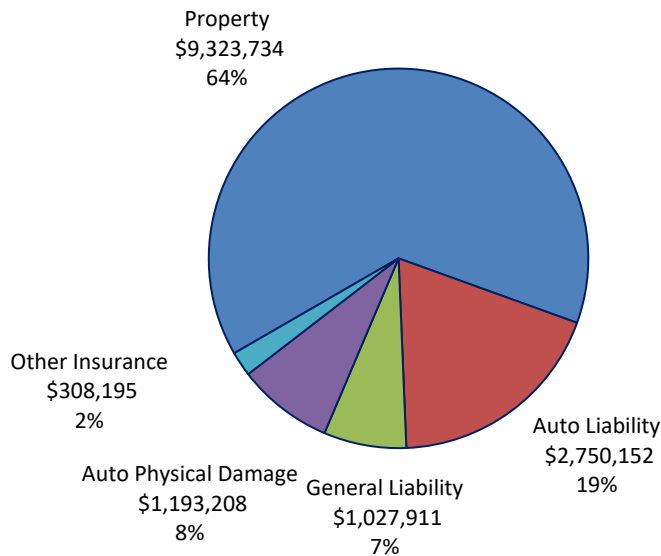
Our main products/services and the benefits to partners

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 FY22.

**RMF FY22 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).

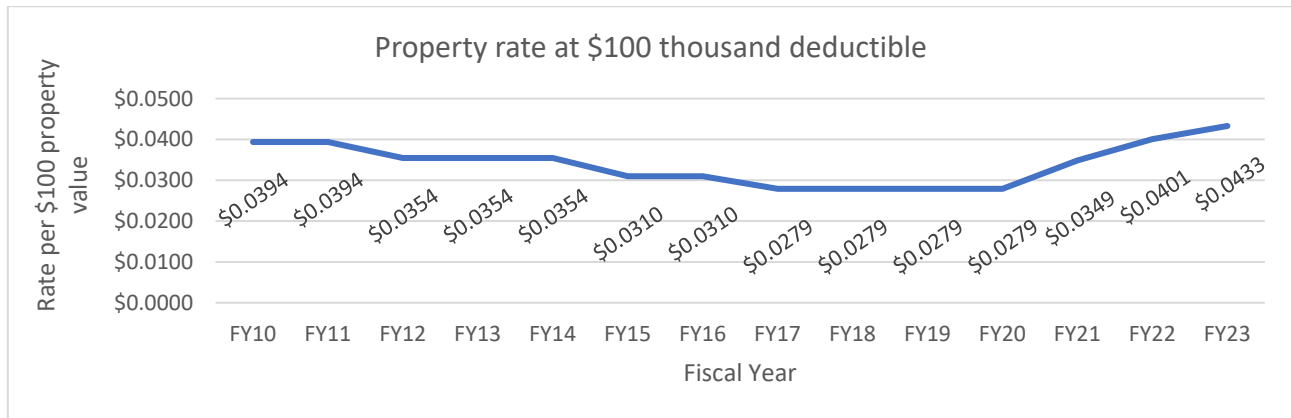
The RMF property policy offers broader coverage than is normally found in the private insurance marketplace by providing coverage for:

- 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 FY23 are increased 8% from FY22. 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 FY23 rate is 9.9% higher than the FY11 rate, an average of a 0.8% annual increase.



The proposed FY23 property rates for all deductible levels are presented in the following table.

FY23 Property Rates (per \$100 of property value)	
Deductible	Rate
\$1,000	\$0.1444
\$2,500	\$0.0953
\$5,000	\$0.0780
\$10,000	\$0.0693
\$25,000	\$0.0578
\$50,000	\$0.0491
\$75,000	\$0.0462
\$100,000	\$0.0433
\$250,000	\$0.0370

Real property values will receive a 5% inflationary increase for the FY23 policy year. Personal property values will receive a 5% inflationary increase for the FY23 policy year. The FY23 estimated total insurable value is \$20.6 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 \$100,000 for FY23.

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 FY23 Builder’s Risk rate which is unchanged from FY22.

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

The property rates for FY23 will allow us to provide continued service delivery at FY22 levels while maintaining past retention and annual aggregate levels, co-participation in the primary \$25 million 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 FY23 and the past five years are detailed in the Six-Year Rate Comparison table, page 35.

2. **Automobile Liability** (offered through the RMF)

We provide auto liability coverage for all state agencies. Automobile liability provides coverage for injuries to others and/or damage to their property (“bodily injury and property damage”) arising out of policyholders’ ownership or use of motor vehicles, as specified in M.S. 3.732 and M.S. 3.736. The coverage includes defense costs, awards, and/or settlements associated with claims.

We estimate providing auto liability coverage for 13,659 vehicles in FY23.

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 FY23.

- a. **Standard Rates** (non-siren vehicles) - The following table details annual FY23 standard rates which are unchanged from FY22.

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 FY23 siren rates which are unchanged from FY22.

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 FY23 rate will remain the same as FY22 for Public Safety’s siren vehicles at \$484 per vehicle.

Auto liability rates for FY23 and the past five years are detailed in the Six-Year Rate Comparison table, page 35. The Auto Liability Tier Rating worksheet is included in the Supporting Information section on page 51.

3. General Liability (offered through the RMF)

General liability coverage protects our insureds against claims by others alleging bodily injury or property damage, as specified in M.S. 3.732 and 3.736. The coverage includes defense costs, awards, and/or settlements associated with claims.

The RMF 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 FY23 is unchanged from FY22 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 can 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. State Fair primary police professional coverage is placed in the private insurance market.
- 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.

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 10,058 vehicles in FY23 with a total insurable value of \$98.5 million for rating purposes.

The following tables detail automobile physical damage rates for FY23 which are unchanged from FY22.

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
2023	1
2022	.85
2021	.74
2020	.63
2019	.52
2018	.43
2017	.34
2016	.29
2015	.23
2014	.20
<2014	.15

Auto physical damage rates for FY23 and the past five years are detailed in the Six-Year Rate Comparison table, page 35.

5. Other insurance products (offered through the RMF):
- a. **Inland Marine** – Inland Marine is a form of property insurance used by the RMF to cover certain items that the agency would like to insure at a deductible lower than their chosen property deductible. The following tables outline the types of Inland Marine coverage offered and FY23 rates, which are unchanged from FY22.

i. Computer Equipment

Deductible	Rate per \$100 of insurance*
\$100**	\$0.75
\$250**	\$0.50
\$500	\$0.30
\$1,000	\$0.25
\$10,000	\$0.18
* \$100 minimum premium first year of new business	
** Deductible level not available to new partners	

ii. Fine Arts

1. Owned (art owned by insured)

Deductible	Rate per \$100 of insurance*
\$500	\$0.65
\$1,000	\$0.50
\$5,000	\$0.35
* \$100 minimum premium first year of new business	

2. Non-Owned (art on loan from another owner)

Deductible	Rate per \$100 of insurance*
\$500	\$1.75
\$1,000	\$1.30
\$5,000	\$1.05
* \$100 minimum premium first year of new business	

iii. Contractors Equipment

Deductible	Rate per \$100 of insurance*
\$500	\$0.40
\$1,000	\$0.30
\$2,500	\$0.25
* \$250 minimum premium first year of new business	

iv. Cameras, TV & Radio Equipment

Deductible	Rate per \$100 of insurance*
\$500	\$0.40
\$1,000	\$0.30
* \$100 minimum premium first year of new business	

v. Towers, Radio and TV

Deductible	Rate per \$100 of insurance*
\$1,000	\$0.90
* \$250 minimum premium first year of new business	

vi. Scoreboards

Deductible	Rate per \$100 of insurance*
\$500	\$0.65
\$1,000	\$0.50
* \$100 minimum premium first year of new business	

vii. Musical Instruments

Deductible	Rate per \$100 of insurance*
\$500	\$0.65
\$1,000	\$0.50
* \$100 minimum premium first year of new business	

viii. Miscellaneous Equipment

Deductible	Rate per \$100 of insurance*
\$500	\$0.25
\$1,000	\$0.20
* \$100 minimum premium first year of new business	

Inland marine rates for FY23 and the past five years are detailed in the Six-Year Rate Comparison table, page 35.

- b. **Garagekeepers Legal Liability** – Garagekeepers Legal Liability covers damage to others’ vehicles while they are in the care, custody, and control of the insured. Garagekeepers Legal Liability coverage has a \$500 per auto/\$5,000 maximum per loss deductible.

The following table outlines the FY23 Garagekeepers Legal Liability rates, which are unchanged from FY22.

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 FY23 Homeowner’s Warranty rate which is unchanged from FY22.

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 FY22 purchased insurance efforts.

Coverage	Policy count
Accident	4
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
Marine Liability	7
Professional Liability	8
Property	1
Travel Accident	2
Volunteer Accident	4
Work Comp	10
Grand Total	80

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 FY23. Consulting rates for FY23 and the past five years are detailed in the Six-Year Rate Comparison table, page 35. For FY22 there have been no chargeable consulting services and we are not projecting any for FY23.

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.

Beginning in FY22, the RMF began a multi-year initiative to appraise all properties greater than \$5 million 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 \$1 million in value as part of this appraisal work. This initiative will continue through FY24.

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 Loss Control Inspections**

COPE loss control 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 5-year inspection rotation schedule of properties greater than \$10 million in value. The fees for COPE loss control 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 drivers' license record check service. We maintain a subscription service and provide each partner their own account to review both Minnesota and non-Minnesota drivers' license records. Our partners receive training on how to obtain records and a grading system has been implemented within the vendor's website. RMD monitors all drivers' license record checks and provides guidance when needed. We also maintain access to the MN Department of Public Safety – Drivers and Vehicle Service's license database to review Minnesota drivers' license records manually when needed.

Through the third quarter of FY22 a total of 55 partners have conducted 9,418 drivers' license record checks.

Our expenses necessary to conduct pre-employment and annual drivers' license record checks are included in auto liability rates. The cost to conduct additional drivers' license checks, including continuance monitoring, would be 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 drivers' license record check guide which explains the drivers' license record 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:

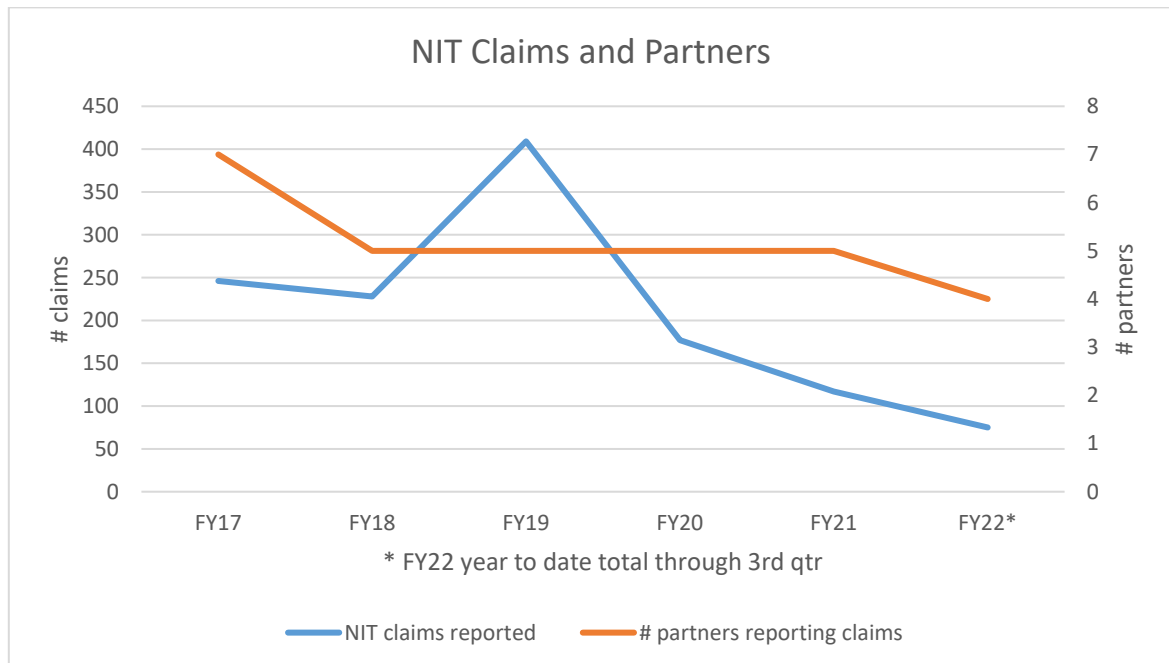
- One-on-one family assistance
- Victim assistance and any necessary coordination
- Behavioral health services
- Media management/crisis communications

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 6.67% increase in the hourly fee for NIT claims management for FY23 to cover a portion of the salary costs for the position primarily responsible for providing this service. The new rate will be \$80.00 per hour up from \$75.00 per hour. NIT claims management rates for FY23 and the past five years are detailed in the Six-Year Rate Comparison table, page 35.

Our major changes for this year

The RMF property reinsurance program for FY23 will once again be a shared and layered program with multiple reinsurers and the RMF participating at 10% of the primary \$25 million in coverage, changing from 25% of the primary \$10 million to better protect the fund from claim losses. 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 FY23.

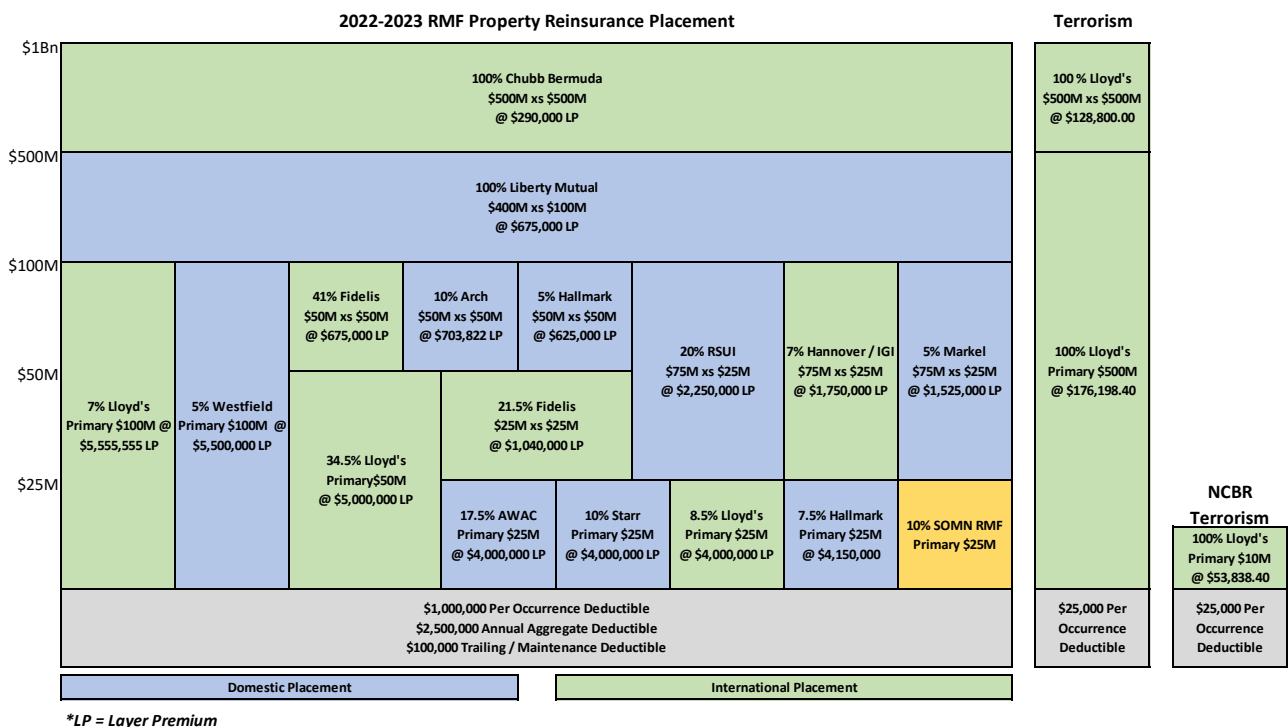


Chart definitions:

- 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 10% co-participation in the \$25 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 \$25 million primary reinsurance level the RMF acts as a reinsurer in exchange for reinsurance premium savings of \$400,000. 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 10% for each claim in the \$25 million reinsurance layer, and these payments do not count towards the annual aggregate. The annual aggregate and the 10% co-participation of the \$25 million primary reinsurance layer apply independent of each other.

Scenario	Average claim year of \$1.7M in total claim costs with no claims in excess of \$1M SIR	Average claim year of \$1.7M in total claim costs with one \$2.4M claim (exceeds SIR)	Average claim year of \$1.7M in total claim costs with one \$21M claim (exceeds SIR)
Typical claim costs	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
SIR payments	\$ -	\$ 1,000,000	\$ 1,000,000
10% share of \$25M reinsurance	\$ -	\$ 140,000	\$ 2,000,000
Annual total	\$ 1,700,000	\$ 2,840,000	\$ 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.

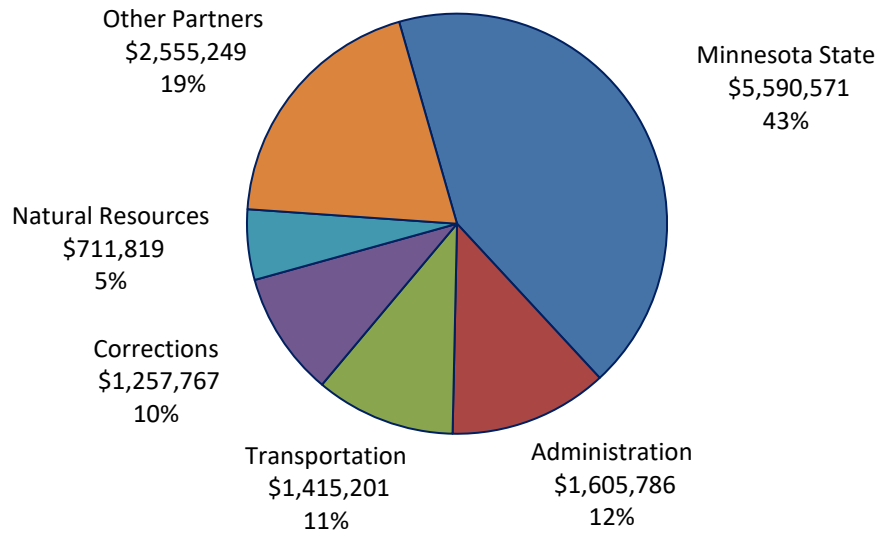
We provide auto liability coverage for all state automobiles which is required for any agency that owns or leases vehicles for business use.

All other coverages offered by us are voluntarily purchased.

Our key partners

The following graph summarizes our top five partners.

FY21 Self-Insurance Revenue by Partner



How our partner base is changing, and why

The following new insureds and coverages were added to the RMF in FY22:

Named Insured	RMF Coverage
MN Board of School Administrators	Package

What is impacting our partners, and why

At the time this business plan is published and reviewed by the RMAC, the Minnesota Legislature is still in session. Legislative changes may cause partners to modify their risk management strategies.

The ongoing 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 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 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 \$3.2 million for our partners over the past five years.

The following table outlines the administrative expense savings we provide.

	FY18	FY19	FY20	FY21	FY22 (est.)
Net premium written	\$7,462,320	\$7,901,904	\$8,434,646	\$6,578,933	\$7,302,053
Industry average operation expense ratio	33.1%	32.9%	31.7%	31.2%	31.2%
Projected industry average operation expense based on RMF's premium base	\$2,470,028	\$2,599,726	\$2,673,783	\$2,052,627	\$2,278,241
Actual RMF operating expenses*	\$1,755,736	\$1,697,923	\$1,745,528	\$1,864,571	\$1,844,452
RMF operating expense ratio	23.5%	21.5%	20.7%	28.3%	25.3%
Savings to partners	\$714,292	\$901,804	\$928,255	\$188,057	\$433,789
Five-year total savings	\$3,166,195				

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

Financial Outlook

Our current overall financial health

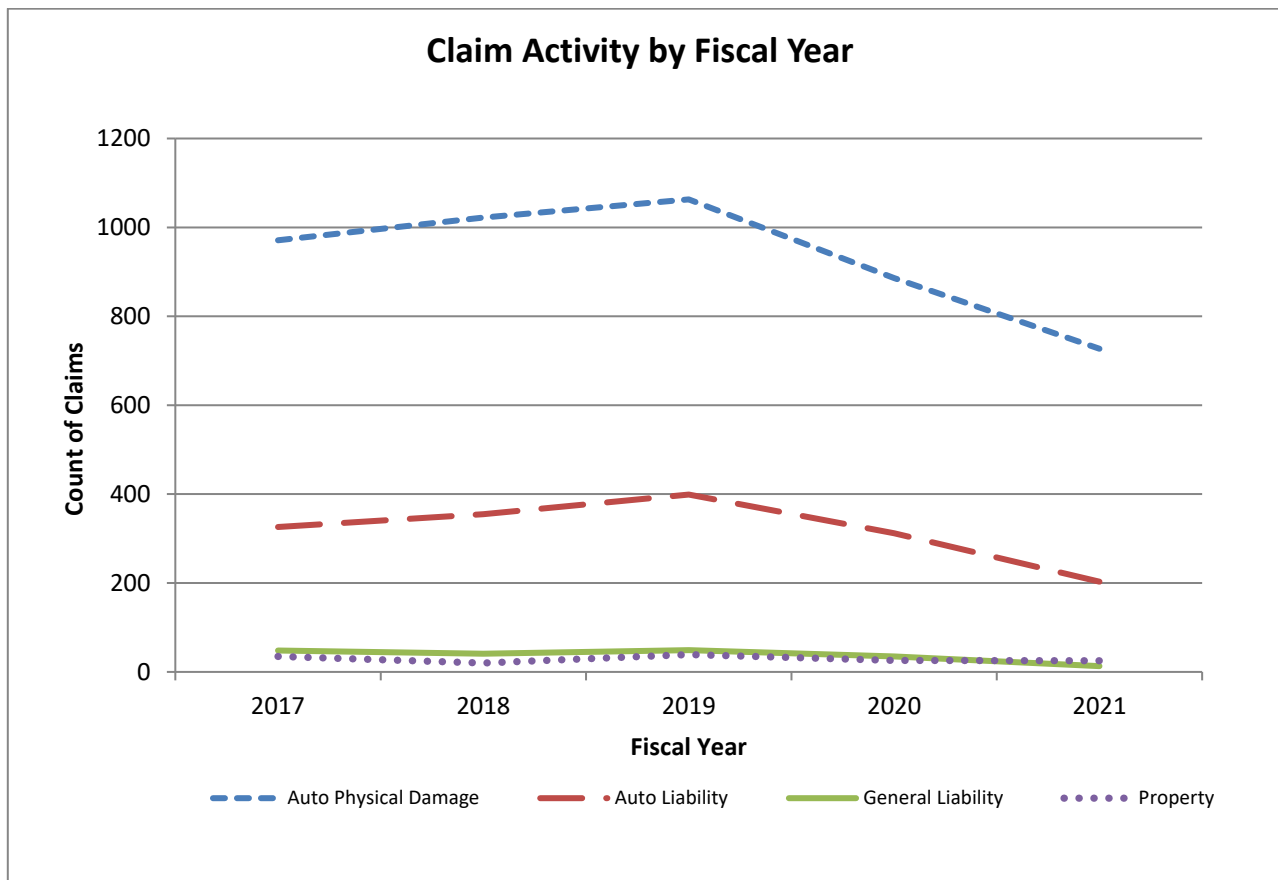
Even with the continued unprecedented change in the property reinsurance market, the RMF remains stable. The RMF has been able to maintain low rates for partners, pay claim obligations, and utilize unused premium to offset large reinsurance premium increases and reward partners in form of a dividend. 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 3/31/22	Periods	Policy year loss ratios below 100% since	Note
Property	90%	FY15-22	Current year-to-date ratio above 100%	Claims more than the RMF \$1M retention level in each of the past four fiscal years
General Liability	46%	FY15-22	FY15	Continued excellent results
Auto Liability	80%	FY15-22	FY19	COVID19 resulted in fewer reported claims in the past two years
Auto Physical Damage	94%	FY15-22	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 \$9,700,921 in paid dividends over the past 5 years (FY18-22). The following table summarizes estimated FY23 dividends as of 3/31/2022.

	Property	Auto Liability	General Liability	Total
Estimated FY21 dividend available in FY23	\$1,034,818	\$327,033	\$623,230	\$1,985,081

In order to offset continued property reinsurance premium increases, the RMF will retain the \$1,658,048 package policy estimated dividends (property and general liability) payable in FY23 and apply it towards the \$7,230,737 property reinsurance premium.

Actuarial Analysis

Annually, an actuarial analysis of the RMF's auto and general liability lines is completed. The analysis provides information to ensure proper reserves are maintained for claim development and for incurred but not reported (IBNR) losses. A copy of the Actuarial Opinion is included on page 48.

An actuarial analysis of RMF program was performed during FY22 to determine:

- Appropriate retention and annual aggregate levels
- Amount of retained earnings recommended to support full self-funding of primary \$5-10 million property reinsurance layer

Retained Earnings

Retained Earnings for FY23 is projected to decrease by \$124,986 for an ending balance of \$11,183,113. The RMF needs retained earnings for future claim costs. The goal of the RMF is to seek alternative funding (e.g. one-time legislative appropriation) to increase retained earnings to self-fund the primary \$5-10 million property reinsurance layer. If the RMF can self-fund the primary \$5-10 million property reinsurance layer, we anticipate property reinsurance costs will be reduced. Approximately 40% of the property reinsurance premium is for the first \$10 million layer in FY22.

Incurred But Not Reported (IBNR) claims for auto liability and general liability are accounted for in the retained earnings as referenced on page 48, in Table A, which includes outstanding claim reserves and IBNR reserves.

Major anticipated changes to capital assets

We are not anticipating any changes to capital assets.

Changes to our rates, and why

We are proposing an 8.00% property rate increase for all deductible levels. The rate increase is necessary to offset property reinsurance increase being experienced by the RMF for the FY23 policy year.

We are proposing a 6.67% increase in the hourly fee for non-insured tort claims management for FY23. The new rate will be \$80.00. 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.

FY23 proposed rates and the rates for the past 5 years are detailed in the Six-Year Rate Comparison table, page 35.

How our proposed rates will impact our financial health

The proposed rates will help us manage our retained earnings level while still permitting us to:

- Provide necessary funds to manage reported claims
- Provide most risk management consulting services free of charge to state government

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 FY23. 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 that they report to us or identified through the property appraisal project
- 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 2023
 OPERATING REVENUES/EXPENSES

SWIFT
 Account

670022	REVENUES - INSURANCE PREMIUMS - SELF INSURANCE Change = 7.9% or \$1,150,539 Increase is a result of a 8% increase in the property rate.
670040	REVENUES - NON-INSURED TORT CLAIMS Change = 8.7% or \$1,720 Increase is a result of a \$5 per hour rate increase.
41200	CLAIMS (SELF-INSURANCE & IBNR) Change = 13.8% or \$676,195 The variance is due to anticipated claims expense and an IBNR adjustment as a result of the claims analysis.
41000-70	SALARIES Change = 14.6% or \$167,346 Increase is due to filling a vacancy and pay-out of retirements benefits.
41100	RENT Change = 16.6% or \$9,866 The division received a rent reduction in FY22 due to COVID and team members teleworking.
41400	RENT - EQUIPMENT Change = 34.2% or \$650 Increase is due to an increase in copier rental.
41110	PRINTING Change = 900% or \$900 Expenses were accrued in FY21 which caused FY22 expenses to be much lower than anticipated.
41110	ADVERTISING Change = 53.8% or \$175 Increase is due to filling vacant positions.
41130	PROFESSIONAL & TECHNICAL SERVICES - LEGAL & OTHER SERVICES Change = (23.1%) or (\$12,000) Decrease is a result of an actuarial review of the property line in FY22.
41196-97	CENTRALIZED IT SERVICES Change = 5.7% or \$19,690 Increase is due to a 5% increase of vendor contracts.
43000	PURCHASED SERVICES Change = 35% or \$700 Increase is attributed to ISO claim service lookup fees.
41155	COMMUNICATIONS Change = 57.9% or \$550 Increase is due to anticipated postage costs.
41160-70	TRAVEL Change = 5,900% or \$11,800 Increase is due to a trip to London to meet with reinsurers, out-state travel for 3 conferences.
41180	MEMBERSHIPS & EMPLOYEE DEVELOPMENT Change = 150.0% or \$2,100 Increase is due to anticipated membership dues and increased attendance at professional organizational meetings and conferences.
43000	INSURANCE PREMIUM - SELF INSURANCE Change = 6.6% or \$479,887 Increase is a result of a 5% inflation factor on the property exposures and a hardening of the property reinsurance market.
42020	ATTORNEY GENERAL COST Change = 18.6% or \$8,000 Increase is a result of potential general liability claims now that COVID restrictions are lifting.
51200	INTEREST EARNINGS Change = (5.5%) or (\$3,460) Decrease is a result of lower interest rates.
44200	DIVIDENDS Change = (40.8%) or \$225,504 Dividends are cyclical and depend on loss experience. Because of the large increase in property reinsurance costs, the property and general liability dividends will be used to offset the property rate increase and only the auto liability dividends will be distributed in FY23.

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

Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2023**

	Automobile Liability	Auto Physical Damage	General Liability	(Estimated) Property Boiler/Crime	Miscellaneous Lines	Total
Claim Expense	\$1,362,396	\$1,014,553	\$335,513	\$2,611,993	\$456,615	\$5,781,070
MN Auto Assigned Claims Bureau Expense	\$4,145					\$4,145
Estimated Statewide/Agency Allocation	\$14,700	\$11,900	\$25,900	\$14,700	\$2,800	\$70,000
Estimated Miscellaneous Expense	\$193,959	\$97,584	\$231,227	\$146,375	\$27,881	\$697,026
Estimated Salary Expense	\$430,239	\$202,660	\$298,335	\$317,648	\$63,464	\$1,312,346
Reinsurance Premium	\$409,985		\$144,733	\$7,230,737		\$7,785,455
Surcharge premium	\$103,697					\$103,697
TOTAL BASE SELF-INSURANCE PREMIUM	\$2,519,121	\$1,326,697	\$1,035,708	\$10,321,453	\$550,760	\$15,753,739
2021 ESTIMATED DIVIDEND PAYABLE IN FY23	(\$327,033)		\$0	\$0		(\$327,033)
TOTAL NET BASE SELF-INSURANCE PREMIUM	\$2,192,088	\$1,326,697	\$1,035,708	\$10,321,453	\$550,760	\$15,426,706

**ESTIMATED FY23 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 (FY23 Estimate)	13,659
Estimated FY23 Premium	\$2,519,121

Automobile Physical Damage

Auto Phys. Damage per \$100 Ins. Value	\$0.75 \$500 Deductible Option \$0.65 \$1,000 Deductible Option
Surcharged* Auto Phys. Damage per \$100 Ins. Value	\$1.47 \$500 Deductible Option \$1.37 \$1,000 Deductible Option
*Commerce, Corrections, Fleet Services, Lottery, Minnesota State, MN State Academies, Minnesota Zoo, Pollution Control, Revenue Veterans Homes	
"A" Rated** Auto Physical Damage	\$1.97 \$1,500 Deductible
**MAC-\$2,500 Deductible, Human Services-\$1,500 Deductible	\$1.67 \$2,500 Deductible

Number of Vehicles (Estimated)	10,058
Estimated Insurable Value (FY23)	\$98,532,162
Estimated FY23 premium	\$1,326,697

General Liability

Specific rates established by exposure	Various
Estimated FY23 premium	\$1,035,708

Property (Including Boiler & Crime)

Property per \$100 Ins. Value	Various
FY23 Estimated Total Insurable Value	\$20,576,232,784
Estimated FY23 premium	\$10,321,453

Inland Marine

Specific rates established by exposure	Various
FY23 Estimated Total Insurable Value	\$189,991,257
Estimated FY23 premium	\$518,260

Garage Keepers

Specific rates vary by Limits of Liability	Various
FY23 estimated total insurance values included in property	
Estimated FY23 premium	\$32,000

All Other

Rates established by consultation with insurance broker	Various
Estimated FY23 premium	\$500

TOTAL ESTIMATED FY23 SELF-INSURANCE PREMIUM \$15,753,739

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

REVENUES AT CURRENT RATES	14,603,200
CHANGE IN REVENUES	1,150,539

OVERALL CHANGE IN REVENUE 7.9%
(Insurance Premiums - Self Insurance only)

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION FOR FISCAL YEAR 2023

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 FY23 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 FY23.

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 2023

Rate	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Change FY22/FY23
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	\$1.67	0.00%
General Liability							
Standard rate	\$34/1,000 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	\$0.1163	\$0.1337	\$0.1444	8.00%
\$ 2,500 deductible	\$0.0614	\$0.0614	\$0.0614	\$0.0767	\$0.0883	\$0.0953	8.00%
\$ 5,000 deductible	\$0.0502	\$0.0502	\$0.0502	\$0.0628	\$0.0722	\$0.0780	8.00%
\$ 10,000 deductible	\$0.0447	\$0.0447	\$0.0447	\$0.0558	\$0.0642	\$0.0693	8.00%
\$ 25,000 deductible	\$0.0372	\$0.0372	\$0.0372	\$0.0465	\$0.0535	\$0.0578	8.00%
\$ 50,000 deductible	\$0.0316	\$0.0316	\$0.0316	\$0.0395	\$0.0455	\$0.0491	8.00%
\$ 75,000 deductible	\$0.0298	\$0.0298	\$0.0298	\$0.0372	\$0.0428	\$0.0462	8.00%
\$100,000 deductible	\$0.0279	\$0.0279	\$0.0279	\$0.0349	\$0.0401	\$0.0433	8.00%
\$250,000 deductible	\$0.0239	\$0.0239	\$0.0239	\$0.0298	\$0.0343	\$0.0370	8.00%
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	\$60	\$65	\$65	\$75	\$80	6.67%
Billbacks	Varies	Varies	Varies	Varies	Varies	Varies	N/A

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

History and Proforma

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2023

		<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
	SWIFT Code	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EST/ACTUAL</u>	<u>PROPOSED</u>	<u>FY22/FY23</u>	<u>FY22/FY23</u>
Operating Revenues									
Insurance Premiums - Self Insurance	670022	10,669,219	10,944,820	11,718,118	13,136,393	14,603,200	15,753,739	1,150,539	7.9%
Insurance Premiums - Purchased		732,186	786,958	967,520	1,378,907	2,014,300	2,050,000	35,700	1.8%
Consulting Services		800	-	-	-	-	-	-	0.0%
Non-Insured Tort	670040	33,671	45,504	36,368	18,883	19,800	21,520	1,720	8.7%
Other Revenue		-	-	-	204	-	-	-	0.0%
Total Operating Revenue		11,435,875	11,777,282	12,722,005	14,534,386	16,637,300	17,825,259	1,187,959	7.1%
Operating Expenses									
Claims - Self-Insurance	41200	2,689,378	4,665,661	3,513,321	4,249,704	5,155,525	4,831,720	(323,805)	-6.3%
Claims - IBNR	41200	(17,312)	203,457	(271,597)	2,228,120	(250,000)	750,000	1,000,000	-400.0%
Salaries and Benefits	41000-70	1,149,882	1,082,434	1,129,491	1,172,028	1,145,000	1,312,346	167,346	14.6%
Rent	41100	76,612	67,212	70,058	70,593	59,344	69,210	9,866	16.6%
Rent - Equipment	41400	3,734	747	2,281	2,383	1,900	2,550	650	34.2%
Printing	41110	1,385	606	350	2,212	100	1,000	900	900.0%
Advertising	41110	920	-	400	95	325	500	175	53.8%
Repairs	41500	-	574	-	-	-	-	-	0.0%
Professional & Technical Services - Adjuster	41130	192,216	196,060	202,140	206,182	150,000	149,350	(650)	-0.4%
Professional & Technical Services - Broker	41130	154,500	154,541	154,560	154,560	139,104	139,104	-	0.0%
Professional & Technical Services - Legal & Other Services	41130	8,793	30,706	24,437	6,241	52,000	40,000	(12,000)	-23.1%
Centralized IT Services	41196-97	258,186	247,187	266,400	338,684	343,190	362,880	19,690	5.7%
Purchased Services	43000	37,478	31,378	23,781	19,584	2,000	2,700	700	35.0%
Communications	41155	1,583	1,299	1,198	1,000	950	1,500	550	57.9%
Travel	41160-70	3,337	3,840	4,739	411	200	12,000	11,800	5900.0%
Supplies and Materials	41300	4,013	7,584	3,847	1,612	4,300	4,500	200	4.7%
Membership & Employee Development	41180	3,384	2,995	6,484	2,068	1,400	3,500	2,100	150.0%
Insurance	43000	-	-	-	-	-	-	-	0.0%
Insurance Premium - Self-Insurance	430018	3,231,729	3,060,003	3,294,670	6,564,514	7,305,568	7,785,455	479,887	6.6%
Insurance Premium - Purchased	430018	732,186	786,958	967,520	1,378,907	2,014,300	2,050,000	35,700	1.8%
Attorney General Costs	42020	127,768	102,489	112,695	59,933	43,000	51,000	8,000	18.6%
Indirect Costs	42010	51,144	67,711	56,657	67,392	66,871	70,000	3,129	4.7%
Amortization	49005	37,002	37,002	37,002	37,002	37,002	37,002	-	0.0%
Other Expenses	43000	3,492	2,150	2,873	3,063	7,050	6,895	(155)	-2.2%
Total Operating Expenses		8,751,410	10,752,595	9,603,306	16,566,286	16,279,129	17,683,212	1,404,083	8.6%
Operating Income (Losses)		2,684,465	1,024,687	3,118,700	(2,031,899)	358,171	142,047	(216,124)	-60.3%
Nonoperating Revenues (Expenses)									
Interest Earnings	51200	337,592	581,770	429,065	90,798	63,460	60,000	(3,460)	-5.5%
Policyholder Dividend Expense	44200	(2,326,216)	(2,787,284)	(3,342,111)	(692,773)	(552,537)	(327,033)	225,504	-40.8%
Non-Operating Revenues		-	-	-	-	-	-	-	0.0%
Total Nonoperating Revenue (Expenses)		(1,988,624)	(2,205,514)	(2,913,046)	(601,975)	(489,077)	(267,033)	222,044	-45.4%
Income (Loss) before Contributions and Transfers		695,842	(1,180,827)	205,653	(2,633,875)	(130,906)	(124,986)	5,920	-4.5%
Transfers		(3,116,000)	-	-	-	-	-	-	0.0%
Change in Net Position		692,726	(1,180,827)	205,653	(2,633,875)	(130,906)	(124,986)	5,920	-4.5%
Retained Earnings, Beginning Period		14,317,856	15,017,482	13,867,227	14,072,880	11,439,005	11,308,099	(130,906)	-1.1%
Adjustment to Retained Earnings		6,900	30,572	-	-	-	-	-	0.0%
Retained Earnings, Ending Period		15,017,482	13,867,227	14,072,880	11,439,005	11,308,099	11,183,113	(124,986)	-1.1%

SWIFT Spending Plan

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2023**

		Fund 5300			
			FinDept ID G0236100 Operations	FinDept ID G0236200 Claims	FinDept ID G0236400 Tort Claims
Revenue Description*	SWIFT Account	Total			
Self Insurance/Purchased Insurance	670022	17,803,739		17,803,739	
Non-Insured Tort Claims	670040	21,520			21,520
Interest	512001	60,000		60,000	
		<u>17,885,259</u>		<u>17,863,739</u>	<u>21,520</u>
Expense Description*	Account				
Salaries	41000	1,239,525	1,222,695	-	16,830
Part-time/Seasonal	41030	-	-	-	-
Overtime	41050	-	-	-	-
Premium Pay	41050	-	-	-	-
Other Benefits	41070	72,821	72,821	-	-
Rent	41100	69,210	69,210	-	-
Rent - Equipment	41400	2,550	2,550	-	-
Printing	41110	1,000	1,000	-	-
Advertising	41110	500	500	-	-
Prof/Tech Services-Outside Vendor	41130	328,454	179,104	149,350	-
Rate-Based MNIT Services	41196	52,800	52,800	-	-
Agency-Specific MNIT Services	41197	310,080	310,080	-	-
Purchased Services	43000	2,700	2,700	-	-
Communications	41155	1,500	1,500	-	-
Travel - In-state	41160	1,500	1,500	-	-
Travel - Out-of-state	41170	10,500	10,500	-	-
Supplies	41300	4,500	4,500	-	-
Employee Development	41180	3,500	3,500	-	-
Claims	41200	5,581,720	-	5,581,720	-
Other Purchased Services	43000	6,895	6,895	-	-
Insurance Premiums - Self-Insurance	430018	7,785,455	-	7,785,455	-
Insurance Premiums - Purchased	430018	2,050,000	-	2,050,000	-
Statewide Indirects	42010	70,000	70,000	-	-
Attorney General	42020	51,000	1,000	50,000	-
Dividend	44200	327,033	-	327,033	-
		<u>17,973,243</u>	<u>2,012,855</u>	<u>15,943,558</u>	<u>16,830</u>
Adjustments					
Depreciation	49005	37,002	37,002		
		<u>37,002</u>	<u>37,002</u>	<u>0</u>	<u>0</u>
Minus:		-	-		
		<u>-</u>	<u>-</u>	<u>0</u>	<u>0</u>
History and Proforma Expense Amount		<u>18,010,245</u>	<u>2,049,857</u>	<u>15,943,558</u>	<u>16,830</u>

SWIFT Spending Plan by FinDept ID

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2023

Reconciliation:

G0236100	Operating expenses	2,049,857
G0236200	Claims, Reinsurance, and Dividends	
	Claims - Self-Insurance	5,581,720
	Insurance Premiums - Self-Insurance	7,785,455
	Insurance Premiums - Purchased	2,050,000
	Dividends	327,033
	Professional & Technical Services - Broker	149,350
	Attorney General	<u>50,000</u>
		15,943,558
G0236400	Non-Insured Tort Claims Operating Expenses	16,830
TOTAL		<u>18,010,245</u>

Self-Insurance

		Other Operations	Professional & Technical Services - Adjuster - 41130	Attorney General-42021	Dividends	Totals
G0246210	Auto Liability	1,623,031	149,350		327,033	2,099,414
G0246220	Auto Physical Damage	1,014,553				1,014,553
G0246230	General Liability	430,246		50,000		480,246
G0246240	Property/Boiler/Crime	9,842,730				9,842,730
G0246250	Miscellaneous Lines	446,115				446,115
G0246260	Homeowner's Warranty	500				500
G0236200	Other Expenses	10,000				10,000
	TOTAL	<u>13,367,175</u>	<u>149,350</u>	<u>50,000</u>	<u>327,033</u>	<u>13,893,558</u>

Purchased Insurance by FinDept ID- FY22

		43000
G0246270	Liability (Med Mal, Student Intern, D&O)	1,400,000
G0246271	Property	35,000
G0246272	Accident Insurance	15,000
G0246273	Crime	95,000
G0246274	Bonds	1,000
G0246275	Aviation	450,000
G0264276	Workers' Compensation	<u>54,000</u>
	TOTAL	<u>2,050,000</u>

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2023

	Estimate Jul 22	Estimate Aug 22	Estimate Sep 22	Estimate Oct 22	Estimate Nov 22	Estimate Dec 22	Estimate Jan 23	Estimate Feb 23	Estimate Mar 23	Estimate Apr 23	Estimate May 23	Estimate Jun 23
Projected Beginning Cash Balance	24,402,950	15,954,858	18,718,041	22,870,102	25,152,170	27,700,221	27,614,745	27,156,924	26,754,226	26,185,774	25,545,302	24,937,817
Receipts - operating	124,439	3,496,008	5,062,456	3,610,151	3,578,589	675,072	376,484	444,823	199,244	136,537	99,525	21,931
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Cash Receipt	129,439	3,501,008	5,067,456	3,615,151	3,583,589	680,072	381,484	449,823	204,244	141,537	104,525	26,931
Expenses (include major categories for the business)												
Salaries & Benefits	143,022	95,348	97,348	95,348	95,348	143,022	166,170	95,348	95,348	95,348	95,348	95,348
Indirect Costs	-	-	17,500	-	-	17,500	-	-	17,500	-	-	17,500
Claim Expense	465,144	465,143	465,143	465,144	465,143	465,143	465,144	465,143	465,143	465,144	465,143	465,143
Other Operating Expenses	7,969,365	177,334	335,404	445,558	475,047	139,883	207,991	292,030	194,705	221,517	151,519	108,793
Dividends/Rebates, if applicable	-	-	-	327,033	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	8,577,531	737,825	915,395	1,333,083	1,035,538	765,548	839,305	852,521	772,696	782,009	712,010	686,784
Projected Ending Cash Balance	15,954,858	18,718,041	22,870,102	25,152,170	27,700,221	27,614,745	27,156,924	26,754,226	26,185,774	25,545,302	24,937,817	24,277,964

Financial Statement

Statement of Net Position

STATE OF MINNESOTA RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300 STATEMENT OF NET POSITION MARCH 31, 2022	5/12/2022 Unaudited	
	FY22	FY21
ASSETS		
CURRENT ASSETS		
Cash	\$ 25,202,949.90	\$ 24,342,152.72
Accounts Receivable	384,156.46	637,377.96
Due From Other Funds (Note 3)	560.18	-
Prepaid Expenses	47,359.33	39,540.00
Prepaid Insurance - Billback	744,690.54	532,247.04
Prepaid Insurance - Reinsurance	1,826,177.75	1,651,343.27
Reinsurance Recoverable	2,039,500.00	-
Total Current Assets	<u>\$ 30,245,394.16</u>	<u>\$ 27,202,660.99</u>
NONCURRENT ASSETS (Note 4)		
Internally Generated Computer Software (IGCS)	\$ 370,018.85	\$ 370,018.85
Accumulated Amortization - IGCS	(286,764.61)	(249,762.72)
Total Noncurrent Assets	<u>\$ 83,254.24</u>	<u>\$ 120,256.13</u>
TOTAL ASSETS	<u>\$ 30,328,648.40</u>	<u>\$ 27,322,917.12</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 6)	\$ 12,000.00	\$ 4,000.00
Deferred Pension Outflows (Note 7)	86,000.00	580,000.00
Total Deferred Outflows of Resources	<u>\$ 98,000.00</u>	<u>\$ 584,000.00</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 39,172.07	\$ 63,261.83
Salaries and Benefits Payable	58,055.70	52,643.01
Claims Payable	7,518,259.94	3,889,583.93
Claims Payable - IBNR (Note 1)	6,545,040.00	6,639,758.00
Unearned Premiums - Billback	790,868.59	589,281.00
Unearned Premiums - Self-Insurance	3,594,380.96	3,206,984.00
Compensated Absences Payable (Note 5)	22,000.00	23,000.00
Total Current Liabilities	<u>\$ 18,567,777.26</u>	<u>\$ 14,464,511.77</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 5)	\$ 142,000.00	\$ 148,000.00
Other Postemployment Benefits (Note 6)	73,000.00	65,000.00
Net Pension Liability (Note 7)	338,000.00	359,000.00
Total Noncurrent Liabilities	<u>\$ 553,000.00</u>	<u>\$ 572,000.00</u>
TOTAL LIABILITIES	<u>\$ 19,120,777.26</u>	<u>\$ 15,036,511.77</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 6)	\$ 12,000.00	\$ 8,000.00
Deferred Pension Inflows (Note 7)	766,000.00	1,214,000.00
Total Deferred Inflows of Resources	<u>\$ 778,000.00</u>	<u>\$ 1,222,000.00</u>
NET POSITION (Note 8)		
Net Investment In Capital Assets	\$ 83,254.24	\$ 120,256.13
Unrestricted Net Position	10,444,616.90	11,528,149.22
TOTAL NET POSITION	<u>\$ 10,527,871.14</u>	<u>\$ 11,648,405.35</u>

Statement of Revenues, Expenses & Changes in Net Position

STATE OF MINNESOTA		5/12/2022		
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300		Unaudited		
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION				
QUARTER ENDED MARCH 31, 2022				
	FY22 QTD	FY22 YTD	FY21 QTD	FY21 YTD
OPERATING REVENUES				
Insurance Premiums - Self-Insurance	\$ 3,552,284.78	\$ 10,812,915.04	\$ 3,189,859.98	\$ 9,677,964.87
Insurance Premiums - Billback	530,859.16	1,503,302.36	362,895.94	1,002,122.38
Non-Insured Tort Claims	4,355.00	13,871.00	4,160.00	13,591.50
Other Revenue	-	202,541.51	-	204.37
Total Operating Revenues	<u>\$ 4,087,498.94</u>	<u>\$ 12,532,629.91</u>	<u>\$ 3,556,915.92</u>	<u>\$ 10,693,883.12</u>
OPERATING EXPENSES				
Claims - Self-Insurance	\$ 1,304,265.82	\$ 4,155,524.15	\$ 1,152,871.03	\$ 2,537,632.70
Claims - IBNR	(260,000.00)	(260,240.35)	562,598.00	2,062,598.00
Salaries and Benefits	272,827.66	834,152.24	302,876.87	856,992.14
Rent	14,833.28	44,508.12	17,646.11	52,942.40
Rent - Equipment	452.02	1,031.93	633.39	1,900.14
Printing	151.33	(190.99)	609.66	1,743.34
Advertising	325.00	325.00	-	94.50
Professional and Technical Services - Adjuster	36,249.99	113,749.97	51,546.00	154,638.00
Professional and Technical Services - Broker	34,776.00	104,328.00	38,640.00	115,920.00
Professional and Technical Services - Legal and Other	8,088.42	23,766.85	-	-
Centralized IT Services	53,195.56	296,296.09	58,063.47	292,119.87
Purchased Services	1,345.45	1,379.94	3,633.39	16,938.77
Communications	128.34	503.54	108.05	862.39
Travel	97.80	101.61	-	411.47
Supplies and Materials	501.88	1,337.33	205.58	1,166.48
Employee Development	499.00	574.00	409.00	1,593.00
Insurance Premiums - Self-Insurance	1,826,177.77	5,479,390.47	1,651,343.25	4,913,170.24
Insurance Premiums - Billback	530,859.16	1,503,302.36	362,895.94	1,002,122.38
Attorney General Costs	6,008.21	31,900.61	2,354.10	49,983.70
Indirect Costs	16,690.75	50,072.25	16,847.95	50,543.85
Amortization	9,250.47	27,751.41	9,250.47	27,751.41
Other Expenses	500.00	6,794.54	500.00	2,558.00
Total Operating Expenses	<u>\$ 3,857,223.91</u>	<u>\$ 12,416,359.07</u>	<u>\$ 4,233,032.26</u>	<u>\$ 12,143,682.78</u>
OPERATING INCOME (LOSS)	<u>\$ 230,275.03</u>	<u>\$ 116,270.84</u>	<u>\$ (676,116.34)</u>	<u>\$ (1,449,799.66)</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 19,880.12	\$ 47,594.81	\$ 21,152.89	\$ 71,325.00
Policyholder Dividend Expense	-	-	-	-
Total Nonoperating Revenues (Expenses)	<u>\$ 19,880.12</u>	<u>\$ 47,594.81</u>	<u>\$ 21,152.89</u>	<u>\$ 71,325.00</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 250,155.15</u>	<u>\$ 163,865.65</u>	<u>\$ (654,963.45)</u>	<u>\$ (1,378,474.66)</u>
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Nonoperating Transfer In (Out)	-	-	-	-
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ 250,155.15</u>	<u>\$ 163,865.65</u>	<u>\$ (654,963.45)</u>	<u>\$ (1,378,474.66)</u>
NET POSITION, BEGINNING, AS REPORTED	<u>\$ 10,277,715.99</u>	<u>\$ 10,364,005.49</u>	<u>\$ 12,303,368.80</u>	<u>\$ 13,026,880.01</u>
Adjustment to Net Position	-	-	-	-
NET POSITION, BEGINNING, AS RESTATED	<u>\$ 10,277,715.99</u>	<u>\$ 10,364,005.49</u>	<u>\$ 12,303,368.80</u>	<u>\$ 13,026,880.01</u>
NET POSITION, ENDING (Note 8)	<u>\$ 10,527,871.14</u>	<u>\$ 10,527,871.14</u>	<u>\$ 11,648,405.35</u>	<u>\$ 11,648,405.35</u>

Statement of Cash Flow

STATE OF MINNESOTA	5/12/2022
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300	Unaudited
STATEMENT OF CASH FLOWS	
FISCAL YEAR 2022 AS OF MARCH 31, 2022	
	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 16,433,758.11
Payments to Claimants	(3,360,422.30)
Payments to Suppliers for Goods and Services	(10,039,054.92)
Payments to Employees	(845,839.73)
Net Cash Flows from Operating Activities	<u>\$ 2,188,441.16</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Policyholder Dividend Payments	\$ (692,773.00)
Nonoperating Revenue	-
Nonoperating Transfer In (Out)	-
Net Cash Flows from Noncapital Financing Activities	<u>\$ (692,773.00)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ -
Capital Contributions	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ -</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ 47,594.81
Net Cash Flows from Investing Activities	<u>\$ 47,594.81</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 1,543,262.97
Cash and Cash Equivalents, Beginning, as Reported	23,659,686.93
Cash and Cash Equivalents, Ending	<u>\$ 25,202,949.90</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ 116,270.84
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	\$ 27,751.41
(Increase) Decrease in Accounts Receivable	(160,222.96)
(Increase) Decrease in Due from Other Funds	(560.18)
(Increase) Decrease in Prepaid Expenses	(2,366,986.21)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	-
(Increase) Decrease in Reinsurance Recoverable	(2,039,500.00)
(Increase) Decrease in Other Current Assets	-
(Increase) Decrease in Deferred Other Postemployment Benefits Outflows	-
(Increase) Decrease in Deferred Pension Outflows	-
Increase (Decrease) in Accounts Payable	(12,336.91)
Increase (Decrease) in Salaries and Benefits Payable	(11,687.49)
Increase (Decrease) in Claims Payable	2,574,361.50
Increase (Decrease) in Sales Tax Payable	-
Increase (Decrease) in Compensated Absences Payable	-
Increase (Decrease) in Other Postemployment Benefits	-
Increase (Decrease) in Due to Other Funds	-
Increase (Decrease) in Other Current Liabilities	-
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ 2,072,170.32</u>
Net Cash Flows from Operating Activities	<u>\$ 2,188,441.16</u>
Noncash Investing, Capital and Financing Activities:	\$ -

Budget to Actual Comparison

STATE OF MINNESOTA
 RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300
 STATEMENT OF BUDGET AND ACTUAL COMPARISON
 QUARTER ENDED MARCH 31, 2022

5/12/2022
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Insurance Premiums - Self-Insurance	\$ 3,774,489.00	\$ 11,323,467.00	\$ 3,552,284.78	\$ 10,812,915.04	\$ (222,204.22)	\$ (510,551.96)
Insurance Premiums - Billback	375,000.00	1,125,000.00	530,859.16	1,503,302.36	155,859.16	378,302.36
Non-Insured Tort Claims	5,250.00	15,750.00	4,355.00	13,871.00	(895.00)	(1,879.00)
Other Revenue	-	-	-	202,541.51	-	202,541.51
Total Operating Revenue	\$ 4,154,739.00	\$ 12,464,217.00	\$ 4,087,498.94	\$ 12,532,629.91	\$ (67,240.06)	\$ 68,412.91
OPERATING EXPENSES						
Claims - Self Insurance	\$ 1,069,355.00	\$ 3,208,065.00	\$ 1,304,265.82	\$ 4,155,524.15	\$ 234,910.82	\$ 947,459.15
Claims - IBNR	250,000.00	750,000.00	(260,000.00)	(260,240.35)	(510,000.00)	(1,010,240.35)
Salaries and Benefits	321,171.25	963,513.75	272,827.66	834,152.24	(48,343.59)	(129,361.51)
Rent	17,865.00	52,995.00	14,833.28	44,508.12	(2,831.72)	(8,486.88)
Rent - Equipment	637.50	1,912.50	452.02	1,031.93	(185.48)	(880.57)
Printing	287.50	862.50	151.33	(190.99)	(136.17)	(1,053.49)
Advertising	125.00	375.00	325.00	325.00	200.00	(50.00)
Professional and Technical Services - Adjuster	37,500.00	112,500.00	36,249.99	113,749.97	(1,250.01)	1,249.97
Professional and Technical Services - Broker	34,776.00	104,328.00	34,776.00	104,328.00	-	-
Professional and Technical Services - Legal and Other	13,750.00	41,250.00	8,088.42	23,766.85	(5,661.58)	(17,483.15)
Centralized IT Services	81,007.50	243,022.50	53,195.56	296,296.09	(27,811.94)	53,273.59
Purchased Services	2,000.00	6,000.00	1,345.45	1,379.94	(654.55)	(4,620.06)
Communications	300.00	900.00	128.34	503.54	(171.66)	(396.46)
Travel	875.00	2,625.00	97.80	101.61	(777.20)	(2,523.39)
Supplies and Materials	1,000.00	3,000.00	501.88	1,337.33	(498.12)	(1,662.67)
Employee Development	875.00	2,625.00	499.00	574.00	(376.00)	(2,051.00)
Insurance Premiums - Self-Insurance	1,856,489.00	5,569,467.00	1,826,177.77	5,479,390.47	(30,311.23)	(90,076.53)
Insurance Premiums - Billback	375,000.00	1,125,000.00	530,859.16	1,503,302.36	155,859.16	378,302.36
Attorney General	25,250.00	75,750.00	6,008.21	31,900.61	(19,241.79)	(43,849.39)
Indirect Costs	16,848.00	50,544.00	16,690.75	50,072.25	(157.25)	(471.75)
Amortization	9,250.50	27,751.50	9,250.47	27,751.41	(0.03)	(0.09)
Other Expenses	687.50	2,062.50	500.00	6,794.54	(187.50)	4,732.04
Total Operating Expense	\$ 4,114,849.75	\$ 12,344,549.25	\$ 3,857,223.91	\$ 12,416,359.07	\$ (257,625.84)	\$ 71,809.82
OPERATING INCOME (LOSS)	\$ 39,889.25	\$ 119,667.75	\$ 230,275.03	\$ 116,270.84	\$ 190,385.78	\$ (3,396.91)
NON-OPERATING REVENUE (EXPENSES)						
Interest Revenue	\$ 25,000.00	\$ 75,000.00	\$ 19,880.12	\$ 47,594.81	\$ (5,119.88)	\$ (27,405.19)
Policyholder Dividend Expense	-	-	-	-	-	-
Total Non-Operating Revenue (Expenses)	\$ 25,000.00	\$ 75,000.00	\$ 19,880.12	\$ 47,594.81	\$ (5,119.88)	\$ (27,405.19)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 64,889.25	\$ 194,667.75	\$ 250,155.15	\$ 163,865.65	\$ 185,265.90	\$ (30,802.10)
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonoperating Transfer In (Out)	-	-	-	-	-	-
Total Transfers and Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 64,889.25	\$ 194,667.75	\$ 250,155.15	\$ 163,865.65	\$ 185,265.90	\$ (30,802.10)

Footnotes to Financial Statements

STATE OF MINNESOTA
 RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300
 FOOTNOTES TO FINANCIAL STATEMENTS
 FISCAL YEAR 2022 AS OF MARCH 31, 2022

5/12/2022
 Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

The accompanying financial statements of the Risk Management Division (RMD) - Property and Casualty fund have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

On July 1, 2011, the state implemented the Statewide Integrated Financial Tools (SWIFT). The amounts presented in the financial statement are based upon information available from SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY22.

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, 2022 for claims incurred prior to April 1, 2022.

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. DUE FROM OTHER FUNDS

FY22 - As of March 31, 2022, the total Due from Other Funds is \$560.18.

\$560.18 is due from Workers' Compensation Fund 2000 for non-salary expense paid by Property and Casualty Fund.

FY21 - As of March 31, 2021, the total Due from Other Funds is \$0.00.

4. CAPITAL ASSETS

	Balance 7/1/2021	Additions	Deletions	Balance 3/31/2022
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)	\$ (259,013.20)	\$ (27,751.41)	\$ -	\$ (286,764.61)
Total Accumulated Depr/Amort	\$ (259,013.20)	\$ (27,751.41)	\$ -	\$ (286,764.61)

5. 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 7/1/2021	\$ 22,000.00	\$ 142,000.00
Increase	-	-
Decrease	-	-
Balance 3/31/2022	<u>\$ 22,000.00</u>	<u>\$ 142,000.00</u>

6. 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, 2021 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of July 1, 2020.

A single discount rate of 2.21% was used to measure the total OPEB liability as of June 30, 2020. The single discount rate was based on a municipal bond rate of 2.21% (based on a 20-year Bond Buyer General Obligation Index as of the end of June 2020). 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 7/1/2021	\$ 12,000.00	\$ 73,000.00	\$ 12,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 3/31/2022	<u>\$ 12,000.00</u>	<u>\$ 73,000.00</u>	<u>\$ 12,000.00</u>

7. NET PENSION LIABILITY

Effective FY15, GASB established new accounting and financial reporting requirements for pension benefits. GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" requires the state to recognize the state's share of the pension plan's liabilities, 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, 2021 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2020 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 7/1/2021	\$ 86,000.00	\$ 338,000.00	\$ 766,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 3/31/2022	<u>\$ 86,000.00</u>	<u>\$ 338,000.00</u>	<u>\$ 766,000.00</u>

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	\$ 83,254.24
Unrestricted Net Position	<u>10,444,616.90</u>
Total Net Position	<u>\$ 10,527,871.14</u>

Schedule of Retained Earnings

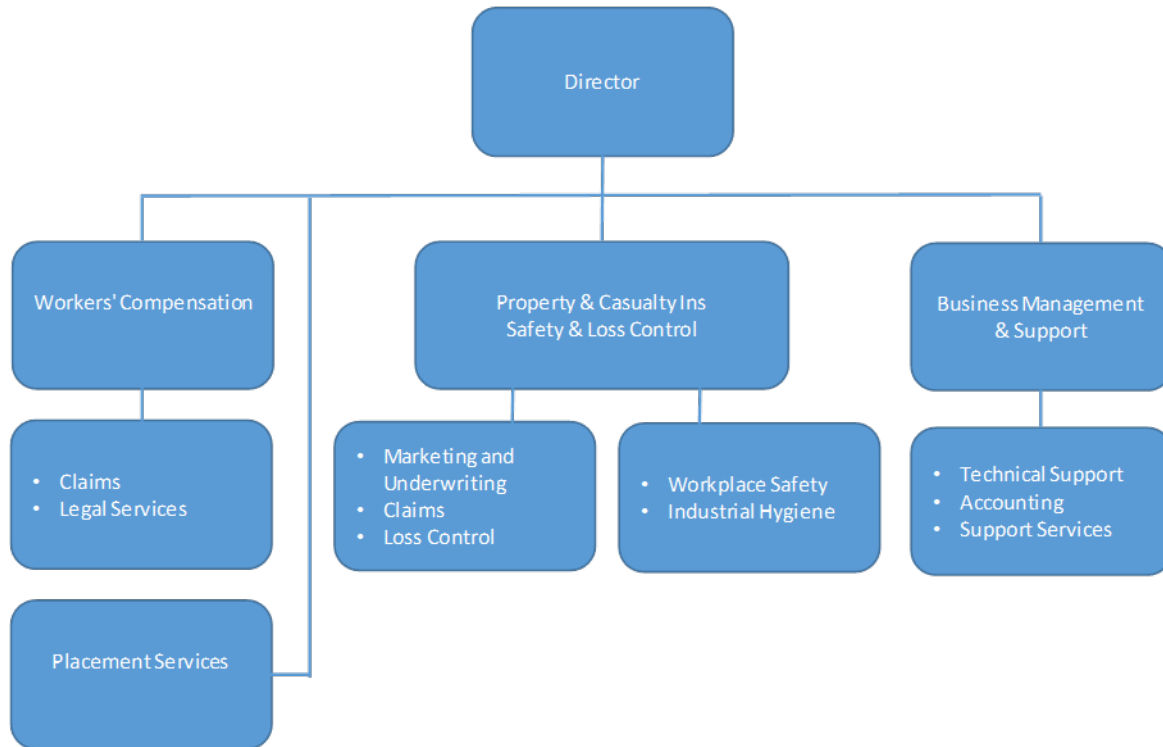
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Retained Earnings, Beginning	\$ 10,364,005.49	\$ 10,303,629.75	\$ 10,277,715.99	
Net Income (Loss)	(60,375.74)	(25,913.76)	250,155.15	
Adjustment to Net Position	-	-		
Retained Earnings, Ending	<u>\$ 10,303,629.75</u>	<u>\$ 10,277,715.99</u>	<u>\$ 10,527,871.14</u>	
Add: Capital Contributions	\$ -	\$ -	\$ -	
Reconciliation to Total Net Position	<u>\$ 10,303,629.75</u>	<u>\$ 10,277,715.99</u>	<u>\$ 10,527,871.14</u>	

The FY15 implementation of GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" required the recording of the net pension liability and the deferred inflows and outflows of resources associated with pensions. The FY18 implementation of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" (OPEB) required recording changes of total OPEB liability along with the inflows and outflows and expense associated with OPEB. 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 had 10 FTEs. The FY23 business plan has 10.4 FTEs. The increase is a result of filling a vacant position.



Minnesota Department of Administration
Risk Management Division
Retained Liability Lines of Coverage
Statement of Actuarial Opinion
as of March 31, 2022

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, 2022.

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, 2022.

Table A
Net Loss and Allocated Loss Adjustment Expense Reserves

Line of Coverage	Low	Expected	High
Automobile Liability	\$ 2,388,000	\$ 2,669,000	\$ 3,044,000
General Liability	\$ 1,246,000	\$ 1,454,000	\$ 1,739,000
Total	\$ 3,634,000	\$ 4,123,000	\$ 4,783,000

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, 2022. 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, 2022.

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 9, 2022

Risk Management Advisory Committee

The current RMAC representatives are:

- Dan Boytim, Department of Public Safety
- Jed Falgren, 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
- Benjamin Wood, Department of Natural Resources
- Dr. Andy Whitman, University of Minnesota
- Kerstin Forsythe, MN Management & Budget

Auto Liability Tier Rating

Auto Liability Tier Pricing

Policy Period FY 2015 - FY 2022
As of 3/31/22

Tier	Loss Ratio	
1	0%	50%
2	61%	85%
3	86%	110%
4	111% & over	

Tier	FY22 Tier Rates	
	Non-Siren	Siren
1	164	221
2	184	251
3	204	281
4 ****	'A' Rated	
State Patrol	204	484

Tier	FY23 Tier Rates	
	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	FY22		FY22		FY22	Non-Siren Vehicle Premium	Siren Vehicle Premium	Total Projected Premium
							Tier	Non-Siren Vehicle Premium	Siren Vehicle Premium	Premium				
Administration	\$3,047,717	\$1,968,714	65%	2	2,100		2	386,400	-	386,400	386,400	-	386,400	
Agriculture	\$4,805	\$2,085	43%	1	3		1	492	-	492	492	-	492	
Animal Health Board	\$1,096	\$375	34%	1	1		1	164	-	164	164	-	164	
Commerce	\$43,278	\$24,298	56%	2	23		2	4,232	-	4,232	4,232	-	4,232	
Corrections	\$707,328	\$404,750	57%	2	388		2	71,392	-	71,392	71,392	-	71,392	
Employment & Economic Development	\$1,535	\$458	30%	1	1		1	164	-	164	164	-	164	
Governor's Office	\$1,961	\$1,076	55%	2	2		2	368	-	368	368	-	368	
Health	\$2,005	\$657	33%	3*	1		3	204	-	204	204	-	204	
Human Services	\$289,046	\$201,999	70%	2	60		2	11,040	-	11,040	11,040	-	11,040	
I.R.R.B.	\$83,246	\$29,990	36%	1	82		1	13,448	-	13,448	13,448	-	13,448	
Metropolitan Airport Commission	\$746,891	\$354,189	47%	1	589	42	1	96,596	9,282	105,878	96,596	9,282	105,878	
Military Affairs	\$376,515	\$178,588	47%	1	323		2	59,432	-	59,432	52,972	-	52,972	
Mn Amateur Sports Commission	\$101,480	\$42,385	42%	1	91		1	14,924	-	14,924	14,924	-	14,924	
MN Board of Water & Soil Resources	\$12,322	\$4,017	33%	1	11		1	1,804	-	1,804	1,804	-	1,804	
MN Historical Society	\$1,977	\$783	40%	1	1		1	164	-	164	164	-	164	
MN State Academies	\$35,427	\$24,387	69%	2	29		2	5,336	-	5,336	5,336	-	5,336	
MinnState	\$2,132,345	\$1,045,383	49%	1	1,701		2	278,964	-	278,964	278,964	-	278,964	
Natural Resources ***	\$2,399,275	\$1,163,023	48%	1	2,946		1	392,619	-	392,619	387,551	-	387,551	
Perpich Center for Arts Education	\$1,128	\$387	34%	1	1		1	164	-	164	164	-	164	
Pollution Control Agency	\$33,658	\$15,908	47%	1	14		2	2,576	-	2,576	2,296	-	2,296	
Public Safety **	\$3,188,649	\$2,171,587	68%	2/4	339	830	2/4	62,376	401,720	464,096	62,376	401,720	464,096	
Revenue	\$41,071	\$18,618	45%	1	19		1	3,116	-	3,116	3,116	-	3,116	
State Fair	\$163,397	\$67,706	41%	1	141		1	23,124	-	23,124	23,124	-	23,124	
State Lottery	\$60,376	\$39,609	66%	2	58		2	10,672	-	10,672	10,672	-	10,672	
Supreme Court	\$3,454	\$1,005	29%	1	3		3	612	-	612	492	-	492	
Teachers Retirement Assoc	\$1,117	\$375	34%	1	1		1	164	-	164	164	-	164	
Transportation ****	\$6,457,258	\$8,733,398	135%	4	3,668		4	803,292	-	803,292	803,292	-	803,292	
Veterans Affairs	\$34,877	\$14,251	41%	1	26		1	4,264	-	4,264	4,264	-	4,264	
Veterans Home	\$102,713	\$86,393	84%	2	57		3	11,628	-	11,628	10,488	-	10,488	
Zoological Board	\$148,921	\$57,755	39%	1	108		1	17,712	-	17,712	17,712	-	17,712	
TOTAL	20,224,869	16,654,129	82%		12,787	872		2,277,443	411,002	2,688,445	2,264,375	411,002	2,675,377	

* 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										
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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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Combining Statement of Cash Flows

[Financial Statements – Central Service Fund \(breakout by fund\)](#)

Combining Statement of Net Assets

Combining Statement of Revenue, Expenses and changes in Net Assets

FLEET SERVICES

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY23 Business Plan

MGMT ANALYSIS & DEVELOPMENT and ENTERPRISE TRAINING & DEVELOPMENT

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation - combined FY23

Business Plan – Management Analysis & Development FY23

Business Plan – Enterprise Training & Development

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Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

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CENTRAL MAIL

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2 CFR 200 Retained Earnings Reconciliation

FY23 Business Plan

RISK MANAGEMENT

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY23 Business Plan

PLANT MANAGEMENT

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY22/23 Business Plan (Leases)

FY23 Business Plan (Repair and Other Jobs)

MINNESOTA INFORMATION TECHNOLOGY

Nature and Extent of Services
2 CFR 200 Retained Earnings Reconciliation
FY22/23 Rate Package/Business Plan

EMPLOYEE INSURANCE

Nature and Extent of Services
2 CFR 200 Retained Earnings Reconciliation
Plan Year 21 & Plan Year 22 Rate Package

WORKER'S COMPENSATION

Nature and Extent of Services
Summary of Revenue and
Expenses FY23 Business Plan

OFFICE OF THE ATTORNEY GENERAL

Nature and Extent of Services
FY23 Partner Agreements
FY23 Labor Distribution Report

Minnesota operates a number of central services that recover their costs through direct billing of the benefiting agencies/programs. These programs and where they are reported in the state’s Annual Comprehensive Financial Report (ACFR) are summarized below. Please see supporting documentation attached.

Internal Service Funds

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

The remaining two programs are not readily tied back to the ACFR. These programs are the Workers Compensation Revolving Fund and the Office of the Attorney General.

Please refer to the individual program sections that follow for additional information.

¹ The ACFR—Central Service Fund includes three separate central service programs. These programs are: Management Analysis & Enterprise Training & Development—Fund 5200; the Office of Administrative Hearings—Fund 5201; and the Central Mail program—Fund 5203. A breakdown of the ACFR’s Central Service Fund, by program, is also provided.



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 Actual
 Section II—Imputed Interest Calculations

Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations
 Fiscal Year 2023- 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 2023 Average Monthly Cash Balance (000s)	2,829,162	1,213,490	0	0	0	23,694,014
FY 2023 ITC Interest Rate*	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
Estimated Interest Earnings	87,688	37,611	0	0	Accumulates interest No imputed interest calculated	734,381

Monthly ITC Interest Rate FY 2023

YEAR/MONTH	MONTHLY INT RATE	Annualized Interest Rate
2207	0.0010409370	1.2491%
2208	0.0013777200	1.6533%
2209	0.0016683110	2.0020%
2210	0.0021241650	2.5490%
2211	0.0024994630	2.9994%
2212	0.0027319780	3.2784%
2301	0.0029055440	3.4867%
2302	0.0030949230	3.7139%
2303	0.0032272640	3.8727%
2304	0.0033090800	3.9709%
2305	0.0034449830	4.1340%
2306	0.0035699870	4.2840%
Average		3.0994%

2023
Annual
Comprehensive
Financial Report

Internal Service Funds

Central Motor Pool Fund

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

Central Services Fund

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

Employee Insurance Fund

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

MN.IT Services Fund

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

Plant Management Fund

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

Risk Management Fund

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

STATE OF MINNESOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 2,495	\$ 1,852	\$ 500,177
Accounts Receivable	1,796	5,701	48,946
Interfund Receivables	—	5	—
Inventories	—	4	—
Leases Receivable	1,207	—	—
Prepaid Expenses	—	194	—
Total Current Assets	<u>\$ 5,498</u>	<u>\$ 7,756</u>	<u>\$ 549,123</u>
Noncurrent Assets:			
Leases Receivable	\$ 1,315	\$ —	\$ —
Right-to-Use Assets (Net)	—	176	—
Depreciable Capital Assets (Net)	35,061	172	—
Nondepreciable Capital Assets	—	—	—
Prepaid Expenses	—	—	—
Total Noncurrent Assets	<u>\$ 36,376</u>	<u>\$ 348</u>	<u>\$ —</u>
Total Assets	<u>\$ 41,874</u>	<u>\$ 8,104</u>	<u>\$ 549,123</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	\$ 293	\$ 2,096	\$ 1,540
Deferred Other Postemployment Benefits Outflows	10	94	68
Total Deferred Outflows of Resources	<u>\$ 303</u>	<u>\$ 2,190</u>	<u>\$ 1,608</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 2,283	\$ 1,980	\$ 26,257
Interfund Payables	—	509	—
Unearned Revenue	—	—	5,145
Accrued Interest Payable	42	—	—
Bonds and Notes Payable	7,974	—	—
Lease/Subscription Payable	—	101	—
Claims Payable	—	—	86,151
Compensated Absences Payable	12	77	74
Total Current Liabilities	<u>\$ 10,311</u>	<u>\$ 2,667</u>	<u>\$ 117,627</u>
Noncurrent Liabilities:			
Bonds and Notes Payable	\$ 11,176	\$ —	\$ —
Lease/Subscription Payable	—	61	—
Compensated Absences Payable	96	747	587
Other Postemployment Benefits	55	497	354
Net Pension Liability	321	2,296	1,689
Total Noncurrent Liabilities	<u>\$ 11,648</u>	<u>\$ 3,601</u>	<u>\$ 2,630</u>
Total Liabilities	<u>\$ 21,959</u>	<u>\$ 6,268</u>	<u>\$ 120,257</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Leases	\$ 2,522	\$ —	\$ —
Deferred Pension Inflows	120	853	628
Deferred Other Postemployment Benefits Inflows	9	82	58
Total Deferred Inflows of Resources	<u>\$ 2,651</u>	<u>\$ 935</u>	<u>\$ 686</u>
NET POSITION			
Net Investment in Capital Assets	\$ 15,911	\$ 186	\$ —
Unrestricted	<u>\$ 1,656</u>	<u>\$ 2,905</u>	<u>\$ 429,788</u>
Total Net Position	<u>\$ 17,567</u>	<u>\$ 3,091</u>	<u>\$ 429,788</u>

MN.IT SERVICES		PLANT MANAGEMENT		RISK MANAGEMENT		TOTAL	
\$	46,275	\$	22,909	\$	22,377	\$	596,085
	44,983		2,997		4,936		109,359
	—		73		—		78
	—		237		—		241
	—		—		—		1,207
	5,512		—		389		6,095
\$	96,770	\$	26,216	\$	27,702	\$	713,065
\$	—	\$	—	\$	—	\$	1,315
	38,637		—		—		38,813
	25,579		6,690		37		67,539
	—		261		—		261
	995		—		—		995
\$	65,211	\$	6,951	\$	37	\$	108,923
\$	161,981	\$	33,167	\$	27,739	\$	821,988
\$	33,288	\$	5,242	\$	372	\$	42,831
	1,218		295		13		1,698
\$	34,506	\$	5,537	\$	385	\$	44,529
\$	10,190	\$	3,853	\$	311	\$	44,874
	50,000		7		1		50,517
	1,356		—		420		6,921
	—		53		—		95
	8,323		210		—		16,507
	10,706		—		—		10,807
	—		—		15,171		101,322
	1,403		239		16		1,821
\$	81,978	\$	4,362	\$	15,919	\$	232,864
\$	11,802	\$	2,630	\$	—	\$	25,608
	28,298		—		—		28,359
	11,341		1,205		125		14,101
	6,395		1,550		64		8,915
	36,491		5,746		409		46,952
\$	94,327	\$	11,131	\$	598	\$	123,935
\$	176,305	\$	15,493	\$	16,517	\$	356,799
\$	—	\$	—	\$	—	\$	2,522
	13,571		2,137		153		17,462
	1,050		255		11		1,465
\$	14,621	\$	2,392	\$	164	\$	21,449
\$	5,087	\$	4,111	\$	37	\$	25,332
\$	474	\$	16,708	\$	11,406	\$	462,937
\$	5,561	\$	20,819	\$	11,443	\$	488,269

STATE OF MINNESOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales	\$ 13,877	\$ 25,966	\$ —
Insurance Premiums	—	—	1,149,325
Other Income	276	2,467	8,892
Total Operating Revenues	<u>\$ 14,153</u>	<u>\$ 28,433</u>	<u>\$ 1,158,217</u>
Operating Expenses:			
Purchased Services	\$ 1,438	\$ 18,918	\$ 94,421
Salaries and Fringe Benefits	558	7,223	4,837
Claims	—	—	1,022,043
Depreciation and Amortization	6,183	147	—
Supplies and Materials	3,724	283	20
Repairs and Maintenance	1,505	122	3
Indirect Costs	169	369	318
Other Expenses	379	—	426
Total Operating Expenses	<u>\$ 13,956</u>	<u>\$ 27,062</u>	<u>\$ 1,122,068</u>
Operating Income (Loss)	<u>\$ 197</u>	<u>\$ 1,371</u>	<u>\$ 36,149</u>
Nonoperating Revenues (Expenses):			
Investment/Interest Earnings	\$ 541	\$ —	\$ 14,845
Other Nonoperating Revenues	34	—	—
Interest and Financing Costs	(348)	(8)	—
Other Nonoperating Expenses	—	(1)	—
Gain (Loss) on Disposal of Capital Assets	2,010	—	—
Total Nonoperating Revenues (Expenses)	<u>\$ 2,237</u>	<u>\$ (9)</u>	<u>\$ 14,845</u>
Income (Loss) Before Transfers and Contributions	\$ 2,434	\$ 1,362	\$ 50,994
Transfers-Out	—	—	(62)
Change in Net Position	<u>\$ 2,434</u>	<u>\$ 1,362</u>	<u>\$ 50,932</u>
Net Position, Beginning, as Reported	<u>\$ 15,133</u>	<u>\$ 1,729</u>	<u>\$ 378,856</u>
Net Position, Ending	<u><u>\$ 17,567</u></u>	<u><u>\$ 3,091</u></u>	<u><u>\$ 429,788</u></u>

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 218,742	\$ 79,701	\$ 8	\$ 338,294
—	—	18,150	1,167,475
—	1,032	—	12,667
<u>\$ 218,742</u>	<u>\$ 80,733</u>	<u>\$ 18,158</u>	<u>\$ 1,518,436</u>
\$ 75,556	\$ 14,407	\$ 10,931	\$ 215,671
85,422	13,310	816	112,166
—	—	5,345	1,027,388
21,580	984	37	28,931
5,438	2,290	5	11,760
10,749	6,176	—	18,555
1,209	2,316	176	4,557
34	155	8	1,002
<u>\$ 199,988</u>	<u>\$ 39,638</u>	<u>\$ 17,318</u>	<u>\$ 1,420,030</u>
<u>\$ 18,754</u>	<u>\$ 41,095</u>	<u>\$ 840</u>	<u>\$ 98,406</u>
\$ 538	\$ 4	\$ 761	\$ 16,689
—	—	—	34
(2,430)	(101)	—	(2,887)
—	—	(330)	(331)
—	(301)	—	1,709
<u>\$ (1,892)</u>	<u>\$ (398)</u>	<u>\$ 431</u>	<u>\$ 15,214</u>
\$ 16,862	\$ 40,697	\$ 1,271	\$ 113,620
(190)	(32,389)	—	(32,641)
<u>\$ 16,672</u>	<u>\$ 8,308</u>	<u>\$ 1,271</u>	<u>\$ 80,979</u>
\$ (11,111)	\$ 12,511	\$ 10,172	\$ 407,290
<u>\$ 5,561</u>	<u>\$ 20,819</u>	<u>\$ 11,443</u>	<u>\$ 488,269</u>

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2023

(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Cash Flows from Operating Activities:			
Receipts from Customers	\$ 14,276	\$ 25,417	\$ 1,137,889
Receipts from Other Revenues	310	2,467	8,892
Payments to Claimants	—	—	(1,027,093)
Payments to Suppliers	(7,075)	(19,745)	(85,126)
Payments to Employees	(751)	(8,119)	(5,621)
Payments to Others	—	(1)	—
Net Cash Flows from Operating Activities	<u>\$ 6,760</u>	<u>\$ 19</u>	<u>\$ 28,941</u>
Cash Flows from Noncapital Financing Activities:			
Transfers-Out	\$ —	\$ —	\$ (62)
Net Cash Flows from Noncapital Financing Activities	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (62)</u>
Cash Flows from Capital and Related Financing Activities:			
Investment in Capital Assets	\$ (11,019)	\$ —	\$ —
Proceeds from Disposal of Capital Assets	4,212	—	—
Proceeds from Loans	10,089	—	—
Lease/Subscription Payments	—	(94)	—
Repayment of Loan Principal	(9,403)	—	—
Interest Paid	(330)	(8)	—
Net Cash Flows from Capital and Related Financing Activities	<u>\$ (6,451)</u>	<u>\$ (102)</u>	<u>\$ —</u>
Cash Flows from Investing Activities:			
Investment/Interest Earnings	\$ 541	\$ —	\$ 14,845
Net Cash Flows from Investing Activities	<u>\$ 541</u>	<u>\$ —</u>	<u>\$ 14,845</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>\$ 850</u>	<u>\$ (83)</u>	<u>\$ 43,724</u>
Cash and Cash Equivalents, Beginning, as Reported	<u>\$ 1,645</u>	<u>\$ 1,935</u>	<u>\$ 456,453</u>
Cash and Cash Equivalents, Ending	<u>\$ 2,495</u>	<u>\$ 1,852</u>	<u>\$ 500,177</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:			
Operating Income (Loss)	\$ 197	\$ 1,371	\$ 36,149
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Depreciation and Amortization	\$ 6,183	\$ 147	\$ —
Miscellaneous Nonoperating Revenues	34	—	—
Miscellaneous Nonoperating Expenses	—	(1)	—
Change in Assets, Liabilities, Deferred Outflows and Inflows of Resources:			
Accounts Receivable	399	(549)	(11,023)
Inventories	—	(3)	—
Other Assets	—	143	—
Deferred Outflows of Resources	57	138	213
Accounts Payable	140	(193)	10,062
Claims Payable	—	—	(5,050)
Compensated Absences Payable	(15)	30	7
Unearned Revenue	—	—	(413)
Other Postemployment Benefits	(9)	80	47
Net Pension Liability	305	2,194	1,609
Deferred Inflows of Resources	(531)	(3,338)	(2,660)
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ 6,563</u>	<u>\$ (1,352)</u>	<u>\$ (7,208)</u>
Net Cash Flows from Operating Activities	<u>\$ 6,760</u>	<u>\$ 19</u>	<u>\$ 28,941</u>
Noncash Investing, Capital and Financing Activities:			
Leases Receivable Additions	\$ 1,174	\$ —	\$ —
Right-to-Use Assets Acquired through Lease/Subscription	—	—	—
Right-to-Use Assets Remeasurement Additions	—	—	—
Right-to-Use Assets Remeasurement Deletions	—	(44)	—

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 207,386	\$ 77,098	\$ 15,861	\$ 1,477,927
—	1,032	—	12,701
—	—	(5,325)	(1,032,418)
(96,325)	(27,039)	(11,527)	(246,837)
(104,478)	(16,652)	(1,079)	(136,700)
—	—	(330)	(331)
<u>\$ 6,583</u>	<u>\$ 34,439</u>	<u>\$ (2,400)</u>	<u>\$ 74,342</u>
\$ (190)	\$ (32,389)	\$ —	\$ (32,641)
<u>\$ (190)</u>	<u>\$ (32,389)</u>	<u>\$ —</u>	<u>\$ (32,641)</u>
\$ (15,649)	\$ (3,012)	\$ —	\$ (29,680)
—	—	—	4,212
11,368	—	—	21,457
(10,091)	—	—	(10,185)
(9,229)	(142)	—	(18,774)
(2,430)	(52)	—	(2,820)
<u>\$ (26,031)</u>	<u>\$ (3,206)</u>	<u>\$ —</u>	<u>\$ (35,790)</u>
\$ 538	\$ 4	\$ 761	\$ 16,689
<u>\$ 538</u>	<u>\$ 4</u>	<u>\$ 761</u>	<u>\$ 16,689</u>
\$ (19,100)	\$ (1,152)	\$ (1,639)	\$ 22,600
\$ 65,375	\$ 24,061	\$ 24,016	\$ 573,485
<u>\$ 46,275</u>	<u>\$ 22,909</u>	<u>\$ 22,377</u>	<u>\$ 596,085</u>
\$ 18,754	\$ 41,095	\$ 840	\$ 98,406
\$ 21,580	\$ 984	\$ 37	\$ 28,931
—	—	—	34
—	—	(330)	(331)
(10,096)	(2,603)	(2,306)	(26,178)
—	119	—	116
2,132	—	(16)	2,259
7,161	1,199	77	8,845
(5,471)	(1,814)	(391)	2,333
—	—	20	(5,030)
563	(60)	(30)	495
(1,260)	—	9	(1,664)
733	(19)	(13)	819
34,659	5,454	389	44,610
<u>(62,172)</u>	<u>(9,916)</u>	<u>(686)</u>	<u>(79,303)</u>
<u>\$ (12,171)</u>	<u>\$ (6,656)</u>	<u>\$ (3,240)</u>	<u>\$ (24,064)</u>
<u>\$ 6,583</u>	<u>\$ 34,439</u>	<u>\$ (2,400)</u>	<u>\$ 74,342</u>
\$ —	\$ —	\$ —	\$ 1,174
9,473	—	—	9,473
22,391	—	—	22,391
—	—	—	(44)

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - Central services single fund report
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	5200	5201	5202	5203	TOTAL
Operating Revenues:					
Net Sales.....	\$ 11,302	\$ 3,305	\$ 1	\$ 11,358	\$ 25,966
Insurance Premiums.....	-	-	-	-	-
Other Income.....	2,467	-	-	-	2,467
Total Operating Revenues.....	\$ 13,769	\$ 3,305	\$ 1	\$ 11,358	\$ 28,433
Less: Cost of Goods Sold.....	-	-	-	-	-
Gross Margin.....	\$ 13,769	\$ 3,305	\$ 1	\$ 11,358	\$ 28,433
Operating Expenses:					
Purchased Services.....	\$ 8,451	\$ 324	\$ -	\$ 10,143	\$ 18,918
Salaries and Fringe Benefits.....	4,387	2,400	-	436	7,223
Claims.....	-	-	-	-	-
Depreciation and Amortization.....	88	-	-	59	147
Supplies and Materials.....	36	58	-	189	283
Repairs and Maintenance.....	4	-	-	118	122
Indirect Costs.....	242	16	-	111	369
Other Expenses.....	-	-	-	-	-
Total Operating Expenses.....	\$ 13,208	\$ 2,798	\$ -	\$ 11,056	\$ 27,062
Operating Income (Loss).....	\$ 561	\$ 507	\$ 1	\$ 302	\$ 1,371
Nonoperating Revenues (Expenses):					
Investment/Interest Earnings.....	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants.....	-	-	-	-	-
Private Grants.....	-	-	-	-	-
Grants and Subsidies.....	-	-	-	-	-
Securities Lending Income.....	-	-	-	-	-
Other Nonoperating Revenues.....	-	-	-	-	-
Interest and Financing Costs.....	(8)	-	-	-	(8)
Grants, Aids and Subsidies.....	-	-	-	-	-
Securities Lending Rebates and Fees.....	-	-	-	-	-
Other Nonoperating Expenses.....	(1)	-	-	-	(1)
Gain (Loss) on Disposal of Capital Assets.....	-	-	-	-	-
Total Nonoperating Revenues (Expenses).....	\$ (9)	\$ -	\$ -	\$ -	\$ (9)
Income (Loss) Before Transfers and Contributions.....	\$ 552	\$ 507	\$ 1	\$ 302	\$ 1,362
Capital Contributions.....	-	-	-	-	-
Transfers-In.....	-	-	-	-	-
Transfers-Out.....	-	-	-	-	-
Total Income (Loss).....	\$ 552	\$ 507	\$ 1	\$ 302	\$ 1,362
Special Item.....	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Position.....	\$ 552	\$ 507	\$ 1	\$ 302	\$ 1,362
Net Position, Beginning, as Reported.....	\$ 345	\$ (843)	\$ 47	\$ 2,180	1,729
Prior Period Adjustment.....	-	-	-	-	-
Change in Accounting Principle.....	-	-	-	-	-
Change in Reporting Entity.....	-	-	-	-	-
Change in Fund Structure.....	-	-	-	-	-
Net Position, Beginning, as Restated.....	\$ 345	\$ (843)	\$ 47	\$ 2,180	\$ 1,729
Net Position, Ending.....	\$ 897	\$ (336)	\$ 48	\$ 2,482	\$ 3,091

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION - Central Services single fund report

June 30, 2023

(IN THOUSANDS)

ASSETS	5200	5201	5202	5203	TOTAL
Current Assets:					
Cash and Cash Equivalents.....	\$ 1,662	\$ 144	\$ 46	\$ -	\$ 1,852
Investments.....	-	-	-	-	-
Accounts Receivable.....	2,285	453	-	2,963	5,701
Interfund Receivables.....	-	-	-	5	5
Due from Component Unit.....	-	-	-	-	-
Accrued Investment/Interest Earnings.....	-	-	-	-	-
Federal Aid Receivable.....	-	-	-	-	-
Inventories.....	-	-	-	4	4
Loans and Notes Receivable.....	-	-	-	-	-
Leases Receivable.....	-	-	-	-	-
Securities Lending Collateral.....	-	-	-	-	-
Prepaid Expenses.....	-	-	-	194	194
Other Assets.....	-	-	-	-	-
Total Current Assets.....	<u>\$ 3,947</u>	<u>\$ 597</u>	<u>\$ 46</u>	<u>\$ 3,166</u>	<u>\$ 7,756</u>
Noncurrent Assets:					
Cash and Cash Equivalents-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Investments-Restricted.....	-	-	-	-	-
Other Assets-Restricted.....	-	-	-	-	-
Due from Component Unit.....	-	-	-	-	-
Advances to Other Funds.....	-	-	-	-	-
Accounts Receivable.....	-	-	-	-	-
Loans and Notes Receivable.....	-	-	-	-	-
Leases Receivable.....	-	-	-	-	-
Right-to-Use Assets (Net).....	176	-	-	-	176
Depreciable Capital Assets (Net).....	-	-	-	172	172
Nondepreciable Capital Assets.....	-	-	-	-	-
Prepaid Expenses.....	-	-	-	-	-
Other Assets.....	-	-	-	-	-
Total Noncurrent Assets.....	<u>\$ 176</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172</u>	<u>\$ 348</u>
Total Assets.....	<u>\$ 4,123</u>	<u>\$ 597</u>	<u>\$ 46</u>	<u>\$ 3,338</u>	<u>\$ 8,104</u>
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows.....	-	-	-	-	-
Deferred Pension Outflows.....	1,139	769	-	188	2,096
Deferred Other Postemployment Benefits Outflows.....	58	26	-	10	94
Deferred Derivative Outflows.....	-	-	-	-	-
Total Deferred Outflows of Resources.....	<u>\$ 1,197</u>	<u>\$ 795</u>	<u>\$ -</u>	<u>\$ 198</u>	<u>\$ 2,190</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable.....	\$ 1,703	\$ 112	\$ -	\$ 165	\$ 1,980
Interfund Payables.....	-	-	-	509	509
Due to Component Unit.....	-	-	-	-	-
Unearned Revenue.....	-	-	-	-	-
Accrued Interest Payable.....	-	-	-	-	-
Bonds and Notes Payable.....	-	-	-	-	-
Lease/Subscription Payable.....	101	-	-	-	101
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
Compensated Absences Payable.....	46	27	-	4	77
Securities Lending Liabilities.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Current Liabilities.....	<u>\$ 1,850</u>	<u>\$ 139</u>	<u>\$ -</u>	<u>\$ 678</u>	<u>\$ 2,667</u>
Noncurrent Liabilities:					
Accounts Payable-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Component Unit.....	-	-	-	-	-
Unearned Revenue.....	-	-	-	-	-

Bonds and Notes Payable.....	-	-	-	-	-
Lease/Subscription Payable.....	61	-	-	-	61
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
Compensated Absences Payable.....	436	279	-	32	747
Advances from Other Funds.....	-	-	-	-	-
Other Postemployment Benefits.....	308	138	-	51	497
Net Pension Liability.....	1,248	842	-	206	2,296
Funds Held in Trust.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Noncurrent Liabilities.....	<u>\$ 2,053</u>	<u>\$ 1,259</u>	<u>\$ -</u>	<u>\$ 289</u>	<u>\$ 3,601</u>
Total Liabilities.....	<u>\$ 3,903</u>	<u>\$ 1,398</u>	<u>\$ -</u>	<u>\$ 967</u>	<u>\$ 6,268</u>
DEFERRED INFLOWS OF RESOURCES					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease Restructuring.....	-	-	-	-	-
Deferred Leases.....	-	-	-	-	-
Deferred Revenue.....	-	-	-	-	-
Deferred Pension Inflows.....	464	313	-	76	853
Deferred Other Postemployment Benefits Inflows.....	51	23	-	8	82
Total Deferred Inflows of Resources.....	<u>\$ 515</u>	<u>\$ 336</u>	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ 935</u>
NET POSITION					
Net Investment in Capital Assets.....	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172</u>	<u>\$ 186</u>
Unrestricted	<u>\$ 886</u>	<u>\$ (341)</u>	<u>\$ 47</u>	<u>\$ 2,313</u>	<u>\$ 2,905</u>
Total Net Position.....	<u><u>\$ 900</u></u>	<u><u>\$ (341)</u></u>	<u><u>\$ 47</u></u>	<u><u>\$ 2,485</u></u>	<u><u>\$ 3,091</u></u>

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.



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 Actual

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

FOR YEAR ENDING JUNE 30, 2023
 (All Figures in 000's)

PLANT MANAGEMENT
FUND 5400

PART I 2 CFR 200 R.E. BALANCE

2 CFR 200 R.E. BALANCE July 1, 2022 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)	26,674
Adjustments	-
Adjusted Retained Earnings Balance	26,674

FY23 Retained Earnings Increase (Decrease) Per ACFR

2 CFR 200 Revenues

Operating Revenue	80,733	
Non Operating Revenue	4	
Total Revenues	80,737	

Less: Expenditures (Actual Costs):

Total Operating Expenses per States Financial Report	(39,638)	
Other Expenses	(402)	
GASB87 Lease/Amortization Cash Expense	-	
Less Depreciation Expense	984	

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	(3,273)	
GASB75 Net OPEB Liability Adjustment	(9)	
Total Expenditures	(42,338)	

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)	(984)	
Other	-	
Total OMB 2 CFR 200 Allowable Expenditures	(984)	

Plus 2 CFR 200 Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balance	734	
Other Transfers	(32,389)	
Total Adjustments	(31,655)	

FY23 Net Increase (Decrease) to Retained Earnings Balance per ACFR	5,760
---	-------

2 CFR 200 R.E. BALANCE June 30, 2023	A)		32,434
Allowable Reserve	B)	7,056	
Excess Balance (A)-(B)		25,378	

(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)



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 Actual**

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

FOR YEAR ENDING JUNE 30, 2023
(All Figures in 000's)

**PLANT MANAGEMENT
FUND 5400**

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2022		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, 2023	C)	149

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2022		-
ADJUSTMENTS:		
FY2008 Adjustment to Net Assets	(965)	
Accumulated Prior Year Imputed Interest Adjustment	(5,914)	
Accumulated Prior Years GASB68 Adjustment	(5,914)	
Accumulated Prior Years GASB75 Adjustment	(1,519)	
Current year Imputed Interest Adjustment	(734)	
Current year GASB68 Net Pension Liability Adjustment	3,273	
Current year GASB75 Net OPEB Obligation Adjustment	9	
Current year GASB87 Lease/Amortization Cash Expense	-	
Total Adjustments	(11,764)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2023	D)	(11,764)

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)		20,819
(Should Tie to the Fund Balance in the ACFR)		

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Others	FY2008 Adjustment to Net Assets	(965)	per FY2008 A-87 and IncStmt Plant Mgmt Fund 820
Interest	FYpre2004 Imputed Interest	(2,970)	interest earned on excess retained earnings, per FY2004 A-87 Plant Mgmt Fund 820
Interest	FY2004 Imputed Interest	(160)	interest earned on excess retained earnings
Interest	FY2005 Imputed Interest	(343)	interest earned on excess retained earnings
Interest	FY2006 Imputed Interest	(688)	interest earned on excess retained earnings
Interest	FY2007 Imputed Interest	(886)	interest earned on excess retained earnings
Interest	FY2008 Imputed Interest	(700)	interest earned on excess retained earnings
Interest	FY2009 Imputed Interest	(440)	interest earned on excess retained earnings
Interest	FY2010 Imputed Interest	(205)	interest earned on excess retained earnings
Interest	FY2011 Imputed Interest	(177)	interest earned on excess retained earnings
Interest	FY2012 Imputed Interest	(197)	interest earned on excess retained earnings
Interest	FY2013 Imputed Interest	(208)	interest earned on excess retained earnings
Interest	FY2014 Imputed Interest	(184)	interest earned on excess retained earnings
Interest	FY2015 Imputed Interest	(171)	interest earned on excess retained earnings
GASB68	FY15 GASB68 Beginning Balance Adjustment	(17,253)	adjustment from ACFR
GASB68	FY15 GASB68 Net Pension Liability Adjustment	1,754	change in deferred liability from ACFR
Interest	FY2016 Imputed Interest	(178)	interest earned on excess retained earnings
GASB68	FY16 GASB68 Net Pension Liability Adjustment	4,282	change in deferred liability from ACFR
Interest	FY2017 Imputed Interest	(235)	interest earned on excess retained earnings
GASB68	FY17 GASB68 Net Pension Liability Adjustment	(6,314)	change in deferred liability from ACFR
Interest	FY2018 Imputed Interest	(226)	interest earned on avg. monthly cash balance
GASB68	FY18 GASB68 Net Pension Liability Adjustment	(4,335)	change in deferred liability from ACFR
GASB75	FY18 GASB75 Beginning Balance Adjustment	(1,491)	adjustment from ACFR
GASB75	FY18 GASB75 Net OPEB Obligation Adjustment	(13)	change in deferred liability from ACFR
Interest	FY2018 prior year imputed interest adjustment	3,097	adjustment to imputed interest due to change in calculation
Interest	FY2019 Imputed Interest	(474)	interest earned on avg. monthly cash balance
GASB68	FY19 GASB68 Net Pension Liability Adjustment	7,040	change in deferred liability from ACFR
GASB75	FY19 GASB75 Net OPEB Obligation Adjustment	(117)	change in deferred liability from ACFR
Interest	FY2020 Imputed Interest	(363)	interest earned on avg. monthly cash balance
GASB68	FY20 GASB68 Net Pension Liability Adjustment	286	change in deferred liability from ACFR
GASB75	FY20 GASB75 Net OPEB Obligation Adjustment	115	change in deferred liability from ACFR
Interest	FY2021 Imputed Interest	(109)	interest earned on avg. monthly cash balance
GASB68	FY21 GASB68 Net Pension Liability Adjustment	(205)	change in deferred liability from ACFR
GASB75	FY21 GASB75 Net OPEB Obligation Adjustment	(15)	change in deferred liability from ACFR
Interest	FY2022 Imputed Interest	(97)	interest earned on avg. monthly cash balance
GASB68	FY22 GASB68 Net Pension Liability Adjustment	8,831	change in deferred liability from ACFR
GASB75	FY22 GASB75 Net OPEB Obligation Adjustment	2	change in deferred liability from ACFR
	TOTAL	<u>(14,312)</u>	
		(14,312,000)	
Current	FY2023 Imputed Interest	(734)	interest earned on avg. monthly cash balance
Current	FY23 GASB68 Net Pension Liability Adjustment	3,273	change in deferred liability from ACFR
Current	FY23 GASB75 Net OPEB Obligation Adjustment	9	change in deferred liability from ACFR
	TOTAL	<u>2,548</u>	

<u>Prior years accumulated</u>			
Interest	Prior year imputed interest adjustment	(5,914)	
GASB68	Prior year GASB68 Net Pension Liability Adjustment	(5,914)	
GASB75	Prior year GASB75 Net OPEB Obligation Adjustment	(1,519)	
Others	Adjustments	(965)	
	TOTAL	<u>(14,312)</u>	
		-	



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 (CO₂e) 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 Equivalent	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 Equivalent	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.

Our location, hours, and website

Administration Building
50 Sherburne Avenue, Room G10
St. Paul, MN 55155

FMD staff are housed throughout the buildings it manages.

FMD's Service Line (651.201.2300) operates 7 am to 4:30 pm M-F excluding state holidays. Many buildings operate extended hours.

Website: <http://mn.gov/admin/government/buildings-grounds/>

Our partnerships

- Through a partnership with MCTC and PPL, FMD helps empower low-income people to become self-reliant by sponsoring 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

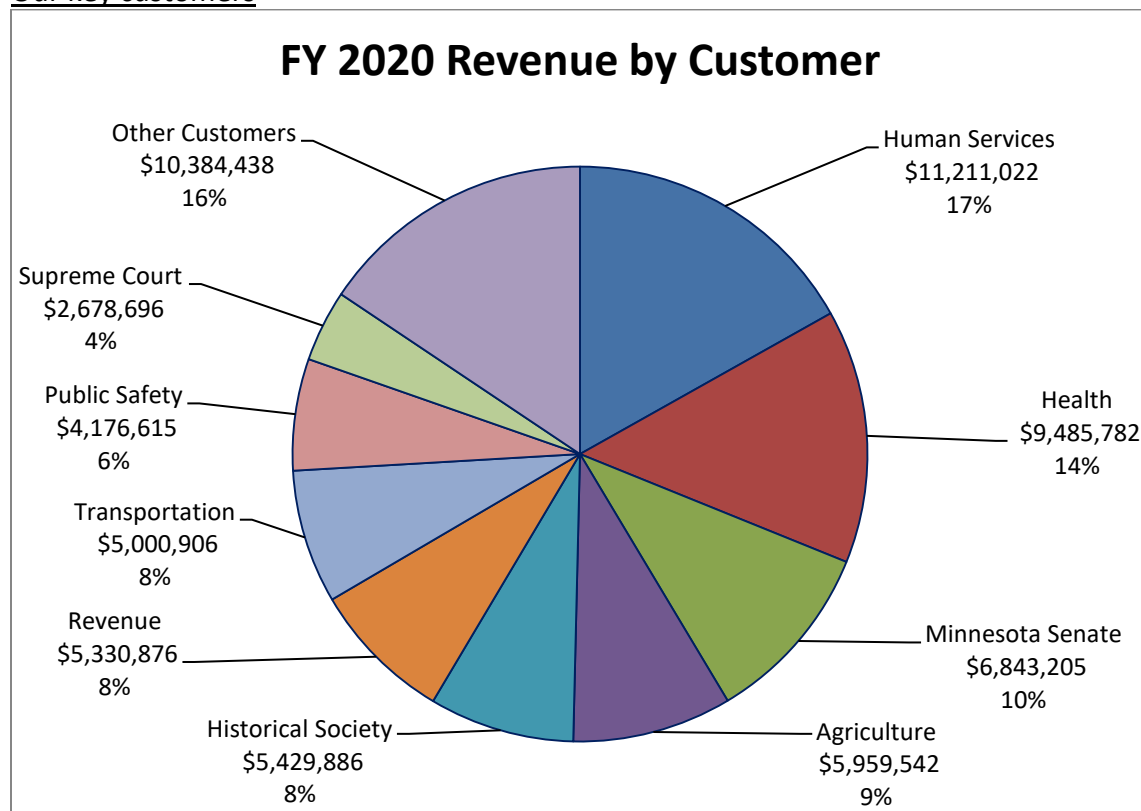
Our target audiences/customers

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 5 th 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%) 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%) 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%) FY23: Increase \$11,956 (1%)	Rate increases at buildings occupied by FMD.
Miscellaneous Revenue	512800, 553090, 670024, 670028 & 670043	FY22: Increase \$33,251 (4%) 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%) 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%) 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%) 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%) 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%) FY23: Decrease (\$2,140,000) (-28%)	Based on anticipated projects.
Vehicle Leases	411606	FY22: Increase \$18,604 (6%) 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%) 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%) FY23: Decrease (\$9,520) (-21%)	Assets nearing end of life.
Intrafund Expense	N/A	FY22: Increase \$255,796 (33%) FY23: Increase \$11,956 (1%)	See Intrafund Revenue explanation.

Facilities Management Cost/Rate Calculation
Lease Rate Matrix FY 2022

Lease Rate Matrix FY 2022
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	460,149	3,077		81,049	109,066	3,634	130,227
Repairs & Maintenance	2,537,548	1,323	19,757	10,757	87,659	96,939	81,421
Maintenance & Leasehold	7,755,000	4,940	21,080	51,740	245,900	1,687,760	158,800
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						
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	66,165	204,026		
Automation System	0	98	7,276	15,635	62,634	62,308	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							
FY22 Office Rate		21.75	30.70	8.00	41.40	32.50	22.05
FY21 Storage Rate							
FY21 Office Rate		21.30	20.40	23.90	41.40	35.50	22.05
FY20 Storage Rate							
FY20 Office Rate		20.50	19.45	23.90	41.40	34.50	22.05
Automation System Points	99,022	13	723	1,564	6,302	5,270	13,675
Distribution Methods							
A, By Total Sq. Ft.	1,000	0.0019	0.0078	0.0189	0.0449	0.1087	0.0589
B, By Sq. Ft. w/o Ely, Fleet	1,000	0.0020	0.0078	0.0190	0.0451	0.1094	0.0593
C, By Sq. Ft. Cap Cmplx w/o Andersen, MHC	1,000		0.0113	0.0280	0.0683		
D, By Grounds	1,000	0.0005	0.0043	0.0231	0.0184	0.0185	0.0357
E, By Tunnel Connections	1,000			0.0336	0.0798		
F, By Automation System Points	1,000	0.0001	0.0074	0.0158	0.0636	0.0532	0.1381
G, By Power House (Elec & Chiller Loop)	1,000		0.0113	0.0280	0.0663		
H, M&L w/o Fleet & RSB	1,000	0.0019	0.0081	0.0196	0.0466	0.1129	0.0812
I, Capitol Complex w/o MHC	1,000		0.0097	0.0241	0.0571	0.1385	
Comparison to Prior Year							
Revenue at FY22 Requested Rate	75,258,933	0	0	1,289,358	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	11,812,274	4,008,955
Variance	(1,697,811)	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	280
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
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	275,565	796,809
Utilities - Water	24,718	2,255		27,336	4,820	43,958	66,884
Utilities - District Heat	195,806			214,030		108,487	
Utilities - District Cooling	46,618			62,031		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	45,666	
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	12,585	132,829	243,353
Admin O/H External	158,947	10,296	3,554	183,163	12,048	127,059	232,782
Grounds	23,482			27,777	10,787	29,215	48,902
Tunnels	52,404			60,422		41,915	
Common Space (Conf Rms)	(8,739)			16,635		11,537	
Electric/Chiller Loop (Power House)	331,119			381,587		264,649	
Automation System	22,123	5,869	2,261	48,030	295	69,318	109,926
Total Distributions/Allocations	745,484	26,959	9,530	908,145	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	93,863			30,386			
Intrafund Revenue							
Misc Revenue							
Total Other Revenue	93,863	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	88,751	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		0.0890	
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			0.1088		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	224,830	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
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	14,181	19,274	34,963	29,852	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		61,380	20,427
Utilities - Gas and Other	2,915	1,302	8,654	1,005			2,271
Repairs & Maintenance	202,199	43,171	283,968	324,566	203,551	147,001	30,823
Maintenance & Leasehold	123,240		551,780	180,980	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	8,164
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	2,992,562	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		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	142,884	13,470	115,432	25,171
Total Distributions/Allocations	522,494	211,979	1,117,168	610,809	712,821	991,006	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	5,296,325	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	890,181
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	49.50	14.00	8.00	8.00	8.00	8.00	8.00
FY22 Office Rate	48.50	13.70	16.60	29.00	14.75	19.50	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	48.50	13.30	8.00	8.00	8.00	8.00	8.00
FY20 Office Rate	48.50	13.30	16.60	27.15	14.75	19.50	26.50
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	0.0275	0.1574	0.0992	0.0968	0.1261	0.0289
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	0.0968	0.1261	0.0289
H. M&L w/o Fleet & RSB	0.0474		0.1106	0.0697	0.0701	0.0866	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	198,968		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
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		3,463	1,901	229	32,707	814	
Insurance				1,911		2,329	
Statewide Indirect	966,642						
Centralized IT Services		220,263	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		33,889	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							
<hr/>							
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							
<hr/>							
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	56,484	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	89,525	248,780	82,968
Maintenance & Leasehold	5,615,000	8,740	37,290	106,540	213,900	517,980	280,600
Professional/Technical Services	369,555	173	8,308	3,107	4,418	13,842	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	27,868
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	6,833	13,581	20,280	16,286
Intrafund Expenses (FMD Rent)	1,049,678						
Bond Interest	2,432,968		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 C/H Internal	0	4,402	18,040	43,912	104,137	252,359	136,733
Admin C/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				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	11,876,867	4,003,222
Total Rent Revenue	69,378,188	129,892	736,432	1,521,140	5,732,617	11,876,867	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							
FY23 Office Rate		22.20	30.70	26.55	41.40	35.50	22.05
FY22 Storage Rate							
FY22 Office Rate		21.75	30.70	25.20	41.40	32.50	22.05
FY21 Storage Rate							
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	0.0486	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	1,269,356	5,732,617	10,905,903	4,008,955
Variance	3,586,574	0	0	88,873	0	1,006,371	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
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		12,681	16,773		172,433
Repairs & Maintenance	118,659	71,882	4,945	129,588	103,686	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)			17,369		12,067	
Electric/Chiller Loop (Power House)	170,282			196,235		136,099	
Automation System	22,556	6,015	2,306	49,022	301	70,878	112,078
Total Distributions/Allocations	587,242	27,455	9,706	733,139	36,445	555,408	846,931
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	596	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			0.1088		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
August 13, 2020

	MN Senate Bldg	Retirement Systems Bldg	Stassen	State Capitol Bldg	State Office Bldg	Transportation	Veterans Service Bldg
Costs							
Salaries & Benefits	891,812	693,906	1,485,016	1,502,963	1,055,978	1,344,035	375,508
Utilities - Electric	121,520	288,562	489,380	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		84,095	62,922	38,102	84,449	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	289,794	31,409
Maintenance & Leasehold	218,040		707,380	320,160	321,540	408,180	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)	106,863		249,082	156,988	157,938	199,559	42,570
Automation System	34,085	28,571	92,029	145,682	13,734	117,692	25,884
Total Distributions/Allocations	427,494	216,020	884,356	774,023	570,528	813,324	78,238
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				4,228,549	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	890,181
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	0.0275	0.1574	0.0992	0.0968	0.1261	0.0289
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	0.0968	0.1261	0.0289
H. M&L w/o Fleet & RSB	0.0474		0.1106	0.0697	0.0701	0.0866	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	5,856,837	5,852,086	3,366,667	5,563,580	1,349,041
Revenue at FY22 Requested Rate	6,967,521	1,540,308	5,856,837	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	198,968		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
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		33,889	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	1,005,580	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		Difference		Percent Change	
			FY21 - FY22	FY21 - FY22	FY22 - FY23	FY22 - FY23	FY21 - FY22	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

<u>Building</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
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	FY19	FY20	FY21	FY22	FY23	Inc/Dec	% Change
	Actual	Actual	Estimated	Estimated	Proposed	Proposed	Over FY22	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	If yes, identify
							Master Lease 18 Demand Survey Yes or No	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	If yes, identify
							Master Lease 18 Demand Survey Yes or No	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	Fund 5400						G0234190 Gov Res
		G0234100 Director	G0234110 Bldg Ops	G0234140 Tech Svcs	G0234160 Grounds	G0234170 Bus Ops	G0234180 M & I	
Miscellaneous - Specialized Electric Leases	679,294	679,294	0	0	0	0	0	0
Miscellaneous - Specialized Cooling	75,256,939	75,256,939	0	0	0	0	0	0
Miscellaneous - Scrap	150,929	150,929	0	0	0	0	0	0
Miscellaneous - Other Revenue	4,340	4,340	0	0	0	0	0	0
Master Lease Interest Revenue	4,800	4,800	0	0	0	0	0	0
Master Lease Interest Revenue	3,853	3,853	0	0	0	0	0	0
MN Senate Garage Debt Service Passthrough	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	1,097,683	985,127	0
Salaries & Benefits - Part time/Seasonal	41030	105,230	0	39,332	0	65,898	0	0
Salaries & Benefits - Overtime/Premium	41050	300,213	5,364	177,127	91,357	11,354	15,011	0
Salaries & Benefits - Other	41070	493,608	5,905	316,836	130,891	38,754	1,222	0
Utilities	41100	11,173,370	0	0	11,121,214	52,156	0	0
Other Operating Costs - Rent	41100	50,769	0	26,002	22,267	0	2,500	0
Other Operating Costs - Printing & Advertising	41110	500	0	0	0	0	500	0
Other Operating Costs - Prol/Tech	41130	362,665	27,216	237,460	56,372	41,512	105	0
Other Operating Costs - Communications	41155	82,282	4,937	41,141	32,913	3,291	0	0
Other Operating Costs - Travel	41160	5,000	97	2,655	2,130	118	0	0
Vehicle Leases	41160	329,094	0	1,245	205,108	122,741	0	0
Other Operating Costs - Employee Development	41180	60,152	3,385	22,523	21,604	3,321	9,319	0
Centralized IT Services - Rate Based	41196	634,870	33,647	87,490	420,780	75,420	17,533	0
Centralized IT Services - Agency Specific	41197	410,280	69,547	0	340,733	0	0	0
Other Operating Costs - Claims	41200	1,800	1,800	0	0	0	0	0
Supplies	41300	2,114,712	946	352,138	1,089,301	78,384	567,722	26,221
GESF Loan Payments	442001	181,674	181,674	0	0	0	0	0
Other Operating Costs - Equipment Rent	41400	18,567	0	0	14,318	0	4,249	0
Repairs & Maintenance	41500	10,292,548	0	1,093,114	1,114,171	322,969	7,755,000	7,294
Statewide Indirect Costs	42010	966,642	966,642	0	0	0	0	0
Purchased Services	43000	900,525	0	784,066	26,314	87,137	3,007	0
Other Operating Costs - various	43000	131,412	5,000	74,442	0	412	0	51,558
Insurance	430018	641,662	0	639,751	0	1,911	0	0
Equipment Capital	47060	139,668	0	69,668	0	70,000	0	0
Debt Service - Principal	440101	10,678,800	10,678,800	0	0	0	0	0
Debt Service - Interest	440102	1,947,004	1,947,004	0	0	0	0	0
Total	60,710,609	15,236,137	13,570,854	20,444,189	2,063,062	1,606,296	7,755,000	85,073
Minus:								
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						
Roundoff	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						
GESF 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	Fund 5400						
		G0234100 Director	G0234110 Bldg Ops	G0234140 Tech Svcs	G0234160 Grounds	G0234170 Bus Ops	G0234180 M & I	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	2,958	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	76,856	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
Total	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						
Infrabond 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	10,815,209	10,815,209						
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	36,300		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	\$ 20,789,254.15	\$ 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	<u>\$ 28,425,090.41</u>	<u>\$ 21,867,458.92</u>
NONCURRENT ASSETS (Note 6)		
Building Improvements	\$ 12,806,945.92	\$ 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	1,930,886.09
Accumulated Depreciation - Equipment	(952,270.37)	(933,055.16)
Art and Historical Treasures	260,866.50	260,866.50
Total Noncurrent Assets	<u>\$ 8,162,976.79</u>	<u>\$ 8,354,503.58</u>
TOTAL ASSETS	<u>\$ 36,588,067.20</u>	<u>\$ 30,221,962.50</u>
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	<u>\$ 16,495,000.00</u>	<u>\$ 23,988,000.00</u>
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	<u>\$ 7,868,953.37</u>	<u>\$ 3,585,318.36</u>
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	<u>\$ 11,435,824.66</u>	<u>\$ 31,757,184.90</u>
TOTAL LIABILITIES	<u>\$ 19,304,778.03</u>	<u>\$ 35,342,503.26</u>
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	<u>\$ 26,016,000.00</u>	<u>\$ 17,207,000.00</u>
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	<u>\$ 7,762,289.17</u>	<u>\$ 1,660,459.24</u>

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 FOR THE QUARTER ENDED MARCH 31, 2020

8/27/2020
 Unaudited

	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	1,636,781.35	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)	\$ (13,684.85)	\$ (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)	(805,539.25)	(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)	\$ (25,142,483.79)	\$ (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
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF CASH FLOWS
 FOR THE QUARTER ENDED MARCH 31, 2020

8/27/2020
 Unaudited

	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
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF BUDGET AND ACTUAL COMPARISON
 FOR THE QUARTER ENDED MARCH 31, 2020

8/27/2020
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Leases	\$ 18,961,105.50	\$ 56,893,316.50	\$ 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	7,899.48	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	178,199.60	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	(361,766.19)	(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	704,495.20	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

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.46.

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 GESF 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
Total	\$ 2,986,451.86	\$ 1,229,071.38	\$ 4,215,523.24

The following balances are associated with the GESF Loan:

	Interest Payable	Interest Expense	GESF 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
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER
 FOR THE QUARTER ENDED MARCH 31, 2020

9/27/2020
 Unaudited

	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

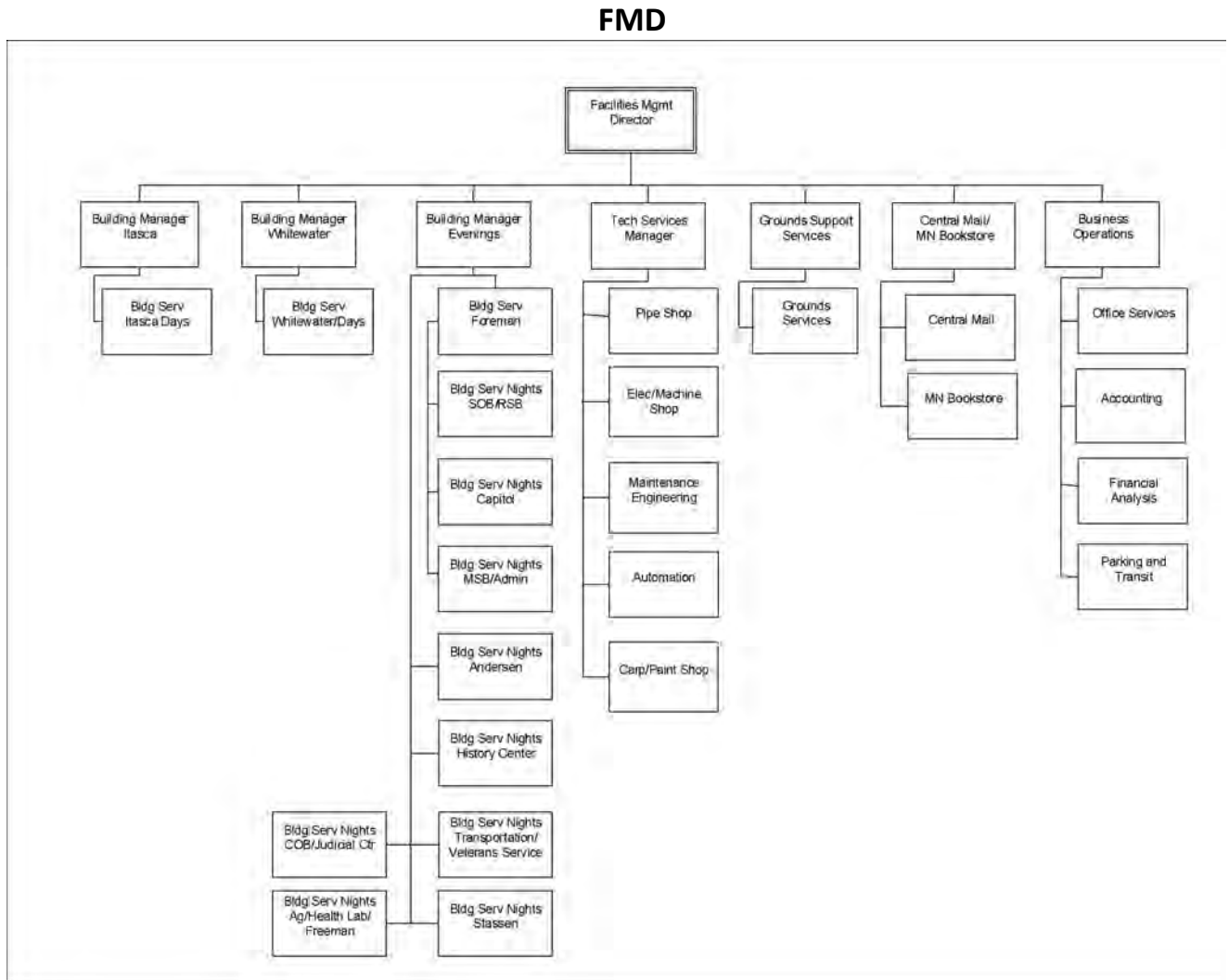
Organization Chart

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.



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 its 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 TENANT'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.
Vacuum accessible carpeted main traffic aisles.
Pick up litter in remainder of other carpeted areas.
Spot clean carpeting.
Spot clean partitions/door glass.
- Weekly: Vacuum all carpeted areas.
Dust mop hard surface main traffic aisles.
Dust exposed areas on desks/credenzas/work surfaces.
Dust mop hard surface areas.
Wet mop hard surface areas.
Detail/dust areas below 6 feet.
- Monthly: Spot clean walls and doors.
- Semi-Annual: Dust door frames.
Dust accessible exterior window blinds, where applicable.
Clean ceiling vents (up to 10 feet).
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.
Sweep hard surface floors.
Wet mop hard surface floors.
Clean walk-off mats.
Clean door glass; spot clean adjacent glass.
Vacuum carpet.
Clean entire interior and exterior of elevators.
Sweep/vacuum/wet mop non-enclosed stairways.
Check/spot clean directories.
- Weekly: Detail/dust areas below 6 feet.
Spot clean plate glass windows.
Clean and/or polish stairway handrails.
Clean thresholds.
Check/arrange and spot clean public area furniture.
Clean kick plates, push plates, and door frames.
Spot clean walls.

As Needed: Scrub and coat hard surface floors.
Strip, seal and finish hard surface floors.
Buff/burnish accessible hard surface floors.
Spot clean carpet.

c. Hard surface Floor Care- Common Areas

Daily: Dust mop wall to wall.
Spot mop spills/splashes.

Weekly: Wet mop/auto scrub floor surfaces.
Buff/burnish floors.

As Needed: Heavy scrub and recoat floor finish.
Strip, seal and finish hard surface floors.

d. Hard Surface Floor Care-Work Areas

Daily: Dust accessible areas.
Wet mop other areas.

Weekly: Dust mop wall to wall.
Wet mop/auto scrub wall to wall.
Buff/burnish accessible floor areas.

As Needed: Heavy scrub and recoat floors.
Strip, seal and finish.

e. Restroom Cleaning

Daily: Check, resupply stock.
Clean mirrors
Clean stock dispenser.
Empty trash and organics containers, including sanitary disposal units; clean receptacles.
Clean and sanitize toilets, urinals, sinks and countertops.
Clean stainless steel and chrome.
Spot clean doors, both sides.
Spot clean walls with special emphasis around dispensers, sinks and urinals.
Wet mop floor with sanitizing detergent.

Monthly: Machine scrub floors.
Sanitize waste receptacles.

Semi-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.
Remove debris on finishes and fixtures.

Weekly: Power wash shower room walls and floors with disinfectant cleaner.
Clean and disinfect all shower room fixtures.

g. Miscellaneous

Daily: Sanitize drinking fountains.
Spot check interior stairwells.
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 CONSERVATION AND USE OF UTILITY SERVICES** Heating, ventilation and air conditioning, electrical, water and sewage (please refer to DUTIES OF LANDLORD, 2. Utility 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 subdivision 1 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%
Maintenance 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 Cafe		N/A	N/A		N/A	N/A		0.76	N/A	N/A	
Judicial Express Cafe		N/A	N/A		N/A	N/A			N/A	N/A	
MHC - Cafe Minnesota	3%	N/A	N/A		N/A	N/A			N/A	N/A	
Stassen 600 Cafe'		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 Cafe'	15%	N/A	N/A		N/A	N/A		1%	N/A	N/A	
Cafe 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%



Office Memorandum

Date: October 2, 2020

To: Lenora Madigan, Deputy Commissioner

From: Britta Reitan, Assistant Commissioner and
State Budget Director

A handwritten signature in black ink, appearing to be 'BR'.

Subject: Approval of FY 2022-23 Lease Rates

In response to your request, Minnesota Management and Budget (MMB) approves the FY 2022-23 rates for Leases as proposed in the FY 2022-23 business plan. As members of our teams have discussed, this is a highly uncertain time and agencies' space needs may change over the next biennium. We would like to work together to continue to monitor impacts on the Leases Fund while at the same time ensuring efficient use of space by state agencies over the long term.

cc: Rachel Douglas, Department of Administration
Alisha Cowell, Minnesota Management and Budget
Jeff Schnobrich, Minnesota Management and Budget



Fund 5400

Fiscal Year 2023 Business Plan

March 16, 2022

Christopher A. Guevin, Director
Department of Administration
Facilities Management Division
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Web site: <http://mn.gov/admin/government/buildings-grounds/>

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Executive Summary

Who we are and what we do

Facilities Management Division (FMD) delivers consistent quality services to ensure clean, safe, and environmentally sound buildings, grounds, and operations 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 not changing rates in FY 2023.

Rate Changes

Product/Services	FY 2022 Rate (\$)	FY 2023 Rate (\$)	Change (\$)	Change (%)
Regular Hourly Rate	93.60	93.60	0.00	0%
Premium Hourly Rate	140.40	140.40	0.00	0%

See page 15 for detailed rates.

Historically ROJ has shown strong business performance; however, with significant numbers of state employees working remotely during the pandemic, the result has been a significant loss in billable hours and retained earnings. An increased need for ROJ services is expected in FY 2023 when many state agency partners are expected to implement changes in the lay out of their space as employees gradually return to their offices.

Last fiscal year, ROJ increased rates by 20% causing concern for some customers and creating a rate that was less competitive. Raising rates again could lead to loss in future business as the need for ROJ services increases. Given that, ROJ will keep rates the same in FY 2023 despite of additional projected losses. Once business returns to a 'new normal', it will likely take a few years for this business to return to a positive financial position. Until then, Leases will cover the shortfall since they share the same fund.

ROJ is critical to the success of Leases. If this business did not exist, tenants would need to use outside contractors for these small jobs. Private companies do not always understand and appreciate the impact a change in one area of the building can have on the rest of the building, nor do they have the same commitment to the long-term interest of the buildings we maintain. Alternatively, FMD would perform additional work as part of Leases, driving up lease costs for all tenants.

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 especially during the pandemic.
- ROJ expenses are sensitive to business volume with minimal opportunity for reducing expenses.
- Maintaining retained earnings during the pandemic at a level that is equal to 60 days working capital.

Projected FY 2023 financial activity

Revenue	\$248,837
Expenses	\$289,735
Year-end Retained Earnings	(\$117,243)
Working Capital	\$48,289
Full Time Equivalents	1.64
Overall Rate Change	0%

The Business

Description of Business

How the business was created

- Statutory authority – M.S. 16B.24
- Year created – 1979
- Purpose – ROJ’s purpose is to deliver 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.
- ROJ provides services that are outside the scope of lease agreements such as carpentry, painting, electrical, machine shop work, and repairs to tenant-owned equipment such as electronic systems, keycard readers, specialized cooling units, and emergency generators.
- All work is completed in facilities under the custodial control or management of FMD or state agencies. See Appendix on page 29 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: 7:00 am to 3:30 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 in the Capitol Complex, the campus location for ROJ is beneficial as it supports a quick response and reduction in travel time which reduces costs.

Weaknesses

- 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 businesses. Most partners choose their service provider based on cost, service, and convenience.
- Six facilities currently use Restricted Building Keys to improve security and reduce the risk from unauthorized usage. The cost of keys remains below actual cost to deter partners from using other vendors for security reasons.
- Maintaining retained earnings at a level that is equal to 60 days working capital remains challenging primarily because of the effect of the pandemic and due to the small size of this business and its fluctuating billable hours from year to year.
- ROJ issued \$120,000 and \$45,000 in rebates respectively in FY 2019 and FY 2020.

Products and Services

Our main products/services and the benefits to partners

ROJ provides the following technical trade and repair services:

- Carpentry/Paint Shop services:
 - Carpentry - Installation of cabinets, counter-tops, lay-in ceilings, furniture removal, relocation of doors and windows, and repair of office furniture/fixtures
 - Cabinetmaking - Design and fabrication of custom cabinets and counter-tops
 - Painting - Painting, wallpapering, and refinishing of surfaces, furniture, and fixtures
 - Plastering - Taping sheetrock and applying plaster to existing surfaces as well as small concrete and ceramic tile projects
- Pipe Shop services:
 - Plumbing - Alterations and modifications of piping
 - Refrigeration - Installation, repair, and replacement of refrigeration equipment/appliances, air conditioning equipment, and pneumatic controls including thermostats
- Electric/Machine Shop services:
 - Electrical - Layout, design, and installation of electrical circuits to accommodate office remodeling and equipment locations
 - Machine - Fabrication of parts no longer available, repair of machines, and repair of office furniture
- Key/Locksmith Shop services:
 - Unlocking Items - Opening locked doors and other items including file cabinets
 - Installation/Replacement - Purchasing, installation, replacement of locks, lock-cylinders, and other components of locks

- Re-keying - Re-keying of existing locks
- Key Cutting - Cutting keys from codes
- Automation services:
 - Life/Safety - Installation, repair, and replacement of tenant owned electronic systems and alarms, keycard readers, motion detectors, and cameras
- Maintenance Engineering services:
 - Maintenance engineering - Repair, maintenance, and testing of tenant-owned emergency generators
- Consultation Services:
 - Provide consultation and recommendations to state agencies in state-owned buildings related to facility repairs and maintenance

ROJ has three distinct categories for keys:

- Restricted Building Key (formerly Signature Key) – for buildings that have keys with enhanced security. These keys require specific codes for duplication and are only available through FMD.
- Non-Restricted Building Key - keys for buildings that do not use Restricted Building Keys. These keys are identified as “Do Not Duplicate”.
- Other Keys - keys for file cabinets, modular furniture, and other.

Benefits to Partners:

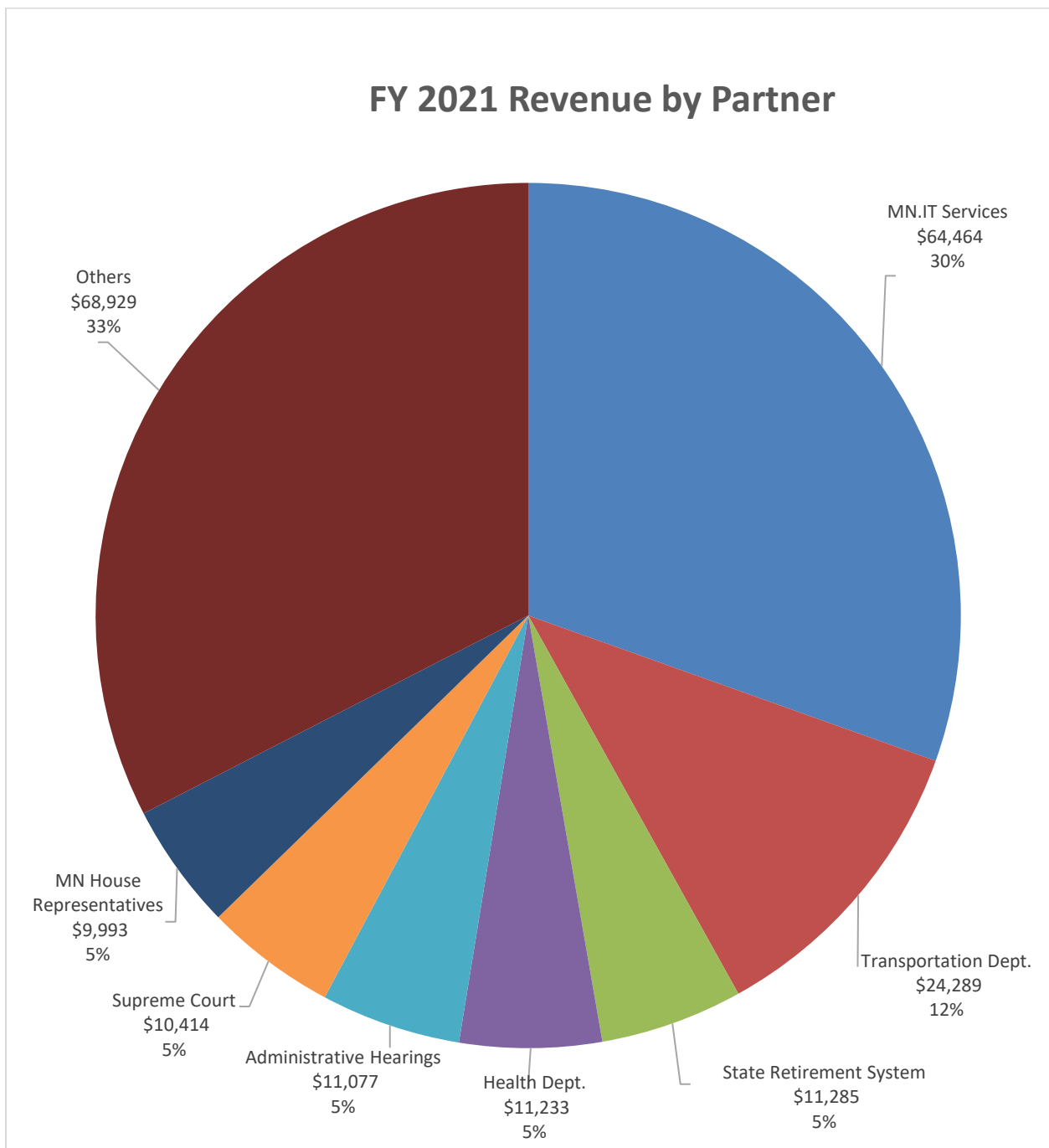
- Delivery of services at competitive prices
- Professional staff with knowledge about the services and the buildings
- Convenient location of trade shops in the Capitol Complex

Marketing

Our target audiences/partners

Most of ROJ's state agency partners are tenants in buildings under the custodial control of FMD. Our services are also available to other state agencies with buildings in the Twin Cities such as the 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

- FMD team members work with agency key contacts as needs arise to determine best method of completing work such as: ROJ direct service, outside vendor with ROJ oversight, or construction contract for large jobs.
- 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 2022, ROJ sent 17 surveys related to work completed during FY 2022 to building key contacts and received only 1 response. A summary of the response 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.	X					
Service was completed within estimated cost.		X				
Service was completed within estimated time.		X				
Job was completed in a neat and organized manner.		X				
Service was performed as requested.		X				
Work was conducted in a professional manner.		X				

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

The table below compares ROJ’s FY 2023 hourly labor rates with current rates of competitors. Typically, competitors markup supply costs and charge for mileage, equipment rental, and truck charges while ROJ does not. Many vendors also have double time and weekend rates (not shown).

ROJ Regular Hourly Labor Rate compared to Competitors’ Rates

Vendor	Trade							
	Carpentry	Electrician	Locksmith	Painter	Plumber	Refrigeration	Steam Fitter	Building Engineer
ROJ ¹	\$ 93.60	\$ 93.60	\$ 93.60	\$ 93.60	\$ 93.60	\$ 93.60	\$ 93.60	\$ 93.60
A	\$ 95.00							
B	\$ 100.00		\$ 100.00					
C			\$ 110.00					
D ²		\$ 79.90						
E ²		\$ 79.00						
F ²		\$ 83.65						
G		\$ 115.00						
H ²				\$ 67.00				
I ²				\$ 90.00				
J ²				\$ 79.13				
K ²				\$ 107.00				
L					\$ 137.00	\$ 137.00	\$ 137.00	
M					\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00
N					\$ 135.00	\$ 135.00	\$ 135.00	

¹ ROJ charges travel time. Other vendors charge time when they begin work at the site.

² D, E, F, H, I, J, and K are master contracts available for state agency use.

Financial Outlook

Our current overall financial health

ROJ has not had enough sales to cover its costs since FY 2020 due to the pandemic. It is expected that when the pandemic eases and employees begin coming to the office more frequently or start working a hybrid office/telework schedule, that agency partners are likely to implement changes in the layout of their office space and will likely request ROJ's services.

The \$120,000 and \$45,000 rebates issued in FY 2019 and FY 2020 respectively, contributed to the negative retained earnings in FY 2021 and FY 2022.

Changes to our rates, and why

ROJ is not proposing rate changes. Maintaining the same rates in FY 2023 will allow ROJ to continue to provide high quality services to its partners at competitive rates. If ROJ increased rates to achieve a projected 60 days' working capital, the FY 2023 regular labor rate would be \$193 per hour.

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 2023 is expected to decrease by \$40,430, resulting in FY 2023 ending balance of (\$117,243).

While predicting billable hours for ROJ is difficult, it is expected that billable hours for FY 2023 will be 1,658 or 458 higher than the current estimated FY 2022 billable hours of 1,200. When employees return to their offices, we expect many state agencies will reconfigure office spaces and ROJ services will be needed.

How our proposed rates will impact our partners

ROJ will continue to offer the same services to its partners during FY 2023. Because of the benefits of using ROJ at rates equal to the previous fiscal year, we anticipate partners to continue to use our services.

Financial Data

Assumptions for Rate Matrix

Minnesota Department Of Administration
Repair And Other Jobs (ROJ) For Fiscal Year 2023

Revenues

SWIFT Account	Sales
670029	Change = 21% or \$42,649 Increase in billable hours in FY 2023

Expenses

SWIFT Account	Salaries & Benefits
41000- 41070	Change = 9% or \$11,693 Increase in billable hours in FY 2023

Rate Matrix

Minnesota Department Of Administration
 Repair And Other Jobs (ROJ) For Fiscal Year 2023

	FY 2023	FY 2022	CHANGE	% CHANGE
	PROPOSED	ESTIMATE	FY23-FY22	\$ Change/FY22
Salaries and Benefits	147,562	135,870	11,693	9%
Rent - Equipment	12,228	12,000	228	2%
Repairs & Maintenance	58,145	57,061	1,084	2%
Supplies	23,275	22,841	434	2%
Statewide Indirect Costs	48,525	47,620	905	2%
Subtotal	289,735	275,392	14,344	5%
Excluded from Rates				
Miscellaneous Revenue	(93,648)	(91,902)	(1,746)	2%
Basis for Rates before Adjustment	196,087	183,490	12,598	
Retained Earnings Adjustment	(40,430)	(68,736)	28,305	
Basis for Rates after Adjustment	155,657	114,754	40,903	

	Regular	Premium	Restricted	Non-restricted			
Billable Units	Hours	Hours	Bldg Keys	Bldg Keys	Other Keys	Misc Revenue	Total Revenue
Billable Units	1,648	10	18	68	2		
Prior Year (Estimate)	1,148	52	18	68	2		
Change in Billable Units	500	(42)	0	0	0		
Rates							
Breakeven Rates before adjustment	117.91	176.87					
Breakeven at Prior Year billable hours	159.94	239.91					
Change in Break even Rates	(42.03)	(63.04)					
Breakeven Rates before adjustment	117.91	176.87					
Requested Rates	93.60	140.40	36.00	5.00	9.00		
Current Rates	93.60	140.40	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	117.91	176.87					
Variance	(24.31)	(36.47)					
Revenues at Requested Rates	154,253	1,404	648	340	18		
Revenues at Break even Rates before Adjustment	194,319	1,769					
Revenue Variance	(40,066)	(365)					
Requested VS Current Rates							
Requested Rates	93.60	140.40	36.00	5.00	9.00		
Current Rates	93.60	140.40	36.00	5.00	9.00		
Change in Rates	0.00	0.00	0.00	0.00	0.00		
% Change in Rates	0%	0%	0%	0%	0%		
Revenues at Requested Rates	154,253	1,404	648	340	18	92,642	249,305
Revenues at Current Rates	154,253	1,404	648	340	18	92,642	249,305
Change in Revenues	0	0	0	0	0	0	0
Overall Change in Rates - %	0%						

Rate Matrix Computation

Minnesota Department Of Administration Repair And Other Jobs (ROJ) For Fiscal Year 2023

1. Actual expenses for the past four years and current SWIFT reports were analyzed. FY 2022 and FY 2023 expenses are estimated based on available data. Billable hours and expense projections are based on historical experience with adjustments made for anticipated 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 2023

Rate	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Labor - Regular	\$72.00	\$72.00	\$72.00	\$78.00	\$93.60	\$93.60
Labor - Premium	86.40	86.40	108.00	117.00	140.40	140.40
Restricted Building Key	36.00	36.00	36.00	36.00	36.00	36.00
Non-restricted Building Key	2.00	2.00	5.00	5.00	5.00	5.00
Other Keys	2.00	2.00	9.00	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 2023

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	\$ CHANGE	% CHANGE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	PROPOSED	FY23-FY22	\$ CHANGE/FY22
Revenue								
Gross Sales	223,516	365,413	269,349	212,817	206,656	249,305	42,649	21%
Less Intrafund Sales	(2,289)	(1,411)	(4,748)	(1,134)	(468)	(468)	0	0%
Net Sales	221,226	364,002	264,601	211,684	206,188	248,837	42,649	21%
Expenses								
Salaries and Benefits	136,851	191,151	166,936	148,304	135,870	147,562	11,693	9%
Rent - Equipment	11,214	11,202	11,202	12,197	12,000	12,228	228	2%
Repairs & Maintenance	19,029	72,814	17,009	42,704	57,061	58,145	1,084	2%
Purchased Services	3,695	0	525	0	0	0	0	0%
Supplies	14,045	37,870	25,056	39,072	22,841	23,275	434	2%
Statewide Indirect Costs	6,326	24,521	38,898	49,808	47,620	48,525	905	2%
Rebates	0	119,997	45,000	0	0	0	0	0%
Total Expenses	191,160	457,556	304,626	292,085	275,392	289,735	14,344	5%
Net Income (Loss)	30,066	(93,554)	(40,025)	(80,402)	(69,204)	(40,898)	28,305	
Adjustments for Intrafund Transactions	2,289	1,411	4,748	1,134	468	468	0	
Increase (Decrease) in Retained Earnings	32,355	(92,142)	(35,277)	(79,268)	(68,736)	(40,430)	28,305	
Beginning Retained Earnings	151,765	198,610	106,468	71,190	(8,078)	(76,813)	(68,735)	
Adjustment to Retained Earnings	14,489	0	0	0	0	0	0	
Change in Accounting Principle	0	0	0	0	0	0	0	
Ending Retained Earnings	198,610	106,468	71,190	(8,078)	(76,813)	(117,243)	(40,429)	

SWIFT Spending Plan

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2023

		Fund 5400
		FinDept ID
		G0234240
Revenue Description	SWIFT Account	ROJ
ROJ Sales*	670029	\$248,837
Expense Description		
Salaries and Benefits	41000	145,009
Overtime/Premium	41050	1,575
Other Benefits	41070	978
Rent Equipment	41400	12,228
Repairs & Maintenance	41500	58,145
Supplies	41300	23,275
Statewide Indirect Costs	42010	48,525
Total		\$289,735
Adjustments		
Minus:		
Miscellaneous Revenue		93,648
Total		\$93,648
Rate Matrix Amount		\$196,087

Notes

*Excludes intrafund sales

Projected Cash Flow
Minnesota Department Of Administration
Fund 5400 For Fiscal Year 2023

	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
Projected Beginning Cash Balance	23,318,022	30,936,482	29,197,352	24,157,088	35,228,062	30,888,818	25,307,716	32,395,407	31,807,736	26,476,267	35,178,637	29,842,235
Receipts - operating	12,891,941	3,188,456	3,146,822	15,675,530	2,455,187	3,242,960	12,285,120	4,263,769	3,404,424	13,076,290	2,708,760	3,636,848
Transfer In	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota Senate Garage Debt Service Pass Through	82,667	82,667	82,667	82,667	82,667	82,667	82,667	82,667	82,667	82,667	82,667	82,667
Total Cash Receipt	12,974,608	3,271,123	3,229,489	15,758,197	2,537,854	3,325,627	12,367,787	4,346,436	3,487,091	13,158,957	2,791,427	3,719,515
Expenses												
Salaries & Benefits	2,323,722	1,549,148	1,549,148	1,549,148	1,549,148	2,323,722	1,549,148	1,549,148	1,549,148	1,549,148	1,549,148	1,549,148
Utilities	684,428	1,086,485	1,085,056	641,219	1,265,623	556,333	1,239,877	857,344	1,229,027	1,034,350	484,257	1,480,436
M&L	620,522	128,865	118,996	589,429	630,975	347,451	834,508	831,456	546,027	197,775	384,061	384,935
Indirect Costs	0	0	258,383	0	0	258,383	0	0	258,383	0	0	258,383
Other Operating Expenses	676,355	1,194,635	701,276	856,306	661,658	780,317	605,443	645,037	689,015	624,192	451,770	505,304
Master Lease Payment	0	0	0	0	50,723	0	0	0	0	0	50,723	0
GESF Loan Payment	0	0	0	0	0	93,562	0	0	0	0	0	93,562
Capital Assets	0	0	0	0	36,100	0	0	0	0	0	0	0
Debt Service	1,051,121	1,051,121	1,051,121	1,051,121	1,051,121	1,051,121	1,051,121	1,051,121	1,051,121	1,051,121	1,051,121	1,051,121
Transfer Outs	0	0	3,505,773	0	1,353,250	3,495,839	0	0	3,495,839	0	3,443,250	3,495,839
Minnesota Senate Garage Debt Service Pass Through	0	0	0	0	278,500	0	0	0	0	0	713,500	0
Total Expense Paid	5,356,147	5,010,253	8,269,752	4,687,223	6,877,098	8,906,728	5,280,096	4,934,106	8,818,560	4,456,586	8,127,829	8,818,728
Projected Ending Cash Balance	30,936,482	29,197,352	24,157,088	35,228,062	30,888,818	25,307,716	32,395,407	31,807,736	26,476,267	35,178,637	29,842,235	24,743,022

Assumptions:
Fund 5400 includes FMD Leases and ROJ

Financial Statement

STATE OF MINNESOTA FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 STATEMENT OF NET POSITION DECEMBER 31, 2021	3/1/2022 Unaudited	
	FY22	FY21
ASSETS		
CURRENT ASSETS		
Cash	\$ 20,248,318.99	\$ 23,360,178.12
Accounts Receivable - Leases	2,735,458.89	520,470.89
Accounts Receivable - Repairs and Other Jobs	28,747.70	48,889.24
Accounts Receivable - Other	134,375.33	134,926.77
Accounts Receivable - Non Trade (Note 3)	82,729.17	-
Interfund Receivable (Note 4)	-	325,000.00
Due from Other Funds (Note 5)	33,427.06	46,912.06
Inventory - Supplies (Note 1)	350,725.10	436,239.05
Total Current Assets	<u>\$ 23,613,782.24</u>	<u>\$ 24,872,616.13</u>
NONCURRENT ASSETS (Note 6)		
Building Improvements	\$ 12,606,945.92	\$ 12,606,945.92
Accumulated Depreciation - Building Improvements	(7,008,915.91)	(6,579,073.08)
Infrastructure	900,934.39	900,934.39
Accumulated Depreciation - Infrastructure	(696,740.35)	(622,087.10)
Equipment	2,171,139.19	2,207,317.40
Accumulated Depreciation - Equipment	(1,159,470.46)	(1,079,428.27)
Art and Historical Treasures	260,866.50	260,866.50
Total Noncurrent Assets	<u>\$ 7,074,759.28</u>	<u>\$ 7,695,475.76</u>
TOTAL ASSETS	<u>\$ 30,688,541.52</u>	<u>\$ 32,568,091.89</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 12)	\$ 258,000.00	\$ 83,000.00
Deferred Pension Outflows (Note 13)	1,243,000.00	8,491,000.00
Total Deferred Outflows of Resources	<u>\$ 1,501,000.00</u>	<u>\$ 8,574,000.00</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 2,451,470.49	\$ 3,841,465.54
Accounts Payable - Non Trade (Note 7)	207,499.98	204,953.10
Salaries and Benefits Payable	525,861.80	1,260,142.07
Retainage Payable (Note 8)	742,943.31	384,141.73
Interest Payable (Note 9, 10)	4,652.49	4,963.11
Loans Payable (Note 9)	84,648.45	76,501.53
Loans Payable - Master Lease (Note 10)	96,552.69	94,209.62
Compensated Absences Payable (Note 11)	215,000.00	217,000.00
Due to Other Funds (Note 14)	1,150.93	-
Total Current Liabilities	<u>\$ 4,329,780.14</u>	<u>\$ 6,083,376.70</u>
NONCURRENT LIABILITIES		
Loans Payable (Note 9)	\$ 2,756,514.23	\$ 2,841,162.68
Loans Payable - Master Lease (Note 10)	132,398.14	228,950.83
Compensated Absences Payable (Note 11)	1,266,000.00	1,256,000.00
Other Postemployment Benefits (Note 12)	1,531,000.00	1,431,000.00
Net Pension Liability (Note 13)	4,893,000.00	5,257,000.00
Total Noncurrent Liabilities	<u>\$ 10,578,912.37</u>	<u>\$ 11,014,113.51</u>
TOTAL LIABILITIES	<u>\$ 14,908,692.51</u>	<u>\$ 17,097,490.21</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 12)	\$ 248,000.00	\$ 158,000.00
Deferred Pension Inflows (Note 13)	11,095,000.00	17,774,000.00
Total Deferred Inflows of Resources	<u>\$ 11,343,000.00</u>	<u>\$ 17,932,000.00</u>
NET POSITION (Note 20)		
Net Investment in Capital Assets	\$ 6,638,308.47	\$ 7,364,862.23
Unrestricted Net Position	(700,459.46)	(1,252,260.55)
TOTAL NET POSITION	<u>\$ 5,937,849.01</u>	<u>\$ 6,112,601.68</u>

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 QUARTER ENDED DECEMBER 31, 2021

3/1/2022
 Unaudited

	FY22 QTD	FY22 YTD	FY21 QTD	FY21 YTD
OPERATING REVENUES (Note 1)				
Leases	\$ 18,781,814.19	\$ 37,566,774.56	\$ 19,259,592.27	\$ 38,519,184.73
Repair and Other Jobs	53,995.08	100,792.28	74,118.27	102,808.80
Other Revenues	220,521.66	443,782.75	169,584.95	369,079.96
Minnesota Senate Garage Debt Service Pass Through (Note 3)	248,187.51	496,374.98	248,124.99	496,250.02
Total Operating Revenues	<u>\$ 19,304,518.44</u>	<u>\$ 38,607,724.57</u>	<u>\$ 19,751,420.48</u>	<u>\$ 39,487,323.51</u>
OPERATING EXPENSES (Note 1)				
Salaries and Benefits	\$ 4,244,563.31	\$ 8,237,209.29	\$ 4,366,520.12	\$ 8,655,361.54
Utilities - Electric	1,448,748.49	3,048,643.26	1,304,069.29	2,491,148.31
Utilities - Water	57,646.56	216,099.22	76,419.22	204,090.19
Utilities - District Heat	757,469.54	1,169,229.44	598,995.54	1,007,839.47
Utilities - District Cooling	270,973.76	715,035.99	241,820.49	641,210.77
Utilities - Gas & Other	212,302.35	285,459.54	81,034.49	97,988.16
Repairs and Maintenance	1,113,083.27	1,773,125.72	1,015,527.30	1,942,959.17
Maintenance and Leasehold	2,828,920.91	3,523,931.64	2,392,520.42	5,048,764.94
Professional and Technical Services	271,285.80	379,769.50	63,551.76	128,537.34
Centralized IT Services	301,208.10	657,314.57	365,176.94	737,810.94
Vehicle Leases	64,461.12	131,448.93	63,204.05	126,797.87
Supplies and Materials	388,050.76	749,190.70	418,260.42	889,911.35
Purchased Services	359,959.65	577,668.93	242,907.22	428,092.00
Insurance	-	734,870.00	-	626,773.00
Indirect Costs	238,369.52	476,739.04	249,925.31	499,531.42
Depreciation	160,610.31	330,850.11	173,602.25	347,287.69
Other Expenses	64,823.90	227,064.31	58,074.62	219,190.95
Total Operating Expenses	<u>\$ 12,782,477.35</u>	<u>\$ 23,233,650.19</u>	<u>\$ 11,711,609.44</u>	<u>\$ 24,093,295.11</u>
OPERATING INCOME (LOSS)	<u>\$ 6,522,041.09</u>	<u>\$ 15,374,074.38</u>	<u>\$ 8,039,811.04</u>	<u>\$ 15,394,028.40</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue (Note 10)	\$ 183.75	\$ 379.63	\$ 392.54	\$ 924.22
Interest Expense (Note 9, 10)	(26,942.57)	(54,110.06)	(28,155.70)	(56,551.07)
Gain (Loss) on Disposal of Capital Assets	-	5,814.30	-	-
Total Nonoperating Revenues (Expenses)	<u>\$ (26,758.82)</u>	<u>\$ (47,916.13)</u>	<u>\$ (27,763.16)</u>	<u>\$ (55,626.85)</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 6,495,282.27</u>	<u>\$ 15,326,158.25</u>	<u>\$ 8,012,047.88</u>	<u>\$ 15,338,401.55</u>
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out (Note 15)	(608,247.00)	(1,216,494.00)	(600,963.50)	(1,201,927.00)
Building Depreciation Transfer Out (Note 15)	(2,742,862.25)	(5,485,724.50)	(2,734,101.75)	(5,468,203.50)
Debt Service Principal (Note 16)	(2,638,318.21)	(5,234,793.97)	(2,516,057.28)	(4,991,905.32)
Debt Service Interest (Note 16)	(1,923,286.64)	(2,485,768.25)	(2,093,871.03)	(2,780,145.03)
Building Replacement Fund Transfer Out (Note 17)	(183,792.00)	(367,584.00)	(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)	-	(6,667.00)
Minnesota Senate Garage Debt Service Pass Through (Note 3)	(248,187.51)	(496,374.98)	(248,124.99)	(496,250.02)
Total Transfers and Contributions	<u>\$ (8,344,693.61)</u>	<u>\$ (15,293,406.70)</u>	<u>\$ (8,377,657.30)</u>	<u>\$ (15,317,442.04)</u>
CHANGE IN NET POSITION	<u>\$ (1,849,411.34)</u>	<u>\$ 32,751.55</u>	<u>\$ (365,609.42)</u>	<u>\$ 20,959.51</u>
NET POSITION, BEGINNING, AS REPORTED	<u>\$ 7,787,260.35</u>	<u>\$ 5,905,097.46</u>	<u>\$ 6,478,211.10</u>	<u>\$ 6,091,642.17</u>
Adjustment to Net Position	-	-	-	-
NET POSITION, BEGINNING, AS RESTATED	<u>\$ 7,787,260.35</u>	<u>\$ 5,905,097.46</u>	<u>\$ 6,478,211.10</u>	<u>\$ 6,091,642.17</u>
NET POSITION, ENDING (Note 20)	<u>\$ 5,937,849.01</u>	<u>\$ 5,937,849.01</u>	<u>\$ 6,112,601.68</u>	<u>\$ 6,112,601.68</u>

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF CASH FLOWS
 FISCAL YEAR 2022 AS OF DECEMBER 31, 2021

3/1/2022
 Unaudited

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 34,989,057.63
Receipts from Other Revenues	850,194.30
Payments to Claimants	-
Payments to Suppliers for Goods and Services	(14,611,215.50)
Payments to Employees	(8,709,819.79)
Net Cash Flows from Operating Activities	<u>\$ 12,518,216.64</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating Transfers In (Out) Central Mail Repayment of Intrafund Loan	\$ 325,000.00
Operating Transfers In (Out) Building Bond Interest	(1,216,494.00)
Operating Transfers In (Out) Building Depreciation	(5,485,724.50)
Debt Service Principal	(5,234,793.97)
Debt Service Interest	(2,485,768.25)
Operating Transfers In (Out) Building Replacement Fund	(367,584.00)
Enterprise Sustainability Services Transfer Out	-
Governor's Office Advisors Transfer Out	(6,667.00)
Minnesota Senate Garage Debt Service Pass Through	(288,875.00)
Other Nonoperating Revenues	-
Net Cash Flows from Noncapital Financing Activities	<u>\$ (14,760,906.72)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ -
Proceeds from Disposal of Capital Assets	10,837.60
Proceeds from Master Lease Loan	-
Repayment of GESP Loan Principal	(39,897.11)
Repayment of GESP Loan Interest	(50,939.75)
Repayment of Master Lease Loan Principal	(47,394.01)
Repayment of Master Lease Loan Interest	(3,328.68)
Master Lease Loan Interest Credit	379.63
Capital Contributions	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ (130,342.32)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ -
Net Cash Flows from Investing Activities	<u>\$ -</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>\$ (2,373,032.40)</u>
Cash and Cash Equivalents, Beginning, as Reported	22,621,351.39
Cash and Cash Equivalents, Ending	<u>\$ 20,248,318.99</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ 15,374,074.38
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	\$ 330,850.11
(Increase) Decrease in Accounts Receivable	(2,734,352.66)
(Increase) Decrease in Interfund Receivable	-
(Increase) Decrease in Due from Other Funds	(33,256.16)
(Increase) Decrease in Inventory	57,069.63
(Increase) Decrease in Deferred Other Postemployment Benefits Outflows	-
(Increase) Decrease in Deferred Pension Outflows	-
Increase (Decrease) in Accounts Payable	(375,295.96)
Increase (Decrease) in Salaries and Benefits Payable	(473,761.43)
Increase (Decrease) in Unearned Revenue	-
Increase (Decrease) in Due To Other Funds	1,150.93
Increase (Decrease) in Compensated Absences	-
Increase (Decrease) in Other Postemployment Benefits	-
Increase (Decrease) in Other Current Liabilities	371,737.80
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ (2,855,857.74)</u>
Net Cash Flows from Operating Activities	<u>\$ 12,518,216.64</u>
Noncash Investing, Capital and Financing Activities	
Accrual of Building Improvements as an Investment in Capital Assets	\$ -

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF BUDGET AND ACTUAL COMPARISON
 QUARTER ENDED DECEMBER 31, 2021

3/1/2022
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Leases	\$ 18,814,234.75	\$ 37,628,469.50	\$ 18,781,814.19	\$ 37,566,774.56	\$ (32,420.56)	\$ (61,694.94)
Repair and Other Jobs	79,473.00	158,946.00	53,995.08	100,792.28	(25,477.92)	(58,153.72)
Other Revenues	210,804.00	421,608.00	220,521.66	443,782.75	9,717.66	22,174.75
Minnesota Senate Garage Debt Service Pass Through	248,187.50	496,375.00	248,187.51	496,374.98	0.01	(0.02)
Total Operating Revenues	<u>\$ 19,352,699.25</u>	<u>\$ 38,705,398.50</u>	<u>\$ 19,304,518.44</u>	<u>\$ 38,607,724.57</u>	<u>\$ (48,180.81)</u>	<u>\$ (97,673.93)</u>
OPERATING EXPENSES						
Salaries and Benefits	\$ 4,852,540.00	\$ 10,054,749.00	\$ 4,244,563.31	\$ 8,237,209.29	\$ (607,976.69)	\$ (1,817,539.71)
Utilities - Electric	1,603,541.50	3,207,093.00	1,448,748.49	3,048,643.26	(154,793.01)	(158,439.74)
Utilities - Water	127,280.00	254,560.00	57,646.56	218,089.22	(69,633.44)	(38,460.78)
Utilities - District Heat	622,466.50	1,244,933.00	757,469.54	1,169,229.44	135,003.04	(75,703.56)
Utilities - District Cooling	317,517.25	635,034.50	270,973.76	715,035.99	(46,543.49)	80,001.49
Utilities - Gas & Other	122,537.25	245,074.50	212,302.35	285,459.54	89,765.10	40,385.04
Repairs and Maintenance	644,404.00	1,288,808.00	1,113,083.27	1,773,125.72	468,679.27	484,317.72
Maintenance and Leasehold	1,938,750.00	3,877,500.00	2,828,920.91	3,523,931.64	890,170.91	(353,568.36)
Professional and Technical Services	90,666.25	181,332.50	271,285.80	379,769.50	180,619.55	198,437.00
Centralized IT Services	261,287.50	522,575.00	301,208.10	657,314.57	39,920.60	134,739.57
Vehicle Leases	82,273.50	164,547.00	64,461.12	131,448.93	(17,812.38)	(33,098.07)
Supplies and Materials	539,736.00	1,079,472.00	388,050.76	749,190.70	(151,685.24)	(330,281.30)
Purchased Services	225,131.25	450,262.50	359,959.65	577,668.93	134,828.40	127,406.43
Insurance	-	641,662.00	-	734,870.00	-	93,208.00
Indirect Costs	254,349.00	508,698.00	238,369.52	476,739.04	(15,979.48)	(31,958.96)
Depreciation	166,930.25	333,860.50	160,610.31	330,850.11	(6,319.94)	(3,010.39)
Other Expenses	59,364.00	230,663.00	64,823.90	227,064.31	5,459.90	(3,598.69)
Total Operating Expenses	<u>\$ 11,908,774.25</u>	<u>\$ 24,920,814.50</u>	<u>\$ 12,782,477.35</u>	<u>\$ 23,233,650.19</u>	<u>\$ 873,703.10</u>	<u>\$ (1,687,164.31)</u>
OPERATING INCOME (LOSS)	<u>\$ 7,443,925.00</u>	<u>\$ 13,784,584.00</u>	<u>\$ 6,522,041.09</u>	<u>\$ 15,374,074.38</u>	<u>\$ (921,883.91)</u>	<u>\$ 1,589,490.38</u>
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	\$ -	\$ -	\$ 183.75	\$ 379.63	\$ 183.75	\$ 379.63
Interest Expense	-	-	(26,942.57)	(54,110.06)	(26,942.57)	(54,110.06)
Gain (Loss) on Disposal of Capital Assets	-	-	-	5,814.30	-	5,814.30
Total Nonoperating Revenues (Expenses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (26,758.82)</u>	<u>\$ (47,916.13)</u>	<u>\$ (26,758.82)</u>	<u>\$ (47,916.13)</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 7,443,925.00</u>	<u>\$ 13,784,584.00</u>	<u>\$ 6,495,282.27</u>	<u>\$ 15,326,158.25</u>	<u>\$ (948,642.73)</u>	<u>\$ 1,541,574.25</u>
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(608,247.00)	(1,216,494.00)	(608,247.00)	(1,216,494.00)	-	-
Building Depreciation Transfer Out	(2,742,862.25)	(5,485,724.50)	(2,742,862.25)	(5,485,724.50)	-	-
Debt Service Principal	(2,669,700.00)	(5,339,400.00)	(2,638,318.21)	(5,234,793.97)	31,381.79	104,606.03
Debt Service Interest	(1,889,751.00)	(2,376,502.00)	(1,923,286.64)	(2,485,768.25)	(33,535.64)	(109,266.25)
Building Replacement Fund Transfer Out	(183,792.00)	(367,584.00)	(183,792.00)	(367,584.00)	-	-
Governor's Office Advisors Transfer Out	-	-	-	(6,667.00)	-	(6,667.00)
Minnesota Senate Garage Debt Service Pass Through	(248,187.50)	(496,375.00)	(248,187.51)	(496,374.98)	(0.01)	0.02
Total Transfers and Contributions	<u>\$ (8,342,539.75)</u>	<u>\$ (15,282,079.50)</u>	<u>\$ (8,344,693.61)</u>	<u>\$ (15,293,406.70)</u>	<u>\$ (2,153.86)</u>	<u>\$ (11,327.20)</u>
CHANGE IN NET POSITION	<u>\$ (898,614.75)</u>	<u>\$ (1,497,495.50)</u>	<u>\$ (1,849,411.34)</u>	<u>\$ 32,751.55</u>	<u>\$ (950,796.59)</u>	<u>\$ 1,530,247.05</u>

**STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 FOOTNOTES TO FINANCIAL STATEMENTS
 FISCAL YEAR 2022 AS OF DECEMBER 31, 2021**

3/1/2022
 Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

The accompanying financial statements of the Facilities Management - Leases, Repair and Other Jobs (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 FY22.

Reporting Entity:

The Leases activity is supported by various public and private entity rent payments for office and storage space. ROJ delivers technical trade and repair services that are outside of the lease agreement to tenants in Facilities Management Division (FMD) managed buildings and to state agencies that have custodial control or management of state-owned buildings in the Twin Cities. Other revenue consists primarily of the sale of electrical power usage above and beyond the scope of the lease agreements. FMD maintains an inventory of supplies for cleaning and maintenance work. Inventory valuations are provided by FMD and maintained on a perpetual basis. No allowance is made for doubtful accounts.

Basis of Accounting:

Facilities Management - Leases and ROJ Fund is an internal service fund accounted for using the full accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized as incurred.

Capital assets are generally defined as assets with an initial, individual cost of more than \$300,000 for buildings and depreciable infrastructure, \$5,000 or more for equipment and art and historical treasures, and \$30,000 or more for software and internally generated computer software (IGCS). Land, land improvements, building improvements, and easement assets are capitalized, regardless of cost. Capital assets must also have an estimated useful life of two or more years. Capital assets are recorded at cost or, for donated assets, at acquisition value at the date of acquisition.

Capital assets are depreciated using the straight-line method with no salvage value based on the following useful lives: 10-30 years for building improvements and infrastructure; 5 years for office equipment; 4 years for information technology (IT) equipment; 6 years for new vehicles; 4 years for used vehicles and related accessories; and 5-10 years for other equipment.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

FMD derives its operating authority from M.S. 16B.48.

<u>Legislation</u>	<u>Amount</u>	<u>Description</u>
YR 79 Chp 333, Sec 56, Subd 1(a)	\$ 37,000.00	Restricted contribution from the General Fund for Central Maintenance, 1979
YR 79 Chp 333, Sec 56, Subd 1(a)	46,000.00	Restricted contribution from the General Fund for Materials Transfer, 1979
YR 85 Chp 13, Sec 17	1,250,000.00	Contribution from the General Fund
YR 85 Chp 13, Sec 17	(146,750.00)	Transferred to Public Safety, Capitol Security Division, March 31, 1986
	(141,400.00)	Unallotment process due to budget restrictions, May 1986
	146,750.00	Capitol Security returned funds to operations, July 1987
YR 89 Chp 335, Art 1, Sec 15	(792,000.00)	Transferred to Print Communications Division, July 1, 1989
	(153,486.00)	Returned to General Fund due to FY03 budget reduction
YR 12 Chp 292, Art 4, Sec 16 Subd 1	(80,000.00)	Returned to the General Fund for the proceeds from sales of assets and other revenues related to Resource Recovery activities, July 5, 2012
FY13 State Employee Group Insurance Plan Reduction	(16,900.00)	Returned to General Fund, August 2012
Total General Fund Contributions	\$ 149,214.00	

3. ACCOUNTS RECEIVABLE - NON TRADE / MINNESOTA SENATE GARAGE DEBT SERVICE PASS THROUGH

Pursuant to Minnesota Laws of 2015, Chapter 77, Section 78, the Minnesota Senate Garage debt service is scheduled to be paid off over 24 years beginning FY16. The total FY22 amount is \$992,750.00. The total FY21 amount is \$992,500.00.

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.

FY22 - As of December 31, 2021, the total Accounts Receivable - Non Trade is \$82,729.17.
 \$82,729.17 reflects the balance due from Minnesota Senate for the Minnesota Senate Garage Debt Service Pass Through.

FY21 - As of December 31, 2020, the total Accounts Receivable - Non Trade is \$0.00.

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 made a one time payment through appropriation transfer to pay back the loan in October 2022. No interest was paid.

5. DUE FROM OTHER FUNDS

FY22 - As of December 31, 2021, the total Due from Other Funds is \$33,427.06.
 \$33,427.06 is due from State Parking Facilities ARPA Fund 3015 for Parking & Transit non-salary expenses paid by Leases.

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.

6. CAPITAL ASSETS

	Balance 7/1/2021	Additions	Deletions	Balance 12/31/2021
Building Improvements	\$ 12,606,945.92	\$ -	\$ -	\$ 12,606,945.92
Infrastructure	900,934.39	-	-	900,934.39
Equipment	2,209,117.82	-	(37,978.63)	2,171,139.19
Art and Historical Treasures	260,866.50	-	-	260,866.50
Total Capital Assets	\$ 15,977,864.63	\$ -	\$ (37,978.63)	\$ 15,939,886.00
Accumulated Depreciation for:				
Building Improvements	\$ (6,793,994.47)	\$ (214,921.44)	\$ -	\$ (7,008,915.91)
Infrastructure	(668,934.04)	(27,806.31)	-	(696,740.35)
Equipment	(1,104,303.43)	(88,122.36)	32,955.33	(1,159,470.46)
Total Accumulated Depreciation	\$ (8,567,231.94)	\$ (330,850.11)	\$ 32,955.33	\$ (8,965,126.72)

7. ACCOUNTS PAYABLE - NON TRADE

FY22 - As of December 31, 2021, the total Accounts Payable - Non Trade is \$207,499.98, representing the Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate by December 31, 2021 and is scheduled to be transferred out to pay the debt services in May 2022 (see Note 3).

FY21 - As of December 31, 2020, the total Accounts Payable - Non Trade is \$204,953.10. Of this amount, \$7,453.08 is for capital 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).

8. RETAINAGE PAYABLE

In accordance with M.S. 337.10, the maximum retainage on uncompleted projects is 5% of the value of completed work.

FY22 - As of December 31, 2021, the total retainage payable is \$742,943.31. Of this amount, \$29,905.87 is for Leases operating expenses; \$713,037.44 is for Leases Maintenance and Leasehold expenses.

FY21 - As of December 31, 2020, the total retainage payable is \$384,141.73. Of this amount, \$60,446.67 is for Leases operating expenses; \$323,695.06 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 \$2,986,635. 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 2000. 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 GESF Fund 2000 in FY18 and was all expensed in FY19. The loan liability was 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 net 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, 2021.

FY	Principal	Interest	Total
2022	\$ 40,602.53	\$ 50,234.33	\$ 90,836.86
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
	\$ 2,841,162.68	\$ 1,021,518.63	\$ 3,862,681.31

The following balances are associated with the GESF Loan:

	Interest Payable	Interest Expense
Balance 12/31/2021	\$ 4,186.19	\$ 50,880.96

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, 2021.

FY	Principal	Interest	Total
2022	\$ 47,979.76	\$ 2,742.93	\$ 50,722.69
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	\$ 228,950.83	\$ 7,861.14	\$ 236,811.97

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 Loans. The interest revenue helps to offset the interest expenses incurred on the Master Lease Loans for the participating funds. The following balances are associated with the Master Lease Loans:

	Interest Payable	Interest Revenue	Interest Expense
Balance 12/31/2021	\$ 466.30	\$ 379.63	\$ 3,229.10

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 7/1/2021	\$ 215,000.00	\$ 1,266,000.00
Increase	-	-
Decrease	-	-
Balance 12/31/2021	\$ 215,000.00	\$ 1,266,000.00

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, 2021 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of July 1, 2020.

A single discount rate of 2.21% was used to measure the total OPEB liability as of June 30, 2020. The single discount rate was based on a municipal bond rate of 2.21% (based on a 20-year Bond Buyer General Obligation Index as of the end of June 2020). 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 7/1/2021	\$ 258,000.00	\$ 1,531,000.00	\$ 248,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 12/31/2021	\$ 258,000.00	\$ 1,531,000.00	\$ 248,000.00

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, 2021 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2020 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 7/1/2021	\$ 1,243,000.00	\$ 4,893,000.00	\$ 11,095,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 12/31/2021	\$ 1,243,000.00	\$ 4,893,000.00	\$ 11,095,000.00

14. DUE TO OTHER FUNDS

FY22 - As of December 31, 2021, the total Due to Other Funds balance is \$1,150.93.
\$1,150.93 is due to Parking & Transit Fund 2000 for Leases salary expense paid by Parking & Transit.

FY21 - As of December 31, 2020, the total Due to Other Funds balance is \$0.00.

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, 2021 to June 30, 2023. 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, administering 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 will transfer \$3,266.67 from Fund 5400 to OES Fund 2001 in January 2022.

Based on the intra-agency agreement effective July 1, 2019 to June 30, 2021, 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 2021 and \$6,667.00 in July 2020 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	\$	6,638,308.47
Unrestricted Net Position		(700,459.46)
Total Net Position	\$	<u>5,937,849.01</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Retained Earnings, Beginning	\$ 5,755,883.46	\$ 7,638,046.35		
Net Income (Loss)	1,882,162.89	(1,849,411.34)		
Adjustments to Net Position				
Retained Earnings, Ending	\$ 7,638,046.35	\$ 5,788,635.01		
Add: Capital Contributions (Note 2)	\$ 149,214.00	\$ 149,214.00		
Reconciliation to Total Net Position	\$ 7,787,260.35	\$ 5,937,849.01		

The FY15 implementation of GASB Statement No. 69 "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
 FISCAL YEAR 2022 AS OF DECEMBER 31, 2021

3/1/2022
 Unaudited

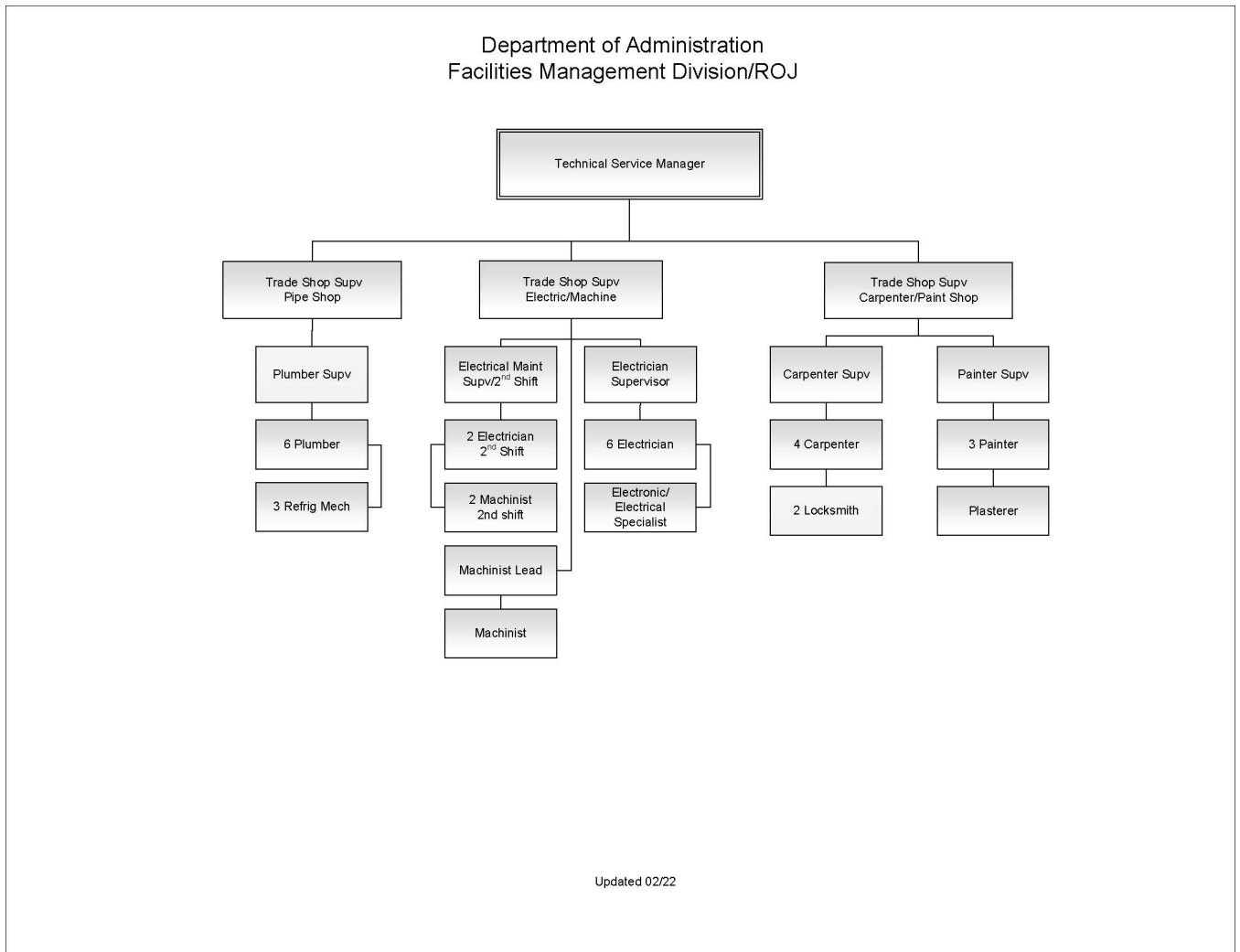
	Fund Total	Leases	Repair and Other Jobs	MN Senate Garage Debt Service Pass Through
OPERATING REVENUES				
Leases	\$ 37,566,774.56	\$ 37,566,774.56	\$ -	\$ -
Repair and Other Jobs	100,792.28	-	100,792.28	-
Other Revenues	443,782.75	443,782.75	-	-
Minnesota Senate Garage Debt Service Pass Through	496,374.98	-	-	496,374.98
Total Operating Revenues	\$ 38,607,724.57	\$ 38,010,557.31	\$ 100,792.28	\$ 496,374.98
OPERATING EXPENSES				
Salaries and Benefits	\$ 8,237,209.29	\$ 8,180,441.88	\$ 56,767.41	\$ -
Utilities - Electric	3,048,643.26	3,048,643.26	-	-
Utilities - Water	216,099.22	216,099.22	-	-
Utilities - District Heat	1,169,229.44	1,169,229.44	-	-
Utilities - District Cooling	715,035.99	715,035.99	-	-
Utilities - Gas & Other	285,459.54	285,459.54	-	-
Repairs and Maintenance	1,773,125.72	1,745,190.22	27,935.50	-
Maintenance and Leasehold	3,523,931.64	3,523,931.64	-	-
Professional and Technical Services	379,769.50	379,769.50	-	-
Centralized IT Services	657,314.57	657,314.57	-	-
Vehicle Leases	131,448.93	131,448.93	-	-
Supplies and Materials	749,190.70	740,670.66	8,520.04	-
Purchased Services	577,668.93	577,668.93	-	-
Insurance	734,870.00	734,870.00	-	-
Indirect Costs	476,739.04	452,928.98	23,810.06	-
Depreciation	330,850.11	330,850.11	-	-
Other Expenses	227,064.31	227,063.51	0.80	-
Total Operating Expenses	\$ 23,233,650.19	\$ 23,116,616.38	\$ 117,033.81	\$ -
OPERATING INCOME (LOSS)	\$ 15,374,074.38	\$ 14,893,940.93	\$ (16,241.53)	\$ 496,374.98
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 379.63	\$ 379.63	\$ -	\$ -
Interest Expense	(54,110.06)	(54,110.06)	-	-
Gain (Loss) on Disposal of Capital Assets	5,814.30	5,814.30	-	-
Total Nonoperating Revenues (Expenses)	\$ (47,916.13)	\$ (47,916.13)	\$ -	\$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 15,326,158.25	\$ 14,846,024.80	\$ (16,241.53)	\$ 496,374.98
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(1,216,494.00)	(1,216,494.00)	-	-
Building Depreciation Transfer Out	(5,485,724.50)	(5,485,724.50)	-	-
Debt Service Principal	(5,234,793.97)	(5,234,793.97)	-	-
Debt Service Interest	(2,485,768.25)	(2,485,768.25)	-	-
Building Replacement Fund Transfer Out	(367,584.00)	(367,584.00)	-	-
Governor's Office Advisors Transfer Out	(6,667.00)	(6,667.00)	-	-
Minnesota Senate Garage Debt Service Pass Through	(496,374.98)	-	-	(496,374.98)
Total Transfers and Contributions	\$ (15,293,406.70)	\$ (14,797,031.72)	\$ -	\$ (496,374.98)
Adjustments for Intrafund Transactions (see below)	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 32,751.55	\$ 48,993.08	\$ (16,241.53)	\$ -
NET POSITION, BEGINNING, AS REPORTED	\$ 5,905,097.46	\$ 6,053,807.63	\$ (148,710.17)	\$ -
Adjustment to Net Position	-	-	-	-
NET POSITION, BEGINNING, AS RESTATED	\$ 5,905,097.46	\$ 6,053,807.63	\$ (148,710.17)	\$ -
NET POSITION, ENDING	\$ 5,937,849.01	\$ 6,102,800.71	\$ (164,951.70)	\$ -
To account for Intrafund transactions, sales and expenses have been reduced as listed below:				
Sales	\$ 524,458.24	\$ 524,458.24	\$ -	\$ -
Expenses	\$ 524,458.24	\$ 524,458.24	\$ -	\$ -

Supporting Information

Organization Chart

The budgeted FTE for ROJ for FY 2023 is 1.64 which is slightly less than FY 2022 budgeted 1.78 FTE due to projected decrease in billable hours compared to the FY 2022 business plan.

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) Chief “C” Operating Engineer
Plant Maintenance Engineer	1 st Class “B” Operating Engineer (Lab) 1 st Class “C” Operating Engineer

Appendix

Currently, the 19 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
- Fleet & Surplus Services Building
- Freeman Building
- Governor's Residence
- Judicial Center
- Minnesota History Center
- Minnesota Senate Building
- Retirement Systems Building
- Stassen Building
- State Capitol Building
- State Office Building
- Transportation Building
- Veterans Service Building



Office Memorandum

Date: April 29, 2022

To: Alice Roberts-Davis, Commissioner,
Minnesota Department of Administration

From: Ahna Minge, Assistant Commissioner and
State Budget Director, MMB

A handwritten signature in black ink, appearing to be 'AM'.

Subject: Approval of 2023 Rates for Repairs & Odd Jobs (ROJ)

In response to your request, Minnesota Management and Budget (MMB) approves the FY 2023 rates for Repair & Odd Jobs (ROJ) as proposed in the FY 2023 business plan. Thank you for your commitment to outstanding customer service, and for your ongoing effort in improving the rate setting process and building service experience for Minnesotans.

cc: Erin Campbell, Department of Administration
Ify Onyiah, Department of Administration
Rachel Douglas, Department of Administration
Travis Bunch, Minnesota Management and Budget
Kerstin Forsythe, Minnesota Management and Budget

MNIT Services

Services Provided

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

MNIT Internal Fund (5500 Fund) Services include:

- Server and application hosting, cloud services and database management, and Windows server and workstation support
- Development of testable disaster recovery strategies for business systems.
- Comprehensive IT Security services for security monitoring, vulnerability and risk assessment
- Comprehensive business, information, and service architecture for state information systems
- Website design, secure website hosting, remote content management, identity and access management and migration
- Hardware, software and IT commodity standards, enterprise-wide software licensing, and IT professional services
- Agency assistance in compliance with state requirements for requests for proposals, statements of work, vendor choice and master contracts
- Transportation of voice, data, video, and Internet transmissions over a shared infrastructure connecting public entities
- Local and long-distance telephone service, IP Telephony hosted service, voice mail, audio conferencing, and translation service

How MNIT rates are computed

MNIT Services provides two kinds of IT services for the executive branch

1. Rate based Enterprise or shared services that are provided centrally and charged based on biennial service rates. These services are in the MNIT Internal Service Fund (Fund 5500).
2. Locally managed services for agency-specific applications, projects and services that are not rate based and directly charged in arrears to agencies as pass through actual vendor costs without any mark ups. Since FY19 these services are no longer in the MNIT Internal Service Fund and are accounted for in the 2001 Fund which is part of the General Fund.

This section pertains only to rate based enterprise services. For rate-based enterprise services MNIT utilizes a service cost model to drive the creation of service rates. At a high level, an IT service cost model provides a means to convert general ledger cost centers (MNIT Findepts) to a service to view the unit cost (rate) of individual services. Costs are all allowable costs including direct, indirect and overhead costs. Rates are calculated for the majority of services by dividing the total cost by forecasted volumes (estimated consumption units for each service). For some services, cost based rates are established that are essentially a pass-through cost from a vendor.

For rate-based enterprise services MNIT utilizes a cost allocation tool, M-PWR, from Nicus Software, Inc. that (1) assigns costs directly to IT standard services and (2) allocates infrastructure costs to higher levels according to established unit volume/metrics.

Adjustments of Billed Central Services

MNIT has several product lines and each product line is a grouping of many services (this has not changed from prior years). Product line performance is evaluated at the product grouping level. Product lines can break even, under recover or over recover. Over recoveries may result in an excess fund balance.

For each product line, any excess fund balance will be managed by reducing future billing rates for services or providing rebates to customers in that product line. Future rate adjustments will mostly be made in the second year following the year of the excess fund balance but could also be made earlier or later if more reasonable and practical. Rebates to customers are done when a rate adjustment in the future is not appropriate due to a discontinued service, or the customer base has changed, or where excess funds balances are large amounts and rebates offer a more efficient and timely way to benefit customers and their respective federal programs or for other practical reasons. These are allowable methods of adjustment as per 2 CFR Appendix V to Part 200, Section G.4 of the Uniform Guidance. The adjustment to future rates methodology is demonstrated in Exhibit B of the OASC-10 guidelines.

The product line performance at the product grouping level is a combination of the under and over recoveries for each service in that grouping. Rebates/rate adjustments are calculated at the service level. In a situation where a product line has a net over recovery resulting in an excess fund balance some services in that product line would need rate increases and some rate reductions in order to achieve an adjustment of the excess fund balance. A simplistic example is provided below.

Product line ABC	
	Over (Under) Recovery
Product A	\$200
Product B	\$100
Product C	\$(50)

	\$250

Product line ABC has an overall over recovery of \$250. In order to achieve a rate reduction in this amount we will need to reduce rates for Product A and Product B and then increase rates for Product C.

MNIT may also address under recoveries of product lines by increasing rates in future years or billing customers for the under recovery to ensure sustainability and good cash management.

In FY23 any excess fund balance will be managed by issuing rebates to customers processed in FY24.

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
 FY23 PRODUCT LINE PERFORMANCE
 MNIT SERVICES
 February 12, 2024
 (In Thousands)

RATE CATEGORY	REVENUE					COST					NET CHANGE IN ASSETS	END. FUND BALANCE @ 06/30/2023	INTEREST ON AVG MONTHLY CASH BALANCE	END. FUND BALANCE @ 06/30/23 INCLUDING IMPUTED INTEREST	ALLOWABLE RESERVE (60 DAY W/C)	PROPOSED ADJUSTMENTS / REBATES	06/30/2023 EXCESS FUND BALANCE	DEPRECIATION & AMORTIZATION FY23	Ending Fund Balance Carryforward
	BEG. FUND BALANCE @ 07/01/2022	ACTUAL BILLED REVENUE FROM CUSTOMERS	LESS: REBATE	NON-OP REVENUE	ADJUSTED REVENUE	OPERATING EXPENSES	NON-OPERATING EXPENSES	TOTAL COST	UNALLOWABLE EXPENDITURES	ADJUSTED COST									
	(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 5-10)	(COL 12) (COL 1+11)	(COL 13)	(COL 14) (COL 12+13)	(COL 15) (COL 10-18)/6	(COL 16)	(COL 17) (COL 14-15+16)	(COL 18)	(COL 19)
MANAGED SERVICES																			
Hosting Services	\$14,703	\$65,797	(\$6,377)	\$138	\$59,558	\$58,135	\$1,608	\$59,743	(\$5,212)	\$64,955	(\$5,397)	\$9,306		\$9,306	\$10,342		\$0	\$2,901	\$9,306
Data Management (Storage)	\$2,471	\$7,830	(\$1,736)	\$65	\$6,159	\$5,387	\$154	\$5,541	(\$497)	\$6,038	\$121	\$2,592		\$2,592	\$873	(\$1,719)	\$0	\$802	\$2,592
TELECOMMUNICATIONS																			
WAN Services	\$5,275	\$43,675		\$319	\$43,994	\$40,386	\$401	\$40,787	(\$2,612)	\$43,399	\$595	\$5,870		\$5,870	\$6,322		\$0	\$5,468	\$5,870
Contracted Telecom Services	\$1,906	\$8,446	(\$565)	\$0	\$7,881	\$7,252	\$34	\$7,286	(\$186)	\$7,472	\$409	\$2,315		\$2,315	\$1,245	(\$1,070)	\$0	\$0	\$2,315
IP Services	\$2,083	\$11,424	(\$168)	\$1	\$11,257	\$11,516	\$46	\$11,562	(\$582)	\$12,144	(\$887)	\$1,196		\$1,196	\$2,013	\$717	\$0	\$68	\$1,196
ENTERPRISE APPLICATIONS																			
Workplace Services	\$1,264	\$63,252		\$7	\$63,259	\$53,263	\$257	\$53,520	(\$6,481)	\$60,001	\$3,258	\$4,522		\$4,522	\$9,759		\$0	\$1,446	\$4,522
Business Process Management	\$28	\$349		\$0	\$349	\$332	\$1	\$333	(\$16)	\$349	\$0	\$28		\$28	\$58		\$0	\$0	\$28
BUSINESS SERVICES																			
Customer Project Services	(\$1,018)	\$5,421		\$0	\$5,421	\$5,040	\$32	\$5,072	(\$506)	\$5,578	(\$157)	(\$1,175)		(\$1,175)	\$930		\$0	\$1	(\$1,175)
MNIT Admin Chrgs	\$663	\$20,569		\$8	\$20,577	\$17,852	\$87	\$17,939	(\$2,833)	\$20,772	(\$195)	\$468		\$468	\$3,445		\$0	\$102	\$468
Agency IT Services	(\$105)	\$825			\$825	\$825		\$825		\$825	\$0	(\$105)		(\$105)	\$138		\$0		(\$105)
GRAND TOTAL	\$27,270	\$227,588	(\$8,846)	\$538	\$219,280	\$199,988	\$2,620	\$202,608	(\$18,925)	\$221,533	(\$2,253)	\$25,017	\$0	\$25,017	\$35,125	(\$2,072)	\$0	\$10,789	\$25,017
	(a)	(b)	(c)	(d)	(e)	(g)	(h)		(i)	(j)		(k)		(l)	(m)				

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 FY22.
- (d) Non-Operating Revenues - Includes Interest Revenue of \$538,000.
- (e) Sum of Operating and Non-Operating ACFR Revenue.
- (f) Operating Expenses - Total Service Expenses (Direct, Allocated and Overhead), and Allocated Pension/OPEB.
- (g) Non-Operating Expenses - Includes \$694,000 of Unallowable Interest, \$383,000 of Master Lease Interest, \$1,353,000 of Lease Interest, and \$190,000 of Transfers.
- (h) Unallowable and Excluded Expenditures include expenditure reduction of -\$20,367,000 due to Pension accrual, \$694,000 of Cash Flow loan interest expense, and \$748,000 of OPEB expense accrual (-20,367,000 + 694,000 + 748,000).
- (i) Total Operating and Non-Operating Expenses less unallowable expenses.
- (j) Average Cash Balance was negative (30,652,000) resulting in zero imputed interest.
- (k) Allowable Reserve is based on Adjusted Total Cost of \$221,533,000 less Depreciation & Amortization of \$10,789,000.
- (m) Adjustments related to FY23 over/under recoveries include rebates of \$2,789,000 and billings of \$717,000 that will be processed in FY24.



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



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 visibility 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:

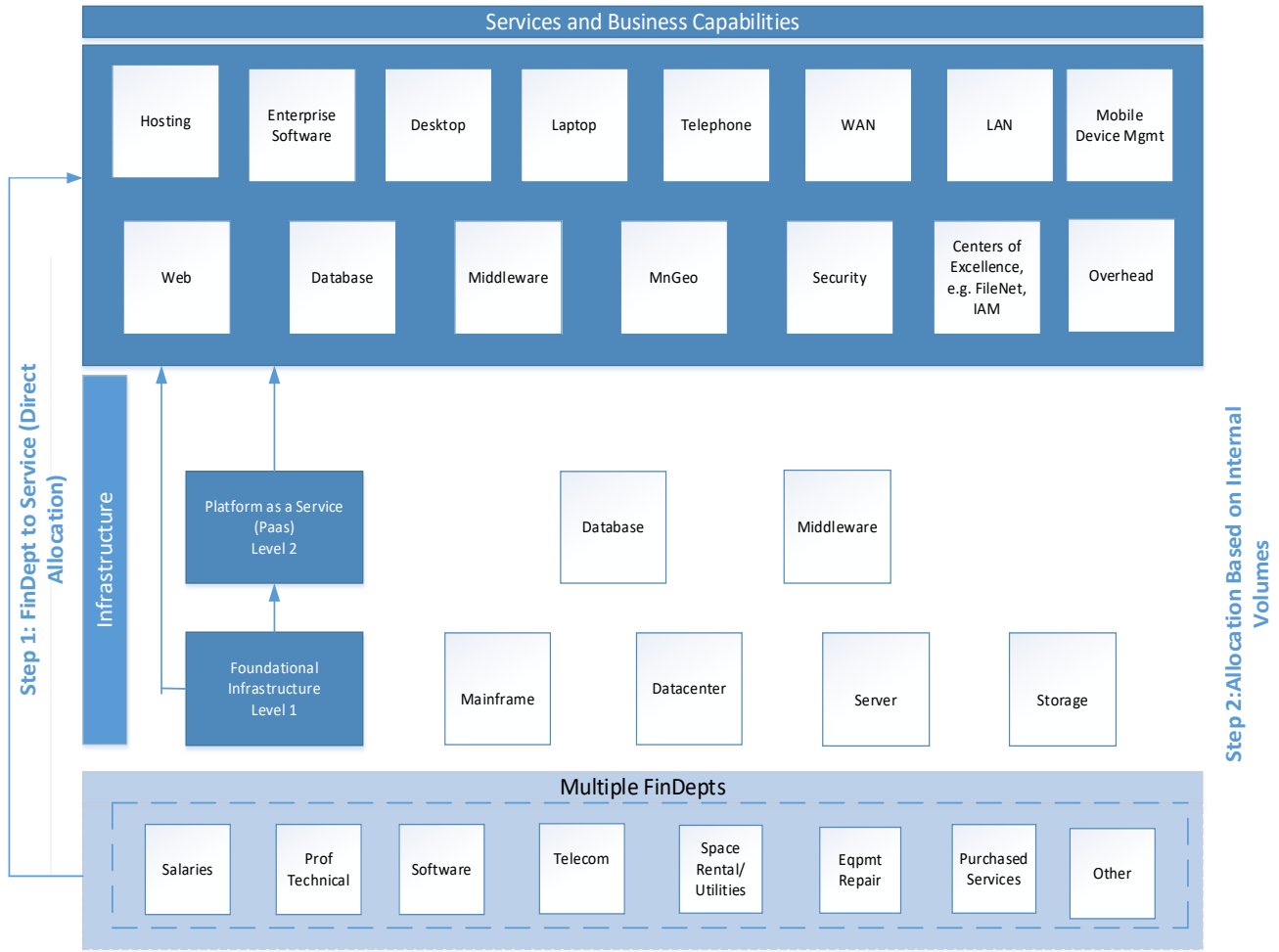
1. Service Catalog/Portfolio-list and description of services offered
 - a. "Best practices" suggests that 15-20 service categories are an optimum number of services.
2. Demand Forecast (units)
 - a. Aggregate demand by customers for each of the services offered.
3. Budget - The expense budget is based 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)

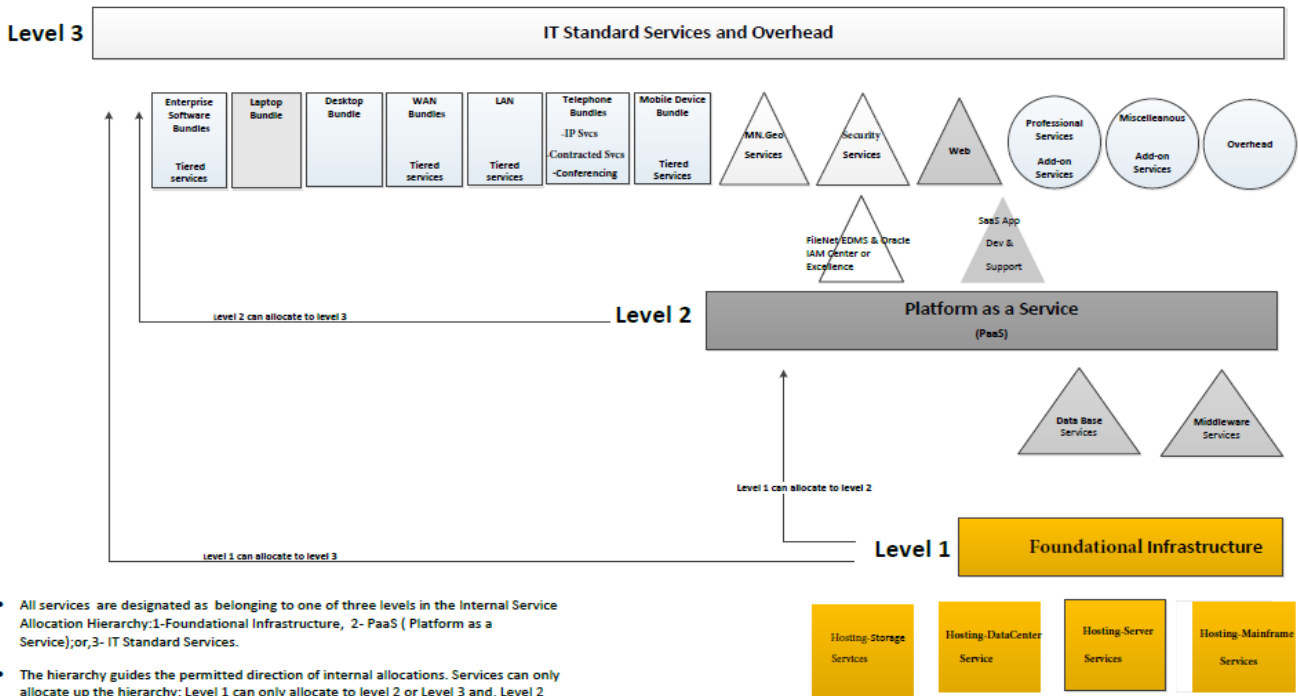
MNIT has developed FinDepts (cost centers) within its Chart of Accounts to capture IT costs in discrete building blocks for central services and agency-based services. The FinDept is a repository for the direct costs of the FY2022 Budget. Some FinDepts are 100% dedicated to a given service while other 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:

FY20-21 Indirect Service Cost Allocation Hierarchy and Methodology



10-24-18

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.

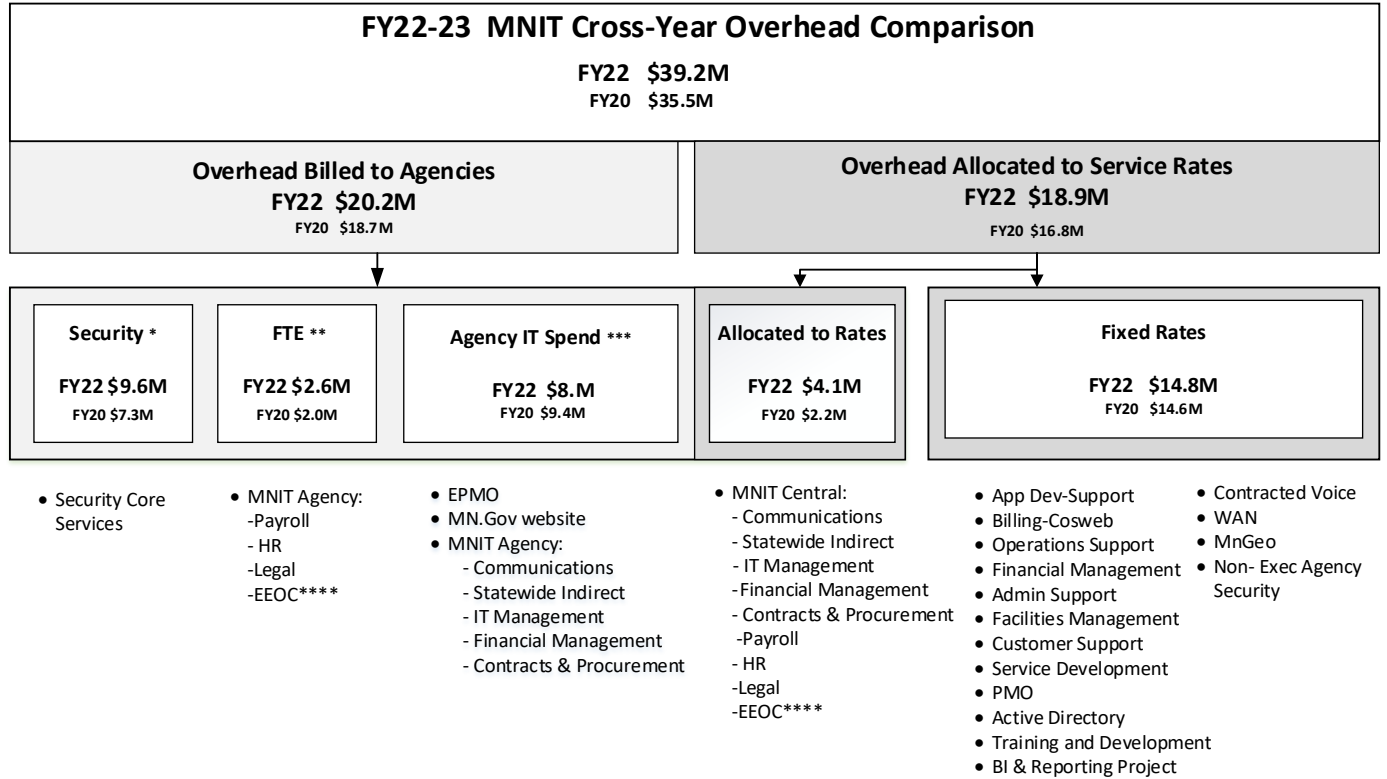
- Direct overhead included enterprise and MNIT central costs.
- In FY18 costs to support MNIT staff working in partner agencies were segregated as “Admin Costs” to more equitably charging agencies for the support of their on-site MNIT partners. The Admin Costs are divided into two cost groups: 1) FTE 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.



*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

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.

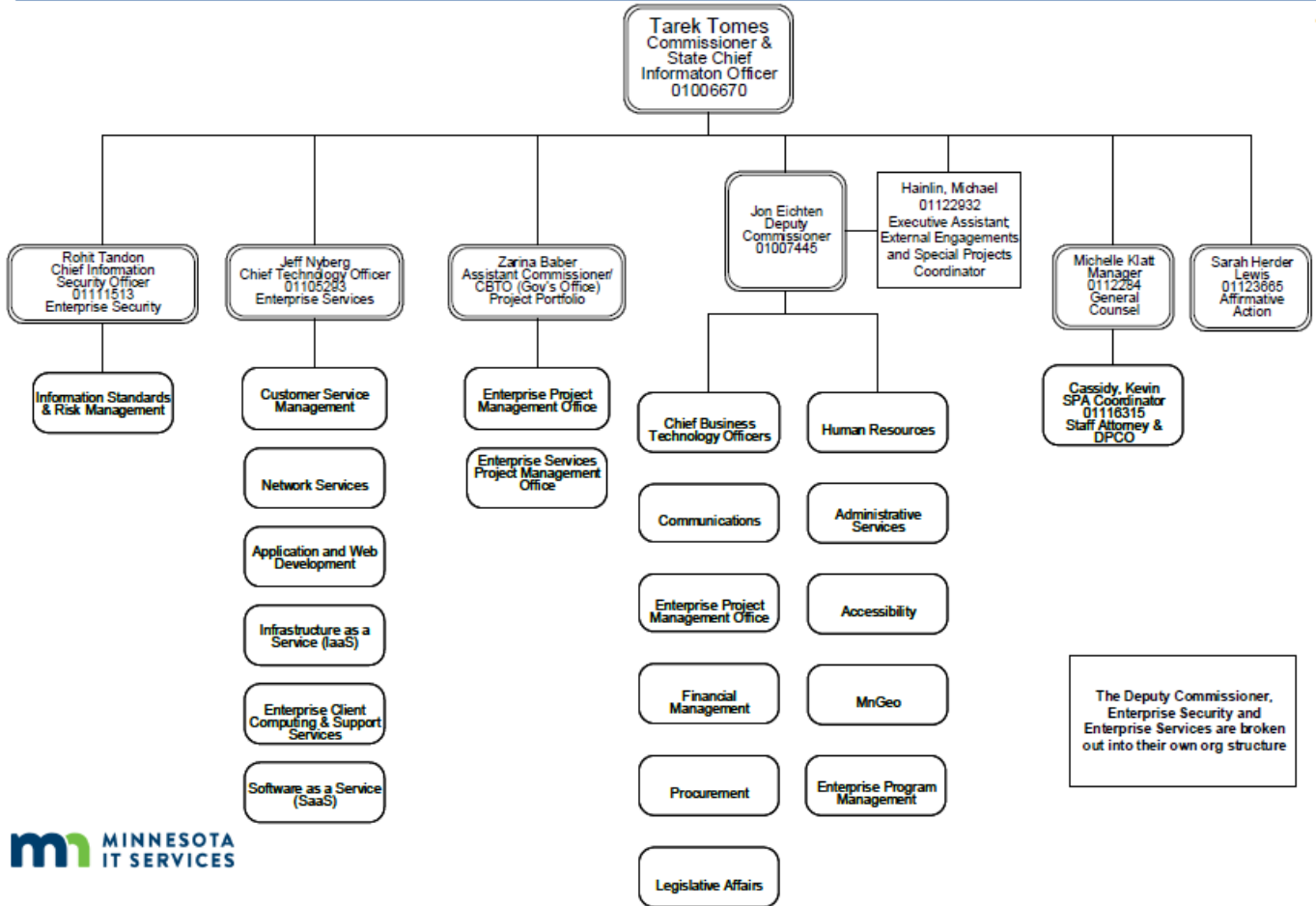
Other Loans

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

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**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	<ul style="list-style-type: none"> ● PCN 0000440, 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. ● 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. ● 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. ● 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. ● 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> PCN 0111840, 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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. • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 Statutes, 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		
WAN Services	MNET AccessFacility (WAN Appndix A)		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			
			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	8ELO	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 Recognitn	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	\$ 149,740.00	\$ 168,460.00	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-FileNet 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 Rep(8ED4R)	Cost	One-Time	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workstation Management	Workstation Management	890-Desktop-3 Year Desktop Rep(8ED3R)	Cost	One-Time	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workstation Management	Workstation Management	926-Workstation - Prof Svcs - Basic (8PSWS1)	Hour	One-Time	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workstation Management	Workstation Management	928-Workstation ProfSvcsInter(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(INTEP-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 Office Mult Ln(TEL-MULTILINE)	Line	Month	3,932	\$ 24.46	\$ 84	\$ 1	\$ 11	\$ 96	\$ 96	\$ -
Contracted Voice Services	Local Service	771-Telephone-NOTEVT1(\$0.01-10) (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 (EFAQ-PP)	Page	Month	434,784	\$ 0.0526	\$ 14	\$ 6	\$ 3	\$ 23	\$ 23	\$ -
IP Voice Services	eFax Services	A18-eFax Monthly User Account Fee (EFAQ-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 Sct (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 (8MGE01)	License Use	One-time	716,187	\$ 1.00	\$ 716	\$ -	\$ -	\$ 716	\$ 716	\$ -
MnGeo Service Bureau	MnGeo Service Bureau	845-MNGeo - Geospatial Commons (8MGE02)	Item	One-time	65,988	\$ 1.00	\$ 12	\$ 54	\$ -	\$ 66	\$ 66	\$ -
MnGeo Service Bureau	MnGeo Service Bureau	846-MNGeo - GIS Web Services (8MGE03)	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(8MGE04)	Instance	Month	33,320	\$ 1.00	\$ 15	\$ 19	\$ -	\$ 33	\$ 33	\$ -
MnGeo Service Bureau	MnGeo Service Bureau	892-MNGeo - Dedicated MNGeo App Supp(8MGE05)	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-Advanced (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

Agency Code	Agency	863-AdminCharges FTE Based*			864-AdminChargesIT Spend Based**			Total FY22/23 Total
		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	
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, 173-OH-HR AC Office	Human Resources Office 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 Internal Allocation of Services	Payroll processing staffing	361,091 167,625	119,352	241,739 167,625
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, 157-OH-Communications & Planning - Governance, 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	Vulnerability 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 provide services to Finance, HR, Security, or Communications SG&A, Web and other Admin Charge related costs (specified in column E). The costs allocated to 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

<u>SG&A Service Name</u>	<u>SG&A Service Definition/Notes and Comments</u>	<u>Total 2022 SG&A Expense</u>	<u>FY22 SG&A Expense Allocated to Central Rates</u>	<u>FY22 SG&A Expense Billed to Agencies for Finance, HR, Security, Communications</u>
	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

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

The remaining two programs are not readily tied back to the ACFR. These programs are the Workers Compensation Revolving Fund and the Office of the Attorney General.

Please refer to the individual program sections that follow for additional information.

¹ The ACFR—Central Service Fund includes three separate central service programs. These programs are: Management Analysis & Enterprise Training & Development—Fund 5200; the Office of Administrative Hearings—Fund 5201; and the Central Mail program—Fund 5203. A breakdown of the ACFR’s Central Service Fund, by program, is also provided.



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 Actual
 Section II—Imputed Interest Calculations

Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations
 Fiscal Year 2023- 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 2023 Average Monthly Cash Balance (000s)	2,829,162	1,213,490	0	0	0	23,694,014
FY 2023 ITC Interest Rate*	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
Estimated Interest Earnings	87,688	37,611	0	0	Accumulates interest No imputed interest calculated	734,381

Monthly ITC Interest Rate FY 2023

YEAR/MONTH	MONTHLY INT RATE	Annualized Interest Rate
2207	0.0010409370	1.2491%
2208	0.0013777200	1.6533%
2209	0.0016683110	2.0020%
2210	0.0021241650	2.5490%
2211	0.0024994630	2.9994%
2212	0.0027319780	3.2784%
2301	0.0029055440	3.4867%
2302	0.0030949230	3.7139%
2303	0.0032272640	3.8727%
2304	0.0033090800	3.9709%
2305	0.0034449830	4.1340%
2306	0.0035699870	4.2840%
Average		3.0994%

2023
Annual
Comprehensive
Financial Report

Internal Service Funds

Central Motor Pool Fund

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

Central Services Fund

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

Employee Insurance Fund

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

MN.IT Services Fund

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

Plant Management Fund

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

Risk Management Fund

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

STATE OF MINNESOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 2,495	\$ 1,852	\$ 500,177
Accounts Receivable	1,796	5,701	48,946
Interfund Receivables	—	5	—
Inventories	—	4	—
Leases Receivable	1,207	—	—
Prepaid Expenses	—	194	—
Total Current Assets	<u>\$ 5,498</u>	<u>\$ 7,756</u>	<u>\$ 549,123</u>
Noncurrent Assets:			
Leases Receivable	\$ 1,315	\$ —	\$ —
Right-to-Use Assets (Net)	—	176	—
Depreciable Capital Assets (Net)	35,061	172	—
Nondepreciable Capital Assets	—	—	—
Prepaid Expenses	—	—	—
Total Noncurrent Assets	<u>\$ 36,376</u>	<u>\$ 348</u>	<u>\$ —</u>
Total Assets	<u>\$ 41,874</u>	<u>\$ 8,104</u>	<u>\$ 549,123</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	\$ 293	\$ 2,096	\$ 1,540
Deferred Other Postemployment Benefits Outflows	10	94	68
Total Deferred Outflows of Resources	<u>\$ 303</u>	<u>\$ 2,190</u>	<u>\$ 1,608</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 2,283	\$ 1,980	\$ 26,257
Interfund Payables	—	509	—
Unearned Revenue	—	—	5,145
Accrued Interest Payable	42	—	—
Bonds and Notes Payable	7,974	—	—
Lease/Subscription Payable	—	101	—
Claims Payable	—	—	86,151
Compensated Absences Payable	12	77	74
Total Current Liabilities	<u>\$ 10,311</u>	<u>\$ 2,667</u>	<u>\$ 117,627</u>
Noncurrent Liabilities:			
Bonds and Notes Payable	\$ 11,176	\$ —	\$ —
Lease/Subscription Payable	—	61	—
Compensated Absences Payable	96	747	587
Other Postemployment Benefits	55	497	354
Net Pension Liability	321	2,296	1,689
Total Noncurrent Liabilities	<u>\$ 11,648</u>	<u>\$ 3,601</u>	<u>\$ 2,630</u>
Total Liabilities	<u>\$ 21,959</u>	<u>\$ 6,268</u>	<u>\$ 120,257</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Leases	\$ 2,522	\$ —	\$ —
Deferred Pension Inflows	120	853	628
Deferred Other Postemployment Benefits Inflows	9	82	58
Total Deferred Inflows of Resources	<u>\$ 2,651</u>	<u>\$ 935</u>	<u>\$ 686</u>
NET POSITION			
Net Investment in Capital Assets	\$ 15,911	\$ 186	\$ —
Unrestricted	<u>\$ 1,656</u>	<u>\$ 2,905</u>	<u>\$ 429,788</u>
Total Net Position	<u>\$ 17,567</u>	<u>\$ 3,091</u>	<u>\$ 429,788</u>

MN.IT SERVICES		PLANT MANAGEMENT		RISK MANAGEMENT		TOTAL	
\$	46,275	\$	22,909	\$	22,377	\$	596,085
	44,983		2,997		4,936		109,359
	—		73		—		78
	—		237		—		241
	—		—		—		1,207
	5,512		—		389		6,095
\$	96,770	\$	26,216	\$	27,702	\$	713,065
\$	—	\$	—	\$	—	\$	1,315
	38,637		—		—		38,813
	25,579		6,690		37		67,539
	—		261		—		261
	995		—		—		995
\$	65,211	\$	6,951	\$	37	\$	108,923
\$	161,981	\$	33,167	\$	27,739	\$	821,988
\$	33,288	\$	5,242	\$	372	\$	42,831
	1,218		295		13		1,698
\$	34,506	\$	5,537	\$	385	\$	44,529
\$	10,190	\$	3,853	\$	311	\$	44,874
	50,000		7		1		50,517
	1,356		—		420		6,921
	—		53		—		95
	8,323		210		—		16,507
	10,706		—		—		10,807
	—		—		15,171		101,322
	1,403		239		16		1,821
\$	81,978	\$	4,362	\$	15,919	\$	232,864
\$	11,802	\$	2,630	\$	—	\$	25,608
	28,298		—		—		28,359
	11,341		1,205		125		14,101
	6,395		1,550		64		8,915
	36,491		5,746		409		46,952
\$	94,327	\$	11,131	\$	598	\$	123,935
\$	176,305	\$	15,493	\$	16,517	\$	356,799
\$	—	\$	—	\$	—	\$	2,522
	13,571		2,137		153		17,462
	1,050		255		11		1,465
\$	14,621	\$	2,392	\$	164	\$	21,449
\$	5,087	\$	4,111	\$	37	\$	25,332
\$	474	\$	16,708	\$	11,406	\$	462,937
\$	5,561	\$	20,819	\$	11,443	\$	488,269

STATE OF MINNESOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales	\$ 13,877	\$ 25,966	\$ —
Insurance Premiums	—	—	1,149,325
Other Income	276	2,467	8,892
Total Operating Revenues	<u>\$ 14,153</u>	<u>\$ 28,433</u>	<u>\$ 1,158,217</u>
Operating Expenses:			
Purchased Services	\$ 1,438	\$ 18,918	\$ 94,421
Salaries and Fringe Benefits	558	7,223	4,837
Claims	—	—	1,022,043
Depreciation and Amortization	6,183	147	—
Supplies and Materials	3,724	283	20
Repairs and Maintenance	1,505	122	3
Indirect Costs	169	369	318
Other Expenses	379	—	426
Total Operating Expenses	<u>\$ 13,956</u>	<u>\$ 27,062</u>	<u>\$ 1,122,068</u>
Operating Income (Loss)	<u>\$ 197</u>	<u>\$ 1,371</u>	<u>\$ 36,149</u>
Nonoperating Revenues (Expenses):			
Investment/Interest Earnings	\$ 541	\$ —	\$ 14,845
Other Nonoperating Revenues	34	—	—
Interest and Financing Costs	(348)	(8)	—
Other Nonoperating Expenses	—	(1)	—
Gain (Loss) on Disposal of Capital Assets	2,010	—	—
Total Nonoperating Revenues (Expenses)	<u>\$ 2,237</u>	<u>\$ (9)</u>	<u>\$ 14,845</u>
Income (Loss) Before Transfers and Contributions	\$ 2,434	\$ 1,362	\$ 50,994
Transfers-Out	—	—	(62)
Change in Net Position	<u>\$ 2,434</u>	<u>\$ 1,362</u>	<u>\$ 50,932</u>
Net Position, Beginning, as Reported	<u>\$ 15,133</u>	<u>\$ 1,729</u>	<u>\$ 378,856</u>
Net Position, Ending	<u><u>\$ 17,567</u></u>	<u><u>\$ 3,091</u></u>	<u><u>\$ 429,788</u></u>

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 218,742	\$ 79,701	\$ 8	\$ 338,294
—	—	18,150	1,167,475
—	1,032	—	12,667
<u>\$ 218,742</u>	<u>\$ 80,733</u>	<u>\$ 18,158</u>	<u>\$ 1,518,436</u>
\$ 75,556	\$ 14,407	\$ 10,931	\$ 215,671
85,422	13,310	816	112,166
—	—	5,345	1,027,388
21,580	984	37	28,931
5,438	2,290	5	11,760
10,749	6,176	—	18,555
1,209	2,316	176	4,557
34	155	8	1,002
<u>\$ 199,988</u>	<u>\$ 39,638</u>	<u>\$ 17,318</u>	<u>\$ 1,420,030</u>
<u>\$ 18,754</u>	<u>\$ 41,095</u>	<u>\$ 840</u>	<u>\$ 98,406</u>
\$ 538	\$ 4	\$ 761	\$ 16,689
—	—	—	34
(2,430)	(101)	—	(2,887)
—	—	(330)	(331)
—	(301)	—	1,709
<u>\$ (1,892)</u>	<u>\$ (398)</u>	<u>\$ 431</u>	<u>\$ 15,214</u>
\$ 16,862	\$ 40,697	\$ 1,271	\$ 113,620
(190)	(32,389)	—	(32,641)
<u>\$ 16,672</u>	<u>\$ 8,308</u>	<u>\$ 1,271</u>	<u>\$ 80,979</u>
\$ (11,111)	\$ 12,511	\$ 10,172	\$ 407,290
<u>\$ 5,561</u>	<u>\$ 20,819</u>	<u>\$ 11,443</u>	<u>\$ 488,269</u>

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2023

(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Cash Flows from Operating Activities:			
Receipts from Customers	\$ 14,276	\$ 25,417	\$ 1,137,889
Receipts from Other Revenues	310	2,467	8,892
Payments to Claimants	—	—	(1,027,093)
Payments to Suppliers	(7,075)	(19,745)	(85,126)
Payments to Employees	(751)	(8,119)	(5,621)
Payments to Others	—	(1)	—
Net Cash Flows from Operating Activities	<u>\$ 6,760</u>	<u>\$ 19</u>	<u>\$ 28,941</u>
Cash Flows from Noncapital Financing Activities:			
Transfers-Out	\$ —	\$ —	\$ (62)
Net Cash Flows from Noncapital Financing Activities	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (62)</u>
Cash Flows from Capital and Related Financing Activities:			
Investment in Capital Assets	\$ (11,019)	\$ —	\$ —
Proceeds from Disposal of Capital Assets	4,212	—	—
Proceeds from Loans	10,089	—	—
Lease/Subscription Payments	—	(94)	—
Repayment of Loan Principal	(9,403)	—	—
Interest Paid	(330)	(8)	—
Net Cash Flows from Capital and Related Financing Activities	<u>\$ (6,451)</u>	<u>\$ (102)</u>	<u>\$ —</u>
Cash Flows from Investing Activities:			
Investment/Interest Earnings	\$ 541	\$ —	\$ 14,845
Net Cash Flows from Investing Activities	<u>\$ 541</u>	<u>\$ —</u>	<u>\$ 14,845</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>\$ 850</u>	<u>\$ (83)</u>	<u>\$ 43,724</u>
Cash and Cash Equivalents, Beginning, as Reported	<u>\$ 1,645</u>	<u>\$ 1,935</u>	<u>\$ 456,453</u>
Cash and Cash Equivalents, Ending	<u>\$ 2,495</u>	<u>\$ 1,852</u>	<u>\$ 500,177</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:			
Operating Income (Loss)	\$ 197	\$ 1,371	\$ 36,149
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Depreciation and Amortization	\$ 6,183	\$ 147	\$ —
Miscellaneous Nonoperating Revenues	34	—	—
Miscellaneous Nonoperating Expenses	—	(1)	—
Change in Assets, Liabilities, Deferred Outflows and Inflows of Resources:			
Accounts Receivable	399	(549)	(11,023)
Inventories	—	(3)	—
Other Assets	—	143	—
Deferred Outflows of Resources	57	138	213
Accounts Payable	140	(193)	10,062
Claims Payable	—	—	(5,050)
Compensated Absences Payable	(15)	30	7
Unearned Revenue	—	—	(413)
Other Postemployment Benefits	(9)	80	47
Net Pension Liability	305	2,194	1,609
Deferred Inflows of Resources	(531)	(3,338)	(2,660)
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ 6,563</u>	<u>\$ (1,352)</u>	<u>\$ (7,208)</u>
Net Cash Flows from Operating Activities	<u>\$ 6,760</u>	<u>\$ 19</u>	<u>\$ 28,941</u>
Noncash Investing, Capital and Financing Activities:			
Leases Receivable Additions	\$ 1,174	\$ —	\$ —
Right-to-Use Assets Acquired through Lease/Subscription	—	—	—
Right-to-Use Assets Remeasurement Additions	—	—	—
Right-to-Use Assets Remeasurement Deletions	—	(44)	—

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 207,386	\$ 77,098	\$ 15,861	\$ 1,477,927
—	1,032	—	12,701
—	—	(5,325)	(1,032,418)
(96,325)	(27,039)	(11,527)	(246,837)
(104,478)	(16,652)	(1,079)	(136,700)
—	—	(330)	(331)
<u>\$ 6,583</u>	<u>\$ 34,439</u>	<u>\$ (2,400)</u>	<u>\$ 74,342</u>
\$ (190)	\$ (32,389)	\$ —	\$ (32,641)
<u>\$ (190)</u>	<u>\$ (32,389)</u>	<u>\$ —</u>	<u>\$ (32,641)</u>
\$ (15,649)	\$ (3,012)	\$ —	\$ (29,680)
—	—	—	4,212
11,368	—	—	21,457
(10,091)	—	—	(10,185)
(9,229)	(142)	—	(18,774)
(2,430)	(52)	—	(2,820)
<u>\$ (26,031)</u>	<u>\$ (3,206)</u>	<u>\$ —</u>	<u>\$ (35,790)</u>
\$ 538	\$ 4	\$ 761	\$ 16,689
<u>\$ 538</u>	<u>\$ 4</u>	<u>\$ 761</u>	<u>\$ 16,689</u>
\$ (19,100)	\$ (1,152)	\$ (1,639)	\$ 22,600
\$ 65,375	\$ 24,061	\$ 24,016	\$ 573,485
<u>\$ 46,275</u>	<u>\$ 22,909</u>	<u>\$ 22,377</u>	<u>\$ 596,085</u>
\$ 18,754	\$ 41,095	\$ 840	\$ 98,406
\$ 21,580	\$ 984	\$ 37	\$ 28,931
—	—	—	34
—	—	(330)	(331)
(10,096)	(2,603)	(2,306)	(26,178)
—	119	—	116
2,132	—	(16)	2,259
7,161	1,199	77	8,845
(5,471)	(1,814)	(391)	2,333
—	—	20	(5,030)
563	(60)	(30)	495
(1,260)	—	9	(1,664)
733	(19)	(13)	819
34,659	5,454	389	44,610
<u>(62,172)</u>	<u>(9,916)</u>	<u>(686)</u>	<u>(79,303)</u>
<u>\$ (12,171)</u>	<u>\$ (6,656)</u>	<u>\$ (3,240)</u>	<u>\$ (24,064)</u>
<u>\$ 6,583</u>	<u>\$ 34,439</u>	<u>\$ (2,400)</u>	<u>\$ 74,342</u>
\$ —	\$ —	\$ —	\$ 1,174
9,473	—	—	9,473
22,391	—	—	22,391
—	—	—	(44)

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - Central services single fund report
YEAR ENDED JUNE 30, 2023
(IN THOUSANDS)**

	5200	5201	5202	5203	TOTAL
Operating Revenues:					
Net Sales.....	\$ 11,302	\$ 3,305	\$ 1	\$ 11,358	\$ 25,966
Insurance Premiums.....	-	-	-	-	-
Other Income.....	2,467	-	-	-	2,467
Total Operating Revenues.....	\$ 13,769	\$ 3,305	\$ 1	\$ 11,358	\$ 28,433
Less: Cost of Goods Sold.....	-	-	-	-	-
Gross Margin.....	\$ 13,769	\$ 3,305	\$ 1	\$ 11,358	\$ 28,433
Operating Expenses:					
Purchased Services.....	\$ 8,451	\$ 324	\$ -	\$ 10,143	\$ 18,918
Salaries and Fringe Benefits.....	4,387	2,400	-	436	7,223
Claims.....	-	-	-	-	-
Depreciation and Amortization.....	88	-	-	59	147
Supplies and Materials.....	36	58	-	189	283
Repairs and Maintenance.....	4	-	-	118	122
Indirect Costs.....	242	16	-	111	369
Other Expenses.....	-	-	-	-	-
Total Operating Expenses.....	\$ 13,208	\$ 2,798	\$ -	\$ 11,056	\$ 27,062
Operating Income (Loss).....	\$ 561	\$ 507	\$ 1	\$ 302	\$ 1,371
Nonoperating Revenues (Expenses):					
Investment/Interest Earnings.....	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants.....	-	-	-	-	-
Private Grants.....	-	-	-	-	-
Grants and Subsidies.....	-	-	-	-	-
Securities Lending Income.....	-	-	-	-	-
Other Nonoperating Revenues.....	-	-	-	-	-
Interest and Financing Costs.....	(8)	-	-	-	(8)
Grants, Aids and Subsidies.....	-	-	-	-	-
Securities Lending Rebates and Fees.....	-	-	-	-	-
Other Nonoperating Expenses.....	(1)	-	-	-	(1)
Gain (Loss) on Disposal of Capital Assets.....	-	-	-	-	-
Total Nonoperating Revenues (Expenses).....	\$ (9)	\$ -	\$ -	\$ -	\$ (9)
Income (Loss) Before Transfers and Contributions.....	\$ 552	\$ 507	\$ 1	\$ 302	\$ 1,362
Capital Contributions.....	-	-	-	-	-
Transfers-In.....	-	-	-	-	-
Transfers-Out.....	-	-	-	-	-
Total Income (Loss).....	\$ 552	\$ 507	\$ 1	\$ 302	\$ 1,362
Special Item.....	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Position.....	\$ 552	\$ 507	\$ 1	\$ 302	\$ 1,362
Net Position, Beginning, as Reported.....	\$ 345	\$ (843)	\$ 47	\$ 2,180	1,729
Prior Period Adjustment.....	-	-	-	-	-
Change in Accounting Principle.....	-	-	-	-	-
Change in Reporting Entity.....	-	-	-	-	-
Change in Fund Structure.....	-	-	-	-	-
Net Position, Beginning, as Restated.....	\$ 345	\$ (843)	\$ 47	\$ 2,180	\$ 1,729
Net Position, Ending.....	\$ 897	\$ (336)	\$ 48	\$ 2,482	\$ 3,091

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION - Central Services single fund report

June 30, 2023

(IN THOUSANDS)

ASSETS	5200	5201	5202	5203	TOTAL
Current Assets:					
Cash and Cash Equivalents.....	\$ 1,662	\$ 144	\$ 46	\$ -	\$ 1,852
Investments.....	-	-	-	-	-
Accounts Receivable.....	2,285	453	-	2,963	5,701
Interfund Receivables.....	-	-	-	5	5
Due from Component Unit.....	-	-	-	-	-
Accrued Investment/Interest Earnings.....	-	-	-	-	-
Federal Aid Receivable.....	-	-	-	-	-
Inventories.....	-	-	-	4	4
Loans and Notes Receivable.....	-	-	-	-	-
Leases Receivable.....	-	-	-	-	-
Securities Lending Collateral.....	-	-	-	-	-
Prepaid Expenses.....	-	-	-	194	194
Other Assets.....	-	-	-	-	-
Total Current Assets.....	<u>\$ 3,947</u>	<u>\$ 597</u>	<u>\$ 46</u>	<u>\$ 3,166</u>	<u>\$ 7,756</u>
Noncurrent Assets:					
Cash and Cash Equivalents-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Investments-Restricted.....	-	-	-	-	-
Other Assets-Restricted.....	-	-	-	-	-
Due from Component Unit.....	-	-	-	-	-
Advances to Other Funds.....	-	-	-	-	-
Accounts Receivable.....	-	-	-	-	-
Loans and Notes Receivable.....	-	-	-	-	-
Leases Receivable.....	-	-	-	-	-
Right-to-Use Assets (Net).....	176	-	-	-	176
Depreciable Capital Assets (Net).....	-	-	-	172	172
Nondepreciable Capital Assets.....	-	-	-	-	-
Prepaid Expenses.....	-	-	-	-	-
Other Assets.....	-	-	-	-	-
Total Noncurrent Assets.....	<u>\$ 176</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172</u>	<u>\$ 348</u>
Total Assets.....	<u>\$ 4,123</u>	<u>\$ 597</u>	<u>\$ 46</u>	<u>\$ 3,338</u>	<u>\$ 8,104</u>
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows.....	-	-	-	-	-
Deferred Pension Outflows.....	1,139	769	-	188	2,096
Deferred Other Postemployment Benefits Outflows.....	58	26	-	10	94
Deferred Derivative Outflows.....	-	-	-	-	-
Total Deferred Outflows of Resources.....	<u>\$ 1,197</u>	<u>\$ 795</u>	<u>\$ -</u>	<u>\$ 198</u>	<u>\$ 2,190</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable.....	\$ 1,703	\$ 112	\$ -	\$ 165	\$ 1,980
Interfund Payables.....	-	-	-	509	509
Due to Component Unit.....	-	-	-	-	-
Unearned Revenue.....	-	-	-	-	-
Accrued Interest Payable.....	-	-	-	-	-
Bonds and Notes Payable.....	-	-	-	-	-
Lease/Subscription Payable.....	101	-	-	-	101
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
Compensated Absences Payable.....	46	27	-	4	77
Securities Lending Liabilities.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Current Liabilities.....	<u>\$ 1,850</u>	<u>\$ 139</u>	<u>\$ -</u>	<u>\$ 678</u>	<u>\$ 2,667</u>
Noncurrent Liabilities:					
Accounts Payable-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Component Unit.....	-	-	-	-	-
Unearned Revenue.....	-	-	-	-	-

Bonds and Notes Payable.....	-	-	-	-	-
Lease/Subscription Payable.....	61	-	-	-	61
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
Compensated Absences Payable.....	436	279	-	32	747
Advances from Other Funds.....	-	-	-	-	-
Other Postemployment Benefits.....	308	138	-	51	497
Net Pension Liability.....	1,248	842	-	206	2,296
Funds Held in Trust.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Noncurrent Liabilities.....	<u>\$ 2,053</u>	<u>\$ 1,259</u>	<u>\$ -</u>	<u>\$ 289</u>	<u>\$ 3,601</u>
Total Liabilities.....	<u>\$ 3,903</u>	<u>\$ 1,398</u>	<u>\$ -</u>	<u>\$ 967</u>	<u>\$ 6,268</u>
DEFERRED INFLOWS OF RESOURCES					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease Restructuring.....	-	-	-	-	-
Deferred Leases.....	-	-	-	-	-
Deferred Revenue.....	-	-	-	-	-
Deferred Pension Inflows.....	464	313	-	76	853
Deferred Other Postemployment Benefits Inflows.....	51	23	-	8	82
Total Deferred Inflows of Resources.....	<u>\$ 515</u>	<u>\$ 336</u>	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ 935</u>
NET POSITION					
Net Investment in Capital Assets.....	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172</u>	<u>\$ 186</u>
Unrestricted	<u>\$ 886</u>	<u>\$ (341)</u>	<u>\$ 47</u>	<u>\$ 2,313</u>	<u>\$ 2,905</u>
Total Net Position.....	<u><u>\$ 900</u></u>	<u><u>\$ (341)</u></u>	<u><u>\$ 47</u></u>	<u><u>\$ 2,485</u></u>	<u><u>\$ 3,091</u></u>

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, vision 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 2023 medical rates increased 2.0%. This increase is based on a projected 6.3% annual trend increase, a 1.4% reserve draw down, and other factors affecting expected income or expenses. A copy of the consultant's rate development exhibit, which details each of these rate setting components, has been included. Plan Year 2023 dental rates represented an increase of 5%. Rates for the fully insured life, vision, 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, 2023**

(file-SEGP23 Sheet19 FY2023)

	Self Insured Medical & Dental	Fully Insured Life, Vision & Disability	Adminis- trative	Total	Total Per ACFR (Rounded)
Revenue					
Premiums charged	\$1,099,959,743	\$49,387,177	(\$22,000)	\$1,149,324,920	\$1,149,326,000
Administrative fees and other Income	0	0	8,892,350	8,892,350	8,892,000
Total Revenue	1,099,959,743	49,387,177	8,870,350	1,158,217,270	1,158,218,000
Expenses					
Purchased Services	39,928,551	49,523,655	4,968,455	94,420,661	94,421,000
Salaries and Benefits	-	-	4,836,923	4,836,923	4,837,000
Claims	1,022,042,919	-	0	1,022,042,919	1,022,043,000
Depreciation	-	-	0	0	0
Repairs	-	-	2,982	2,982	3,000
Supplies	-	-	20,193	20,193	20,000
Indirect Costs	-	-	318,102	318,102	318,000
Other Expenses	412,212	-	13,655	425,867	427,000
Total Expenses	1,062,383,682	49,523,655	10,160,310	1,122,067,647	1,122,069,000
Operating Income (Loss)	37,576,061	(136,478)	(1,289,960)	36,149,623	36,149,000
Investment Income	14,286,543	209,287	349,297	14,845,127	14,845,000
Total Non Operating Revenue	14,286,543	209,287	349,297	14,845,127	14,845,000
Change in Reserves for Claims	51,862,604	72,809	(940,663)	50,994,750	50,994,000
Internal Transfer	(1,050,000)	0	1,050,000	0	0
Transfer To General Fund	0	0	(62,720)	(62,720)	(63,000)
Reserve for Claims - Beginning of Year	373,593,846	2,602,127	2,660,755	378,856,727	378,857,000
Change in Accounting Principal	0	0	0	0	0
Reserve for Claims - End of Year	\$424,406,449	\$2,674,936	\$2,707,371	\$429,788,757	\$429,788,000

**SELF INSURED MEDICAL PLANS
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2023**

(file-SEGP23 Sheet19 FY2023)

Reserve For Unpaid Claims (Medical)

1) Unpaid administrative fees	\$0	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	\$983,433,000	
Performance incentive factor	<u>0.50%</u>	
Retention Reserve Required	<u>4,917,165</u>	
Total Reserve for Unpaid Retention Costs		4,917,165

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	\$983,433,000	
Percentage per Carrier estimates	<u>8.35%</u>	
Total Reserve for Unpaid Claims (Medical)		82,139,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2023 is 33% of total Claims.
The 33% figure is made up of the following three components:

- 1) The 2023 contract year was funded at the expected claim level plus retention.
The 2023 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 2023 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$983,433,000	
Percentage per established reserve policy	<u>33%</u>	
Total Reserve For Claim Fluctuations		<u>324,532,890</u>
Total Required Health Plan Reserve as of June 30, 2023		<u><u>411,589,055</u></u>

**SELF INSURED DENTAL PLAN
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2022**

(file-SEGP23 Sheet19 FY2023)

Reserve For Unpaid Claims (Dental)

1) Unpaid administrative fees	-	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	\$68,828,000	
Performance incentive factor	<u>1.00%</u>	
Retention Reserve Required	<u>688,280</u>	
Total Reserve for Unpaid Retention Costs		688,280

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	\$68,828,000	
Percentage per Carrier estimates	<u>3.16%</u>	
Total Reserve for Unpaid Claims (Dental)		2,174,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2023 is 10% of total Claims.
The 10% figure is made up of the following three components:

- 1) The 2023 contract year was funded at the expected claim level plus retention.
The 2023 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 2023 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$68,828,000	
Percentage per established reserve policy	<u>10%</u>	
Total Reserve For Claim Fluctuations		<u>6,882,800</u>
Total Required Dental Plan Reserve as of June 30, 2023		<u><u>9,745,080</u></u>

**STATE EMPLOYEE GROUP INSURANCE PROGRAM
RESERVE ANALYSIS
AS OF JUNE 30, 2023**
(file-SEGP23 Sheet19 FY2023)

**DETAIL OF CLAIMS PAYABLE IN THE SEGIP FY 2023 FINANCIAL STATEMENTS
AS REPORTED TO THE LEGISLATURE**

Medical IBNR	82,139,000
Dental IBNR	<u>2,174,000</u>
Subtotal - Medical & Dental	84,313,000
Reserve for MML	1,838,000
Total Claims Payable	<u>86,151,000</u>

COMPONENTS OF THE HEALTH & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2023

	Health Plans (Page 2)	Dental Plan (Page 3)	Total
Reserve for unpaid retention costs	4,917,165	688,280	5,605,445
Reserve for unpaid claims	82,139,000	2,174,000	84,313,000
Reserve for claim fluctuations			
Reserve margin	245,858,250	4,129,680	249,987,930
PSR	49,171,650	1,720,700	50,892,350
Overlapping of fiscal years	29,502,990	1,032,420	30,535,410
Total Required Reserves	<u>411,589,055</u>	<u>9,745,080</u>	<u>421,334,135</u>

SUMMARY OF MEDICAL & DENTAL PLAN RESERVES

	Reported in Financial Statements	Reported in Reserve Calculation	Difference
Reserve for unpaid retention costs	-	5,605,445	(5,605,445)
Reserve for unpaid claims	86,151,000	84,313,000	1,838,000
Reserve for claim fluctuations			
Reserve margin	-	249,987,930	(249,987,930)
PSR	-	50,892,350	(50,892,350)
Overlapping of fiscal years	-	30,535,410	(30,535,410)
Total	<u>86,151,000</u>	<u>421,334,135</u>	<u>(335,183,135)</u>
Per Page 1 - Reserve for claims - End of Year			<u>424,406,449</u>

STATE EMPLOYEE GROUP INSURANCE PROGRAM
IBNR for Health and Dental Plans
As of June 30, 2023
 (file-SEGP23 Sheet19 FY2023)

	IBNR Medical Claims	IBNR Pharmacy Claims	Total IBNR
Self Funded Medical Plans			
Blue Cross	Pg. 6 46,549,000	Pg. 9 3,421,000	49,970,000
Health Partners	Pg. 7 21,824,000	Pg. 9 3,963,000	25,787,000
Preferred One	Pg. 8 <u>5,703,000</u>	Pg. 9 <u>679,000</u>	<u>6,382,000</u>
Total Medical Plans	<u>74,076,000</u>	<u>8,063,000</u>	<u>82,139,000</u>
 Self Funded Dental Plans			
Delta Dental	Pg. 12 1,331,000		1,331,000
Health Partner Dental	Pg. 13 <u>843,000</u>		<u>843,000</u>
Total Dental Plans	<u>2,174,000</u>		<u>2,174,000</u>
		Mn Life (Page 14)	<u>1,838,000</u>
		Total IBNR	<u>86,151,000</u>

State of MN Actives - Total

Reserve Key: 10110
202307

Incurred Month	6 of 12 C.F.	Paid Claims		Ultimate Liability	Required Reserves	Members	Cost per Participant	Cumulative Reserves	Claims Paid Over Limit
		from No Run Out	30-day run out						
202008	1.0000	\$ 28,913,526	\$	\$ 28,915,566	\$ 2,040	61,235	\$472.21	\$ -	\$ -
202009	1.0000	\$ 30,341,127	\$	\$ 30,351,445	\$ 10,318	61,157	\$496.29	\$ -	\$ -
202010	1.0000	\$ 31,095,649	\$	\$ 31,121,983	\$ 26,334	60,992	\$510.26	\$ -	\$ -
202011	1.0000	\$ 29,767,753	\$	\$ 29,794,415	\$ 26,662	60,867	\$489.50	\$ -	\$ -
202012	1.0000	\$ 35,501,936	\$	\$ 35,519,941	\$ 18,004	60,813	\$584.08	\$ -	\$ -
202101	1.0000	\$ 27,383,759	\$	\$ 27,425,389	\$ 41,631	64,672	\$424.07	\$ -	\$ -
202102	1.0000	\$ 27,897,440	\$	\$ 27,923,895	\$ 26,455	64,475	\$433.10	\$ -	\$ -
202103	1.0000	\$ 36,562,580	\$	\$ 36,582,725	\$ 20,145	64,370	\$568.32	\$ -	\$ -
202104	1.0000	\$ 33,396,735	\$	\$ 33,416,873	\$ 20,138	64,402	\$518.88	\$ -	\$ -
202105	1.0000	\$ 31,556,161	\$	\$ 31,570,900	\$ 14,738	64,240	\$491.45	\$ -	\$ -
202106	1.0000	\$ 33,246,328	\$	\$ 33,274,568	\$ 28,240	64,013	\$519.81	\$ -	\$ -
202107	0.9997	\$ 30,027,452	\$	\$ 30,035,123	\$ 7,671	63,738	\$471.23	\$ 7,510	\$ -
202108	0.9997	\$ 33,354,808	\$	\$ 33,400,968	\$ 46,160	63,369	\$527.09	\$ 19,193	\$ -
202109	0.9995	\$ 33,771,199	\$	\$ 33,809,071	\$ 37,872	63,140	\$535.46	\$ 36,353	\$ -
202110	0.9994	\$ 32,681,946	\$	\$ 32,719,178	\$ 37,232	63,257	\$517.24	\$ 55,053	\$ -
202111	0.9991	\$ 35,302,045	\$	\$ 35,342,315	\$ 40,270	63,110	\$560.01	\$ 87,750	\$ -
202112	0.9992	\$ 39,162,741	\$	\$ 39,199,040	\$ 36,299	63,104	\$621.18	\$ 118,989	\$ -
202201	0.9991	\$ 27,742,443	\$	\$ 27,792,710	\$ 50,267	62,442	\$445.10	\$ 143,292	\$ -
202202	0.9990	\$ 27,657,255	\$	\$ 27,683,782	\$ 26,527	62,357	\$443.96	\$ 169,934	\$ -
202203	0.9988	\$ 31,850,771	\$	\$ 31,923,771	\$ 73,000	62,344	\$512.06	\$ 208,299	\$ -
202204	0.9985	\$ 32,798,665	\$	\$ 32,851,022	\$ 52,358	62,410	\$526.37	\$ 257,315	\$ -
202205	0.9982	\$ 31,442,030	\$	\$ 31,499,754	\$ 57,724	62,409	\$504.73	\$ 312,534	\$ -
202206	0.9979	\$ 31,442,087	\$	\$ 31,513,518	\$ 71,431	62,300	\$505.83	\$ 379,798	\$ -
202207	0.9978	\$ 28,749,694	\$	\$ 28,807,161	\$ 57,467	62,319	\$462.25	\$ 441,987	\$ -
202208	0.9976	\$ 32,379,026	\$	\$ 32,565,437	\$ 186,411	62,336	\$522.42	\$ 521,170	\$ -
202209	0.9965	\$ 33,081,288	\$	\$ 33,181,591	\$ 100,303	62,349	\$532.19	\$ 638,890	\$ -
202210	0.9952	\$ 33,690,877	\$	\$ 33,861,771	\$ 170,895	62,566	\$541.22	\$ 800,086	\$ -
202211	0.9922	\$ 34,201,969	\$	\$ 34,593,635	\$ 391,667	62,582	\$552.77	\$ 1,068,373	\$ -
202212	0.9917	\$ 35,039,063	\$	\$ 35,371,094	\$ 332,031	62,662	\$564.47	\$ 1,363,578	\$ -
202301	0.9880	\$ 30,874,167	\$	\$ 31,373,972	\$ 499,806	63,107	\$497.16	\$ 1,739,745	\$ -
202302	0.9857	\$ 28,802,187	\$	\$ 29,328,670	\$ 526,483	63,098	\$464.81	\$ 2,159,145	\$ -
202303	0.9776	\$ 32,930,878	\$	\$ 34,269,291	\$ 1,338,413	63,113	\$542.98	\$ 2,927,622	\$ -
202304	0.9602	\$ 31,826,467	\$	\$ 33,770,915	\$ 1,944,448	63,272	\$533.74	\$ 4,273,207	\$ -
202305	0.9274	\$ 31,301,827	\$	\$ 37,679,588	\$ 6,377,761	63,337	\$594.91	\$ 7,009,095	\$ -
202306	0.8290	\$ 14,055,183	\$	\$ 36,268,214	\$ 22,213,031	63,260	\$573.32	\$ 13,210,666	\$ -
202307	0.3478	\$ 11,108,728	\$	\$ 32,746,021	\$ 21,637,292	63,250	\$517.72	\$ 34,847,959	\$ -

Total \$ 1,132,637,353 \$ 1,167,485,312 \$ 34,847,959 \$ -

Plan Yr	Mths	Rounded Amt (0 Day)	Unpaid Aligned Incentive Provider Settlements				
			Settlements				
2021	12 Mths	\$ 394,343,193	\$ 394,700,045	\$ 356,852	\$ 357,000	0	\$ 357,000
2022	12 Mths	\$ 380,075,165	\$ 381,645,246	\$ 1,570,081	\$ 1,570,000	7,959,000	\$ 9,529,000
2023	6 Mths	\$ 169,790,709	\$ 202,690,650	\$ 32,899,941	\$ 32,900,000	3,763,000	\$ 36,663,000
		\$ 1,099,829,059	\$ 1,134,739,291	\$ 34,910,232	\$ 34,827,000	\$ 11,722,000	\$ 46,549,000

J.E. 9B

Unpaid Aligned Incentive Provider Settlement calculations:

2021	2022	2023	
8,115,726	9,463,920	4,475,000	Negotiated Settlements
-1,258,388	-1,505,095	-712,000	Rx Rebates
6,857,338	7,958,825	3,763,000	net Provider Settlement
-6,857,338			pd 05/01/23
0	7,959,000	3,763,000	rounded

Negotiated Settlement amounts are from: 2021-Interim Settlement doc, 2022 and 2023-Award Allocation using June '22 reserves
2021 Rx Rebate is from Interim Settlement document, 2022 and 2023 is estimated (based on 2021 percent)

Carrier HealthPartners

**IBNR Estimate one month runout
2nd Quarter ending 06/30/2023**

Part One - To be provided by 08/21/2023

<u>Service Dates</u>	<u>Paid Claims</u> from No run out	<u>Est. of Ultimate Liability</u> 30-day Run out	<u>IBNR Estimate</u>
Prior to July of 2022	\$269,157,763	\$269,168,813	\$11,050
Jul-22	\$20,914,605	\$20,917,486	\$2,881
Aug-22	\$24,272,322	\$24,279,448	\$7,126
Sep-22	\$24,680,848	\$24,695,654	\$14,806
Oct-22	\$24,476,137	\$24,497,036	\$20,899
Nov-22	\$25,268,139	\$25,279,197	\$11,058
Dec-22	\$24,127,661	\$24,170,077	\$42,416
Jan-23	\$24,910,727	\$25,438,792	\$528,065
Feb-23	\$22,698,866	\$22,904,191	\$205,325
Mar-23	\$28,766,627	\$29,622,560	\$855,933
Apr-23	\$25,892,894	\$27,650,833	\$1,757,939
May-23	\$26,247,395	\$29,756,609	\$3,509,214
Jun-23	\$11,878,422	\$26,735,991	\$14,857,569
Subtotal - Jul 2022 to Jun 2023	<u>\$300,926,964</u>	<u>\$305,947,874</u>	<u>\$5,020,910</u>
Total	<u>\$570,095,777</u>	<u>\$575,116,687</u>	<u>\$5,020,910</u>

				IBNR Rounded
2022	\$412,897,475	\$413,007,711	\$110,236	\$110,000
2023	\$140,394,931	\$162,108,976	\$21,714,045	\$21,714,000
	<u>\$553,292,406</u>	<u>\$575,116,687</u>	<u>\$21,824,281</u>	<u>\$21,824,000</u>

JE 9B

**Preferred One
IBNR Worksheet - Including Pharmacy
12 Months Ending 12/31/22 - @ 07/31/23**

	6/30/2023 Total Paid <u>Claims</u>	6/30/2023 Total Paid <u>RX Claims</u>	6/30/2023 Total Paid <u>Medical Claims</u>	07/31/23 Total Projected <u>Claims</u>	07/31/23 Total Projected <u>Medical Claims</u>	IBNR
January - 22	9,972,034	2,600,431	7,371,603	10,006,302	7,405,871	34,268
February	10,253,101	2,573,090	7,680,011	10,253,247	7,680,157	146
March	11,461,641	2,814,486	8,647,155	11,461,641	8,647,155	0
April	10,925,750	2,792,291	8,133,459	10,926,038	8,133,747	288
May	11,973,544	2,743,723	9,229,821	11,974,015	9,230,292	471
June	11,212,519	3,100,936	8,111,583	11,215,409	8,114,473	2,890
July	9,797,362	2,693,698	7,103,664	9,814,279	7,120,581	16,917
August	12,731,322	2,879,367	9,851,955	12,785,421	9,906,054	54,099
September	11,530,241	2,806,831	8,723,410	11,566,299	8,759,468	36,058
October	11,416,317	3,032,929	8,383,388	11,468,076	8,435,147	51,759
Nov	12,460,085	3,135,866	9,324,219	12,547,855	9,411,989	87,770
December	13,256,028	2,967,999	10,288,029	13,394,932	10,426,933	138,904
	136,989,944	34,141,647	102,848,297	137,413,514	103,271,867	423,570
			2022	Rounded IBNR		424,000

**Preferred One
IBNR Worksheet - Including Pharmacy
6 Months Ending 06/30/23 - 30-day Run Out**

	As of 06/30/23 Total Paid <u>Claims</u>	As of 06/30/23 Total Paid <u>RX Claims</u>	As of 06/30/23 Total Paid <u>Medical Claims</u>	7/31/2023 Total Projected <u>Claims</u>	7/31/2023 Total Projected <u>Medical Claims</u>	IBNR
January - 23	8,329,937	2,005,518	6,324,419	8,435,419	6,429,901	105,482
February	7,268,134	1,773,993	5,494,141	7,426,752	5,652,759	158,618
March	7,331,992	1,986,196	5,345,796	7,881,227	5,895,031	549,235
April	6,992,401	1,974,121	5,018,280	7,546,495	5,572,374	554,094
May	6,084,466	1,924,038	4,160,428	7,884,611	5,960,573	1,800,145
June	2,125,617	1,135,501	990,116	7,537,464	6,401,963	5,411,847
July			0		0	0
August			0		0	0
September			0		0	0
October			0		0	0
Nov			0		0	0
December			0		0	0
	38,132,547	10,799,367	27,333,180	46,711,968	35,912,601	8,579,421
			2023	Rounded IBNR		8,579,000

Total: 9,003,000

AP Exper		9													
Agency	Fiscal Year	Fund	Dept ID	AppropID	Account	Acctg Date	Amount	Descr	Voucher Number	Vchr Entry Date	Invoice Number	Invoice Date	Goods Recvd Date	Supplier	Vendor ShortName
G10	2024	5600	G1036623	G100047	411327	7/3/2023	-1,122,568.75	2023 HP Admin Fees	00042806	7/3/2023	53798699	7/1/2023	6/30/2023	0000264461	CVS PHARMA-001
G10	2024	5600	G1036623	G100047	411327	7/3/2023	1,204,506.45	2023 HP Admin Fees	00043045	7/20/2023	Reclass Voucher 00042806	7/1/2023	6/30/2023	0000264461	CVS PHARMA-001
							81,937.70	Net Admin Fees							
G10	2024	5600	G1036623	G100048	411327	7/3/2023	1,372,577.12	2023 BCBS Admin Fees	00043045	7/20/2023	Reclass Voucher 00042806	7/1/2023	6/30/2023	0000264461	CVS PHARMA-001
G10	2024	5600	G1036623	G100048	411327	7/3/2023	-1,279,334.83	2023 BCBS Admin Fees	00042806	7/3/2023	53798699	7/1/2023	6/30/2023	0000264461	CVS PHARMA-001
							93,242.29	Net Admin Fees							
G10	2024	5600	G1036623	G100051	411327	7/3/2023	-210,678.54	2023 P1 Admin Fees	00042806	7/3/2023	53798699	7/1/2023	6/30/2023	0000264461	CVS PHARMA-001
G10	2024	5600	G1036623	G100051	411327	7/3/2023	224,094.22	2023 P1 Admin Fees	00043045	7/20/2023	Reclass Voucher 00042806	7/1/2023	6/30/2023	0000264461	CVS PHARMA-001
							13,415.68	Net Admin Fees							
G10	2024	5600	G1036623	G100047	412004	7/3/2023	4,926,853.75	2023 HP Claims	00042806	7/3/2023	53798699	7/1/2023	6/30/2023	0000264461	CVS PHARMA-001
G10	2024	5600	G1036623	G100047	412004	7/3/2023	-1,505,633.06	2023 HP Claims	00043045	7/20/2023	Reclass Voucher 00042806	7/1/2023	6/30/2023	0000264461	CVS PHARMA-001
							3,421,220.69	Net Claims							
G10	2024	5600	G1036623	G100048	412004	7/3/2023	-1,715,721.40	2023 BCBS Claims	00043045	7/20/2023	Reclass Voucher 00042806	7/1/2023	6/30/2023	0000264461	CVS PHARMA-001
G10	2024	5600	G1036623	G100048	412004	7/3/2023	5,678,796.75	2023 BCBS Claims	00042806	7/3/2023	53798699	7/1/2023	6/30/2023	0000264461	CVS PHARMA-001
							3,963,075.35	Net Claims							
G10	2024	5600	G1036623	G100051	412004	7/3/2023	959,331.42	2023 P1 Claims	00042806	7/3/2023	53798699	7/1/2023	6/30/2023	0000264461	CVS PHARMA-001
G10	2024	5600	G1036623	G100051	412004	7/3/2023	-280,117.78	2023 P1 Claims	00043045	7/20/2023	Reclass Voucher 00042806	7/1/2023	6/30/2023	0000264461	CVS PHARMA-001
							679,213.64	Net Claims							
							188,595.67	Total Admin Fees							
							8,063,509.68	Total Claims							

The "Network Guarantee" credit on the 06/30/23 invoice, paid 07/01/23 on voucher 00042806, was applied to Admin Fees but should have been applied to Claims. This worksheet shows the net admin fees and claims after the correction. Copies of the two vouchers are attached.

EFT

VENDOR:

CVS Pharmacy Claims
Vendor # 0000264461-005-5
1 CVS Drive
Woonsocket, RI 02895-0988

ACCT # Pharmacy Claims Account

TOTAL AMOUNT OF EFT: \$8,252,105.35
INVOICE NUMBER: 53798699
SERVICE DATES: 06/16/2023- 06/30/2023
PAYMENT VOUCHER #: G1001 - 00042806 07/03/2023 JLM
INVOICE REC'D DATE: 07/03/2023
CUSTOMER NUMBER: ASEGIP

2023 BCBS Claims -- 412004 5,678,796.75
Fund: 5600 FinDeptID: G1036623 Appr: G100048

2023 BCBS Admin Fees -- 411327 (1,279,334.83)
Fund: 5600 FinDeptID: G1036623 Appr: G100048

2023 HP Claims -- 412004 4,926,853.75
Fund: 5600 FinDeptID: G1036623 Appr: G100047

2023 HP Admin Fees -- 411327 (1,122,568.75)
Fund: 5600 FinDeptID: G1036623 Appr: G100047

2023 P1 Claims -- 412004 959,331.42
Fund: 5600 FinDeptID: G1036623 Appr: G100051

2023 P1 Admin Fees -- 411327 (210,678.54)
Fund: 5600 FinDeptID: G1036623 Appr: G100051

PEIP **411327** (700,294.45)
Fund: 4700 FinDeptID: G1036802 Appr: G100055

Authorized Signature & Date: _____

CALENDAR YEAR (JAN - DEC)

	Claims	Admin	DMR Clms	DMR Admin	HD Claims	HD Admin	TOTAL
BCBS	5,277,555.91	(1,281,794.03)	398,859.79	2,322.30	2,381.05	136.90	4,399,461.92
Health Partners	4,738,480.06	(1,124,439.00)	171,416.52	1,622.05	16,957.17	248.20	3,804,285.00
Preferred One	897,201.47	(211,281.49)	62,129.95	583.70	-	19.25	748,652.88
PEIP		(700,294.45)					(700,294.45)
	<u>10,913,237.44</u>	<u>(3,317,808.97)</u>	<u>632,406.26</u>	<u>4,528.05</u>	<u>19,338.22</u>	<u>404.35</u>	<u>8,252,105.35</u>

JOURNAL VOUCHER

VENDOR: **CVS Pharmacy Claims**
Vendor # 0000264461-005-5
 1 CVS Drive
 Woonsocket, RI 02895-0988
ACCT # Pharmacy Claims Account

TOTAL AMOUNT OF EFT: \$0.00
 INVOICE NUMBER: Reclass Voucher 00042806
 SERVICE DATES: 6/30/2023
 PAYMENT VOUCHER #: G1001 - 00043045 07/20/2023 KSA
 INVOICE REC'D DATE: 07/20/2023
 CUSTOMER NUMBER: ASEGIP

2023 BCBS Claims -- 412004	(1,715,721.40)
	Fund: 5600 FinDeptID: G1036623 Appr: G100048
2023 BCBS Admin Fees -- 411327	1,372,577.12
	Fund: 5600 FinDeptID: G1036623 Appr: G100048
2023 HP Claims -- 412004	(1,505,633.06)
	Fund: 5600 FinDeptID: G1036623 Appr: G100047
2023 HP Admin Fees -- 411327	1,204,506.45
	Fund: 5600 FinDeptID: G1036623 Appr: G100047
2023 P1 Claims -- 412004	(280,117.78)
	Fund: 5600 FinDeptID: G1036623 Appr: G100051
2023 P1 Admin Fees -- 411327	224,094.22
	Fund: 5600 FinDeptID: G1036623 Appr: G100051
2023 PEIP admin fees-- 411327	700,294.45
	Fund: 4700 FinDeptID: G1036802 Appr: G100055

Authorized Signature & Date: _____

	CALENDAR YEAR (JAN - DEC)				
	Claims	Admin	DMR Clms	DMR Admin	HD Claims
BCBS	(1,715,721.40)	1,372,577.12			
Health Partners	(1,505,633.06)	1,204,506.45			
Preferred One	(280,117.78)	224,094.22			
PEIP		700,294.45			
	<u>(3,501,472.24)</u>	<u>3,501,472.24</u>	-	-	-

State Of Minnesota																									
Group: 000216																									
																									Rounded
07/01/2022 - 06/30/2023: Estimated IBNR is \$1,330,641																									1,331,000
INCURRED CLAIMS																									
PAID CLAIMS	JUN-2023	MAY-2023	APR-2023	MAR-2023	FEB-2023	JAN-2023	DEC-2022	NOV-2022	OCT-2022	SEP-2022	AUG-2022	JUL-2022	JUN-2022	MAY-2022	APR-2022	MAR-2022	FEB-2022	JAN-2022	DEC-2021	NOV-2021	OCT-2021	SEP-2021	AUG-2021	JUL-2021	
JUL-2022	0	0	0	0	0	0	0	0	0	0	0	2,354,387	501,384	33,203	18,508	8,600	1,251	5,761	1,561	466	863	250	-283	2,171	
AUG-2022	0	0	0	0	0	0	0	0	0	0	2,856,041	472,685	64,342	17,985	4,569	3,346	7,223	285	-3,205	-1,087	-234	-342	0	0	
SEP-2022	0	0	0	0	0	0	0	0	0	2,626,045	659,194	47,624	23,735	6,192	3,730	4,663	2,412	1,887	3,483	1,950	2,156	1,410	47	0	
OCT-2022	0	0	0	0	0	0	0	0	2,631,632	443,920	45,948	13,461	4,586	2,584	6,706	1,290	1,062	770	102	528	155	0	796	0	
NOV-2022	0	0	0	0	0	0	0	2,461,469	563,673	42,868	9,804	6,294	10,728	2,224	4,163	1,777	2,106	3,243	1,736	-875	0	-117	0	0	
DEC-2022	0	0	0	0	0	0	2,797,496	798,112	33,636	9,274	7,900	4,977	8,274	5,006	3,334	2,872	-72	995	2,899	1,298	93	1,415	-1,663	0	
JAN-2023	0	0	0	0	0	3,359,007	461,328	50,194	11,323	9,288	4,950	3,114	5,079	-404	2,655	1,059	-1,023	48	189	0	0	154	-492	0	
FEB-2023	0	0	0	0	2,574,024	743,907	35,713	11,889	10,346	8,967	6,233	1,486	-685	138	1,651	0	0	1,111	0	0	0	0	0	0	
MAR-2023	0	0	0	3,400,301	885,914	82,168	25,009	11,266	7,405	3,859	3,150	633	2,780	1,433	273	1,021	93	1,288	0	-21	-414	-349	645	-1,410	
APR-2023	0	0	3,013,705	577,811	51,170	37,044	7,741	8,169	3,161	766	2,076	3,535	724	1,784	297	70	0	-1,047	0	5	0	0	0	0	
MAY-2023	0	3,424,908	496,653	48,694	30,830	10,947	4,017	5,560	474	3,251	3,608	2,253	1,155	0	119	1,315	2,873	1,015	0	0	0	0	0	0	
JUN-2023	3,272,748	657,955	47,203	22,685	12,436	5,540	6,466	2,928	605	839	984	1,235	-74	756	0	229	0	375	-4	0	0	0	974	64	
TOTAL	3,272,748	4,082,863	3,557,561	4,049,491	3,554,374	4,238,613	3,337,770	3,349,577	3,262,255	3,149,055	3,599,888	2,911,584	622,028	70,901	46,005	26,242	15,925	16,403	6,093	2,255	2,624	2,421	24	825	
	14,242	2021 Claims paid Jul 2022-Jun 2023																							
	19,657,164	2022 Claims paid Jul-Dec 2022																							
	750,469	2022 Claims paid Jan-Jun 2023																							
	22,755,650	2023 Claims paid Jan-Jun 2023																							
	43,177,525	Total Claims paid Jul 2022-Jun 2023 (FY23)																							

Carrier HealthPartners
Dental IBNR Estimate for Fiscal Year-End
All Packages ending June 2023

<u>Service Dates</u>	<u>Paid Claims</u>	<u>Est. of Ultimate Liability</u>	<u>IBNR Estimate</u>
JUL 2022	\$1,614,696	\$1,614,696	\$0
AUG 2022	\$2,023,019	\$2,023,459	\$440
SEP 2022	\$1,687,860	\$1,688,535	\$676
OCT 2022	\$1,809,231	\$1,810,484	\$1,253
NOV 2022	\$1,837,039	\$1,838,880	\$1,841
DEC 2022	\$1,859,203	\$1,862,117	\$2,914
JAN 2023	\$2,180,329	\$2,185,758	\$5,430
FEB 2023	\$1,870,664	\$1,877,895	\$7,231
MAR 2023	\$2,101,637	\$2,114,647	\$13,009
APR 2023	\$1,880,106	\$1,899,505	\$19,398
MAY 2023	\$2,098,929	\$2,138,363	\$39,434
JUN 2023	\$1,913,724	\$1,987,856	\$74,132
Total - Jul. '22 to Jun. '23	\$22,876,437	\$23,042,195	\$165,759
* July 2023 run-out included in paid claims	\$677,177		IBNR with July \$842,935
		Rounded:	<u><u>\$843,000</u></u>

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, 2023 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 2023 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 2023 unpaid claims reserve:	
Expected 2023 death claims per 2024 rate renewal	8,608,400
Expected 2023 AD&D claims per 2024 rate renewal	291,200
Total expected claims for 2023	<u>8,899,600</u>
Reserve policy ratio	1/12
Estimated unreported claims	<u>741,633</u>
2. Calculation of unpaid claims associated with waiver of premium disability	
Expected 2023 waiver of premium for disability per 2024 renewal	-694,000
Estimated reserve percentage	<u>67.00%</u>
Estimated unpaid claims on waiver of premium for disability claims	<u>-464,980</u>
Total Unpaid Claims Reserve Needed June 30, 2023	<u><u>276,653</u></u>

Reserve for Claim Fluctuations

The reserve for Claims Fluctuations for 2023 is 19% of expected premium. The 19% figure is made up of three components and is calculated as follows:

1. For 2023 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 2023 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 2023 claims fluctuation reserve:

Total Expected Premium for 2023	8,216,900
Percentage per established reserve policy	<u>19.00%</u>
Total Claims Fluctuation Reserve Needed June 30, 2023	<u><u>1,561,211</u></u>
Total June 30, 2023 Basic Life Trust Reserve	<u><u>1,837,864</u></u>

Rounded
1,838,000

Minnesota Management & Budget

Advantage Plan - SEGIP

Actuarial Rate Development

2023 Plan Year

2021 base data, 1.4% reserve drawdown

	All Plans
Experience Period	01/2021 - 12/2021
Projection Period	01/2023 - 12/2023
Projection Months (midpoint to midpoint)	24

Index	Claims	Formulas		
M e d i c a l	A	Allowed Medical Claims		\$ 824,060,878
	B	Incurred But Not Reported (IBNR) Completion Factor		0.963
	C	Completed Medical Claims	A / B	\$ 855,573,935
	D	Plan Paid Benefit Factor		92.1%
	E	Paid Medical Claims	C * D	\$ 787,600,287
	F	Projected Medical Rx Rebates		(\$2,700,830)
	G	Net Paid Medical Claims	E + F	\$ 784,899,456
	H	Average Member Enrollment		129,198
	I	Medical Claims Cost (PMPM)	G / (H*12)	\$ 506.27
	J	Medical Actuarial Value Factor		1.000
	K	Other Adjustment Factors		1.000
	L	Annual Trend Factor		5.08%
	M	Compound Trend (24 months)	(1+L)^2	1.104
	N	Enhanced Fertility Benefit		0.3%
	O	Projected Incurred Medical Claims (PMPM)	I * J * K * M * (1+N)	\$ 560.79
P h a r m a c y	A	Allowed Prescription Drug Claims		\$ 238,629,877
	B	Incurred But Not Reported (IBNR) Completion Factor		1.000
	C	Completed Drug Claims	A / B	\$ 238,629,877
	D	Plan Paid Benefit Factor		94.4%
	E	Paid Pharmacy Claims	C * D	\$ 225,294,637
	F	Average Member Enrollment		129,198
	G	Rx Claims Cost (PMPM)	E / (F*12)	\$ 145.32
	H	Expected Rx Rebates		\$ 69.20
	I	Rx Actuarial Value Factor		1.016
	J	Other Adjustment Factors (3.8% savings)		0.962
	K	Annual Trend Factor		10.50%
	L	Compound Trend (24 months)	(1+K)^2	1.221
	M	Projected Incurred Rx Claims (PMPM)	G * I * J * L - H	\$ 104.24
	A	Total Claims (PMPM)	Medical O + Pharmacy M	\$ 665.04
	B	Current Members		127,032
	C	Projected Total Claims Costs	A * B * 12	\$ 1,013,771,712
F i x e d	A	Current Contract Count		
	B	Single		22,370
	C	Family		30,530
	D	Aggregate Stop Loss		\$ 106,707
	E	Medical Administration (includes DM)		\$ 32,090,690
	F	Pharmacy Administration		\$ 914,630
	G	Wellness Program Vendor Fees		\$ 1,352,810
	H	Employer HSA Contributions		\$ 101,000
	I	Other Fees		\$ 2,616,622
	J	ACA Fees		\$ 389,908
	K	Contribution to Self Insured Reserve (-1.4% of '23 claims)		\$ (14,190,000)
	L	Interest Income		\$ (1,400,000)
M	Projected Fixed Costs	SUM (D:L)	\$ 21,982,367	
P r e m	A	Projected Total Costs	Claims + Fixed Cost	\$ 1,035,754,079
	B	Projected Premium (at current rates & enrollment)		\$ 1,015,887,964
	C	Required Rate Increase	(A / B) - 1	2.0%

Med+Rx Trend

6.3%

Reserve Load

-1.4%

7/26/2022

Agcy CD	AGENCY	FY23 ANNUAL	%
B7P	ACCOUNTANCY BOARD	58,707.04	0.01%
G02	ADMINISTRATION DEPT	8,812,352.75	0.86%
G9K	ADMINISTRATIVE HEARINGS	1,102,379.84	0.11%
B04	AGRICULTURE DEPT	8,958,295.93	0.88%
B9D	AMATEUR SPORTS COMM	44,436.60	0.00%
B14	ANIMAL HEALTH BOARD	784,022.39	0.08%
B7E	ARCHITECTURE, ENGINEERING BD	80,266.08	0.01%
E50	ARTS BOARD	321,152.12	0.03%
G9N	ASIAN PACIFIC COUNCIL	52,092.08	0.01%
G06	ATTORNEY GENERAL	6,209,830.88	0.61%
B15	BARBER EXAMINERS	62,963.64	0.01%
B11	BARBERS BOARD	395,673.63	0.04%
H7X	BEHAVIORAL HEALTH & THERAPY BD	98,075.44	0.01%
G9L	BLACK MINNESOTANS COUNCIL	50,581.82	0.00%
B7G	BOXING BOARD	-	0.00%
G9J	CAMPAIGN FINANCE BOARD	179,741.04	0.02%
G9X	CAPITOL AREA ARCHITECT	31,527.12	0.00%
E25	CENTER FOR ARTS EDUCATION	966,774.16	0.09%
G9M	CHICANO LATINO AFFAIRS COUNCIL	67,355.85	0.01%
H7H	CHIROPRACTIC EXAMINERS BOARD	57,375.52	0.01%
B13	COMMERCE DEPT	6,665,679.34	0.65%
P78	CORRECTIONS DEPT	93,055,554.28	9.10%
J58	COURT OF APPEALS	1,414,646.96	0.14%
H7F	DENTISTRY BOARD	281,991.79	0.03%
G9Y	DISABILITY COUNCIL	99,203.88	0.01%
B21	ECONOMIC SECURITY DEPT	-	0.00%
E37	EDUCATION DEPT	7,763,352.17	0.76%
H7S	EMERGENCY MEDICAL SERVICES BD	202,652.48	0.02%
G24	EMPLOYEE RELATIONS DEPT	344.98	0.00%
B22	EMPLOYMENT & ECONOMIC DEVELPMT	25,154,785.65	2.46%
B20	EXPLORE MINNESOTA TOURISM	706,065.32	0.07%
E44	FARIBAULT ACADEMIES	3,309,626.53	0.32%
G10	MINN MANAGEMENT & BUDGET	5,157,406.56	0.50%
G09	GAMBLING CONTROL BOARD	719,911.88	0.07%
G39	GOVERNORS OFFICE	721,475.41	0.07%
H12	HEALTH DEPT	30,267,871.63	2.96%
E9W	HIGHER ED FACILITIES AUTHORITY	53,813.76	0.01%
B34	HOUSING FINANCE AGENCY	5,175,397.52	0.51%
G17	HUMAN RIGHTS DEPT	712,631.62	0.07%
H55	HUMAN SERVICES DEPT	134,886,954.25	13.19%
G19	INDIAN AFFAIRS COUNCIL	89,589.63	0.01%
G38	INVESTMENT BOARD	670,688.93	0.07%
B43	IRON RANGE RESOURCES & REHAB	915,748.70	0.09%
J70	JUDICIAL STANDARDS BOARD	62,963.64	0.01%
B42	LABOR AND INDUSTRY DEPT	8,226,404.23	0.80%
L49	LEGISLATIVE AUDITOR	1,056,679.54	0.10%
L10	LEGISLATIVE COORD COMMITTEE	1,722,732.02	0.17%
G03	LOTTERY	2,470,520.38	0.24%
H7M	MARRIAGE & FAMILY THERAPY BD	61,963.80	0.01%
G45	MEDIATION SERVICES DEPT	195,814.80	0.02%
H7B	MEDICAL PRACTICE BOARD	431,959.86	0.04%
P01	MILITARY AFFAIRS DEPT	6,738,066.50	0.66%
G93	MILITARY ORDER OF PURPLE HEART	26,906.88	0.00%
G62	MINN STATE RETIREMENT SYSTEM	2,555,342.57	0.25%
E26	MN STATE COLLEGES/UNIVERSITIES	218,736,949.92	21.39%
R29	NATURAL RESOURCES DEPT	45,970,121.15	4.50%
H7C	NURSING BOARD	542,820.25	0.05%
H7K	NURSING HOME ADMIN BOARD	58,573.40	0.01%
G46	OFFICE OF ENTERPISE TECHNOLOGY/MN.IT	47,715,497.94	4.67%
E60	OFFICE OF HIGHER EDUCATION	1,401,833.32	0.14%
P08	OMBUDSMAN FOR CORRECTIONS	78,272.00	0.01%
H9G	OMBUDSMAN MH/MR	352,873.00	0.03%
G92	OMBUDSPERSON FOR FAMILIES	63,536.60	0.01%
H7J	OPTOMETRY BOARD	25,796.86	0.00%
P7T	PEACE OFFICERS BOARD (POST)	193,373.18	0.02%
H7D	PHARMACY BOARD	407,159.41	0.04%
H7W	PHYSICAL THERAPY BOARD	45,206.64	0.00%
H7Q	PODIATRY BOARD	-	0.00%
R32	POLLUTION CONTROL AGENCY	15,867,730.22	1.55%
B7S	PRIVATE DETECTIVES BOARD	42,901.84	0.00%
H7V	PSYCHOLOGY BOARD	99,020.40	0.01%
J52	PUBLIC DEFENSE BOARD	15,113,526.52	1.48%

Agcy CD	AGENCY	FY23 ANNUAL	%
G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,892,869.96	0.19%
B24	PUBLIC FACILITIES	259,494.56	0.03%
P07	PUBLIC SAFETY DEPT	44,175,523.88	4.32%
B82	PUBLIC UTILITIES COMM	1,160,545.61	0.11%
G05	RACING COMMISSION	185,448.00	0.02%
G67	REVENUE DEPT	23,722,009.23	2.32%
G53	SECRETARY OF STATE	1,599,073.33	0.16%
P9E	SENTENCING GUIDELINES COMM	106,245.18	0.01%
H7L	SOCIAL WORK BOARD	207,217.84	0.02%
G61	STATE AUDITOR	1,376,533.84	0.13%
J65	SUPREME COURT	8,078,418.44	0.79%
J68	TAX COURT	172,697.60	0.02%
G69	TEACHERS RETIREMENT ASSOC	1,675,310.86	0.16%
T79	TRANSPORTATION DEPT	96,082,263.96	9.40%
J33	TRIAL COURTS	45,866,833.24	4.49%
H75	VETERANS AFFAIRS DEPT	20,826,167.93	2.04%
H76	VETERANS HOME BOARD	-	0.00%
H7R	VETERINARY MEDICINE BOARD	36,056.76	0.00%
R9P	WATER & SOIL RESOURCES BOARD	2,351,668.43	0.23%
B41	WORKERS COMP COURT OF APPEALS	252,801.70	0.02%
E77	ZOOLOGICAL BOARD	3,395,139.33	0.33%
TOTALS		970,045,863.75	94.87%

IBU	27,888,151.49	2.73%	
DIRECT PAY	24,549,862.33	2.40%	
		1,022,483,877.57	100%

Medical Premiums per SWIFT-Hard Close - Fiscal '23 **1,035,265,248.84**

Variance - Reflects Employee Payments - COBRA and Early Retirees with Incentive	<u>12,781,371.27</u>
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Variance as % of Total Premiums 1.23%

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)



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:		
- Minnesota Advantage Health Plan	3.0%	3.0%
- Advantage High Deductible Health Plan	3.18% (single) 3.12% (family)	3.19% (single) 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 85% dependent	5% single 15% dependent
Dental insurance	Self-insured	66.86% single 50% dependent	\$13.50 single flat monthly rate 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/bvvhf-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)	
	2021	2022	2021	2022
Contributor				
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 more predictable because there are no catastrophic claims making projecting future dental costs more predictable than medical costs. Consequently, the dental contingency reserve is set at 10% of estimated claims for the following year. SEGIP dental premiums are set by its actuaries at a level estimated to be sufficient to pay dental claims costs, administrative fees, and to maintain 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 as 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



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:

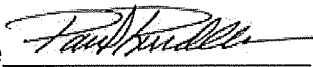
Employee Classification	Unpooled Total	Pooled AD&D	Total
Managers 2 times salary	\$61.03	\$3.30	\$64.33
Managers 1.5 times salary	\$42.07	\$2.08	\$44.15
Non-Managers	\$11.56	\$0.29	\$11.85

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



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.

DocuSigned by:
Authorized Signature Charles Gill
F4F75F3AFC464E2...
Date 8/4/2021

Sincerely,

Linda Schmidt

Linda Schmidt
Manager, Contracts & Networks
State Employee Group Insurance Program
(651) 259-3785



Employee Insurance Fund

Plan Year 2023

(January 1, 2023– December 31, 2023)

Proposed Premium Rates

August 1, 2022

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 129,000 State of Minnesota employees, retirees, and dependents.

State agencies contribute to the cost of health insurance, dental insurance, basic life insurance, and the manager’s income protection program (IPP). Employees can purchase several types of optional coverages at their own expense, including additional life insurance coverage, life insurance for spouse and/or children, short-term disability, long-term disability, 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.

Table 1 below summarizes proposed premium changes as of January 1, 2023 for benefits offered to employees through SEGIP. The medical and dental plans are fully self-funded and the rates are set by our actuaries. The remaining programs are fully-insured and the rates are set by the insurer with input from SEGIP staff.

Table 1: Premium Changes by Insurance Type

Insurance type	Percent change in overall premium	Percent change in agency-paid premium
Health:		
- Minnesota Advantage Health Plan	2.0%	2.0%
- Advantage High Deductible Health Plan	2.1% (single) 2.1% (family)	2.1% (single) 2.1% (family)
Dental	5%	5%
Basic Life/AD&D	5%	5%
Optional life, spouse life	-10.1%**	N/A*
Child life	0%	N/A*
Voluntary AD&D	0%	N/A*
Vision	0%	N/A*
Disability (short-term)	-9.9%	N/A*
Disability (long-term)	-6.9%	N/A*

* Agencies do not contribute toward these optional coverages. Only employees bear the premium increases.

** Average premium reduction across age tiers

SEGIP Overview

The State Employee Group Insurance Program (SEGIP) provides insurance benefits to state employees, retirees, and their 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 Employee Insurance within 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, 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.

SEGIP’s membership has slightly declined over the last few years from an average monthly enrollment of 131,000 in 2019 to 129,000 in 2021. This decrease is likely due to several factors, including temporary hiring freezes that were instituted during the early months of the COVID-19 pandemic, an increasing number of state employee retirements, voluntary employee separations, and a very tight labor market. The reduction in membership will result in reduced premium income; however, the effects on the medical and pharmacy claim expenditures are currently unpredictable.

In Fiscal Year 2021, SEGIP’s expenditures were approximately \$1.039 billion, as shown in Table 2. Nearly 90% of SEGIP’s expenditures were for medical coverage which includes medical and pharmacy benefits and plan administrator fixed payments.

Table 2: SEGIP Expenditures

Insurance Type	SEGIP FY 2021 Expenditures	SEGIP % of FY 2021 Expenditures
Medical	\$916,286,790	88.2%
Dental	\$65,182,305	6.3%
Disability	\$22,063,158	2.1%
Life Insurance (Employee Paid)	\$16,435,400	1.6%
Life Insurance (Employer Paid)	\$7,643,934	0.7%
Vision Insurance	\$1,645,005	0.2%
Administration & Other*	\$9,794,742	0.9%

Total	\$1,039,051,333	100.0%
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* Includes SEGIP’s administrative costs and administration of the pre-tax and EAP programs.

Insurance Benefits

Table 3 summarizes the insurance benefits available through SEGIP and the manner in which each is financed.

Table 3: All Benefits Funding Source

Product	Fully-insured or self-insured	State contribution	Employee contribution
Health insurance ¹	Self-insured	95% single 85% dependent	5% single 15% dependent
Dental insurance	Self-insured	66.86% single 50% dependent	\$13.50 single flat monthly rate 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%

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.

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. 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 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. The contingency reserve for dental is 10% of the next year's projected claims.

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 2022 we set premiums for 2023 based on the best information available at that time, which is the 2021 claims experience combined with early estimates from the first part of 2022. 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 medical contingency reserve 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 are 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.

The process used to determine the medical rates for 2023 differed from the process used to calculate 2022 rates. To set the 2022 rates, our actuaries projected medical inflation using 2019 claims as a base to avoid the one-time effects of the COVID-19 pandemic during the 2020 plan year. For 2023, SEGIP's actuaries used 2021 claims experience and applied historical medical and pharmacy trends from 2019 and 2021, as well as SEGIP's emerging medical claims experience in 2022 to calculate a premium sufficient to meet 2023 claims needs. 2020 data is still excluded from the rate setting process due to low credibility as a result of the COVID-19 pandemic.

The 2023 rate process found that the Advantage Plan requires a 3.4% rate increase based on projected medical and pharmacy claims expenditures. The Advantage Plan reserve is forecasted to be \$127 million over target in 2022 plan year. SEGIP will reduce the reserve by 1.4%, or approximately \$14.2 million, to bring the reserve toward the target. This results in a required premium rate increase of 2.0% for 2023. This 1.4% reduction will reduce our excess reserves without underfunding the plan or reserve. The Advantage Plan's reserve is forecast to reach its 16.7% target reserve by plan year 2027.

Effect of the COVID-19 pandemic

We are now more than two years into the COVID-19 pandemic, which has introduced considerable uncertainty into the management of our health plan. In 2020 we saw large declines in member utilization and medical claims as members stayed home and avoided care due to stay at home orders, the suspension of many clinic services and elective surgeries, and a general fear of contracting COVID-19. According to national data, by mid-April 2020 clinic visits dropped by nearly 60% compared to pre-pandemic levels. Although this precipitous drop began to normalize later in the year and care utilization and claims in 2021 reached pre-pandemic levels, the volatile nature of utilization in 2020 meant that the claims data for that year was not reliable for projecting future years' claims costs.

COVID-19 has had several enduring effects on the Advantage Health Plan that are worth noting. We expect to see claims increase over the next few years due to the combined effects of long-haul COVID-19 and a generally sicker membership because many of our members have delayed or entirely missed routine and preventive care services. SEGIP also expects to begin paying for additional COVID-19 vaccination and testing services because the federal government is likely to eventually suspend payment for these services. While these factors are likely to increase the overall amount of health care claims, we do not expect to see a significant spike in medical costs.

We have also seen a substantial increase in virtual utilization as a result of clinic closures during the early months of the pandemic. Virtual care, including e-visits, telephone consults, and telehealth, dramatically increased starting in Q2 2020. While the spike in virtual care has diminished since then, it remains highly elevated compared to pre-pandemic levels, especially for routine behavioral health services. The Advantage Plan's medical and pharmacy claims costs trends indicate that behavioral health services are growing at a faster pace than overall medical care over the past five years (2016-2021). On average, medical claims increased 4.5% annually over this period, while behavioral health claims

increased 12.4%. Behavioral health services remain a small portion of overall claims but may continue to increase at an elevated rate.

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 2023 in the Minnesota Advantage Health Plan is 2.0%. For the HDHP, the premium increase is 2.1% for both employee-only coverage and family coverage. Premiums for the Minnesota Advantage Health Plan and HDHP are summarized in Table 4. Based on the results of systems testing, the final premium rates sometimes need to be adjusted by a few cents.

Table 4: Insurance Rates by Plan Type and Year

Medical Plan Type and Contributor	Employee-only coverage (Monthly rate)		Family coverage (Monthly rate)	
	2022	2023	2022	2023
Minnesota Advantage Health Plan	\$754.94	\$770.04	\$2,220.04	\$2,264.44
Employee	\$37.74	\$38.50	\$257.50	\$262.66
Employer	\$717.20	\$731.54	\$1,962.54	\$2,001.78
HDHP	\$713.28	\$728.38	\$2,136.72	\$2,181.12
Employee	\$37.74	\$38.50	\$257.50	\$262.66
Employer	\$675.54	\$689.88	\$1,879.22	\$1,918.46

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 employer’s premiums. The most

recent data available in the Kaiser Family Foundation employer survey is for calendar year 2021, but for clarity we included SEGIP’s 2022 rates as well.

Type of medical coverage Monthly rates	2018	2019	2020	2021	2022
Advantage Plan - single	\$630.80	\$649.72	\$700.72	\$732.94	\$754.94
Advantage Plan - family	\$1,854.96	\$1,910.62	\$2,060.60	\$2,155.38	\$2,220.04
Employer average - single	\$574.67	\$599.00	\$623.00	\$645.00	NA
Employer average - family	\$1,634.67	\$1,714.67	\$1,779.00	\$1,852.00	NA

Source: <https://www.kff.org/report-section/ehbs-2021-summary-of-findings/>(Accessed on July 22, 2022.)

Assumptions and Supporting Data

Attachment 2 provides detailed information on the Advantage Plan’s financial experience for plan year 2017 through 2021, with projections for 2022 to 2027. The financial projections rely on the following 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 6.7% per member per month in 2020, likely due to the COVID-19 pandemic, and grew by 17.7% in 2021 as members sought out medical care that was deferred in 2020. Growth of 5.7% per year is anticipated for 2022, 3.2% in 2023, and 6.3% per year from 2024 through 2027.
- 3) When employee out-of-pocket costs don’t change but medical costs increase, employee cost sharing decreases as employer cost sharing increases. 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 8.4% in 2020. There was no increase to enrollee out-of-pocket costs in 2021, so employee cost sharing decreased to 8.0% in 2021. Unless member cost sharing is increased during collective bargaining in 2023, member cost share will continue to fall each year as claims increase.
- 4) Reserves: The medical reserve is estimated to be \$217 million above target in Plan Year 2021. The premium holiday in March of 2022 reduced the reserve by approximately \$84.3 million toward the target level. Plan Year 2023 reserves will be brought down by \$14.1 million resulting in a 1.4% premium reduction. The medical reserve is forecasted to reach it’s 16.7% target by 2027.

Attachment 3 illustrates the Minnesota Advantage Health Plan's historical and projected balance sheet and cash flow statements from 2017 through 2026.

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.

The premium rates will increase 5.0% for the 2023 plan year. The COVID-19 pandemic resulted in reduced utilization of member dental benefits in 2020, but in 2021 utilization increased back to levels approaching pre-pandemic use.

For 2023, both dental providers are recommending increasing dental provider reimbursements. HealthPartners recommends a 2.8% dental provider reimbursement increase and Delta Dental recommends a 14.2% increase. Delta Dental is recommending a larger increase to dental provider reimbursements to help ensure that SEGIP's dental plan can maintain its desired fee schedule relativity to Delta's Premier Network.

Both plan administrators assert that provider reimbursement increases are needed for two reasons: inflation and network integrity. Several factors have contributed to the inflationary pressures facing dental clinics, including extra safety measures required to keep patients safe during the pandemic, increased staff costs, and the rising prices of dental equipment. These issues are particularly pronounced in dental clinics outside of the Twin Cities metropolitan area and increasing fee reimbursements will help to maintain the integrity of the state dental provider network.

In consultation with its actuarial consultant, SEGIP determined that a 5% increase to the dental premium along with a reserve buydown was appropriate. This rate increase is intended to reduce the financial strain on dental providers while limiting the rate increases experience by SEGIP's members. SEGIP also has excess dental reserves above the target 10% level. Our actuarial consultant estimates that the approximate 5% dental premium increase will result in a \$3.56 million draw down of the reserve toward its target level.

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 remove catastrophic claims allowing the projection of dental costs to be more predictable than medical costs. Consequently, the dental contingency reserve is set at 10% of estimated claims for the following year. SEGIP dental premiums are set by its actuaries at a level estimated to be sufficient to pay dental claims costs, administrative fees, and to maintain an adequate financial reserve.

Proposed Rates

The monthly rates for employee-only and family dental coverage are illustrated in the table 5 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).

Table 5: Dental Rates by Coverage Type and Year

Dental	2020	2021	2022	2023
Employee only	\$40.74	\$40.74	\$40.74	\$42.78
Family	\$120.54	\$120.54	\$120.54	\$126.58

Assumptions and Supporting Data

Attachment 4 illustrates key financial trends and projections for the self-funded dental plan for 2017 through 2026. Key assumptions in forecasting financial experience for the dental plan include:

- Stable membership: Like the medical plan, actual membership as of January 1, 2022 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 21.7% for 2021 to make up for the 2020 deferred care and a return to 2019 claim levels. We anticipate no claims increase in 2022, a 9.2% claims increase in 2023, and claims increases of 3.1% annually for 2024 through 2026.
- Reserves. The preliminary estimates for Plan Year 2021 show an excess dental reserve level of \$18 million and we have forecasted excess dental reserve of \$16.9 million at the end of Plan Year 2022. Approximately \$3.56 million of the reserve will be drawn down to fund the dental premium in 2023 with continued reserve decreases to target level in 2026.

Attachment 5 presents the historical and projected balance sheet and statement of cash flows for the dental plan.

Other Insurance Offerings

Fully insured benefits

As noted earlier, SEGIP does not directly control premium rates for the insurance benefits offered on a fully-insured basis. The 2023 premium rate increases for the fully-insured products are detailed below in table 6. Attachments 6 and 7 provide documentation of the 2022 rates that have been confirmed by the insurance carriers.

Table 6: Fully-Insured Insurance Product Rates by Plan and Year

Plan type	category	2022 rate	2023 rate	Percent Change
	Managers (2x)	\$58.22	\$61.20	5.1%

Plan type	category	2022 rate	2023 rate	Percent Change
Basic Life Insurance and Accidental Death and Dismemberment (AD&D)	Managers (1.5x)	\$39.94	\$41.94	5.0%
	Non-Managers	\$10.70	\$11.22	4.9%
Optional and Spouse Life (per \$1,000)	Age < 30	\$0.06	\$0.06	0.00%
	30-34	\$0.08	\$0.08	0.00%
	35-39	\$0.09	\$0.09	0.00%
	40-44	\$0.11	\$0.10	-9.09%
	45-49	\$0.19	\$0.17	-10.53%
	50-54	\$0.35	\$0.31	-11.43%
	55-59	\$0.55	\$0.49	-10.91%
	60-64	\$0.90	\$0.81	-10.00%
	65-69	\$1.45	\$1.30	-10.34%
	70-74	\$2.35	\$2.10	-10.64%
	75-79	\$3.80	\$3.40	-10.53%
	80-84	\$6.15	\$5.50	-10.57%
	85-89	\$12.30	\$11.01	-10.49%
	90	\$17.10	\$15.31	-10.47%
	91	\$18.81	\$16.84	-10.47%
	92	\$20.69	\$18.52	-10.49%
	93	\$22.76	\$20.37	-10.50%
	94	\$25.04	\$22.41	-10.50%
	95	\$27.54	\$24.65	-10.49%
	96	\$30.30	\$27.12	-10.50%
97	\$33.33	\$29.83	-10.50%	
98	\$36.66	\$32.81	-10.50%	
99	\$40.33	\$36.09	-10.51%	
100	\$44.36	\$39.70	-10.50%	
Child Life (\$10,000 coverage for all children in family)	N/A	\$0.84	\$0.84	0.00%
Voluntary AD&D (per \$5,000)	N/A	\$0.16	\$0.16	0.00%
Vision	Employee	\$5.76	\$5.76	0.00%
	Family	\$16.54	\$16.54	0.00%
Disability Insurance	30 day elimination	\$0.34	\$0.32	-5.88%
	60 day elimination	\$0.30	\$0.29	-3.33%
	90 day elimination	\$0.27	\$0.26	-3.70%
	120 day elimination	\$0.25	\$0.24	-4.00%
	150 day elimination	\$0.23	\$0.22	-4.35%
	STD	\$1.62	\$1.46	-9.9%
	LTD	\$0.58	\$0.54	-6.9%

Effect of medical premium change on state agencies

This chart details the effect of the 2% medical premium increase on each state agency for Plan Year 2023. It assumes the agency will have the same number of employees it had on January 1, 2022. The number of contracts represents the number of covered employees; the number of members includes both employee and covered dependents.

Agency	# of Contracts	# of Members	Annual ER Cost	Annual EE Cost	Annual Total Cost	Impact of 2% Increase
MN St Colleges & Universities	11,224	28,003	\$197,289,540	\$25,464,044	\$222,753,585	\$3,945,791
Human Services Dept	6,710	16,612	\$116,439,727	\$14,643,263	\$131,082,990	\$2,328,795
Transportation Dept	4,753	12,145	\$85,593,507	\$10,343,501	\$95,937,008	\$1,711,870
Corrections Dept	4,617	11,661	\$80,850,264	\$10,746,310	\$91,596,573	\$1,617,005
Trial Courts	2,382	5,584	\$40,338,351	\$4,860,488	\$45,198,839	\$806,767
MN.IT Services Office	2,312	5,937	\$41,853,420	\$4,952,081	\$46,805,501	\$837,068
Natural Resources Dept	2,181	5,556	\$39,304,515	\$5,011,712	\$44,316,227	\$786,090
Public Safety Dept	2,157	5,495	\$37,869,013	\$5,000,607	\$42,869,620	\$757,380
Health Department	1,493	3,436	\$25,010,532	\$2,966,719	\$27,977,251	\$500,211
Employ & Econ Development Dept	1,318	2,973	\$22,150,006	\$2,641,483	\$24,791,488	\$443,000
Revenue Dept	1,248	3,023	\$21,390,578	\$2,556,287	\$23,946,864	\$427,812
Veterans Affairs Dept	1,109	2,644	\$18,690,598	\$2,501,624	\$21,192,222	\$373,812
Pollution Control Agency	798	1,894	\$13,602,133	\$1,591,456	\$15,193,589	\$272,043
Public Defense Board	744	1,757	\$12,572,115	\$1,516,931	\$14,089,046	\$251,442
Administration Dept	479	1,010	\$7,637,844	\$920,040	\$8,557,883	\$152,757
Agriculture Dept	431	1,120	\$7,758,970	\$980,409	\$8,739,380	\$155,179
Labor & Industry Dept	413	941	\$7,129,647	\$883,567	\$8,013,214	\$142,593
Supreme Court	394	1,034	\$6,990,717	\$843,372	\$7,834,089	\$139,814
Education Department	379	910	\$6,696,812	\$780,331	\$7,477,143	\$133,936
Military Affairs Dept	333	903	\$6,028,072	\$751,045	\$6,779,117	\$120,561
Commerce Dept	324	788	\$5,578,396	\$697,238	\$6,275,635	\$111,568
Attorney General	322	756	\$5,425,489	\$669,797	\$6,095,286	\$108,510
Housing Finance Agency	253	615	\$4,380,037	\$513,479	\$4,893,516	\$87,601

Agency	# of Contracts	# of Members	Annual ER Cost	Annual EE Cost	Annual Total Cost	Impact of 2% Increase
Mn Management & Budget	251	596	\$4,354,487	\$501,330	\$4,855,816	\$87,090
Guardian ad Litem Board	218	514	\$3,600,986	\$448,519	\$4,049,505	\$72,020
MNsure	194	366	\$2,766,897	\$291,612	\$3,058,509	\$55,338
Senate	182	360	\$2,763,730	\$322,218	\$3,085,948	\$55,275
Minnesota Zoological Garden	178	368	\$2,772,298	\$299,494	\$3,071,791	\$55,446
Mn State Academies	166	423	\$2,998,241	\$386,788	\$3,385,029	\$59,965
Lottery	132	275	\$2,186,884	\$257,206	\$2,444,090	\$43,738
MN State Retirement System	125	301	\$2,158,111	\$257,726	\$2,415,838	\$43,162
Water & Soil Resources Board	108	296	\$2,035,353	\$244,058	\$2,279,411	\$40,707
Public Employees Retire Assoc	94	218	\$1,690,702	\$198,161	\$1,888,863	\$33,814
LCC-Leg Coordinating Comm	89	204	\$1,525,466	\$176,951	\$1,702,417	\$30,509
Court of Appeals	82	167	\$1,278,438	\$148,590	\$1,427,028	\$25,569
Secretary of State	76	173	\$1,198,411	\$158,180	\$1,356,591	\$23,968
Teachers Retirement Assoc	76	195	\$1,369,251	\$163,152	\$1,532,403	\$27,385
State Auditor	72	182	\$1,301,201	\$159,802	\$1,461,003	\$26,024
Office of Higher Education	63	164	\$1,108,578	\$128,742	\$1,237,320	\$22,172
Administrative Hearings	63	134	\$1,020,414	\$112,919	\$1,133,333	\$20,408
Governors Office	59	98	\$761,327	\$71,551	\$832,878	\$15,227
Iron Range Resources & Rehab	55	128	\$921,174	\$104,022	\$1,025,196	\$18,423
Legislative Auditor	54	131	\$897,624	\$100,932	\$998,556	\$17,952
Perpich Ctr For Arts Education	53	112	\$859,629	\$95,205	\$954,834	\$17,193
Public Utilities Comm	50	144	\$1,013,139	\$125,492	\$1,138,631	\$20,263
Human Rights Dept	42	95	\$705,183	\$79,675	\$784,857	\$14,104
Animal Health Board	38	103	\$728,534	\$88,412	\$816,945	\$14,571
Explore Minnesota Tourism	34	74	\$572,404	\$67,655	\$640,059	\$11,448

Agency	# of Contracts	# of Members	Annual ER Cost	Annual EE Cost	Annual Total Cost	Impact of 2% Increase
Medical Practice Board	30	47	\$422,577	\$42,595	\$465,172	\$8,452
Nursing Board	30	67	\$482,353	\$53,143	\$535,496	\$9,647
Gambling Control Board	29	63	\$486,539	\$57,479	\$544,018	\$9,731
Investment Board	25	75	\$498,098	\$61,427	\$559,525	\$9,962
Cosmetologist Exam Board	21	52	\$375,007	\$43,793	\$418,800	\$7,500
Prof Educator Licensing Std Bd	21	43	\$315,231	\$33,245	\$348,476	\$6,305
Pharmacy Board	21	55	\$389,952	\$46,430	\$436,382	\$7,799
Ombud Mental Hlth & Dev Dis	17	42	\$310,694	\$36,707	\$347,401	\$6,214
Dentistry Board	16	28	\$272,199	\$30,980	\$303,179	\$5,444
Arts Board	15	31	\$263,593	\$30,527	\$294,120	\$5,272
Workers Comp Court of Appeals	13	28	\$230,936	\$26,984	\$257,920	\$4,619
Social Work Board	11	17	\$169,391	\$18,167	\$187,558	\$3,388
Public Facilities Authority	10	30	\$190,673	\$22,989	\$213,661	\$3,813
Emergency Medical Services Bd	10	25	\$167,122	\$28,958	\$196,080	\$3,342
Tax Court	10	21	\$160,784	\$17,714	\$178,499	\$3,216
Bureau of Mediation Services	9	25	\$152,178	\$17,262	\$169,440	\$3,044
Peace Officers Board - POST	9	19	\$152,178	\$17,262	\$169,440	\$3,044
Racing Commission	8	12	\$113,683	\$11,534	\$125,218	\$2,274
Campaign Fin & Public Discl Bd	8	29	\$158,516	\$19,446	\$177,961	\$3,170
Architecture, Engineering Bd	7	8	\$75,189	\$5,807	\$80,996	\$1,504
Disability Council	6	12	\$96,471	\$10,629	\$107,099	\$1,929
Sentencing Guidelines Comm	6	14	\$96,471	\$10,629	\$107,099	\$1,929
Indian Affairs Council	5	8	\$72,920	\$7,539	\$80,459	\$1,458
Ombudsperson for Families	5	6	\$57,976	\$4,902	\$62,878	\$1,160
Psychology Board	5	13	\$87,864	\$10,176	\$98,040	\$1,757

Agency	# of Contracts	# of Members	Annual ER Cost	Annual EE Cost	Annual Total Cost	Impact of 2% Increase
Behavioral Health & Therapy Bd	5	9	\$72,920	\$7,539	\$80,459	\$1,458
Accountancy Board	4	6	\$64,314	\$7,086	\$71,400	\$1,286
Latino Affairs Council	4	8	\$64,314	\$7,086	\$71,400	\$1,286
Asian-Pacific Council	4	5	\$49,370	\$4,449	\$53,818	\$987
Chiropractors Board	4	6	\$49,370	\$4,449	\$53,818	\$987
Exec for LT Svcs & Supports Bd	4	7	\$49,370	\$4,449	\$53,818	\$987
Ombudsperson for Corrections	4	8	\$64,314	\$7,086	\$71,400	\$1,286
Barber Examiners Board	3	8	\$55,707	\$6,633	\$62,340	\$1,114
Private Detective Board	3	4	\$32,157	\$12,602	\$44,759	\$643
Amateur Sports Comm	3	5	\$40,763	\$3,996	\$44,759	\$815
African Heritage Council	3	7	\$55,707	\$6,633	\$62,340	\$1,114
Marriage & Family Therapy	3	8	\$54,708	\$6,633	\$61,340	\$1,094
Physical Therapy Board	3	6	\$40,763	\$3,996	\$44,759	\$815
Occupational Therapy Pract Bd	3	7	\$40,763	\$3,996	\$44,759	\$815
Judicial Standards Board	3	9	\$55,707	\$6,633	\$62,340	\$1,114
Higher Ed Facilities Authority	2	5	\$47,101	\$6,180	\$53,281	\$942
Capitol Area Architect	2	4	\$32,157	\$3,543	\$35,700	\$643
Veterinary Medicine Board	2	3	\$32,157	\$3,543	\$35,700	\$643
Ombud American Indian Families	1	2	\$23,550	\$3,090	\$26,640	\$471
Optometry Board	1	2	\$23,550	\$3,090	\$26,640	\$471
Total	49,336	121,507	\$859,916,102	\$107,603,212	\$967,519,304	\$17,198,322

Attachment 1. Rates for each insurance product over five years.

Insurance type	Category	Rates					Percent change 2022 to 2023
		2019	2020	2021	2022	2023 (proposed)	
Medical	Employee only	\$649.72	\$700.72	\$732.94	\$754.94	\$770.04	2.00%
	Family	\$1910.62	\$2060.60	\$2155.38	\$220.04	\$2264.44	2.00%
Medical - HDHP	Employee only	\$583.06	\$634.06	\$691.30	\$713.28	\$728.38	2.10%
	Family	\$1,777.30	\$1,927.28	\$2,072.06	\$2,136.72	\$2,181.12	2.10%
Dental - Delta	Employee only	\$39.84	\$40.74	\$40.74	\$40.74	\$42.78	5.02%
	Family	\$117.88	\$120.54	\$120.54	\$120.54	\$126.58	5.01%
Dental - HealthPartners	Employee only	\$39.84	\$40.74	\$40.74	\$40.74	\$42.78	5.02%
	Family	\$117.88	\$120.54	\$120.54	\$120.54	\$126.58	5.01%
Basic life insurance and accidental death and disability	Managers (2x)	\$54.70	\$57.78	\$55.86	\$58.22	\$61.20	5.10%
	Managers (1.5x)	\$37.56	\$39.66	\$38.30	\$39.94	\$41.94	5.00%
	Non-Managers	\$10.04	\$10.60	\$10.24	\$10.70	\$11.22	4.90%
Optional and spouse life (rates per \$1,000 of coverage)	Age <30	\$0.06	No change	No change	No change	\$0.06	0.00%
	30-34	\$0.08				\$0.08	0.00%
	35-39	\$0.09				\$0.09	0.00%
	40-44	\$0.11				\$0.10	-9.09%
	45-49	\$0.19				\$0.17	-10.53%
	50-54	\$0.35				\$0.31	-11.43%
	55-59	\$0.55				\$0.49	-10.91%
	60-64	\$0.90				\$0.81	-10.00%
	65-69	\$1.45				\$1.30	-10.34%
	70-74	\$2.35				\$2.10	-10.64%
	75-79	\$3.80				\$3.40	-10.53%
	80-84	\$6.15				\$5.50	-10.57%
	85-89	\$12.30				\$11.01	-10.49%
	90	\$17.10				\$15.31	-10.47%
	91	\$18.81				\$16.84	-10.47%
	92	\$20.69				\$18.52	-10.49%
	93	\$22.76				\$20.37	-10.50%
94	\$25.04	\$22.41	-10.50%				
95	\$27.54	\$24.65	-10.49%				
96	\$30.30	\$27.12	-10.50%				

Insurance type	Category	Rates					Percent change 2022 to 2023
		2019	2020	2021	2022	2023 (proposed)	
	97	\$33.33				\$29.83	-10.50%
	98	\$36.66				\$32.81	-10.50%
	99	\$40.33				\$36.09	-10.51%
	100	\$44.36				\$39.70	-10.50%
Child life (\$10,000 coverage for all children in family)	all	\$0.84	No change	No change	No change	\$0.84	0.00%
Voluntary AD&D (rates per \$5,000)	N/A	\$0.16	No change	No change	No change	\$0.16	0.00%
Vision coverage	Employee	NA	NA	\$5.76	\$5.76	\$5.76	0.00%
	Family	NA	NA	\$16.54	\$16.54	\$16.54	0.00%
Disability insurance	30 day elimination	\$0.32	\$0.32	\$0.34	\$0.34	\$0.32	-5.88%
	60 day elimination	\$0.29	\$0.29	\$0.30	\$0.30	\$0.29	-3.33%
	90 day elimination	\$0.26	\$0.26	\$0.27	\$0.27	\$0.26	-3.70%
	120 day elimination	\$0.24	\$0.24	\$0.25	\$0.25	\$0.24	-4.00%
	150 day elimination	\$0.22	\$0.22	\$0.23	\$0.23	\$0.22	-4.35%
	STD	\$1.24	\$1.54	\$1.70	\$1.62	\$1.46	-9.9%
	LTD	\$0.54	\$0.54	\$0.58	\$0.58	\$0.54	-6.9%



August 24, 2022

Ms. Erin Riem, FSA, CERA
 Actuarial Director
 Securian Financial Group, Inc.
 400 Robert Street North
 Saint Paul, MN 55101-2098

Dear Erin:

This letter is to confirm acceptance of the life insurance and AD&D benefit programs and rates for the plan year 2023 offered by Minnesota Life Insurance Company for the State of Minnesota Employee Group Insurance Program.

Please sign a copy of this letter for verification by 3:00 p.m. Tuesday, August 30, 2022.

2023 Monthly Premium Rates: The following represents the final 2023 monthly premium rates:

	Plan	2023 Rates per \$1,000
2023 Monthly Premium Rates		
• Employer Paid Life	Managers	\$0.227
	Non-Managers	\$0.161
• Employer Paid AD&D	AD&D	\$0.015
• Employee Paid (Life & AD&D)	Under age 30	\$0.06
	Age 30-34	\$0.08
	Age 35-39	\$0.09
	Age 40-44	\$0.10
	Age 45-49	\$0.17
	Age 50-54	\$0.31
	Age 55-59	\$0.49
	Age 60-64	\$0.81
	Age 65-69	\$1.30
	Age 70-74	\$2.10
	Age 75-79	\$3.40
	Age 80-84	\$5.50
	Age 85-89	\$11.01
	Age 90	\$15.31
	Age 91	\$16.84
	Age 92	\$18.52
	Age 93	\$20.37
	Age 94	\$22.41
	Age 95	\$24.65

Age 96	\$27.12
Age 97	\$29.83
Age 98	\$32.81
Age 99	\$36.09
Age 100	\$39.70

- | | | |
|----------------------------------|-----------------|---------|
| • Dependent Child Life | Dep. Child Life | \$0.084 |
| • Voluntary AD&D (Employee Paid) | AD&D | \$0.030 |

The 2023 monthly attachment points per employee are as follows:

Employee Classification	Unpooled Total	Pooled AD&D	Total
Managers 2 times salary	\$64.24	\$3.38	\$67.62
Managers 1.5 times salary	\$44.27	\$2.09	\$46.36
Non-Managers	\$12.14	\$0.30	\$12.44

The 2023 monthly premium remittances per employee are as follows:

Employee Classification	Unpooled Total	Pooled AD&D	Total
Managers 2 times salary	\$57.82	\$3.38	\$61.20
Managers 1.5 times salary	\$39.85	\$2.09	\$41.94
Non-Managers	\$10.93	\$0.30	\$11.22

Note: The \$11.22 total Non-Managers rate is rounded down from \$11.23 for billing purposes.

Plan Design Changes:

There were no plan design changes for 2023.

Authorized Signature



Date 8/25/2022

Sincerely,

Linda Schmidt

Linda Schmidt
 Manager, Contracts & Networks
 State Employee Group Insurance Program
 (651) 259-3785



August 24, 2022

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 2023 offered by The Hartford for the State of Minnesota Employee Group Insurance Program.

Please sign a copy of this letter for verification by 3:00 p.m. Tuesday, August 30, 2022.

2023 Monthly Premium Rates: The following represents the final 2023 monthly premium rates:

Plan	2023 Rates
------	------------

2023 Monthly Premium Rates

- Managers Income Protection Plan

30 day E.P.	\$0.32
60 day E.P.	\$0.29
90 day E.P.	\$0.26
120 day E.P.	\$0.24
150 day E.P.	\$0.22

- Short-Term Disability (STD)

\$1.46

- Long-Term Disability (LTD)

\$0.54

Authorized Signature

Date 8/30/2022

Sincerely,

Linda Schmidt

Linda Schmidt
Manager, Contracts & Networks
State Employee Group Insurance Program
(651) 259-3785



Office Memorandum

Date: August 11, 2022

To: Lorna Smith, Enterprise Director, SEGIP

From: Ahna Minge, Assistant Commissioner and State Budget Director 

Subject: Approval of 2023 SEGIP Premium Rates

Michelle Larson, SEGIP
Travis Bunch, Budget Services
Brian Hornbecker, Budget Services

August 1, 2022 and Minnesota Statutes 16A.126, Minnesota Management and
Commission has reviewed and approves the proposed premium rates for plan year 2022 as
shown. The new rates will take effect January 1, 2023.

Staff's cooperation during the review process.

Commissioner

**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 2023 Summary

Appropriation Unit	Fund 2001		Fund 2001		Fund 2001		Fund 2000		Fund 2000		Fund 2000		Summary
	Administration G021221	Premium Pool G021222	Premium Pool G021222	State Employees (PAYG) G021223	Administration G021276	Premium Pool G021277	Premium Pool G021277	State Employees (PAYG) G021278	State Employees (PAYG) G021278	State Employees (PAYG) G021278	State Employees (PAYG) G021278	State Employees (PAYG) G021278	
Revenue:													
Receipts	\$59,641	\$7,337,020	\$7,337,020	\$29,622,533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,019,194	\$37,019,194
Expenses:													
Expenditures	4,081,175	6,059,979	6,059,979	25,775,283	-	-	-	-	-	-	-	35,916,437	35,916,437
Encumbrances	168,195	32,030	32,030	44,472	-	-	-	-	-	-	-	244,697	244,697
	4,249,370	6,092,009	6,092,009	25,819,755	-	-	-	-	-	-	-	36,161,135	36,161,135
Operating Income/(Loss)	(4,189,729)	1,245,011	1,245,011	3,802,777	-	-	-	-	-	-	-	858,060	858,060
Other Sources or Uses													
Transfers In/ (Out)	4,168,666	(833,507)	(833,507)	(2,454,849)	(61,067)	(200,590)	(200,590)	(618,653)	(618,653)	(618,653)	(618,653)	-	-
Net Income or (Loss)	(21,063)	411,505	411,505	1,347,928	(61,067)	(200,590)	(200,590)	(618,653)	(618,653)	(618,653)	(618,653)	858,060	858,060
Prior Balance Forward Out (Beginning Account Balance)	1,826,569	3,248,123	3,248,123	5,777,882	61,067	200,590	200,590	618,653	618,653	618,653	618,653	11,732,884	11,732,884
Adjustments to Prior Period receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Balance Forward In	1,826,569	3,248,123	3,248,123	5,777,882	61,067	200,590	200,590	618,653	618,653	618,653	618,653	11,732,884	11,732,884
Balance Forward Out (Ending Account Balance)	1,805,507	3,659,628	3,659,628	7,125,809	-	-	-	-	-	-	-	12,590,944	12,590,944
Less: Original Appropriated Balance				3,437,690 *								3,437,690	3,437,690
Accumulated Account Balance	\$ 1,805,507	\$ 3,659,628	\$ 3,659,628	\$ 3,688,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,153,254	\$ 9,153,254

\$29,856,458 Expenditures in "Administration" & "PAYG"

"Administration" & "PAYG" Allowable reserves (60 days operating costs)	4,976,076
"Premiums" recommended reserves	3,969,680
Allowable Reserves	8,945,756
Excess Reserves	\$ 207,498

* 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	2023
LEDGER	ACTUALS
FUND_CODE	2001

Sum of SumOfMONETARY_AMOUNT CHARTFIELD3	Agency	CUST_NAME	Total
G021221	-		(58,921.40)
	B22		(60.00)
	E77		(60.00)
	G62		(60.00)
	G67		(60.00)
	J33		(240.00)
	P78		(60.00)
	T79		(180.00)
G021221 Total			(59,641.40)
G021222	-		(371,524.28)
	000		(288,661.00)
	B04		(167,889.00)
	B11		(8,619.00)
	B13		(89,477.00)
	B14		(2,717.00)
	B15		(175.00)
	B20		(4,621.00)
	B22		(343,172.00)
	B24		(585.00)
	B34		(22,832.00)
	B41		(24,767.00)
	B42		(630,051.20)
	B43		(53,738.00)
	B7E		(468.00)
	B7P		(293.00)
	B7S		(175.00)
	B82		(3,160.00)
	B9D		(175.00)
	E25		(18,881.00)
	E37		(204,799.00)
	E39		(1,396.00)
	E44		(209,614.00)
	E50		(820.00)
	E60		(4,028.00)
	E77		(333,114.00)
	E9W		(170.00)
	G02		(264,074.00)
	G03		(87,119.00)
	G05		(1,112.00)
	G09		(2,107.00)
	G10		(26,041.00)
	G17		(10,225.00)
	G19		(293.00)
	G38		(1,640.00)
	G39		(4,638.00)
	G45		(3,996.00)
	G46		(373,634.00)
	G53		(4,748.00)
	G61		(50,336.00)
	G67		(309,545.00)
	G69		(36,591.00)
	G92		(527.00)
	G9J		(469.00)

G021222	G9K	(6,121.00)
	G9L	(293.00)
	G9M	(234.00)
	G9N	(234.00)
	G9X	(175.00)
	G9Y	(75,359.00)
	H12	(208,508.00)
	H60	(13,378.00)
	H75	(19,626.00)
	H7B	(1,842.00)
	H7C	(3,269.00)
	H7D	(16,443.00)
	H7F	(1,014.00)
	H7H	(939.00)
	H7J	(170.00)
	H7K	(401.00)
	H7L	(1,014.00)
	H7M	(175.00)
	H7Q	(170.00)
	H7R	(170.00)
	H7S	(2,403.00)
	H7U	(170.00)
	H7V	(410.00)
	H7W	(5,172.00)
	H7X	(351.00)
	H7Y	(175.00)
	H9G	(1,062.00)
	J33	(406,981.00)
	J50	(102,763.00)
	J52	(119,859.00)
	J58	(5,703.00)
	J65	(34,734.00)
	J68	(585.00)
	L10	(21,650.00)
	L11	(20,333.00)
	L12	(39,790.00)
	L49	(4,054.00)
	P01	(309,754.00)
	P07	(1,859,283.00)
	P7T	(1,554.00)
	P9E	(351.00)
	R32	(78,831.00)
	R9P	(8,501.00)
G021222 Total		(7,337,020.48)
G021223	-	(1,496,850.56)
	B42	(1,480,621.00)
	E26	(3,140,198.30)
	E40	(42,887.67)
	G06	(24,235.51)
	G62	(7,753.20)
	G63	(20,592.50)
	H55	(8,624,358.56)
	H75	(2,062,005.08)
	J70	(175.92)
	P78	(5,971,201.20)
	R29	(1,738,166.94)
	T79	(5,013,486.10)
G021223 Total		(29,622,532.54)
Grand Total		(37,019,194.42)



**RISK MANAGEMENT DIVISION
Workers' Compensation
Fund 2000**

**FISCAL YEARS 2023
Business Plan**

April 27, 2022
Gary Westman, Director
Department of Administration
Risk Management Division/Workers' Compensation
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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 FY23

We have the following goals:

- Control workers' compensation costs for state agencies
- Continue to 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
- Add 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
- Conduct a third statewide safety perception survey that will reflect the state's safety culture following workplace changes associated with the COVID-19 pandemic
- 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 \$3.05 to \$3.11 for FY23, which includes 24/7 nurse triage services that serves as the conduit for initial telehealth visits for employees.

We are proposing a 3.5% increase to the Workers' Compensation Program's administrative fee in FY23. This increase amounts to \$124,936, bringing the fee total to \$3,694,536 in FY23. 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. The administrative fee increase is driven primarily by increases in salaries. The increase is needed to:

- Maintain current level of services
- Continue to manage new and long-term COVID-19 workers' compensation claims
- Pay salaries and other operating expenses
- Upgrade claims system and implement an enterprise-wide safety management system
- Add 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	2018	2019	2020	2021	2022	2023
Program Admin Fees	\$3,347,305	\$3,430,988	\$3,499,608	\$3,569,600	\$3,569,600	\$3,694,536

Our successes, challenges, and economic and legislative impacts

Successes

- Achieved a 38% reduction in the workers' compensation claim incident rate (excluding COVID claims) through FY21 since MnSAFE's inception in FY12
- Achieved a small premium pool surplus of \$54,202, which will be applied to FY23 premiums for participants in the premium pool
- Migrated to Electronic Data Interchange (EDI) reporting to the MN Department of Labor & Industry

Challenges

- Managing long-term COVID-19 workers' compensation claims
- Continuing to control workers' compensation benefit costs, which are being exacerbated by occupational disease presumption laws (e.g., PTSD presumption for certain occupations)
- Experiencing an increase in severity of injuries, including some projected long-term COVID-19 claims
- Help agency partners adapt their workplace safety culture during and after the COVID-19 pandemic and the changes in how work is performed
- 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
- 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 FY23 financial activities

	FY23
Revenue	\$35,701,833
Expenses	\$35,485,149
Year-end Retained Earnings	\$13,189,550
Working Capital	\$5,911,591
Full Time Equivalents	27.4
Overall Rate Change	12.5%

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:** An actuarial review completed by Oliver Wyman in FY18 recommended that this Fund have a minimum average balance of \$3,836,000. The Fund is also reimbursed by DLI's Special Compensation Fund, the WCRA, and by subrogation recoveries. WCRA and subrogation recoveries are credited to the agencies. After making claim payments, state agencies are invoiced for payments made on their behalf during the prior month, thus a pay-as-you-go system. The program plans to complete an actuarial review of the pay-as-you-go program in FY23.

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 FY23 is included in this plan.
 2. An actuarial review of the premium pool was completed by Oliver Wyman Actuarial Consulting, Inc. in FY22, and it recommended a slight increase in the reserve balance from \$3,800,000 to \$3,969,680. The new recommended reserve balance is reflected in this plan. Previous reviews by Oliver Wyman Actuarial Consulting, Inc. were completed in FY14 and FY07.
 3. 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.
 4. 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 must seek emergency legislative funding to meet workers' compensation obligations.
 5. 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.
 6. Because the rate is experience based, there is a strong incentive to enhance and continue loss control activities already in place in most agencies.
 - **Reinsurance:** The state and all other insurers and self-insured employers in Minnesota are required to purchase workers' compensation reinsurance through the WCRA.

1. The Program is responsible for paying annual reinsurance premiums from an open appropriation, per M.S. 79.34 Subd. 1 (2).
 2. The premium for FY23 is estimated to be \$785,000.
 3. The WCRA offers four retention limits, or deductibles, and the state has selected the super retention level, which is \$2,000,000 for CY22. 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.
 6. A surplus distribution of \$8,685,220 was paid back to the State of Minnesota in FY22. The state's share of the WCRA surplus distribution was based on the state's historical loss exposure amounts and the state's selected retentions. These funds were returned to the general fund.
- **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 monthly to the pay-as-you-go agencies.
 2. Self-insured employers are currently being assessed 13.21% of wage loss benefits paid (i.e., indemnity benefits).
 3. We anticipate paying \$1,014,088 in special assessments in FY22.
 4. Most of the assessment dollars fund supplemental and second-injury benefits.
 5. The assessment also funds the operating expenses of the Workers' Compensation Division at DLI, the Office of Administrative Hearings, and the Workers' Compensation Court of Appeals.

Our location, hours, and website

310 Centennial Office Building
658 Cedar St
St Paul, MN 55155

Hours: 7:30 am to 5:00 pm M-F

Website: www.mn.gov/admin/risk/

Our partnerships

- **State Agencies:** We partner with state agencies to reduce costs by focusing on accident prevention, job modifications, and early return-to-work programs.

1. We organize agency roundtable discussion meetings with workers' compensation coordinators as needed. The purpose of the meetings is to provide information regarding the program, seek advice regarding major program initiatives and discuss workers' compensation issues at the agency level.
 2. 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.

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

Strengths

- Experienced team members with specific knowledge of state agency operations managing workers' compensation claims and providing loss control services
- 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
- Sponsor and provide training opportunities for our agency partners, which in the past included an annual safety conference. We will explore options for how to best provide the safety conference in FY23.

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 the pay-as-you-go program during FY23 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 38% reduction in the workers' compensation claim incident rate (excluding COVID claims) through FY21 since MnSAFE's inception in FY12
- Achieved a small premium surplus of \$54,202 that will be applied to FY23 premiums for participants in the premium pool

Cost Saving Measures

- Increased timely initial reporting of claims which has been proven to reduce overall claim costs
- 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

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

- Interpretation of the laws, years later, by the workers' compensation court system can have a significant financial impact to our business
- Changes made to workers' compensation laws through legislation or administrative rules can impact our costs either positively or negatively

Products and Services

Our main products/services and the benefits to our partners

We provide workers' compensation coverage to all state agencies and quasi-state agencies and their employees and volunteers as defined in M.S. 176. Workers' compensation insurance is a no-fault coverage provided to employees if they are injured within the course and scope of their employment. In general, the exclusive remedy for an employee injured in the workplace is recovery of benefits under the Workers' Compensation law.

We provide services through three distinct units:

- Claims management
- Safety and loss control
- Legal defense

Program administration: We collect administrative fees from our partners to pay for operating costs for claims management, administrative support, and safety and loss control services. While the Program continues to manage its controllable expenses and leverages technology to improve efficiencies, we project operating costs will increase slightly.

We are proposing a 3.5% increase to the Workers' Compensation Program's administrative fee in FY23. This increase amounts to \$124,936, bringing the fee total to \$3,694,536 in FY23. In the past, interest earnings were used to help offset expenses that were not being covered by the administrative fee. Increasing the fee allows us to:

- Maintain current level of services
- Continue to 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
- Add 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	2018	2019	2020	2021	2022	2023
Program Admin Fees	\$3,347,305	\$3,430,988	\$3,499,608	\$3,569,600	\$3,569,600	\$3,694,536

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, because 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 if the care is related to a compensable injury or illness and if the rules of the managed care program are followed. The state utilizes a certified plan largely due to the compliance requirements it places upon employees. Employee compliance with the plan is set forth in rules.

The managed care program provides the following services:

- A. **Medical Provider Network:** The statewide network includes primary care providers, specialized occupational medicine providers, and all health care disciplines necessary to offer quality health care services to injured state employees.
- B. **Nurse Triage Services:** The managed care program provides a 24/7 nurse triage service. Registered nurses are available to receive calls from injured employees, supervisors, and workers' compensation coordinators. Employees are encouraged to call the nurse triage service to receive first-aid recommendations, or to answer questions that they have about their injury or medical care, or if they need a referral to a medical provider 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 increase from \$3.05 to \$3.11 in FY23. 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. See the Six-Year Rate Comparison on page 29.

- **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 provided 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 audits and consultation
- Control measure recommendations
- Loss data analysis and reporting

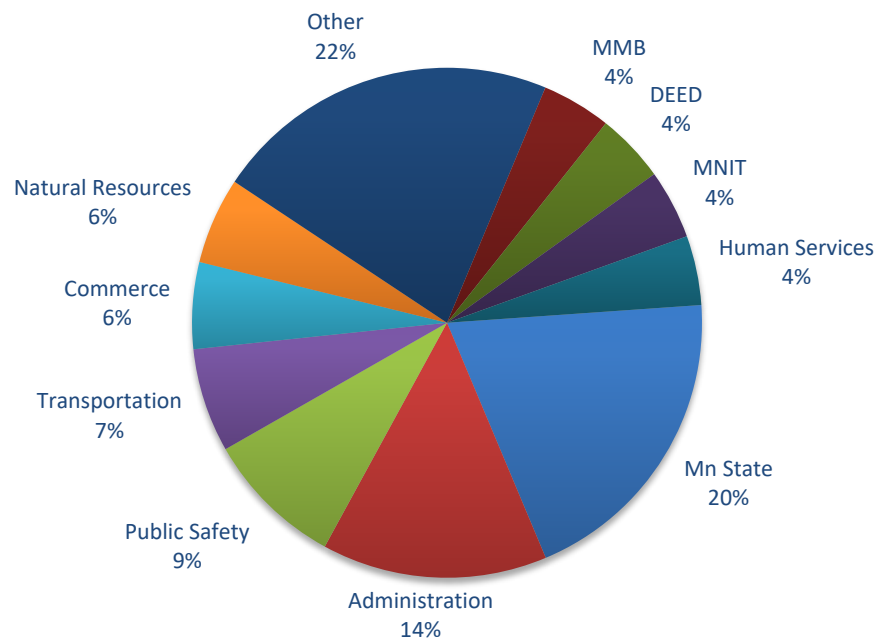
Enterprise-wide activities include:

- 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 CY21 by agency. Direct field services to partners were significantly curtailed during the pandemic.

SLC Service Delivery by Partner CY2021 (91 projects)



3. Legal Services

The law is not always clear about what benefits must be paid. Disagreements can arise regarding

- medical treatment
- rehabilitation issues
- payment of benefits
- any combination of these factors

Litigation occurs when there is an irreconcilable dispute involving these factors. This process is formal, most likely requiring legal counsel for the parties involved. The Legal Services Unit represents the employer (state agency) in these disputes.

To assist the Legal Services Unit, the 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.

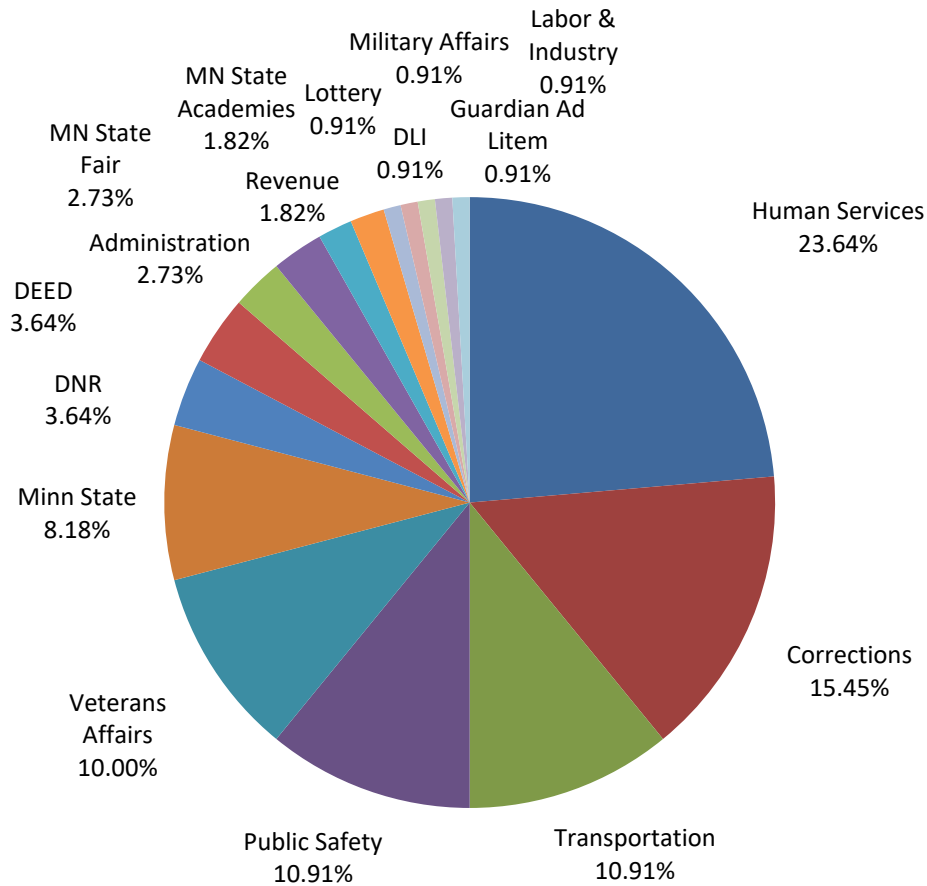
We track legal fees as required by the workers' compensation law and bill agencies separately for legal services according to use. Legal fees will increase to \$140 per hour for attorney time and \$80 per hour for paralegal time in FY23. The AG's Office rates for attorney fees is \$148 and the paralegal rate is \$89 for FY23.

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 CY21, 51 new cases were handled by the two attorneys in the Legal Services Unit, with 59 new cases referred to private defense firms. Additionally, 15 new cases were referred for legal representation on subrogation activities. The two attorneys in the Legal Services Unit have active caseloads of 34 and 17 cases respectively. One of the attorneys retired in April 2022, thus the reason for the lower caseload as we have referred some of their cases to outside defense firms to cover the work until a new attorney is hired.

The following chart indicates distribution of legal services for CY21 by agency.

CY21 Legal Services Customers



Our major changes for this year

The rate for managed care services will be increasing from \$3.05 to \$3.11 for FY23. This increase is necessary due to increased demand on services, especially nurse case management service. This rate has been contractually agreed to.

We are proposing a 3.5% increase to our administrative fee in FY23 of \$124,936 to continue to provide the level of services that we have been providing, to upgrade our existing claims system and implement an enterprise-wide safety management system, and to achieve the performance results specified in this plan.

We are proposing legal fees increases from \$130 to \$140 per hour for attorney time and \$75 to \$80 per hour for paralegal time in FY23.

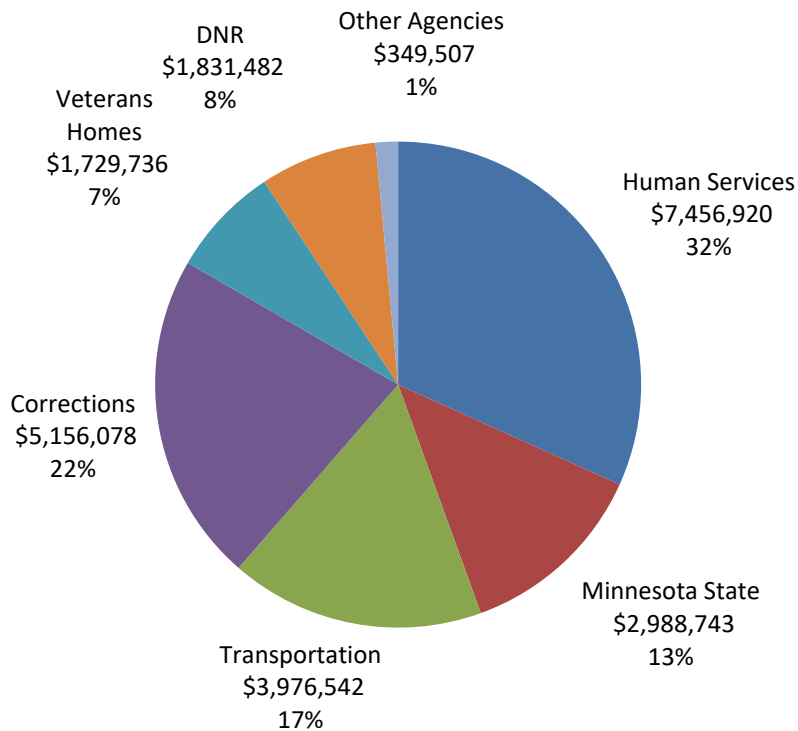
Marketing

Our target audiences/partners

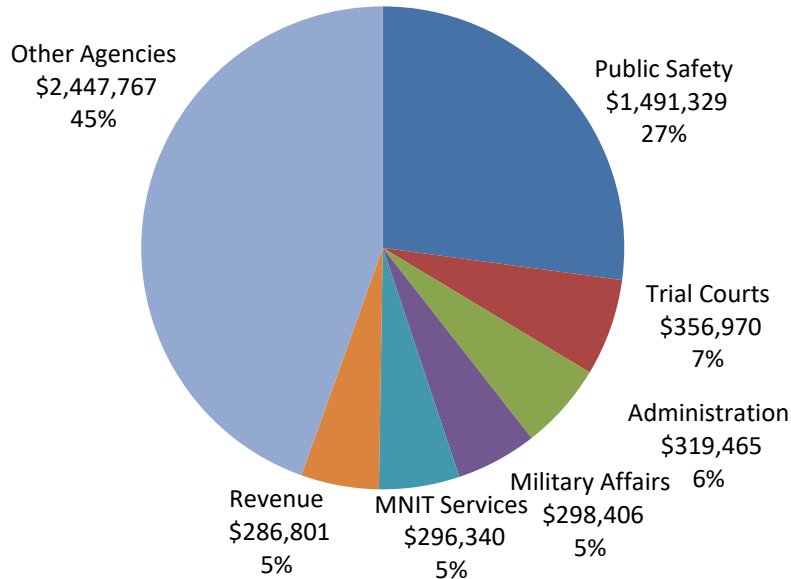
M.S. 176.541 requires that the Program provide workers' compensation coverage for employees of the State as defined in M.S. 3.732. This includes among others, the executive, legislative, judicial branches of state government, Minnesota State, the Minnesota Zoo, the Minnesota State Fair and other specified boards and commissions.

Our key partners

FY21 Pay-As-You-Go Agencies



FY21 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.
- Sponsor and provide training opportunities for our agency partners, which in the past included an annual safety conference. We are exploring options for how to best provide the safety conference in FY23.
- 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.

We are unable to update benchmark data due to our reliance on receiving data from the Department of Labor and Industry, who is undertaking a major upgrade to their data system. We plan to provide updated benchmark data in our FY24 business plan.

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 will be 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 increase from \$3.05 to \$3.11 in FY23. The rate includes a 24/7 nurse triage service as a point of first contact for employees who are injured on the job. This increase has been contractually agreed to.

We are proposing a 3.5% increase to the Workers' Compensation Program's administrative fee in FY23. This amounts to \$124,936 in FY23, bringing the fee total to \$3,694,536. We are also proposing increases to legal fees from \$130 to \$140 per hour for attorney time and \$75 to \$80 per hour for paralegal time in FY23.

These increases are needed to:

- Continue current level of services
- Manage new COVID-19 workers' compensation claims, which most of the non-medical cost will be paid through MMB's COVID-19 leave pay
- Pay salaries and other operating expenses
- Upgrade existing claims system and implement an enterprise-wide safety management system
- Achieve the performance results specified in this plan

How our proposed rates will impact our financial health

The proposed rate increase will:

- Provide necessary funds to continue to manage claims
- Allow us to retain experienced team members
- Ensure adequate retained earnings to cover claim costs

How our proposed rates will impact our partners

The proposed rate increase will do the following:

- Our partners will experience an increase in administrative fees, legal services fees, and managed care fees
- Increase the level of services, specifically the addition of an enterprise-wide safety management system will help agencies better manage workers' compensation risks with the desired result to reduce both the frequency and severity of work-related injuries
- Achieve the performance results specified in this plan

The administrative fee is apportioned on the following factors:

- Average number of employees
- Number of open claims
- Number of payment transactions

Our proposed rates will have the following impact on our top agencies as follows:

Pay-As-You-Go Agencies

	Impact of 3.5% Increase in Administrative Fees FY23
Human Services	\$27,448
Corrections	21,538
Minnesota State	18,073
Transportation	15,492
Veterans Affairs	5,977
DNR	4,977
Other Agencies	1,380
Total	\$94,885

Pay-As-You-Go agencies are billed monthly. The impact of the additional fee will be spread over 12 months.

Premium Pool Agencies

**Impact of 3.5% Increase
in Administrative Fees
FY23**

Public Safety	\$ 7,810
Trial Courts	2,515
Mn.IT Services	2,325
DEED	2,066
Revenue	1,471
Health	1,468
Other Agencies	12,396
Total	\$30,051

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
FY23**

Minnesota State	\$ 9,901
Human Services	4,920
Transportation	3,662
Corrections	2,931
DNR	1,753
Veterans Affairs	840
Other Agencies	948
Total	\$24,955

Premium Pool Agencies

**Impact of Increase in
Managed Care
Administrative Fees
FY23**

Trial Courts	\$ 1,931
MNIT Services	1,755
Public Safety	1,468
Health	1,220
DEED	1,008
Health	955
Other Agencies	6,160
Total	\$14,497

Financial Data

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
 RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
 FOR FISCAL YEAR 2023
 OPERATING REVENUES/EXPENSES

SWIFT

Account 553078	Premium Pool Revenue Change = 12.8% or \$640,604 Surplus distribution in FY23 was less, causing an increase in FY23 premium.
553078	Workers' Comp Revolving Revenue (PAYG) Change = 13.9% or \$2,949,992 Increase is a result of increased claim payments as clinics re-open for non-emergency procedures.
553078	Administrative Fees Change = 3.5% or \$124,936 Increase is due to a 3.5% increase in administrative fees.
553078	Legal Fees Change = 16.2% or \$66,084 FY22 legal revenue was lower than anticipated due to a retirement and an extended illness.
513304	Safety Training Change = 472.2% or \$9,160 Due to COVID restrictions, no in-person safety conference was held in FY22 and limited ergo training took place.
41200	Claims Expense Change = 9.2% or \$2,322,898 We anticipate an increase in claim expense due to increasing medical costs.
41000/41070	Salaries and Benefits Change = 25.9% or \$736,708 Increase is due to filling vacancies.
41100	Rent Change = 12.8% or \$12,300 The division received a rent reduction in FY22 due to COVID and team members teleworking.
41400	Rent - Equipment Change = 66.7% or \$2,000 Increase is due to an increase in copier rental.
41500	Repairs and Maintenance Change = 28% or \$1,640 Increase is a result of more industrial hygiene equipment calibrations.
41110	Printing and Advertising Change = 6.5% or \$150 Due to COVID restrictions, no in-person safety conferences were held in FY22, resulting in less expense.
41150	System Services Change = (100.0%) or (\$1,990) JJ Kellar's 3 year online subscription was paid in FY22 and will run through FY24.
41196	Central IT Services Change = 27.4% or \$116,800 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.
41155	Communications Change = (7.3%) or (\$1,800) FY22 had a high volume of certified mailings and additional cell phone expense for teleworkers.
41160	Travel In-State Change = 987.5% or \$7,900 Due to COVID restrictions, in-state travel was limited in FY22.
41170	Travel Out-State Change = (100.0%) or (\$1,675) No out-state travel anticipated in FY23.
41130	Supplies and Materials Change = 20.2% or \$3,826 Increase is due in part to additional monitors and safety & loss control equipment purchases.
41180	Employee Development/Memberships Change = 216.9% or \$5,270 Increase is due to additional attendance at training and conferences.
42020	Attorney General Change = 100.0% or \$1,000 Increase is due to additional attorney fees to represent the Program, no expense in FY22.
42010	Statewide Indirects Change = 11.6% or \$49,535 Increase is due to anticipated statewide indirect costs.
49005	Amortization Change = (75.0%) or (\$46,805) Final year of depreciating the capital asset.

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 2023**

	WCA Safety Training	WCR Premium Pool	WKR Pay-As-You- Go	FY23 PROPOSED	FY22 ESTIMATED	\$ Change FY23/FY22	% Change FY23/FY22
Claim Expense	-	5,500,000	22,000,000	27,500,000	25,177,102	2,322,898	9%
Special Assessment	-	181,876	887,983	1,069,859	1,075,440	(5,581)	-1%
Managed Care Fee	-	751,438	1,293,474	2,044,912	2,031,000	13,912	1%
Estimated Salary Expense	-	716,454	2,865,814	3,582,268	2,845,560	736,708	26%
Estimated Statewide Indirects/Agency Allocatio	-	114,000	361,000	475,000	425,465	49,535	12%
Miscellaneous Expenses	11,100	230,428	537,582	779,110	676,601	102,509	15%
TOTAL BASE REVENUE	11,100	7,494,196	27,945,853	35,451,149	32,231,168	3,219,981	10%
Less: Surplus Distribution	-	54,202	-	54,202	516,755	(462,553)	-90%
TOTAL NET BASE REVENUE	11,100	7,439,994	27,945,853	35,396,947	31,714,413	3,682,534	12%

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	20,135
Rate/average number of employees	\$44.13

Pay-As-You-Go

Average number of employees	37,372
Rate/average number of employees	\$75.08

* Minnesota State student workers (2,713) are excluded from the managed care fee calculation

Rate Matrix Computations

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM FOR FISCAL YEAR 2023

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 \$15,602 on a capital asset expenditure of \$624,070 for iRISK. This is the final year of amortization 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 2023

Rate	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Administrative Fee/Avg number of covered employees) *	55.94	56.76	58.17	59.41	61.85	64.24
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						
FY23 - Admin Fee is \$3,694,536						
Premium Pool	40.74	42.45	44.78	46.38	40.12	44.13
Pay-As-You-Go	63.32	63.69	65.03	66.06	73.43	75.08
Legal Services						
Attorney	129.00	129.00	130.00	130.00	130.00	140.00
Paralegal	71.00	71.00	75.00	75.00	75.00	80.00
Managed Care Fee (rate/employee/month)	2.28	2.72	2.80	2.88	3.05	3.11
* 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 2023

Obj class RSRC*	FY 2018 <u>ACTUAL</u>	FY 2019 <u>ACTUAL</u>	FY 2020 <u>ACTUAL</u>	FY 2021 <u>ACTUAL</u>	FY 2022 <u>EST/ACTUAL</u>	FY 2023 <u>PROPOSED</u>	\$ CHANGE <u>FY22/FY23</u>	% CHANGE <u>FY22/FY23</u>	
Operating Revenues									
Premium Pool Revenue	553078	4,469,542	4,289,296	4,069,883	4,460,440	4,998,136	5,638,740	640,604	12.8%
Workers' Comp Revolving Revenue (PAYG)	553078	20,553,018	17,782,039	20,279,419	20,946,646	21,231,465	24,181,457	2,949,992	13.9%
Administrative Fees *		3,347,305	3,430,988	3,499,608	3,569,598	3,569,600	3,694,536	124,936	3.5%
Legal Services Unit		490,659	474,295	474,184	461,554	408,916	475,000	66,084	16.2%
Other Revenue	514213	2,585,547	3,248,694	3,225,625	2,666,715	1,701,000	1,701,000	-	0.0%
Safety Training	513304	49,220	7,640	6,900	(575)	1,940	11,100	9,160	472.2%
Total Operating Revenue		31,495,291	29,232,951	31,555,619	32,104,378	31,911,057	35,701,833	3,790,776	11.9%
Operating Expenses									
Claims Expense	41200	23,805,269	22,585,566	26,022,690	25,241,605	25,177,102	27,500,000	2,322,898	9.2%
Salaries and Benefits	41000/41070	2,826,337	2,745,636	2,797,668	2,826,605	2,845,560	3,582,268	736,708	25.9%
Rent	41100	118,529	103,517	106,425	108,096	96,000	108,300	12,300	12.8%
Rent - Equipment	41400	5,843	247	2,966	2,913	3,000	5,000	2,000	66.7%
Repairs and Maintenance	41500	5,029	5,308	6,583	5,474	5,860	7,500	1,640	28.0%
Printing/Advertising	41110	3,192	1,884	2,199	2,570	2,300	2,450	150	6.5%
Professional Technical Services	41130/41145	1,564,116	1,872,694	1,886,076	1,980,342	2,051,000	2,098,812	47,812	2.3%
Computer and Systems Services	41150	1,137	2,037	-	-	1,990	-	(1,990)	-100.0%
Centralized IT Services	41196	284,273	291,594	283,762	395,932	426,000	542,800	116,800	27.4%
Communications	41155	20,954	24,482	20,854	23,197	24,600	22,800	(1,800)	-7.3%
Travel - In State	41160	6,611	5,776	5,815	690	800	8,700	7,900	987.5%
Travel - Out State	41170	-	-	-	-	1,675	-	(1,675)	-100.0%
Supplies and Materials	41300	19,005	16,098	6,232	10,307	18,924	22,750	3,826	20.2%
Employee Development/Memberships	41180	45,149	7,792	1,712	2,273	2,430	7,700	5,270	216.9%
Purchased Services	43000	3,192	1,418	2,271	37	3,000	3,000	-	0.0%
Insurance	43000	935,256	759,115	887,266	941,886	1,075,440	1,073,359	(2,081)	-0.2%
Attorney General Cost	42020	66	-	-	-	-	1,000	1,000	100.0%
Indirect Costs	42010	277,798	231,796	276,921	378,255	425,465	475,000	49,535	11.6%
Amortization	49005	62,407	62,407	62,407	62,407	62,407	15,602	(46,805)	-75.0%
Other Operating Costs	43000/42020	7,970	7,416	8,383	8,802	7,615	8,108	493	0.0%
Total Operating Expenses		29,992,134	28,724,782	32,380,230	31,991,391	32,231,168	35,485,149	3,253,981	10.1%
Operating Income (Losses)		1,503,158	508,169	(824,611)	112,987	(320,111)	216,684	536,795	-167.7%
Nonoperating Revenues (Expenses)									
Interest Revenue	512001	138,297	244,602	190,647	41,042	5,000	5,000	-	0.0%
Total Nonoperating Revenue (Expenses)		138,297	244,602	190,647	41,042	5,000	5,000	-	0.0%
Income (Losses) before Contributions and Transfers									
Transfers		(6,362)	-	-	-	-	-	-	0.0%
Change in Net Position		1,635,092	752,771	(633,964)	154,029	(315,111)	221,684	536,795	-170.4%
Retained Earnings, Beginning Period									
Adjustment to Retained Earnings		(636,236)	45,961	587,579	-	-	-	-	0.0%
Retained Earnings, Ending Period		12,376,601	13,175,333	13,128,948	13,282,977	12,967,866	13,189,550	221,684	1.7%
* The admin fee revenue is collected from:									
Premium Pool		FY18	FY19	FY20	FY21	FY22	FY23		
Pay-As-You-Go		796,416	837,283	899,581	941,089	804,704	888,654		
		2,550,889	2,593,705	2,600,027	2,628,511	2,764,896	2,805,882		

Detailed Capital Assets and Technology FY2022 Purchases

RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2023

Description of Item	FinDept ID	FinDept Name	Justification	Qty	Unit Price	Total Amount	Included in	If yes, identify
							Master Lease 18 Demand Survey Yes or No*	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 Svcs Document Mgmt System	G0236700	Workers Comp Administration	Electronic filing system so legal division does not have to work from paper files	1	\$125,000.00	\$125,000.00	No	
GRAND TOTAL						\$173,000.00		

SWIFT Spending Plan

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2023

Fund 2000

	Dept ID	G0246701 Office Support	G0246703 Legal Services	G0246704 Consultant Serv	G0246708 Safety Training	G0246705 Claims Mgmt	G0246706 Indirect Support
Revenue Description*							
	SWIFT Account	Total					
Premium/Revolving/Admin Fee	553078	33,989,733		475,000			
Safety Training	513304	11,100			11,100		
Copy fees	553090	1,000	1,000				
Claim Reimbursements	514213	1,700,000					
Interest	512001	5,000	1,000				
Total		35,706,833	2,000	475,000	-	11,100	-
Expense Description*							
	Object Code						
Salaries	41000	3,433,083	484,035	502,210	402,917	1,698,216	345,705
Part-time/Seasonal	41030	88,304				88,304	
Overtime and Premium Pay	41050	-					
Other Benefits	41070	60,881	-		26,401	34,480	
Space Rent	41100	108,300	108,300				
Printing/Advertising	41110	2,450	2,000			450	
Prof/Tech Services	41130	2,098,812	25,000		18,000	10,900	
Computer Services	41150	200			200		
Communications	41155	22,600	21,400	600	600		
Rate-Based MNIT Services	41196	78,500	78,500				
Agency-Specific MNIT Services	41197	464,300	464,300				
Travel - In-state	41160	8,700		6,000	2,200	500	
Travel - Out-of-state	41170	-					
Employee Development	41180	7,700	2,000	1,500	2,200		2,000
Supplies	41300	22,750	12,000	2,500	7,000	250	1,000
Equipment Rental	41400	5,000	5,000				
Repairs	41500	7,500	1,000		6,500		
Statewide Indirects	42010	475,000					475,000
Attorney General	42020	1,000	1,000				
Claims & Insurance	43000	28,573,359	3,500				
Other Purchased Services	43000	11,108	1,000		8,108	2,000	
Total		35,469,547	1,209,035	512,810	474,126	13,600	1,824,500
Adjustments							
Plus:							
Amortization	49005	15,602	15,602	-	-	-	-
Total		15,602	15,602	-	-	-	-
Minus:							
New System							
Total		-	-	-	-	-	-
Rate Matrix Amount		35,485,149	1,224,637	512,810	474,126	13,600	1,824,500

SWIFT Spending Plan (continued)

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2023

Fund 2000

	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*						
Premium/Revolving/Admin Fee	6,527,394			26,987,339		
Safety Training						
Copy fees						
Claim Reimbursements	300,000			1,400,000		
Interest	1,000			3,000		
	<u>6,828,394</u>	<u>-</u>	<u>-</u>	<u>28,390,339</u>	<u>-</u>	<u>-</u>
Expense Description*						
Salaries						
Part-time/Seasonal						
Overtime and Premium Pay						
Other Benefits						
Space Rent						
Printing/Advertising						
Prof/Tech Services			751,438			1,293,474
Computer Services						
Communications						
Rate-Based MNIT Services						
Agency-Specific MNIT Services						
Travel - In-state						
Travel - Out-of-state						
Employee Development						
Supplies						
Equipment Rental						
Repairs						
Statewide Indirects						
Attorney General						
Claims & Insurance	5,500,000	181,876		22,000,000	887,983	
Other Purchased Services						
	<u>5,500,000</u>	<u>181,876</u>	<u>751,438</u>	<u>22,000,000</u>	<u>887,983</u>	<u>1,293,474</u>
Adjustments						
Plus:						
Amortization	-	-	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Minus:						
New System						
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Rate Matrix Amount	<u>5,500,000</u>	<u>181,876</u>	<u>751,438</u>	<u>22,000,000</u>	<u>887,983</u>	<u>1,293,474</u>

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2023

	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	22-Jul	22-Aug	22-Sep	22-Oct	22-Nov	22-Dec	23-Jan	23-Feb	23-Mar	23-Apr	23-May	23-Jun
Projected Beginning Cash Balance	10,121,663	9,274,056	13,010,159	13,594,037	13,112,275	13,780,538	13,061,223	11,956,387	11,493,602	11,490,535	10,996,046	10,576,646
Receipts - operating	2,699,625	6,516,902	3,483,428	2,330,741	3,474,948	2,318,014	2,318,014	2,318,014	2,896,482	2,318,014	2,361,399	2,666,252
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	417	417	416	417	417	416	417	417	416	417	417	416
Total Cash Receipt	2,700,042	6,517,319	3,483,844	2,331,158	3,475,365	2,318,430	2,318,431	2,318,431	2,896,898	2,318,431	2,361,816	2,666,668
Expenses												
Salaries & Benefits	413,339	275,559	275,559	275,559	275,559	413,339	275,558	275,559	275,559	275,559	275,559	275,560
Indirect Costs	-	-	118,750	-	-	118,750	-	-	118,750	-	-	118,750
Claims & Insurance Expense	2,878,440	2,281,490	2,281,490	2,281,490	2,281,490	2,281,490	2,880,019	2,281,490	2,281,490	2,281,490	2,281,490	2,281,490
Other Operating Expenses	255,870	224,167	224,167	255,871	250,053	224,166	267,690	224,167	224,166	255,871	224,167	224,167
Dividends/Rebates, if applicable	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	3,547,649	2,781,216	2,899,966	2,812,920	2,807,102	3,037,745	3,423,267	2,781,216	2,899,965	2,812,920	2,781,216	2,899,967
Projected Ending Cash Balance	9,274,056	13,010,159	13,594,037	13,112,275	13,780,538	13,061,223	11,956,387	11,493,602	11,490,535	10,996,046	10,576,646	10,343,347

Financial Statement

For Internal Use Only

STATE OF MINNESOTA RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2000 STATEMENT OF NET POSITION DECEMBER 31, 2021	3/9/2022 Unaudited	
	FY22	FY21
ASSETS		
CURRENT ASSETS		
Cash	\$ 10,784,411.98	\$ 8,202,470.07
Accounts Receivable	2,911,410.09	7,328,898.02
Accounts Receivable - Supplementary Benefits	2,087,667.54	955,109.05
Due from Other Funds (Note 3)	304,107.37	-
Total Current Assets	<u>\$ 16,087,596.98</u>	<u>\$ 16,486,477.14</u>
NONCURRENT ASSETS (Note 5)		
Recoverable (Note 4)	\$ 83,214,195.19	\$ 79,882,556.40
Software	334,347.10	334,347.10
Accumulated Amortization - Software	(309,271.09)	(275,836.38)
Internally Generated Computer Software (IGCS)	289,722.46	289,722.46
Accumulated Amortization - IGCS	(267,993.25)	(239,021.01)
Total Noncurrent Assets	<u>\$ 83,261,000.41</u>	<u>\$ 79,991,768.57</u>
TOTAL ASSETS	<u>\$ 99,348,597.39</u>	<u>\$ 96,478,245.71</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 1,387,683.65	\$ 715,959.15
Salaries and Benefits Payable	88,869.66	167,618.75
Claims Payable (Note 4)	12,482,129.26	11,982,383.46
Compensated Absences Payable (Note 6)	44,000.00	38,000.00
Unearned Revenue	402,352.00	470,544.50
Unearned Premiums	2,499,068.00	2,277,994.50
Due to Other Funds (Note 7)	232.17	-
Total Current Liabilities	<u>\$ 16,904,334.74</u>	<u>\$ 15,652,500.36</u>
NONCURRENT LIABILITIES		
Claims Payable (Note 4)	\$ 70,732,065.93	\$ 67,900,172.94
Compensated Absences Payable (Note 6)	336,000.00	290,000.00
Total Noncurrent Liabilities	<u>\$ 71,068,065.93</u>	<u>\$ 68,190,172.94</u>
TOTAL LIABILITIES	<u>\$ 87,972,400.67</u>	<u>\$ 83,842,673.30</u>
NET POSITION (Note 8)		
Net Investment in Capital Assets	\$ 46,805.22	\$ 109,212.17
Unrestricted Net Position	<u>11,329,391.50</u>	<u>12,526,360.24</u>
TOTAL NET POSITION	<u>\$ 11,376,196.72</u>	<u>\$ 12,635,572.41</u>

For Internal Use Only

STATE OF MINNESOTA 3/9/2022
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2000 Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
QUARTER ENDED DECEMBER 31, 2021

	FY22 QTD	FY22 YTD	FY21 QTD	FY21 YTD
OPERATING REVENUES				
Premium Pool	\$ 1,222,544.00	\$ 2,446,518.25	\$ 1,113,131.00	\$ 2,220,353.50
Pay-As-You-Go	5,081,239.80	9,001,854.90	5,736,250.46	9,800,658.12
Administrative Fees	892,375.05	1,784,750.12	892,399.42	1,784,798.84
Legal Services Unit	101,667.05	209,923.00	112,836.25	233,028.65
Safety Training	-	720.00	-	-
Other Revenues	858,560.30	1,472,169.34	681,383.94	1,224,558.51
Total Operating Revenues	<u>\$ 8,156,386.20</u>	<u>\$ 14,915,935.61</u>	<u>\$ 8,536,001.07</u>	<u>\$ 15,263,397.62</u>
OPERATING EXPENSES				
Claims	\$ 7,264,249.52	\$ 13,210,003.43	\$ 7,355,070.27	\$ 12,339,481.95
Salaries and Benefits	721,284.74	1,422,781.97	683,822.29	1,359,652.76
Rent	22,754.88	45,645.28	27,011.40	53,646.02
Rent - Equipment	1,248.62	1,545.33	730.22	1,562.87
Repairs and Maintenance	485.00	1,660.00	749.00	1,899.00
Printing	662.83	849.23	134.08	1,845.98
Professional and Technical Services	511,988.82	1,025,454.64	523,804.35	1,008,803.73
Computer and Systems Services	-	1,990.00	-	-
Centralized IT Services	263,519.45	306,457.58	270,260.50	302,185.59
Communications	6,661.00	12,334.39	7,267.51	11,305.28
Travel - In State	467.94	838.77	396.02	474.78
Travel - Out State	-	-	-	-
Supplies and Materials	901.86	1,962.04	1,497.72	2,918.61
Employee Development	1,823.00	1,823.00	1,603.00	1,803.00
Purchased Services	339.35	363.44	7.44	15.67
Insurance	253,522.11	540,509.88	463,464.52	465,885.96
Attorney General Cost	-	-	-	-
Indirect Costs	106,249.45	212,498.90	94,563.94	189,127.88
Amortization	15,601.74	31,203.48	15,601.74	31,203.48
Other Expenses	-	7,733.00	1,150.00	8,763.00
Total Operating Expenses	<u>\$ 9,171,760.31</u>	<u>\$ 16,825,654.36</u>	<u>\$ 9,447,134.00</u>	<u>\$ 15,780,575.56</u>
OPERATING INCOME (LOSS)	<u>\$ (1,015,374.11)</u>	<u>\$ (1,909,718.75)</u>	<u>\$ (911,132.93)</u>	<u>\$ (517,177.94)</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 977.31	\$ 2,938.06	\$ 8,862.73	\$ 23,802.08
Total Nonoperating Revenues (Expenses)	<u>\$ 977.31</u>	<u>\$ 2,938.06</u>	<u>\$ 8,862.73</u>	<u>\$ 23,802.08</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ (1,014,396.80)</u>	<u>\$ (1,906,780.69)</u>	<u>\$ (902,270.20)</u>	<u>\$ (493,375.86)</u>
TRANSFERS AND CONTRIBUTIONS				
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ (1,014,396.80)</u>	<u>\$ (1,906,780.69)</u>	<u>\$ (902,270.20)</u>	<u>\$ (493,375.86)</u>
NET POSITION, BEGINNING, AS REPORTED	<u>\$ 12,390,593.52</u>	<u>\$ 13,282,977.41</u>	<u>\$ 13,537,842.61</u>	<u>\$ 13,128,948.27</u>
NET POSITION, BEGINNING, AS RESTATED	<u>\$ 12,390,593.52</u>	<u>\$ 13,282,977.41</u>	<u>\$ 13,537,842.61</u>	<u>\$ 13,128,948.27</u>
NET POSITION, ENDING	<u>\$ 11,376,196.72</u>	<u>\$ 11,376,196.72</u>	<u>\$ 12,635,572.41</u>	<u>\$ 12,635,572.41</u>

For Internal Use Only

STATE OF MINNESOTA 3/9/2022
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2000 Unaudited
STATEMENT OF CASH FLOWS
FISCAL YEAR 2022 AS OF DECEMBER 31, 2021

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 16,217,468.50
Receipts from Other Revenues	1,472,169.34
Payments to Claimants	(13,210,003.43)
Payments to Suppliers for Goods and Services	(1,311,257.84)
Payments to Employees	(1,508,565.69)
Payments to Others	-
Net Cash Flows from Operating Activities	<u>\$ 1,659,810.88</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Nonoperating Transfer in (Out)	\$ -
Net Cash Flows from Noncapital Financing Activities	<u>\$ -</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ -
Proceeds from Disposal of Capital Assets	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ -</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ 2,938.06
Net Cash Flows from Investing Activities	<u>\$ 2,938.06</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 1,662,748.94
Cash and Cash Equivalents, Beginning, as Reported	9,121,663.04
Cash and Cash Equivalents, Ending	<u>\$ 10,784,411.98</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ (1,909,718.75)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	\$ 31,203.48
(Increase) Decrease in Accounts Receivable	720,654.69
(Increase) Decrease in Accounts Receivable - Supplementary Benefits	(635,848.20)
(Increase) Decrease in Due From Other Funds	(212,524.26)
(Increase) Decrease in Prepaid Expenses	-
(Increase) Decrease in Prepaid Insurance	-
(Increase) Decrease in Recoverable	(2,164,202.70)
(Increase) Decrease in Deferred Other Postemployment Benefits Outflows	-
(Increase) Decrease in Deferred Pension Outflows	-
Increase (Decrease) in Accounts Payable	850,175.47
Increase (Decrease) in Salaries and Benefits Payable	(85,783.72)
Increase (Decrease) in Claims Payable	2,164,202.70
Increase (Decrease) in Unearned Revenue	402,352.00
Increase (Decrease) in Unearned Premiums	2,499,068.00
Increase (Decrease) in Compensated Absences Payable	-
Increase (Decrease) in Other Postemployment Benefits	-
Increase (Decrease) in Due to Other Funds	232.17
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ 3,569,529.63</u>
Net Cash Flows from Operating Activities	<u>\$ 1,659,810.88</u>
Noncash Investing, Capital and Financing Activities	
	\$ -

For Internal Use Only

STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2000
STATEMENT OF BUDGET AND ACTUAL COMPARISON
QUARTER ENDED DECEMBER 31, 2021

3/9/2022
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Premium Pool	\$ 1,249,534.00	\$ 2,489,068.00	\$ 1,222,544.00	\$ 2,446,518.25	\$ (26,990.00)	\$ (52,549.75)
Pay-As-You-Go	5,807,890.50	11,815,781.00	5,081,239.80	9,001,854.90	(726,650.70)	(2,813,926.10)
Administrative Fees	892,400.00	1,784,800.00	892,375.05	1,784,750.12	(24.95)	(49.88)
Legal Services Unit	118,750.00	237,500.00	101,867.05	209,923.00	(17,082.95)	(27,577.00)
Safety Training	4,200.00	8,400.00	-	720.00	(4,200.00)	(7,680.00)
Other Revenues	425,250.00	850,500.00	858,560.30	1,472,169.34	433,310.30	621,869.34
Total Operating Revenues	<u>\$ 8,498,024.50</u>	<u>\$ 16,996,049.00</u>	<u>\$ 8,156,386.20</u>	<u>\$ 14,915,935.61</u>	<u>\$ (341,638.30)</u>	<u>\$ (2,080,113.39)</u>
OPERATING EXPENSES						
Claims	\$ 6,500,000.00	\$ 13,000,000.00	\$ 7,284,249.52	\$ 13,210,003.43	\$ 784,249.52	\$ 210,003.43
Salaries and Benefits	800,068.25	1,600,136.50	721,284.74	1,422,781.97	(78,783.51)	(177,354.53)
Rent	27,075.00	54,150.00	22,754.88	45,845.28	(4,320.12)	(8,504.72)
Rent - Equipment	1,250.00	2,500.00	1,248.62	1,545.33	(1.38)	(954.67)
Repairs and Maintenance	1,775.00	3,550.00	485.00	1,860.00	(1,290.00)	(1,890.00)
Printing	612.50	1,225.00	662.83	849.23	50.33	(375.77)
Professional and Technical Services	515,754.00	1,031,508.00	511,968.82	1,025,454.64	(3,785.18)	(6,053.36)
Computer and Systems Services	216.00	432.00	-	1,990.00	(216.00)	1,558.00
Centralized IT Services	118,200.00	236,400.00	263,519.45	306,457.58	145,319.45	70,057.58
Communications	5,700.00	11,400.00	6,661.00	12,334.39	961.00	934.39
Travel - In State	2,175.00	4,350.00	467.94	838.77	(1,707.06)	(3,511.23)
Travel - Out State	550.00	1,100.00	-	-	(550.00)	(1,100.00)
Supplies and Materials	5,562.50	11,125.00	901.86	1,962.04	(4,660.64)	(9,162.96)
Employee Development	2,155.00	4,310.00	1,823.00	1,823.00	(332.00)	(2,487.00)
Purchased Services	750.00	1,500.00	339.35	363.44	(410.65)	(1,136.56)
Insurance	283,828.75	567,657.50	253,522.11	540,509.88	(30,306.64)	(27,147.62)
Attorney General Cost	250.00	500.00	-	-	(250.00)	(500.00)
Indirect Costs	94,563.75	189,127.50	106,249.45	212,498.90	11,685.70	23,371.40
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	-	7,733.00	(1,950.00)	3,833.00
Total Operating Expenses	<u>\$ 8,378,037.50</u>	<u>\$ 16,756,075.00</u>	<u>\$ 9,171,760.31</u>	<u>\$ 16,825,654.36</u>	<u>\$ 793,722.81</u>	<u>\$ 69,579.36</u>
OPERATING INCOME (LOSS)	<u>\$ 119,987.00</u>	<u>\$ 239,974.00</u>	<u>\$ (1,015,374.11)</u>	<u>\$ (1,909,718.75)</u>	<u>\$ (1,135,361.11)</u>	<u>\$ (2,149,692.75)</u>
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	\$ 12,500.00	\$ 25,000.00	\$ 977.31	\$ 2,938.06	\$ (11,522.69)	\$ (22,061.94)
Total Nonoperating Revenues (Expenses)	<u>\$ 12,500.00</u>	<u>\$ 25,000.00</u>	<u>\$ 977.31</u>	<u>\$ 2,938.06</u>	<u>\$ (11,522.69)</u>	<u>\$ (22,061.94)</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 132,487.00</u>	<u>\$ 264,974.00</u>	<u>\$ (1,014,396.80)</u>	<u>\$ (1,906,780.69)</u>	<u>\$ (1,146,883.80)</u>	<u>\$ (2,171,754.69)</u>
TRANSFERS AND CONTRIBUTIONS						
Total Transfers and Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	<u>\$ 132,487.00</u>	<u>\$ 264,974.00</u>	<u>\$ (1,014,396.80)</u>	<u>\$ (1,906,780.69)</u>	<u>\$ (1,146,883.80)</u>	<u>\$ (2,171,754.69)</u>

For Internal Use Only

STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2000
FOOTNOTES TO FINANCIAL STATEMENTS
FISCAL YEAR 2022 AS OF DECEMBER 31, 2021

3/9/2022
Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

The accompanying financial statements of Risk Management-Workers' Compensation have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

On July 1 2011, the state implemented the State Wide Integrated Financial Tools (SWIFT). The amounts presented in the financial statements are based upon information from SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY22.

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, 2021 for claims incurred prior to January 1, 2022.

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. DUE FROM OTHER FUNDS

In FY22, as of December 31, 2021, the total Due From Other Funds is \$304,107.37.

\$1,282.04 represents the amount due from RMD Risk P&C for non-salary expenses paid by Risk-WC.

\$302,825.33 represents the amount recharged to the Federal ARP WC fund for a portion of the FY22 Covid WC expenses through October, 2021.

In FY21, as of December 31, 2020, the total Due From Other Funds is \$0.00.

4. RECOVERABLE AND CLAIMS PAYABLE

Due to the nature of workers' compensation benefits, and the fact that claims may take decades to mature, the reserves are relatively large when viewed in context of the financial statements covering a 12 month period. Agencies are obligated to pay their actual claims cost. Therefore, Claims Payable are offset by Recoverable noncurrent assets.

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5. CAPITAL ASSETS

	Balance 7/1/2021	Additions	Deletions	Balance 12/31/2021
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	\$ (292,553.71)	\$ (16,717.38)	\$ -	\$ (309,271.09)
Internally Generated Computer Software (IGCS)	(253,507.15)	(14,486.10)	-	(267,993.25)
Total Accumulated Depreciation/Amortization	\$ (546,060.86)	\$ (31,203.48)	\$ -	\$ (577,264.34)

6. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Leave balances are liquidated upon separation from state employment. Leave balances at year-end are shown as a liability.

	Current	Noncurrent
Beginning Balance 7/1/2021	\$ 44,000.00	\$ 336,000.00
Increase	-	-
Decrease	-	-
Ending Balance 12/31/2021	\$ 44,000.00	\$ 336,000.00

7. DUE TO OTHER FUNDS

In FY22, as of December 31, 2021, the total Due to Other Funds is \$232.17.
\$232.17 represents the amount owed to RMD Risk - P&C for non-salary expenses paid on behalf of Risk - WC.

In FY21, as of December 31, 2020, the total Due to Other Funds is \$0.00.

8. NET POSITION

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

Net Investment in Capital Assets	\$ 46,805.22
Unrestricted Net Position	11,329,391.50
Total Net Position	\$ 11,376,196.72

Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Retained Earnings, Beginning	\$ 13,282,977.41	\$ 12,390,593.52	\$ -	\$ -
Net Income (Loss)	(892,383.89)	(1,014,396.80)	-	-
Retained Earnings, Ending	\$ 12,390,593.52	\$ 11,376,196.72	\$ -	\$ -
Add: Capital Contributions	-	-	-	-
Reconciliation to Total Net Position	\$ 12,390,593.52	\$ 11,376,196.72	\$ -	\$ -

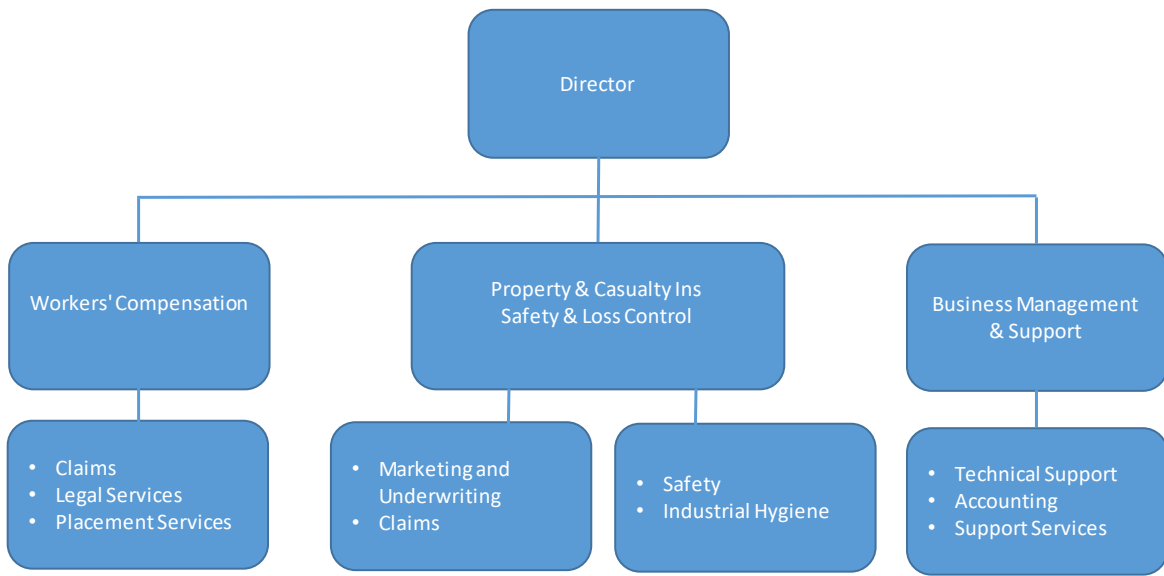
For Internal Use Only

STATE OF MINNESOTA	3/9/2022			
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2000	Unaudited			
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - COMBINED				
QUARTER ENDED DECEMBER 31, 2021				
	Combined	Administration	Premium Pool	Pay-As-You-Go
OPERATING REVENUES				
Premium Pool	\$ 2,446,518.25	\$ -	\$ 2,446,518.25	\$ -
Pay-As-You-Go	9,001,854.90	-	-	9,001,854.90
Administrative Fees	1,784,750.12	1,784,750.12	-	-
Legal Services Unit	209,923.00	209,923.00	-	-
Safety Training	720.00	720.00	-	-
Other Revenues	1,472,169.34	10.00	352,873.30	1,119,286.04
Total Operating Revenues	<u>\$14,915,935.61</u>	<u>\$1,995,403.12</u>	<u>\$ 2,799,391.55</u>	<u>\$ 10,121,140.94</u>
OPERATING EXPENSES				
Claims	\$13,210,003.43	\$ -	\$ 2,449,493.01	\$ 10,760,510.42
Salaries and Benefits	1,422,781.97	1,422,781.97	-	-
Rent	45,645.28	45,645.28	-	-
Rent - Equipment	1,545.33	1,545.33	-	-
Repairs and Maintenance	1,660.00	1,660.00	-	-
Printing	849.23	849.23	-	-
Professional and Technical Services	1,025,454.64	1,477.00	368,631.96	655,345.68
Computer and Systems Services	1,990.00	1,990.00	-	-
Centralized IT Services	306,457.58	306,457.58	-	-
Communications	12,334.39	12,334.39	-	-
Travel - In State	838.77	838.77	-	-
Travel - Out State	-	-	-	-
Supplies and Materials	1,962.04	1,962.04	-	-
Employee Development	1,823.00	1,823.00	-	-
Purchased Services	363.44	363.44	-	-
Insurance	540,509.88	2,421.44	89,142.64	448,945.80
Attorney General Costs	-	-	-	-
Indirect Costs	212,498.90	212,498.90	-	-
Amortization	31,203.48	31,203.48	-	-
Other Expenses	7,733.00	7,733.00	-	-
Total Operating Expenses	<u>\$16,825,654.36</u>	<u>\$2,053,584.85</u>	<u>\$ 2,907,267.61</u>	<u>\$ 11,864,801.90</u>
OPERATING INCOME (LOSS)	<u>\$ (1,909,718.75)</u>	<u>\$ (58,181.73)</u>	<u>\$ (107,876.06)</u>	<u>\$ (1,743,660.96)</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	<u>\$ 2,938.06</u>	<u>\$ 587.86</u>	<u>\$ 515.05</u>	<u>\$ 1,835.15</u>
Total Nonoperating Revenues (Expenses)	<u>\$ 2,938.06</u>	<u>\$ 587.86</u>	<u>\$ 515.05</u>	<u>\$ 1,835.15</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ (1,906,780.69)</u>	<u>\$ (57,593.87)</u>	<u>\$ (107,361.01)</u>	<u>\$ (1,741,825.81)</u>
TRANSFERS AND CONTRIBUTIONS				
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ (1,906,780.69)</u>	<u>\$ (57,593.87)</u>	<u>\$ (107,361.01)</u>	<u>\$ (1,741,825.81)</u>

Supporting Information

Staffing and Organizational Chart

The FY22 business plan had 25.9 FTEs. The FY23 business plan has 27.4 FTEs. The increase is a result of filling vacant positions.



WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2023

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	44	0.077%	8	0.402%	48	0.302%	0.260%		\$9,610	\$136.84	\$1,642
55W	Human Svs-Willmar RTC		0.000%	2	0.101%	45	0.283%	0.128%		\$4,722	\$0.00	\$0
55B	Human Svs-MNS		0.000%	1	0.050%	0	0.000%	0.077%		\$619	\$0.00	\$0
55D	Human Svs-Willmar Group Homes		0.000%	0	0.000%	0	0.000%	0.000%		\$0	\$0.00	\$0
55Y	Human Svs-CBHH	414	0.720%	32	1.608%	192	1.207%	1.178%		\$43,535	\$1,287.54	\$15,460
H60	MNSure	180	0.313%	0	0.000%	0	0.000%	0.104%		\$3,855	\$559.80	\$6,718
58A	Court of Appeals	86	0.150%	1	0.050%	0	0.000%	0.067%		\$2,461	\$27.46	\$3,210
60A	Higher Educ Services Office	68	0.118%	0	0.000%	0	0.000%	0.039%		\$1,456	\$211.48	\$2,538
61A	State Auditor	75	0.130%	1	0.050%	42	0.264%	0.148%		\$5,477	\$233.25	\$2,799
62A	MN State Retirement	132	0.230%	0	0.000%	0	0.000%	0.077%		\$2,827	\$410.52	\$4,926
63A	Public EE Retirement Assoc.	97	0.169%	2	0.101%	7	0.044%	0.104%		\$3,857	\$301.57	\$3,620
65(All)	Judicial	435	0.765%	2	0.101%	1	0.006%	0.288%		\$10,631	\$1,352.85	\$16,234
67A	Revenue	1,327	2.308%	11	0.553%	107	0.673%	1.178%		\$43,510	\$4,126.97	\$49,524
68A	Tax Court	10	0.017%	0	0.000%	0	0.000%	0.006%		\$214	\$31.10	\$373
69A	Teachers Retirement Assoc.	81	0.141%	0	0.000%	0	0.000%	0.047%		\$1,735	\$251.91	\$3,023
70J	Judicial Standards Board	3	0.005%	0	0.000%	0	0.000%	0.002%		\$64	\$9.33	\$112
75C	Veterans' Affairs - Central Office	120	0.209%	3	0.151%	1	0.006%	0.122%		\$4,504	\$373.20	\$4,478
75B	Veterans Home Silver Bay	188	0.327%	10	0.503%	126	0.792%	0.541%		\$18,971	\$584.68	\$7,016
75F	Veterans Home Fergus Falls	178	0.310%	11	0.553%	134	0.843%	0.568%		\$20,995	\$553.58	\$6,643
75H	Veterans Home Hastings	82	0.143%	7	0.352%	111	0.698%	0.397%		\$14,883	\$255.02	\$3,060
75L	Veterans Home Luverne	163	0.283%	8	0.402%	42	0.264%	0.317%		\$11,693	\$506.93	\$6,083
75M	Veterans Home Minneapolis	555	0.965%	75	3.769%	660	4.150%	2.961%		\$109,402	\$1,726.05	\$20,713
77 (All)	Minnesota Zoo	248	0.431%	23	1.156%	150	0.943%	0.843%		\$31,159	\$771.28	\$9,255
78A	MCF-Central Office	687	1.195%	23	1.156%	193	1.213%	1.188%		\$43,889	\$2,136.57	\$25,639
78B	MCF-St. Cloud	392	0.682%	72	3.618%	471	2.961%	2.420%		\$89,421	\$1,219.12	\$14,629
78C	MCF-Sauk Center (closed)	0	0.000%	0	0.000%	0	0.000%	0.000%		\$0	\$0.00	\$0
78F	MCF-Fairbault	587	1.021%	55	2.754%	302	1.899%	1.894%		\$69,991	\$1,825.57	\$21,907
78H	MCF-Shakopee	240	0.417%	15	0.754%	140	0.880%	0.684%		\$26,262	\$746.40	\$8,957
78L	MCF-Lino Lakes	428	0.744%	43	2.161%	335	2.106%	1.670%		\$61,715	\$1,331.08	\$15,973
78P	MCF-Oak Park Heights	317	0.551%	31	1.558%	290	1.823%	1.311%		\$48,427	\$985.87	\$11,830
78R	MCF-Red Wing	182	0.316%	24	1.206%	128	0.806%	0.776%		\$28,661	\$566.02	\$6,792
78S	MCF-Stillwater	461	0.802%	71	3.568%	837	5.262%	3.211%		\$118,619	\$1,433.71	\$17,205
78T	MCF-Togo	61	0.106%	2	0.101%	33	0.207%	0.198%		\$5,099	\$189.71	\$2,277
78U	MCF-Rush City	311	0.541%	57	2.864%	472	2.968%	2.124%		\$78,481	\$967.21	\$11,607
78W	MCF-Willow River/Mooselake	405	0.704%	52	2.613%	342	2.150%	1.823%		\$67,334	\$1,259.55	\$15,115
790	DOT-Central Office	1,485	2.582%	26	1.307%	234	1.471%	1.787%		\$66,010	\$4,618.35	\$55,420
791	DOT-District 1-Duluth/Virginia	378	0.657%	35	1.759%	195	1.226%	1.214%		\$44,853	\$1,175.58	\$14,107
792	DOT-District 2-Bemidji/Cookston	247	0.430%	9	0.452%	95	0.597%	0.493%		\$18,215	\$768.17	\$9,218
793	DOT-District 3-Baxter/St. Cloud	424	0.737%	26	1.307%	207	1.301%	1.115%		\$41,198	\$1,318.64	\$15,824
794	DOT-District 4-Detroit Lakes/Morris	256	0.445%	7	0.352%	140	0.880%	0.569%		\$20,654	\$796.16	\$9,554
796	DOT-District 6-Rochester/Owatonna	419	0.729%	26	1.307%	123	0.773%	0.936%		\$34,587	\$1,303.09	\$15,637
797	DOT-District 7-Mankato/Winona	331	0.576%	18	0.905%	56	0.352%	0.511%		\$22,564	\$1,029.41	\$12,353
798	DOT-District 8-Willmar	230	0.400%	20	1.005%	183	1.151%	0.852%		\$31,472	\$715.30	\$8,584
799	DOT-District 9-Metro	1,316	2.288%	118	5.930%	999	6.281%	4.833%		\$178,558	\$4,002.76	\$49,113
82A	Public Utilities Commission	54	0.094%	0	0.000%	0	0.000%	0.031%		\$1,156	\$167.94	\$2,015
90A	State Fair	233	0.405%	13	0.653%	181	1.138%	0.732%		\$27,409	\$724.63	\$8,696
92G	Ombudsperson for Families	9	0.016%	0	0.000%	0	0.000%	0.005%		\$193	\$27.99	\$336
9KG	Office of Administrative Hearings	65	0.113%	0	0.000%	0	0.000%	0.038%		\$1,392	\$202.15	\$2,426
9GH	Ombudsman - Mental Health	17	0.030%	0	0.000%	0	0.000%	0.010%		\$364	\$52.87	\$634
9XG	Capitol Area Architect	3	0.005%	0	0.000%	0	0.000%	0.002%		\$64	\$9.33	\$112
9YG	Disability Council	9	0.016%	0	0.000%	4	0.025%	0.014%		\$502	\$27.99	\$336
9JG	Campaign Financing & Public Dis. Bd	8	0.014%	0	0.000%	0	0.000%	0.005%		\$171	\$24.88	\$299
9WE	Higher Education Facility	2	0.003%	0	0.000%	0	0.000%	0.001%		\$43	\$6.22	\$75
9EP	Sentencing Guidelines	6	0.010%	0	0.000%	0	0.000%	0.003%		\$128	\$18.66	\$224
9LG	Council for Minnesotans of African Heritage	5	0.009%	0	0.000%	0	0.000%	0.003%		\$107	\$15.55	\$187
9PR	Water & Soil Resources Board	116	0.202%	1	0.050%	0	0.000%	0.084%		\$3,103	\$360.76	\$4,329
9NG	Asian-Pacific Council	4	0.007%	0	0.000%	0	0.000%	0.002%		\$86	\$12.44	\$149
9MG	Chicano/Latino Affairs Council	4	0.007%	0	0.000%	0	0.000%	0.002%		\$86	\$12.44	\$149
9DB	Amateur Sports Commission	3	0.005%	0	0.000%	0	0.000%	0.002%		\$64	\$9.33	\$112
TOTALS		57,507	100.00%	1,990	100.000%	15,905	100.000%	100.00%		\$3,694,536	\$170,409	\$2,044,912

MINNESOTA STATE COMPENSATION SPECIAL REVENUE FUND - WC

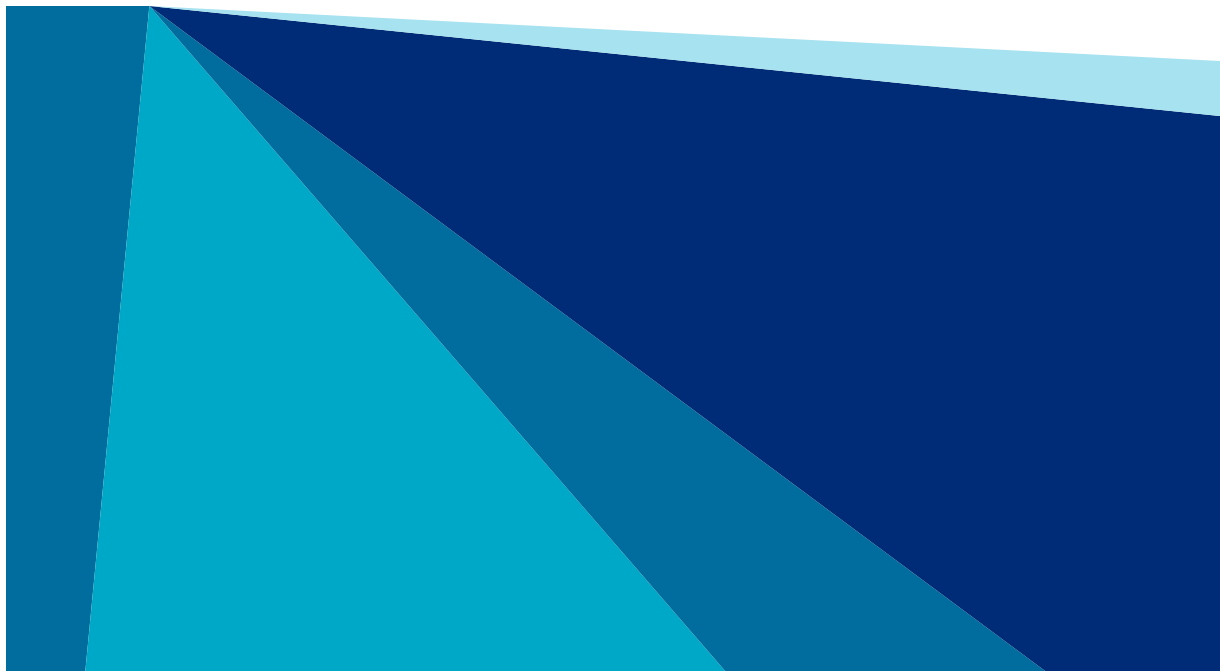
REVIEW OF THE NEEDED FUNDING LEVEL FOR FISCAL YEAR 2018

DATA EVALUATED AS OF DECEMBER 31, 2017

MAY 15, 2018

Prepared by:

RON FOWLER, FCAS, MAAA



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1

Background

The Minnesota Department of Administration (The State) has asked Oliver Wyman Actuarial Consulting, Inc. (Oliver Wyman) to perform a review of the estimated needed funding level (WC payments) for the State Compensation Special Revenue Fund (The Fund) for fiscal year 2018.

The Fund was established in 1935 with a legislative appropriation of \$3,437,690 to cover two months of workers' compensation claim expenses for all state agencies. In 2007, The State implemented a premium pool which is intended to fund the workers' compensation exposures for most of the States agencies. Since the premium pool was implemented, The Fund has been used to cover workers' compensation claim expenses only for the following agencies:

1. Department of Human Services (DHS)
2. Department of Transportation (DOT)
3. Department of Natural Resources (DNR)
4. Minnesota State Colleges and Universities (Minnesota State)
5. Department of Corrections (DOC)
6. Veterans Homes
7. Attorney General
8. Historic Society
9. Minnesota State Retirement System (MSRS)
10. Public Employees Retirement Association (PERA), and
11. Judicial Standards Board

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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.

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The actuarial findings contained in this document are not intended to be used, and cannot be used, by the taxpayer for the purpose of avoiding tax penalties that may be imposed on the taxpayer.



Closing Comments

It has been a pleasure to provide this analysis to The Minnesota Department of Administration and I am prepared to discuss the results at their request.

I, Ron Fowler, am a partner for Oliver Wyman Actuarial Consulting, Inc. I meet the Qualification Standards of the Casualty Actuarial Society and the American Academy of Actuaries to render the actuarial analysis contained in this report.

Please feel free to call me should you have any questions.

A handwritten signature in black ink, appearing to read 'R. Fowler', is positioned above a horizontal line.

Ron Fowler, FCAS, MAAA
Oliver Wyman Actuarial Consulting
540 West Madison Street, Suite 1200
Chicago, IL 60661
(312) 627-6120



Glossary

Accident Period / Fiscal Year

The period in which the event giving rise to a claim occurred, regardless of when the claim is actually reported.

Accounting Date

The point in time at which the estimate of unpaid claims and ACAE is evaluated.

Actuarial Central Estimate

An estimate that represents an expected value over the range of reasonably possible outcomes. Such range of reasonably possible outcomes may not include all conceivable outcomes.

Adjusting and Other Expenses (AO)

Those expenses other than allocated expenses, which include fees of adjusters and settling agents, loss adjustment expenses for participation in voluntary and involuntary market pools if reported by calendar year, attorney fees incurred in the determination of coverage, including litigation between the insurer and the policyholder; and fees or salaries for appraisers, private investigators, hearing representatives, re-inspectors and fraud investigators, if working in the capacity of an adjuster.

Allocated Loss Adjustment Expense (ALAE)

Expense costs associated with the handling and settling of an individual claim that can be directly attributed to the particular claim. Fees paid to outside defense attorneys and investigation firms are examples of this expense cost.

Case Reserves

The unpaid claim estimates established by adjusters on an individual claim basis.

Claim

A demand for payment under the coverage provided by a plan or contract. As used throughout this Glossary, it also includes suits, potentially compensable events, notifications, and unasserted claims.

Claim Adjustment Expenses

The costs of administering, determining coverage for, settling, or defending claims. Claim adjustment expenses include allocated claim adjustment expenses and unallocated claim adjustment expenses.

Claim Frequency

The number of claims that occur over a period of time per unit of exposure.

Claim Reporting Pattern

The rate at which claims are assumed to be reported over time.

Claim Severity

The average cost per claim.

Coefficient of Variation

A statistical measure of dispersion. The coefficient of variation is calculated as the standard deviation of the random process divided by the expected value (mean).

Confidence Level

The probability that the outcome of a random process will not exceed an associated estimate. For example, a 70% confidence level for a fiscal year payment estimate of \$18.7 million would indicate that there is a 70% probability that the actual claim payments will be less than or equal to \$18.7 million. The estimate is defined in the context of the risks modeled in our analysis and may not consider all factors contributing to variability of outcomes.

Credibility

A measure of the predictive value of a body of data.

Defense and Cost Containment Expenses (DCC)

Defense and cost containment expenses include:

- (a) Surveillance expenses;
- (b) Fixed amounts for cost containment expenses;
- (c) Litigation management expenses;
- (d) Fees or salaries for appraisers, private investigators, hearing representatives, reinspectors and fraud investigators, if working in defense of a claim, and fees or salaries for rehabilitation nurses, if such cost is not included in losses;
- (e) Attorney fees incurred owing to a duty to defend, even when other coverage does not exist; and
- (f) The cost of engaging experts.

Defense and cost containment expenses do not include:

- (a) Fees of adjusters and settling agents (but not if engaged in a contentious defense);
- (b) Attorney fees incurred in the determination of coverage, including litigation between the insuring entity and the policyholder; and
- (c) Fees or salaries for appraisers, private investigators, hearing representatives, inspectors and fraud investigators, if working in the capacity of an adjuster.

Development

The change between valuation dates in the observed values of certain fundamental quantities that may be used in the unpaid claim estimation process.

For example, the number of reported claims associated with events occurring within a particular period will change from one valuation date to the next until all claims have been reported. In a similar fashion, the paid claim amounts for events occurring within a particular period will change from one valuation date to the next until all claims have been reported and closed. The change in the number of reported claims or the change in the paid claim amounts is referred to as development. The concept of development also applies to reported incurred losses.

Discounted Unpaid Claim Estimate

The unpaid claim amount estimate presented on a basis that reflects the time value of money. In other words, how much would need to be invested as of the accounting date such that principal and interest would be equal to the expected future claim payments as they come due.

Discounted Unpaid Loss Estimate

The unpaid loss amount estimate presented on a basis that reflects the time value of money. In other words, how much would need to be invested as of the accounting date such that principal and interest would be equal to the expected future claim payments as they come due.

Estimated Ultimate Claim Costs

The estimated cost of claims during a period. Ultimate incurred claims represent the total of paid claim amounts, case reserves, and IBNR.

Estimated Ultimate Incurred Losses

The estimated cost of claims during a period. Ultimate incurred losses represent the total of paid claim amounts, case reserves, and IBNR.

Event

The incident or activity that triggers potential for claim or allocated claim adjustment expense payment.

Exposure

A measure of the underlying potential for claim costs.

IBNR

The unpaid claim estimate for: (a) events that have occurred for which claims have not been reported as of the accounting date, (b) future development of the case reserves, (c) claims that have been reported but not yet recorded in the loss listing, and (d) claims that have been closed but that will be reopened.

Loss

The cost associated with a claim. The cost may or may not include loss adjustment expenses.

Loss Adjustment Expenses

The costs of administering, determining coverage for, settling, or defending claims. Loss adjustment expenses include allocated loss adjustment expenses and unallocated loss adjustment expenses.

Loss Cost

The loss amount per exposure unit.

Method

The systematic procedure for developing an actuarial estimate.

Model

A mathematical or empirical representation of a specified phenomenon.

Model Risk

The risk that the methods are not appropriate to the circumstances or the models are not representative of the specified phenomenon.

Occurrence Insurance Coverage

A policy that provides coverage for all claims arising from events that occur during the policy period, no matter when they are reported.

Occurrence Period

The period in which the event giving rise to a claim occurred, regardless of when the claim is actually reported.

Paid Claims

The total aggregate dollar amount paid on all reported claims as of a certain date.

Paid Losses

The total aggregate dollar amount paid on all reported claims as of a certain date.

Parameter Risk

The risk that the assumptions or parameters used in the methods or models are not representative of future outcomes.

Payment Pattern

The rate at which claims are paid over time.

Process Risk

The uncertainty associated with the projection of future contingencies that are inherently variable, even when the parameters are known with certainty.

Recorded Claim Reserve or Liability

The provision for unpaid claim amounts shown in a published financial statement or in an internal statement of financial condition.

Recorded Date

The date on which the claim is first entered in the statistical records of the insurer or claims administrator.

Report Date

The date on which the claim is first reported or recorded (in practice it is often taken to be the recorded date).

Report Period

The period in which a claim is reported, regardless of the time period in which the event occurred.

Reported Incurred Claim Amount

The total of paid claim amounts and case reserves.

Reported Incurred Loss Amount

The total of paid claim amounts and case reserves.

Review Date

The date through which information is considered in the unpaid claim estimate analysis.

Risk Margin

An amount that may be added to the unpaid claim estimate to recognize the uncertainty in the estimate.

Salvage

Recoveries due to the sale of damaged or recovered property.

Subrogation

Recoveries from a third party responsible for the event for which a claim has already been paid.

Unallocated Loss Adjustment Expense (ULAE)

Loss adjustment expenses that cannot be attributed to an individual claim. Typically includes salaries, utilities, and rent apportioned to the claim adjustment expense function but not readily assignable to specific claims.

Undiscounted Unpaid Claim Estimate

The unpaid claim estimate presented on a basis that does not reflect the time value of money.

Undiscounted Unpaid Loss Estimate

The unpaid loss estimate presented on a basis that does not reflect the time value of money.

Unpaid Claim Estimate

The estimate of the obligation for future payments resulting from claims due to past events.

Unpaid Loss Estimate

The estimate of the obligation for future payments resulting from losses due to past events.

Valuation Date

The date through which transactions are included in the data used in the unpaid claim estimate analysis.



Exhibits

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Estimated Payments for 2018

(1) Formula Estimated Payments		\$	17,495,000
(2) Historical Actual Payments			
Last 6 - Year Average		\$	16,687,000
Last 3 - Year Average		\$	16,361,000
Highest Last 6 - Years		\$	17,491,000
(3) Selected 2018 Payments		\$	17,495,000
(4) Confidence Level			
	10%	\$	14,565,000
	20%	\$	15,570,000
	30%	\$	16,296,000
	40%	\$	16,915,000
	50%	\$	17,494,000
	60%	\$	18,074,000
	70%	\$	18,693,000
	80%	\$	19,418,000
	90%	\$	20,424,000
	95%	\$	21,253,000

Notes:

- (1) Exhibit A, Page 2, Column (6) Total
- (2) Provided by State of Minnesota
- (3) Selected by Oliver Wyman
- (4) Based on Volatility of Annual Payments from 2011-Current

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Estimated Payments Between 1/1/18 - 12/31/18

Accident Period Ending	Maturity in months 12/31/17	% of Ult. Unpaid 12/31/17	Maturity in months 12/31/17	% of Ult. Unpaid 12/31/17	Payment as % of Unpaid	Total Unpaid 12/31/17	Estimated Payment	Selected Payment
		(1)		(2)	(3)	(4)	(5)	(6)
All Prior						42,060,461	6,737,802	3,368,901
12/31/2008	120	13.7%	132	12.4%	9.3%	3,355,101	311,685	311,685
12/31/2009	108	15.2%	120	13.7%	9.9%	4,217,721	417,070	417,070
12/31/2010	96	17.0%	108	15.2%	10.6%	3,428,878	364,722	364,722
12/31/2011	84	18.9%	96	17.0%	9.7%	4,587,138	446,443	446,443
12/31/2012	72	21.9%	84	18.9%	13.9%	3,760,482	522,685	522,685
12/31/2013	60	25.2%	72	21.9%	13.1%	4,369,113	573,724	573,724
12/31/2014	48	31.0%	60	25.2%	18.8%	4,751,603	893,320	893,320
12/31/2015	36	38.7%	48	31.0%	19.7%	5,851,954	1,155,188	1,155,188
12/31/2016	24	53.0%	36	38.7%	27.0%	7,971,232	2,154,588	2,154,588
12/31/2017	12	78.9%	24	53.0%	32.8%	11,575,742	3,793,777	3,793,777
12/31/2018		100.0%	12	78.9%	21.1%	16,523,420	3,492,601	3,492,601
Total						112,452,845	20,863,606	17,494,704

Notes:

- (1) = 1 - 1 / Exhibit C, Page 2, Column (2)
- (2) Interpolated from (1)
- (3) = [(1) - (2)] / (1)
- (4) Exhibit A, Page 4, Column (6)
- (5) = (3) x (4)
- (6) Selected by Oliver Wyman

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Selection of Ultimate Loss

Accident Period Ending	Loss Methods						Selected Ultimate Loss & ALAE (7)	Incurred Loss & ALAE (8)	Unpaid Claim Counts (9)	Payroll (00s) (10)	Ultimate Claim Severity (11)	Ultimate Loss Rate (12)
	Incurred Loss Dev.	Paid Loss Dev.	Incurred B-F	Paid B-F	Average IBNR	Average Unpaid						
	(1)	(2)	(3)	(4)	(5)	(6)						
12/31/2008	18,198,687	17,519,326	17,881,773	16,887,620	18,473,007	17,532,906	18,473,007	17,108,007	21	18,239,353	11,155	1.01
12/31/2009	19,045,868	17,416,538	18,673,549	16,871,781	18,984,952	17,067,231	18,984,952	17,684,952	20	19,397,601	11,174	0.98
12/31/2010	18,219,991	18,378,818	17,800,304	17,515,126	18,679,246	18,815,368	18,679,246	16,664,246	31	18,776,081	10,529	0.99
12/31/2011	16,528,443	15,593,142	16,145,671	15,065,085	17,239,828	16,907,691	17,239,828	14,834,828	37	18,208,131	10,231	0.95
12/31/2012	14,831,624	14,741,445	14,595,973	14,343,653	15,273,328	15,537,845	15,273,328	12,998,328	35	18,544,666	9,860	0.82
12/31/2013	15,259,724	14,656,883	15,076,556	14,483,983	15,330,670	15,161,557	15,330,670	13,090,670	40	19,598,342	10,289	0.78
12/31/2014	19,769,568	19,119,133	18,917,805	17,835,170	18,410,907	17,457,702	17,934,304	16,250,907	45	20,410,633	12,085	0.88
12/31/2015	14,971,031	14,872,866	15,107,227	15,169,872	14,136,770	14,479,078	14,971,031	11,925,770	67	20,873,189	10,565	0.72
12/31/2016	14,384,114	14,897,670	14,970,657	15,785,900	13,385,769	13,068,426	14,970,657	10,529,769	119	21,663,834	11,282	0.69
12/31/2017	13,523,725	16,311,048	15,023,454	17,114,741	13,235,889	14,121,712	15,023,454	8,195,389	593	22,222,004	11,296	0.68
Total	164,732,774	163,506,869	164,192,969	161,072,931	163,150,367	160,149,514	166,880,478	139,282,867	1,008	197,933,835		

Notes:

- (1) Exhibit C, Page 1, Column (3)
- (2) Exhibit C, Page 2, Column (3)
- (3) Exhibit D, Page 1, Column (7)
- (4) Exhibit D, Page 2, Column (7)
- (5) Exhibit D, Page 4, Column (5)
- (6) Exhibit D, Page 6, Column (5)
- (7) Selected by Oliver Wyman
- (8) Exhibit C, Page 1, Column (10)
- (9) Exhibit E, Page 1, Column (4) - Exhibit E, Page 3, Column (3)
- (10) Exhibit D, Page 3, Column (1)
- (11) = (7) / Exhibit E, Page 1, Column (4)
- (12) = (7) / (10)

State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Development & Selection of Loss & ALAE 1996 and Prior

Accident Period Ending	Evaluation Month	Paid Loss Development			Incurred Loss Development			Average IBNR Method				Selected Ultimate Loss
		Paid Total Loss to Date (1)	Cumulative Paid Development Factor (2)	Estimated Ultimate Indemnity Loss (3)	Incurred Total Loss to Date (4)	Cumulative Incurred Development Factor (5)	Estimated Ultimate Indemnity Loss (6)	Incurred Total Loss to Date (7)	Unpaid Claim Counts (8)	Selected Average IBNR (9)	Estimated Ultimate Loss (10)	
12/31/1963	660	245,519	1.000	245,519	483,477	1.000	483,477	483,477	1	65,000	548,477	548,477
12/31/1964	648	1,491,398	1.000	1,491,398	2,194,554	1.000	2,194,554	2,194,554	1	65,000	2,259,554	2,259,554
12/31/1965	636	224,617	1.000	224,617	224,617	1.000	224,617	224,617	-	65,000	224,617	224,617
12/31/1966	624	15,763	1.000	15,763	15,763	1.000	15,763	15,763	-	65,000	15,763	15,763
12/31/1967	612	379,838	1.000	379,838	438,604	1.000	438,604	438,604	1	65,000	503,604	503,604
12/31/1968	600	619,823	1.000	619,827	704,667	1.000	704,667	704,667	1	65,000	769,667	769,667
12/31/1969	588	129,357	1.000	129,359	129,357	1.000	129,357	129,357	-	65,000	129,357	129,357
12/31/1970	576	472,258	1.000	472,270	472,258	1.000	472,258	472,258	-	65,000	472,258	472,258
12/31/1971	564	114,870	1.000	114,876	114,870	1.000	114,870	114,870	-	65,000	114,870	114,870
12/31/1972	552	839,174	1.000	839,259	897,424	1.000	897,424	897,424	1	65,000	962,424	962,424
12/31/1973	540	564,209	1.000	564,324	765,916	1.000	765,916	765,916	1	65,000	830,916	830,916
12/31/1974	528	744,556	1.000	744,860	983,229	1.000	983,229	983,229	2	65,000	1,113,229	1,113,229
12/31/1975	516	2,459,357	1.001	2,461,366	2,556,516	1.000	2,556,516	2,556,516	2	65,000	2,686,516	2,686,516
12/31/1976	504	7,104,389	1.002	7,115,999	7,637,994	1.000	7,637,994	7,637,994	9	65,000	8,222,994	8,222,994
12/31/1977	492	2,859,288	1.003	2,868,641	3,371,667	1.000	3,371,667	3,371,667	1	65,000	3,436,667	3,436,667
12/31/1978	480	6,429,961	1.007	6,472,095	8,102,411	1.000	8,102,411	8,102,411	8	65,000	8,622,411	8,622,411
12/31/1979	468	5,910,520	1.013	5,988,234	7,190,939	1.000	7,190,939	7,190,939	9	65,000	7,775,939	7,775,939
12/31/1980	456	6,072,276	1.015	6,161,370	8,105,853	1.000	8,105,853	8,105,853	7	65,000	8,560,853	8,560,853
12/31/1981	444	4,774,841	1.016	4,852,522	6,275,691	1.000	6,275,691	6,275,691	3	65,000	6,470,691	6,470,691
12/31/1982	432	3,706,126	1.018	3,772,627	3,857,050	1.000	3,857,050	3,857,050	2	65,000	3,987,050	3,987,050
12/31/1983	420	5,608,867	1.020	5,719,378	6,552,509	1.000	6,552,509	6,552,509	3	65,000	6,747,509	6,747,509
12/31/1984	408	4,917,545	1.022	5,023,537	5,065,997	1.000	5,065,997	5,065,997	6	65,000	5,455,997	5,455,997
12/31/1985	396	7,029,187	1.024	7,194,402	7,100,222	1.000	7,100,222	7,100,222	5	65,000	7,425,222	7,425,222
12/31/1986	384	6,045,988	1.026	6,200,541	6,433,919	1.000	6,433,919	6,433,919	7	65,000	6,888,919	6,888,919
12/31/1987	372	7,529,786	1.028	7,738,658	7,853,461	1.000	7,853,461	7,853,461	8	65,000	8,373,461	8,373,461
12/31/1988	360	9,177,315	1.030	9,453,051	9,316,534	1.000	9,316,534	9,316,534	10	65,000	9,966,534	9,966,534
12/31/1989	348	10,762,703	1.032	11,112,417	11,429,950	1.001	11,438,602	11,429,950	11	65,000	12,144,950	12,144,950
12/31/1990	336	9,223,733	1.035	9,547,460	9,669,616	1.002	9,684,985	9,669,616	9	65,000	10,254,616	10,254,616
12/31/1991	324	10,800,597	1.038	11,209,658	11,416,376	1.003	11,445,004	11,416,376	7	65,000	11,871,376	11,871,376
12/31/1992	312	9,388,314	1.041	9,771,755	9,619,229	1.004	9,653,121	9,619,229	6	65,000	10,009,229	10,009,229
12/31/1993	300	10,024,136	1.044	10,465,443	10,458,291	1.005	10,506,930	10,458,291	10	65,000	11,108,291	11,108,291
12/31/1994	288	7,123,684	1.047	7,461,671	7,312,448	1.006	7,355,638	7,312,448	4	65,000	7,572,448	7,572,448
12/31/1995	276	8,996,322	1.051	9,456,354	9,409,395	1.007	9,478,177	9,409,395	8	65,000	9,929,395	9,929,395
12/31/1996	264	7,975,394	1.055	8,415,076	8,312,712	1.009	8,386,572	8,312,712	7	65,000	8,767,712	8,767,712
12/31/1997	252	9,619,131	1.059	10,191,180	9,866,619	1.011	9,971,805	9,866,619	4	65,000	10,126,619	10,126,619
12/31/1998	240	9,410,033	1.064	10,014,216	10,483,020	1.013	10,615,855	10,483,020	10	65,000	11,133,020	11,133,020
12/31/1999	228	7,700,185	1.069	8,234,571	8,473,306	1.015	8,600,062	8,473,306	6	65,000	8,863,306	8,863,306
12/31/2000	216	8,360,234	1.075	8,988,277	8,769,825	1.018	8,923,977	8,769,825	9	65,000	9,354,825	9,354,825
12/31/2001	204	10,979,411	1.081	11,873,885	12,025,356	1.021	12,272,969	12,025,356	12	65,000	12,805,356	12,805,356
12/31/2002	192	9,745,201	1.089	10,608,143	9,997,428	1.024	10,238,181	9,997,428	11	65,000	10,712,428	10,712,428
12/31/2003	180	9,969,418	1.097	10,931,612	11,046,139	1.028	11,357,131	11,046,139	12	65,000	11,826,139	11,826,139
12/31/2004	168	11,047,498	1.106	12,213,540	12,305,808	1.033	12,711,189	12,305,808	11	65,000	13,020,808	13,020,808
12/31/2005	156	11,944,495	1.116	13,328,832	12,027,407	1.039	12,491,924	12,027,407	8	65,000	12,547,407	12,547,407
12/31/2006	144	14,074,012	1.128	15,873,993	16,086,076	1.045	16,816,756	16,086,076	18	65,000	17,256,076	17,256,076
12/31/2007	132	12,103,854	1.142	13,822,530	13,931,141	1.054	14,678,661	13,931,141	15	65,000	14,906,141	14,906,141
Total		274,715,182		290,384,949	299,485,643		303,473,037	299,485,643	266		316,775,643	316,775,643

Notes:

- (1) Provided by State of Minnesota
- (2) Interpolated From Exhibit F, Page 2
- (3) = (1) x (2)
- (4) Provided by State of Minnesota
- (5) Interpolated From Exhibit F, Page 1
- (6) = (4) x (5)
- (7) Provided by State of Minnesota
- (8) Provided by State of Minnesota
- (9) Exhibit D, Page 5, Selected Tail
- (10) = (8) x (9) + (7)
- (11) Selected by Oliver Wyman

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Funding Estimate for 2018

Accident Period Ending	Payroll (00s)	Selected Ultimate Loss & ALAE	Exposure Trend	Claim Severity Trend	Claim Frequency Trend	Benefit Level Adj. Factor	Trended Loss Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
12/31/2008	18,239,353	18,473,007	1.344	1.629	0.894	1.036	1.14
12/31/2009	19,397,601	18,984,952	1.305	1.551	0.919	1.020	1.09
12/31/2010	18,776,081	18,679,246	1.267	1.477	0.946	1.017	1.12
12/31/2011	18,208,131	17,239,828	1.230	1.407	0.972	1.017	1.07
12/31/2012	18,544,666	15,273,328	1.194	1.340	1.000	1.016	0.94
12/31/2013	19,598,342	15,330,670	1.159	1.276	1.000	1.013	0.87
12/31/2014	20,410,633	17,934,304	1.126	1.216	1.000	1.003	0.95
12/31/2015	20,873,189	14,971,031	1.093	1.158	1.000	1.001	0.76
12/31/2016	21,663,834	14,970,657	1.061	1.103	1.000	1.000	0.72
12/31/2017	22,222,004	15,023,454	1.030	1.050	1.000	1.000	0.69
Total	197,933,835	166,880,478					

Notes:

(1) Provided by State of Minnesota	3 Period Avg	0.72
(2) Exhibit B, Page 1, Column (7)	4 Period Avg	0.78
(3) Exhibit D, Page 3, Column (6) * 1.03	All Period Avg	0.93
(4) Exhibit D, Page 3, Column (7) * 1.05	Avg Last 6 Ex Hi-Lo	0.82
(5) Exhibit D, Page 3, Column (8)		
(6) Exhibit D, Page 3, Column (9)	Selected (8)	0.72
(7) = (2) * (4) * (5) * (6) / (1) / (3)		
(8) Selected Trended Loss Rate	2018 Budgeted Exposure (9)	<u>22,861,302</u>
(9) 2017 Estimate * 1.03		
(10) = (8) * (9)	Funding Estimate for 2018 (10)	16,523,420

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Incurred Loss & ALAE Development

Accident Period Ending	Cumulative Incurred Loss & ALAE (1)	Incurred LDF @ 12/31/17 (2)	Estimated Ultimate Loss & ALAE (3)
12/31/2008	17,108,007	1.064	18,198,687
12/31/2009	17,684,952	1.077	19,045,868
12/31/2010	16,664,246	1.093	18,219,991
12/31/2011	14,834,828	1.114	16,528,443
12/31/2012	12,998,328	1.141	14,831,624
12/31/2013	13,090,670	1.166	15,259,724
12/31/2014	16,250,907	1.217	19,769,568
12/31/2015	11,925,770	1.255	14,971,031
12/31/2016	10,529,769	1.366	14,384,114
12/31/2017	8,195,389	1.650	13,523,725
Total	139,282,867		164,732,774

Notes:

- (1) Provided by State of Minnesota
- (2) Based on LDF's from Exhibit F, Page 1
- (3) = (1) * (2)

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Paid Loss & ALAE Development

Accident Period Ending	Cumulative Paid Loss & ALAE (1)	Paid LDF @ 12/31/17 (2)	Estimated Ultimate Loss & ALAE (3)
12/31/2008	15,117,906	1.159	17,519,326
12/31/2009	14,767,231	1.179	17,416,538
12/31/2010	15,250,368	1.205	18,378,818
12/31/2011	12,652,691	1.232	15,593,142
12/31/2012	11,512,845	1.280	14,741,445
12/31/2013	10,961,557	1.337	14,656,883
12/31/2014	13,182,702	1.450	19,119,133
12/31/2015	9,119,078	1.631	14,872,866
12/31/2016	6,999,426	2.128	14,897,670
12/31/2017	3,447,712	4.731	16,311,048
Total	113,011,514		163,506,869

Notes:

- (1) Provided by State of Minnesota
- (2) Based on LDF's from Exhibit F, Page 2
- (3) = (1) * (2)

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Incurred Bornhuetter-Ferguson Method

Accident Period Ending	Initial Expected Loss & ALAE	Expected Percentage Incurred	Expected Incurred Loss & ALAE	Actual Incurred Loss & ALAE	Expected Percentage Unreported	Expected Unreported Loss & ALAE	Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
12/31/2008	12,910,773	94.0%	12,137,007	17,108,007	6.0%	773,765	17,881,773
12/31/2009	13,835,306	92.9%	12,846,709	17,684,952	7.1%	988,597	18,673,549
12/31/2010	13,304,852	91.5%	12,168,795	16,664,246	8.5%	1,136,058	17,800,304
12/31/2011	12,792,873	89.8%	11,482,029	14,834,828	10.2%	1,310,843	16,145,671
12/31/2012	12,925,171	87.6%	11,327,526	12,998,328	12.4%	1,597,645	14,595,973
12/31/2013	13,971,105	85.8%	11,985,219	13,090,670	14.2%	1,985,886	15,076,556
12/31/2014	14,983,945	82.2%	12,317,047	16,250,907	17.8%	2,666,898	18,917,805
12/31/2015	15,640,592	79.7%	12,459,135	11,925,770	20.3%	3,181,457	15,107,227
12/31/2016	16,573,049	73.2%	12,132,161	10,529,769	26.8%	4,440,888	14,970,657
12/31/2017	17,330,152	60.6%	10,502,088	8,195,389	39.4%	6,828,065	15,023,454
Total	144,267,817		119,357,715	139,282,867		24,910,102	164,192,969

Notes:

- (1) Exhibit D, Page 3, Column (12)
- (2) = 1 / Exhibit C, Page 1, Column (2)
- (3) = (1) * (2)
- (4) Provided by State of Minnesota
- (5) = 1 - (2)
- (6) = (1) * (5)
- (7) = (4) + (6)

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Paid Bornhuetter-Ferguson Method

Accident Period Ending	Initial Expected Loss & ALAE	Expected Percentage Paid	Expected Paid Loss & ALAE	Actual Paid Loss & ALAE	Expected Percentage Unpaid	Expected Unpaid Loss & ALAE	Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
12/31/2008	12,910,773	86.3%	11,141,059	15,117,906	13.7%	1,769,713	16,887,620
12/31/2009	13,835,306	84.8%	11,730,756	14,767,231	15.2%	2,104,550	16,871,781
12/31/2010	13,304,852	83.0%	11,040,094	15,250,368	17.0%	2,264,758	17,515,126
12/31/2011	12,792,873	81.1%	10,380,478	12,652,691	18.9%	2,412,395	15,065,085
12/31/2012	12,925,171	78.1%	10,094,363	11,512,845	21.9%	2,830,808	14,343,653
12/31/2013	13,971,105	74.8%	10,448,678	10,961,557	25.2%	3,522,426	14,483,983
12/31/2014	14,983,945	69.0%	10,331,477	13,182,702	31.0%	4,652,469	17,835,170
12/31/2015	15,640,592	61.3%	9,589,797	9,119,078	38.7%	6,050,795	15,169,872
12/31/2016	16,573,049	47.0%	7,786,575	6,999,426	53.0%	8,786,474	15,785,900
12/31/2017	17,330,152	21.1%	3,663,123	3,447,712	78.9%	13,667,030	17,114,741
Total	144,267,817		96,206,400	113,011,514		48,061,417	161,072,931

Notes:

- (1) Exhibit D, Page 3, Column (12)
- (2) = 1 / Exhibit C, Page 2, Column (2)
- (3) = (1) * (2)
- (4) Provided by State of Minnesota
- (5) = 1 - (2)
- (6) = (1) * (5)
- (7) = (4) + (6)

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Initial Expected Loss Calculation

Accident Period Ending	Payroll (00s)	Incurred Loss Dev. Method	Paid Loss Dev. Method	Selected Ultimate Loss & ALAE	Initial Loss Rate	Exposure Trend	Claim Severity Trend	Claim Frequency Trend	Benefit Level Adj. Factors	Trended Loss Rate	Detrended Loss Rate	Initial Expected Loss & ALAE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
12/31/2008	18,239,353	18,198,687	17,519,326	17,859,006	0.98	1.305	1.551	0.894	1.036	1.08	0.71	12,910,773
12/31/2009	19,397,601	19,045,868	17,416,538	19,045,868	0.98	1.267	1.477	0.919	1.020	1.07	0.71	13,835,306
12/31/2010	18,776,081	18,219,991	18,378,818	18,299,405	0.97	1.230	1.407	0.946	1.017	1.07	0.71	13,304,852
12/31/2011	18,208,131	16,528,443	15,593,142	16,060,792	0.88	1.194	1.340	0.972	1.017	0.98	0.70	12,792,873
12/31/2012	18,544,666	14,831,624	14,741,445	14,786,535	0.80	1.159	1.276	1.000	1.016	0.89	0.70	12,925,171
12/31/2013	19,598,342	15,259,724	14,656,883	14,656,883	0.75	1.126	1.216	1.000	1.013	0.82	0.71	13,971,105
12/31/2014	20,410,633	19,769,568	19,119,133	19,119,133	0.94	1.093	1.158	1.000	1.003	1.00	0.73	14,983,945
12/31/2015	20,873,189	14,971,031	14,872,866	14,872,866	0.71	1.061	1.103	1.000	1.001	0.74	0.75	15,640,592
12/31/2016	21,663,834	14,384,114	14,897,670	14,897,670	0.69	1.030	1.050	1.000	1.000	0.70	0.77	16,573,049
12/31/2017	22,222,004	13,523,725	16,311,048	16,311,048	0.73	1.000	1.000	1.000	1.000	0.73	0.78	17,330,152
Total	197,933,835	164,732,774	163,506,869	165,909,206								144,267,817

Notes:

- (1) Provided by State of Minnesota
- (2) Exhibit C, Page 1, Column (3)
- (3) Exhibit C, Page 2, Column (3)
- (4) Selected by Oliver Wyman
- (5) = (4) / (1)
- (6) 3.0% annual trend chosen
- (7) 5.0% annual trend chosen
- (8) Selected by Oliver Wyman
- (9) Based on 2016 Annual NCCI Statistical Bulletin
- (10) = (5) * (7) * (8) * (9) / (6)
- (11) Selected Trended Loss Rate * (6) / (7) / (8) / (9)
- (12) = (1) * (11)

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
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Trended Average IBNR Loss

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					45,647	31,858	89,857	128,206	110,032	51,937
12/31/2009				74,821	65,474	60,497	80,188	60,070	68,046	
12/31/2010			18,496	17,837	27,932	61,693	52,376	50,185		
12/31/2011	7,230	36,856	38,118	31,067	79,752	78,400	45,773			
12/31/2012	9,821	18,615	20,400	59,278	59,844	65,000				
12/31/2013	7,827	15,188	42,884	56,846	56,000					
12/31/2014	7,848	24,364	40,918	48,000						
12/31/2015	9,865	28,342	33,000							
12/31/2016	6,989	24,000								
12/31/2017	8,500									

3 Period Avg	8,234	22,631	34,734	49,064	55,843	66,863				Tail
5 Period Avg	8,470	24,673	32,163	47,970	55,730				Avg. Last 2 84 -108	64,414
5 Year Avg, Excl. High-Low	8,499	23,773	33,145	49,064	56,988				Avg. Last 3 84 - 96	69,466
Average	8,263	24,673	32,163	47,970	55,730	58,112			Avg. All Yr. 84 - 120	73,667
Average Excl High-Low	8,181	23,773	33,145	49,064	56,988	61,095			Median	64,058

Selected	8,500	24,000	33,000	48,000	56,000	65,000			Selected	65,000
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**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Average Unpaid Method

Accident Period Ending	Paid Loss Development Method	Paid Loss to Date	Unpaid Claim Counts	Selected Average Unpaid Loss	Estimated Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)
12/31/2008	17,519,326	15,117,906	21	115,000	17,532,906
12/31/2009	17,416,538	14,767,231	20	115,000	17,067,231
12/31/2010	18,378,818	15,250,368	31	115,000	18,815,368
12/31/2011	15,593,142	12,652,691	37	115,000	16,907,691
12/31/2012	14,741,445	11,512,845	35	115,000	15,537,845
12/31/2013	14,656,883	10,961,557	40	105,000	15,161,557
12/31/2014	19,119,133	13,182,702	45	95,000	17,457,702
12/31/2015	14,872,866	9,119,078	67	80,000	14,479,078
12/31/2016	14,897,670	6,999,426	119	51,000	13,068,426
12/31/2017	16,311,048	3,447,712	593	18,000	14,121,712
Total	163,506,869	113,011,514	1,008		160,149,514

- (1) Exhibit C, Page 2, Column (3)
- (2) Provided by State of Minnesota
- (3) Exhibit E, Page 1, Column (4) - Exhibit E, Page 3, Column (8)
- (4) Exhibit D, Page 7, Selected Row I
- (5) = (3) * (4) + (2)

KONE INC.
Workers' Compensation
Triangle Data Limited to \$1.0M Ultimate Losses At Retention

Average Unpaid Method

Average Unpaid Loss (Ultimate Loss - Paid Loss)/(Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					92,947	88,680	92,795	151,771	129,980	114,353
12/31/2009				91,464	71,833	66,790	114,280	110,884	132,465	
12/31/2010			73,608	64,831	62,087	111,097	98,125	100,918		
12/31/2011	16,772	54,711	64,185	60,553	111,869	127,056	79,472			
12/31/2012	16,279	32,058	38,771	94,939	105,764	115,000				
12/31/2013	14,441	30,275	75,568	94,715	105,000					
12/31/2014	14,335	49,580	75,181	95,000						
12/31/2015	17,406	55,857	80,000							
12/31/2016	14,979	51,000								
12/31/2017	18,000									

Selected Trend	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050
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Trended Average Unpaid Loss

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					118,627	107,791	107,422	167,327	136,479	114,353
12/31/2009				116,734	87,313	77,317	125,994	116,428	132,465	
12/31/2010			93,945	78,802	71,874	122,485	103,031	100,918		
12/31/2011	22,476	69,827	78,017	70,098	123,335	133,409	79,472			
12/31/2012	20,777	38,967	44,883	104,670	111,052	115,000				
12/31/2013	17,554	35,047	83,314	99,451	105,000					
12/31/2014	16,594	54,662	78,940	95,000						
12/31/2015	19,190	58,650	80,000							
12/31/2016	15,727	51,000								
12/31/2017	18,000									

3 Period Avg	17,171	49,453	69,046	91,406	102,087	111,070				Tail
5 Period Avg	17,968	51,431	75,820	93,951	102,440			Avg. Last 2 84-108		111,466
5 Year Avg, Excl. High-Low	17,779	50,760	80,091	94,308	105,664			Avg. Last 3 84 - 96		115,528
Average	18,720	51,431	75,820	93,951	102,440	110,251		Avg. All Yr. 84 - 120		118,389
Average Excl High-Low	18,529	50,760	80,091	94,308	105,664	115,138		Median		115,391
Median	18,372	54,662	78,940	99,451	111,052	115,138				

Selected	18,000	51,000	80,000	95,000	105,000	115,000		Selected Tail	115,000
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State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Selection of Ultimate Claim Counts

Accident Period Ending	Trended Payroll (00s) (1)	Ultimate		Selected Ultimate Claim Counts (4)	Ultimate Frequency Per \$1M (5)
		Closed Claim Count Development (2)	Reported Claim Count Development (3)		
12/31/2008	23,798,219	1,643	1,656	1,656	0.70
12/31/2009	24,572,301	1,689	1,699	1,699	0.69
12/31/2010	23,092,211	1,757	1,774	1,774	0.77
12/31/2011	21,741,460	1,667	1,685	1,685	0.78
12/31/2012	21,498,351	1,539	1,549	1,549	0.72
12/31/2013	22,058,107	1,486	1,490	1,490	0.68
12/31/2014	22,303,250	1,493	1,484	1,484	0.67
12/31/2015	22,144,366	1,437	1,417	1,417	0.64
12/31/2016	22,313,749	1,372	1,327	1,327	0.59
12/31/2017	22,222,004	1,481	1,331	1,330	0.60
Total		15,564	15,412	15,411	

Notes:

- (1) Exhibit D, Page 3, Column (1), trended
- (2) Exhibit E, Page 3, Column (3)
- (3) Exhibit E, Page 2, Column (3)
- (4) Selected by Oliver Wyman
- (5) = (4) / (1) * 10,000

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Reported Claim Count Development

Accident Period Ending	Cumulative Reported Claims (1)	Reported DF @ 12/31/17 (2)	Estimated Ultimate Claims (3)
12/31/2008	1,656	1.000	1,656
12/31/2009	1,699	1.000	1,699
12/31/2010	1,774	1.000	1,774
12/31/2011	1,685	1.000	1,685
12/31/2012	1,549	1.000	1,549
12/31/2013	1,490	1.000	1,490
12/31/2014	1,484	1.000	1,484
12/31/2015	1,416	1.001	1,417
12/31/2016	1,323	1.003	1,327
12/31/2017	1,312	1.014	1,331
Total	15,388		15,412

Notes:

- (1) Provided by State of Minnesota
- (2) Based on CDF's from Exhibit F, Page 3
- (3) = (1) x (2)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Closed Claim Count Development

Accident Period Ending	Cumulative Closed Claims (1)	Closed DF @ 12/31/17 (2)	Estimated Ultimate Claims (3)
12/31/2008	1,635	1.005	1,643
12/31/2009	1,679	1.006	1,689
12/31/2010	1,743	1.008	1,757
12/31/2011	1,648	1.011	1,667
12/31/2012	1,514	1.017	1,539
12/31/2013	1,450	1.025	1,486
12/31/2014	1,439	1.037	1,493
12/31/2015	1,350	1.064	1,437
12/31/2016	1,208	1.136	1,372
12/31/2017	737	2.009	1,481
Total	14,403		15,564

Notes:

- (1) Provided by State of Minnesota
- (2) Based on CDF's from Exhibit F, Page 4
- (3) = (1) x (2)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Limited Incurred Loss & ALAE (Excluding Recoveries)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				16,679,466	16,863,540	17,477,052	15,792,410	16,105,534	16,102,845	17,108,007
12/31/2009			14,723,102	15,467,513	15,806,902	16,110,665	16,863,895	17,501,201	17,684,952	
12/31/2010		15,813,514	17,186,597	17,299,827	16,821,339	16,496,916	16,424,258	16,664,246		
12/31/2011	13,010,016	12,301,809	13,696,143	14,502,464	13,767,612	14,402,498	14,834,828			
12/31/2012	9,440,766	11,215,063	12,242,305	12,316,139	12,879,569	12,998,328				
12/31/2013	10,282,279	12,050,665	12,413,414	12,569,583	13,090,670					
12/31/2014	12,099,286	14,543,663	15,410,290	16,250,907						
12/31/2015	8,177,395	10,438,836	11,925,770							
12/31/2016	8,913,016	10,529,769								
12/31/2017	8,195,389									

Accident Period Ending	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-ULT
12/31/2008				1.011	1.036	0.904	1.020	1.000	1.062	
12/31/2009			1.051	1.022	1.019	1.047	1.038	1.010		
12/31/2010		1.087	1.007	0.972	0.981	0.996	1.015			
12/31/2011	0.946	1.113	1.059	0.949	1.046	1.030				
12/31/2012	1.188	1.092	1.006	1.046	1.009					
12/31/2013	1.172	1.030	1.013	1.041						
12/31/2014	1.202	1.060	1.055							
12/31/2015	1.277	1.142								
12/31/2016	1.181									

3 Year Avg	1.220	1.077	1.024	1.012	1.012	1.024	1.024			
5 Year Avg	1.204	1.087	1.028	1.006	1.018					
5 Year Avg, Ex. High-Low	1.190	1.088	1.025	1.012	1.022					
All Year Avg	1.161	1.087	1.032	1.007	1.018	0.994	1.024	1.005	1.062	
All Year Wtd Avg	1.148	1.085	1.032	1.004	1.018	0.991	1.024	1.005	1.062	
Industry MN	1.397	1.120	1.054	1.030	1.019	1.012	1.011	1.009	1.007	
Cumulative	2.090	1.496	1.336	1.268	1.231	1.208	1.194	1.181	1.170	1.162
Curve Fit	1.135	1.088	1.061	1.043	1.032	1.024	1.019	1.015	1.012	1.064
Selected	1.208	1.088	1.032	1.044	1.022	1.024	1.019	1.015	1.012	
Cumulative	1.650	1.366	1.255	1.217	1.166	1.141	1.114	1.093	1.077	1.064

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Limited Paid Loss & ALAE (Excluding Recoveries)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				12,415,507	13,350,277	14,163,066	14,642,674	14,787,455	14,919,729	15,117,906
12/31/2009			10,157,544	11,579,399	12,829,091	13,393,798	13,988,129	14,422,666	14,767,231	
12/31/2010		8,343,097	11,233,697	12,721,291	14,034,661	14,482,573	14,846,317	15,250,368		
12/31/2011	3,758,235	7,552,067	9,654,775	10,731,235	11,537,989	12,079,556	12,652,691			
12/31/2012	3,198,408	7,042,426	8,869,192	10,316,221	11,095,774	11,512,845				
12/31/2013	3,839,453	7,592,875	9,493,924	10,331,079	10,961,557					
12/31/2014	4,111,944	8,781,201	11,668,773	13,182,702						
12/31/2015	2,886,678	6,826,644	9,119,078							
12/31/2016	3,002,849	6,999,426								
12/31/2017	3,447,712									

Accident Period Ending	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-ULT
12/31/2008				1.075	1.061	1.034	1.010	1.009	1.013	
12/31/2009			1.140	1.108	1.044	1.044	1.031	1.024		
12/31/2010		1.346	1.132	1.103	1.032	1.025	1.027			
12/31/2011	2.009	1.278	1.111	1.075	1.047	1.047				
12/31/2012	2.202	1.259	1.163	1.076	1.038					
12/31/2013	1.978	1.250	1.088	1.061						
12/31/2014	2.136	1.329	1.130							
12/31/2015	2.365	1.336								
12/31/2016	2.331									

3 Year Avg	2.277	1.305	1.127	1.071	1.039	1.039	1.023			
5 Year Avg	2.202	1.291	1.125	1.085	1.044					
5 Year Avg, Ex. High-Low	2.223	1.289	1.125	1.085	1.043					
All Year Avg	2.170	1.300	1.127	1.083	1.044	1.038	1.023	1.016	1.013	
All Year Wtd Avg	2.154	1.301	1.127	1.084	1.044	1.037	1.023	1.016	1.013	
Industry MN	2.244	1.298	1.129	1.070	1.038	1.026	1.021	1.016	1.014	
Cumulative	5.148	2.294	1.767	1.565	1.463	1.409	1.373	1.345	1.324	1.306
Curve Fit	2.586	1.299	1.132	1.076	1.051	1.036	1.028	1.022	1.018	1.159
Selected	2.223	1.305	1.125	1.085	1.044	1.039	1.023	1.022	1.018	
Cumulative	4.731	2.128	1.631	1.450	1.337	1.280	1.232	1.205	1.179	1.159

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Reported Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				1,655	1,655	1,656	1,656	1,657	1,656	1,656
12/31/2009			1,694	1,697	1,697	1,700	1,699	1,699	1,699	
12/31/2010		1,767	1,773	1,776	1,775	1,773	1,773	1,774		
12/31/2011	1,660	1,677	1,682	1,684	1,683	1,684	1,685			
12/31/2012	1,518	1,545	1,549	1,547	1,548	1,549				
12/31/2013	1,478	1,489	1,488	1,489	1,490					
12/31/2014	1,483	1,474	1,482	1,484						
12/31/2015	1,397	1,418	1,416							
12/31/2016	1,309	1,323								
12/31/2017	1,312									

Accident Period Ending	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-ULT
12/31/2008				1.000	1.001	1.000	1.001	0.999	1.000	
12/31/2009			1.002	1.000	1.002	0.999	1.000	1.000		
12/31/2010		1.003	1.002	0.999	0.999	1.000	1.001			
12/31/2011	1.010	1.003	1.001	0.999	1.001	1.001				
12/31/2012	1.018	1.003	0.999	1.001	1.001					
12/31/2013	1.007	0.999	1.001	1.001						
12/31/2014	0.994	1.005	1.001							
12/31/2015	1.015	0.999								
12/31/2016	1.011									

3 Year Avg	1.007	1.001	1.000	1.000	1.000	1.000	1.000			
5 Year Avg	1.009	1.002	1.001	1.000	1.000					
5 Year Avg, Ex. High-Low	1.011	1.002	1.001	1.000	1.001					
All Year Avg	1.009	1.002	1.001	1.000	1.000	1.000	1.000	1.000	1.000	
All Year Wtd Avg	1.009	1.002	1.001	1.000	1.000	1.000	1.000	1.000	1.000	

Selected	1.011	1.002	1.001	1.000	1.000	1.000	1.000	1.000	1.000	
Cumulative	1.014	1.003	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Closed Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				1,593	1,611	1,618	1,625	1,638	1,636	1,635
12/31/2009			1,597	1,639	1,640	1,644	1,669	1,672	1,679	
12/31/2010		1,564	1,671	1,680	1,697	1,735	1,738	1,743		
12/31/2011	901	1,514	1,572	1,583	1,637	1,647	1,648			
12/31/2012	791	1,284	1,377	1,494	1,507	1,514				
12/31/2013	706	1,240	1,415	1,439	1,450					
12/31/2014	553	1,309	1,407	1,439						
12/31/2015	751	1,280	1,350							
12/31/2016	655	1,208								
12/31/2017	737									

Accident Period Ending	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-ULT
12/31/2008				1.011	1.004	1.004	1.008	0.999	0.999	
12/31/2009			1.026	1.001	1.002	1.015	1.002	1.004		
12/31/2010		1.068	1.005	1.010	1.022	1.002	1.003			
12/31/2011	1.680	1.038	1.007	1.034	1.006	1.001				
12/31/2012	1.623	1.072	1.085	1.009	1.005					
12/31/2013	1.756	1.141	1.017	1.008						
12/31/2014	2.367	1.075	1.023							
12/31/2015	1.704	1.055								
12/31/2016	1.844									

3 Year Avg	1.972	1.090	1.042	1.017	1.011	1.006	1.004			
5 Year Avg	1.859	1.076	1.027	1.012	1.008					
5 Year Avg, Ex. High-Low	1.768	1.067	1.016	1.009	1.005					
All Year Avg	1.829	1.075	1.027	1.012	1.008	1.005	1.004	1.001	0.999	
All Year Wtd Avg	1.798	1.073	1.026	1.012	1.008	1.005	1.004	1.002	0.999	
Curve Fit	1.158	1.060	1.028	1.014	1.008	1.005	1.003	1.002	1.001	1.005
Selected	1.768	1.067	1.026	1.012	1.008	1.005	1.003	1.002	1.001	
Cumulative	2.009	1.136	1.064	1.037	1.025	1.017	1.011	1.008	1.006	1.005

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Paid Loss / Ultimate Loss & ALAE

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				67.2%	72.3%	76.7%	79.3%	80.0%	80.8%	81.8%
12/31/2009			53.5%	61.0%	67.6%	70.5%	73.7%	76.0%	77.8%	
12/31/2010		44.7%	60.1%	68.1%	75.1%	77.5%	79.5%	81.6%		
12/31/2011	21.8%	43.8%	56.0%	62.2%	66.9%	70.1%	73.4%			
12/31/2012	20.9%	46.1%	58.1%	67.5%	72.6%	75.4%				
12/31/2013	25.0%	49.5%	61.9%	67.4%	71.5%					
12/31/2014	22.9%	49.0%	65.1%	73.5%						
12/31/2015	19.3%	45.6%	60.9%							
12/31/2016	20.1%	46.8%								
12/31/2017	22.9%									

Incurred Loss / Ultimate Loss & ALAE

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				90.3%	91.3%	94.6%	85.5%	87.2%	87.2%	92.6%
12/31/2009			77.6%	81.5%	83.3%	84.9%	88.8%	92.2%	93.2%	
12/31/2010		84.7%	92.0%	92.6%	90.1%	88.3%	87.9%	89.2%		
12/31/2011	75.5%	71.4%	79.4%	84.1%	79.9%	83.5%	86.0%			
12/31/2012	61.8%	73.4%	80.2%	80.6%	84.3%	85.1%				
12/31/2013	67.1%	78.6%	81.0%	82.0%	85.4%					
12/31/2014	67.5%	81.1%	85.9%	90.6%						
12/31/2015	54.6%	69.7%	79.7%							
12/31/2016	59.5%	70.3%								
12/31/2017	54.6%									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Closed Claim Counts / Ultimate Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				96.2%	97.3%	97.7%	98.1%	98.9%	98.8%	98.7%
12/31/2009			94.0%	96.5%	96.5%	96.8%	98.2%	98.4%	98.8%	
12/31/2010		88.2%	94.2%	94.7%	95.7%	97.8%	98.0%	98.3%		
12/31/2011	53.5%	89.9%	93.3%	93.9%	97.2%	97.7%	97.8%			
12/31/2012	51.1%	82.9%	88.9%	96.4%	97.3%	97.7%				
12/31/2013	47.4%	83.2%	95.0%	96.6%	97.3%					
12/31/2014	37.3%	88.2%	94.8%	97.0%						
12/31/2015	53.0%	90.3%	95.3%							
12/31/2016	49.4%	91.0%								
12/31/2017	55.4%									

Reported Claim Counts / Ultimate Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				99.9%	99.9%	100.0%	100.0%	100.1%	100.0%	100.0%
12/31/2009			99.7%	99.9%	99.9%	100.1%	100.0%	100.0%	100.0%	
12/31/2010		99.6%	99.9%	100.1%	100.1%	99.9%	99.9%	100.0%		
12/31/2011	98.5%	99.5%	99.8%	99.9%	99.9%	99.9%	100.0%			
12/31/2012	98.0%	99.7%	100.0%	99.9%	99.9%	100.0%				
12/31/2013	99.2%	99.9%	99.9%	99.9%	100.0%					
12/31/2014	99.9%	99.3%	99.9%	100.0%						
12/31/2015	98.6%	100.1%	99.9%							
12/31/2016	98.6%	99.7%								
12/31/2017	98.6%									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Average Unpaid Loss (Ultimate Loss - Paid Loss) / (Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				96,151	113,838	113,420	123,559	204,753	177,664	159,767
12/31/2009			86,543	123,426	104,337	101,657	166,561	168,974	210,886	
12/31/2010		49,220	72,287	63,383	60,319	107,607	106,470	110,609		
12/31/2011	17,196	56,654	67,124	63,810	118,788	135,797	123,977			
12/31/2012	15,930	31,060	37,233	90,129	99,466	107,442				
12/31/2013	14,657	30,951	77,823	98,031	109,228					
12/31/2014	14,847	52,303	81,371	105,591						
12/31/2015	18,145	59,448	87,343							
12/31/2016	17,809	66,985								
12/31/2017	19,521									

Average IBNR Loss (Ultimate Loss - Incurred Loss) / (Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				28,469	35,766	26,209	86,471	131,526	118,508	65,000
12/31/2009			41,783	58,624	53,865	52,260	70,702	54,954	65,000	
12/31/2010		13,646	14,492	14,675	24,129	55,957	62,639	65,000		
12/31/2011	5,395	28,877	31,360	26,837	72,338	74,667	65,000			
12/31/2012	7,695	15,314	17,622	53,767	56,994	65,000				
12/31/2013	6,439	13,120	38,897	54,139	56,000					
12/31/2014	6,267	19,375	32,779	37,409						
12/31/2015	10,201	33,082	45,452							
12/31/2016	9,014	37,318								
12/31/2017	11,514									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Average Paid Loss (Paid Loss / Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				7,794	8,287	8,753	9,011	9,028	9,120	9,246
12/31/2009			6,360	7,065	7,823	8,147	8,381	8,626	8,795	
12/31/2010		5,334	6,723	7,572	8,270	8,347	8,542	8,749		
12/31/2011	4,171	4,988	6,142	6,779	7,048	7,334	7,678			
12/31/2012	4,043	5,485	6,441	6,905	7,363	7,604				
12/31/2013	5,438	6,123	6,709	7,179	7,560					
12/31/2014	7,436	6,708	8,293	9,161						
12/31/2015	3,844	5,333	6,755							
12/31/2016	4,585	5,794								
12/31/2017	4,678									

Average Incurred Loss (Incurred Loss / Reported Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				10,078	10,189	10,554	9,536	9,720	9,724	10,331
12/31/2009			8,691	9,115	9,315	9,477	9,926	10,301	10,409	
12/31/2010		8,949	9,694	9,741	9,477	9,305	9,264	9,394		
12/31/2011	7,837	7,336	8,143	8,612	8,180	8,553	8,804			
12/31/2012	6,219	7,259	7,903	7,961	8,320	8,391				
12/31/2013	6,957	8,093	8,342	8,442	8,786					
12/31/2014	8,159	9,867	10,398	10,951						
12/31/2015	5,854	7,362	8,422							
12/31/2016	6,809	7,959								
12/31/2017	6,246									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Average Open Case Reserve (Case Reserve / Open Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				68,774	79,847	87,210	37,088	69,373	59,156	94,767
12/31/2009			47,068	67,036	52,242	48,515	95,859	114,020	145,886	
12/31/2010		36,800	58,362	47,693	35,727	53,009	45,084	45,609		
12/31/2011	12,189	29,140	36,740	37,339	48,470	62,782	58,977			
12/31/2012	8,586	15,987	19,611	37,734	43,507	42,442				
12/31/2013	8,346	17,903	39,993	44,770	53,228					
12/31/2014	8,589	34,924	49,887	68,182						
12/31/2015	8,190	26,175	42,526							
12/31/2016	9,037	30,699								
12/31/2017	8,257									

Paid Loss & ALAE / Incurred Loss & ALAE

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				74.4%	79.2%	81.0%	92.7%	91.8%	92.7%	88.4%
12/31/2009			69.0%	74.9%	81.2%	83.1%	82.9%	82.4%	83.5%	
12/31/2010		52.8%	65.4%	73.5%	83.4%	87.8%	90.4%	91.5%		
12/31/2011	28.9%	61.4%	70.5%	74.0%	83.8%	83.9%	85.3%			
12/31/2012	33.9%	62.8%	72.4%	83.8%	86.2%	88.6%				
12/31/2013	37.3%	63.0%	76.5%	82.2%	83.7%					
12/31/2014	34.0%	60.4%	75.7%	81.1%						
12/31/2015	35.3%	65.4%	76.5%							
12/31/2016	33.7%	66.5%								
12/31/2017	42.1%									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Closed Claim Counts / Reported Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				96.3%	97.3%	97.7%	98.1%	98.9%	98.8%	98.7%
12/31/2009			94.3%	96.6%	96.6%	96.7%	98.2%	98.4%	98.8%	
12/31/2010		88.5%	94.2%	94.6%	95.6%	97.9%	98.0%	98.3%		
12/31/2011	54.3%	90.3%	93.5%	94.0%	97.3%	97.8%	97.8%			
12/31/2012	52.1%	83.1%	88.9%	96.6%	97.4%	97.7%				
12/31/2013	47.8%	83.3%	95.1%	96.6%	97.3%					
12/31/2014	37.3%	88.8%	94.9%	97.0%						
12/31/2015	53.8%	90.3%	95.3%							
12/31/2016	50.0%	91.3%								
12/31/2017	56.2%									

Claim Disposal Ratio (Incremental Closed Claim Counts) / (Reported Claim Counts - prior Closed Claim Counts)

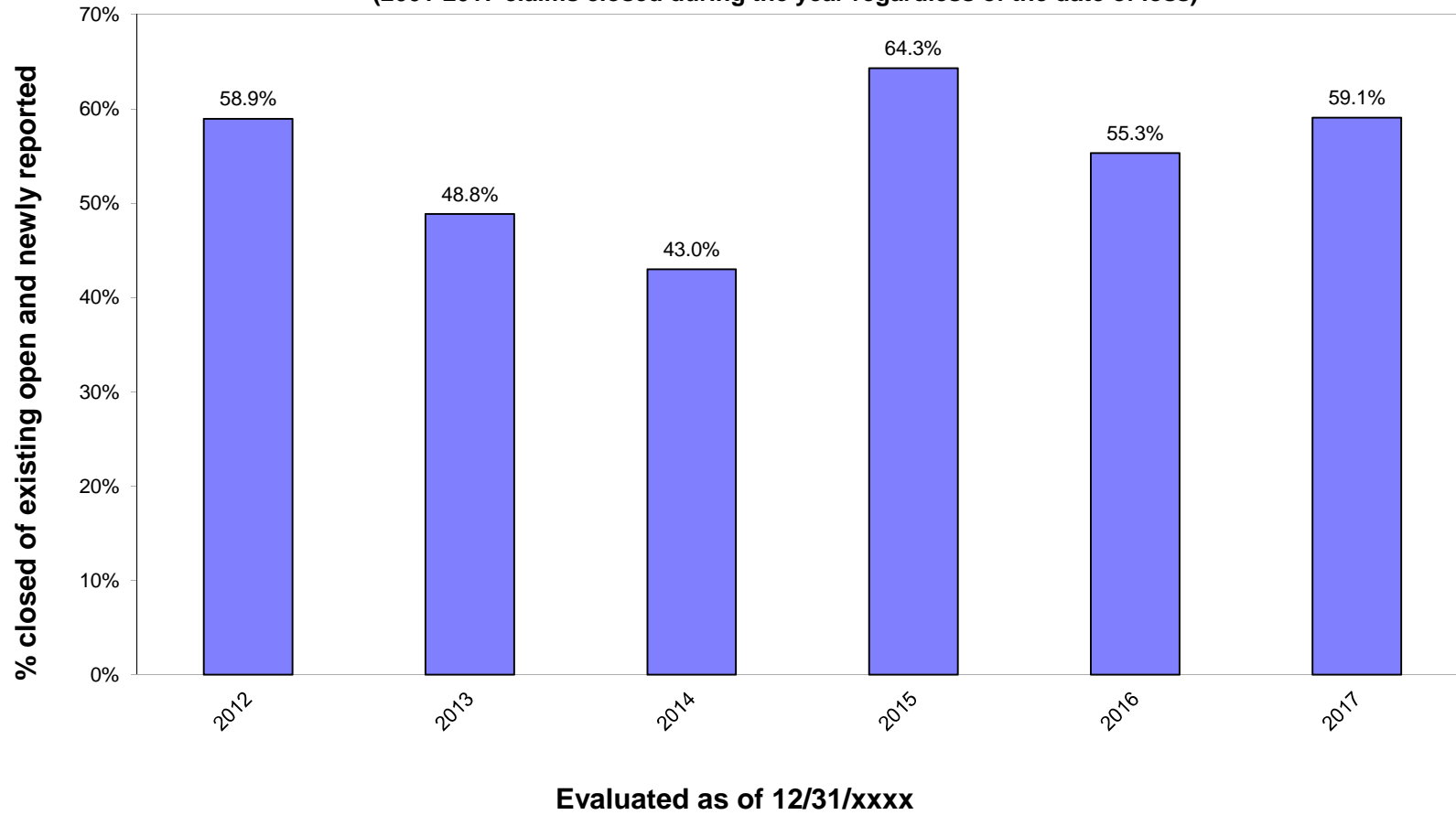
Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					29.0%	15.6%	18.4%	40.6%	-11.1%	-5.0%
12/31/2009				42.0%	1.7%	6.7%	45.5%	10.0%	25.9%	
12/31/2010			51.2%	8.6%	17.9%	50.0%	7.9%	13.9%		
12/31/2011	54.3%	79.0%	34.5%	9.8%	54.0%	21.3%	2.6%			
12/31/2012	52.1%	65.4%	35.1%	68.8%	24.1%	16.7%				
12/31/2013	47.8%	68.2%	70.6%	32.4%	21.6%					
12/31/2014	37.3%	82.1%	56.6%	41.6%						
12/31/2015	53.8%	79.3%	51.5%							
12/31/2016	50.0%	82.8%								
12/31/2017	56.2%									

State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation

Claim Closure Rates

(2001-2017 claims closed during the year regardless of the date of loss)



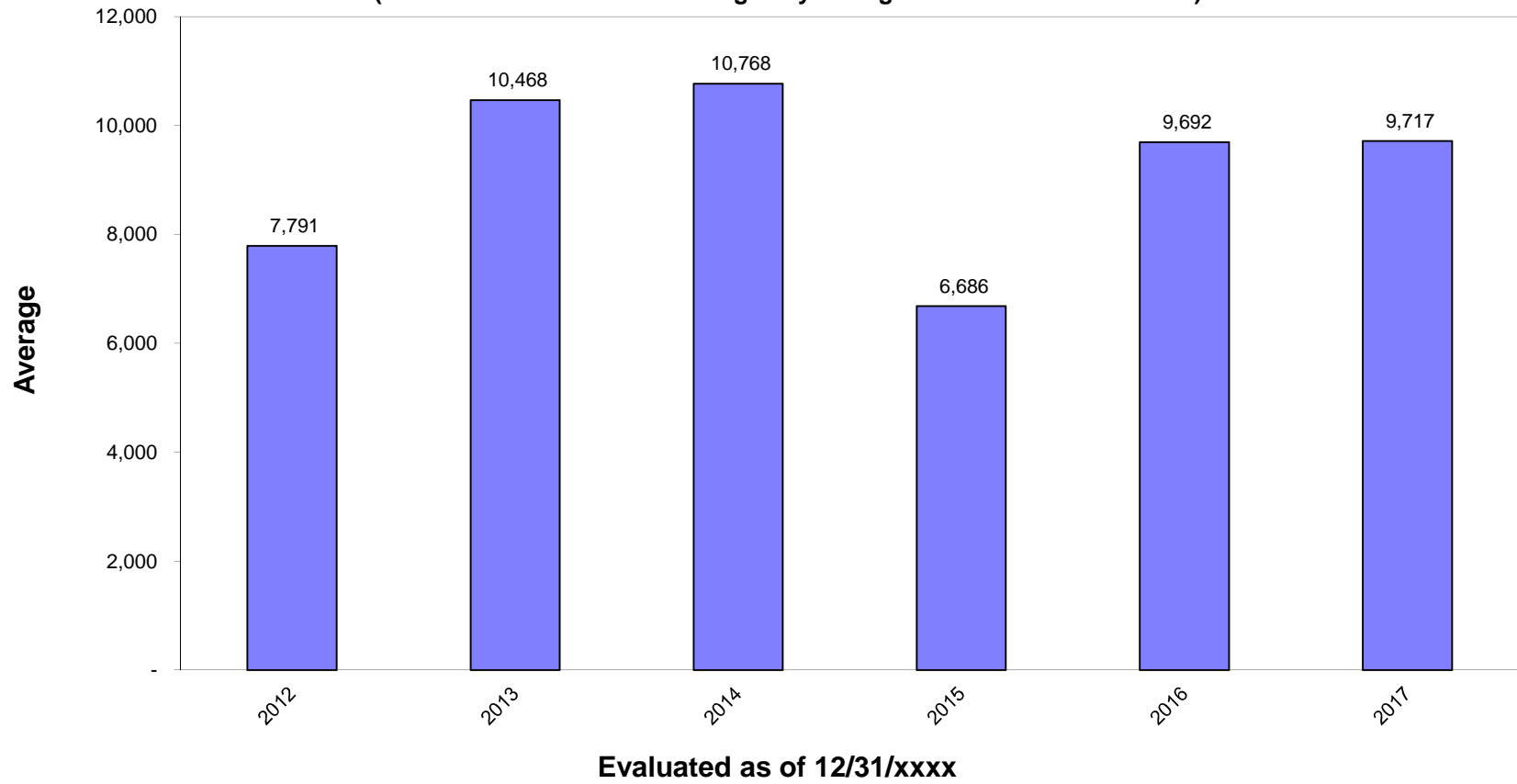
State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation

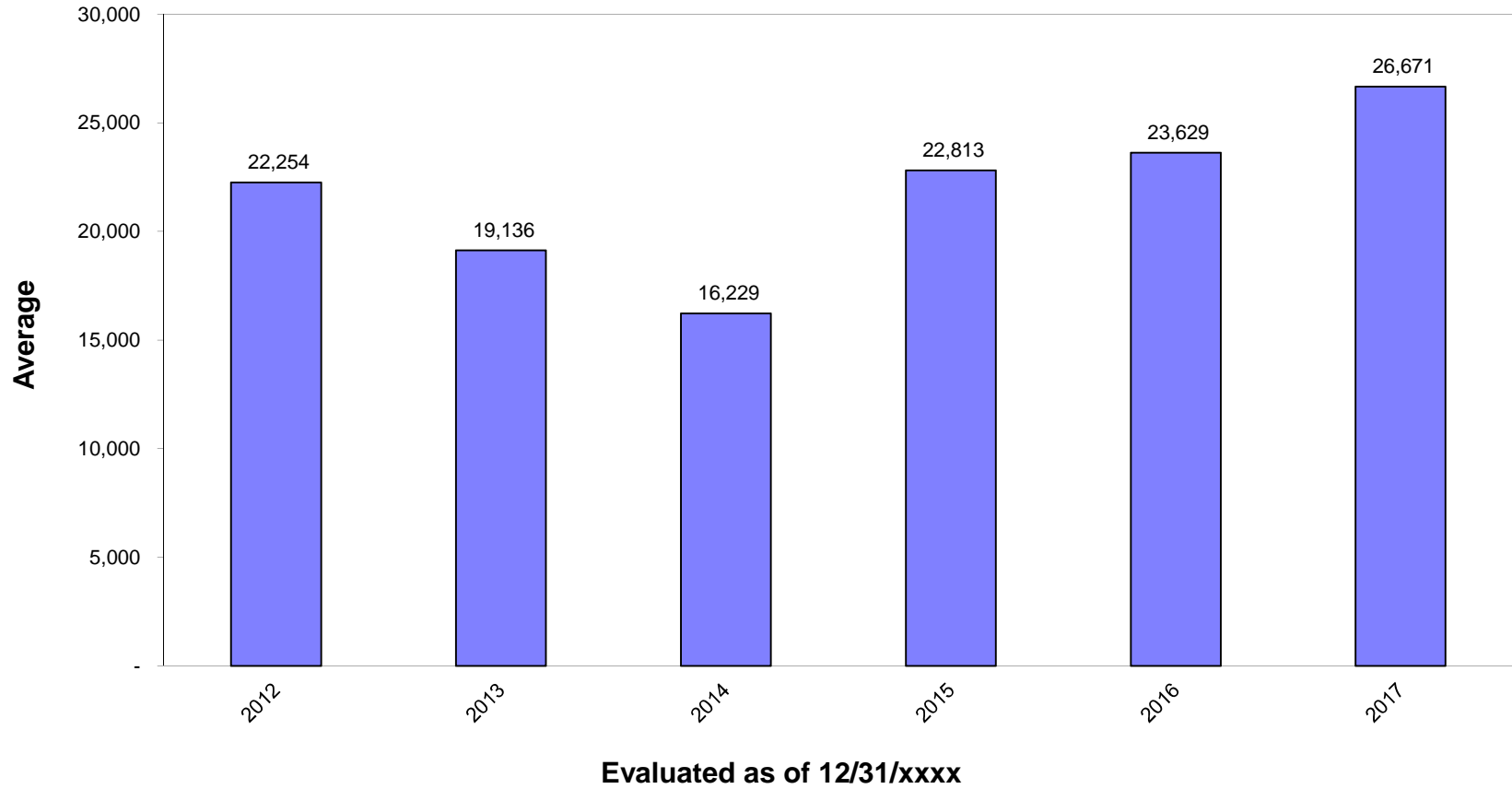
Loss & ALAE Limited to Retention

Average Paid Loss Per Closed Claim

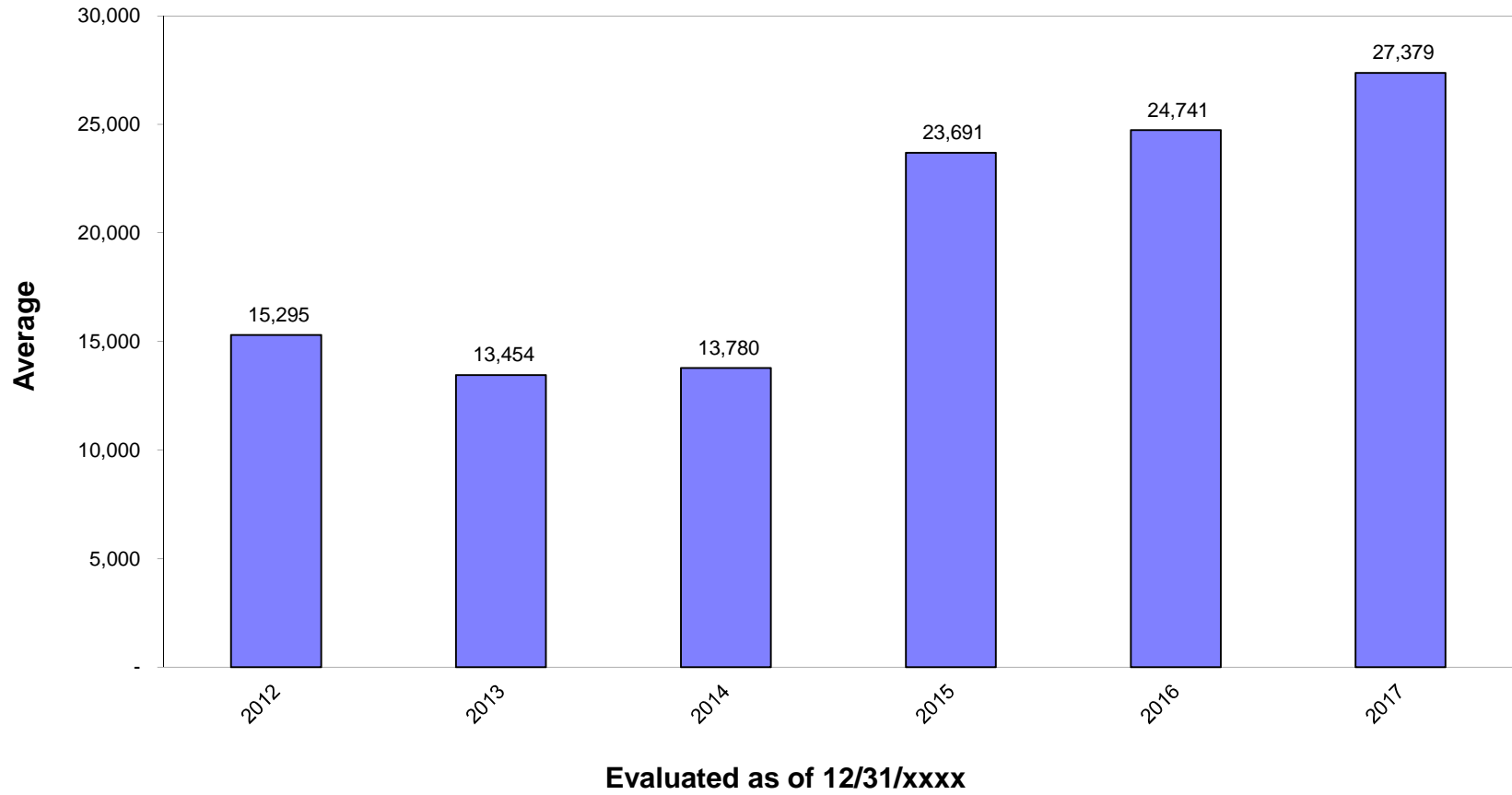
(2001-2017 claims closed during the year regardless of the date of loss)



State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Average Case Reserve Per Open Claim
(2001-2017 open claims at the end of the year regardless of the date of loss)



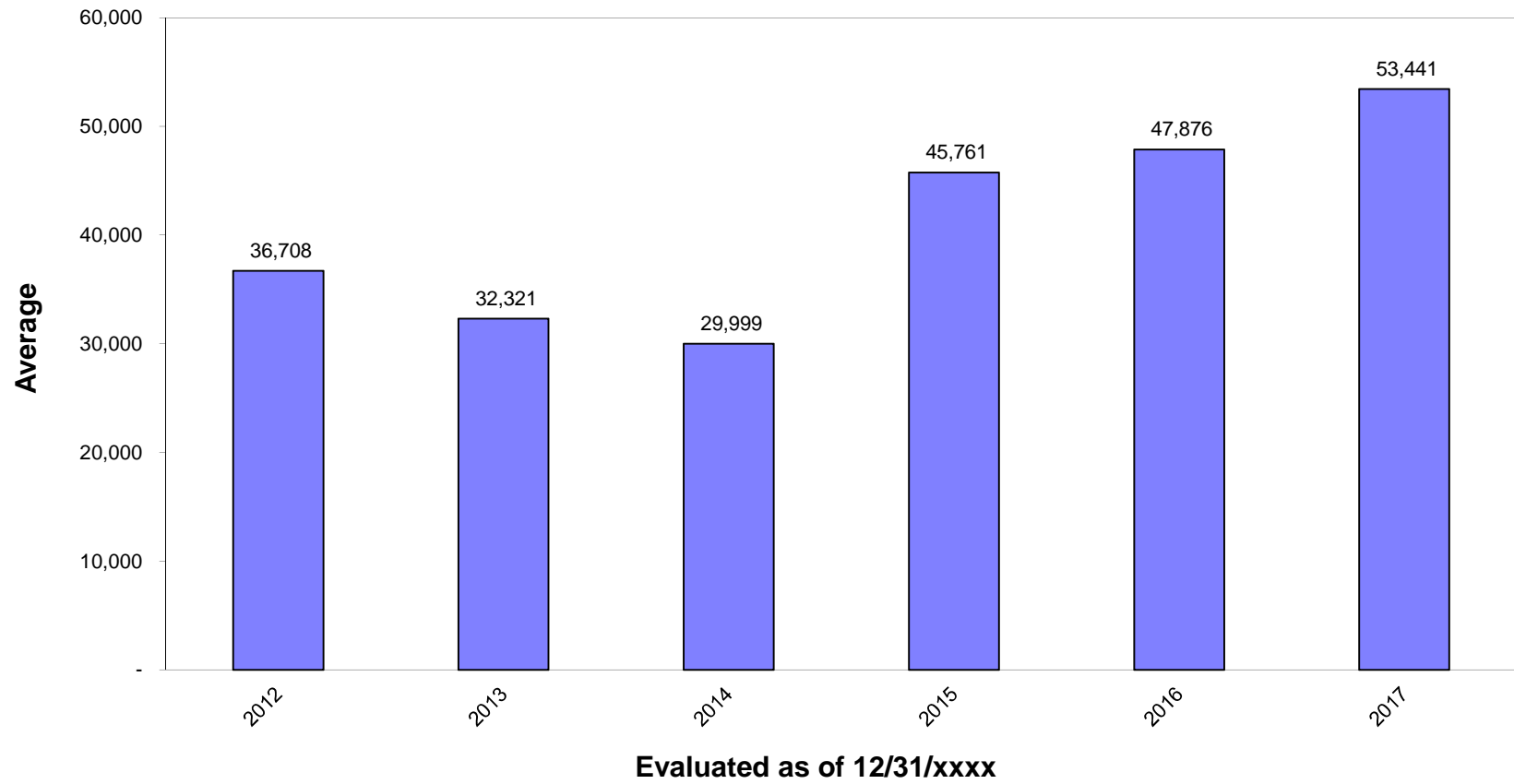
State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Average IBNR per Unpaid Claim
(2001-2017 open claims at the end of the year regardless of the date of loss)



State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation
Loss & ALAE Limited to Retention
Average Unpaid per Unpaid Claim

(2001-2017 open claims at the end of the year regardless of the date of loss)





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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

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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.

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.

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.

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.

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:

$$CV_{AY} = \text{Stddev} ([\text{Ultimate} / \text{Paid}]_{AY}) / [\text{Mean} ([\text{Ultimate} / \text{Paid}]_{AY}) - 1]$$

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.

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.

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 we issued this report without the prior written consent of Oliver Wyman. 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.

Oliver Wyman's consent to any distribution of this report (whether herein or in the written agreement pursuant to which we issued this report) to parties other than of the client named herein does not constitute advice by Oliver Wyman to any such third parties. Any distribution to third parties shall be solely for informational purposes and not for purposes of reliance by any such parties. Oliver Wyman assumes no liability related to third party use of this report or any actions taken or decisions made as a consequence of the results, advice or recommendations set forth herein. This report should not replace the due diligence on behalf of any such third party.

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

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.

- **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.

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.

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.

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.

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.

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 UIt.		Maturity in months 6/30/2024	% of UIt. Unpaid 6/30/2024	Expected Payment		Indicated Reserve 6/30/2023	Estimated Payment (5)	Selected Payment (6)
		6/30/2023	6/30/2024			as % of Reserve (3)	6/30/2023 (4)			
Prior	252	7.7%	7.3%	264	7.3%	6.1%	2,663,079	161,527	161,527	161,527
6/30/2004	240	8.2%	7.7%	252	7.7%	6.1%	310,311	18,825	18,825	18,825
6/30/2005	228	8.8%	8.2%	240	8.2%	6.5%	74,620	4,853	4,853	4,853
6/30/2006	216	9.5%	8.8%	228	8.8%	7.0%	192,474	13,454	13,454	13,454
6/30/2007	204	10.3%	9.5%	216	9.5%	7.8%	87,554	6,851	6,851	6,851
6/30/2008	192	11.2%	10.3%	204	10.3%	7.9%	201,906	16,045	16,045	16,045
6/30/2009	180	11.9%	11.2%	192	11.2%	6.2%	1,253,056	77,827	77,827	77,827
6/30/2010	168	12.9%	11.9%	180	11.9%	7.7%	191,728	14,760	14,760	14,760
6/30/2011	156	13.3%	12.9%	168	12.9%	3.3%	662,322	22,052	22,052	22,052
6/30/2012	144	13.8%	13.3%	156	13.3%	3.3%	631,927	21,046	21,046	21,046
6/30/2013	132	14.6%	13.8%	144	13.8%	5.8%	950,456	54,654	54,654	54,654
6/30/2014	120	15.7%	14.6%	132	14.6%	6.6%	182,747	12,040	12,040	12,040
6/30/2015	108	17.0%	15.7%	120	15.7%	7.9%	226,529	17,800	17,800	17,800
6/30/2016	96	18.8%	17.0%	108	17.0%	9.8%	671,910	65,627	65,627	65,627
6/30/2017	84	20.4%	18.8%	96	18.8%	7.7%	1,539,906	117,970	117,970	117,970
6/30/2018	72	22.4%	20.4%	84	20.4%	9.0%	1,354,980	121,363	121,363	121,363
6/30/2019	60	25.2%	22.4%	72	22.4%	11.1%	1,351,128	150,041	150,041	150,041
6/30/2020	48	29.9%	25.2%	60	25.2%	15.8%	1,709,296	269,754	269,754	269,754
6/30/2021	36	35.3%	29.9%	48	29.9%	15.2%	2,026,649	307,349	307,349	307,349
6/30/2022	24	50.8%	35.3%	36	35.3%	30.5%	3,080,442	939,984	939,984	939,984
6/30/2023	12	75.9%	50.8%	24	50.8%	33.1%	4,195,385	1,389,862	1,389,862	1,055,129
6/30/2024	0	100.0%	75.9%	12	75.9%	24.1%	5,332,112	1,283,098	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.		Maturity in months 6/30/2023	% of Ult. Unpaid 6/30/2023	Expected Payment as % of Reserve	Indicated Reserve 6/30/2022	Estimated Payment (5)	Selected Payment (6)
		6/30/2022	6/30/2023						
Prior	240	8.2%	7.7%	252	7.7%	6.1%	2,835,064	171,985	171,985
6/30/2004	228	8.8%	8.2%	240	8.2%	6.5%	331,895	21,584	21,584
6/30/2005	216	9.5%	8.8%	228	8.8%	7.0%	80,229	5,608	5,608
6/30/2006	204	10.3%	9.5%	216	9.5%	7.8%	208,815	16,340	16,340
6/30/2007	192	11.2%	10.3%	204	10.3%	7.9%	95,113	7,559	7,559
6/30/2008	180	11.9%	11.2%	192	11.2%	6.2%	215,276	13,371	13,371
6/30/2009	168	12.9%	11.9%	180	11.9%	7.7%	1,357,570	104,514	104,514
6/30/2010	156	13.3%	12.9%	168	12.9%	3.3%	198,331	6,603	6,603
6/30/2011	144	13.8%	13.3%	156	13.3%	3.3%	685,141	22,819	22,819
6/30/2012	132	14.6%	13.8%	144	13.8%	5.8%	670,482	38,555	38,555
6/30/2013	120	15.7%	14.6%	132	14.6%	6.6%	1,017,494	67,038	67,038
6/30/2014	108	17.0%	15.7%	120	15.7%	7.9%	198,331	15,584	15,584
6/30/2015	96	18.8%	17.0%	108	17.0%	9.8%	251,050	24,521	24,521
6/30/2016	84	20.4%	18.8%	96	18.8%	7.7%	727,655	55,744	55,744
6/30/2017	72	22.4%	20.4%	84	20.4%	9.0%	1,691,401	151,495	151,495
6/30/2018	60	25.2%	22.4%	72	22.4%	11.1%	1,524,245	169,265	169,265
6/30/2019	48	29.9%	25.2%	60	25.2%	15.8%	1,604,315	253,187	253,187
6/30/2020	36	35.3%	29.9%	48	29.9%	15.2%	2,014,856	305,560	305,560
6/30/2021	24	50.8%	35.3%	36	35.3%	30.5%	2,916,654	890,005	890,005
6/30/2022	12	75.9%	50.8%	24	50.8%	33.1%	4,115,473	1,363,388	1,035,031
6/30/2023	0	100.0%	75.9%	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 UIt.		Maturity in months 6/30/2022	% of UIt. Unpaid 6/30/2022	Expected Payment as % of Reserve		Indicated Reserve 6/30/2021	Estimated Payment (5)	Selected Payment (6)
		6/30/2021	6/30/2022			(3)	(4)			
Prior	228	8.8%	8.2%	240	8.2%	6.5%	3,032,261	197,197	197,197	197,197
6/30/2004	216	9.5%	8.8%	228	8.8%	7.0%	356,839	24,944	24,944	24,944
6/30/2005	204	10.3%	9.5%	216	9.5%	7.8%	87,040	6,811	6,811	6,811
6/30/2006	192	11.2%	10.3%	204	10.3%	7.9%	226,842	18,027	18,027	18,027
6/30/2007	180	11.9%	11.2%	192	11.2%	6.2%	101,411	6,299	6,299	6,299
6/30/2008	168	12.9%	11.9%	180	11.9%	7.7%	233,232	17,956	17,956	17,956
6/30/2009	156	13.3%	12.9%	168	12.9%	3.3%	1,404,326	46,756	46,756	46,756
6/30/2010	144	13.8%	13.3%	156	13.3%	3.3%	205,164	6,833	6,833	6,833
6/30/2011	132	14.6%	13.8%	144	13.8%	5.8%	726,943	41,801	41,801	41,801
6/30/2012	120	15.7%	14.6%	132	14.6%	6.6%	717,772	47,290	47,290	47,290
6/30/2013	108	17.0%	15.7%	120	15.7%	7.9%	1,104,263	86,769	86,769	86,769
6/30/2014	96	18.8%	17.0%	108	17.0%	9.8%	219,799	21,468	21,468	21,468
6/30/2015	84	20.4%	18.8%	96	18.8%	7.7%	271,878	20,828	20,828	20,828
6/30/2016	72	22.4%	20.4%	84	20.4%	9.0%	799,241	71,586	71,586	71,586
6/30/2017	60	25.2%	22.4%	72	22.4%	11.1%	1,902,693	211,291	211,291	211,291
6/30/2018	48	29.9%	25.2%	60	25.2%	15.8%	1,809,872	285,627	285,627	285,627
6/30/2019	36	35.3%	29.9%	48	29.9%	15.2%	1,891,108	286,794	286,794	286,794
6/30/2020	24	50.8%	35.3%	36	35.3%	30.5%	2,899,682	884,826	884,826	884,826
6/30/2021	12	75.9%	50.8%	24	50.8%	33.1%	3,790,866	1,255,851	874,213	874,213
6/30/2022	0	100.0%	75.9%	12	75.9%	24.1%	5,130,919	1,234,683	1,015,446	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)	(8)
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

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)

Averages

Accident Period Ending	Paid Claim	Incurred Claim	Open Claim	Unpaid Claim	Ultimate Severity	Frequency	Implied Rate
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
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

State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Analysis @ 6/30/21

Accident Period Ending	As of 6/30/21						As of 6/30/14					
	Ultimate Loss & ALAE (1)	Paid Loss & ALAE (2)	Incurred Loss & ALAE (3)	Case Reserves (4)	IBNR Unpaid (5)	Total Unpaid (6)	Ultimate Loss & ALAE (7)	Paid Loss & ALAE (8)	Incurred Loss & ALAE (9)	Case Reserves (10)	IBNR Unpaid (11)	Total Unpaid (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

- 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)

Accident Period Ending	Difference		
	Ultimate Loss & ALAE (13)	Paid Loss & ALAE (14)	Incurred Loss & ALAE (15)
6/30/2004	41,070	461,209	128,070
6/30/2005	15,135	75,860	47,135
6/30/2006	(471,840)	149,143	(386,758)
6/30/2007	(226,321)	156,442	8,679
6/30/2008	(270,538)	239,296	(54,235)
6/30/2009	(13,513)	570,601	302,556
6/30/2010	(80,349)	696,974	592,823
6/30/2011	294,611	809,546	665,287
6/30/2012	(5,273)	764,776	155,274
6/30/2013	1,041,935	1,953,023	1,744,238
6/30/2014	(1,561,883)	1,374,034	311,968
6/30/2015	(1,917,950)	2,234,567	2,241,441
6/30/2016	(2,259,286)	1,726,457	1,950,298
6/30/2017	(627,743)	2,644,525	3,625,310
6/30/2018	4,607,658	2,797,786	3,784,299
6/30/2019	5,490,664	3,599,556	4,301,390
6/30/2020	4,898,647	1,998,965	3,557,449
6/30/2021	4,333,699	542,832	2,441,285
Total	13,288,722	22,795,591	25,416,508

State of Minnesota
WC Fund
Confidence Levels of Fiscal Year 2023 Paid Loss
Data evaluated as of 6/30/21

	FY 2023		CV	
	<u>Paid Loss & ALAE</u>			<u>Low End</u> <u>High End</u>
Workers Compensation	\$ 4,411,531	\$ 4,171,590	16.7%	\$ 4,747,279

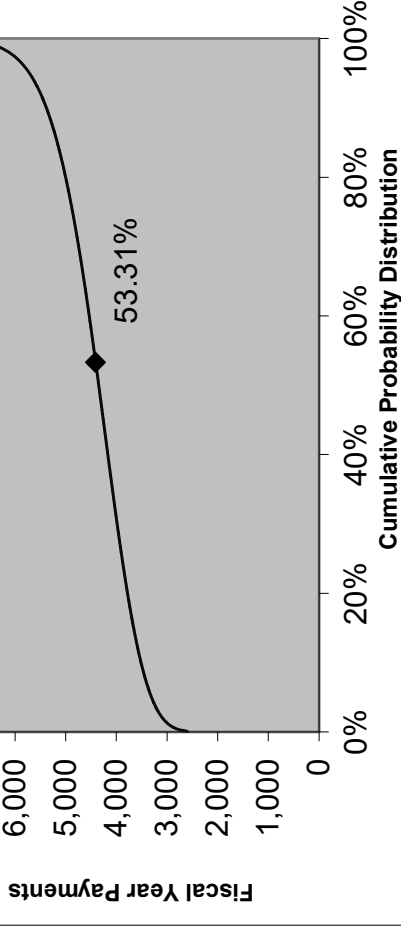
Parameters of a Lognormal Curve Fit

Method of Moments

Coefficient of Variation	0.167
σ	0.166
σ^2	0.028
μ	(0.014)

Confidence Level Factors

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				
	<u>Paid Loss & ALAE</u>			<u>CV</u>	
Workers Compensation	\$ 4,524,215		16.7%	<u>Low End</u>	<u>High End</u>
				\$ 4,278,146	\$ 4,868,540

Parameters of a Lognormal Curve Fit

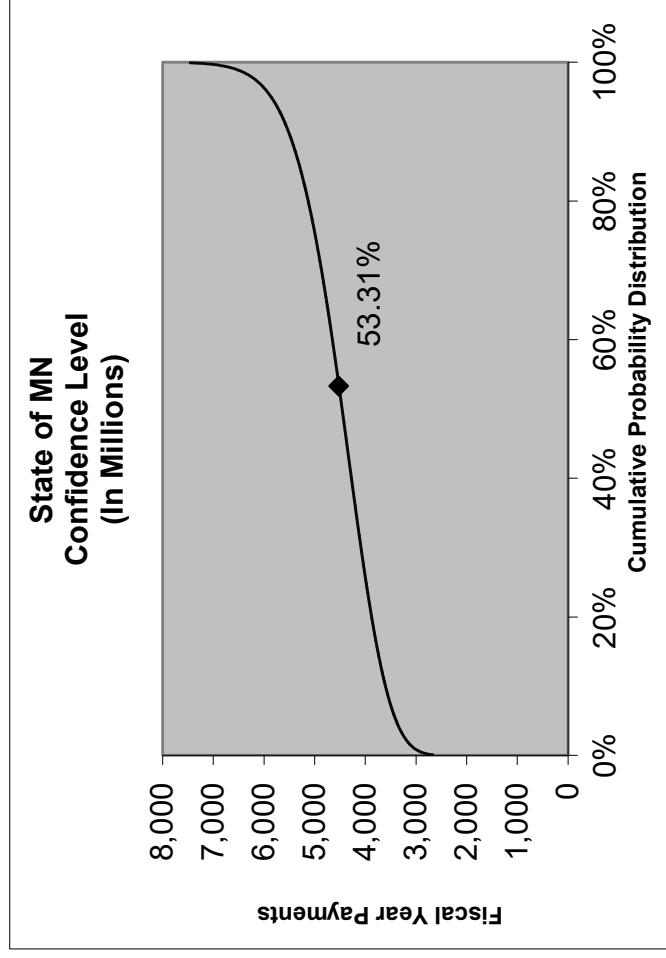
Method of Moments

Coefficient of Variation	0.167
σ	0.166
σ^2	0.028
μ	(0.014)

Confidence Level Factors

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

FY 2024 Paid



**State of Minnesota
Workers' Compensation**

WC Fund Reserve Target

Percentile	FY 2023	FY 2024	FY 2023-24	Risk Margin	Risk Margin w/ Large Claim
	Cash Flow (1)	Cash Flow (2)	Cash Flow (3)	(4)	(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				Selected Ultimate Loss & ALAE (6)	Incurred Loss & ALAE Counts (8)	Trended Gross Revenue (9)	Ultimate Claim Severity (10)	Ultimate Pure Premium (11)
	Incurred Loss Dev. (1)	Paid Loss Dev. (2)	Incurred B-F (3)	Paid B-F (4)					
6/30/2004	3,454,433	3,565,795	3,435,179	3,464,456	3,585,089	5	78,323	7,777	46
6/30/2005	3,663,514	3,983,202	3,651,769	3,896,707	3,661,173	2	93,639	8,635	39
6/30/2006	2,426,571	2,615,169	2,443,866	2,670,585	2,485,333	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	79,867	7,019	37
6/30/2008	3,393,456	3,686,151	3,382,895	3,606,106	3,444,334	4	77,418	7,620	44
6/30/2009	6,051,722	5,302,547	5,953,160	5,026,890	5,999,977	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	76,692	10,911	57
6/30/2011	4,365,461	4,422,767	4,327,555	4,296,206	4,502,574	9	76,934	10,695	59
6/30/2012	3,248,863	3,341,554	3,275,049	3,392,693	3,535,907	10	75,522	9,877	47
6/30/2013	4,740,832	4,482,028	4,688,610	4,405,938	4,824,359	7	78,332	13,667	62
6/30/2014	2,402,744	2,691,432	2,556,394	2,990,870	2,404,169	3	78,836	7,113	30
6/30/2015	2,506,445	2,807,347	2,697,071	3,113,810	2,506,445	6	75,451	8,888	33
6/30/2016	2,240,745	2,225,106	2,523,026	2,716,646	2,525,698	7	73,476	9,053	34
6/30/2017	4,279,125	3,535,915	4,310,111	3,774,401	4,547,217	16	70,875	12,955	64
6/30/2018	4,607,658	3,993,049	4,579,608	4,130,036	4,607,658	24	67,063	15,257	69
6/30/2019	5,490,664	5,562,136	5,307,771	5,238,979	5,490,664	33	66,544	14,920	83
6/30/2020	4,996,447	4,061,280	4,898,647	4,363,719	4,898,647	51	63,472	14,117	77
6/30/2021	3,944,944	2,255,824	4,333,699	4,312,973	4,333,699	183	64,448	16,541	67
Total	69,220,053	66,668,913	69,728,117	69,296,183	70,801,662	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) (1)	Selected Ultimate Loss (2)	Exposure Trend (3)	Claim Severity Trend (4)	Benefit Level Adj. Factor (5)	Trended Pure Premium (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 (1)	Prior Unpaid (2)	Expected % Unpaid @ 6/30/14 (3)	Expected % Unpaid @ 6/30/21 (4)	Expected Paid 7/1/14 - 6/30/21 (5)	Actual Paid 7/1/14 - 6/30/21 (6)	Actual vs. Expected (7)	Cumulative Paid to Date (8)	Paid LDF @ 6/30/21 (9)	Estimated Ultimate Loss (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 (1)	Prior IBNR (2)	Expected % Unreported @ 6/30/14 (3)	Expected % Unreported @ 6/30/21 (4)	Expected Incurred 7/1/14 - 6/30/21 (5)	Actual Incurred 7/1/14 - 6/30/21 (6)	Actual vs. Expected (7)	Cumulative Incurred to Date (8)	Incurred LDF @ 6/30/21 (9)	Estimated Ultimate Loss (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		Unpaid Claim Counts	Selected		Estimated Ultimate
	Loss Dev. Ultimate (1)	Incurred Loss & ALAE (2)		Average IBNR (4)	Unpaid Loss & ALAE (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 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	46,996	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	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)	66,200	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																	

Tail:

3 Year Average, 144 - 192 41,831
2 Year Average, 144 - 204 40,697
1 Year Average, 144 - 216 34,530
All Point Average 38,429

Prior Selected Tail : 25,000

Selected Tail : 40,000

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							
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							
5 Year ex high-low Average	17,278	42,369	56,506	75,240	70,586	82,233	93,353	65,870	61,808	45,221	38,079							
	8,516	20,067	27,571	38,213	44,693	56,420	48,797	36,283	42,344	31,354	33,759							
Prior Selected	5,500	8,500	17,000	43,000	45,000	58,000	36,000	35,000	30,000	28,000	41,000							

Selected	18,000	45,000	75,000	75,000	70,000	82,200	93,500	66,000	62,000	49,000	38,000							
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State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Analysis @ 6/30/21

Incurred Bornhuetter-Ferguson Method

Accident Period Ending	Initial	Expected	Expected	Actual	Expected	Expected	Ultimate
	Expected Loss & ALAE (1)	Percentage Incurred (2)	Incurred Loss & ALAE (3)	Incurred Loss & ALAE (4)	Percentage Unreported (5)	Unreported Loss & ALAE (6)	Loss & ALAE (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 (1)	Expected Percentage Paid (2)	Expected Paid Loss & ALAE (3)	Actual Paid Loss & ALAE (4)	Expected Percentage Unpaid (5)	Expected Unpaid Loss & ALAE (6)	Ultimate Loss & ALAE (7)
6/30/2004	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
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) (1)	Devel. Methods		Selection Ultimate Counts (4)	Ultimate Frequency (per 100,000) (5)
		Closed Counts (2)	Reported Counts (3)		
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 (1)	Prior IBNR Claims (2)	Expected % IBNR @ 6/30/14 (3)	Expected % IBNR @ 6/30/21 (4)	Expected Reported 7/1/14 - 6/30/21 (5)	Actual Reported 7/1/14 - 6/30/21 (6)	Actual vs. Expected (7)	Cumulative Reported to Date (8)	Reported DF (9)	Estimated Ultimate Claims (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 (1)	Prior Unpaid Claims (2)	Expected % Open @ 6/30/14 (3)	Expected % Open @ 6/30/21 (4)	Expected Closed 7/1/14 - 6/30/21 (5)	Actual Closed 7/1/14 - 6/30/21 (6)	Actual vs. Expected (7)	Cumulative Closed to Date (1)	Closed DF (2)	Estimated Ultimate Claims (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	2,941,899	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		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	4,595,661						
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	3,284,064	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	1.017	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	1.003	1.000	1.000	1.000	1.000	1.000	1.006	1.006		
6/30/2006		1.138	1.100	1.058	1.039	1.026	1.063	1.005	1.011	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	1.006	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	1.050	1.009	1.006	1.012	1.007	1.007	1.009						
6/30/2009	2.053	1.227	1.116	1.079	1.026	1.032	1.014	1.053	1.029	1.016	1.005	1.005							
6/30/2010	1.986	1.370	1.094	1.030	1.050	1.030	1.018	1.007	1.029	1.005	1.030								
6/30/2011	2.257	1.148	1.050	1.061	1.066	1.025	1.008	1.016	1.009										
6/30/2012	2.223	1.237	1.122	1.130	1.046	1.134	1.039	1.043											
6/30/2013	1.835	1.149	1.006	1.047	1.016	1.023	1.019												
6/30/2014	1.700	1.181	1.130	1.027	0.984	1.001													
6/30/2015	1.580	1.098	1.043	1.025	1.050														
6/30/2016	2.189	1.286	1.071	1.090															
6/30/2017	2.015	1.341	1.104																
6/30/2018	2.695	1.317																	
6/30/2020	1.933																		

3 Year Avg	2.214	1.375	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	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	1.078	1.070	
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			
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	1.007	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	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	1.114	1.105	

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Incurred Loss Development Method

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				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	2,539,684	2,492,906	2,445,885	2,557,185	2,916,805	2,887,204	2,778,888	2,820,708	2,879,973	2,884,121	2,878,211	2,884,685	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	5,655,093	5,658,108	3,699,775	3,905,439	4,017,267	4,139,085	4,147,959	4,247,917						
6/30/2011	4,430,535	4,750,203	4,736,025	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	0.991	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	0.983	0.924	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	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	1.065	1.211	1.059	1.036	0.971	1.044	1.009	1.021	1.017	1.015	1.000	1.003	1.005	1.000			
	5 Year Avg	1.082	1.142	1.042	1.032	1.013	1.031	1.010	1.012	1.018	0.994	1.000	1.000	1.000	1.000			
	5 Year Avg Ex High-Low	1.062	1.125	1.041	1.026	1.027	1.028	1.009	1.012	1.015	1.007	1.000	1.002	1.000	1.000			
	All Year Avg	1.076	1.026	0.999	1.003	1.007	1.023	1.001	1.014	1.001	0.993	1.000	1.000	1.000	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	1.005	0.997	1.000	1.000	1.000	1.000	1.000	1.002	1.020
	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	1.007	1.006	1.006	1.006	1.005	1.018
	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	1.042	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	1.004	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	1.004	1.003	1.003	1.002	1.020
	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	1.029	1.026	1.023	1.020

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Closed Claim Count Development Method

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				437	433	439	439	444	449	448	451	455	455	456	456	456	455	456
6/30/2005			394	398	401	409	414	415	416	417	419	421	421	422	422	423	422	422
6/30/2006		359	391	399	410	411	414	415	413	421	426	426	425	424	425	426	426	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	448	448	449	449	448				
6/30/2009	210	374	414	435	438	443	452	459	462	463	464	465	465	448				
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	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	1.000	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	1.012	1.000	1.005	1.002	1.000	1.002	0.998	1.002	
6/30/2006		1.089	1.020	1.028	1.002	1.007	1.002	0.995	1.002	1.012	1.000	0.998	0.998	1.002	1.002	0.998	1.002	
6/30/2007	1.950	1.102	1.031	1.005	1.017	1.002	1.007	1.002	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	1.011	1.000	1.002	1.002	1.000	0.998					
6/30/2009	1.781	1.107	1.051	1.007	1.011	1.021	1.015	1.007	1.000	1.002	1.002	1.000	0.998					
6/30/2010	1.856	1.096	1.038	1.021	1.021	1.021	0.997	1.000	1.000	1.003	1.003	1.000						
6/30/2011	2.099	1.104	1.005	1.085	1.046	0.998	1.010	1.002	1.002	1.000	1.000	1.000						
6/30/2012	1.986	1.074	1.005	1.015	1.018	1.003	1.006	1.003	1.000	1.000	1.000	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	1.007	1.002	1.003	1.002	1.001	1.003	1.001	1.001	0.999	1.002	1.002			
5 Year Avg Ex High-Low	1.929	1.075	1.021	1.006	1.007	1.002	1.003	1.002	1.001	1.003	1.001	1.001	0.998	1.002	1.002			
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	1.001	1.002	1.002	0.998	1.002	
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	1.012
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	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

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Reported Claim Count Development Method

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				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	421	423	423	423	423	424	424	461
6/30/2006		420	419	419	419	421	422	422	422	422	429	429	429	429	429	429	429	424
6/30/2007		427	421	421	421	421	422	421	424	424	424	424	424	424	424	424	424	424
6/30/2008		452	447	447	447	449	449	452	452	452	452	452	452	452	452	452	452	452
6/30/2009		448	458	463	463	462	469	469	469	469	469	469	469	469	469	469	469	469
6/30/2010		398	399	400	399	402	403	404	404	404	404	404	404	404	404	404	404	404
6/30/2011		417	410	410	410	420	421	421	421	421	421	421	421	421	421	421	421	421
6/30/2012		357	350	350	358	357	357	357	357	357	358	358	358	358	358	358	358	358
6/30/2013		368	353	353	353	353	353	353	353	353	353	353	353	353	353	353	353	353
6/30/2014		346	337	336	336	337	338	338	338	338	338	338	338	338	338	338	338	338
6/30/2015		315	278	280	281	282	282	282	282	282	282	282	282	282	282	282	282	282
6/30/2016		306	275	280	279	279	279	279	279	279	279	279	279	279	279	279	279	279
6/30/2017		340	341	349	350	350	350	350	350	350	350	350	350	350	350	350	350	350
6/30/2018		304	299	301	301	301	301	301	301	301	301	301	301	301	301	301	301	301
6/30/2019		375	366	366	366	366	366	366	366	366	366	366	366	366	366	366	366	366
6/30/2020		353	342	342	342	342	342	342	342	342	342	342	342	342	342	342	342	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	1.000	1.002	1.002	1.000	1.000	1.000	1.000	1.000	1.000	1.002	1.000	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	1.000	1.002	1.000	1.000	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	1.000	1.000	1.000	1.000
6/30/2007		0.977	1.010	1.000	1.000	1.002	0.998	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
6/30/2008		0.989	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	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	1.000	1.000	1.000	1.000	1.000	1.000	1.000	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	1.000	1.000	1.000	1.000	1.000	1.000	1.000
6/30/2011		0.983	1.000	1.002	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
6/30/2012		0.980	1.000	1.000	0.997	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
6/30/2013		0.959	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
6/30/2014		0.883	0.997	1.000	1.003	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
6/30/2015		0.899	1.007	1.004	1.004	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
6/30/2016		1.018	0.996	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
6/30/2017		1.003	1.023	1.003	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
6/30/2018		0.984	1.007	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
6/30/2019		0.976	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
6/30/2020		0.969	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

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	1.000	1.000	1.000
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	1.000	1.000	1.000	1.000	1.000
5 Year Avg Ex High-Low	0.976	1.011	1.001	1.001	1.001	1.000	1.000	1.000	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	1.000	1.000	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	1.000	1.001	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	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	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
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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%	98.9%
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%	99.5%	98.9%
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%	99.1%	99.3%	98.9%
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%	99.5%	99.1%	99.3%	98.9%
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%	99.3%	99.3%	99.1%	99.5%	99.1%	98.9%
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%	99.1%	99.1%	99.1%	99.1%	99.1%	98.9%
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%	98.9%	99.0%	99.1%	99.1%	99.1%	99.1%	98.9%
6/30/2012	40.1%	81.1%	87.1%	88.8%	96.6%	96.6%	96.6%	97.2%	97.5%	97.2%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.9%
6/30/2013	37.5%	77.1%	85.6%	93.8%	95.2%	96.9%	97.2%	97.7%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
6/30/2014	32.9%	76.0%	95.8%	97.9%	98.5%	99.1%	99.4%	99.1%	99.4%	99.1%	99.4%	99.1%	99.4%	99.1%	99.4%	99.1%	99.4%	99.1%
6/30/2015	34.0%	88.1%	92.9%	95.7%	96.1%	97.2%	97.9%	97.9%	97.9%	97.9%	97.9%	97.9%	97.9%	97.9%	97.9%	97.9%	97.9%	97.9%
6/30/2016	41.2%	90.5%	95.7%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%
6/30/2017	46.2%	89.4%	95.1%	95.4%	95.4%	95.4%	95.4%	95.4%	95.4%	95.4%	95.4%	95.4%	95.4%	95.4%	95.4%	95.4%	95.4%	95.4%
6/30/2018	41.8%	86.0%	89.7%	92.0%	92.0%	92.0%	92.0%	92.0%	92.0%	92.0%	92.0%	92.0%	92.0%	92.0%	92.0%	92.0%	92.0%	92.0%
6/30/2019	42.7%	81.7%	91.0%	91.0%	91.0%	91.0%	91.0%	91.0%	91.0%	91.0%	91.0%	91.0%	91.0%	91.0%	91.0%	91.0%	91.0%	91.0%
6/30/2020	49.0%	85.1%	85.1%	85.1%	85.1%	85.1%	85.1%	85.1%	85.1%	85.1%	85.1%	85.1%	85.1%	85.1%	85.1%	85.1%	85.1%	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%	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%	98.2%	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%	99.3%	99.3%	98.8%
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%	97.8%	97.8%	97.8%	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%	79.1%	79.1%	79.1%	79.1%	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%	98.9%	98.9%	98.9%	98.9%	98.9%	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%	90.7%	90.7%	90.7%	90.7%	90.7%	90.7%	90.7%
6/30/2012	24.9%	59.1%	71.0%	82.4%	89.4%	91.0%	92.5%	93.1%	92.5%	93.1%	92.5%	92.5%	92.5%	92.5%	92.5%	92.5%	92.5%	92.5%
6/30/2013	45.7%	66.8%	72.0%	78.2%	88.2%	83.5%	86.8%	81.9%	84.7%	84.7%	84.7%	84.7%	84.7%	84.7%	84.7%	84.7%	84.7%	84.7%
6/30/2014	42.8%	68.7%	90.6%	94.1%	93.9%	96.2%	99.4%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%	99.0%
6/30/2015	41.9%	74.6%	79.9%	84.9%	89.0%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%
6/30/2016	39.4%	75.5%	85.0%	88.3%	88.0%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%	88.5%
6/30/2017	43.8%	67.7%	72.6%	73.6%	72.9%	72.9%	72.9%	72.9%	72.9%	72.9%	72.9%	72.9%	72.9%	72.9%	72.9%	72.9%	72.9%	72.9%
6/30/2018	38.8%	76.0%	74.9%	73.9%	73.9%	73.9%	73.9%	73.9%	73.9%	73.9%	73.9%	73.9%	73.9%	73.9%	73.9%	73.9%	73.9%	73.9%
6/30/2019	30.6%	68.1%	83.7%	83.7%	83.7%	83.7%	83.7%	83.7%	83.7%	83.7%	83.7%	83.7%	83.7%	83.7%	83.7%	83.7%	83.7%	83.7%
6/30/2020	27.6%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%	56.2%
6/30/2021	22.2%																	

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Case Reserves

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				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	10,374																	
6/30/2005			57,759	16,615	17,777	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
6/30/2006		16,560	15,112	14,598	33,574	20,057	31,352	26,382	10,976	8,941	8,862	1,065	1,280	2,492	2,477	2,477	3,520	
6/30/2007	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	12,078	12,512	13,975		
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	3,850	10,706			
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	18,308				
6/30/2010	13,050	31,812	57,175	80,288	10,665	7,927	23,162	28,627	16,553	17,663	11,499	11,291						
6/30/2011	10,518	17,434	18,606	12,534	24,766	16,986	28,396	28,956	26,653	25,346	42,771							
6/30/2012	4,967	10,852	17,419	32,538	22,812	54,335	18,462	22,255	22,912	22,777								
6/30/2013	4,672	9,566	14,578	17,769	26,825	27,467	6,168	7,266										
6/30/2014	6,503	17,051	24,594	32,783	25,443	750	1,146											
6/30/2015	5,639	23,350	50,217	30,412	31,982	31,977												
6/30/2016	10,714	19,103	21,268	41,105	61,299													
6/30/2017	15,088	30,559																
6/30/2018																		
6/30/2019																		
6/30/2020																		
6/30/2021																		

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Incurred Loss Severity

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				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			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			3,916	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
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Paid Loss & ALAE / Ultimate Loss & ALAE

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				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%	97.0%	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%	87.0%	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%	99.8%	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%	99.3%	99.8%	99.8%	99.8%	99.8%	100.0%	100.0%	100.0%
6/30/2006		97.9%	97.7%	97.7%	97.7%	98.1%	98.4%	98.4%	98.4%	98.4%	100.0%	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%	100.0%	100.0%	100.0%
6/30/2008	100.0%	98.9%	98.9%	98.9%	98.9%	99.3%	99.3%	99.3%	100.0%	100.0%	100.0%	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%	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%	100.0%	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%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
6/30/2012	99.7%	97.8%	100.0%	100.0%	100.0%	100.0%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%
6/30/2013	104.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	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%	99.4%	99.7%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
6/30/2015	111.7%	98.6%	99.3%	99.6%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
6/30/2016	109.7%	98.6%	100.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
6/30/2017	96.9%	97.2%	99.4%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%
6/30/2018	100.7%	99.0%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%	99.7%
6/30/2019	101.9%	99.5%	99.5%	99.5%	99.5%	99.5%	99.5%	99.5%	99.5%	99.5%	99.5%	99.5%	99.5%	99.5%	99.5%	99.5%	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%	99.3%	99.5%	99.8%	99.5%	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%	99.8%	99.3%	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%	99.3%	99.1%	99.3%
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%	99.5%	99.3%	99.1%	99.3%
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%	99.3%	99.1%	99.5%	99.3%	99.1%	99.3%
6/30/2010	44.6%	82.7%	90.6%	94.1%	96.0%	96.5%	98.5%	98.3%	98.3%	98.3%	98.7%	99.1%	99.3%	99.1%	99.5%	99.3%	99.1%	99.3%
6/30/2011	38.2%	80.3%	88.6%	89.1%	92.9%	97.1%	96.9%	97.9%	98.5%	98.3%	98.3%	98.5%	99.1%	99.1%	99.1%	99.1%	99.1%	99.1%
6/30/2012	39.9%	79.3%	85.2%	88.8%	96.4%	96.4%	96.4%	96.9%	97.2%	97.2%	97.2%	97.2%	97.2%	97.2%	97.2%	97.2%	97.2%	97.2%
6/30/2013	39.1%	77.1%	85.6%	93.8%	95.2%	96.9%	97.2%	97.7%	97.6%	97.9%	97.9%	97.9%	97.9%	97.9%	97.9%	97.9%	97.9%	97.9%
6/30/2014	33.7%	75.7%	95.3%	97.3%	98.2%	99.1%	99.4%	99.1%	99.4%	99.1%	99.1%	99.1%	99.1%	99.1%	99.1%	99.1%	99.1%	99.1%
6/30/2015	37.9%	86.9%	92.2%	95.4%	96.1%	97.2%	97.9%	97.2%	97.9%	97.2%	97.2%	97.2%	97.2%	97.2%	97.2%	97.2%	97.2%	97.2%
6/30/2016	45.2%	89.2%	96.1%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%	97.5%
6/30/2017	44.7%	86.9%	94.6%	95.2%	95.2%	95.2%	95.2%	95.2%	95.2%	95.2%	95.2%	95.2%	95.2%	95.2%	95.2%	95.2%	95.2%	95.2%
6/30/2018	42.1%	85.1%	89.4%	91.7%	91.7%	91.7%	91.7%	91.7%	91.7%	91.7%	91.7%	91.7%	91.7%	91.7%	91.7%	91.7%	91.7%	91.7%
6/30/2019	43.5%	81.3%	90.5%	90.5%	90.5%	90.5%	90.5%	90.5%	90.5%	90.5%	90.5%	90.5%	90.5%	90.5%	90.5%	90.5%	90.5%	90.5%
6/30/2020	49.9%	83.9%																
6/30/2021	30.9%																	

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
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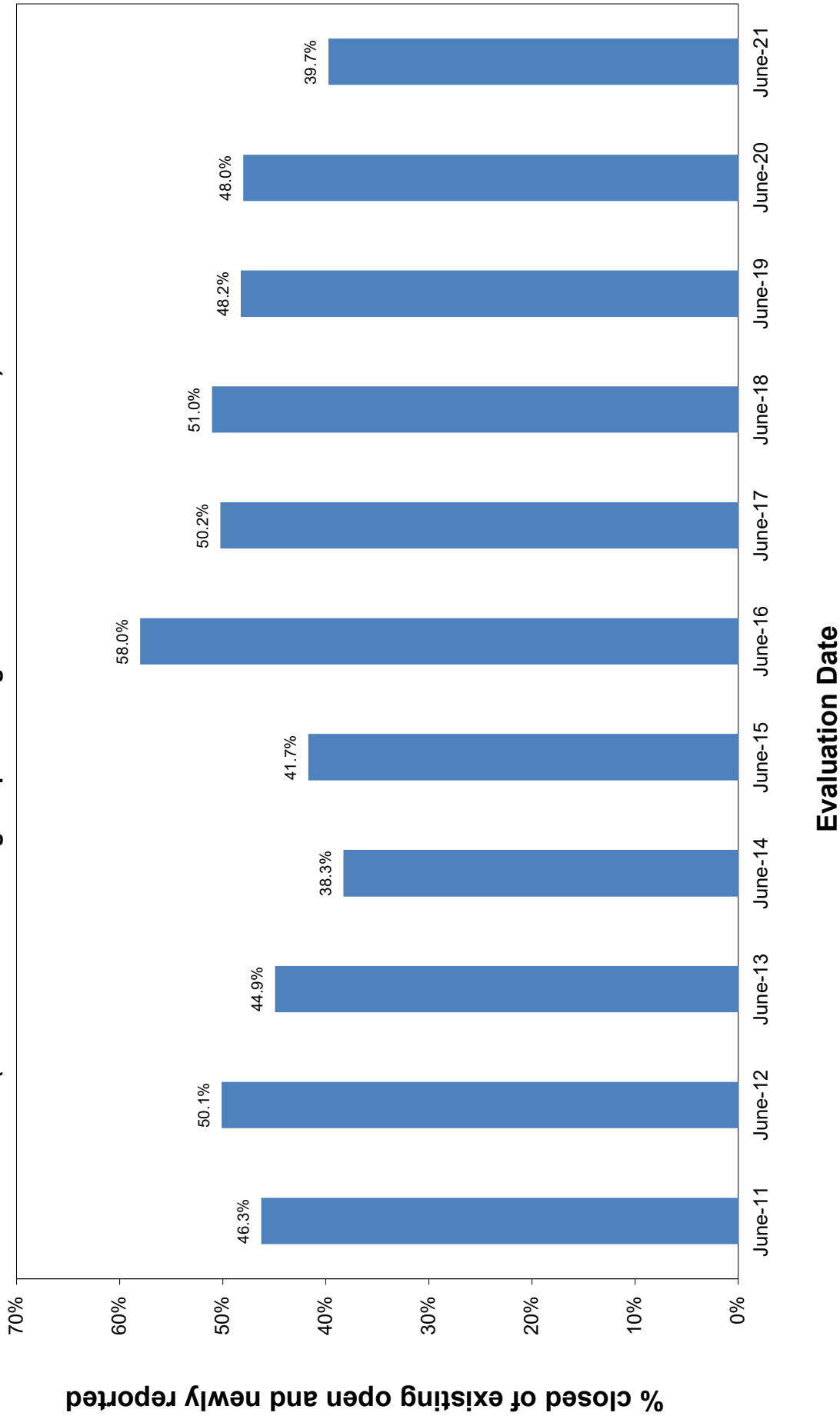
Average Unpaid Loss & ALAE

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	23,459	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																	

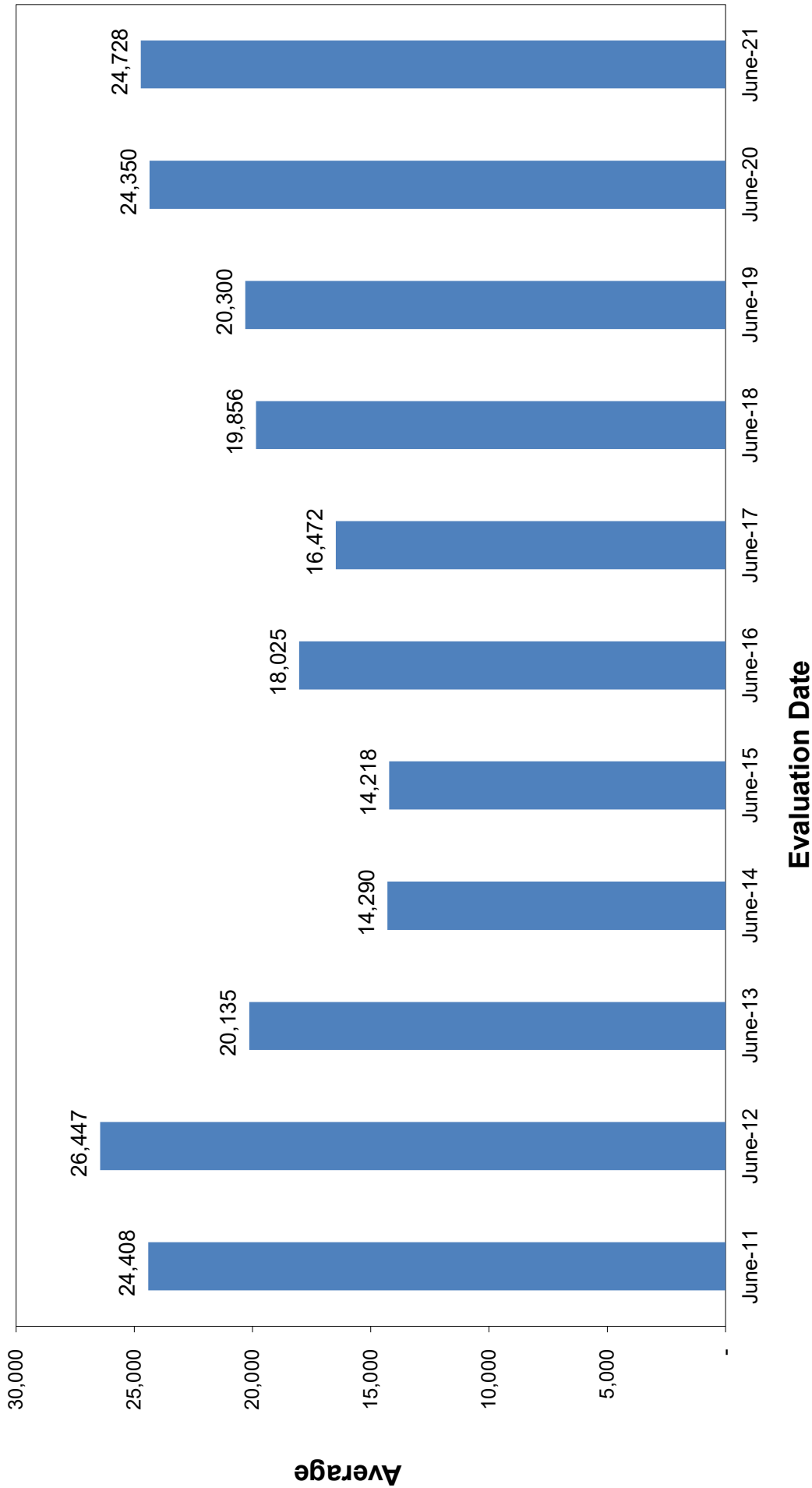
Average IBNR Reserve

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	3,939	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																	

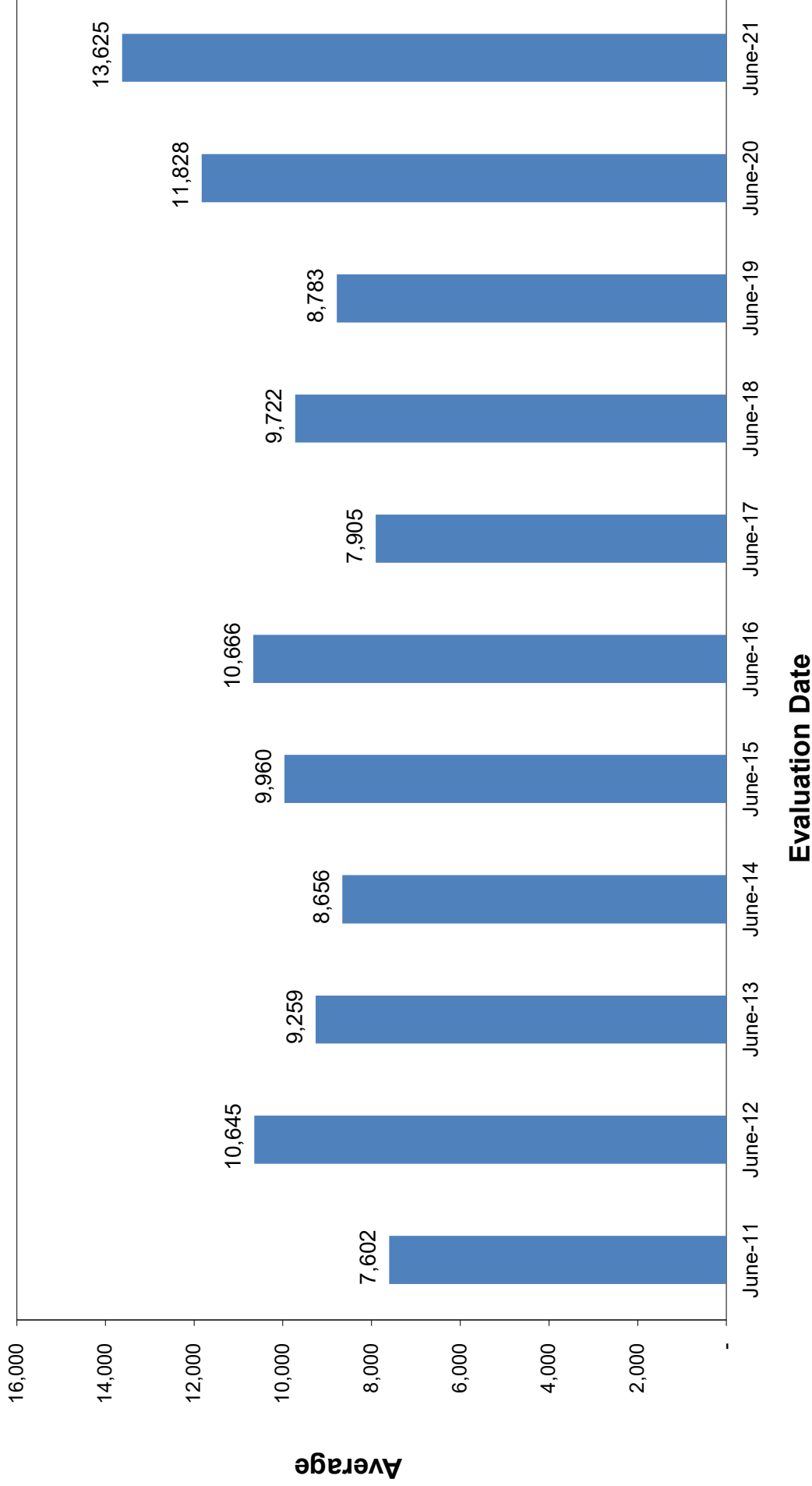
State of Minnesota Workers' Compensation Claims Settlement Rates (Claims closed during the period regardless of the date of loss)



**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)





Oliver Wyman
12421 Meredith Drive
Urbandale, IA 50322

OFFICE OF THE ATTORNEY GENERAL – LEGAL SERVICES BILLED & UNDER AGREEMENT**Services Provided**

The Office of the Attorney General provides legal services for all state officers, boards and commissions in the state. The Attorney General is authorized by statute to issue written legal opinions only to constitutional executive officers, state agencies, bodies of state legislature, and attorneys for local governments or pension funds.

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

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

How Rates are Computed

Rates are set based on the hours of service estimated for staff attorneys and legal assistants and the cost of providing those services. The rate setting is planned to recover the full cost of services. Certain billing practices call for periodic scheduled payments from "partner agencies" but all payments ultimately are calculated on and reconciled to the hours of services received.

Attorney General's Office
Partner Agreements
Fiscal Year 2023

Agency	Payments per Agreement	Services Provided per Agreement
Administration-Risk Management	8,387.90	8,387.90
Agricultural Utilization Research Institute (AURI)	-	-
Corrections	457,975.25	457,975.25
Education, Department of	719,331.40	719,331.40
Environmental Quality Board (EQB)	21,470.50	21,470.50
Gambling Control Board	52,288.40	52,288.40
Health	648,053.10	648,053.10
Housing Finance Agency	176,334.00	96,436.80
Human Services	3,931,066.60	3,931,066.60
Iron Range Resources Rehabilitation Agency (IRRRA)	9,383.20	9,383.20
Labor and Industry Department	441,308.60	543,547.50
Lottery	-	-
Board of Medical Practice	1,000,000.00	550,741.70
Metropolitan Council	72,610.70	72,610.70
Minnesota Racing Commission	2,886.00	2,886.00
Minnesota State	753,714.30	753,714.30
Minnesota State Retirement Association (MSRS)	20,320.40	20,320.40
MnSure	148.00	148.00
Natural Resources	570,100.30	570,100.30
Petro Tank Release Board	2,486.40	2,486.40
Pollution Control Agency	735,057.90	735,057.90
Public Employees Retirement Association (PERA)	8,140.00	8,140.00
Public Safety	1,420,831.20	1,420,831.20
Revenue	509,120.00	655,373.80
Teachers Retirement Association (TRA)	23,176.80	23,176.80
Transportation	1,266,860.70	1,266,860.70
Total	12,851,051.65	12,570,388.85

STATE OF MINNESOTA
 Labor Distribution Report by Expense Budget
 Fiscal Year 2023

Section	Legal Asst	Manager Attorney	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	(Across) TOTAL
Government Support - Admin Salaries	0.00	190,135.64	0.00	0.00	103,739.42	0.00	0.00	0.00	293,875.06
Government Support - Operation Salaries	1,258,560.91	758,104.08	6,003,288.99	1,436,529.87	0.00	0.00	0.00	0.00	9,456,483.85
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	212,948.77	0.00	0.00	94,416.88	0.00	0.00	0.00	307,365.65
Health and Safety - Operation Salaries	1,058,436.02	441,475.72	4,149,486.18	1,074,428.13	0.00	0.00	0.00	0.00	6,723,826.05
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 - FFY22	0.00	0.00	0.00	0.00	0.00	0.00	548,944.85	0.00	548,944.85
Med Fraud Grant - FFY23	0.00	0.00	0.00	0.00	0.00	0.00	1,658,589.38	0.00	1,658,589.38
Med Fraud Match-FFY22	0.00	0.00	0.00	0.00	0.00	0.00	183,855.08	0.00	183,855.08
Med Fraud Match-FFY23	0.00	0.00	0.00	0.00	0.00	0.00	551,848.74	0.00	551,848.74
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	213,634.91	0.00	0.00	179,727.48	0.00	0.00	0.00	393,362.39
Consumer Protection - Operations Salaries	3,211,683.02	1,171,871.84	3,215,962.63	1,822,597.16	0.00	0.00	0.00	0.00	9,422,114.65
Solicitor General - Admin Salaries	0.00	189,906.81	0.00	0.00	87,858.14	0.00	0.00	0.00	277,764.95
Solicitor General - Operation Salaries	198,161.98	639,454.06	3,971,666.80	812,429.52	0.00	0.00	0.00	0.00	5,621,712.36
Administration Salaries	0.00	0.00	0.00	0.00	0.00	1,596,207.67	0.00	0.00	1,596,207.67
Executive Office Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,332,329.64	1,332,329.64
Systems	0.00	0.00	0.00	0.00	0.00	1,414,603.93	0.00	0.00	1,414,603.93
Library Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	20,475.46	0.00	27,934.44	12,574.77	0.00	0.00	0.00	0.00	60,984.67
ADA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Law Clerks	69,162.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,162.42
Indirect Costs	509,995.16	0.00	0.00	34.79	0.00	0.00	0.00	0.00	510,029.95
Grand Total	6,326,474.97	3,817,531.83	17,368,339.04	5,158,594.24	465,741.92	3,010,811.60	2,943,238.05	1,332,329.64	40,423,061.29

Total - per OBIEE (Labor Distribution Report) \$40,423,061.29

Unemployment Compensation - G0639111	948.00								948.00
ALL BI items where Line Desc "Reimbursement- Fed. Share" to reconcile				(1,710.00)					(1,710.00)
Workers Compensation - G0639111				22,434.58					22,434.58
Miscellaneous Benefits (Account Code 410714)			17,115.40						17,115.40
Agency TOTAL Payroll	6,327,422.97	3,817,531.83	17,385,454.44	5,179,318.82	465,741.92	3,010,811.60	2,943,238.05	1,332,329.64	40,461,849.27

Total - per SWIFT MFR \$ 40,461,849.27

Agency TOTAL Payroll	6,327,422.97	3,817,531.83	17,385,454.44	5,179,318.82	465,741.92	3,010,811.60	2,943,238.05	1,332,329.64	40,461,849.27
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Allocation of 25% of Manager Attorney Supervisory Hours

Percentage based on subtotal	0.27		0.73						
Amount of Recharge	254,662.67	(954,382.96)	699,720.29						0.00

SUBTOTAL	6,582,085.64	2,863,148.87	18,085,174.73	5,179,318.82	465,741.92	3,010,811.60	2,943,238.05	1,332,329.64	40,461,849.27
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Percentage based on subtotal

Redistribution of Clerical Support	0.24	0.10	0.66						
	1,238,293.25	538,646.58	3,402,378.98	(5,179,318.82)					0.00

SUBTOTAL	7,820,378.89	3,401,795.45	21,487,553.71	0.00	465,741.92	3,010,811.60	2,943,238.05	1,332,329.64	40,461,849.27
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Redistribute Overhead Salaries

(Admin and Section Admin Salaries)	0.24	0.10	0.66						
	831,188.99	361,559.84	2,283,804.69		(465,741.92)	(3,010,811.60)			0.00

SUBTOTAL	8,651,567.88	3,763,355.29	23,771,358.41	0.00	0.00	0.00	2,943,238.05	1,332,329.64	40,461,849.27
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Operating Expenses

	0.24	0.10	0.66						
	596,460.00	259,454.81	1,638,854.90						2,494,769.71

TOTAL - Agency Expenditures - without Rent	9,248,027.88	4,022,810.10	25,410,213.31	0.00	0.00	0.00	2,943,238.05	1,332,329.64	42,956,618.98
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Total Billable Hours (per docketing)	104,607.00	233,363.10							
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Estimated Cost Per Hour - without Rent	88.41		126.13						
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Rent	0.24	0.10	0.66						
	593,827.46	258,309.68	1,631,621.64						2,483,758.77

TOTAL - Agency Expenditures - with Rent	9,841,855.34	4,281,119.78	27,041,834.94						41,164,810.06
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Total Billable Hours (per docketing)	104,607.00	0.00	233,363.10						
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Estimated Cost Per Hour - with Rent	94.08		134.22						
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TABLE OF CONTENTS

Budget Costs by Department	Exhibit A
General Support Allocations - Federal.....	Exhibit A - Federal
General Support Allocations - All.....	Exhibit A - All
Step-Down Calculation	Exhibit B
Description of Services & Estimated Cost Details for Section III	Exhibit C
Allocation Statistics	Exhibit D
Cost Pools	
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-2023	

Exhibit C - Central Service Costs Step-Down Calculations

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

Allocation: Real Estate & Construction Services - Leasing	4.5	22.5
Allocation: Real Property Enterprise System	4.7	22.7

SCHEDULE NUMBER
1st STEP 2nd STEP

ADMINISTRATION - GOVERNMENT & CITIZEN SERVICES (cont'd.)

Allocation: Office of State Procurement (fmrly Materials Mgmt)	4.8	22.8
Allocation: Central Mail	4.10	22.10
Allocation: Enterprise Performance Improvement	4.11	22.11
Allocation: Grants Management	4.12	22.12

MINNESOTA INFORMATION TECHNOLOGY

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

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

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

MMB – ENTERPRISE COMMUNICATIONS & PLANNING

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

MMB – DEBT MANAGEMENT DIVISION

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

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
MMB - BUDGET DIVISION		
Nature and Extent of Services.....	10.0	28.0
Schedule of Costs to be Allocated by Function	10.1	28.1
Allocation: General Support.....	10.2	28.2
Allocation: Analysis and Control (EBO's).....	10.3	28.3
Allocation: Budget Operations and Planning	10.4	28.4
Non-Allocable: Budget division - Non Allocable	10.5	28.5
MMB - ACCOUNTING DIVISION		
Nature and Extent of Services.....	11.0	29.0
Schedule of Costs to be Allocated by Function	11.1	29.1
Allocation: General Support.....	11.2	29.2
Allocation: Central Payroll.....	11.3	29.3
Allocation: Accounting Services	11.4	29.4
Allocation: Financial Reporting	11.5	29.5
Allocation: Financial Reporting-Single Audit.....	11.6	29.6
Non-Allocable: Accounting Services - Non Allocable.....	11.7	29.7
MMB - INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION		
Nature and Extent of Services.....	12.0	30.0
Schedule of Costs to be Allocated by Function	12.1	30.1
Allocation: General Support.....	12.2	30.2
Allocation: Accounting & Procurement Operations & System Support.....	12.4	30.4
Allocation: Personnel Operations and System Support.....	12.5	30.5
Allocation: Budget Service-Computer Operations	12.6	30.6
Allocation: Personnel Operations-Special Billing.....	12.7	30.7
Allocation: Accounting & Procurement Operations-Special Billing.....	12.8	30.8
Non-Allocable: MMB Other - Non-allocable.....	12.9	30.9
MMB - STATE HR, BENEFITS & LABOR RELATIONS		
Nature and Extent of Services.....	13.0	31.0
Schedule of Costs to be Allocated by Function	13.1	31.1
Allocation: General Support.....	13.2	31.2
Allocation: Personnel Administration	13.3	31.3
Non-Allocable: Employee Relations - Non Allocable.....	13.5	31.5

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
MEDIATION SERVICES		
Nature and Extent of Services.....	14.0	32.0
Schedule of Costs to be Allocated by Function	14.1	32.1
Allocation: General Support.....	14.2	32.2
Allocation: State Agencies	14.3	32.3
Non-Allocable: Mediation/Representation - General	14.4	32.4
LEGISLATIVE AUDITOR		
Nature and Extent of Services.....	15.0	33.0
Schedule of Costs to be Allocated by Function	15.1	33.1
Allocation: General Support.....	15.2	33.2
Allocation: Finance Audits.....	15.3	33.3
Allocation: Program Audits.....	15.4	33.4
Allocation: Single Audits	15.5	33.5
Allocation: Financial Audit - Outdoors	15.7	33.7
Allocation: Financial Audit - Art.....	15.8	33.8
Allocation: Financial Audit - Clean Water	15.9	33.9
Allocation: Financial Audit - Parks & Trails.....	15.10	33.10
Allocation: Program Audit - Outdoors	15.11	33.11
Allocation: Program Audit - Art.....	15.12	33.12
Allocation: Program audit - Clean Water	15.13	33.13
Allocation: Program Audit - Parks & Trails.....	15.14	33.14
Non-Allocable: Audit Comm	15.6	33.6
STATE AUDITOR - SINGLE AUDIT		
Nature and Extent of Services.....	16.0	34.0
Schedule of Costs to be Allocated by Function	16.1	34.1
Allocation: Single Audit.....	16.2	34.2
Allocation: State Auditor General	16.3	34.3
STATEWIDE INTEGRATED FINANCIAL TOOLS - (SWIFT)		
(Internally developed software to be amortized over a ten (10) year period beginning in budget fiscal year 2013) (SWIFT Upgrade to be amortized over five (5) years beginning budget fiscal year 2021)		
Nature and Extent of Services.....	17.0	N/A
Schedule of Costs to be Allocated by Function	17.1	N/A

State of Minnesota

Statewide Cost Allocation Plan

Budget Fiscal Year 2025

Exhibit A - General Support Allocations Federal Version

	B04	B13	B14	B22	B42	E26	E37
	AGRICULTURE DEPARTMENT	COMMERCE DEPARTMENT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELOP	LABOR AND INDUSTRY DEPARTMENT	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	11,902	1,190	2,380	69,031	9,521	-	9,521
4.7 Real Property	200	77	-	650	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	37,391	37,232	6,107	256,938	11,906	-	21,684
4.10 Central Mail	4,292	15,521	30	21	4,731	197	925
4.11 Office of Enterprise Continuous Improvement	4,585	3,056	465	10,134	2,859	83,331	3,051
4.12 Grants Management	15,081	229,142	-	359,202	2,655	-	207,894
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	22,212	15,954	2,461	127,596	48,967	22,075	95,771
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	12,360	18,713	958	143,360	18,804	177,534	27,248
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	11,226	-	-	-	-	8,586	149,558
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	12,320	18,652	955	142,898	18,744	176,962	27,160
10.4 Budget Operations and Planning	19,213	5,037	1,170	21,716	6,002	11,341	14,317
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	28,546	19,030	2,898	63,100	17,800	518,869	18,995
11.4 Accounting Services	17,813	26,969	1,380	206,610	27,101	255,861	39,270
11.5 Financial Reporting	27,968	42,344	2,167	324,403	42,551	401,733	61,659
11.6 Financial Reporting - Single Audit	27	1,219	5	4,775	26	2,540	6,373
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	44,790	67,813	3,471	519,526	68,145	643,369	98,745
12.5 Personnel Operations and System Support	68,632	45,754	6,967	151,707	42,796	1,247,486	45,668
12.6 Budget Service - Computer Operations	15,727	4,123	958	17,776	4,913	9,283	11,719
12.7 Personnel Operations Special Billing	42,773	28,515	4,342	94,546	26,671	777,455	28,461
12.8 Accounting & Procurement Operations Special Billing	41,891	63,423	3,246	485,895	63,734	601,721	92,353
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	81,523	54,347	8,275	180,200	50,834	1,481,791	54,245
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	11,435	7,623	1,161	25,277	7,130	207,852	7,609
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	27,831	-	221,439	62,380	15,405	49,645
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	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning							
17 BFY20)	24,248	36,712	1,879	281,254	36,892	348,299	53,457
20 Administration	-	-	-	-	-	-	-
Total Budget	556,152	770,278	51,276	3,708,053	575,163	6,991,691	1,125,329
Rollforward Adjustment	(31,546)	86,158	1,325	371,789	44,676	(729,884)	223,603
Final Plan Allocation	524,606	856,436	52,600	4,079,843	619,839	6,261,807	1,348,931

State of Minnesota

Statewide Cost Allocation Plan

Budget Fiscal Year 2025

Exhibit A - General Support Allocations Federal Version

	E50	E77	G06	G53	G9R	G53	H55
	ARTS BOARD	ZOOLOGICAL BOARD	ATTORNEY GENERAL	SECRETARY OF STATE	MMB NON-OPERATING	HEALTH DEPARTMENT	HUMAN 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	-	-	5,951	3,571	-	3,571	119,018
4.7 Real Property	-	16,057	-	-	-	-	71,416
4.8 Office of State Procurement (fmrlly Materials Mgmt)	11,790	6,275	4,884	7,788	9	7,788	54,625
4.10 Central Mail	5	-	1,387	1,484	-	1,484	34,787
4.11 Office of Enterprise Continuous Improvement	173	1,876	2,226	752	-	752	32,682
4.12 Grants Management	44,535	-	-	-	-	-	405,283
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	841	4,736	703	1,254	-	1,254	667,110
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	984	3,001	1,294	1,943	235,637	1,943	415,996
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	1,494
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	981	2,992	1,290	1,937	234,877	1,937	414,654
10.4 Budget Operations and Planning	819	2,270	1,421	1,208	1,540	1,208	18,327
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	1,080	11,680	13,858	4,679	-	4,679	203,496
11.4 Accounting Services	1,418	4,326	1,865	2,801	339,599	2,801	599,531
11.5 Financial Reporting	2,227	6,792	2,928	4,397	533,211	4,397	941,335
11.6 Financial Reporting - Single Audit	4	0	13	7	31	7	60,097
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	3,567	10,877	4,688	7,042	853,929	7,042	1,507,534
12.5 Personnel Operations and System Support	2,596	28,081	33,318	11,250	-	11,250	489,252
12.6 Budget Service - Computer Operations	670	1,858	1,163	989	1,260	989	15,001
12.7 Personnel Operations Special Billing	1,618	17,500	20,764	7,011	-	7,011	304,910
12.8 Accounting & Procurement Operations Special Billing	3,336	10,173	4,385	6,586	798,651	6,586	1,409,945
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	3,084	33,355	39,576	13,363	-	13,363	581,145
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	433	4,679	5,551	1,875	-	1,875	81,518
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	147,248	126,641	-	126,641	1,361,298
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	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning	-	-	-	-	-	-	-
17 BFY20)	1,931	5,889	2,538	3,812	462,289	3,812	816,129
20 Administration	-	-	-	-	-	-	-
Total Budget	82,093	172,417	297,048	210,392	3,461,035	210,392	10,606,584
Rollforward Adjustment	15,067	(97,743)	55,548	29,634	405,166	29,634	179,476
Final Plan Allocation	97,160	74,674	352,596	240,025	3,866,201	240,025	10,786,061

**State of Minnesota
Statewide Cost Allocation Plan**

Budget Fiscal Year 2025

Exhibit A - General Support Allocations Federal Version

	H55b	H55c	H60	H75	H7D	H7S	J33
	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MNSURE	VETERANS AFFAIRS DEPARTMENT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES OFF	TRIAL COURTS
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	11,902	1,190	1,190	-
4.7 Real Property	-	-	-	36,056	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	39,833	8,059	682	45,530	700	1,065	20,143
4.10 Central Mail	-	-	1,384	368	694	80	1,612
4.11 Office of Enterprise Continuous Improvement	20,751	4,011	1,149	10,278	132	72	15,600
4.12 Grants Management	-	-	4,608	345	-	1,799	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	-	4,972	32,012	6,776	950	317
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	22,418	2,516	357	12,304	462	287	55,868
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	22,346	2,508	356	12,264	460	286	55,688
10.4 Budget Operations and Planning	14,558	1,121	368	11,282	424	346	18,182
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	129,210	24,973	7,155	63,998	823	446	97,133
11.4 Accounting Services	32,309	3,626	515	17,732	665	414	80,517
11.5 Financial Reporting	50,729	5,693	809	27,841	1,045	650	126,421
11.6 Financial Reporting - Single Audit	-	-	2	200	0	1	5
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	81,242	9,118	1,295	44,587	1,673	1,041	202,462
12.5 Personnel Operations and System Support	310,652	60,041	17,201	153,867	1,979	1,073	233,532
12.6 Budget Service - Computer Operations	11,917	917	301	9,235	347	283	14,883
12.7 Personnel Operations Special Billing	193,604	37,419	10,720	95,893	1,234	669	145,541
12.8 Accounting & Procurement Operations Special Billing	75,983	8,527	1,211	41,701	1,565	973	189,356
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	369,000	71,318	20,432	182,767	2,351	1,274	277,394
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	51,760	10,004	2,866	25,637	330	179	38,910
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	5,672	39,719	-	276,662	10,883
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	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning	-	-	-	-	-	-	-
17 BFY20)	43,982	4,936	701	24,138	906	563	109,606
20 Administration	-	-	-	-	-	-	-
Total Budget	1,470,295	254,786	82,756	899,656	23,756	290,302	1,694,056
Rollforward Adjustment	137,426	36,442	(16,534)	(67,299)	(5,093)	114,655	71,887
Final Plan Allocation	1,607,721	291,228	66,222	832,357	18,663	404,957	1,765,942

State of Minnesota Statewide Cost Allocation Plan Budget Fiscal Year 2025 Exhibit A - General Support Allocations Federal Version		J65	P01	P07	P78	R29	R32	R9P	T79
			MILITARY AFFAIRS	PUBLIC SAFETY	CORRECTIONS	NATURAL RESOURCES	POLLUTION CONTROL	WATER AND SOIL	TRANSPORTATION
		SUPREME COURT	DEPARTMENT	DEPARTMENT	DEPARTMENT	DEPARTMENT	AGENCY	RESOURCES BOARD	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	4,761	-	74,982	19,043	72,601	4,761	2,380	7,141
4.7	Real Property	-	136,215	489	179,898	73,436	606	-	157,889
4.8	Office of State Procurement (fmrlly Materials Mgmt)	8,498	81,422	93,809	110,044	310,377	17,323	23,841	590,175
4.10	Central Mail	812	3	177,543	366	16,873	1,525	97	3,877
4.11	Office of Enterprise Continuous Improvement	3,026	2,722	15,107	30,497	34,965	6,980	2,621	59,661
4.12	Grants Management	-	-	146,731	9,280	141,212	75,656	67,746	132,984
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	5,603	4,931	278,638	131,778	108,638	52,669	8,025	247,112
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	2,603	15,102	122,299	19,898	91,542	11,123	4,630	523,007
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	68	-	-	255,914
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2,594	15,053	121,905	19,833	91,247	11,087	4,615	521,320
10.4	Budget Operations and Planning	3,105	1,584	37,284	21,233	57,257	13,963	15,244	45,389
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	18,841	16,947	94,063	189,895	217,714	43,461	16,322	371,485
11.4	Accounting Services	3,751	21,765	176,257	28,676	131,930	16,031	6,673	753,755
11.5	Financial Reporting	5,889	34,173	276,744	45,025	207,145	25,170	10,477	1,183,485
11.6	Financial Reporting - Single Audit	5	295	731	1	256	78	8	3,383
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	9,432	54,728	443,202	72,107	331,740	40,310	16,779	1,895,332
12.5	Personnel Operations and System Support	45,298	40,745	226,151	456,552	523,437	104,491	39,241	893,138
12.6	Budget Service - Computer Operations	2,542	1,297	30,519	17,381	46,868	11,429	12,478	37,154
12.7	Personnel Operations Special Billing	28,231	25,393	140,941	284,531	326,215	65,121	24,456	556,619
12.8	Accounting & Procurement Operations Special Billing	8,821	51,185	414,511	67,439	310,265	37,700	15,693	1,772,640
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	53,806	48,398	268,627	542,303	621,750	124,117	46,612	1,060,889
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	7,547	6,789	37,681	76,069	87,213	17,410	6,538	148,812
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	6,412	92,547	261,625	208,417	199,321	14,745	-	449,103
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	-	-	-	-	-	-	-	-
	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning								
17	BFY20)	5,106	29,628	239,935	39,036	179,593	21,822	9,084	1,026,071
20	Administration	-	-	-	-	-	-	-	-
	Total Budget	226,682	680,920	3,679,775	2,569,302	4,181,663	717,579	333,561	12,696,334
	Rollforward Adjustment	(20,002)	(27,444)	(138,346)	(288,236)	(292,211)	(23,911)	(24,566)	(864,559)
	Final Plan Allocation	206,680	653,476	3,541,429	2,281,066	3,889,452	693,669	308,995	11,831,775

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2025
Exhibit A - General Support Allocations Federal Version

	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
3.2 ADMIN MANAGEMENT SERVICES	-	-	-
3.3 COMMISSIONER'S OFFICE	-	951,968	951,968
3.4 Human Resources	-	471,267	471,267
3.5 Financial Management and Reporting	-	1,063,933	1,063,933
4.2 Government & Citizen Services	-	-	-
4.5 Real Estate and Construction Services - Leasing	435,608	177,338	612,945
4.7 Real Property	672,989	113,130	786,119
4.8 Office of State Procurement (fmrlly Materials Mgmt)	1,815,918	232,209	2,048,128
4.10 Central Mail	270,098	198,596	468,694
4.11 Office of Enterprise Continuous Improvement	353,512	67,034	420,547
4.12 Grants Management	1,844,154	546,226	2,390,380
6.2 Minnesota Information Technology	-	-	-
6.3 IT Spend	-	-	-
6.4 Enterprise IT Security	1,893,354	419,272	2,312,626
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	1,944,192	212,234	2,156,426
9.2 Debt Management Division	-	-	-
9.3 Debt Management	426,846	624,899	1,051,744
10.2 MMB - BUDGET DIVISION	-	-	-
10.3 Analysis & Control (EBO's)	1,937,922	211,550	2,149,471
10.4 Budget Operations and Planning	346,930	81,407	428,337
11.2 MMB-ACCOUNTING DIVISION	-	-	-
11.3 Central Payroll	2,201,177	417,394	2,618,571
11.4 Accounting Services	2,801,959	305,871	3,107,830
11.5 Financial Reporting	4,399,410	480,254	4,879,664
11.6 Financial Reporting - Single Audit	80,089	1,536	81,625
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-
12.4 Accounting & Procurement Operations and System Support	7,045,585	769,119	7,814,704
12.5 Personnel Operations and System Support	5,292,156	1,003,514	6,295,671
12.6 Budget Service - Computer Operations	283,980	66,635	350,615
12.7 Personnel Operations Special Billing	3,298,162	625,407	3,923,570
12.8 Accounting & Procurement Operations Special Billing	6,589,498	719,331	7,308,829
13.2 State HR, Benefits & Labor Relations	-	-	-
13.3 Personnel Administration	6,286,139	1,191,996	7,478,135
14.2 MEDIATION SERVICES	-	-	-
14.3 Mediation Services	881,762	167,202	1,048,965
15.2 LEGISLATIVE AUDITOR	-	-	-
15.3 Financial Audits	3,703,634	3,812,296	7,515,930
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	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning			
17 BFY20)	3,814,250	416,376	4,230,626
20 Administration	-	97,536	97,536
Total Budget	58,619,325	15,445,531	74,064,855
Rollforward Adjustment	(824,887)	1,060,380	235,493
Final Plan Allocation	57,794,437	16,505,911	74,300,348

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2025**

B04 B11 B10 B13 B14 B15 B20

Exhibit A - General Support Allocations State Version (shows all agencies)

	AGRICULTURE DEPARTMENT	COSMETOLOGIST EXAMINERS BOARD	CANNABIS MANAGEMENT OFFICE	COMMERCE DEPARTMENT	ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD	EXPLORE MINNESOTA TOURISM
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	11,902	2,380	-	1,190	2,380	-	-
4.7 Real Property	200	-	-	77	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	37,391	654	-	37,232	6,107	420	2,470
4.10 Central Mail	4,292	491	-	15,521	30	162	210
4.11 Office of Enterprise Continuous Improvement	4,585	116	12	3,056	465	18	254
4.12 Grants Management	15,081	-	-	229,142	-	-	2,041
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	22,212	3,223	-	15,954	2,461	72	2,702
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	12,360	701	-	18,713	958	175	536
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	11,226	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	12,320	699	-	18,652	955	174	534
10.4 Budget Operations and Planning	19,213	157	-	5,037	1,170	105	1,418
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	28,546	720	74	19,030	2,898	110	1,583
11.4 Accounting Services	17,813	1,011	-	26,969	1,380	252	772
11.5 Financial Reporting	27,968	1,587	-	42,344	2,167	396	1,212
11.6 Financial Reporting - Single Audit	27	-	-	1,219	5	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	44,790	2,542	-	67,813	3,471	634	1,941
12.5 Personnel Operations and System Support	68,632	1,730	179	45,754	6,967	265	3,806
12.6 Budget Service - Computer Operations	15,727	129	-	4,123	958	86	1,160
12.7 Personnel Operations Special Billing	42,773	1,078	111	28,515	4,342	165	2,372
12.8 Accounting & Procurement Operations Special Billing	41,891	2,378	-	63,423	3,246	593	1,816
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	81,523	2,055	212	54,347	8,275	315	4,520
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	11,435	288	30	7,623	1,161	44	634
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	43,907	-	27,831	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	24,248	1,376	-	36,712	1,879	343	1,051
20 ADMINISTRATION	-	-	-	-	-	-	-
Total Budget	556,152	67,222	619	770,278	51,276	4,330	31,031
Rollforward Adjustment	(31,546)	(7,269)	416	86,158	1,325	(237)	(2,845)
Final Plan Allocation	524,606	59,952	1,035	856,436	52,600	4,093	28,187

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2025**

B22 B24 B25 B26 B34 B41 B42

Exhibit A - General Support Allocations State Version (shows all agencies)

	EMPLOYMENT & ECONOMIC DEVELOP	PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY	CLIMATE INNOVN FINANCE AUTHRTY	HOUSING FINANCE AGENCY	WORKERS' COMP COURT OF APPEALS	LABOR AND INDUSTRY 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	69,031	-	-	-	4,761	1,190	9,521
4.7 Real Property	650	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	256,938	1,807	-	-	5,356	322	11,906
4.10 Central Mail	21	-	-	-	777	38	4,731
4.11 Office of Enterprise Continuous Improvement	10,134	109	-	-	2,015	68	2,859
4.12 Grants Management	359,202	131,783	-	-	-	-	2,655
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	127,596	130	-	-	1,028	135	48,967
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	143,360	402	-	-	3,596	56	18,804
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	6,539	-	-	67,566	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	142,898	401	-	-	3,584	56	18,744
10.4 Budget Operations and Planning	21,716	1,384	-	-	1,797	68	6,002
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	63,100	679	-	-	12,547	426	17,800
11.4 Accounting Services	206,610	579	-	-	5,182	81	27,101
11.5 Financial Reporting	324,403	910	-	-	8,137	128	42,551
11.6 Financial Reporting - Single Audit	4,775	-	-	-	-	-	26
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	519,526	1,457	-	-	13,031	205	68,145
12.5 Personnel Operations and System Support	151,707	1,633	-	-	30,166	1,024	42,796
12.6 Budget Service - Computer Operations	17,776	1,133	-	-	1,471	56	4,913
12.7 Personnel Operations Special Billing	94,546	1,017	-	-	18,800	638	26,671
12.8 Accounting & Procurement Operations Special Billing	485,895	1,363	-	-	12,187	191	63,734
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	180,200	1,939	-	-	35,831	1,217	50,834
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	25,277	272	-	-	5,026	171	7,130
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	221,439	-	-	-	25,354	-	62,380
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	281,254	789	-	-	7,054	111	36,892
20 ADMINISTRATION	-	-	-	-	-	-	-
Total Budget	3,708,053	154,327	-	-	265,264	6,183	575,163
Rollforward Adjustment	371,789	2,691	-	-	477,082	628	44,676
Final Plan Allocation	4,079,843	157,018	-	-	742,346	6,811	619,839

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2025**

B43 B7E B7G B7P B7S B82 B9D

Exhibit A - General Support Allocations State Version (shows all agencies)

	IRON RANGE RESOURCES	ARCHITECTURE, ENGINEERING BD	COMBATIVE SPORTS COMMISSION	ACCOUNTANCY BOARD	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMMISSION	AMATEUR 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	2,380	2,380	-	1,190	-	-	-
4.7 Real Property	8,254	-	-	-	-	-	19,351
4.8 Office of State Procurement (fmrlly Materials Mgmt)	4,109	1,387	-	332	107	1,265	-
4.10 Central Mail	-	59	-	738	-	-	-
4.11 Office of Enterprise Continuous Improvement	228	45	-	37	21	1,259	18
4.12 Grants Management	52,828	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	614	142	-	90	-	2,110	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	1,217	414	0	340	37	3,742	24
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,213	413	0	339	37	3,730	23
10.4 Budget Operations and Planning	1,103	67	5	90	54	159	114
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	1,422	281	-	233	130	7,838	110
11.4 Accounting Services	1,754	597	0	490	54	5,393	34
11.5 Financial Reporting	2,753	937	0	770	84	8,467	53
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	4,410	1,501	0	1,233	135	13,560	85
12.5 Personnel Operations and System Support	3,419	675	-	559	311	18,844	264
12.6 Budget Service - Computer Operations	903	55	4	74	44	130	94
12.7 Personnel Operations Special Billing	2,131	421	-	348	194	11,744	165
12.8 Accounting & Procurement Operations Special Billing	4,124	1,403	0	1,153	126	12,682	80
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	4,062	802	-	664	370	22,383	314
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	570	112	-	93	52	3,140	44
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	370,536	6,701	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	2,387	812	0	667	73	7,341	46
20 ADMINISTRATION	-	-	-	-	-	-	-
Total Budget	470,417	19,204	10	9,441	1,828	123,787	20,820
Rollforward Adjustment	(47,294)	(61,576)	1	(1,257)	(64)	(25,864)	1,590
Final Plan Allocation	423,124	(42,372)	11	8,185	1,764	97,923	22,410

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2025

		B9V	E25	E26	E37	E39	E40	E44	E50
Exhibit A - General Support Allocations State Version (shows all agencies)									
		AGRICULTURE UTILIZATION RESRCH	PERPICH CTR FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT	PROF EDUCATOR LICENSING STD BD	HISTORICAL SOCIETY	MINNESOTA STATE ACADEMIES	ARTS BOARD
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	5,951	-	9,521	-	-	-	-
4.7	Real Property	-	4,240	-	-	-	30,449	10,210	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	-	3,651	-	21,684	1,611	-	8,325	11,790
4.10	Central Mail	-	84	197	925	619	-	-	5
4.11	Office of Enterprise Continuous Improvement	-	366	83,331	3,051	135	-	1,260	173
4.12	Grants Management	-	-	-	207,894	3,937	-	-	44,535
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	1,566	22,075	95,771	1,573	466	2,561	841
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	0	815	177,534	27,248	350	15	1,636	984
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	8,586	149,558	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	0	812	176,962	27,160	349	15	1,631	981
10.4	Budget Operations and Planning	11	2,008	11,341	14,317	260	198	3,038	819
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	2,282	518,869	18,995	841	-	7,848	1,080
11.4	Accounting Services	1	1,175	255,861	39,270	505	22	2,358	1,418
11.5	Financial Reporting	1	1,844	401,733	61,659	793	35	3,702	2,227
11.6	Financial Reporting - Single Audit	-	-	2,540	6,373	-	-	-	4
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	2	2,954	643,369	98,745	1,270	56	5,929	3,567
12.5	Personnel Operations and System Support	-	5,486	1,247,486	45,668	2,023	-	18,869	2,596
12.6	Budget Service - Computer Operations	9	1,644	9,283	11,719	213	162	2,487	670
12.7	Personnel Operations Special Billing	-	3,419	777,455	28,461	1,261	-	11,760	1,618
12.8	Accounting & Procurement Operations Special Billing	1	2,763	601,721	92,353	1,188	52	5,545	3,336
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	6,516	1,481,791	54,245	2,403	-	22,413	3,084
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	914	207,852	7,609	337	-	3,144	433
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	15,405	49,645	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	1	1,599	348,299	53,457	687	30	3,210	1,931
17	ADMINISTRATION	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	27	50,089	6,991,691	1,125,329	20,356	31,501	115,926	82,093
	Rollforward Adjustment	18	2,098	(729,884)	223,603	(892)	1,858	1,113	15,067
	Final Plan Allocation	44	52,186	6,261,807	1,348,931	19,464	33,359	117,039	97,160

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2025**

Exhibit A - General Support Allocations State Version (shows all agencies)

	E60	E77	E81	E95	E97	E9W	G02	G03
	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	ADMINISTRATION DEPARTMENT	LOTTERY
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	951,968	-
3.4 Human Resources	-	-	-	-	-	-	471,267	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	1,063,933	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	3,571	11,902
4.7 Real Property	-	16,057	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	5,528	6,275	89	-	-	-	36,126	-
4.10 Central Mail	1,985	-	-	-	-	-	1,746	98
4.11 Office of Enterprise Continuous Improvement	618	1,876	-	-	-	10	4,509	840
4.12 Grants Management	19,408	-	-	-	-	-	23,944	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	18,301	4,736	2,796	-	-	-	25,112	470
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	2,026	3,001	343	11	3	6	20,750	271
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	1,104	-	17,785	-	-	-	61,524	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	2,019	2,992	342	11	3	6	20,683	271
10.4 Budget Operations and Planning	2,627	2,270	1,035	86	65	16	5,346	535
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	3,846	11,680	-	-	-	61	28,076	5,229
11.4 Accounting Services	2,919	4,326	494	15	5	9	29,905	391
11.5 Financial Reporting	4,584	6,792	775	24	8	14	46,954	614
11.6 Financial Reporting - Single Audit	-	0	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	7,341	10,877	1,242	39	12	22	75,196	984
12.5 Personnel Operations and System Support	9,247	28,081	-	-	-	147	67,502	12,571
12.6 Budget Service - Computer Operations	2,150	1,858	847	70	53	13	4,376	438
12.7 Personnel Operations Special Billing	5,763	17,500	-	-	-	92	42,068	7,834
12.8 Accounting & Procurement Operations Special Billing	6,866	10,173	1,162	36	11	20	70,328	920
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	10,984	33,355	-	-	-	175	80,180	14,932
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	1,541	4,679	-	-	-	25	11,247	2,095
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	185,619	9,378
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	3,974	5,889	672	21	7	12	40,709	533
20 ADMINISTRATION	-	-	-	-	-	-	97,536	-
Total Budget	112,832	172,417	27,581	313	167	627	3,470,176	70,305
Rollforward Adjustment	(350)	(97,743)	273,176	(56)	68	(74)	(15,027)	(5,460)
Final Plan Allocation	112,482	74,674	300,757	257	235	553	3,455,149	64,846

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2025**

G05 G06 G09 G10 G17 G19 G38 G39

Exhibit A - General Support Allocations State Version (shows all agencies)

	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPARTMENT	INDIAN AFFAIRS COUNCIL	INVESTMENT BOARD	GOVERNO RS OFFICE
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	-	5,951	3,571	-	-	2,380	-	1,190
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,900	4,884	303	3,600	1,247	901	1,742	672
4.10 Central Mail	-	1,387	-	7,677	564	0	9	52
4.11 Office of Enterprise Continuous Improvement	352	2,226	246	1,233	301	47	216	401
4.12 Grants Management	218	-	-	-	-	680	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	291	703	3,393	40,374	2,818	209	80	1,025
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	738	1,294	216	2,530	242	140	414	255
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	736	1,290	215	2,522	241	140	413	254
10.4 Budget Operations and Planning	613	1,421	171	3,354	271	333	116	300
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	2,193	13,858	1,530	7,680	1,876	290	1,342	2,499
11.4 Accounting Services	1,064	1,865	311	3,646	349	202	597	367
11.5 Financial Reporting	1,671	2,928	488	5,725	548	317	938	577
11.6 Financial Reporting - Single Audit	-	13	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,676	4,688	781	9,168	877	508	1,502	924
12.5 Personnel Operations and System Support	5,272	33,318	3,679	18,466	4,510	698	3,227	6,008
12.6 Budget Service - Computer Operations	502	1,163	140	2,746	222	273	95	246
12.7 Personnel Operations Special Billing	3,286	20,764	2,293	11,508	2,811	435	2,011	3,744
12.8 Accounting & Procurement Operations Special Billing	2,503	4,385	731	8,574	820	475	1,405	864
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	6,262	39,576	4,370	21,934	5,358	829	3,833	7,137
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	878	5,551	613	3,077	752	116	538	1,001
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	147,248	-	41,372	164,001	-	491,216	178,504
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	1,449	2,538	423	4,963	475	275	813	500
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	32,604	297,048	23,474	200,148	188,284	9,249	510,507	206,521
Rollforward Adjustment	(470)	55,548	4,099	(25,811)	5,868	3,057	(96,215)	90,438
Final Plan Allocation	32,135	352,596	27,574	174,338	194,152	12,306	414,293	296,960

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2025**

Exhibit A - General Support Allocations State Version (shows all agencies)

		G45	G46	G53	G61	G62	G63	G67	G69
		MEDIATION SERVICES DEPARTMENT	MN.IT	SECRETARY OF STATE	OFFICE OF STATE AUDITOR	MINN STATE RETIREMENT SYSTEM	PUBLIC EMPLOYEES RETIRE ASSOC	REVENUE DEPARTMENT	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	-	5,951	3,571	3,571	1,190	-	5,951	-
4.7	Real Property	-	-	-	-	3,489	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	789	38,161	7,788	3,161	1,896	1,522	8,297	2,816
4.10	Central Mail	68	80	1,484	11	9,705	22,293	104,752	10,925
4.11	Office of Enterprise Continuous Improvement	76	17,350	752	514	775	627	7,996	512
4.12	Grants Management	-	-	-	-	-	-	846	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	476	11,481	1,254	199	266	405	110,291	638
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	127	15,455	1,943	444	4,584	8,931	2,455	5,045
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	3,342	-	-	86	113	-	115
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	126	15,405	1,937	443	4,569	8,902	2,447	5,029
10.4	Budget Operations and Planning	175	9,220	1,208	337	246	343	7,339	894
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	474	108,031	4,679	3,198	4,826	3,902	49,790	3,189
11.4	Accounting Services	182	22,274	2,801	640	6,606	12,871	3,538	7,271
11.5	Financial Reporting	286	34,972	4,397	1,005	10,372	20,209	5,556	11,416
11.6	Financial Reporting - Single Audit	-	-	7	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	458	56,008	7,042	1,610	16,611	32,364	8,897	18,283
12.5	Personnel Operations and System Support	1,139	259,732	11,250	7,688	11,602	9,380	119,708	7,667
12.6	Budget Service - Computer Operations	143	7,547	989	275	201	281	6,007	732
12.7	Personnel Operations Special Billing	710	161,869	7,011	4,791	7,231	5,846	74,604	4,778
12.8	Accounting & Procurement Operations Special Billing	429	52,382	6,586	1,506	15,536	30,269	8,322	17,099
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,353	308,515	13,363	9,132	13,781	11,142	142,192	9,107
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	190	43,276	1,875	1,281	1,933	1,563	19,945	1,277
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	2,017	425,061	126,641	185,369	394,078	208,354	42,997	211,961
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	248	30,321	3,812	871	8,993	17,521	4,817	9,898
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	9,465	1,626,432	210,392	226,045	518,577	396,838	736,749	328,653
	Rollforward Adjustment	(1,564)	(315,036)	29,634	(87,335)	10,611	(22,337)	(55,283)	(21,363)
	Final Plan Allocation	7,901	1,311,396	240,025	138,711	529,188	374,501	681,466	307,289

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2025**

G90 G92 G93 G96 G9J G9K G9L G9M

Exhibit A - General Support Allocations State Version (shows all agencies)

	REVENUE INTERGOVT PAYMENTS	OMBUDSPERSON FOR FAMILIES	OMBUD AMERICAN INDIAN FAMILIES	UNIFORM LAWS COMMISSION	CAMPAIGN FINANCE BOARD	ADMINISTRATIVE HEARINGS	COUNCIL FOR MINNESOTANS OF AFR	MINNESOTA COUNCIL ON LATINO AF
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	-	-	-	-	1,190	2,380	1,190	1,190
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	-	840	467	-	420	2,918	383	570
4.10 Central Mail	-	1	2	-	646	3,671	-	6
4.11 Office of Enterprise Continuous Improvement	-	26	5	-	50	425	23	38
4.12 Grants Management	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	60	68	-	60	3,356	141	93
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	92,746	79	49	2	249	1,059	57	85
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	92,447	79	48	2	249	1,055	57	84
10.4 Budget Operations and Planning	2,576	92	95	16	267	530	116	119
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	161	32	-	308	2,647	141	238
11.4 Accounting Services	133,665	114	70	2	360	1,526	82	122
11.5 Financial Reporting	209,871	179	110	4	564	2,396	128	191
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	336,105	287	176	6	904	3,837	206	306
12.5 Personnel Operations and System Support	-	386	78	-	742	6,364	338	572
12.6 Budget Service - Computer Operations	2,109	75	78	13	218	434	95	97
12.7 Personnel Operations Special Billing	-	241	49	-	462	3,966	211	357
12.8 Accounting & Procurement Operations Special Billing	314,347	268	164	6	846	3,588	192	287
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	459	92	-	881	7,559	402	680
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	64	13	-	124	1,060	56	95
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	14,762	-	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	181,956	155	95	3	489	2,077	111	166
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	1,365,823	3,567	1,692	53	9,030	65,612	3,928	5,296
Rollforward Adjustment	23,592	(636)	1,219	15	1,057	3,449	328	1,045
Final Plan Allocation	1,389,415	2,931	2,910	68	10,086	69,061	4,257	6,341

State of Minnesota Statewide Cost Allocation Plan Budget Fiscal Year 2025 Exhibit A - General Support Allocations State Version (shows all agencies)		G9N	G9P	G9Q	G9R	G9V	G9X	G9Y	GPR	H12
		ASIAN PACIFIC COUNCIL	LGBTQIA2S+ MINNESOTANS COUNCIL	MMB DEBT SERVICE	MMB NON-OPERATING	RARE DISEASE ADVISORY COUNCIL	CAPITOL AREA ARCHITECT	MN STATE COUNCIL ON DISABILITY	PAYROLL CLEARING	HEALTH 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	1,190	-	-	-	-	-	-	-	-	52,368
4.7 Real Property	-	-	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	504	-	-	9	243	103	901	-	-	75,310
4.10 Central Mail	49	-	-	-	-	3	102	-	-	16,070
4.11 Office of Enterprise Continuous Improvement	21	-	-	-	11	25	55	-	-	14,110
4.12 Grants Management	-	-	-	-	-	-	-	-	-	310,542
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	75	-	-	-	-	54	193	-	-	125,561
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	79	0	347	235,637	16	32	110	-	6	28,291
9.2 Debt Management Division	-	-	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	79	0	346	234,877	16	31	109	-	6	28,200
10.4 Budget Operations and Planning	151	3	2,068	1,540	70	100	179	-	-	23,203
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	130	-	-	-	70	158	340	-	-	87,854
11.4 Accounting Services	114	0	500	339,599	23	46	158	-	9	40,773
11.5 Financial Reporting	178	0	785	533,211	37	71	248	-	14	64,019
11.6 Financial Reporting - Single Audit	-	-	-	31	-	-	-	-	-	1,543
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	286	0	1,257	853,929	58	114	397	-	22	102,525
12.5 Personnel Operations and System Support	313	-	-	-	169	379	817	-	-	211,223
12.6 Budget Service - Computer Operations	123	3	1,693	1,260	57	82	147	-	-	18,993
12.7 Personnel Operations Special Billing	195	-	-	-	105	236	509	-	-	131,638
12.8 Accounting & Procurement Operations Special Billing	267	0	1,175	798,651	55	107	372	-	20	95,888
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	372	-	-	-	200	450	971	-	-	250,895
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	52	-	-	-	28	63	136	-	-	35,193
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-	-	-	750,724
15.4 Program Audits	-	-	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	155	0	680	462,289	32	62	215	-	12	55,504
20 ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
Total Budget	4,333	7	8,850	3,461,035	1,191	2,116	5,959	88	1	2,520,428
Rollforward Adjustment	1,420	6	2,048	405,166	901	(556)	(838)	1	135,005	
Final Plan Allocation	5,753	12	10,898	3,866,201	2,091	1,559	5,120	89	135,005	2,655,433

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2025**

Exhibit A - General Support Allocations State Version (shows all agencies)

	H55	H55b	H55c	H60	H75	H7B	H7C	H7D
	HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MNSURE	VETERANS AFFAIRS DEPARTMENT	MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	119,018	-	-	-	11,902	4,761	-	1,190
4.7 Real Property	71,416	-	-	-	36,056	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	54,625	39,833	8,059	682	45,530	1,546	878	700
4.10 Central Mail	34,787	-	-	1,384	368	2,218	2,856	694
4.11 Office of Enterprise Continuous Improvement	32,682	20,751	4,011	1,149	10,278	147	207	132
4.12 Grants Management	405,283	-	-	4,608	345	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	667,110	-	-	4,972	32,012	3,622	2,297	6,776
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	415,996	22,418	2,516	357	12,304	738	673	462
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	1,494	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	414,654	22,346	2,508	356	12,264	735	671	460
10.4 Budget Operations and Planning	18,327	14,558	1,121	368	11,282	306	187	424
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	203,496	129,210	24,973	7,155	63,998	914	1,287	823
11.4 Accounting Services	599,531	32,309	3,626	515	17,732	1,063	970	665
11.5 Financial Reporting	941,335	50,729	5,693	809	27,841	1,670	1,522	1,045
11.6 Financial Reporting - Single Audit	60,097	-	-	2	200	-	-	0
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1,507,534	81,242	9,118	1,295	44,587	2,674	2,438	1,673
12.5 Personnel Operations and System Support	489,252	310,652	60,041	17,201	153,867	2,197	3,093	1,979
12.6 Budget Service - Computer Operations	15,001	11,917	917	301	9,235	251	153	347
12.7 Personnel Operations Special Billing	304,910	193,604	37,419	10,720	95,893	1,369	1,928	1,234
12.8 Accounting & Procurement Operations Special Billing	1,409,945	75,983	8,527	1,211	41,701	2,501	2,280	1,565
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	581,145	369,000	71,318	20,432	182,767	2,609	3,674	2,351
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	81,518	51,760	10,004	2,866	25,637	366	515	330
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	1,361,298	-	-	5,672	39,719	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	816,129	43,982	4,936	701	24,138	1,448	1,320	906
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	10,606,584	1,470,295	254,786	82,756	899,656	31,133	26,949	23,756
Rollforward Adjustment	179,476	137,426	36,442	(16,534)	(67,299)	424	21	(5,093)
Final Plan Allocation	10,786,061	1,607,721	291,228	66,222	832,357	31,557	26,970	18,663

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2025

Exhibit A - General Support Allocations State Version (shows all agencies)

	H7F	H7H	H7J	H7K	H7L	H7M	H7Q	H7R
	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	EXEC FOR LT SVCS & SUPPORTS BD	SOCIAL WORK BOARD	MARRIAGE AND FAMILY THERAPY BD	PODIATRIC MEDICINE	VETERINARY MEDICINE 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	1,190	1,190	1,190	4,761	-	1,190	-	1,190
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	1,517	397	205	467	397	303	187	322
4.10 Central Mail	188	152	74	328	789	100	17	141
4.11 Office of Enterprise Continuous Improvement	101	39	11	24	70	15	4	13
4.12 Grants Management	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	586	458	55	214	427	70	49	96
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	581	183	117	241	522	168	90	172
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	579	183	116	241	520	167	90	172
10.4 Budget Operations and Planning	303	165	113	173	171	125	137	106
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	630	243	67	150	437	95	27	83
11.4 Accounting Services	837	264	168	348	752	242	130	248
11.5 Financial Reporting	1,315	415	264	546	1,180	379	205	390
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,106	664	422	875	1,890	608	328	624
12.5 Personnel Operations and System Support	1,514	585	161	361	1,050	228	66	199
12.6 Budget Service - Computer Operations	248	135	92	142	140	103	112	87
12.7 Personnel Operations Special Billing	944	364	100	225	655	142	41	124
12.8 Accounting & Procurement Operations Special Billing	1,970	621	395	818	1,768	568	306	584
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,798	694	191	429	1,248	271	78	237
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	252	97	27	60	175	38	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	-	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	1,140	359	229	474	1,023	329	177	338
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	17,800	7,209	3,995	10,879	13,215	5,141	2,056	5,159
Rollforward Adjustment	1,842	(1,288)	(2,135)	(14,612)	(1,768)	(1,172)	(258)	(909)
Final Plan Allocation	19,642	5,921	1,860	(3,734)	11,447	3,969	1,797	4,251

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2025**

Exhibit A - General Support Allocations State Version (shows all agencies)

	H7S	H7U	H7V	H7W	H7X	H7Y	H8A	H9G
	EMERGENCY MEDICAL SERVICES OFF	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BD	OCCUPATIONA L THERAPY PRACT BD	FOSTER YOUTH OMBUDPERSON	OMBUDSMAN MH/DD
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	1,190	-	1,190	1,190	1,190	2,380	-	5,951
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	1,065	149	369	201	738	336	-	766
4.10 Central Mail	80	72	62	244	413	128	-	17
4.11 Office of Enterprise Continuous Improvement	72	6	64	16	37	15	3	117
4.12 Grants Management	1,799	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	950	47	417	372	760	132	-	408
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	287	106	227	236	461	232	1	96
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	286	106	227	235	459	231	1	96
10.4 Budget Operations and Planning	346	116	122	122	176	103	37	87
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	446	40	398	97	227	93	19	726
11.4 Accounting Services	414	153	328	340	664	334	1	139
11.5 Financial Reporting	650	241	514	534	1,043	524	2	218
11.6 Financial Reporting - Single Audit	1	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1,041	386	824	855	1,670	839	2	349
12.5 Personnel Operations and System Support	1,073	96	958	233	547	224	45	1,746
12.6 Budget Service - Computer Operations	283	95	100	100	144	84	30	71
12.7 Personnel Operations Special Billing	669	60	597	145	341	140	28	1,088
12.8 Accounting & Procurement Operations Special Billing	973	361	771	799	1,562	785	2	326
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,274	114	1,138	276	649	266	53	2,074
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	179	16	160	39	91	37	7	291
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	276,662	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	563	209	446	463	904	454	1	189
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	290,302	2,374	8,913	6,495	12,076	7,337	231	14,755
Rollforward Adjustment	114,655	5	(882)	(1,100)	(1,473)	814	170	(1,259)
Final Plan Allocation	404,957	2,379	8,031	5,395	10,602	8,151	401	13,496

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		J33	J40	J50	J52	J58	J61	J65	J68	J70
Exhibit A - General Support Allocations State Version (shows all agencies)							APPELLATE			
		TRIAL COURTS	STATE COMPETENCY ATTAINMENT BD	STATE GUARDIAN AD LITEM	PUBLIC DEFENSE BOARD	COURT OF APPEALS	COUNSEL & TRG OFFICE	SUPREME COURT	TAX COURT	JUDICIAL STANDARDS BOARD
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	4,761	1,190	-
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	20,143	-	817	4,576	149	-	8,498	355	98
4.10	Central Mail	1,612	-	2	-	208	-	812	19	-
4.11	Office of Enterprise Continuous Improvement	15,600	-	1,695	4,943	484	-	3,026	61	18
4.12	Grants Management	-	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	317	-	5	187	-	-	5,603	1,277	13
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	55,868	0	748	1,716	114	-	2,603	54	67
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	55,688	0	746	1,710	114	-	2,594	54	66
10.4	Budget Operations and Planning	18,182	5	941	1,972	127	-	3,105	90	152
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	97,133	-	10,557	30,777	3,014	-	18,841	381	109
11.4	Accounting Services	80,517	0	1,079	2,473	165	-	3,751	78	96
11.5	Financial Reporting	126,421	0	1,694	3,882	259	-	5,889	122	151
11.6	Financial Reporting - Single Audit	5	-	-	-	-	-	5	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	202,462	0	2,712	6,218	415	-	9,432	195	241
12.5	Personnel Operations and System Support	233,532	-	25,381	73,995	7,247	-	45,298	917	262
12.6	Budget Service - Computer Operations	14,883	4	771	1,614	104	-	2,542	74	125
12.7	Personnel Operations Special Billing	145,541	-	15,818	46,115	4,517	-	28,231	571	164
12.8	Accounting & Procurement Operations Special Billing	189,356	0	2,537	5,815	388	-	8,821	183	226
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	277,394	-	30,148	87,893	8,609	-	53,806	1,089	312
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	38,910	-	4,229	12,329	1,208	-	7,547	153	44
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	10,883	-	-	7,845	-	-	6,412	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-	-
	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	109,606	0	1,468	3,366	225	-	5,106	106	131
20	ADMINISTRATION	-	-	-	-	-	-	-	-	-
	Total Budget	1,694,056	10	101,348	297,424	27,347	-	226,682	6,969	2,273
	Rollforward Adjustment	71,887	9	(17,441)	(14,134)	(3,406)	-	(20,002)	740	(1,236)
	Final Plan Allocation	1,765,942	19	83,907	283,290	23,941	-	206,680	7,709	1,037

State of Minnesota
Statewide Cost Allocation Plan
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Exhibit A - General Support Allocations State Version (shows all agencies)

	L10	L11	L12	L49	P01	P07	P08	P78
	LEGISLATURE COORDINATING COMM	SENATE	HOUSE	LEGISLATIVE AUDITOR	MILITARY AFFAIRS DEPARTMENT	PUBLIC SAFETY DEPARTMENT	OMBUDSPERSON FOR CORRECTIONS	CORRECTIONS 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	-	-	-	1,190	-	74,982	-	19,043
4.7 Real Property	-	-	-	-	136,215	489	-	179,898
4.8 Office of State Procurement (fmrlly Materials Mgmt)	112	-	-	28	81,422	93,809	430	110,044
4.10 Central Mail	0	6,253	-	22	3	177,543	11	366
4.11 Office of Enterprise Continuous Improvement	688	1,442	-	47	2,722	15,107	32	30,497
4.12 Grants Management	-	-	-	-	-	146,731	-	9,280
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	372	-	-	-	4,931	278,638	96	131,778
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	1,197	51	44	9	15,102	122,299	56	19,898
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,193	51	44	9	15,053	121,905	55	19,833
10.4 Budget Operations and Planning	1,108	89	81	24	1,584	37,284	70	21,233
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	4,284	8,978	-	293	16,947	94,063	201	189,895
11.4 Accounting Services	1,725	74	64	13	21,765	176,257	80	28,676
11.5 Financial Reporting	2,708	116	100	20	34,173	276,744	126	45,025
11.6 Financial Reporting - Single Audit	-	-	-	-	295	731	-	1
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	4,338	185	161	32	54,728	443,202	202	72,107
12.5 Personnel Operations and System Support	10,301	21,585	-	705	40,745	226,151	484	456,552
12.6 Budget Service - Computer Operations	907	73	66	19	1,297	30,519	57	17,381
12.7 Personnel Operations Special Billing	6,420	13,452	-	439	25,393	140,941	301	284,531
12.8 Accounting & Procurement Operations Special Billing	4,057	173	150	30	51,185	414,511	189	67,439
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	12,236	25,639	-	837	48,398	268,627	574	542,303
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	1,716	3,596	-	117	6,789	37,681	81	76,069
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	92,547	261,625	-	208,417
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	2,348	100	87	17	29,628	239,935	109	39,036
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	55,710	81,857	799	3,851	680,920	3,679,775	3,154	2,569,302
Rollforward Adjustment	641	(7,064)	(15)	1,103	(27,444)	(138,346)	1,685	(288,236)
Final Plan Allocation	56,351	74,793	784	4,954	653,476	3,541,429	4,839	2,281,066

**State of Minnesota
Statewide Cost Allocation Plan
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Exhibit A - General Support Allocations State Version (shows all agencies)

	P80	P7T	P9E	R28	R29	R32	R9P	T79
	CANNABIS EXPUNGEMENT BOARD	PEACE OFFICERS BOARD (POST)	SENTENCIN G GUIDELINE S COMM	MINN CONSERVATION CORPS	NATURAL RESOURCES DEPARTMENT	POLLUTION CONTROL AGENCY	WATER AND SOIL RESOURCES BOARD	TRANSPORTATION 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	-	-	1,190	-	72,601	4,761	2,380	7,141
4.7 Real Property	-	-	-	-	73,436	606	-	157,889
4.8 Office of State Procurement (fmrlly Materials Mgmt)	-	1,186	177	-	310,377	17,323	23,841	590,175
4.10 Central Mail	-	78	0	-	16,873	1,525	97	3,877
4.11 Office of Enterprise Continuous Improvement	-	79	35	-	34,965	6,980	2,621	59,661
4.12 Grants Management	-	-	-	-	141,212	75,656	67,746	132,984
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	2,331	75	-	108,638	52,669	8,025	247,112
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	0	235	37	3	91,542	11,123	4,630	523,007
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	68	-	-	255,914
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	0	234	37	3	91,247	11,087	4,615	521,320
10.4 Budget Operations and Planning	3	92	87	41	57,257	13,963	15,244	45,389
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	495	216	-	217,714	43,461	16,322	371,485
11.4 Accounting Services	0	339	53	5	131,930	16,031	6,673	753,755
11.5 Financial Reporting	0	532	84	8	207,145	25,170	10,477	1,183,485
11.6 Financial Reporting - Single Audit	-	-	-	-	256	78	8	3,383
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	0	852	134	12	331,740	40,310	16,779	1,895,332
12.5 Personnel Operations and System Support	-	1,190	520	-	523,437	104,491	39,241	893,138
12.6 Budget Service - Computer Operations	3	75	71	34	46,868	11,429	12,478	37,154
12.7 Personnel Operations Special Billing	-	741	324	-	326,215	65,121	24,456	556,619
12.8 Accounting & Procurement Operations Special Billing	0	797	126	11	310,265	37,700	15,693	1,772,640
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	1,413	617	-	621,750	124,117	46,612	1,060,889
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	198	87	-	87,213	17,410	6,538	148,812
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	199,321	14,745	-	449,103
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	0	461	73	7	179,593	21,822	9,084	1,026,071
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	7	11,331	3,944	125	4,181,663	717,579	333,561	12,696,334
Rollforward Adjustment	6	2,169	781	41	(292,211)	(23,911)	(24,566)	(864,559)
Final Plan Allocation	12	13,500	4,725	166	3,889,452	693,669	308,995	11,831,775

State of Minnesota
 Statewide Cost Allocation Plan
 Budget Fiscal Year 2025

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Exhibit A - General Support Allocations State Version (shows all agencies)

	METROPOLITAN COUNCIL/TRANSPORT		
	ORT	OTHER	Total
3.2 ADMIN MANAGEMENT SERVICES	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	951,968
3.4 Human Resources	-	-	471,267
3.5 Financial Management and Reporting	-	-	1,063,933
4.2 Government & Citizen Services	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	30,945	612,945
4.7 Real Property	-	37,136	786,119
4.8 Office of State Procurement (fmrly Materials Mgmt)	65	-	2,048,128
4.10 Central Mail	-	1,995	468,694
4.11 Office of Enterprise Continuous Improvement	-	-	420,547
4.12 Grants Management	-	-	2,390,380
6.2 Minnesota Information Technology	-	-	-
6.3 IT Spend	-	-	-
6.4 Enterprise IT Security	1,608	39,851	2,312,626
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	2,698	55	2,156,426
9.2 Debt Management Division	-	-	-
9.3 Debt Management	-	466,724	1,051,744
10.2 MMB - BUDGET DIVISION	-	-	-
10.3 Analysis & Control (EBO's)	2,690	55	2,149,471
10.4 Budget Operations and Planning	135	-	428,337
11.2 MMB-ACCOUNTING DIVISION	-	-	-
11.3 Central Payroll	-	-	2,618,571
11.4 Accounting Services	3,889	79	3,107,830
11.5 Financial Reporting	6,106	124	4,879,664
11.6 Financial Reporting - Single Audit	-	-	81,625
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-
12.4 Accounting & Procurement Operations and System Support	9,778	199	7,814,704
12.5 Personnel Operations and System Support	-	-	6,295,671
12.6 Budget Service - Computer Operations	110	-	350,615
12.7 Personnel Operations Special Billing	-	-	3,923,570
12.8 Accounting & Procurement Operations Special Billing	9,145	186	7,308,829
13.2 State HR, Benefits & Labor Relations	-	-	-
13.3 Personnel Administration	-	-	7,478,135
14.2 MEDIATION SERVICES	-	-	-
14.3 Mediation Services	-	-	1,048,965
15.2 LEGISLATIVE AUDITOR	-	-	-
15.3 Financial Audits	97,848	81,332	7,515,930
15.4 Program Audits	-	-	-
15.5 Single Audits	-	-	-
15.7 Financial Audit- Outdoors	-	-	-
15.8 Financial Audit- Art	-	-	-
15.9 Financial Audit- Clean Water	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-
15.11 Program Audit- Outdoors	-	-	-
15.12 Program Audit- Art	-	-	-
15.13 Program Audit- Clean Water	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-
16.2 STATE AUDITOR	-	-	-
SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning	-	-	-
BFY20)	5,294	107	4,230,626
20 ADMINISTRATION	-	-	97,536
Total Budget	139,367	658,786	74,064,855
Rollforward Adjustment	760,289	140,237	235,493
Final Plan Allocation	899,656	799,023	74,300,348

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

			Fixed Assets	Net Administrative	Sum Percent	Sum Percent	Accounting & Procurement
			1.2	Expenditures by Agency	3.3	3.4	Transactions
				3.2			3.5
			2025 Budget				
			Allocable				
			Costs &				
			Applicable	ADMIN MANAGEMENT	COMMISSIONER'S		Financial Management
DP#	Name	Credits	Fixed Asset Depreciation	SERVICES	OFFICE	Human Resources	and Reporting
	1.2 Fixed Asset Depreciation	410,150	(410,150)				
	G02-3.0 Department of Administration	0	-				
	G02-3.2 Admin Management Services	0	-	-			
	G02-3.3 Commissioner's Office	1,015,700	-		(1,015,700)		
	G02-3.4 Human Resources	500,000	-			(500,000)	
	G02-3.5 Financial Management and Reporting	1,054,150	-				(1,054,150)
	G02-3.6 Fiscal Agent - Non allocable	0	-				
	G02-4.2 Government & Citizen Services	0	-		54,410	26,784	9,196
	G02-4.5 Real Estate and Construction Services - Leasing	599,220	-				
	G02-4.7 Real Property	859,000	-				
	G02-4.8 Office of State Procurement (fmrly Materials Management & Control)	2,001,193	-				
	G02-4.10 Central Mail	456,000	-				
	G02-4.11 Office of Enterprise Continuous Improvement	414,837	-				
	G02-4.12 Grants Management	2,385,821	-				
	G46-6.2 Minnesota Information Technology	1,775,000	270,500				
	G46-6.3 IT Spend	0	-				
	G46-6.4 Enterprise IT Security	300,000	-				
	G46-6.5 MnIT - Non allocable	0	-				
	G10-8.2 Minnesota Management & Budget	2,913,540	-				
	G10-8.3 Enterprise Communications & Planning (fmrly IC&A)	1,843,572	-				
	G10-9.2 Debt Management Division	0	-				
	G10-9.3 Debt Management	864,443	-				
	G10-9.4 Debt Management - Other	0	-				
	G10-10.2 MMB - Budget Division	0	-				
	G10-10.3 Analysis & Control (EBO's)	1,798,504	-				
	G10-10.4 Budget Operations and Planning	359,701	-				
	G10-10.5 Budget Division - Non Allocable	0	-				
	G10-11.2 MMB - Accounting Division	0	-				
	G10-11.3 Central Payroll	1,770,945	-				
	G10-11.4 Accounting Services	2,143,666	-				
	G10-11.5 Financial Reporting	3,286,994	-				
	G10-11.6 Financial Reporting - Single Audit	53,675	-				
	G10-11.7 Accounting Services - Non Allocable	0	-				
	G10-12.2 MMB I.T - Management and Administration	2,211,097	-				
	G10-12.4 Accounting & Procurement Operations and System Support	7,121,765	69,825				
	G10-12.5 Personnel Operations and System Support	5,702,526	69,825				
	G10-12.6 Budget Service - Computer Operations	273,681	-				
	G10-12.7 Personnel Operations Special Billing	3,937,562	-				
	G10-12.8 Accounting & Procurement Operations Special Billing	7,312,616	-				
	G10-12.9 MMB - OTHER - Non-Allocable	0	-				
	G10-13.2 State HR, Benefits & Labor Relations	0	-				
	G10-13.3 Personnel Administration	6,179,690	-				
	G02-13.5 Employee Relations - Non Allocable	0	-				
	G45-14.2 Mediation Services	0	-				
	G45-14.3 Mediation Services	1,051,710	-				
	G45-14.4 Mediation/Representation	0	-				
	L49-15.2 Legislative Auditor	4,162,144	-				
	L49-15.3 Financial Audits	5,073,135	-				
	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	-				

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		2025 Budget Allocable Costs & Applicable	Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
DP#	Name	Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
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 9.2 Upgrade (Internally Developed Software Amorti	4,232,818	-	-	-	-	-
	99YYY Consumer Agencies						
G02-3.0	Department of Administration	0	-	-	-	-	-
G02-3.2	Admin Management Services	0	-	-	36,649	18,041	10,510
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 (fmrlly Materials Management I	0	-	-	-	-	-
G02-4.10	Central Mail	0	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	0	-	-	-	-	-
G02-4.12	Grants Management	0	-	-	-	-	-
G46-6.2	Minnesota Information Technology	0	-	-	-	-	-
G46-6.3	IT Spend	0	-	-	-	-	-
G46-6.4	Enterprise IT Security	0	-	-	-	-	-
G46-6.5	MnIT - Non allocable	0	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	0	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrlly 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 Suppor	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		2025 Budget	Fixed Assets	Net Administrative	Sum Percent	Sum Percent	Accounting &
		Allocable	1.2	Expenditures by Agency	3.3	3.4	Procurement Accounting
		Costs &					Transactions
		Applicable					3.5
DP#	Name	Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
L49-15.5	Single Audits	0	-	-	-	-	-
L49-15.6	Audit Comm	0	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	0	-	-	-	-	-
L49-15.8	Financial Audit- Art	0	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	0	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	0	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	0	-	-	-	-	-
L49-15.12	Program Audit- Art	0	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	0	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	0	-	-	-	-	-
G61-16.2	State Auditor	0	-	-	-	-	-
G61-16.3	State Auditor General	0	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	0	-	-	-	-	-
99	YYY Consumer Agencies						
B04	AGRICULTURE DEPARTMENT	0	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	0	-	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	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	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	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	-	-	924,641	455,174	1,034,444
G03	LOTTERY	0	-	-	-	-	-
G05	RACING COMMISSION	0	-	-	-	-	-
G06	ATTORNEY GENERAL	0	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	0	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	0	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		2025 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 Transactions 3.5
DP#	Name		Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
G17	HUMAN RIGHTS DEPARTMENT	0	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	0	-	-	-	-	-
G38	INVESTMENT BOARD	0	-	-	-	-	-
G39	GOVERNORS OFFICE	0	-	-	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	0	-	-	-	-	-
G46	MN.IT	0	-	-	-	-	-
G53	SECRETARY OF STATE	0	-	-	-	-	-
G61	OFFICE OF STATE AUDITOR	0	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	0	-	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	0	-	-	-	-	-
G67	REVENUE DEPARTMENT	0	-	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	0	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	0	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	0	-	-	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	0	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	0	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	0	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	0	-	-	-	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	0	-	-	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	0	-	-	-	-	-
G9N	ASIAN PACIFIC COUNCIL	0	-	-	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS 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	-	-	-	-	-
J40	STATE COMPETENCY ATTAINMENT BD	0	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	0	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		2025 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting
DP#	Name						
J52	PUBLIC DEFENSE BOARD	0	-	-	-	-	-
J58	COURT OF APPEALS	0	-	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	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	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	0	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	0	-	-	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	0	-	-	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	0	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	0	-	-	-	-	-
P80	CANNABIS EXPUNGEMENT BOARD	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	74,064,855	0	0	0	0	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.10	Sum Percent 4.11
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Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
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DP#	Name					
	1.2 Fixed Asset Depreciation					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services	(90,391)				
	G02-4.5 Real Estate and Construction Services - Leasing	10,825	(610,045)			
	G02-4.7 Real Property	18,778	-	(877,778)		
	G02-4.8 Office of State Procurement (fmrlly Materials Management [41,496	-	-	(2,042,689)	
	G02-4.10 Central Mail	10,012	-	-	-	(466,012)
	G02-4.11 Office of Enterprise Continuous Improvement	5,685	-	-	-	(420,522)
	G02-4.12 Grants Management	3,595	-	-	-	-
	G46-6.2 Minnesota Information Technology	-	-	-	195	-
	G46-6.3 IT Spend	-	-	-	-	-
	G46-6.4 Enterprise IT Security	-	-	-	-	-
	G46-6.5 MnIT - Non allocable	-	-	-	-	-
	G10-8.2 Minnesota Management & Budget	-	-	-	1,495	-
	G10-8.3 Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	98	-
	G10-9.2 Debt Management Division	-	-	-	33	-
	G10-9.3 Debt Management	-	-	-	-	-
	G10-9.4 Debt Management - Other	-	-	-	-	-
	G10-10.2 MMB - Budget Division	-	-	-	37	-
	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	-	-	-	362	-
	G10-11.3 Central Payroll	-	-	-	-	249
	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	-	-	-	37	-
	G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	-
	G10-12.5 Personnel Operations and System Support	-	-	-	-	-
	G10-12.6 Budget Service - Computer Operations	-	-	-	-	-
	G10-12.7 Personnel Operations Special Billing	-	-	-	-	-
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	-
	G10-12.9 MMB - OTHER - Non-Allocable	-	-	-	-	-
	G10-13.2 State HR, Benefits & Labor Relations	-	-	-	288	-
	G10-13.3 Personnel Administration	-	-	-	-	169
	G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-
	G45-14.2 Mediation Services	-	-	-	139	-
	G45-14.3 Mediation Services	-	-	-	-	11
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	-	-	1,235	-
	L49-15.3 Financial Audits	-	-	-	-	312
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

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

DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
L49-15.12	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 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-	-
99	99YYY Consumer Agencies	-	-	-	-	-	-
G02-3.0	Department of Administration	-	-	96,689	-	-	-
G02-3.2	Admin Management Services	-	-	-	938	-	178
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	-	-	-	799	-	264
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management [-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.10	Sum Percent 4.11
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DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti.	-	-	-	-	-	-
99YYY	Consumer Agencies						
B04	AGRICULTURE DEPARTMENT	-	11,846	198	37,189	4,268	4,568
B11	COSMETOLOGIST EXAMINERS BOARD	-	2,369	-	650	488	115
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-	12
B13	COMMERCE DEPARTMENT	-	1,185	77	37,031	15,432	3,045
B14	ANIMAL HEALTH BOARD	-	2,369	-	6,074	30	464
B15	BARBER EXAMINERS BOARD	-	-	-	418	161	18
B20	EXPLORE MINNESOTA TOURISM	-	-	-	2,457	209	253
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	68,704	646	255,546	21	10,097
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	1,797	-	109
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	4,738	-	5,327	772	2,008
B41	WORKERS' COMP COURT OF APPEALS	-	1,185	-	320	38	68
B42	LABOR AND INDUSTRY DEPARTMENT	-	9,476	-	11,842	4,704	2,848
B43	IRON RANGE RESOURCES	-	2,369	8,201	4,087	-	228
B7E	ARCHITECTURE, ENGINEERING BD	-	2,369	-	1,379	59	45
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	1,185	-	330	734	37
B7S	PRIVATE DETECTIVES BOARD	-	-	-	107	-	21
B82	PUBLIC UTILITIES COMMISSION	-	-	-	1,259	-	1,254
B9D	AMATEUR SPORTS COMMISSION	-	-	19,228	-	-	18
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	5,923	4,213	3,632	83	365
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	196	83,030
E37	EDUCATION DEPARTMENT	-	9,476	-	21,566	919	3,040
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	1,602	616	135
E40	HISTORICAL SOCIETY	-	-	30,254	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	10,145	8,280	-	1,256
E50	ARTS BOARD	-	-	-	11,726	5	173
E60	OFFICE OF HIGHER EDUCATION	-	-	-	5,498	1,974	615
E77	ZOOLOGICAL BOARD	-	-	15,954	6,241	-	1,869
E81	UNIVERSITY OF MINNESOTA	-	-	-	88	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	10
G02	ADMINISTRATION DEPARTMENT	-	3,554	-	35,930	1,736	4,493
G03	LOTTERY	-	11,846	-	-	98	837
G05	RACING COMMISSION	-	-	-	1,890	-	351
G06	ATTORNEY GENERAL	-	5,923	-	4,858	1,379	2,218
G09	GAMBLING CONTROL BOARD	-	3,554	-	302	-	245
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	3,580	7,633	1,229

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

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

DP#	Name	Real Estate and Construction Services -		Real Property	Office of State Procurement		Office of Enterprise Continuous Improvement	
		Government & Citizen Services	Leasing		Central Mail			
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	1,240	561	300	
G19	INDIAN AFFAIRS COUNCIL	-	2,369	-	896	0	46	
G38	INVESTMENT BOARD	-	-	-	1,732	9	215	
G39	GOVERNORS OFFICE	-	1,185	-	669	52	400	
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	785	67	76	
G46	MN.IT	-	5,923	-	37,955	80	17,287	
G53	SECRETARY OF STATE	-	3,554	-	7,746	1,476	749	
G61	OFFICE OF STATE AUDITOR	-	3,554	-	3,144	11	512	
G62	MINN STATE RETIREMENT SYSTEM	-	1,185	3,467	1,885	9,649	772	
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	1,514	22,166	624	
G67	REVENUE DEPARTMENT	-	5,923	-	8,252	104,153	7,968	
G69	TEACHERS RETIREMENT ASSOC	-	-	-	2,800	10,863	510	
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	836	1	26	
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	464	1	5	
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	
G9J	CAMPAIGN FINANCE BOARD	-	1,185	-	418	643	49	
G9K	ADMINISTRATIVE HEARINGS	-	2,369	-	2,902	3,650	424	
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	1,185	-	381	-	23	
G9M	MINNESOTA COUNCIL ON LATINO AF	-	1,185	-	567	6	38	
G9N	ASIAN PACIFIC COUNCIL	-	1,185	-	502	48	21	
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-	-	
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	
G9R	MMB NON-OPERATING	-	-	-	9	-	-	
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	241	-	11	
G9X	CAPITOL AREA ARCHITECT	-	-	-	102	3	25	
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	896	101	54	
GPR	PAYROLL CLEARING	-	-	-	-	-	-	
H12	HEALTH DEPARTMENT	-	52,120	-	74,902	15,978	14,059	
H55	HUMAN SERVICES DEPARTMENT	-	118,455	70,959	54,329	34,588	32,564	
H55b	HUMAN SERVICES SOS	-	-	-	39,617	-	20,676	
H55c	HUMAN SERVICES MSOP	-	-	-	8,015	-	3,996	
H60	MNSURE	-	-	-	678	1,376	1,145	
H75	VETERANS AFFAIRS DEPARTMENT	-	11,846	35,825	45,283	365	10,241	
H7B	MEDICAL PRACTICE BOARD	-	4,738	-	1,537	2,206	146	
H7C	NURSING BOARD	-	-	-	873	2,840	206	
H7D	PHARMACY BOARD	-	1,185	-	697	690	132	
H7F	DENTISTRY BOARD	-	1,185	-	1,509	187	101	
H7H	CHIROPRACTIC EXAMINERS BOARD	-	1,185	-	395	151	39	
H7J	OPTOMETRY BOARD	-	1,185	-	204	74	11	
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	4,738	-	464	326	24	
H7L	SOCIAL WORK BOARD	-	-	-	395	785	70	
H7M	MARRIAGE AND FAMILY THERAPY BD	-	1,185	-	302	100	15	
H7Q	PODIATRIC MEDICINE	-	-	-	186	17	4	
H7R	VETERINARY MEDICINE BOARD	-	1,185	-	320	140	13	
H7S	EMERGENCY MEDICAL SERVICES OFF	-	1,185	-	1,059	80	71	
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	149	71	6	
H7V	PSYCHOLOGY BOARD	-	1,185	-	367	62	64	
H7W	PHYSICAL THERAPY BOARD	-	1,185	-	200	243	15	
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	1,185	-	734	411	36	
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	2,369	-	334	127	15	
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	-	-	3	
H9G	OMBUDSMAN MH/DD	-	5,923	-	762	17	116	
J33	TRIAL COURTS	-	-	-	20,034	1,603	15,543	
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-	-	
J50	STATE GUARDIAN AD LITEM	-	-	-	813	2	1,689	

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

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

DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
J52	PUBLIC DEFENSE BOARD	-	-	-	4,551	-	4,925
J58	COURT OF APPEALS	-	-	-	149	207	482
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-	-
J65	SUPREME COURT	-	4,738	-	8,452	808	3,015
J68	TAX COURT	-	1,185	-	353	19	61
J70	JUDICIAL STANDARDS BOARD	-	-	-	98	-	17
L10	LEGISLATURE COORDINATING COMM	-	-	-	111	0	686
L11	SENATE	-	-	-	-	6,218	1,437
L12	HOUSE	-	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	1,185	-	28	22	47
P01	MILITARY AFFAIRS DEPARTMENT	-	-	135,343	80,981	3	2,712
P07	PUBLIC SAFETY DEPARTMENT	-	74,627	486	93,301	176,527	15,052
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	427	11	32
P78	CORRECTIONS DEPARTMENT	-	18,953	178,746	109,448	364	30,387
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-	-
P77	PEACE OFFICERS BOARD (POST)	-	-	-	1,180	77	79
P9E	SENTENCING GUIDELINES COMM	-	1,185	-	176	0	35
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	72,258	72,966	308,695	16,776	34,839
R32	POLLUTION CONTROL AGENCY	-	4,738	602	17,229	1,516	6,955
R9P	WATER AND SOIL RESOURCES BOARD	-	2,369	-	23,712	96	2,612
T79	TRANSPORTATION DEPARTMENT	-	7,107	156,879	586,978	3,855	59,445
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	65	-	-
O	OTHER	-	30,798	36,898	-	1,983	-
	Total	(0)	0	(0)	0	0	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
4.12	6.2	6.3	6.4	8.2	8.3

DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)
	1.2 Fixed Asset Depreciation						
	G02-3.0 Department of Administration						
	G02-3.2 Admin Management Services						
	G02-3.3 Commissioner's Office						
	G02-3.4 Human Resources						
	G02-3.5 Financial Management and Reporting						
	G02-3.6 Fiscal Agent - Non allocable						
	G02-4.2 Government & Citizen Services						
	G02-4.5 Real Estate and Construction Services - Leasing						
	G02-4.7 Real Property						
	G02-4.8 Office of State Procurement (fmrlly Materials Management [
	G02-4.10 Central Mail						
	G02-4.11 Office of Enterprise Continuous Improvement						
	G02-4.12 Grants Management	(2,389,416)					
	G46-6.2 Minnesota Information Technology	-	(2,045,726)				
	G46-6.3 IT Spend	-	-	-			
	G46-6.4 Enterprise IT Security	-	2,045,726		(2,345,726)		
	G46-6.5 MnIT - Non allocable	-	-		-		
	G10-8.2 Minnesota Management & Budget	-	-		31,657	(2,946,788)	
	G10-8.3 Enterprise Communications & Planning (fmrlly IC&A)	-	-		-	168,403	(2,012,119)
	G10-9.2 Debt Management Division	-	-		-	-	30
	G10-9.3 Debt Management	-	-		-	99,780	-
	G10-9.4 Debt Management - Other	-	-		-	-	-
	G10-10.2 MMB - Budget Division	-	-		-	-	34
	G10-10.3 Analysis & Control (EBO's)	-	-		-	188,295	-
	G10-10.4 Budget Operations and Planning	-	-		-	37,659	-
	G10-10.5 Budget Division - Non Allocable	-	-		-	-	-
	G10-11.2 MMB - Accounting Division	-	-		-	-	96
	G10-11.3 Central Payroll	-	-		-	227,136	-
	G10-11.4 Accounting Services	-	-		-	256,428	-
	G10-11.5 Financial Reporting	-	-		-	423,551	-
	G10-11.6 Financial Reporting - Single Audit	-	-		-	7,423	-
	G10-11.7 Accounting Services - Non Allocable	-	-		-	-	-
	G10-12.2 MMB I.T - Management and Administration	-	-		-	277,846	40
	G10-12.4 Accounting & Procurement Operations and System Support	-	-		-	275,346	-
	G10-12.5 Personnel Operations and System Support	-	-		-	239,291	-
	G10-12.6 Budget Service - Computer Operations	-	-		-	34,391	-
	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	-	-		-	-	58
	G10-13.3 Personnel Administration	-	-		-	711,239	-
	G02-13.5 Employee Relations - Non Allocable	-	-		-	-	-
	G45-14.2 Mediation Services	-	-		-	-	19
	G45-14.3 Mediation Services	-	-		-	-	-
	G45-14.4 Mediation/Representation	-	-		-	-	-
	L49-15.2 Legislative Auditor	-	-		192	-	157
	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	-	-		-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
	4.12	6.2	6.3	6.4	8.2	8.3

DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)
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 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	-	-	-
G02-3.2	Admin Management Services	-	-	-	617	-	197
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	-	-	-	3,259	-	172
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management [-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	224	-	66
G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-	147
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	-	26
G10-9.2	Debt Management Division	-	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - 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)
L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti.	-	-	-	-	-	-
99YYY	Consumer Agencies						
B04	AGRICULTURE DEPARTMENT	15,075	-	-	22,185	-	11,526
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	3,219	-	654
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-	-
B13	COMMERCE DEPARTMENT	229,050	-	-	15,934	-	17,451
B14	ANIMAL HEALTH BOARD	-	-	-	2,458	-	893
B15	BARBER EXAMINERS BOARD	-	-	-	72	-	163
B20	EXPLORE MINNESOTA TOURISM	2,040	-	-	2,699	-	500
B22	EMPLOYMENT & ECONOMIC DEVELOP	359,057	-	-	127,439	-	133,698
B24	PUBLIC FACILITIES AUTHORITY	131,730	-	-	130	-	375
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	1,026	-	3,353
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	135	-	53
B42	LABOR AND INDUSTRY DEPARTMENT	2,654	-	-	48,907	-	17,537
B43	IRON RANGE RESOURCES	52,806	-	-	613	-	1,135
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	142	-	386
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	0
B7P	ACCOUNTANCY BOARD	-	-	-	90	-	317
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	35
B82	PUBLIC UTILITIES COMMISSION	-	-	-	2,108	-	3,490
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-	22
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	0
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	1,564	-	760
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	22,047	-	165,568
E37	EDUCATION DEPARTMENT	207,810	-	-	95,653	-	25,412
E39	PROF EDUCATOR LICENSING STD BD	3,935	-	-	1,571	-	327
E40	HISTORICAL SOCIETY	-	-	-	465	-	14
E44	MINNESOTA STATE ACADEMIES	-	-	-	2,558	-	1,526
E50	ARTS BOARD	44,517	-	-	840	-	918
E60	OFFICE OF HIGHER EDUCATION	19,400	-	-	18,278	-	1,889
E77	ZOOLOGICAL BOARD	-	-	-	4,730	-	2,799
E81	UNIVERSITY OF MINNESOTA	-	-	-	2,792	-	320
E95	HUMANITIES COMMISSION	-	-	-	-	-	10
E97	SCIENCE MUSEUM	-	-	-	-	-	3
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	6
G02	ADMINISTRATION DEPARTMENT	23,934	-	-	25,081	-	19,351
G03	LOTTERY	-	-	-	469	-	253
G05	RACING COMMISSION	218	-	-	291	-	689
G06	ATTORNEY GENERAL	-	-	-	702	-	1,207
G09	GAMBLING CONTROL BOARD	-	-	-	3,389	-	201
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	40,324	-	2,359

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - 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)
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	2,815	-	226
G19	INDIAN AFFAIRS COUNCIL	679	-	-	209	-	131
G38	INVESTMENT BOARD	-	-	-	79	-	387
G39	GOVERNORS OFFICE	-	-	-	1,024	-	238
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	475	-	118
G46	MN.IT	-	-	-	11,467	-	14,413
G53	SECRETARY OF STATE	-	-	-	1,252	-	1,812
G61	OFFICE OF STATE AUDITOR	-	-	-	199	-	414
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	266	-	4,275
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	405	-	8,329
G67	REVENUE DEPARTMENT	846	-	-	110,155	-	2,290
G69	TEACHERS RETIREMENT ASSOC	-	-	-	638	-	4,705
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	86,495
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	60	-	74
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	68	-	45
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	2
G9J	CAMPAIGN FINANCE BOARD	-	-	-	60	-	233
G9K	ADMINISTRATIVE HEARINGS	-	-	-	3,352	-	987
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	141	-	53
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	93	-	79
G9N	ASIAN PACIFIC COUNCIL	-	-	-	75	-	73
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-	0
G9Q	MMB DEBT SERVICE	-	-	-	-	-	323
G9R	MMB NON-OPERATING	-	-	-	-	-	219,755
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	-	-	15
G9X	CAPITOL AREA ARCHITECT	-	-	-	54	-	29
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	193	-	102
GPR	PAYROLL CLEARING	-	-	-	-	-	6
H12	HEALTH DEPARTMENT	310,417	-	-	125,407	-	26,384
H55	HUMAN SERVICES DEPARTMENT	405,120	-	-	666,288	-	387,957
H55b	HUMAN SERVICES SOS	-	-	-	-	-	20,907
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	2,346
H60	MNSURE	4,606	-	-	4,966	-	333
H75	VETERANS AFFAIRS DEPARTMENT	345	-	-	31,972	-	11,474
H7B	MEDICAL PRACTICE BOARD	-	-	-	3,617	-	688
H7C	NURSING BOARD	-	-	-	2,295	-	627
H7D	PHARMACY BOARD	-	-	-	6,767	-	431
H7F	DENTISTRY BOARD	-	-	-	585	-	542
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	457	-	171
H7J	OPTOMETRY BOARD	-	-	-	55	-	109
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	214	-	225
H7L	SOCIAL WORK BOARD	-	-	-	427	-	486
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	70	-	156
H7Q	PODIATRIC MEDICINE	-	-	-	49	-	84
H7R	VETERINARY MEDICINE BOARD	-	-	-	96	-	161
H7S	EMERGENCY MEDICAL SERVICES OFF	1,798	-	-	948	-	268
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	47	-	99
H7V	PSYCHOLOGY BOARD	-	-	-	417	-	212
H7W	PHYSICAL THERAPY BOARD	-	-	-	372	-	220
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	759	-	430
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	132	-	216
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	-	-	1
H9G	OMBUDSMAN MH/DD	-	-	-	408	-	90
J33	TRIAL COURTS	-	-	-	317	-	52,103
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-	0
J50	STATE GUARDIAN AD LITEM	-	-	-	5	-	698

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - 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			MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
			Technology	IT Spend	Enterprise IT Security		
J52	PUBLIC DEFENSE BOARD	-	-	-	187	-	1,600
J58	COURT OF APPEALS	-	-	-	-	-	107
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-	-
J65	SUPREME COURT	-	-	-	5,597	-	2,427
J68	TAX COURT	-	-	-	1,276	-	50
J70	JUDICIAL STANDARDS BOARD	-	-	-	13	-	62
L10	LEGISLATURE COORDINATING COMM	-	-	-	371	-	1,116
L11	SENATE	-	-	-	-	-	48
L12	HOUSE	-	-	-	-	-	41
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	8
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	4,925	-	14,084
P07	PUBLIC SAFETY DEPARTMENT	146,672	-	-	278,295	-	114,056
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	96	-	52
P78	CORRECTIONS DEPARTMENT	9,276	-	-	131,615	-	18,556
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-	0
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	2,328	-	219
P9E	SENTENCING GUIDELINES COMM	-	-	-	75	-	35
R28	MINN CONSERVATION CORPS	-	-	-	-	-	3
R29	NATURAL RESOURCES DEPARTMENT	141,155	-	-	108,505	-	85,372
R32	POLLUTION CONTROL AGENCY	75,626	-	-	52,604	-	10,374
R9P	WATER AND SOIL RESOURCES BOARD	67,719	-	-	8,015	-	4,318
T79	TRANSPORTATION DEPARTMENT	132,931	-	-	246,808	-	487,755
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	1,606	-	2,516
O	OTHER	-	-	-	39,802	-	51
	Total	0	0	0	0	(0)	(0)

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

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

DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
	1.2 Fixed Asset Depreciation						
	G02-3.0 Department of Administration						
	G02-3.2 Admin Management Services						
	G02-3.3 Commissioner's Office						
	G02-3.4 Human Resources						
	G02-3.5 Financial Management and Reporting						
	G02-3.6 Fiscal Agent - Non allocable						
	G02-4.2 Government & Citizen Services						
	G02-4.5 Real Estate and Construction Services - Leasing						
	G02-4.7 Real Property						
	G02-4.8 Office of State Procurement (fmrly Materials Management E						
	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	(111)					
	G10-9.3 Debt Management	111	(964,334)				
	G10-9.4 Debt Management - Other	-	-				
	G10-10.2 MMB - Budget Division	-	-	(161)			
	G10-10.3 Analysis & Control (EBO's)	-	-	135	(1,986,933)		
	G10-10.4 Budget Operations and Planning	-	-	27		(397,387)	
	G10-10.5 Budget Division - Non Allocable	-	-	-	-	-	
	G10-11.2 MMB - Accounting Division	-	-	-	-	-	(707)
	G10-11.3 Central Payroll	-	-	-	-	-	176
	G10-11.4 Accounting Services	-	-	-	-	-	198
	G10-11.5 Financial Reporting	-	-	-	-	-	327
	G10-11.6 Financial Reporting - Single Audit	-	-	-	-	-	6
	G10-11.7 Accounting Services - Non Allocable	-	-	-	-	-	-
	G10-12.2 MMB I.T - Management and Administration	-	-	-	-	-	-
	G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	-	-
	G10-12.5 Personnel Operations and System Support	-	-	-	-	-	-
	G10-12.6 Budget Service - Computer Operations	-	-	-	-	-	-
	G10-12.7 Personnel Operations Special Billing	-	-	-	-	-	-
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
	G10-12.9 MMB - OTHER - Non-Allocable	-	-	-	-	-	-
	G10-13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-
	G10-13.3 Personnel Administration	-	-	-	-	-	-
	G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-	-
	G45-14.2 Mediation Services	-	-	-	18	1	-
	G45-14.3 Mediation Services	-	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	-	-	155	195	-
	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	-	-	-	-	-	-

Statewide Cost Allocation Plan							
Exhibit B - Step-Down Calculation							
Allocation of General Support Costs							
Multiple Rate Method							
State Fiscal Year 2025 - Budget							
		Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
		9.2	9.3	10.2	10.3	10.4	11.2
		Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
DP#	Name						
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 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	194	119	-
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	-	-	-	170	136	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management I	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	65	132	-
G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	145	334	-
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	26	78	-
G10-9.2	Debt Management Division	-	-	-	30	101	-
G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	34	98	-
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	-	-	-	95	296	-
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	-	-	-	40	95	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	57	167	-
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	-	-	-	-	-	-

Statewide Cost Allocation Plan													
Exhibit B - Step-Down Calculation													
Allocation of General Support Costs													
Multiple Rate Method													
State Fiscal Year 2025 - Budget													
		Net Administrative Expenditures by Division		all Outstanding Principal		Net Administrative Expenditures by Division		Accounting & Procurement Accounting Transactions - FY (Actual)		Number of Budget Transactions - FY (Actual)		Net Administrative Expenditures by Division	
		9.2		9.3		10.2		10.3		10.4		11.2	
		Debt Management Division		Debt Management		MMB - BUDGET DIVISION		Analysis & Control (EBO's)		Budget Operations and Planning		MMB-ACCOUNTING DIVISION	
DP#	Name												
L49-15.5	Single Audits	-	-	-	-	-	-	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-	-	-	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-	-	-	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-	-	-	-	-	-	-	-
99	Consumer Agencies												
B04	AGRICULTURE DEPARTMENT	-	10,293	-	-	-	11,382	-	17,746	-	-	-	-
B10	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	646	-	145	-	-	-	-
B11	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-	-	-	-	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	-	-	17,233	-	4,652	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-	882	-	1,081	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-	161	-	97	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	493	-	1,309	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-	132,024	-	20,058	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	5,996	-	-	-	370	-	1,279	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-	-	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-	-	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	61,951	-	-	-	3,311	-	1,660	-	-	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	-	52	-	63	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	-	-	17,317	-	5,544	-	-	-	-
B43	IRON RANGE RESOURCES	-	-	-	-	-	1,121	-	1,019	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	381	-	62	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	0	-	4	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-	313	-	84	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	34	-	50	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	-	3,446	-	147	-	-	-	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-	22	-	106	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	0	-	10	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	-	751	-	1,855	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	7,872	-	-	-	163,496	-	10,475	-	-	-	-
E37	EDUCATION DEPARTMENT	-	137,128	-	-	-	25,094	-	13,224	-	-	-	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	-	323	-	240	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-	14	-	183	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	1,507	-	2,806	-	-	-	-
E50	ARTS BOARD	-	-	-	-	-	906	-	757	-	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	1,012	-	-	-	1,865	-	2,427	-	-	-	-
E77	ZOOLOGICAL BOARD	-	-	-	-	-	2,764	-	2,097	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	16,307	-	-	-	316	-	956	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	10	-	79	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	3	-	60	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	6	-	15	-	-	-	-
G02	ADMINISTRATION DEPARTMENT	-	56,411	-	-	-	19,109	-	4,938	-	-	-	-
G03	LOTTERY	-	-	-	-	-	250	-	494	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-	680	-	566	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-	1,191	-	1,312	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-	199	-	158	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	2,330	-	3,098	-	-	-	-

Statewide Cost Allocation Plan			Net Administrative Expenditures by Division		Net Administrative Expenditures by Division		Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	
Exhibit B - Step-Down Calculation			9.2		9.3		10.2	10.3	10.4	11.2
Allocation of General Support Costs			all Outstanding Principal							
Multiple Rate Method										
State Fiscal Year 2025 - Budget										
DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION			
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	223	251	-			
G19	INDIAN AFFAIRS COUNCIL	-	-	-	129	308	-			
G38	INVESTMENT BOARD	-	-	-	382	107	-			
G39	GOVERNORS OFFICE	-	-	-	235	277	-			
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	117	161	-			
G46	MN.IT	-	3,064	-	14,233	8,516	-			
G53	SECRETARY OF STATE	-	-	-	1,790	1,116	-			
G61	OFFICE OF STATE AUDITOR	-	-	-	409	311	-			
G62	MINN STATE RETIREMENT SYSTEM	-	79	-	4,221	227	-			
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	104	-	8,225	317	-			
G67	REVENUE DEPARTMENT	-	-	-	2,261	6,778	-			
G69	TEACHERS RETIREMENT ASSOC	-	105	-	4,646	825	-			
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	85,412	2,380	-			
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	73	85	-			
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	45	88	-			
G96	UNIFORM LAWS COMMISSION	-	-	-	2	15	-			
G9J	CAMPAIGN FINANCE BOARD	-	-	-	230	246	-			
G9K	ADMINISTRATIVE HEARINGS	-	-	-	975	490	-			
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	52	107	-			
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	78	110	-			
G9N	ASIAN PACIFIC COUNCIL	-	-	-	73	139	-			
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	0	3	-			
G9Q	MMB DEBT SERVICE	-	-	-	319	1,910	-			
G9R	MMB NON-OPERATING	-	-	-	217,004	1,422	-			
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	15	65	-			
G9X	CAPITOL AREA ARCHITECT	-	-	-	29	92	-			
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	101	166	-			
GPR	PAYROLL CLEARING	-	-	-	6	-	-			
H12	HEALTH DEPARTMENT	-	-	-	26,054	21,432	-			
H55	HUMAN SERVICES DEPARTMENT	-	1,370	-	383,101	16,928	-			
H55b	HUMAN SERVICES SOS	-	-	-	20,646	13,447	-			
H55c	HUMAN SERVICES MSOP	-	-	-	2,317	1,035	-			
H60	MNSURE	-	-	-	329	340	-			
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	11,331	10,421	-			
H7B	MEDICAL PRACTICE BOARD	-	-	-	680	283	-			
H7C	NURSING BOARD	-	-	-	620	173	-			
H7D	PHARMACY BOARD	-	-	-	425	391	-			
H7F	DENTISTRY BOARD	-	-	-	535	280	-			
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	169	152	-			
H7J	OPTOMETRY BOARD	-	-	-	107	104	-			
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	222	160	-			
H7L	SOCIAL WORK BOARD	-	-	-	480	158	-			
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	154	116	-			
H7Q	PODIATRIC MEDICINE	-	-	-	83	126	-			
H7R	VETERINARY MEDICINE BOARD	-	-	-	159	98	-			
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	264	320	-			
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	98	107	-			
H7V	PSYCHOLOGY BOARD	-	-	-	209	113	-			
H7W	PHYSICAL THERAPY BOARD	-	-	-	217	113	-			
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	424	163	-			
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	213	95	-			
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	1	34	-			
H9G	OMBUDSMAN MH/DD	-	-	-	89	81	-			
J33	TRIAL COURTS	-	-	-	51,450	16,794	-			
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	0	4	-			
J50	STATE GUARDIAN AD LITEM	-	-	-	689	869	-			

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

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

DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
J52	PUBLIC DEFENSE BOARD	-	-	-	1,580	1,821	-
J58	COURT OF APPEALS	-	-	-	105	117	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-	-
J65	SUPREME COURT	-	-	-	2,397	2,868	-
J68	TAX COURT	-	-	-	50	84	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	61	141	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	1,102	1,023	-
L11	SENATE	-	-	-	47	82	-
L12	HOUSE	-	-	-	41	75	-
L49	LEGISLATIVE AUDITOR	-	-	-	8	22	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	13,908	1,463	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	112,628	34,437	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	51	65	-
P78	CORRECTIONS DEPARTMENT	-	-	-	18,324	19,612	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	0	3	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	217	85	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	34	81	-
R28	MINN CONSERVATION CORPS	-	-	-	3	38	-
R29	NATURAL RESOURCES DEPARTMENT	-	62	-	84,303	52,886	-
R32	POLLUTION CONTROL AGENCY	-	-	-	10,244	12,897	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	4,264	14,080	-
T79	TRANSPORTATION DEPARTMENT	-	234,645	-	481,649	41,924	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	2,485	125	-
O	OTHER	-	427,935	-	50	-	-
Total		0	0	0	0	(0)	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

SUM OF PERCENT

11.3

Accounting & Procurement Transactions - FY (Actual)

11.4

Accounting & Procurement Transactions - FY (Actual)

11.5

Federal Cash Receipts - FY (Actual)

11.6

Net Administrative Expenditures by Division

12.2

DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
	1.2 Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrly Materials Management C					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll	(1,998,256)				
G10-11.4	Accounting Services	-	(2,400,292)			
G10-11.5	Financial Reporting	-	-	(3,710,873)		
G10-11.6	Financial Reporting - Single Audit	-	-	-	(61,104)	
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	(2,489,021)
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	51	22	34	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	1,481	187	289	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

SUM OF PERCENT

11.3

Accounting & Procurement
Transactions - FY (Actual)

11.4

Accounting & Procurement
Transactions - FY (Actual)

11.5

Federal Cash Receipts - FY
(Actual)

11.6

Net Administrative Expenditures by
Division

12.2

DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
L49-15.12	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 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	846	235	363	-	-
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	1,256	205	317	-	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management C	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	147	79	122	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	455	176	272	-	2,489,021
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	221	31	49	-	-
G10-9.2	Debt Management Division	230	36	56	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	429	41	63	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	1,181	115	177	-	-
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	-	48	74	-	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	803	69	106	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

SUM OF PERCENT

11.3

Accounting & Procurement
Transactions - FY (Actual)

11.4

Accounting & Procurement
Transactions - FY (Actual)

11.5

Federal Cash Receipts - FY
(Actual)

11.6

Net Administrative Expenditures by
Division

12.2

DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	21,707	13,750	21,258	20	-
B11	COSMETOLOGIST EXAMINERS BOARD	547	780	1,206	-	-
B10	CANNABIS MANAGEMENT OFFICE	57	-	-	-	-
B13	COMMERCE DEPARTMENT	14,471	20,818	32,185	912	-
B14	ANIMAL HEALTH BOARD	2,203	1,066	1,647	3	-
B15	BARBER EXAMINERS BOARD	84	195	301	-	-
B20	EXPLORE MINNESOTA TOURISM	1,204	596	921	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	47,981	159,490	246,573	3,574	-
B24	PUBLIC FACILITIES AUTHORITY	516	447	692	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	9,541	4,000	6,184	-	-
B41	WORKERS' COMP COURT OF APPEALS	324	63	97	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	13,535	20,920	32,343	19	-
B43	IRON RANGE RESOURCES	1,081	1,354	2,093	-	-
B7E	ARCHITECTURE, ENGINEERING BD	213	461	712	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	0	-	-
B7P	ACCOUNTANCY BOARD	177	378	585	-	-
B7S	PRIVATE DETECTIVES BOARD	99	41	64	-	-
B82	PUBLIC UTILITIES COMMISSION	5,960	4,163	6,436	-	-
B9D	AMATEUR SPORTS COMMISSION	84	26	41	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	1	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	1,735	907	1,402	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	394,547	197,509	305,351	1,901	-
E37	EDUCATION DEPARTMENT	14,444	30,314	46,866	4,771	-
E39	PROF EDUCATOR LICENSING STD BD	640	390	603	-	-
E40	HISTORICAL SOCIETY	-	17	27	-	-
E44	MINNESOTA STATE ACADEMIES	5,968	1,820	2,814	-	-
E50	ARTS BOARD	821	1,095	1,693	3	-
E60	OFFICE OF HIGHER EDUCATION	2,925	2,254	3,484	-	-
E77	ZOOLOGICAL BOARD	8,881	3,339	5,162	0	-
E81	UNIVERSITY OF MINNESOTA	-	381	589	-	-
E95	HUMANITIES COMMISSION	-	12	18	-	-
E97	SCIENCE MUSEUM	-	4	6	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	47	7	10	-	-
G02	ADMINISTRATION DEPARTMENT	21,349	23,085	35,689	-	-
G03	LOTTERY	3,976	302	467	-	-
G05	RACING COMMISSION	1,667	821	1,270	-	-
G06	ATTORNEY GENERAL	10,538	1,439	2,225	10	-
G09	GAMBLING CONTROL BOARD	1,164	240	371	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	5,840	2,814	4,351	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

SUM OF PERCENT

11.3

Accounting & Procurement Transactions - FY (Actual)

11.4

Accounting & Procurement Transactions - FY (Actual)

11.5

Federal Cash Receipts - FY (Actual)

11.6

Net Administrative Expenditures by Division

12.2

DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
G17	HUMAN RIGHTS DEPARTMENT	1,427	269	416	-	-
G19	INDIAN AFFAIRS COUNCIL	221	156	241	-	-
G38	INVESTMENT BOARD	1,021	461	713	-	-
G39	GOVERNORS OFFICE	1,900	284	439	-	-
G45	MEDIATION SERVICES DEPARTMENT	360	141	218	-	-
G46	MN.IT	82,146	17,194	26,582	-	-
G53	SECRETARY OF STATE	3,558	2,162	3,342	5	-
G61	OFFICE OF STATE AUDITOR	2,432	494	764	-	-
G62	MINN STATE RETIREMENT SYSTEM	3,669	5,099	7,884	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,967	9,936	15,360	-	-
G67	REVENUE DEPARTMENT	37,861	2,731	4,223	-	-
G69	TEACHERS RETIREMENT ASSOC	2,425	5,613	8,677	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	103,181	159,519	-	-
G92	OMBUDSPERSON FOR FAMILIES	122	88	136	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	25	54	83	-	-
G96	UNIFORM LAWS COMMISSION	-	2	3	-	-
G9J	CAMPAIGN FINANCE BOARD	235	278	429	-	-
G9K	ADMINISTRATIVE HEARINGS	2,013	1,178	1,821	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	107	63	98	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	181	94	145	-	-
G9N	ASIAN PACIFIC COUNCIL	99	88	136	-	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	0	0	-	-
G9Q	MMB DEBT SERVICE	-	386	596	-	-
G9R	MMB NON-OPERATING	-	262,149	405,285	23	-
G9V	RARE DISEASE ADVISORY COUNCIL	53	18	28	-	-
G9X	CAPITOL AREA ARCHITECT	120	35	54	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	258	122	189	-	-
GPR	PAYROLL CLEARING	-	7	10	-	-
H12	HEALTH DEPARTMENT	66,804	31,474	48,660	1,155	-
H55	HUMAN SERVICES DEPARTMENT	154,738	462,800	715,493	44,989	-
H55b	HUMAN SERVICES SOS	98,251	24,941	38,558	-	-
H55c	HUMAN SERVICES MSOP	18,989	2,799	4,327	-	-
H60	MNSURE	5,440	398	615	1	-
H75	VETERANS AFFAIRS DEPARTMENT	48,664	13,688	21,162	150	-
H7B	MEDICAL PRACTICE BOARD	695	821	1,269	-	-
H7C	NURSING BOARD	978	748	1,157	-	-
H7D	PHARMACY BOARD	626	514	794	0	-
H7F	DENTISTRY BOARD	479	646	999	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	185	204	315	-	-
H7J	OPTOMETRY BOARD	51	130	200	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	114	269	415	-	-
H7L	SOCIAL WORK BOARD	332	580	897	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	72	186	288	-	-
H7Q	PODIATRIC MEDICINE	21	101	156	-	-
H7R	VETERINARY MEDICINE BOARD	63	192	296	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	339	319	494	0	-
H7U	DIETETICS & NUTRITION PRACTICE	30	118	183	-	-
H7V	PSYCHOLOGY BOARD	303	253	391	-	-
H7W	PHYSICAL THERAPY BOARD	74	262	406	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	173	513	793	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	71	258	398	-	-
H8A	FOSTER YOUTH OMBUDPERSON	14	1	1	-	-
H9G	OMBUDSMAN MH/DD	552	107	166	-	-
J33	TRIAL COURTS	73,860	62,154	96,091	4	-
J40	STATE COMPETENCY ATTAINMENT BD	-	0	0	-	-
J50	STATE GUARDIAN AD LITEM	8,027	833	1,287	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

SUM OF PERCENT
11.3

Accounting & Procurement Transactions - FY (Actual)
11.4

Accounting & Procurement Transactions - FY (Actual)
11.5

Federal Cash Receipts - FY (Actual)
11.6

Net Administrative Expenditures by Division
12.2

DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
J52	PUBLIC DEFENSE BOARD	23,403	1,909	2,951	-	-
J58	COURT OF APPEALS	2,292	127	197	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	14,327	2,895	4,476	4	-
J68	TAX COURT	290	60	93	-	-
J70	JUDICIAL STANDARDS BOARD	83	74	114	-	-
L10	LEGISLATURE COORDINATING COMM	3,258	1,332	2,059	-	-
L11	SENATE	6,827	57	88	-	-
L12	HOUSE	-	49	76	-	-
L49	LEGISLATIVE AUDITOR	223	10	15	-	-
P01	MILITARY AFFAIRS DEPARTMENT	12,887	16,801	25,974	221	-
P07	PUBLIC SAFETY DEPARTMENT	71,526	136,059	210,349	547	-
P08	OMBUDSPERSON FOR CORRECTIONS	153	62	96	-	-
P78	CORRECTIONS DEPARTMENT	144,395	22,136	34,223	1	-
P80	CANNABIS EXPUNGEMENT BOARD	-	0	0	-	-
P7T	PEACE OFFICERS BOARD (POST)	376	262	405	-	-
P9E	SENTENCING GUIDELINES COMM	164	41	64	-	-
R28	MINN CONSERVATION CORPS	-	4	6	-	-
R29	NATURAL RESOURCES DEPARTMENT	165,549	101,841	157,448	192	-
R32	POLLUTION CONTROL AGENCY	33,048	12,375	19,132	58	-
R9P	WATER AND SOIL RESOURCES BOARD	12,411	5,151	7,964	6	-
T79	TRANSPORTATION DEPARTMENT	282,476	581,851	899,547	2,533	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	3,002	4,641	-	-
O	OTHER	-	61	94	-	-
	Total	0	0	(0)	0	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Accounting & Procurement Transactions - FY (Actual) 12.4	SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8
DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	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 & Control)					
	G02-4.10 Central Mail					
	G02-4.11 Office of Enterprise Continuous Improvement					
	G02-4.12 Grants Management					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning (fmrly IC&A)					
	G10-9.2 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - Other					
	G10-10.2 MMB - Budget Division					
	G10-10.3 Analysis & Control (EBO's)					
	G10-10.4 Budget Operations and Planning					
	G10-10.5 Budget Division - Non Allocable					
	G10-11.2 MMB - Accounting Division					
	G10-11.3 Central Payroll					
	G10-11.4 Accounting Services					
	G10-11.5 Financial Reporting					
	G10-11.6 Financial Reporting - Single Audit					
	G10-11.7 Accounting Services - Non Allocable					
	G10-12.2 MMB I.T - Management and Administration					
	G10-12.4 Accounting & Procurement Operations and System Support	(7,466,936)				
	G10-12.5 Personnel Operations and System Support	-	(6,011,642)			
	G10-12.6 Budget Service - Computer Operations	-	-	(308,072)		
	G10-12.7 Personnel Operations Special Billing	-	-	-	(3,937,562)	
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	(7,312,616)
	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	69	154	1	101	68
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	582	4,456	151	2,918	570
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Accounting & Procurement
Transactions - FY (Actual)
12.4

SUM OF PERCENT
12.5

Number of Budget
Transactions - FY (Actual)
12.6

SUM OF PERCENT
12.7

Accounting & Procurement
Transactions - FY (Actual)
12.8

DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
L49-15.12	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 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	730	-	-	-	715
G02-3.2	Admin Management Services	-	2,546	92	1,667	-
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	638	3,779	106	2,475	625
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management I	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	246	444	102	291	241
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	546	1,368	259	896	535
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	98	665	60	436	96
G10-9.2	Debt Management Division	112	693	78	454	110
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	126	1,290	76	845	124
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	357	3,553	230	2,327	349
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	150	-	74	-	146
G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	214	2,415	130	1,582	209
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Accounting & Procurement
Transactions - FY (Actual)
12.4

SUM OF PERCENT
12.5

Number of Budget
Transactions - FY (Actual)
12.6

SUM OF PERCENT
12.7

Accounting & Procurement
Transactions - FY (Actual)
12.8

DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-
99	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	42,775	65,303	13,757	42,773	41,891
B11	COSMETOLOGIST EXAMINERS BOARD	2,428	1,646	113	1,078	2,378
B10	CANNABIS MANAGEMENT OFFICE	-	170	-	111	-
B13	COMMERCE DEPARTMENT	64,762	43,534	3,607	28,515	63,423
B14	ANIMAL HEALTH BOARD	3,315	6,629	838	4,342	3,246
B15	BARBER EXAMINERS BOARD	606	252	75	165	593
B20	EXPLORE MINNESOTA TOURISM	1,854	3,621	1,015	2,372	1,816
B22	EMPLOYMENT & ECONOMIC DEVELOP	496,149	144,348	15,550	94,546	485,895
B24	PUBLIC FACILITIES AUTHORITY	1,391	1,553	991	1,017	1,363
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	12,444	28,702	1,287	18,800	12,187
B41	WORKERS' COMP COURT OF APPEALS	195	975	49	638	191
B42	LABOR AND INDUSTRY DEPARTMENT	65,079	40,720	4,298	26,671	63,734
B43	IRON RANGE RESOURCES	4,211	3,253	790	2,131	4,124
B7E	ARCHITECTURE, ENGINEERING BD	1,433	642	48	421	1,403
B7G	COMBATIVE SPORTS COMMISSION	0	-	3	-	0
B7P	ACCOUNTANCY BOARD	1,177	532	65	348	1,153
B7S	PRIVATE DETECTIVES BOARD	129	296	39	194	126
B82	PUBLIC UTILITIES COMMISSION	12,950	17,930	114	11,744	12,682
B9D	AMATEUR SPORTS COMMISSION	82	252	82	165	80
B9V	AGRICULTURE UTILIZATION RESRCH	2	-	8	-	1
E25	PERPICH CTR FOR ARTS EDUCATION	2,821	5,220	1,438	3,419	2,763
E26	MN STATE COLLEGES/UNIVERSITIES	614,420	1,186,973	8,120	777,455	601,721
E37	EDUCATION DEPARTMENT	94,302	43,453	10,252	28,461	92,353
E39	PROF EDUCATOR LICENSING STD BD	1,213	1,925	186	1,261	1,188
E40	HISTORICAL SOCIETY	53	-	142	-	52
E44	MINNESOTA STATE ACADEMIES	5,662	17,954	2,176	11,760	5,545
E50	ARTS BOARD	3,406	2,470	587	1,618	3,336
E60	OFFICE OF HIGHER EDUCATION	7,011	8,799	1,881	5,763	6,866
E77	ZOOLOGICAL BOARD	10,388	26,719	1,625	17,500	10,173
E81	UNIVERSITY OF MINNESOTA	1,186	-	741	-	1,162
E95	HUMANITIES COMMISSION	37	-	61	-	36
E97	SCIENCE MUSEUM	12	-	47	-	11
E9W	HIGHER ED FACILITIES AUTHORITY	21	140	11	92	20
G02	ADMINISTRATION DEPARTMENT	71,812	64,228	3,828	42,068	70,328
G03	LOTTERY	940	11,961	383	7,834	920
G05	RACING COMMISSION	2,556	5,016	439	3,286	2,503
G06	ATTORNEY GENERAL	4,477	31,702	1,017	20,764	4,385
G09	GAMBLING CONTROL BOARD	746	3,501	123	2,293	731
G10	MINNESOTA MANAGEMENT & BUDGET	8,755	17,570	2,402	11,508	8,574

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Accounting & Procurement
Transactions - FY (Actual)
12.4

SUM OF PERCENT
12.5

Number of Budget
Transactions - FY (Actual)
12.6

SUM OF PERCENT
12.7

Accounting & Procurement
Transactions - FY (Actual)
12.8

DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
G17	HUMAN RIGHTS DEPARTMENT	838	4,292	194	2,811	820
G19	INDIAN AFFAIRS COUNCIL	485	664	239	435	475
G38	INVESTMENT BOARD	1,434	3,071	83	2,011	1,405
G39	GOVERNORS OFFICE	882	5,717	215	3,744	864
G45	MEDIATION SERVICES DEPARTMENT	438	1,084	125	710	429
G46	MN.IT	53,487	247,133	6,602	161,869	52,382
G53	SECRETARY OF STATE	6,725	10,705	865	7,011	6,586
G61	OFFICE OF STATE AUDITOR	1,537	7,315	241	4,791	1,506
G62	MINN STATE RETIREMENT SYSTEM	15,864	11,039	176	7,231	15,536
G63	PUBLIC EMPLOYEES RETIRE ASSOC	30,908	8,925	246	5,846	30,269
G67	REVENUE DEPARTMENT	8,497	113,901	5,255	74,604	8,322
G69	TEACHERS RETIREMENT ASSOC	17,460	7,295	640	4,778	17,099
G90	REVENUE INTERGOVT PAYMENTS	320,981	-	1,845	-	314,347
G92	OMBUDSPERSON FOR FAMILIES	274	368	66	241	268
G93	OMBUD AMERICAN INDIAN FAMILIES	168	74	68	49	164
G96	UNIFORM LAWS COMMISSION	6	-	11	-	6
G9J	CAMPAIGN FINANCE BOARD	863	706	191	462	846
G9K	ADMINISTRATIVE HEARINGS	3,664	6,055	380	3,966	3,588
G9L	COUNCIL FOR MINNESOTANS OF AFR	196	322	83	211	192
G9M	MINNESOTA COUNCIL ON LATINO AF	293	545	85	357	287
G9N	ASIAN PACIFIC COUNCIL	273	298	108	195	267
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0	-	2	-	0
G9Q	MMB DEBT SERVICE	1,200	-	1,481	-	1,175
G9R	MMB NON-OPERATING	815,505	-	1,103	-	798,651
G9V	RARE DISEASE ADVISORY COUNCIL	56	161	50	105	55
G9X	CAPITOL AREA ARCHITECT	109	360	72	236	107
G9Y	MN STATE COUNCIL ON DISABILITY	379	778	128	509	372
GPR	PAYROLL CLEARING	21	-	-	-	20
H12	HEALTH DEPARTMENT	97,912	200,977	16,615	131,638	95,888
H55	HUMAN SERVICES DEPARTMENT	1,439,700	465,520	13,123	304,910	1,409,945
H55b	HUMAN SERVICES SOS	77,586	295,583	10,425	193,604	75,983
H55c	HUMAN SERVICES MSOP	8,707	57,128	803	37,419	8,527
H60	MNSURE	1,237	16,367	264	10,720	1,211
H75	VETERANS AFFAIRS DEPARTMENT	42,581	146,404	8,078	95,893	41,701
H7B	MEDICAL PRACTICE BOARD	2,554	2,090	219	1,369	2,501
H7C	NURSING BOARD	2,328	2,943	134	1,928	2,280
H7D	PHARMACY BOARD	1,598	1,883	303	1,234	1,565
H7F	DENTISTRY BOARD	2,011	1,441	217	944	1,970
H7H	CHIROPRACTIC EXAMINERS BOARD	634	556	118	364	621
H7J	OPTOMETRY BOARD	403	153	81	100	395
H7K	EXEC FOR LT SVCS & SUPPORTS BD	836	344	124	225	818
H7L	SOCIAL WORK BOARD	1,805	999	123	655	1,768
H7M	MARRIAGE AND FAMILY THERAPY BD	580	217	90	142	568
H7Q	PODIATRIC MEDICINE	313	63	98	41	306
H7R	VETERINARY MEDICINE BOARD	596	190	76	124	584
H7S	EMERGENCY MEDICAL SERVICES OFF	994	1,021	248	669	973
H7U	DIETETICS & NUTRITION PRACTICE	368	91	83	60	361
H7V	PSYCHOLOGY BOARD	787	912	88	597	771
H7W	PHYSICAL THERAPY BOARD	816	221	88	145	799
H7X	BEHAVIORAL HEALTH & THERAPY BD	1,595	520	126	341	1,562
H7Y	OCCUPATIONAL THERAPY PRACT BD	801	213	74	140	785
H8A	FOSTER YOUTH OMBUDPERSON	2	43	26	28	2
H9G	OMBUDSMAN MH/DD	333	1,661	63	1,088	326
J33	TRIAL COURTS	193,352	222,204	13,020	145,541	189,356
J40	STATE COMPETENCY ATTAINMENT BD	0	-	3	-	0
J50	STATE GUARDIAN AD LITEM	2,590	24,150	674	15,818	2,537

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Accounting & Procurement Transactions - FY (Actual) 12.4	SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8
DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
J52	PUBLIC DEFENSE BOARD	5,938	70,405	1,412	46,115	5,815
J58	COURT OF APPEALS	396	6,896	91	4,517	388
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	9,007	43,101	2,223	28,231	8,821
J68	TAX COURT	187	872	65	571	183
J70	JUDICIAL STANDARDS BOARD	230	250	109	164	226
L10	LEGISLATURE COORDINATING COMM	4,142	9,801	793	6,420	4,057
L11	SENATE	177	20,538	64	13,452	173
L12	HOUSE	154	-	58	-	150
L49	LEGISLATIVE AUDITOR	30	670	17	439	30
P01	MILITARY AFFAIRS DEPARTMENT	52,265	38,768	1,134	25,393	51,185
P07	PUBLIC SAFETY DEPARTMENT	423,259	215,181	26,697	140,941	414,511
P08	OMBUDSPERSON FOR CORRECTIONS	193	460	50	301	189
P78	CORRECTIONS DEPARTMENT	68,862	434,406	15,204	284,531	67,439
P80	CANNABIS EXPUNGEMENT BOARD	0	-	2	-	0
P7T	PEACE OFFICERS BOARD (POST)	814	1,132	66	741	797
P9E	SENTENCING GUIDELINES COMM	128	494	63	324	126
R28	MINN CONSERVATION CORPS	12	-	30	-	11
R29	NATURAL RESOURCES DEPARTMENT	316,813	498,046	40,999	326,215	310,265
R32	POLLUTION CONTROL AGENCY	38,496	99,422	9,998	65,121	37,700
R9P	WATER AND SOIL RESOURCES BOARD	16,024	37,338	10,916	24,456	15,693
T79	TRANSPORTATION DEPARTMENT	1,810,048	849,813	32,501	556,619	1,772,640
T9B	METROPOLITAN COUNCIL/TRANSPORT	9,338	-	97	-	9,145
O	OTHER	190	-	-	-	186
Total		(0)	0	0	(0)	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Net Administrative
Expenditures by Division
13.2

SUM OF PERCENT
13.3

Net Administrative
Expenditures by Division
14.2

SUM OF PERCENT
14.3

Legislative Auditor General
Support
15.2

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	1.2 Fixed Asset Depreciation					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 Real Estate and Construction Services - Leasing					
	G02-4.7 Real Property					
	G02-4.8 Office of State Procurement (fmrlly Materials Management C					
	G02-4.10 Central Mail					
	G02-4.11 Office of Enterprise Continuous Improvement					
	G02-4.12 Grants Management					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning (fmrlly IC&A)					
	G10-9.2 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - Other					
	G10-10.2 MMB - Budget Division					
	G10-10.3 Analysis & Control (EBO's)					
	G10-10.4 Budget Operations and Planning					
	G10-10.5 Budget Division - Non Allocable					
	G10-11.2 MMB - Accounting Division					
	G10-11.3 Central Payroll					
	G10-11.4 Accounting Services					
	G10-11.5 Financial Reporting					
	G10-11.6 Financial Reporting - Single Audit					
	G10-11.7 Accounting Services - Non Allocable					
	G10-12.2 MMB I.T - Management and Administration					
	G10-12.4 Accounting & Procurement Operations and System Support					
	G10-12.5 Personnel Operations and System Support					
	G10-12.6 Budget Service - Computer Operations					
	G10-12.7 Personnel Operations Special Billing					
	G10-12.8 Accounting & Procurement Operations Special Billing					
	G10-12.9 MMB - OTHER - Non-Allocable					
	G10-13.2 State HR, Benefits & Labor Relations	(514)				
	G10-13.3 Personnel Administration	514	(6,891,444)			
	G02-13.5 Employee Relations - Non Allocable	-	-			
	G45-14.2 Mediation Services	-	176	(865)		
	G45-14.3 Mediation Services	-	-	865	(1,052,575)	
	G45-14.4 Mediation/Representation	-	-	-	-	
	L49-15.2 Legislative Auditor	-	5,108	-	780	(4,180,911)
	L49-15.3 Financial Audits	-	-	-	-	4,180,911
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Net Administrative Expenditures by Division 13.2	SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2
		State HR, Benefits & Labor				
DP#	Name	Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
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 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	-	2,918	-	446	-
G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	4,333	-	662	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management C	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	509	-	78	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	1,568	-	240	-
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	763	-	117	-
G10-9.2	Debt Management Division	-	795	-	121	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	1,479	-	226	-
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	-	4,074	-	622	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	2,768	-	423	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	27	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Net Administrative
Expenditures by Division
13.2

SUM OF PERCENT
13.3

Net Administrative
Expenditures by Division
14.2

SUM OF PERCENT
14.3

Legislative Auditor General
Support
15.2

State HR, Benefits & Labor

DP#	Name	Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-
99	Consumer Agencies	-	-	-	-	-
B04	AGRICULTURE DEPARTMENT	-	74,860	-	11,434	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	1,887	-	288	-
B10	CANNABIS MANAGEMENT OFFICE	-	195	-	30	-
B13	COMMERCE DEPARTMENT	-	49,906	-	7,622	-
B14	ANIMAL HEALTH BOARD	-	7,599	-	1,161	-
B15	BARBER EXAMINERS BOARD	-	289	-	44	-
B20	EXPLORE MINNESOTA TOURISM	-	4,151	-	634	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	165,473	-	25,274	-
B24	PUBLIC FACILITIES AUTHORITY	-	1,781	-	272	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	32,903	-	5,025	-
B41	WORKERS' COMP COURT OF APPEALS	-	1,117	-	171	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	46,679	-	7,130	-
B43	IRON RANGE RESOURCES	-	3,730	-	570	-
B7E	ARCHITECTURE, ENGINEERING BD	-	736	-	112	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	610	-	93	-
B7S	PRIVATE DETECTIVES BOARD	-	340	-	52	-
B82	PUBLIC UTILITIES COMMISSION	-	20,554	-	3,139	-
B9D	AMATEUR SPORTS COMMISSION	-	288	-	44	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	5,983	-	914	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	1,360,686	-	207,826	-
E37	EDUCATION DEPARTMENT	-	49,812	-	7,608	-
E39	PROF EDUCATOR LICENSING STD BD	-	2,206	-	337	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	20,581	-	3,144	-
E50	ARTS BOARD	-	2,832	-	433	-
E60	OFFICE OF HIGHER EDUCATION	-	10,086	-	1,541	-
E77	ZOOLOGICAL BOARD	-	30,629	-	4,678	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	160	-	25	-
G02	ADMINISTRATION DEPARTMENT	-	73,627	-	11,246	-
G03	LOTTERY	-	13,711	-	2,094	-
G05	RACING COMMISSION	-	5,750	-	878	-
G06	ATTORNEY GENERAL	-	36,341	-	5,551	-
G09	GAMBLING CONTROL BOARD	-	4,013	-	613	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	20,141	-	3,076	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Net Administrative
Expenditures by Division
13.2

SUM OF PERCENT
13.3

Net Administrative
Expenditures by Division
14.2

SUM OF PERCENT
14.3

Legislative Auditor General
Support
15.2

State HR, Benefits & Labor

DP#	Name	Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
G17	HUMAN RIGHTS DEPARTMENT	-	4,920	-	751	-
G19	INDIAN AFFAIRS COUNCIL	-	761	-	116	-
G38	INVESTMENT BOARD	-	3,520	-	538	-
G39	GOVERNORS OFFICE	-	6,553	-	1,001	-
G45	MEDIATION SERVICES DEPARTMENT	-	1,242	-	190	-
G46	MN.IT	-	283,300	-	43,270	-
G53	SECRETARY OF STATE	-	12,271	-	1,874	-
G61	OFFICE OF STATE AUDITOR	-	8,386	-	1,281	-
G62	MINN STATE RETIREMENT SYSTEM	-	12,655	-	1,933	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	10,231	-	1,563	-
G67	REVENUE DEPARTMENT	-	130,571	-	19,943	-
G69	TEACHERS RETIREMENT ASSOC	-	8,363	-	1,277	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	422	-	64	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	85	-	13	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	809	-	124	-
G9K	ADMINISTRATIVE HEARINGS	-	6,942	-	1,060	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	369	-	56	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	624	-	95	-
G9N	ASIAN PACIFIC COUNCIL	-	342	-	52	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	184	-	28	-
G9X	CAPITOL AREA ARCHITECT	-	413	-	63	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	891	-	136	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	230,390	-	35,189	-
H55	HUMAN SERVICES DEPARTMENT	-	533,648	-	81,508	-
H55b	HUMAN SERVICES SOS	-	338,842	-	51,753	-
H55c	HUMAN SERVICES MSOP	-	65,489	-	10,003	-
H60	MNSURE	-	18,762	-	2,866	-
H75	VETERANS AFFAIRS DEPARTMENT	-	167,830	-	25,634	-
H7B	MEDICAL PRACTICE BOARD	-	2,396	-	366	-
H7C	NURSING BOARD	-	3,374	-	515	-
H7D	PHARMACY BOARD	-	2,159	-	330	-
H7F	DENTISTRY BOARD	-	1,651	-	252	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	638	-	97	-
H7J	OPTOMETRY BOARD	-	175	-	27	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	394	-	60	-
H7L	SOCIAL WORK BOARD	-	1,146	-	175	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	249	-	38	-
H7Q	PODIATRIC MEDICINE	-	72	-	11	-
H7R	VETERINARY MEDICINE BOARD	-	218	-	33	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	1,170	-	179	-
H7U	DIETETICS & NUTRITION PRACTICE	-	105	-	16	-
H7V	PSYCHOLOGY BOARD	-	1,045	-	160	-
H7W	PHYSICAL THERAPY BOARD	-	254	-	39	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	596	-	91	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	244	-	37	-
H8A	FOSTER YOUTH OMBUDPERSON	-	49	-	7	-
H9G	OMBUDSMAN MH/DD	-	1,904	-	291	-
J33	TRIAL COURTS	-	254,723	-	38,905	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	27,684	-	4,228	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Net Administrative
Expenditures by Division
13.2

SUM OF PERCENT
13.3

Net Administrative
Expenditures by Division
14.2

SUM OF PERCENT
14.3

Legislative Auditor General
Support
15.2

State HR, Benefits & Labor

DP#	Name	Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
J52	PUBLIC DEFENSE BOARD	-	80,709	-	12,327	-
J58	COURT OF APPEALS	-	7,905	-	1,207	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	-	49,409	-	7,546	-
J68	TAX COURT	-	1,000	-	153	-
J70	JUDICIAL STANDARDS BOARD	-	286	-	44	-
L10	LEGISLATURE COORDINATING COMM	-	11,236	-	1,716	-
L11	SENATE	-	23,543	-	3,596	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	769	-	117	-
P01	MILITARY AFFAIRS DEPARTMENT	-	44,442	-	6,788	-
P07	PUBLIC SAFETY DEPARTMENT	-	246,673	-	37,676	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	527	-	81	-
P78	CORRECTIONS DEPARTMENT	-	497,981	-	76,060	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	1,298	-	198	-
P9E	SENTENCING GUIDELINES COMM	-	567	-	87	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	570,935	-	87,203	-
R32	POLLUTION CONTROL AGENCY	-	113,973	-	17,408	-
R9P	WATER AND SOIL RESOURCES BOARD	-	42,802	-	6,537	-
T79	TRANSPORTATION DEPARTMENT	-	974,183	-	148,793	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	-	-	-
Total		0	0	0	0	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Financial Audits
15.3

Program Audits
15.4

Single Audits
15.5

Legislative Auditor General Support
15.6

Financial Audits Outdoor
15.7

DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
	1.2 Fixed Asset Depreciation					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 Real Estate and Construction Services - Leasing					
	G02-4.7 Real Property					
	G02-4.8 Office of State Procurement (fmrlly Materials Management [
	G02-4.10 Central Mail					
	G02-4.11 Office of Enterprise Continuous Improvement					
	G02-4.12 Grants Management					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning (fmrlly IC&A)					
	G10-9.2 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - Other					
	G10-10.2 MMB - Budget Division					
	G10-10.3 Analysis & Control (EBO's)					
	G10-10.4 Budget Operations and Planning					
	G10-10.5 Budget Division - Non Allocable					
	G10-11.2 MMB - Accounting Division					
	G10-11.3 Central Payroll					
	G10-11.4 Accounting Services					
	G10-11.5 Financial Reporting					
	G10-11.6 Financial Reporting - Single Audit					
	G10-11.7 Accounting Services - Non Allocable					
	G10-12.2 MMB I.T - Management and Administration					
	G10-12.4 Accounting & Procurement Operations and System Support					
	G10-12.5 Personnel Operations and System Support					
	G10-12.6 Budget Service - Computer Operations					
	G10-12.7 Personnel Operations Special Billing					
	G10-12.8 Accounting & Procurement Operations Special Billing					
	G10-12.9 MMB - OTHER - Non-Allocable					
	G10-13.2 State HR, Benefits & Labor Relations					
	G10-13.3 Personnel Administration					
	G02-13.5 Employee Relations - Non Allocable					
	G45-14.2 Mediation Services					
	G45-14.3 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor					
	L49-15.3 Financial Audits	(9,254,046)				
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7
DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
L49-15.12	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 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	-	-	-	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management [-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	1,739,838	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7
DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	43,897	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
B13	COMMERCE DEPARTMENT	27,825	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	221,389	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVFN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	25,349	-	-	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	62,365	-	-	-	-
B43	IRON RANGE RESOURCES	370,451	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	6,700	-	-	-	-
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	15,402	-	-	-	-
E37	EDUCATION DEPARTMENT	49,634	-	-	-	-
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	185,577	-	-	-	-
G03	LOTTERY	9,376	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	147,214	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	41,363	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - 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
G17	HUMAN RIGHTS DEPARTMENT	163,964	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38	INVESTMENT BOARD	491,104	-	-	-	-
G39	GOVERNORS OFFICE	178,463	-	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	2,016	-	-	-	-
G46	MN.IT	424,964	-	-	-	-
G53	SECRETARY OF STATE	126,612	-	-	-	-
G61	OFFICE OF STATE AUDITOR	185,326	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	393,987	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	208,306	-	-	-	-
G67	REVENUE DEPARTMENT	42,987	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	211,912	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	14,759	-	-	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS 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	750,552	-	-	-	-
H55	HUMAN SERVICES DEPARTMENT	1,360,986	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	5,671	-	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	39,710	-	-	-	-
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	276,598	-	-	-	-
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	10,881	-	-	-	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

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

DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
J52	PUBLIC DEFENSE BOARD	7,843	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	6,410	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	92,526	-	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	261,565	-	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	208,369	-	-	-	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	199,275	-	-	-	-
R32	POLLUTION CONTROL AGENCY	14,741	-	-	-	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	449,001	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	97,825	-	-	-	-
O	OTHER	81,314	-	-	-	-
	Total	0	0	0	0	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

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

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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

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

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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

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

DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-
99	Consumer Agencies	-	-	-	-	-
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
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	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Financial Audits Art 15.8	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12
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DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
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	-	-	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS 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	-	-	-	-	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

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

DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
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	-	-	-	-	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Program Audits Clean
Water
15.13

Program Audits Parks &
Trails
15.14

Federal Cash Receipts - FY
(Actual)
16.2

Accounting & Procurement
Transactions - FY (Actual)
17.0

Net Administrative
Expenditures
20.0

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	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 Support					
	G10-12.5 Personnel Operations and System Support					
	G10-12.6 Budget Service - Computer Operations					
	G10-12.7 Personnel Operations Special Billing					
	G10-12.8 Accounting & Procurement Operations Special Billing					
	G10-12.9 MMB - OTHER - Non-Allocable					
	G10-13.2 State HR, Benefits & Labor Relations					
	G10-13.3 Personnel Administration					
	G02-13.5 Employee Relations - Non Allocable					
	G45-14.2 Mediation Services					
	G45-14.3 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					
	L49-15.5 Single Audits					
	L49-15.6 Audit Comm					
	L49-15.7 Financial Audit- Outdoors					
	L49-15.8 Financial Audit- Art					
	L49-15.9 Financial Audit- Clean Water					
	L49-15.10 Financial Audit- Parks & Trails					
	L49-15.11 Program Audit- Outdoors					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Program Audits Clean Water 15.13	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0
DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION
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 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	(4,232,818)	
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	-	414	(100,303)
G02-3.2	Admin Management Services	-	-	-	-	928
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	-	-	-	362	1,839
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management [-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	139	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	310	-
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	55	-
G10-9.2	Debt Management Division	-	-	-	63	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	72	-
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	-	-	-	202	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	85	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	121	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	39	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	330	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Program Audits Clean Water 15.13	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0
DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti.	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	24,248	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	1,376	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	36,712	-
B14	ANIMAL HEALTH BOARD	-	-	-	1,879	-
B15	BARBER EXAMINERS BOARD	-	-	-	343	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	1,051	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	281,254	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	789	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	7,054	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	111	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	36,892	-
B43	IRON RANGE RESOURCES	-	-	-	2,387	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	812	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	-
B7P	ACCOUNTANCY BOARD	-	-	-	667	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	73	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	7,341	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	46	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	1	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	1,599	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	348,299	-
E37	EDUCATION DEPARTMENT	-	-	-	53,457	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	687	-
E40	HISTORICAL SOCIETY	-	-	-	30	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	3,210	-
E50	ARTS BOARD	-	-	-	1,931	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	3,974	-
E77	ZOOLOGICAL BOARD	-	-	-	5,889	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	672	-
E95	HUMANITIES COMMISSION	-	-	-	21	-
E97	SCIENCE MUSEUM	-	-	-	7	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	12	-
G02	ADMINISTRATION DEPARTMENT	-	-	-	40,709	97,536
G03	LOTTERY	-	-	-	533	-
G05	RACING COMMISSION	-	-	-	1,449	-
G06	ATTORNEY GENERAL	-	-	-	2,538	-
G09	GAMBLING CONTROL BOARD	-	-	-	423	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	4,963	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Program Audits Clean
Water
15.13

Program Audits Parks &
Trails
15.14

Federal Cash Receipts - FY
(Actual)
16.2

Accounting & Procurement
Transactions - FY (Actual)
17.0

Net Administrative
Expenditures
20.0

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	475	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	275	-
G38	INVESTMENT BOARD	-	-	-	813	-
G39	GOVERNORS OFFICE	-	-	-	500	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	248	-
G46	MN.IT	-	-	-	30,321	-
G53	SECRETARY OF STATE	-	-	-	3,812	-
G61	OFFICE OF STATE AUDITOR	-	-	-	871	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	8,993	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	17,521	-
G67	REVENUE DEPARTMENT	-	-	-	4,817	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	9,898	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	181,956	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	155	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	95	-
G96	UNIFORM LAWS COMMISSION	-	-	-	3	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	489	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	2,077	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	111	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	166	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	155	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	0	-
G9Q	MMB DEBT SERVICE	-	-	-	680	-
G9R	MMB NON-OPERATING	-	-	-	462,289	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	32	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	62	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	215	-
GPR	PAYROLL CLEARING	-	-	-	12	-
H12	HEALTH DEPARTMENT	-	-	-	55,504	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	816,129	-
H55b	HUMAN SERVICES SOS	-	-	-	43,982	-
H55c	HUMAN SERVICES MSOP	-	-	-	4,936	-
H60	MNSURE	-	-	-	701	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	24,138	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	1,448	-
H7C	NURSING BOARD	-	-	-	1,320	-
H7D	PHARMACY BOARD	-	-	-	906	-
H7F	DENTISTRY BOARD	-	-	-	1,140	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	359	-
H7J	OPTOMETRY BOARD	-	-	-	229	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	474	-
H7L	SOCIAL WORK BOARD	-	-	-	1,023	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	329	-
H7Q	PODIATRIC MEDICINE	-	-	-	177	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	338	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	563	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	209	-
H7V	PSYCHOLOGY BOARD	-	-	-	446	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	463	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	904	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	454	-
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	1	-
H9G	OMBUDSMAN MH/DD	-	-	-	189	-
J33	TRIAL COURTS	-	-	-	109,606	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	0	-
J50	STATE GUARDIAN AD LITEM	-	-	-	1,468	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Program Audits Clean
Water
15.13

Program Audits Parks &
Trails
15.14

Federal Cash Receipts - FY
(Actual)
16.2

Accounting & Procurement
Transactions - FY (Actual)
17.0

Net Administrative
Expenditures
20.0

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION
J52	PUBLIC DEFENSE BOARD	-	-	-	3,366	-
J58	COURT OF APPEALS	-	-	-	225	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	-	-	-	5,106	-
J68	TAX COURT	-	-	-	106	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	131	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	2,348	-
L11	SENATE	-	-	-	100	-
L12	HOUSE	-	-	-	87	-
L49	LEGISLATIVE AUDITOR	-	-	-	17	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	29,628	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	239,935	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	109	-
P78	CORRECTIONS DEPARTMENT	-	-	-	39,036	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	0	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	461	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	73	-
R28	MINN CONSERVATION CORPS	-	-	-	7	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	179,593	-
R32	POLLUTION CONTROL AGENCY	-	-	-	21,822	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	9,084	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	1,026,071	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	5,294	-
O	OTHER	-	-	-	107	-
	Total	0	0	0	0	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

**Net Administrative
Expenditures by Agency**
21.2

Sum Percent
21.3

Sum Percent
21.4

**Accounting & Procurement
Accounting Transactions**
21.5

**Net Administrative
Expenditures by Agency**
22.2

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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2
DP#	Name	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
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 9.2 Upgrade (Internally Developed Software Amorti:					
99	99YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services	(75,726)				
G02-3.3	Commissioner's Office	28,935	(28,935)			
G02-3.4	Human Resources	17,040	-	(17,040)		
G02-3.5	Financial Management and Reporting	29,752	-	-	(29,752)	
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	
G02-4.2	Government & Citizen Services	-	1,608	947	262	(24,215)
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	2,900
G02-4.7	Real Property	-	-	-	-	5,030
G02-4.8	Office of State Procurement (fmrlly Materials Management [-	-	-	-	11,117
G02-4.10	Central Mail	-	-	-	-	2,682
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	1,523
G02-4.12	Grants Management	-	-	-	-	963
G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Net Administrative
Expenditures by Agency
21.2

Sum Percent
21.3

Sum Percent
21.4

Accounting & Procurement
Accounting Transactions
21.5

Net Administrative
Expenditures by Agency
22.2

DP#	Name	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17 SWIFT 9.2	Upgrade (Internally Developed Software Amorti:	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
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	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
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	-	27,327	16,093	29,490	-
G03	LOTTERY	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Net Administrative
Expenditures by Agency
21.2

Sum Percent
21.3

Sum Percent
21.4

Accounting & Procurement
Accounting Transactions
21.5

Net Administrative
Expenditures by Agency
22.2

DP#	Name	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
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	-	-	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS 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	-	-	-	-	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2
DP#	Name	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
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	-	-	-	-	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
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)

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - 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 (fmrlly Materials Management I					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppor					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - 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
L49-15.12	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 9.2 Upgrade (Internally Developed Software Amorti:					
99	YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing	(2,900)				
G02-4.7	Real Property	-	(5,030)			
G02-4.8	Office of State Procurement (fmrly Materials Management [-	-	(11,117)		
G02-4.10	Central Mail	-	-	-	(2,682)	
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	(1,523)
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	-	-	-	-	0
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	8	-	0
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	1	-	0
G10-9.2	Debt Management Division	-	-	0	-	0
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	0	-	0
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	1
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	-	-	0	-	-
G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	2	-	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	-	-	7	-	1
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Leases 22.5	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11
		Real Estate and Construction Services -			Office of Enterprise	
DP#	Name	Leasing	Real Property	Office of State Procurement	Central Mail	Continuous Improvement
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	56	1	203	25	17
B11	COSMETOLOGIST EXAMINERS BOARD	11	-	4	3	0
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	0
B13	COMMERCE DEPARTMENT	6	0	202	89	11
B14	ANIMAL HEALTH BOARD	11	-	33	0	2
B15	BARBER EXAMINERS BOARD	-	-	2	1	0
B20	EXPLORE MINNESOTA TOURISM	-	-	13	1	1
B22	EMPLOYMENT & ECONOMIC DEVELOP	327	4	1,392	0	37
B24	PUBLIC FACILITIES AUTHORITY	-	-	10	-	0
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	23	-	29	4	7
B41	WORKERS' COMP COURT OF APPEALS	6	-	2	0	0
B42	LABOR AND INDUSTRY DEPARTMENT	45	-	65	27	10
B43	IRON RANGE RESOURCES	11	53	22	-	1
B7E	ARCHITECTURE, ENGINEERING BD	11	-	8	0	0
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	6	-	2	4	0
B7S	PRIVATE DETECTIVES BOARD	-	-	1	-	0
B82	PUBLIC UTILITIES COMMISSION	-	-	7	-	5
B9D	AMATEUR SPORTS COMMISSION	-	124	-	-	0
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	28	27	20	0	1
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	1	301
E37	EDUCATION DEPARTMENT	45	-	117	5	11
E39	PROF EDUCATOR LICENSING STD BD	-	-	9	4	0
E40	HISTORICAL SOCIETY	-	195	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	65	45	-	5
E50	ARTS BOARD	-	-	64	0	1
E60	OFFICE OF HIGHER EDUCATION	-	-	30	11	2
E77	ZOOLOGICAL BOARD	-	103	34	-	7
E81	UNIVERSITY OF MINNESOTA	-	-	0	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0
G02	ADMINISTRATION DEPARTMENT	17	-	196	10	16
G03	LOTTERY	56	-	-	1	3
G05	RACING COMMISSION	-	-	10	-	1
G06	ATTORNEY GENERAL	28	-	26	8	8
G09	GAMBLING CONTROL BOARD	17	-	2	-	1
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	20	44	4

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Leases 22.5	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11
		Real Estate and Construction Services -			Office of Enterprise	
DP#	Name	Leasing	Real Property	Office of State Procurement	Central Mail	Continuous Improvement
G17	HUMAN RIGHTS DEPARTMENT	-	-	7	3	1
G19	INDIAN AFFAIRS COUNCIL	11	-	5	0	0
G38	INVESTMENT BOARD	-	-	9	0	1
G39	GOVERNORS OFFICE	6	-	4	0	1
G45	MEDIATION SERVICES DEPARTMENT	-	-	4	0	0
G46	MN.IT	28	-	207	0	63
G53	SECRETARY OF STATE	17	-	42	8	3
G61	OFFICE OF STATE AUDITOR	17	-	17	0	2
G62	MINN STATE RETIREMENT SYSTEM	6	22	10	56	3
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	8	128	2
G67	REVENUE DEPARTMENT	28	-	45	599	29
G69	TEACHERS RETIREMENT ASSOC	-	-	15	63	2
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	5	0	0
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	3	0	0
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	6	-	2	4	0
G9K	ADMINISTRATIVE HEARINGS	11	-	16	21	2
G9L	COUNCIL FOR MINNESOTANS OF AFR	6	-	2	-	0
G9M	MINNESOTA COUNCIL ON LATINO AF	6	-	3	0	0
G9N	ASIAN PACIFIC COUNCIL	6	-	3	0	0
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	0	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	1	-	0
G9X	CAPITOL AREA ARCHITECT	-	-	1	0	0
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	5	1	0
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	248	-	408	92	51
H55	HUMAN SERVICES DEPARTMENT	563	457	296	199	118
H55b	HUMAN SERVICES SOS	-	-	216	-	75
H55c	HUMAN SERVICES MSOP	-	-	44	-	14
H60	MNSURE	-	-	4	8	4
H75	VETERANS AFFAIRS DEPARTMENT	56	231	247	2	37
H7B	MEDICAL PRACTICE BOARD	23	-	8	13	1
H7C	NURSING BOARD	-	-	5	16	1
H7D	PHARMACY BOARD	6	-	4	4	0
H7F	DENTISTRY BOARD	6	-	8	1	0
H7H	CHIROPRACTIC EXAMINERS BOARD	6	-	2	1	0
H7J	OPTOMETRY BOARD	6	-	1	0	0
H7K	EXEC FOR LT SVCS & SUPPORTS BD	23	-	3	2	0
H7L	SOCIAL WORK BOARD	-	-	2	5	0
H7M	MARRIAGE AND FAMILY THERAPY BD	6	-	2	1	0
H7Q	PODIATRIC MEDICINE	-	-	1	0	0
H7R	VETERINARY MEDICINE BOARD	6	-	2	1	0
H7S	EMERGENCY MEDICAL SERVICES OFF	6	-	6	0	0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	1	0	0
H7V	PSYCHOLOGY BOARD	6	-	2	0	0
H7W	PHYSICAL THERAPY BOARD	6	-	1	1	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	6	-	4	2	0
H7Y	OCCUPATIONAL THERAPY PRACT BD	11	-	2	1	0
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	-	0
H9G	OMBUDSMAN MH/DD	28	-	4	0	0
J33	TRIAL COURTS	-	-	109	9	56
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	4	0	6

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

		Leases 22.5	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11
		Real Estate and Construction Services -			Office of Enterprise	
DP#	Name	Leasing	Real Property	Office of State Procurement	Central Mail	Continuous Improvement
J52	PUBLIC DEFENSE BOARD	-	-	25	-	18
J58	COURT OF APPEALS	-	-	1	1	2
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	23	-	46	5	11
J68	TAX COURT	6	-	2	0	0
J70	JUDICIAL STANDARDS BOARD	-	-	1	-	0
L10	LEGISLATURE COORDINATING COMM	-	-	1	0	2
L11	SENATE	-	-	-	36	5
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	6	-	0	0	0
P01	MILITARY AFFAIRS DEPARTMENT	-	872	441	0	10
P07	PUBLIC SAFETY DEPARTMENT	355	3	508	1,016	55
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	2	0	0
P78	CORRECTIONS DEPARTMENT	90	1,151	596	2	110
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	6	0	0
P9E	SENTENCING GUIDELINES COMM	6	-	1	0	0
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	343	470	1,681	97	126
R32	POLLUTION CONTROL AGENCY	23	4	94	9	25
R9P	WATER AND SOIL RESOURCES BOARD	11	-	129	1	9
T79	TRANSPORTATION DEPARTMENT	34	1,010	3,197	22	216
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	0	-	-
O	OTHER	146	238	-	11	-
Total		(0)	(0)	0	(0)	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

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

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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

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

DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET
L49-15.12	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 9.2 Upgrade (Internally Developed Software Amorti:					
99	YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrlly Materials Management L					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management	(963)				
G46-6.2	Minnesota Information Technology	-	(2,887)			
G46-6.3	IT Spend	-	-	-		
G46-6.4	Enterprise IT Security	-	2,887	-	(2,887)	
G46-6.5	MnIT - Non allocable	-	-	-	-	
G10-8.2	Minnesota Management & Budget	-	-	-	39	(2,496,319)
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	142,659
G10-9.2	Debt Management Division	-	-	-	-	84,527
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	191,413
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	-	-	-	-	774,735
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	-	-	-	-	700,471
G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	602,514
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Dollars
of Grants received

22.12

Net Administrative
Expenditures by Division

24.2

IT Central Serv Revenue

24.3

IT Central Serv Revenue

24.4

Net Administrative
Expenditures by Division

26.2

DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-
99	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	6	-	-	27	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	4	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
B13	COMMERCE DEPARTMENT	92	-	-	20	-
B14	ANIMAL HEALTH BOARD	-	-	-	3	-
B15	BARBER EXAMINERS BOARD	-	-	-	0	-
B20	EXPLORE MINNESOTA TOURISM	1	-	-	3	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	145	-	-	157	-
B24	PUBLIC FACILITIES AUTHORITY	53	-	-	0	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	1	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	0	-
B42	LABOR AND INDUSTRY DEPARTMENT	1	-	-	60	-
B43	IRON RANGE RESOURCES	21	-	-	1	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	0	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	0	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	3	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	2	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	27	-
E37	EDUCATION DEPARTMENT	84	-	-	118	-
E39	PROF EDUCATOR LICENSING STD BD	2	-	-	2	-
E40	HISTORICAL SOCIETY	-	-	-	1	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	3	-
E50	ARTS BOARD	18	-	-	1	-
E60	OFFICE OF HIGHER EDUCATION	8	-	-	23	-
E77	ZOOLOGICAL BOARD	-	-	-	6	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	3	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G02	ADMINISTRATION DEPARTMENT	10	-	-	31	-
G03	LOTTERY	-	-	-	1	-
G05	RACING COMMISSION	0	-	-	0	-
G06	ATTORNEY GENERAL	-	-	-	1	-
G09	GAMBLING CONTROL BOARD	-	-	-	4	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	50	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Dollars
of Grants received

22.12

Net Administrative
Expenditures by Division

24.2

IT Central Serv Revenue

24.3

IT Central Serv Revenue

24.4

Net Administrative
Expenditures by Division

26.2

DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	3	-
G19	INDIAN AFFAIRS COUNCIL	0	-	-	0	-
G38	INVESTMENT BOARD	-	-	-	0	-
G39	GOVERNORS OFFICE	-	-	-	1	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	1	-
G46	MN.IT	-	-	-	14	-
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	-	-	136	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	1	-
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	-	-	-	4	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	0	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	0	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	0	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-
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	125	-	-	155	-
H55	HUMAN SERVICES DEPARTMENT	163	-	-	821	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	2	-	-	6	-
H75	VETERANS AFFAIRS DEPARTMENT	0	-	-	39	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	4	-
H7C	NURSING BOARD	-	-	-	3	-
H7D	PHARMACY BOARD	-	-	-	8	-
H7F	DENTISTRY BOARD	-	-	-	1	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	1	-
H7J	OPTOMETRY BOARD	-	-	-	0	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	0	-
H7L	SOCIAL WORK BOARD	-	-	-	1	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	0	-
H7Q	PODIATRIC MEDICINE	-	-	-	0	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	0	-
H7S	EMERGENCY MEDICAL SERVICES OFF	1	-	-	1	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	0	-
H7V	PSYCHOLOGY BOARD	-	-	-	1	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	0	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	1	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	0	-
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	1	-
J33	TRIAL COURTS	-	-	-	0	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	0	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

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

DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET
J52	PUBLIC DEFENSE BOARD	-	-	-	0	-
J58	COURT OF APPEALS	-	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	-	-	-	7	-
J68	TAX COURT	-	-	-	2	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	0	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	0	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	6	-
P07	PUBLIC SAFETY DEPARTMENT	59	-	-	343	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	0	-
P78	CORRECTIONS DEPARTMENT	4	-	-	162	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	3	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	0	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	57	-	-	134	-
R32	POLLUTION CONTROL AGENCY	30	-	-	65	-
R9P	WATER AND SOIL RESOURCES BOARD	27	-	-	10	-
T79	TRANSPORTATION DEPARTMENT	54	-	-	304	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	2	-
O	OTHER	-	-	-	49	-
	Total	0	0	0	(0)	(0)

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Accounting & Procurement

Accounting Transactions -
FY (Actual)

26.3

Net Administrative
Expenditures by Division

27.2

all Outstanding Principal

27.3

Net Administrative
Expenditures by Division

28.2

Accounting & Procurement

Accounting Transactions -
FY (Actual)

28.3

**Enterprise Communications
& Planning (fmrlly IC&A)**

Debt Management Division

Debt Management

MMB - BUDGET DIVISION

Analysis & Control (EBO's)

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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Accounting & Procurement

Accounting Transactions -
FY (Actual)

26.3

Net Administrative
Expenditures by Division

27.2

all Outstanding Principal

27.3

Net Administrative
Expenditures by Division

28.2

Accounting & Procurement

Accounting Transactions -
FY (Actual)

28.3

**Enterprise Communications
& Planning (fmrlly IC&A)**

Debt Management Division

Debt Management

MMB - BUDGET DIVISION

Analysis & Control (EBO's)

DP#	Name	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
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 9.2 Upgrade (Internally Developed Software Amorti:					
99	99YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrlly Materials Management C					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	(145,381)				
G10-9.2	Debt Management Division	2	(87,410)			
G10-9.3	Debt Management	-	87,410	(87,410)		
G10-9.4	Debt Management - Other	-	-	-		
G10-10.2	MMB - Budget Division	2	-	-	(196,317)	
G10-10.3	Analysis & Control (EBO's)	-	-	-	163,597	(163,597)
G10-10.4	Budget Operations and Planning	-	-	-	32,720	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	7	-	-	-	8
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	3	-	-	-	3
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	4	-	-	-	5
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	1	-	-	-	2
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	11	-	-	-	13
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Accounting & Procurement

Accounting Transactions -
FY (Actual)

26.3

Net Administrative
Expenditures by Division

27.2

all Outstanding Principal

27.3

Net Administrative
Expenditures by Division

28.2

Accounting & Procurement

Accounting Transactions -
FY (Actual)

28.3

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

Debt Management Division

Debt Management

MMB - BUDGET DIVISION

Analysis & Control (EBO's)

DP#	Name
L49-15.5	Single Audits
L49-15.6	Audit Comm
L49-15.7	Financial Audit- Outdoors
L49-15.8	Financial Audit- Art
L49-15.9	Financial Audit- Clean Water
L49-15.10	Financial Audit- Parks & Trails
L49-15.11	Program Audit- Outdoors
L49-15.12	Program Audit- Art
L49-15.13	Program Audit- Clean Water
L49-15.14	Program Audit- Parks & Trails
G61-16.2	State Auditor
G61-16.3	State Auditor General
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti.

99YYY Consumer Agencies

B04	AGRICULTURE DEPARTMENT	833	-	933	-	937
B11	COSMETOLOGIST EXAMINERS BOARD	47	-	-	-	53
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
B13	COMMERCE DEPARTMENT	1,261	-	-	-	1,419
B14	ANIMAL HEALTH BOARD	65	-	-	-	73
B15	BARBER EXAMINERS BOARD	12	-	-	-	13
B20	EXPLORE MINNESOTA TOURISM	36	-	-	-	41
B22	EMPLOYMENT & ECONOMIC DEVELOP	9,663	-	-	-	10,874
B24	PUBLIC FACILITIES AUTHORITY	27	-	543	-	30
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	242	-	5,615	-	273
B41	WORKERS' COMP COURT OF APPEALS	4	-	-	-	4
B42	LABOR AND INDUSTRY DEPARTMENT	1,267	-	-	-	1,426
B43	IRON RANGE RESOURCES	82	-	-	-	92
B7E	ARCHITECTURE, ENGINEERING BD	28	-	-	-	31
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	-	0
B7P	ACCOUNTANCY BOARD	23	-	-	-	26
B7S	PRIVATE DETECTIVES BOARD	3	-	-	-	3
B82	PUBLIC UTILITIES COMMISSION	252	-	-	-	284
B9D	AMATEUR SPORTS COMMISSION	2	-	-	-	2
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	-	0
E25	PERPICH CTR FOR ARTS EDUCATION	55	-	-	-	62
E26	MN STATE COLLEGES/UNIVERSITIES	11,966	-	714	-	13,466
E37	EDUCATION DEPARTMENT	1,837	-	12,430	-	2,067
E39	PROF EDUCATOR LICENSING STD BD	24	-	-	-	27
E40	HISTORICAL SOCIETY	1	-	-	-	1
E44	MINNESOTA STATE ACADEMIES	110	-	-	-	124
E50	ARTS BOARD	66	-	-	-	75
E60	OFFICE OF HIGHER EDUCATION	137	-	92	-	154
E77	ZOOLOGICAL BOARD	202	-	-	-	228
E81	UNIVERSITY OF MINNESOTA	23	-	1,478	-	26
E95	HUMANITIES COMMISSION	1	-	-	-	1
E97	SCIENCE MUSEUM	0	-	-	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	0
G02	ADMINISTRATION DEPARTMENT	1,399	-	5,113	-	1,574
G03	LOTTERY	18	-	-	-	21
G05	RACING COMMISSION	50	-	-	-	56
G06	ATTORNEY GENERAL	87	-	-	-	98
G09	GAMBLING CONTROL BOARD	15	-	-	-	16
G10	MINNESOTA MANAGEMENT & BUDGET	171	-	-	-	192

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Accounting & Procurement

Accounting Transactions -
FY (Actual)

26.3

Net Administrative
Expenditures by Division

27.2

all Outstanding Principal

27.3

Net Administrative
Expenditures by Division

28.2

Accounting & Procurement

Accounting Transactions -
FY (Actual)

28.3

DP#	Name	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
G17	HUMAN RIGHTS DEPARTMENT	16	-	-	-	18
G19	INDIAN AFFAIRS COUNCIL	9	-	-	-	11
G38	INVESTMENT BOARD	28	-	-	-	31
G39	GOVERNORS OFFICE	17	-	-	-	19
G45	MEDIATION SERVICES DEPARTMENT	9	-	-	-	10
G46	MN.IT	1,042	-	278	-	1,172
G53	SECRETARY OF STATE	131	-	-	-	147
G61	OFFICE OF STATE AUDITOR	30	-	-	-	34
G62	MINN STATE RETIREMENT SYSTEM	309	-	7	-	348
G63	PUBLIC EMPLOYEES RETIRE ASSOC	602	-	9	-	677
G67	REVENUE DEPARTMENT	165	-	-	-	186
G69	TEACHERS RETIREMENT ASSOC	340	-	10	-	383
G90	REVENUE INTERGOVT PAYMENTS	6,251	-	-	-	7,035
G92	OMBUDSPERSON FOR FAMILIES	5	-	-	-	6
G93	OMBUD AMERICAN INDIAN FAMILIES	3	-	-	-	4
G96	UNIFORM LAWS COMMISSION	0	-	-	-	0
G9J	CAMPAIGN FINANCE BOARD	17	-	-	-	19
G9K	ADMINISTRATIVE HEARINGS	71	-	-	-	80
G9L	COUNCIL FOR MINNESOTANS OF AFR	4	-	-	-	4
G9M	MINNESOTA COUNCIL ON LATINO AF	6	-	-	-	6
G9N	ASIAN PACIFIC COUNCIL	5	-	-	-	6
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0	-	-	-	0
G9Q	MMB DEBT SERVICE	23	-	-	-	26
G9R	MMB NON-OPERATING	15,883	-	-	-	17,873
G9V	RARE DISEASE ADVISORY COUNCIL	1	-	-	-	1
G9X	CAPITOL AREA ARCHITECT	2	-	-	-	2
G9Y	MN STATE COUNCIL ON DISABILITY	7	-	-	-	8
GPR	PAYROLL CLEARING	0	-	-	-	0
H12	HEALTH DEPARTMENT	1,907	-	-	-	2,146
H55	HUMAN SERVICES DEPARTMENT	28,039	-	124	-	31,554
H55b	HUMAN SERVICES SOS	1,511	-	-	-	1,700
H55c	HUMAN SERVICES MSOP	170	-	-	-	191
H60	MNSURE	24	-	-	-	27
H75	VETERANS AFFAIRS DEPARTMENT	829	-	-	-	933
H7B	MEDICAL PRACTICE BOARD	50	-	-	-	56
H7C	NURSING BOARD	45	-	-	-	51
H7D	PHARMACY BOARD	31	-	-	-	35
H7F	DENTISTRY BOARD	39	-	-	-	44
H7H	CHIROPRACTIC EXAMINERS BOARD	12	-	-	-	14
H7J	OPTOMETRY BOARD	8	-	-	-	9
H7K	EXEC FOR LT SVCS & SUPPORTS BD	16	-	-	-	18
H7L	SOCIAL WORK BOARD	35	-	-	-	40
H7M	MARRIAGE AND FAMILY THERAPY BD	11	-	-	-	13
H7Q	PODIATRIC MEDICINE	6	-	-	-	7
H7R	VETERINARY MEDICINE BOARD	12	-	-	-	13
H7S	EMERGENCY MEDICAL SERVICES OFF	19	-	-	-	22
H7U	DIETETICS & NUTRITION PRACTICE	7	-	-	-	8
H7V	PSYCHOLOGY BOARD	15	-	-	-	17
H7W	PHYSICAL THERAPY BOARD	16	-	-	-	18
H7X	BEHAVIORAL HEALTH & THERAPY BD	31	-	-	-	35
H7Y	OCCUPATIONAL THERAPY PRACT BD	16	-	-	-	18
H8A	FOSTER YOUTH OMBUDPERSON	0	-	-	-	0
H9G	OMBUDSMAN MH/DD	6	-	-	-	7
J33	TRIAL COURTS	3,766	-	-	-	4,238
J40	STATE COMPETENCY ATTAINMENT BD	0	-	-	-	0
J50	STATE GUARDIAN AD LITEM	50	-	-	-	57

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

Accounting & Procurement
Accounting Transactions -
FY (Actual) 26.3

Net Administrative
Expenditures by Division 27.2

all Outstanding Principal 27.3

Net Administrative
Expenditures by Division 28.2

Accounting & Procurement
Accounting Transactions -
FY (Actual) 28.3

DP#	Name	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
J52	PUBLIC DEFENSE BOARD	116	-	-	-	130
J58	COURT OF APPEALS	8	-	-	-	9
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	175	-	-	-	197
J68	TAX COURT	4	-	-	-	4
J70	JUDICIAL STANDARDS BOARD	4	-	-	-	5
L10	LEGISLATURE COORDINATING COMM	81	-	-	-	91
L11	SENATE	3	-	-	-	4
L12	HOUSE	3	-	-	-	3
L49	LEGISLATIVE AUDITOR	1	-	-	-	1
P01	MILITARY AFFAIRS DEPARTMENT	1,018	-	-	-	1,145
P07	PUBLIC SAFETY DEPARTMENT	8,243	-	-	-	9,277
P08	OMBUDSPERSON FOR CORRECTIONS	4	-	-	-	4
P78	CORRECTIONS DEPARTMENT	1,341	-	-	-	1,509
P80	CANNABIS EXPUNGEMENT BOARD	0	-	-	-	0
P7T	PEACE OFFICERS BOARD (POST)	16	-	-	-	18
P9E	SENTENCING GUIDELINES COMM	2	-	-	-	3
R28	MINN CONSERVATION CORPS	0	-	-	-	0
R29	NATURAL RESOURCES DEPARTMENT	6,170	-	6	-	6,944
R32	POLLUTION CONTROL AGENCY	750	-	-	-	844
R9P	WATER AND SOIL RESOURCES BOARD	312	-	-	-	351
T79	TRANSPORTATION DEPARTMENT	35,252	-	21,269	-	39,671
T9B	METROPOLITAN COUNCIL/TRANSPORT	182	-	-	-	205
O	OTHER	4	-	38,789	-	4
	Total	(0)	0	0	(0)	(0)

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

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

DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
	1.2 Fixed Asset Depreciation					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 Real Estate and Construction Services - Leasing					
	G02-4.7 Real Property					
	G02-4.8 Office of State Procurement (fmrly Materials Management [
	G02-4.10 Central Mail					
	G02-4.11 Office of Enterprise Continuous Improvement					
	G02-4.12 Grants Management					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning (fmrly IC&A)					
	G10-9.2 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - Other					
	G10-10.2 MMB - Budget Division					
	G10-10.3 Analysis & Control (EBO's)					
	G10-10.4 Budget Operations and Planning					
	G10-10.5 Budget Division - Non Allocable					
	G10-11.2 MMB - Accounting Division					
	G10-11.3 Central Payroll					
	G10-11.4 Accounting Services					
	G10-11.5 Financial Reporting					
	G10-11.6 Financial Reporting - Single Audit					
	G10-11.7 Accounting Services - Non Allocable					
	G10-12.2 MMB I.T - Management and Administration					
	G10-12.4 Accounting & Procurement Operations and System Support					
	G10-12.5 Personnel Operations and System Support					
	G10-12.6 Budget Service - Computer Operations					
	G10-12.7 Personnel Operations Special Billing					
	G10-12.8 Accounting & Procurement Operations Special Billing					
	G10-12.9 MMB - OTHER - Non-Allocable					
	G10-13.2 State HR, Benefits & Labor Relations					
	G10-13.3 Personnel Administration					
	G02-13.5 Employee Relations - Non Allocable					
	G45-14.2 Mediation Services					
	G45-14.3 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor					
	L49-15.3 Financial Audits					
	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					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
		28.4	29.2	29.3	29.4	29.5
DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
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 9.2 Upgrade (Internally Developed Software Amorti:					
99	99YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrlly Materials Management [
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning	(32,720)				
G10-10.5	Budget Division - Non Allocable	-				
G10-11.2	MMB - Accounting Division	-	(2,528,167)			
G10-11.3	Central Payroll	-	627,899	(627,899)		
G10-11.4	Accounting Services	-	708,875	-	(708,877)	
G10-11.5	Financial Reporting	-	1,170,873	-	-	(1,170,873)
G10-11.6	Financial Reporting - Single Audit	-	20,521	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	14	23
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	20	34
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	0	-	16	7	11
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	16	-	467	55	91
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
		28.4	29.2	29.3	29.4	29.5
DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	1,467	-	6,840	4,062	6,710
B11	COSMETOLOGIST EXAMINERS BOARD	12	-	172	231	381
B10	CANNABIS MANAGEMENT OFFICE	-	-	18	-	-
B13	COMMERCE DEPARTMENT	385	-	4,560	6,151	10,159
B14	ANIMAL HEALTH BOARD	89	-	694	315	520
B15	BARBER EXAMINERS BOARD	8	-	26	58	95
B20	EXPLORE MINNESOTA TOURISM	108	-	379	176	291
B22	EMPLOYMENT & ECONOMIC DEVELOP	1,658	-	15,119	47,120	77,830
B24	PUBLIC FACILITIES AUTHORITY	106	-	163	132	218
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	137	-	3,006	1,182	1,952
B41	WORKERS' COMP COURT OF APPEALS	5	-	102	19	31
B42	LABOR AND INDUSTRY DEPARTMENT	458	-	4,265	6,181	10,209
B43	IRON RANGE RESOURCES	84	-	341	400	661
B7E	ARCHITECTURE, ENGINEERING BD	5	-	67	136	225
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0	0
B7P	ACCOUNTANCY BOARD	7	-	56	112	185
B7S	PRIVATE DETECTIVES BOARD	4	-	31	12	20
B82	PUBLIC UTILITIES COMMISSION	12	-	1,878	1,230	2,031
B9D	AMATEUR SPORTS COMMISSION	9	-	26	8	13
B9V	AGRICULTURE UTILIZATION RESRCH	1	-	-	0	0
E25	PERPICH CTR FOR ARTS EDUCATION	153	-	547	268	443
E26	MN STATE COLLEGES/UNIVERSITIES	866	-	124,322	58,352	96,383
E37	EDUCATION DEPARTMENT	1,093	-	4,551	8,956	14,793
E39	PROF EDUCATOR LICENSING STD BD	20	-	202	115	190
E40	HISTORICAL SOCIETY	15	-	-	5	8
E44	MINNESOTA STATE ACADEMIES	232	-	1,880	538	888
E50	ARTS BOARD	63	-	259	323	534
E60	OFFICE OF HIGHER EDUCATION	201	-	922	666	1,100
E77	ZOOLOGICAL BOARD	173	-	2,798	987	1,629
E81	UNIVERSITY OF MINNESOTA	79	-	-	113	186
E95	HUMANITIES COMMISSION	7	-	-	4	6
E97	SCIENCE MUSEUM	5	-	-	1	2
E9W	HIGHER ED FACILITIES AUTHORITY	1	-	15	2	3
G02	ADMINISTRATION DEPARTMENT	408	-	6,727	6,820	11,265
G03	LOTTERY	41	-	1,253	89	147
G05	RACING COMMISSION	47	-	525	243	401
G06	ATTORNEY GENERAL	108	-	3,320	425	702
G09	GAMBLING CONTROL BOARD	13	-	367	71	117
G10	MINNESOTA MANAGEMENT & BUDGET	256	-	1,840	832	1,373

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5
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DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
G17	HUMAN RIGHTS DEPARTMENT	21	-	449	80	131
G19	INDIAN AFFAIRS COUNCIL	25	-	70	46	76
G38	INVESTMENT BOARD	9	-	322	136	225
G39	GOVERNORS OFFICE	23	-	599	84	138
G45	MEDIATION SERVICES DEPARTMENT	13	-	114	42	69
G46	MN.IT	704	-	25,884	5,080	8,390
G53	SECRETARY OF STATE	92	-	1,121	639	1,055
G61	OFFICE OF STATE AUDITOR	26	-	766	146	241
G62	MINN STATE RETIREMENT SYSTEM	19	-	1,156	1,507	2,489
G63	PUBLIC EMPLOYEES RETIRE ASSOC	26	-	935	2,935	4,848
G67	REVENUE DEPARTMENT	560	-	11,930	807	1,333
G69	TEACHERS RETIREMENT ASSOC	68	-	764	1,658	2,739
G90	REVENUE INTERGOVT PAYMENTS	197	-	-	30,484	50,352
G92	OMBUDSPERSON FOR FAMILIES	7	-	39	26	43
G93	OMBUD AMERICAN INDIAN FAMILIES	7	-	8	16	26
G96	UNIFORM LAWS COMMISSION	1	-	-	1	1
G9J	CAMPAIGN FINANCE BOARD	20	-	74	82	135
G9K	ADMINISTRATIVE HEARINGS	40	-	634	348	575
G9L	COUNCIL FOR MINNESOTANS OF AFR	9	-	34	19	31
G9M	MINNESOTA COUNCIL ON LATINO AF	9	-	57	28	46
G9N	ASIAN PACIFIC COUNCIL	12	-	31	26	43
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0	-	-	0	0
G9Q	MMB DEBT SERVICE	158	-	-	114	188
G9R	MMB NON-OPERATING	118	-	-	77,450	127,926
G9V	RARE DISEASE ADVISORY COUNCIL	5	-	17	5	9
G9X	CAPITOL AREA ARCHITECT	8	-	38	10	17
G9Y	MN STATE COUNCIL ON DISABILITY	14	-	81	36	60
GPR	PAYROLL CLEARING	-	-	-	2	3
H12	HEALTH DEPARTMENT	1,772	-	21,050	9,299	15,359
H55	HUMAN SERVICES DEPARTMENT	1,399	-	48,758	136,731	225,842
H55b	HUMAN SERVICES SOS	1,112	-	30,959	7,368	12,171
H55c	HUMAN SERVICES MSOP	86	-	5,984	827	1,366
H60	MNSURE	28	-	1,714	117	194
H75	VETERANS AFFAIRS DEPARTMENT	861	-	15,334	4,044	6,680
H7B	MEDICAL PRACTICE BOARD	23	-	219	243	401
H7C	NURSING BOARD	14	-	308	221	365
H7D	PHARMACY BOARD	32	-	197	152	251
H7F	DENTISTRY BOARD	23	-	151	191	315
H7H	CHIROPRACTIC EXAMINERS BOARD	13	-	58	60	99
H7J	OPTOMETRY BOARD	9	-	16	38	63
H7K	EXEC FOR LT SVCS & SUPPORTS BD	13	-	36	79	131
H7L	SOCIAL WORK BOARD	13	-	105	171	283
H7M	MARRIAGE AND FAMILY THERAPY BD	10	-	23	55	91
H7Q	PODIATRIC MEDICINE	10	-	7	30	49
H7R	VETERINARY MEDICINE BOARD	8	-	20	57	93
H7S	EMERGENCY MEDICAL SERVICES OFF	26	-	107	94	156
H7U	DIETETICS & NUTRITION PRACTICE	9	-	10	35	58
H7V	PSYCHOLOGY BOARD	9	-	95	75	123
H7W	PHYSICAL THERAPY BOARD	9	-	23	78	128
H7X	BEHAVIORAL HEALTH & THERAPY BD	13	-	54	151	250
H7Y	OCCUPATIONAL THERAPY PRACT BD	8	-	22	76	126
H8A	FOSTER YOUTH OMBUDPERSON	3	-	4	0	0
H9G	OMBUDSMAN MH/DD	7	-	174	32	52
J33	TRIAL COURTS	1,388	-	23,273	18,363	30,331
J40	STATE COMPETENCY ATTAINMENT BD	0	-	-	0	0
J50	STATE GUARDIAN AD LITEM	72	-	2,529	246	406

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5
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DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
J52	PUBLIC DEFENSE BOARD	151	-	7,374	564	931
J58	COURT OF APPEALS	10	-	722	38	62
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	237	-	4,514	855	1,413
J68	TAX COURT	7	-	91	18	29
J70	JUDICIAL STANDARDS BOARD	12	-	26	22	36
L10	LEGISLATURE COORDINATING COMM	85	-	1,027	393	650
L11	SENATE	7	-	2,151	17	28
L12	HOUSE	6	-	-	15	24
L49	LEGISLATIVE AUDITOR	2	-	70	3	5
P01	MILITARY AFFAIRS DEPARTMENT	121	-	4,061	4,964	8,199
P07	PUBLIC SAFETY DEPARTMENT	2,847	-	22,538	40,198	66,396
P08	OMBUDSPERSON FOR CORRECTIONS	5	-	48	18	30
P78	CORRECTIONS DEPARTMENT	1,621	-	45,499	6,540	10,802
P80	CANNABIS EXPUNGEMENT BOARD	0	-	-	0	0
P7T	PEACE OFFICERS BOARD (POST)	7	-	119	77	128
P9E	SENTENCING GUIDELINES COMM	7	-	52	12	20
R28	MINN CONSERVATION CORPS	3	-	-	1	2
R29	NATURAL RESOURCES DEPARTMENT	4,372	-	52,165	30,088	49,698
R32	POLLUTION CONTROL AGENCY	1,066	-	10,413	3,656	6,039
R9P	WATER AND SOIL RESOURCES BOARD	1,164	-	3,911	1,522	2,514
T79	TRANSPORTATION DEPARTMENT	3,465	-	89,009	171,903	283,938
T9B	METROPOLITAN COUNCIL/TRANSPORT	10	-	-	887	1,465
O	OTHER	-	-	-	18	30
Total		(0)	0	0	(0)	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

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

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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
		29.6	30.2	30.4	30.5	30.6
DP#	Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
L49-15.12	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 9.2 Upgrade (Internally Developed Software Amorti:					
99	YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrlly Materials Management L					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit	(20,521)				
G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	MMB I.T - Management and Administration	-	(701,227)			
G10-12.4	Accounting & Procurement Operations and System Support	-	351,676	(351,676)		
G10-12.5	Personnel Operations and System Support	-	305,626	-	(305,626)	
G10-12.6	Budget Service - Computer Operations	-	43,925	-	-	(43,925)
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	-	-	10	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	3	8	0
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	27	227	22
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Federal Cash Receipts - FY
(Actual)
29.6

Net Administrative Expenditures by
Division
30.2

Accounting & Procurement
Transactions - FY (Actual)
30.4

SUM OF PERCENT
30.5

Number of Budget
Transactions - FY (Actual)
30.6

DP#	Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti)	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	7	-	2,015	3,329	1,969
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	114	84	16
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	9	-
B13	COMMERCE DEPARTMENT	306	-	3,051	2,219	516
B14	ANIMAL HEALTH BOARD	1	-	156	338	120
B15	BARBER EXAMINERS BOARD	-	-	29	13	11
B20	EXPLORE MINNESOTA TOURISM	-	-	87	185	145
B22	EMPLOYMENT & ECONOMIC DEVELOP	1,200	-	23,377	7,359	2,226
B24	PUBLIC FACILITIES AUTHORITY	-	-	66	79	142
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	586	1,463	184
B41	WORKERS' COMP COURT OF APPEALS	-	-	9	50	7
B42	LABOR AND INDUSTRY DEPARTMENT	6	-	3,066	2,076	615
B43	IRON RANGE RESOURCES	-	-	198	166	113
B7E	ARCHITECTURE, ENGINEERING BD	-	-	68	33	7
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	-	0
B7P	ACCOUNTANCY BOARD	-	-	55	27	9
B7S	PRIVATE DETECTIVES BOARD	-	-	6	15	6
B82	PUBLIC UTILITIES COMMISSION	-	-	610	914	16
B9D	AMATEUR SPORTS COMMISSION	-	-	4	13	12
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	-	1
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	133	266	206
E26	MN STATE COLLEGES/UNIVERSITIES	639	-	28,949	60,513	1,162
E37	EDUCATION DEPARTMENT	1,602	-	4,443	2,215	1,467
E39	PROF EDUCATOR LICENSING STD BD	-	-	57	98	27
E40	HISTORICAL SOCIETY	-	-	3	-	20
E44	MINNESOTA STATE ACADEMIES	-	-	267	915	311
E50	ARTS BOARD	1	-	160	126	84
E60	OFFICE OF HIGHER EDUCATION	-	-	330	449	269
E77	ZOOLOGICAL BOARD	0	-	489	1,362	233
E81	UNIVERSITY OF MINNESOTA	-	-	56	-	106
E95	HUMANITIES COMMISSION	-	-	2	-	9
E97	SCIENCE MUSEUM	-	-	1	-	7
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	1	7	2
G02	ADMINISTRATION DEPARTMENT	-	-	3,384	3,274	548
G03	LOTTERY	-	-	44	610	55
G05	RACING COMMISSION	-	-	120	256	63
G06	ATTORNEY GENERAL	3	-	211	1,616	146
G09	GAMBLING CONTROL BOARD	-	-	35	178	18
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	413	896	344

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Federal Cash Receipts - FY
(Actual)
29.6

Net Administrative Expenditures by
Division
30.2

Accounting & Procurement
Transactions - FY (Actual)
30.4

SUM OF PERCENT
30.5

Number of Budget
Transactions - FY (Actual)
30.6

DP#	Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
G17	HUMAN RIGHTS DEPARTMENT	-	-	39	219	28
G19	INDIAN AFFAIRS COUNCIL	-	-	23	34	34
G38	INVESTMENT BOARD	-	-	68	157	12
G39	GOVERNORS OFFICE	-	-	42	291	31
G45	MEDIATION SERVICES DEPARTMENT	-	-	21	55	18
G46	MN.IT	-	-	2,520	12,599	945
G53	SECRETARY OF STATE	2	-	317	546	124
G61	OFFICE OF STATE AUDITOR	-	-	72	373	34
G62	MINN STATE RETIREMENT SYSTEM	-	-	747	563	25
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1,456	455	35
G67	REVENUE DEPARTMENT	-	-	400	5,807	752
G69	TEACHERS RETIREMENT ASSOC	-	-	823	372	92
G90	REVENUE INTERGOVT PAYMENTS	-	-	15,124	-	264
G92	OMBUDSPERSON FOR FAMILIES	-	-	13	19	9
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	8	4	10
G96	UNIFORM LAWS COMMISSION	-	-	0	-	2
G9J	CAMPAIGN FINANCE BOARD	-	-	41	36	27
G9K	ADMINISTRATIVE HEARINGS	-	-	173	309	54
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	9	16	12
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	14	28	12
G9N	ASIAN PACIFIC COUNCIL	-	-	13	15	15
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	0	-	0
G9Q	MMB DEBT SERVICE	-	-	57	-	212
G9R	MMB NON-OPERATING	8	-	38,424	-	158
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	3	8	7
G9X	CAPITOL AREA ARCHITECT	-	-	5	18	10
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	18	40	18
GPR	PAYROLL CLEARING	-	-	1	-	-
H12	HEALTH DEPARTMENT	388	-	4,613	10,246	2,378
H55	HUMAN SERVICES DEPARTMENT	15,109	-	67,834	23,733	1,878
H55b	HUMAN SERVICES SOS	-	-	3,656	15,069	1,492
H55c	HUMAN SERVICES MSOP	-	-	410	2,912	115
H60	MNSURE	0	-	58	834	38
H75	VETERANS AFFAIRS DEPARTMENT	50	-	2,006	7,464	1,156
H7B	MEDICAL PRACTICE BOARD	-	-	120	107	31
H7C	NURSING BOARD	-	-	110	150	19
H7D	PHARMACY BOARD	0	-	75	96	43
H7F	DENTISTRY BOARD	-	-	95	73	31
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	30	28	17
H7J	OPTOMETRY BOARD	-	-	19	8	12
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	39	18	18
H7L	SOCIAL WORK BOARD	-	-	85	51	18
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	27	11	13
H7Q	PODIATRIC MEDICINE	-	-	15	3	14
H7R	VETERINARY MEDICINE BOARD	-	-	28	10	11
H7S	EMERGENCY MEDICAL SERVICES OFF	0	-	47	52	35
H7U	DIETETICS & NUTRITION PRACTICE	-	-	17	5	12
H7V	PSYCHOLOGY BOARD	-	-	37	46	13
H7W	PHYSICAL THERAPY BOARD	-	-	38	11	13
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	75	27	18
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	38	11	11
H8A	FOSTER YOUTH OMBUDPERSON	-	-	0	2	4
H9G	OMBUDSMAN MH/DD	-	-	16	85	9
J33	TRIAL COURTS	1	-	9,110	11,328	1,864
J40	STATE COMPETENCY ATTAINMENT BD	-	-	0	-	0
J50	STATE GUARDIAN AD LITEM	-	-	122	1,231	96

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Federal Cash Receipts - FY (Actual) 29.6	Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6
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DP#	Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
J52	PUBLIC DEFENSE BOARD	-	-	280	3,589	202
J58	COURT OF APPEALS	-	-	19	352	13
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	1	-	424	2,197	318
J68	TAX COURT	-	-	9	44	9
J70	JUDICIAL STANDARDS BOARD	-	-	11	13	16
L10	LEGISLATURE COORDINATING COMM	-	-	195	500	114
L11	SENATE	-	-	8	1,047	9
L12	HOUSE	-	-	7	-	8
L49	LEGISLATIVE AUDITOR	-	-	1	34	2
P01	MILITARY AFFAIRS DEPARTMENT	74	-	2,463	1,976	162
P07	PUBLIC SAFETY DEPARTMENT	184	-	19,943	10,970	3,821
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	9	23	7
P78	CORRECTIONS DEPARTMENT	0	-	3,245	22,147	2,176
P80	CANNABIS EXPUNGEMENT BOARD	-	-	0	-	0
P7T	PEACE OFFICERS BOARD (POST)	-	-	38	58	9
P9E	SENTENCING GUIDELINES COMM	-	-	6	25	9
R28	MINN CONSERVATION CORPS	-	-	1	-	4
R29	NATURAL RESOURCES DEPARTMENT	64	-	14,927	25,391	5,869
R32	POLLUTION CONTROL AGENCY	20	-	1,814	5,069	1,431
R9P	WATER AND SOIL RESOURCES BOARD	2	-	755	1,904	1,562
T79	TRANSPORTATION DEPARTMENT	851	-	85,284	43,324	4,652
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	440	-	14
O	OTHER	-	-	9	-	-
	Total	(0)	(0)	(0)	(0)	(0)

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

		SUM OF PERCENT 30.7	Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2
DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
	1.2 Fixed Asset Depreciation					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 Real Estate and Construction Services - Leasing					
	G02-4.7 Real Property					
	G02-4.8 Office of State Procurement (fmrlly Materials Management & Procurement)					
	G02-4.10 Central Mail					
	G02-4.11 Office of Enterprise Continuous Improvement					
	G02-4.12 Grants Management					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning (fmrlly IC&A)					
	G10-9.2 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - Other					
	G10-10.2 MMB - Budget Division					
	G10-10.3 Analysis & Control (EBO's)					
	G10-10.4 Budget Operations and Planning					
	G10-10.5 Budget Division - Non Allocable					
	G10-11.2 MMB - Accounting Division					
	G10-11.3 Central Payroll					
	G10-11.4 Accounting Services					
	G10-11.5 Financial Reporting					
	G10-11.6 Financial Reporting - Single Audit					
	G10-11.7 Accounting Services - Non Allocable					
	G10-12.2 MMB I.T - Management and Administration					
	G10-12.4 Accounting & Procurement Operations and System Support					
	G10-12.5 Personnel Operations and System Support					
	G10-12.6 Budget Service - Computer Operations					
	G10-12.7 Personnel Operations Special Billing					
	G10-12.8 Accounting & Procurement Operations Special Billing					
	G10-12.9 MMB - OTHER - Non-Allocable					
	G10-13.2 State HR, Benefits & Labor Relations					
	G10-13.3 Personnel Administration					
	G02-13.5 Employee Relations - Non Allocable					
	G45-14.2 Mediation Services					
	G45-14.3 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					
	L49-15.5 Single Audits					
	L49-15.6 Audit Comm					
	L49-15.7 Financial Audit- Outdoors					
	L49-15.8 Financial Audit- Art					
	L49-15.9 Financial Audit- Clean Water					
	L49-15.10 Financial Audit- Parks & Trails					
	L49-15.11 Program Audit- Outdoors					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

		SUM OF PERCENT 30.7	Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2
DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
L49-15.12	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 9.2 Upgrade (Internally Developed Software Amorti					
99	YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrly Materials Management L					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing	-				
G10-12.8	Accounting & Procurement Operations Special Billing	-	-			
G10-12.9	MMB - OTHER - Non-Allocable	-	-			
G10-13.2	State HR, Benefits & Labor Relations	-	-	(611,651)		
G10-13.3	Personnel Administration	-	-	611,651	(611,651)	
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	
G45-14.2	Mediation Services	-	-	-	16	(130)
G45-14.3	Mediation Services	-	-	-	-	130
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	455	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

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

DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
B04	AGRICULTURE DEPARTMENT	-	-	-	6,663	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	168	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	17	-
B13	COMMERCE DEPARTMENT	-	-	-	4,442	-
B14	ANIMAL HEALTH BOARD	-	-	-	676	-
B15	BARBER EXAMINERS BOARD	-	-	-	26	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	369	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	14,728	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	158	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	2,928	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	99	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	4,155	-
B43	IRON RANGE RESOURCES	-	-	-	332	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	66	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	54	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	30	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	1,829	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	26	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	533	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	121,105	-
E37	EDUCATION DEPARTMENT	-	-	-	4,433	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	196	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	1,832	-
E50	ARTS BOARD	-	-	-	252	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	898	-
E77	ZOOLOGICAL BOARD	-	-	-	2,726	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	14	-
G02	ADMINISTRATION DEPARTMENT	-	-	-	6,553	-
G03	LOTTERY	-	-	-	1,220	-
G05	RACING COMMISSION	-	-	-	512	-
G06	ATTORNEY GENERAL	-	-	-	3,234	-
G09	GAMBLING CONTROL BOARD	-	-	-	357	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	1,793	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

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

DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	438	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	68	-
G38	INVESTMENT BOARD	-	-	-	313	-
G39	GOVERNORS OFFICE	-	-	-	583	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	111	-
G46	MN.IT	-	-	-	25,215	-
G53	SECRETARY OF STATE	-	-	-	1,092	-
G61	OFFICE OF STATE AUDITOR	-	-	-	746	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	1,126	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	911	-
G67	REVENUE DEPARTMENT	-	-	-	11,621	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	744	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	38	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	8	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	72	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	618	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	33	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	56	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	30	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	16	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	37	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	79	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	20,505	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	47,496	-
H55b	HUMAN SERVICES SOS	-	-	-	30,158	-
H55c	HUMAN SERVICES MSOP	-	-	-	5,829	-
H60	MNSURE	-	-	-	1,670	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	14,937	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	213	-
H7C	NURSING BOARD	-	-	-	300	-
H7D	PHARMACY BOARD	-	-	-	192	-
H7F	DENTISTRY BOARD	-	-	-	147	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	57	-
H7J	OPTOMETRY BOARD	-	-	-	16	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	35	-
H7L	SOCIAL WORK BOARD	-	-	-	102	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	22	-
H7Q	PODIATRIC MEDICINE	-	-	-	6	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	19	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	104	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	9	-
H7V	PSYCHOLOGY BOARD	-	-	-	93	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	23	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	53	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	22	-
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	4	-
H9G	OMBUDSMAN MH/DD	-	-	-	169	-
J33	TRIAL COURTS	-	-	-	22,671	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	2,464	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

		SUM OF PERCENT 30.7	Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2
DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
J52	PUBLIC DEFENSE BOARD	-	-	-	7,183	-
J58	COURT OF APPEALS	-	-	-	704	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	-	-	-	4,398	-
J68	TAX COURT	-	-	-	89	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	25	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	1,000	-
L11	SENATE	-	-	-	2,095	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	68	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	3,955	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	21,955	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	47	-
P78	CORRECTIONS DEPARTMENT	-	-	-	44,322	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	115	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	50	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	50,815	-
R32	POLLUTION CONTROL AGENCY	-	-	-	10,144	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	3,810	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	86,705	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	-	-	-
	Total	0	0	0	0	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
32.3	33.2	33.3	33.4	33.5

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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
32.3	33.2	33.3	33.4	33.5

DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
L49-15.12	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 9.2 Upgrade (Internally Developed Software Amorti					
99	99YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrlly Materials Management I					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services	(130)				
G45-14.4	Mediation/Representation	-				
L49-15.2	Legislative Auditor	0	(1,722)			
L49-15.3	Financial Audits	-	1,722	(1,722)		
L49-15.4	Program Audits	-	-	-	-	

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
32.3	33.2	33.3	33.4	33.5

DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-
99	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	1	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	0	-	10	-	-
B10	CANNABIS MANAGEMENT OFFICE	0	-	-	-	-
B13	COMMERCE DEPARTMENT	1	-	6	-	-
B14	ANIMAL HEALTH BOARD	0	-	-	-	-
B15	BARBER EXAMINERS BOARD	0	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	0	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	3	-	51	-	-
B24	PUBLIC FACILITIES AUTHORITY	0	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	1	-	6	-	-
B41	WORKERS' COMP COURT OF APPEALS	0	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	1	-	14	-	-
B43	IRON RANGE RESOURCES	0	-	85	-	-
B7E	ARCHITECTURE, ENGINEERING BD	0	-	2	-	-
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	26	-	4	-	-
E37	EDUCATION DEPARTMENT	1	-	11	-	-
E39	PROF EDUCATOR LICENSING STD BD	0	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	0	-	-	-	-
E50	ARTS BOARD	0	-	-	-	-
E60	OFFICE OF HIGHER EDUCATION	0	-	-	-	-
E77	ZOOLOGICAL BOARD	1	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	-
G02	ADMINISTRATION DEPARTMENT	1	-	43	-	-
G03	LOTTERY	0	-	2	-	-
G05	RACING COMMISSION	0	-	-	-	-
G06	ATTORNEY GENERAL	1	-	34	-	-
G09	GAMBLING CONTROL BOARD	0	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	0	-	9	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
32.3	33.2	33.3	33.4	33.5

DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
G17	HUMAN RIGHTS DEPARTMENT	0	-	38	-	-
G19	INDIAN AFFAIRS COUNCIL	0	-	-	-	-
G38	INVESTMENT BOARD	0	-	113	-	-
G39	GOVERNORS OFFICE	0	-	41	-	-
G45	MEDIATION SERVICES DEPARTMENT	0	-	0	-	-
G46	MN.IT	5	-	97	-	-
G53	SECRETARY OF STATE	0	-	29	-	-
G61	OFFICE OF STATE AUDITOR	0	-	42	-	-
G62	MINN STATE RETIREMENT SYSTEM	0	-	90	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	0	-	48	-	-
G67	REVENUE DEPARTMENT	2	-	10	-	-
G69	TEACHERS RETIREMENT ASSOC	0	-	49	-	-
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	-	3	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	0	-	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	0	-	-	-	-
G9N	ASIAN PACIFIC COUNCIL	0	-	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	-
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	4	-	172	-	-
H55	HUMAN SERVICES DEPARTMENT	10	-	312	-	-
H55b	HUMAN SERVICES SOS	6	-	-	-	-
H55c	HUMAN SERVICES MSOP	1	-	-	-	-
H60	MNSURE	0	-	1	-	-
H75	VETERANS AFFAIRS DEPARTMENT	3	-	9	-	-
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	-	63	-	-
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	5	-	2	-	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	1	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

SUM OF PERCENT **Legislative Auditor General** **Financial Audits** **Program Audits** **Single Audits**
 32.3 33.2 33.3 33.4 33.5

DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
J52	PUBLIC DEFENSE BOARD	2	-	2	-	-
J58	COURT OF APPEALS	0	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
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	-	21	-	-
P07	PUBLIC SAFETY DEPARTMENT	5	-	60	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	0	-	-	-	-
P78	CORRECTIONS DEPARTMENT	9	-	48	-	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	0	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	0	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	11	-	46	-	-
R32	POLLUTION CONTROL AGENCY	2	-	3	-	-
R9P	WATER AND SOIL RESOURCES BOARD	1	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	18	-	103	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	22	-	-
O	OTHER	-	-	19	-	-
	Total	(0)	0	(0)	0	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10
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DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
	1.2 Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrlly Materials Management C					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10
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DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
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 9.2 Upgrade (Internally Developed Software Amorti					
99	99YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrlly Materials Management C					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

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
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DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
L49-15.5	Single Audits					
L49-15.6	Audit Comm	-				
L49-15.7	Financial Audit- Outdoors	-	-			
L49-15.8	Financial Audit- Art	-	-	-		
L49-15.9	Financial Audit- Clean Water	-	-	-	-	
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
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	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

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
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DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
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	-	-	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS 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	-	-	-	-	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

		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
DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
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	-	-	-	-	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Program Audits Outdoor
33.11

Program Audits Art
33.12

Program Audits Clean Water
33.13

Program Audits Parks & Trails
33.14

Federal Cash Receipts - FY (Actual)
34.2

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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

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

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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Federal Cash Receipts - FY (Actual) 34.2
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DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors	-				
L49-15.12	Program Audit- Art		-			
L49-15.13	Program Audit- Clean Water			-		
L49-15.14	Program Audit- Parks & Trails				-	
G61-16.2	State Auditor					-
G61-16.3	State Auditor General					-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-
99	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
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	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Program Audits Outdoor
33.11

Program Audits Art
33.12

Program Audits Clean Water
33.13

Program Audits Parks &
Trails
33.14

Federal Cash Receipts - FY
(Actual)
34.2

DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
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	-	-	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS 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	-	-	-	-	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Budget

Program Audits Outdoor
33.11

Program Audits Art
33.12

Program Audits Clean Water
33.13

Program Audits Parks &
Trails
33.14

Federal Cash Receipts - FY
(Actual)
34.2

DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
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	-	-	-	-	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
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

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

**Accounting & Procurement
Transactions - FY (Actual)
35.0**

**SWIFT 9.2 Upgrade
(Internally Developed
Software Amortized over 5
years beginning BFY20)**

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

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

**Accounting & Procurement
Transactions - FY (Actual)
35.0**

**SWIFT 9.2 Upgrade
(Internally Developed
Software Amortized over 5
years beginning BFY20)**

DP#	Name	Total
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 9.2 Upgrade (Internally Developed Software Amorti:	-
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 Suppor	-
G10-12.5	Personnel Operations and System Support	-
G10-12.6	Budget Service - Computer Operations	-
G10-12.7	Personnel Operations Special Billing	-
G10-12.8	Accounting & Procurement Operations Special Billing	-
G10-12.9	MMB - OTHER - Non-Allocable	-
G10-13.2	State HR, Benefits & Labor Relations	-
G10-13.3	Personnel Administration	-
G02-13.5	Employee Relations - Non Allocable	-
G45-14.2	Mediation Services	-
G45-14.3	Mediation Services	-
G45-14.4	Mediation/Representation	-
L49-15.2	Legislative Auditor	-
L49-15.3	Financial Audits	-
L49-15.4	Program Audits	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

**Accounting & Procurement
Transactions - FY (Actual)
35.0**

**SWIFT 9.2 Upgrade
(Internally Developed
Software Amortized over 5
years beginning BFY20)**

DP#	Name		Total
L49-15.5	Single Audits	-	-
L49-15.6	Audit Comm	-	-
L49-15.7	Financial Audit- Outdoors	-	-
L49-15.8	Financial Audit- Art	-	-
L49-15.9	Financial Audit- Clean Water	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-
L49-15.11	Program Audit- Outdoors	-	-
L49-15.12	Program Audit- Art	-	-
L49-15.13	Program Audit- Clean Water	-	-
L49-15.14	Program Audit- Parks & Trails	-	-
G61-16.2	State Auditor	-	-
G61-16.3	State Auditor General	-	-
	17 SWIFT 9.2 Upgrade (Internally Developed Software Amorti:	-	-
99YYY	Consumer Agencies		
B04	AGRICULTURE DEPARTMENT	-	556,152
B11	COSMETOLOGIST EXAMINERS BOARD	-	67,222
B10	CANNABIS MANAGEMENT OFFICE	-	619
B13	COMMERCE DEPARTMENT	-	770,278
B14	ANIMAL HEALTH BOARD	-	51,276
B15	BARBER EXAMINERS BOARD	-	4,330
B20	EXPLORE MINNESOTA TOURISM	-	31,031
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	3,708,053
B24	PUBLIC FACILITIES AUTHORITY	-	154,327
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-
B34	HOUSING FINANCE AGENCY	-	265,264
B41	WORKERS' COMP COURT OF APPEALS	-	6,183
B42	LABOR AND INDUSTRY DEPARTMENT	-	575,163
B43	IRON RANGE RESOURCES	-	470,417
B7E	ARCHITECTURE, ENGINEERING BD	-	19,204
B7G	COMBATIVE SPORTS COMMISSION	-	10
B7P	ACCOUNTANCY BOARD	-	9,441
B7S	PRIVATE DETECTIVES BOARD	-	1,828
B82	PUBLIC UTILITIES COMMISSION	-	123,787
B9D	AMATEUR SPORTS COMMISSION	-	20,820
B9V	AGRICULTURE UTILIZATION RESRCH	-	27
E25	PERPICH CTR FOR ARTS EDUCATION	-	50,089
E26	MN STATE COLLEGES/UNIVERSITIES	-	6,991,691
E37	EDUCATION DEPARTMENT	-	1,125,329
E39	PROF EDUCATOR LICENSING STD BD	-	20,356
E40	HISTORICAL SOCIETY	-	31,501
E44	MINNESOTA STATE ACADEMIES	-	115,926
E50	ARTS BOARD	-	82,093
E60	OFFICE OF HIGHER EDUCATION	-	112,832
E77	ZOOLOGICAL BOARD	-	172,417
E81	UNIVERSITY OF MINNESOTA	-	27,581
E95	HUMANITIES COMMISSION	-	313
E97	SCIENCE MUSEUM	-	167
E9W	HIGHER ED FACILITIES AUTHORITY	-	627
G02	ADMINISTRATION DEPARTMENT	-	3,470,176
G03	LOTTERY	-	70,305
G05	RACING COMMISSION	-	32,604
G06	ATTORNEY GENERAL	-	297,048
G09	GAMBLING CONTROL BOARD	-	23,474
G10	MINNESOTA MANAGEMENT & BUDGET	-	200,148

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

**Accounting & Procurement
Transactions - FY (Actual)
35.0**

**SWIFT 9.2 Upgrade
(Internally Developed
Software Amortized over 5
years beginning BFY20)**

DP#	Name	Total
G17	HUMAN RIGHTS DEPARTMENT	188,284
G19	INDIAN AFFAIRS COUNCIL	9,249
G38	INVESTMENT BOARD	510,507
G39	GOVERNORS OFFICE	206,521
G45	MEDIATION SERVICES DEPARTMENT	9,465
G46	MN.IT	1,626,432
G53	SECRETARY OF STATE	210,392
G61	OFFICE OF STATE AUDITOR	226,045
G62	MINN STATE RETIREMENT SYSTEM	518,577
G63	PUBLIC EMPLOYEES RETIRE ASSOC	396,838
G67	REVENUE DEPARTMENT	736,749
G69	TEACHERS RETIREMENT ASSOC	328,653
G90	REVENUE INTERGOVT PAYMENTS	1,365,823
G92	OMBUDSPERSON FOR FAMILIES	3,567
G93	OMBUD AMERICAN INDIAN FAMILIES	1,692
G96	UNIFORM LAWS COMMISSION	53
G9J	CAMPAIGN FINANCE BOARD	9,030
G9K	ADMINISTRATIVE HEARINGS	65,612
G9L	COUNCIL FOR MINNESOTANS OF AFR	3,928
G9M	MINNESOTA COUNCIL ON LATINO AF	5,296
G9N	ASIAN PACIFIC COUNCIL	4,333
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	7
G9Q	MMB DEBT SERVICE	8,850
G9R	MMB NON-OPERATING	3,461,035
G9V	RARE DISEASE ADVISORY COUNCIL	1,191
G9X	CAPITOL AREA ARCHITECT	2,116
G9Y	MN STATE COUNCIL ON DISABILITY	5,959
GPR	PAYROLL CLEARING	88
H12	HEALTH DEPARTMENT	2,520,428
H55	HUMAN SERVICES DEPARTMENT	10,606,584
H55b	HUMAN SERVICES SOS	1,470,295
H55c	HUMAN SERVICES MSOP	254,786
H60	MNSURE	82,756
H75	VETERANS AFFAIRS DEPARTMENT	899,656
H7B	MEDICAL PRACTICE BOARD	31,133
H7C	NURSING BOARD	26,949
H7D	PHARMACY BOARD	23,756
H7F	DENTISTRY BOARD	17,800
H7H	CHIROPRACTIC EXAMINERS BOARD	7,209
H7J	OPTOMETRY BOARD	3,995
H7K	EXEC FOR LT SVCS & SUPPORTS BD	10,879
H7L	SOCIAL WORK BOARD	13,215
H7M	MARRIAGE AND FAMILY THERAPY BD	5,141
H7Q	PODIATRIC MEDICINE	2,056
H7R	VETERINARY MEDICINE BOARD	5,159
H7S	EMERGENCY MEDICAL SERVICES OFF	290,302
H7U	DIETETICS & NUTRITION PRACTICE	2,374
H7V	PSYCHOLOGY BOARD	8,913
H7W	PHYSICAL THERAPY BOARD	6,495
H7X	BEHAVIORAL HEALTH & THERAPY BD	12,076
H7Y	OCCUPATIONAL THERAPY PRACT BD	7,337
H8A	FOSTER YOUTH OMBUDPERSON	231
H9G	OMBUDSMAN MH/DD	14,755
J33	TRIAL COURTS	1,694,056
J40	STATE COMPETENCY ATTAINMENT BD	10
J50	STATE GUARDIAN AD LITEM	101,348

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Budget

**Accounting & Procurement
Transactions - FY (Actual)
35.0**

**SWIFT 9.2 Upgrade
(Internally Developed
Software Amortized over 5
years beginning BFY20)**

DP#	Name		Total
J52	PUBLIC DEFENSE BOARD	-	297,424
J58	COURT OF APPEALS	-	27,347
J61	APPELLATE COUNSEL & TRG OFFICE	-	-
J65	SUPREME COURT	-	226,682
J68	TAX COURT	-	6,969
J70	JUDICIAL STANDARDS BOARD	-	2,273
L10	LEGISLATURE COORDINATING COMM	-	55,710
L11	SENATE	-	81,857
L12	HOUSE	-	799
L49	LEGISLATIVE AUDITOR	-	3,851
P01	MILITARY AFFAIRS DEPARTMENT	-	680,920
P07	PUBLIC SAFETY DEPARTMENT	-	3,679,775
P08	OMBUDSPERSON FOR CORRECTIONS	-	3,154
P78	CORRECTIONS DEPARTMENT	-	2,569,302
P80	CANNABIS EXPUNGEMENT BOARD	-	7
P7T	PEACE OFFICERS BOARD (POST)	-	11,331
P9E	SENTENCING GUIDELINES COMM	-	3,944
R28	MINN CONSERVATION CORPS	-	125
R29	NATURAL RESOURCES DEPARTMENT	-	4,181,663
R32	POLLUTION CONTROL AGENCY	-	717,579
R9P	WATER AND SOIL RESOURCES BOARD	-	333,561
T79	TRANSPORTATION DEPARTMENT	-	12,696,334
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	139,367
O	OTHER	-	658,786
	Total	0	74,064,855



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2025 Budget**

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

SCHEDULE 1.0

FIXED ASSET DEPRECIATION

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

The depreciation expense allocated is per the forecasted depreciation expense for assets currently in service as of June 30, 2023.

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 2025
 First Stepdown**

FIXED ASSET DEPRECIATION

Schedule No. 1.1

	1.2
	General Support Allocation
	Equipment Use Charge
Total Eligible Direct Costs:	410,150
Add: Allocated Costs	410,150
Sum of Allocated Costs	410,150
Distribution of Allocated Costs	410,150
Total Allocated Costs	410,150
Less: Disallowed Costs	410,150
Net Allocable Costs	410,150



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2025 Budget**

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

SCHEDULE 3.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

- > Costs of the Human Resources and Commissioner's office have been allocated to units within the department based on actual full time equivalent employees in each cost-center within the department in FY 2023.
- > 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 2023.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2023 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 2025
 First Stepdown**

ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.1

	3.3	3.4	3.5	3.6	
	Administration Mgmt <u>Services</u>	Commissioners <u>Office</u>	Human <u>Resources</u>	Financial Mgmt <u>and Rptg</u>	Fiscal Agent - Non <u>Allocable</u>
Total Eligible Direct Costs:	2,569,850	1,015,700	500,000	1,054,150	
Add: Allocated Costs	0				
Fixed Asset Depreciation	0				
Sum of Allocated Costs	2,569,850	1,015,700	500,000	1,054,150	0
Distribution of Allocated Costs	0				
Total Allocated Costs	2,569,850	1,015,700	500,000	1,054,150	0
Less: Disallowed Costs	0				
Net Allocable Costs	2,569,850	1,015,700	500,000	1,054,150	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 2023 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 2023.
- > 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 2023 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 2023 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 2023.
- > 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 2023 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.

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2025
 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:	6,716,071		599,220	859,000	2,001,193	456,000	414,837	2,385,821
Add: Allocated Costs								
3.3 Admin Mgmt-Commissioner's Office	54,410	54,410						
3.4 Admin Mgmt-Human Resources	26,784	26,784						
3.5 Admin Mgmt-Financial Mgmt & Rptg	9,196	9,196						
Sum of Allocated Costs	6,806,462	90,391	599,220	859,000	2,001,193	456,000	414,837	2,385,821
Distribution of Allocated Costs	0	(90,391)	10,825	18,778	41,496	10,012	5,685	3,595
Total Allocated Costs	6,806,462	0	610,045	877,778	2,042,689	466,012	420,522	2,389,416
Less: Disallowed Costs	0							
Net Allocable Costs	6,806,462	0	610,045	877,778	2,042,689	466,012	420,522	2,389,416



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2025 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 infrastructure and thousands of applications that support the State's online services for Minnesota's citizens.

MN.IT Services general fund costs benefit all state agencies and allowable costs are apportioned to each agency based on their actual FY 2023 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 2025
 First Stepdown**

Minnesota Information Technology

Schedule No. 6.1

	6.2	6.3	6.4	6.5
	<u>Minnesota Information Technology</u>	<u>General Support</u>	<u>IT Spend</u>	<u>Enterprise IT Security</u>
				<u>Other Non-Allocable</u>
Total Eligible Direct Costs:	2,075,000	1,775,000		300,000
Add: Allocated Costs				
1.2 Fixed Asset Depreciation	270,500	270,500		
4.8 Office of State Procurement (fmrlly Materials Mgmt)	195	195		
4.11 Office of Enterprise Continuous Improvement	31	31		
Sum of Allocated Costs	2,345,695	2,045,726	0	300,000
Distribution of Allocated Costs	0	(2,045,726)	0	2,045,726
Total Allocated Costs	2,345,695	0	0	2,345,726
Less: Disallowed Costs	0			
Net Allocable Costs	2,345,695	0	0	2,345,726



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2025 Budget

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

SCHEDULE 8.0

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

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes internal controls and accountability, personnel, accounting services, and cash management) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2023, 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 2023 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 2025
 First Stepdown

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

Schedule No. 8.1

	8.2	8.3	9.3	10.3	10.4	11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8	13.3	
	Minnesota Management & Budget	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management	Analysis & Control (EBO's)	Budget Ops & Planning	Central Payroll	Accounting Services	Financial Reporting	Fin Rptg Single Audit	MMB - IT Mgmt & Admin	Accounting & Procure Ops Sys Spt	Personnel Ops & Sys Spt	Bdgt Serv Computer Operations	Personnel Ops Spec Billing	Accounting & Procure Ops Spec Bill	Personnel Admin	
	MMB																
Total Eligible Direct Costs:	47,773,977	2,913,540	1,843,572	864,443	1,798,504	359,701	1,770,945	2,143,666	3,286,994	53,675	2,211,097	7,121,765	5,702,526	273,681	3,937,562	7,312,616	6,179,690
Add: Allocated Costs																	
1.2 Fixed Asset Depreciation	0	0															
4.8 Office of State Procurement (fmrlly Materials Mgmt)	1,495	1,495															
4.11 Office of Enterprise Continuous Improvement	96	96															
6.4 Enterprise IT Security	31,657	31,657															
Sum of Allocated Costs	47,807,225	2,946,788	1,843,572	864,443	1,798,504	359,701	1,770,945	2,143,666	3,286,994	53,675	2,211,097	7,121,765	5,702,526	273,681	3,937,562	7,312,616	6,179,690
Distribution of Allocated Costs	0	(2,946,788)	168,403	99,780	188,295	37,659	227,136	256,428	423,551	7,423	277,846	275,346	239,291	34,391	0	0	711,239
Total Allocated Costs	47,807,225	0	2,011,975	964,223	1,986,799	397,360	1,998,081	2,400,094	3,710,545	61,098	2,488,943	7,397,111	5,941,817	308,072	3,937,562	7,312,616	6,890,929
Less: Disallowed Costs	0																
Net Allocable Costs	47,807,225	0	2,011,975	964,223	1,986,799	397,360	1,998,081	2,400,094	3,710,545	61,098	2,488,943	7,397,111	5,941,817	308,072	3,937,562	7,312,616	6,890,929



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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 2023 net cost of these activities.

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

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Enterprise Communications & Planning

Schedule No. 8.3.1

	8.3	9.2	10.2	11.2	12.2	13.2	14.2	15.2		
			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
Enterprise Communications & Planning (fmrlly IC&A)	1,843,572	1,843,572								
Total Eligible Direct Costs:										
Add: Allocated Costs										
4.8 Office of State Procurement (fmrlly Materials Mgmt)	98	98								
4.11 Office of Enterprise Continuous Improvement	47	47								
8.2 Minnesota Management & Budget	168,403	168,403								
Sum of Allocated Costs	2,012,119	2,012,119	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,012,119)	30	34	96	40	58	19	157	2,011,685
Total Allocated Costs	2,012,119	0						19	157	2,011,685
Less: Disallowed Costs	0									
Net Allocable Costs	2,012,119	0						19	157	2,011,685



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SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

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

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

Exhibit C

**State of Minnesota
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Debt Management Division

Schedule No. 9.1

9.2	9.3	
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	<u>Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	864,443	0	864,443	
Add: Allocated Costs				
4.8 Office of State Procurement (fmrly Materials Mgmt)	33	33		
4.11 Office of Enterprise Continuous Improvement	48	48		
8.2 Minnesota Management & Budget	99,780	0	99,780	
8.3 Enterprise Communications & Planning	30	30		
Sum of Allocated Costs	964,334	111	964,223	0
Distribution of Allocated Costs	0	(111)	111	
Sum of Allocated Costs	964,334	0	964,334	
Distribution of Allocated Costs	0		(964,334)	964,334
Total Allocated Costs	964,334	0	964,334	0
Less: Disallowed Costs	0			
Net Allocable Costs	964,334	0	964,334	0



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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 2023. 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 2023.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2023 net cost of these activities.

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



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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 Comprehensive 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 2023.

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 2023.

The cost of central payroll is allowable and has been allocated based on total FY 2023 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 2023.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2023 net cost of these activities.

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

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MMB - Accounting Division

Schedule No. 11.1

	11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2		
	MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	7,255,280	0	1,770,945	2,143,666	3,286,994	53,675				
Add: Allocated Costs										
4.8 Office of State Procurement	362	362	0							
4.11 Office of Continuous Improvement	249	249	0							
8.2 Minnesota Management & Budget	914,539	0	227,136	256,428	423,551	7,423				
8.3 Enterprise Communications & Planning	96	96	0							
Sum of Allocated Costs	8,170,526	707	1,998,081	2,400,094	3,710,545	61,098	0	0	0	0
Distribution of Allocated Costs	0	(707)	176	198	327	6				
Sum of Allocated Costs	8,170,526	0	1,998,256	2,400,292	3,710,873	61,104	0	0	0	0
Distribution of Allocated Costs	0		(1,998,256)					51	1,481	1,996,724
Distribution of Allocated Costs	0			(2,400,292)				22	187	2,400,083
Distribution of Allocated Costs	0				(3,710,873)			34	289	3,710,549
Distribution of Allocated Costs	0					(61,104)				61,104
Total Allocated Costs	8,170,526	0	0	0	0	0	0	108	1,957	8,168,461
Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs	8,170,526	0	0	0	0	0	0	108	1,957	8,168,461



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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 2023 net cost of these activities.

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

State of Minnesota
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MMB - IT Management & Administration

Schedule No. 12.1

	12.2	12.4	12.5	12.6	12.7	12.8	12.9	14.2	15.2	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:	26,559,247	2,211,097	7,121,765	5,702,526	273,681	3,937,562	7,312,616				
Add: Allocated Costs											
1.2 Fixed Asset Depreciation	139,650	0	69,825	69,825							
4.8 Office of State Procurement (fmrlly Materials Mgmt)	37	37									
8.2 Minnesota Management & Budget	826,874	277,846	275,346	239,291	34,391						
8.3 Enterprise Communications & Planning (fmrlly IC&A)	40	40									
Sum of Allocated Costs	27,525,848	2,489,021	7,466,936	6,011,642	308,072	3,937,562	7,312,616	0	0	0	0
Distribution of Allocated Costs	0	(2,489,021)	0	0	0	0	0	0	0	2,489,021	0
Sum of Allocated Costs	27,525,848	0	7,466,936	6,011,642	308,072	3,937,562	7,312,616	0	0	2,489,021	0
Distribution of Allocated Costs	0		(7,466,936)					69	582		7,466,285
Distribution of Allocated Costs	0			(6,011,642)				154	4,456		6,007,033
Distribution of Allocated Costs	0				(308,072)			1	151		307,919
Distribution of Allocated Costs	0					(3,937,562)		101	2,918		3,934,543
Distribution of Allocated Costs	0						(7,312,616)	68	570		7,311,978
Total Allocated Costs	27,525,848	0	0	0	0	0	0	392	8,677	2,489,021	25,027,758
Less: Disallowed Costs	0							0			0
Net Allocable Costs	27,525,848	0	0	0	0	0	0	392	8,677	2,489,021	25,027,758



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 13.0

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

The functions of this department are as follows:

- > Labor Relations and Compensation, Human Resource Management, Employee Insurance, Information Systems and Administration to Minnesota Management and Budget (MMB). Costs of administering the state government human resource system and labor relations are allowable for plan purposes and have been allocated based on actual positions for FY 2023.
- > 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 2023 net cost of these activities.

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

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State HR, Benefits & Labor Relations

Schedule No. 13.1

	13.2	13.3	13.5	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:	6,179,690	0	6,179,690				
Add: Allocated Costs							
1.2 Fixed Asset Depreciation	0	0	0				
4.8 Office of State Procurement (fmrlly Materials Mgmt)	0	0	0				
4.11 Office of Enterprise Continuous Improvement	0	0	0				
8.2 Minnesota Management & Budget	711,239	0	711,239				
8.3 Enterprise Communications & Planning (fmrlly IC&A)	0	0	0				
Sum of Allocated Costs	6,890,929	0	6,890,929	0	0	0	0
Distribution of Allocated Costs	514	0	514	0			0
Sum of Allocated Costs	6,891,444	0	6,891,444	0	0	0	0
Distribution of Allocated Costs	0		(6,891,444)		176	5,108	6,886,160
Total Allocated Costs	6,891,444	0	0	0	176	5,108	6,886,160
Less: Disallowed Costs	0						
Net Allocable Costs	6,891,444	0	0	0	176	5,108	6,886,160



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 14.0

DEPARTMENT OF MEDIATION SERVICES

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

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for FY 2023.

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 2023 net cost of these activities.

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

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Mediation Services

Schedule No. 14.1

	14.2	14.3	14.4	15.2		
	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation/ Representation General</u>	<u>Legislative Auditor</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:	1,051,710	0	1,051,710			
Add: Allocated Costs						
4.8 Office of State Procurement (fmrly Materials Mgmt)	139	139				
4.11 Office of Enterprise Continuous Improvement	11	11				
6.4 Enterprise IT Security	0	0				
8.3 Enterprise Communications & Planning (fmrly IC&A)	19	19				
10.3 Analysis & Control (EBO's)	18	18				
10.4 Budget Operations & Planning	1	1				
11.3 Central Payroll	51	51				
11.4 Accounting Services	22	22				
11.5 Financial Reporting	34	34				
12.4 Accounting & Procurement Ops & Sys Support	69	69				
12.5 Personnel Operations & System Support	154	154				
12.6 Budget Service - Computer Operations	1	1				
12.7 Personnel Operations Special Billing	101	101				
12.8 Accounting & Procurement Ops Special Billing	68	68				
13.3 Personnel Administration	176	176				
Sum of Allocated Costs	1,052,575	865	1,051,710	0	0	0
Distribution of Allocated Costs	0	(865)	865			
Sum of Allocated Costs	1,052,575	0	1,052,575	0	0	0
Distribution of Allocated Costs	0		(1,052,575)		0	1,052,575
Total Allocated Costs	1,052,575	0	0	0	0	1,052,575
Less: Disallowed Costs	0					
Net Allocable Costs	1,052,575	0	0	0	0	1,052,575



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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 2023 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 2023.

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 2023 net cost of these activities.

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



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

SCHEDULE 16.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

The single audit cost center is designed to meet the federal requirements of OMB Uniform Guidance, 2 CFR part 200. The requirement is for organization-wide audits, rather than grant by grant.

These audits determine whether:

- > Financial operations are conducted properly;
- > Financial statements are presented fairly;
- > The organization has complied with the federal laws and regulations affecting the expenditure of federal funds;
- > Internal procedures have been established to meet the objectives of federally assisted programs; and
- > Financial reports contain accurate and reliable information.

The State Auditor requires organization-wide audits of sub-recipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during FY 2023.

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

Exhibit C

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State Auditor

Schedule No. 16.1

16.2	
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	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0	0	
Add: Allocated Costs			
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



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 17.0

Statewide Integrated Financial Tools (SWIFT)
(Internally developed software to be amortized over ten (10) years beginning budget fiscal year 2013)
(SWIFT Upgrade to be amortized over five (5) years beginning budget fiscal year 2021)

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

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

The capitalizable costs of this project are compiled and are amortized over a ten year period. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2023. 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

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Statewide Integrated Financial Tools (SWIFT)
(Internally developed software amortized over 5 years, BFY20 to BFY25)

Schedule No. 17.1

17	
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	<u>SWIFT</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	4,232,818	4,232,818	0
Add: Allocated Costs			
Sum of Allocated Costs	4,232,818	4,232,818	0
Distribution of Allocated Costs	0	(4,232,818)	4,232,818
Total Allocated Costs	4,232,818	0	4,232,818
Less: Disallowed Costs	0		
Net Allocable Costs	4,232,818	0	4,232,818



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 20.0

DEPARTMENT OF ADMINISTRATION

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

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

Exhibit C

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Administration

Schedule No. 20.1

	20.0	21.2	22.2	
	<u>Dept of Administration</u>	<u>General Support</u>	<u>Admin - Management Services</u>	<u>Government & Citizen Services</u>
				<u>Consumer Activities</u>
Total Eligible Direct Costs:	0			
Add: Allocated Costs				
4.5 Real Estate & Constr Serv - Leasing	0	0		
4.7 Real Property	96,689	96,689		
9.3 Debt Management	0	0		
10.3 Analysis & Control (EBO's)	194	194		
10.4 Budget Operations & Planning	119	119		
11.3 Central Payroll	846	846		
11.4 Accounting Services	235	235		
11.5 Financial Reporting	363	363		
11.6 Financial Reporting - Single Audit	0	0		
12.4 Accounting & Procurement Ops & Sys Support	730	730		
12.8 Accounting & Procurement Ops Special Billing	715	715		
15.3 Financial Audits	0	0		
16.2 State Auditor	0	0		
17 SWIFT	414	414		
Sum of Allocated Costs	100,303	100,303	0	0
Distribution of Allocated Costs	0	(100,303)	928	1,839
Total Allocated Costs	100,303	0	928	1,839
Less: Disallowed Costs	0			
Net Allocable Costs	100,303	0	928	1,839



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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.

State of Minnesota
 Summary of Allocated Costs
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Department of Administration - Management Services

Schedule No. 21.1

	21.2	21.3	21.4	21.5	21.6	22.2		
	Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
3.3 Commissioner's Office	36,649	36,649						
3.4 Human Resources	18,041	18,041						
3.5 Financial Management & Reporting	10,510	10,510						
4.5 Real Estate & Constr Serv - Leasing	0	0						
4.8 Office of State Procurement (fmrlly Materials Mgmt)	938	938						
4.11 Office of Enterprise Continuous Improvement	178	178						
4.12 Grants Management	0	0						
6.4 Enterprise IT Security	617	617						
8.3 Enterprise Communications & Planning (fmrlly IC&A)	197	197						
12.5 Personnel Operations & Sys Support	2,546	2,546						
12.6 Budget Service - Computer Operations	92	92						
12.7 Personnel Operations Special Billing	1,667	1,667						
13.3 Personnel Administration	2,918	2,918						
14.3 Mediation Services	446	446						
20 Department of Administration	928	928						
Sum of Allocated Costs	75,726	75,726	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(75,726)	28,935	17,040	29,752	0	0	0
Sum of Allocated Costs	75,726	0	28,935	17,040	29,752	0	0	0
Distribution of Allocated Costs	0		(28,935)				1,608	27,327
Distribution of Allocated Costs	0			(17,040)			947	16,093
Distribution of Allocated Costs	0				(29,752)		262	29,490
Total Allocated Costs	75,726	0	0	0	0	0	2,817	72,909
Less: Disallowed Costs	0							
Net Allocable Costs	75,726	0	0	0	0	0	2,817	72,909



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 22.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT AND CITIZEN SERVICES

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

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

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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	Real Estate & Construction Services - Leasing	Real Property Enterprise System	Office of State Procurement (fmrlly Materials Mgmt)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	MnIT	MMB	Mediation Services	Legislative Auditor	Consumer Activities
	General Support											
Total Eligible Direct Costs:	0											
Add: Allocated Costs												
4.5 Real Estate & Constr Serv - Leasing	0	0										
4.8 Office of State Procurement (fmrlly Materials Mgmt)	799	799										
4.11 Office of Enterprise Continuous Improvement	264	264										
6.4 Enterprise IT Security	3,259	3,259										
8.3 Enterprise Communications & Planning (fmrlly IC&A)	172	172										
10.3 Analysis & Control (EBO's)	170	170										
10.4 Budget Operations & Planning	136	136										
11.3 Central Payroll	1,256	1,256										
11.4 Accounting Services	205	205										
11.5 Financial Reporting	317	317										
12.4 Accounting & Procurement Ops & Sys Support	638	638										
12.5 Personnel Operations & Sys Support	3,779	3,779										
12.6 Budget Service - Computer Operations	106	106										
12.7 Personnel Operations Special Billing	2,475	2,475										
12.8 Accounting & Procurement Ops Special Billing	625	625										
13.3 Personnel Administration	4,333	4,333										
14.3 Mediation Services - State Agencies	662	662										
17 SWIFT	362	362										
20 Department of Administration	1,839	1,839										
21.3 Commissioner's Office	1,608	1,608										
21.4 Human Resources	947	947										
21.5 Financial Management & Reporting	262	262										
Sum of Allocated Costs	24,215	24,215	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(24,215)	2,900	5,030	11,117	2,682	1,523	963				0
Sum of Allocated Costs	24,215	0	2,900	5,030	11,117	2,682	1,523	963	0	0	0	0
Distribution of Allocated Costs	0		(2,900)									2,900
Distribution of Allocated Costs	0			(5,030)								5,030
Distribution of Allocated Costs	0				(11,117)				1	13	1	7
Distribution of Allocated Costs	0					(2,682)						2,682
Distribution of Allocated Costs	0						(1,523)		0	3	0	1
Distribution of Allocated Costs	0							(963)				963
Total Allocated Costs	24,215	0	0	0	0	0	0	0	1	15	1	8
Less: Disallowed Costs	0											
Net Allocable Costs	24,215	0	0	0	0	0	0	0	1	15	1	8



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 24.0

MN.IT

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

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

Exhibit C

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Minnesota Information Technology

Schedule No. 24.1

	24.2	24.4	24.5	26.2		
	<u>Minnesota Information Technology</u>	<u>General Support</u>	<u>Enterprise IT Security</u>	<u>Other Non-Allocable</u>	<u>Minnesota Mgmt & Budget</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
6.4 Enterprise IT Security	224	224				
8.3 Enterprise Communications & Planning (fmrlly IC&A)	66	66				
10.3 Analysis & Control (EBO's)	65	65				
10.4 Budget Operations & Planning	132	132				
11.3 Central Payroll	147	147				
11.4 Accounting Services	79	79				
11.5 Financial Reporting	122	122				
12.4 Accounting & Procurement Ops & Sys Support	246	246				
12.5 Personnel Operations & System Support	444	444				
12.6 Budget Service - Computer Operations	102	102				
12.7 Personnel Operations Special Billing	291	291				
12.8 Accounting & Procurement Ops Special Billing	241	241				
13.3 Personnel Administration	509	509				
14.3 Mediation Services	78	78				
17 SWIFT	139	139				
22.8 Office of State Procurement (fmrlly Materials Mgmt)	1	1				
Sum of Allocated Costs	2,887	2,887	0	0	0	0
Distribution of Allocated Costs	0	(2,887)	2,887			
Sum of Allocated Costs	2,887	0	2,887	0	0	0
Distribution of Allocated Costs	0		(2,887)	0	39	2,848
Total Allocated Costs	2,887	0	0	0	39	2,848
Less: Disallowed Costs	0					
Net Allocable Costs	2,887	0	0	0	39	2,848



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.0

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

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

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

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

Schedule No. 26.1

		26.2	26.3	27.2	28.2	29.2	30.2	30.9	31.2
		Minnesota Management & Budget	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
		General Support							
Total Eligible Direct Costs:		0							
Add: Allocated Costs									
8.3	Enterprise Communications & Planning (fmrly IC&A)	174	147	26	0	0	0	0	0
10.3	Analysis & Control (EBO's)	426	145	26	30	34	95	40	57
10.4	Budget Operations & Planning	1,170	334	78	101	98	296	95	167
11.3	Central Payroll	3,319	455	221	230	429	1,181	0	803
11.4	Accounting Services	515	176	31	36	41	115	48	69
11.5	Financial Reporting	796	272	49	56	63	177	74	106
12.2	MnIT @ MMB - Mgmt & Admin	2,489,021	2,489,021	0	0	0	0	0	0
12.4	Accounting & Procurement Ops & Sys Support	1,602	546	98	112	126	357	150	214
12.5	Personnel Operations & System Support	9,985	1,368	665	693	1,290	3,553	0	2,415
12.6	Budget Service - Computer Operations	907	259	60	78	76	230	74	130
12.7	Personnel Operations Special Billing	6,540	896	436	454	845	2,327	0	1,582
12.8	Accounting & Procurement Ops Special Billing	1,569	535	96	110	124	349	146	209
13.3	Personnel Administration	11,446	1,568	763	795	1,479	4,074	0	2,768
14.3	Mediation Services	1,748	240	117	121	226	622	0	423
15.3	Financial Audits	1,739,838	0	0	0	0	1,739,838	0	0
15.5	Single Audits	0	0	0	0	0	0	0	0
17	SWIFT	908	310	55	63	72	202	85	121
22.8	Office of State Procurement (fmrly Materials Mgmt)	11	8	1	0	0	0	0	2
22.11	Office of Enterprise Continuous Improvement	3	0	0	0	0	1	0	1
24.4	Enterprise IT Security	39	39	0	0	0	0	0	0
26.3	Enterprise Communications & Planning (fmrly IC&A)	19	0	0	2	2	7	3	4
28.3	Analysis & Control (EBO's)	16	0	0	0	0	8	3	5
29.4	Accounting Services	34	0	0	0	0	0	14	20
29.5	Financial Reporting	57	0	0	0	0	0	23	34
30.4	Accounting & Procurement Ops & Sys Support	10	0	0	0	0	0	0	10
Sum of Allocated Costs		4,270,154	2,496,319	2,722	2,883	4,904	1,753,432	756	9,137
Distribution of Allocated Costs		0	(2,496,319)	142,659	84,527	191,413	774,735	700,471	602,514
Total Allocated Costs		4,270,154	0	145,381	87,410	196,317	2,528,167	701,227	611,651
Less: Disallowed Costs		0							
Net Allocable Costs		4,270,154	0	145,381	87,410	196,317	2,528,167	701,227	611,651



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.3

MINNESOTA MANAGEMENT & BUDGET (MMB) --- Enterprise Communications & Planning

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

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

Exhibit C

State of Minnesota
 Summary of Allocated Costs
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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 (fmrlly IC&A)	26	26								
10.3 Analysis & Control (EBO's)	26	26								
10.4 Budget Operations & Planning	78	78								
11.3 Central Payroll	221	221								
11.4 Accounting Services	31	31								
11.5 Financial Reporting	49	49								
12.4 Accounting & Procurement Ops & Sys Support	98	98								
12.5 Personnel Operations & System Support	665	665								
12.6 Budget Service - Computer Operations	60	60								
12.7 Personnel Operations Special Billing	436	436								
12.8 Accounting & Procurement Ops Special Billing	96	96								
13.3 Personnel Administration	763	763								
14.3 Mediation Services	117	117								
17 SWIFT	55	55								
22.8 Office of State Procurement (fmrlly Materials Mgmt)	1	1								
22.11 Office of Enterprise Continuous Improvement	0	0								
26.2 Minnesota Management & Budget	142,659	142,659								
Sum of Allocated Costs	145,381	145,381	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(145,381)	2	2	7	3	4	1	11	145,350
Total Allocated Costs	145,381	0	2	2	7	3	4	1	11	145,350
Less: Disallowed Costs	0									
Net Allocable Costs	145,381	0	2	2	7	3	4	1	11	145,350



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 27.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — DEBT MANAGEMENT DIVISION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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MMB - Debt Management Division

Schedule No. 27.1

27.2	27.3	27.4	34.2	
------	------	------	------	--

	<u>Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>Non-Allocable</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
10.3 Analysis & Control (EBO's)	30	30				
10.4 Budget Operations & Planning	101	101				
11.3 Central Payroll	230	230				
11.4 Accounting Services	36	36				
11.5 Financial Reporting	56	56				
12.4 Accounting & Procurement Ops & Sys Support	112	112				
12.5 Personnel Operations & System Support	693	693				
12.6 Budget Service - Computer Operations	78	78				
12.7 Personnel Operations Special Billing	454	454				
12.8 Accounting & Procurement Ops Special Billing	110	110				
13.3 Personnel Administration	795	795				
14.3 Mediation Services	121	121				
17 SWIFT	63	63				
22.11 Office of Enterprise Continuous Improvement	0	0				
26.2 Minnesota Management & Budget	84,527	84,527				
26.3 Enterprise Communications & Planning (fmrly IC&A)	2	2				
Sum of Allocated Costs	87,410	87,410	0	0	0	0
Distribution of Allocated Costs	0	(87,410)	87,410	0		
Sum of Allocated Costs	87,410	0	87,410	0	0	0
Distribution of Allocated Costs	0		(87,410)	0	0	87,410
Total Allocated Costs	87,410	0	0	0	0	87,410
Less: Disallowed Costs	0					
Net Allocable Costs	87,410	0	0	0	0	87,410



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 28.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — BUDGET DIVISION

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

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

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MMB - Budget Division

Schedule No. 28.1

	28.2	28.3	28.4	28.5	29.2	30.2	31.2	32.2	33.2	
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)	34	34								
10.4 Budget Operations & Planning	98	98								
11.3 Central Payroll	429	429								
11.4 Accounting Services	41	41								
11.5 Financial Reporting	63	63								
12.4 Accounting & Procurement Ops & Sys Support	126	126								
12.5 Personnel Operations & System Support	1,290	1,290								
12.6 Budget Service - Computer Operations	76	76								
12.7 Personnel Operations Special Billing	845	845								
12.8 Accounting & Procurement Ops Special Billing	124	124								
13.3 Personnel Administration	1,479	1,479								
14.3 Mediation Services	226	226								
17 SWIFT	72	72								
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	191,413	191,413								
26.3 Enterprise Communications & Planning (fmrly IC&A)	2	2								
Sum of Allocated Costs	196,317	196,317	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(196,317)	163,597	32,720						
Sum of Allocated Costs	196,317	0	163,597	32,720	0	0	0	0	0	0
Distribution of Allocated Costs	0		(163,597)		8	3	5	2	13	163,567
Distribution of Allocated Costs	0			(32,720)				0	16	32,703
Total Allocated Costs	196,317	0	0	0	0	8	3	5	29	196,271
Less: Disallowed Costs	0									
Net Allocable Costs	196,317	0	0	0	0	8	3	5	29	196,271



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 29.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

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

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

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MMB - Accounting Division

Schedule No. 29.1

	29.2	29.3	29.4	29.5	29.6	30.2	31.2	32.2	33.2		
	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)	95	95									
10.4 Budget Operations & Planning	296	296									
11.3 Central Payroll	1,181	1,181									
11.4 Accounting Services	115	115									
11.5 Financial Reporting	177	177									
12.4 Accounting & Procurement Ops & Sys Support	357	357									
12.5 Personnel Operations & System Support	3,553	3,553									
12.6 Budget Service - Computer Operations	230	230									
12.7 Personnel Operations Special Billing	2,327	2,327									
12.8 Accounting & Procurement Ops Special Billing	349	349									
13.3 Personnel Administration	4,074	4,074									
14.3 Mediation Services	622	622									
15.3 Financial Audits	1,739,838	1,739,838									
15.5 Single Audits	0	0									
17 SWIFT	202	202									
22.8 Office of State Procurement (fmrlly Materials Mgmt)	2	0		2							
22.11 Office of Enterprise Continuous Improvement	1	1									
26.2 Minnesota Management & Budget	774,735	774,735									
26.3 Enterprise Communications & Planning (fmrlly IC&A)	7	7									
28.3 Analysis & Control (EBO's)	8	8									
Sum of Allocated Costs	2,528,169	2,528,167	0	2	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,528,167)	627,899	708,875	1,170,873	20,521					
Sum of Allocated Costs	2,528,169	0	627,899	708,877	1,170,873	20,521	0	0	0	0	0
Distribution of Allocated Costs	0		(627,899)					16	467	627,416	
Distribution of Allocated Costs	0			(708,877)			14	20	7	55	708,781
Distribution of Allocated Costs	0				(1,170,873)		23	34	11	91	1,170,713
Distribution of Allocated Costs	0					(20,521)					20,521
Total Allocated Costs	2,528,169	0	0	0	0	0	38	54	34	613	2,527,431
Less: Disallowed Costs	0										
Net Allocable Costs	2,528,169	0	0	0	0	0	38	54	34	613	2,527,431



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

SCHEDULE 30.0

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

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

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

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MMB - IT Management & Administration

Schedule No. 30.1

	30.2	30.4	30.5	30.6	30.7	30.8	30.9	31.2	32.2	33.2		
	IT Mgmt & Administration	General Support	Acctg & Procur Ops Sys Support	Personnel Operations Sys Support	Bdgt 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)	40	40										
10.4 Budget Operations & Planning	95	95										
11.4 Accounting Services	48	48										
11.5 Financial Reporting	74	74										
12.4 Accounting & Procurement Ops & Sys Support	150	150										
12.6 Budget Service - Computer Operations	74	74										
12.8 Accounting & Procurement Ops Special Billing	146	146										
17 SWIFT	85	85										
22.8 Office of State Procurement (fmrlly Materials Mgmt)	0	0										
26.2 Minnesota Management & Budget	700,471	700,471										
26.3 Enterprise Communications & Planning (fmrlly IC&A)	3	3										
28.3 Analysis & Control (EBO's)	3	3										
29.4 Accounting Services	14	14										
29.5 Financial Reporting	23	23										
Sum of Allocated Costs	701,227	701,227	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(701,227)	351,676	305,626	43,925							
Sum of Allocated Costs	701,227	0	351,676	305,626	43,925	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(351,676)					10	3	27	351,636	
Distribution of Allocated Costs	0			(305,626)					8	227	305,391	
Distribution of Allocated Costs	0				(43,925)				0	22	43,903	
Distribution of Allocated Costs	0					0						
Distribution of Allocated Costs	0						0					
Total Allocated Costs	701,227	0	0	0	0	0	0	10	11	276	700,930	
Less: Disallowed Costs	0											
Net Allocable Costs	701,227	0	0	0	0	0	0	10	11	276	700,930	



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 31.0

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

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

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

Exhibit C

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State HR, Benefits & Labor Relations

Schedule No. 31.1

	31.2	31.3	32.2	33.2	
	State HR, Benefits & <u>Labor Rel</u>				
	<u>General Support</u>	<u>Personnel Administration</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
10.3 Analysis & Control (EBO's)	57	57			
10.4 Budget Operations & Planning	167	167			
11.3 Central Payroll	803	803			
11.4 Accounting Services	69	69			
11.5 Financial Reporting	106	106			
12.4 Accounting & Procurement Ops & Sys Support	214	214			
12.5 Personnel Operations & System Support	2,415	2,415			
12.6 Budget Service - Computer Operations	130	130			
12.7 Personnel Operations Special Billing	1,582	1,582			
12.8 Accounting & Procurement Ops Special Billing	209	209			
13.3 Personnel Administration	2,768	2,768			
14.3 Mediation Services	423	423			
17 SWIFT	121	121			
22.8 Office of State Procurement (fmrly Materials Mgmt)	2	2			
22.11 Office of Enterprise Continuous Improvement	1	1			
26.2 Minnesota Management & Budget	602,514	602,514			
26.3 Enterprise Communications & Planning (fmrly IC&A)	4	4			
28.3 Analysis & Control (EBO's)	5	5			
29.4 Accounting Services	20	20			
29.5 Financial Reporting	34	34			
30.4 Accounting & Procurement Ops & Sys Support	10	10			
Sum of Allocated Costs	611,651	611,651	0	0	0
Distribution of Allocated Costs	0	(611,651)	611,651		
Sum of Allocated Costs	611,651	0	611,651		0
Distribution of Allocated Costs	0		(611,651)	16	455 611,181
Total Allocated Costs	611,651	0	0	16	455 611,181
Less: Disallowed Costs	0				
Net Allocable Costs	611,651	0	0	16	455 611,181



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2025 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 32.0

DEPARTMENT OF MEDIATION SERVICES

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

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

Exhibit C

**State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2025
 Second Stepdown**

Mediation Services

Schedule No. 32.1

32.2	32.3	32.4	
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	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation / Representation General</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
14.3 Mediation Services	27	27			
17 SWIFT	39	39			
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)	2	2			
28.4 Budget Operations & Planning	0	0			
29.3 Central Payroll	16	16			
29.4 Accounting Services	7	7			
29.5 Financial Reporting	11	11			
30.4 Accounting & Procurement Ops & Sys Support	3	3			
30.5 Personnel Operations and Sys Support	8	8			
30.6 Budget Service - Computer Ops	0	0			
31.3 Personnel Administration	16	16			
Sum of Allocated Costs	130	130	0	0	0
Distribution of Allocated Costs	0	(130)	130		
Sum of Allocated Costs	130	0	130	0	0
Distribution of Allocated Costs	0		(130)		130
Total Allocated Costs	130	0	0	0	130
Less: Disallowed Costs	0				
Net Allocable Costs	130	0	0	0	130



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2025 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.



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2025 Budget**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 34.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2025
 Second Stepdown

State Auditor

Schedule No. 34.1

34.2	
------	--

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2025 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	1.2	Fixed Asset Depreciation	410,150				
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	1,015,700	0	759,490		
G02-3.4	G02-3.4	Human Resources	500,000	0	447,261		
G02-3.5	G02-3.5	Financial Management and Reporting	1,054,150	0	780,936		
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	0	0		
G02-4.2	G02-4.2	Government & Citizen Services	0	0		0.06%	0.06%
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	599,220	0			
G02-4.7	G02-4.7	Real Property	859,000	0			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	2,001,193	0			
G02-4.10	G02-4.10	Central Mail	456,000	0			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	414,837	0			
G02-4.12	G02-4.12	Grants Management	2,385,821	0			
G46-6.2	G46-6.2	Minnesota Information Technology	1,775,000	270,500			
G46-6.3	G46-6.3	IT Spend	0	0			
G46-6.4	G46-6.4	Enterprise IT Security	300,000	0			
G46-6.5	G46-6.5	MnIT - Non allocable	0	0			
G10-8.2	G10-8.2	Minnesota Management & Budget	2,913,540	0			
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,843,572	0			
G10-9.2	G10-9.2	Debt Management Division	0	0			
G10-9.3	G10-9.3	Debt Management	864,443	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)	1,798,504	0			
G10-10.4	G10-10.4	Budget Operations and Planning	359,701	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	1,770,945	0			
G10-11.4	G10-11.4	Accounting Services	2,143,666	0			
G10-11.5	G10-11.5	Financial Reporting	3,286,994	0			
G10-11.6	G10-11.6	Financial Reporting - Single Audit	53,675	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	2,211,097	0			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	7,121,765	241,944			
G10-12.5	G10-12.5	Personnel Operations and System Support	5,702,526	241,944			
G10-12.6	G10-12.6	Budget Service - Computer Operations	273,681	0			
G10-12.7	G10-12.7	Personnel Operations Special Billing	3,937,562	0			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	7,312,616	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	6,179,690	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	1,051,710	0			
G45-14.4	G45-14.4	Mediation/Representation	0	0			
L49-15.2	L49-15.2	Legislative Auditor	4,162,144	7,424			
L49-15.3	L49-15.3	Financial Audits	5,073,135	0			
L49-15.4	L49-15.4	Program Audits	0	0			
L49-15.5	L49-15.5	Single Audits	0	0			
L49-15.6	L49-15.6	Audit Comm	0	0			
L49-15.7	L49-15.7	Financial Audit- Outdoors	0	0			
L49-15.8	L49-15.8	Financial Audit- Art	0	0			
L49-15.9	L49-15.9	Financial Audit- Clean Water	0	0			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0	0			

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2025 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
L49-15.11	L49-15.11	Program Audit- Outdoors	0	0			
L49-15.12	L49-15.12	Program Audit- Art	0	0			
L49-15.13	L49-15.13	Program Audit- Clean Water	0	0			
L49-15.14	L49-15.14	Program Audit- Parks & Trails	0	0			
G61-16.2	G61-16.2	State Auditor	0	0			
G61-16.3	G61-16.3	State Auditor General	0	0			
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E	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				0.04%	0.04%
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	
			1.2	3.2	3.3	3.4	
Schedule No.	DP#	Name	2025 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT					
	B11	COSMETOLOGIST EXAMINERS BOARD					
	B10	CANNABIS MANAGEMENT OFFICE					
	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					
	B26	CLIMATE INNOVN FINANCE AUTHRTY					
	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				1.07%	1.07%
	G05	RACING COMMISSION					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2025 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	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					
	G9P	LGBTQIA2S+ MINNESOTANS 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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2025 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	H9G	OMBUDSMAN MH/DD					
	J33	TRIAL COURTS					
	J40	STATE COMPETENCY ATTAINMENT BD					
	J50	STATE GUARDIAN AD LITEM					
	J52	PUBLIC DEFENSE BOARD					
	J58	COURT OF APPEALS					
	J61	APPELLATE COUNSEL & TRG OFFICE					
	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					
	P80	CANNABIS EXPUNGEMENT BOARD					
	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		74,064,855	761,812	1,987,687	1.17%	1.17%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	6,378				
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing		471,772			
G02-4.7	G02-4.7	Real Property		818,350			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)		1,808,433			
G02-4.10	G02-4.10	Central Mail		436,338			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement		247,751			
G02-4.12	G02-4.12	Grants Management		156,692			
G46-6.2	G46-6.2	Minnesota Information Technology			-	-	42
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget			-	-	322
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			-	-	21
G10-9.2	G10-9.2	Debt Management Division			-	-	7
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division			-	-	8
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division			-	-	78
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration			-	-	8
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-	-	62
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			-	-	30
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor			-	-	266
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor				-	-
G61-16.3	G61-16.3	State Auditor General					-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration		0		4,047,799	-
G02-3.2	G02-3.2	Admin Management Services	7,289			-	202
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services				-	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					172
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule			Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
No.	DP#	Name					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT			10	8,304	8,008
	B11	COSMETOLOGIST EXAMINERS BOARD			2	-	140
	B10	CANNABIS MANAGEMENT OFFICE			-	-	-
	B13	COMMERCE DEPARTMENT			1	3,216	7,974
	B14	ANIMAL HEALTH BOARD			2	-	1,308
	B15	BARBER EXAMINERS BOARD			-	-	90
	B20	EXPLORE MINNESOTA TOURISM			-	-	529
	B22	EMPLOYMENT & ECONOMIC DEVELOP			58	27,051	55,028
	B24	PUBLIC FACILITIES AUTHORITY			-	-	387
	B25	SCIENCE & TECHNOLOGY AUTHORITY			-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY			-	-	-
	B34	HOUSING FINANCE AGENCY			4	-	1,147
	B41	WORKERS' COMP COURT OF APPEALS			1	-	69
	B42	LABOR AND INDUSTRY DEPARTMENT			8	-	2,550
	B43	IRON RANGE RESOURCES			2	343,343	880
	B7E	ARCHITECTURE, ENGINEERING BD			2	-	297
	B7G	COMBATIVE SPORTS COMMISSION			-	-	-
	B7P	ACCOUNTANCY BOARD			1	-	71
	B7S	PRIVATE DETECTIVES BOARD			-	-	23
	B82	PUBLIC UTILITIES COMMISSION			-	-	271
	B9D	AMATEUR SPORTS COMMISSION			-	804,946	-
	B9V	AGRICULTURE UTILIZATION RESRCH			-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION			5	176,361	782
	E26	MN STATE COLLEGES/UNIVERSITIES			-	-	-
	E37	EDUCATION DEPARTMENT			8	-	4,644
	E39	PROF EDUCATOR LICENSING STD BD			-	-	345
	E40	HISTORICAL SOCIETY			-	1,266,548	-
	E44	MINNESOTA STATE ACADEMIES			-	424,709	1,783
	E50	ARTS BOARD			-	-	2,525
	E60	OFFICE OF HIGHER EDUCATION			-	-	1,184
	E77	ZOOLOGICAL BOARD			-	667,916	1,344
	E81	UNIVERSITY OF MINNESOTA			-	-	19
	E95	HUMANITIES COMMISSION			-	-	-
	E97	SCIENCE MUSEUM			-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY			-	-	-
	G02	ADMINISTRATION DEPARTMENT	717,420		3	-	7,737
	G03	LOTTERY			10	-	-
	G05	RACING COMMISSION			-	-	407

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	G06	ATTORNEY GENERAL			5	-	1,046
	G09	GAMBLING CONTROL BOARD			3	-	65
	G10	MINNESOTA MANAGEMENT & BUDGET			-	-	771
	G17	HUMAN RIGHTS DEPARTMENT			-	-	267
	G19	INDIAN AFFAIRS COUNCIL			2	-	193
	G38	INVESTMENT BOARD			-	-	373
	G39	GOVERNORS OFFICE			1	-	144
	G45	MEDIATION SERVICES DEPARTMENT			-	-	169
	G46	MN.IT			5	-	8,173
	G53	SECRETARY OF STATE			3	-	1,668
	G61	OFFICE OF STATE AUDITOR			3	-	677
	G62	MINN STATE RETIREMENT SYSTEM			1	145,147	406
	G63	PUBLIC EMPLOYEES RETIRE ASSOC			-	-	326
	G67	REVENUE DEPARTMENT			5	-	1,777
	G69	TEACHERS RETIREMENT ASSOC			-	-	603
	G90	REVENUE INTERGOVT PAYMENTS			-	-	-
	G92	OMBUDSPERSON FOR FAMILIES			-	-	180
	G93	OMBUD AMERICAN INDIAN FAMILIES			-	-	100
	G96	UNIFORM LAWS COMMISSION			-	-	-
	G9J	CAMPAIGN FINANCE BOARD			1	-	90
	G9K	ADMINISTRATIVE HEARINGS			2	-	625
	G9L	COUNCIL FOR MINNESOTANS OF AFR			1	-	82
	G9M	MINNESOTA COUNCIL ON LATINO AF			1	-	122
	G9N	ASIAN PACIFIC COUNCIL			1	-	108
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL			-	-	-
	G9Q	MMB DEBT SERVICE			-	-	-
	G9R	MMB NON-OPERATING			-	-	2
	G9V	RARE DISEASE ADVISORY COUNCIL			-	-	52
	G9X	CAPITOL AREA ARCHITECT			-	-	22
	G9Y	MN STATE COUNCIL ON DISABILITY			-	-	193
	GPR	PAYROLL CLEARING			-	-	-
	H12	HEALTH DEPARTMENT			44	-	16,129
	H55	HUMAN SERVICES DEPARTMENT			100	2,970,629	11,699
	H55b	HUMAN SERVICES SOS			-	-	8,531
	H55c	HUMAN SERVICES MSOP			-	-	1,726
	H60	MN INSURANCE MARKETPLACE			-	-	146
	H75	VETERANS AFFAIRS DEPARTMENT			10	1,499,790	9,751
	H7B	MEDICAL PRACTICE BOARD			4	-	331
	H7C	NURSING BOARD			-	-	188
	H7D	PHARMACY BOARD			1	-	150
	H7F	DENTISTRY BOARD			1	-	325
	H7H	CHIROPRACTIC EXAMINERS BOARD			1	-	85
	H7J	OPTOMETRY BOARD			1	-	44
	H7K	EXEC FOR LT SVCS & SUPPORTS BD			4	-	100
	H7L	SOCIAL WORK BOARD			-	-	85
	H7M	MARRIAGE AND FAMILY THERAPY BD			1	-	65
	H7Q	PODIATRIC MEDICINE			-	-	40
	H7R	VETERINARY MEDICINE BOARD			1	-	69
	H7S	EMERGENCY MEDICAL SERVICES OFF			1	-	228
	H7U	DIETETICS & NUTRITION PRACTICE			-	-	32
	H7V	PSYCHOLOGY BOARD			1	-	79
	H7W	PHYSICAL THERAPY BOARD			1	-	43
	H7X	BEHAVIORAL HEALTH & THERAPY BD			1	-	158
	H7Y	OCCUPATIONAL THERAPY PRACT BD			2	-	72
	H8A	FOSTER YOUTH OMBUDPERSON			-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	H9G	OMBUDSMAN MH/DD			5	-	164
	J33	TRIAL COURTS			-	-	4,314
	J40	STATE COMPETENCY ATTAINMENT BD			-	-	-
	J50	STATE GUARDIAN AD LITEM			-	-	175
	J52	PUBLIC DEFENSE BOARD			-	-	980
	J58	COURT OF APPEALS			-	-	32
	J61	APPELLATE COUNSEL & TRG OFFICE			-	-	-
	J65	SUPREME COURT			4	-	1,820
	J68	TAX COURT			1	-	76
	J70	JUDICIAL STANDARDS BOARD			-	-	21
	L10	LEGISLATURE COORDINATING COMM			-	-	24
	L11	SENATE			-	-	-
	L12	HOUSE			-	-	-
	L49	LEGISLATIVE AUDITOR			1	-	6
	P01	MILITARY AFFAIRS DEPARTMENT			-	5,665,998	17,438
	P07	PUBLIC SAFETY DEPARTMENT			63	20,360	20,091
	P08	OMBUDSPERSON FOR CORRECTIONS			-	-	92
	P78	CORRECTIONS DEPARTMENT			16	7,483,042	23,568
	P80	CANNABIS EXPUNGEMENT BOARD			-	-	-
	P7T	PEACE OFFICERS BOARD (POST)			-	-	254
	P9E	SENTENCING GUIDELINES COMM			1	-	38
	R28	MINN CONSERVATION CORPS			-	-	-
	R29	NATURAL RESOURCES DEPARTMENT			61	3,054,669	66,473
	R32	POLLUTION CONTROL AGENCY			4	25,198	3,710
	R9P	WATER AND SOIL RESOURCES BOARD			2	-	5,106
	T79	TRANSPORTATION DEPARTMENT			6	6,567,586	126,397
	T9B	METROPOLITAN COUNCIL/TRANSPORT			-	-	14
	O	OTHER			26	1,544,698	-
	Total		731,087	3,939,336	515	36,747,310	439,863

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology		0.01%	-		
G46-6.3	G46-6.3	IT Spend				-	-
G46-6.4	G46-6.4	Enterprise IT Security				505,375	-
G46-6.5	G46-6.5	MnIT - Non allocable				-	-
G10-8.2	G10-8.2	Minnesota Management & Budget		0.02%	-		8,482,885
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		0.01%	-		-
G10-9.2	G10-9.2	Debt Management Division		0.01%	-		-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division		0.02%	-		-
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%	-		51,358
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
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			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor		0.00%	-		-
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	0.00%	-		-
G02-3.2	G02-3.2	Admin Management Services	-	0.04%	-		165,240
G02-3.3	G02-3.3	Commissioner's Office	-				
G02-3.4	G02-3.4	Human Resources	-				
G02-3.5	G02-3.5	Financial Management and Reporting	-				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-				
G02-4.2	G02-4.2	Government & Citizen Services	-	0.06%			873,172
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-				
G02-4.7	G02-4.7	Real Property	-				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	-				
G02-4.10	G02-4.10	Central Mail	-				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-				
G02-4.12	G02-4.12	Grants Management	-				
G46-6.2	G46-6.2	Minnesota Information Technology	-				60,066
G46-6.3	G46-6.3	IT Spend	-				
G46-6.4	G46-6.4	Enterprise IT Security	-				
G46-6.5	G46-6.5	MnIT - Non allocable	-				
G10-8.2	G10-8.2	Minnesota Management & Budget	-				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-				
G10-9.2	G10-9.2	Debt Management Division	-				
G10-9.3	G10-9.3	Debt Management	-				
G10-9.4	G10-9.4	Debt Management - Other	-				
G10-10.2	G10-10.2	MMB - Budget Division	-				
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-				
G10-10.4	G10-10.4	Budget Operations and Planning	-				
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				
G10-11.2	G10-11.2	MMB - Accounting Division	-				
G10-11.3	G10-11.3	Central Payroll	-				
G10-11.4	G10-11.4	Accounting Services	-				
G10-11.5	G10-11.5	Financial Reporting	-				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-				
G10-12.5	G10-12.5	Personnel Operations and System Support	-				
G10-12.6	G10-12.6	Budget Service - Computer Operations	-				
G10-12.7	G10-12.7	Personnel Operations Special Billing	-				
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-				
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-				
G10-13.3	G10-13.3	Personnel Administration	-				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services	-				
G45-14.3	G45-14.3	Mediation Services	-				
G45-14.4	G45-14.4	Mediation/Representation	-				
L49-15.2	L49-15.2	Legislative Auditor	-				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	
			4.10	4.11	4.12	6.2	6.3	
Schedule	No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
L49-15.3	L49-15.3		Financial Audits	-				
L49-15.4	L49-15.4		Program Audits	-				
L49-15.5	L49-15.5		Single Audits	-				
L49-15.6	L49-15.6		Audit Comm	-				
L49-15.7	L49-15.7		Financial Audit- Outdoors	-				
L49-15.8	L49-15.8		Financial Audit- Art	-				
L49-15.9	L49-15.9		Financial Audit- Clean Water	-				
L49-15.10	L49-15.10		Financial Audit- Parks & Trails	-				
L49-15.11	L49-15.11		Program Audit- Outdoors	-				
L49-15.12	L49-15.12		Program Audit- Art	-				
L49-15.13	L49-15.13		Program Audit- Clean Water	-				
L49-15.14	L49-15.14		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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0							
	99YYY		Consumer Agencies					
	B04		AGRICULTURE DEPARTMENT	88,356.00	1.09%	14,156,770		5,944,730
	B11		COSMETOLOGIST EXAMINERS BOARD	10,102.00	0.03%	-		862,657
	B10		CANNABIS MANAGEMENT OFFICE	-	0.00%	-		-
	B13		COMMERCE DEPARTMENT	319,500.00	0.72%	215,102,188		4,269,783
	B14		ANIMAL HEALTH BOARD	626.00	0.11%	-		658,697
	B15		BARBER EXAMINERS BOARD	3,342.00	0.00%	-		19,216
	B20		EXPLORE MINNESOTA TOURISM	4,324.00	0.06%	1,915,909		723,141
	B22		EMPLOYMENT & ECONOMIC DEVELOP	426.00	2.40%	337,192,371		34,148,669
	B24		PUBLIC FACILITIES AUTHORITY	-	0.03%	123,708,183		34,919
	B25		SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-		-
	B26		CLIMATE INNOVN FINANCE AUTHRTRY	-	0.00%	-		-
	B34		HOUSING FINANCE AGENCY	15,988.00	0.48%	-		275,044
	B41		WORKERS' COMP COURT OF APPEALS	778.00	0.02%	-		36,210
	B42		LABOR AND INDUSTRY DEPARTMENT	97,390.00	0.68%	2,492,580		13,105,253
	B43		IRON RANGE RESOURCES	-	0.05%	49,590,799		164,223
	B7E		ARCHITECTURE, ENGINEERING BD	1,218.00	0.01%	-		38,109
	B7G		COMBATIVE SPORTS COMMISSION	-	0.00%	-		-
	B7P		ACCOUNTANCY BOARD	15,191.00	0.01%	-		24,101
	B7S		PRIVATE DETECTIVES BOARD	-	0.00%	-		-
	B82		PUBLIC UTILITIES COMMISSION	-	0.30%	-		564,809
	B9D		AMATEUR SPORTS COMMISSION	-	0.00%	-		-
	B9V		AGRICULTURE UTILIZATION RESRCH	-	0.00%	-		-
	E25		PERPICH CTR FOR ARTS EDUCATION	1,722.00	0.09%	-		419,195
	E26		MN STATE COLLEGES/UNIVERSITIES	4,048.00	19.74%	-		5,907,867
	E37		EDUCATION DEPARTMENT	19,032.00	0.72%	195,155,611		25,631,229
	E39		PROF EDUCATOR LICENSING STD BD	12,747.00	0.03%	3,695,765		421,070
	E40		HISTORICAL SOCIETY	-	0.00%	-		124,614
	E44		MINNESOTA STATE ACADEMIES	-	0.30%	-		685,404
	E50		ARTS BOARD	99.00	0.04%	41,806,440		225,108
	E60		OFFICE OF HIGHER EDUCATION	40,872.00	0.15%	18,218,418		4,897,852
	E77		ZOOLOGICAL BOARD	-	0.44%	-		1,267,458
	E81		UNIVERSITY OF MINNESOTA	-	0.00%	-		748,183
	E95		HUMANITIES COMMISSION	-	0.00%	-		-
	E97		SCIENCE MUSEUM	-	0.00%	-		-
	E9W		HIGHER ED FACILITIES AUTHORITY	-	0.00%	-		-
	G02		ADMINISTRATION DEPARTMENT	35,948.00	1.07%	22,476,763		6,720,875
	G03		LOTTERY	2,026.00	0.20%	-		125,701
	G05		RACING COMMISSION	-	0.08%	204,855		77,906

Statewide Cost Allocation Plan
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			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	G06	ATTORNEY GENERAL	28,559.00	0.53%	-	-	188,031
	G09	GAMBLING CONTROL BOARD	-	0.06%	-	-	908,084
	G10	MINNESOTA MANAGEMENT & BUDGET	158,038.00	0.29%	-	-	10,805,241
	G17	HUMAN RIGHTS DEPARTMENT	11,605.00	0.07%	-	-	754,319
	G19	INDIAN AFFAIRS COUNCIL	4.00	0.01%	637,917	-	56,055
	G38	INVESTMENT BOARD	191.00	0.05%	-	-	21,279
	G39	GOVERNORS OFFICE	1,070.00	0.10%	-	-	274,285
	G45	MEDIATION SERVICES DEPARTMENT	1,397.00	0.02%	-	-	127,297
	G46	MN.IT	1,650.00	4.11%	-	-	3,072,653
	G53	SECRETARY OF STATE	30,557.00	0.18%	-	-	335,497
	G61	OFFICE OF STATE AUDITOR	221.00	0.12%	-	-	53,227
	G62	MINN STATE RETIREMENT SYSTEM	199,775.00	0.18%	-	-	71,177
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	458,920.00	0.15%	-	-	108,470
	G67	REVENUE DEPARTMENT	2,156,370.00	1.89%	794,247	-	29,517,363
	G69	TEACHERS RETIREMENT ASSOC	224,905.00	0.12%	-	-	170,828
	G90	REVENUE INTERGOVT PAYMENTS	-	0.00%	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	18.00	0.01%	-	-	16,002
	G93	OMBUD AMERICAN INDIAN FAMILIES	31.00	0.00%	-	-	18,289
	G96	UNIFORM LAWS COMMISSION	-	0.00%	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	13,304.00	0.01%	-	-	16,184
	G9K	ADMINISTRATIVE HEARINGS	75,565.00	0.10%	-	-	898,098
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	0.01%	-	-	37,707
	G9M	MINNESOTA COUNCIL ON LATINO AF	120.00	0.01%	-	-	24,805
	G9N	ASIAN PACIFIC COUNCIL	1,001.00	0.00%	-	-	20,135
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	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	52.00	0.01%	-	-	14,517
	G9Y	MN STATE COUNCIL ON DISABILITY	2,093.00	0.01%	-	-	51,675
	GPR	PAYROLL CLEARING	-	0.00%	-	-	-
	H12	HEALTH DEPARTMENT	330,813.00	3.34%	291,514,231	-	33,604,158
	H55	HUMAN SERVICES DEPARTMENT	716,112.00	7.74%	380,450,541	-	178,539,672
	H55b	HUMAN SERVICES SOS	-	4.92%	-	-	-
	H55c	HUMAN SERVICES MSOP	-	0.95%	-	-	-
	H60	MN INSURANCE MARKETPLACE	28,481.00	0.27%	4,325,541	-	1,330,586
	H75	VETERANS AFFAIRS DEPARTMENT	7,566.00	2.44%	324,104	-	8,567,397
	H7B	MEDICAL PRACTICE BOARD	45,663.00	0.03%	-	-	969,341
	H7C	NURSING BOARD	58,789.00	0.05%	-	-	614,871
	H7D	PHARMACY BOARD	14,278.00	0.03%	-	-	1,813,344
	H7F	DENTISTRY BOARD	3,868.00	0.02%	-	-	156,705
	H7H	CHIROPRACTIC EXAMINERS BOARD	3,120.00	0.01%	-	-	122,582
	H7J	OPTOMETRY BOARD	1,526.00	0.00%	-	-	14,663
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	6,746.00	0.01%	-	-	57,243
	H7L	SOCIAL WORK BOARD	16,245.00	0.02%	-	-	114,297
	H7M	MARRIAGE AND FAMILY THERAPY BD	2,064.00	0.00%	-	-	18,823
	H7Q	PODIATRIC MEDICINE	347.00	0.00%	-	-	13,071
	H7R	VETERINARY MEDICINE BOARD	2,901.00	0.00%	-	-	25,592
	H7S	EMERGENCY MEDICAL SERVICES OFF	1,647.00	0.02%	1,688,920	-	254,158
	H7U	DIETETICS & NUTRITION PRACTICE	1,475.00	0.00%	-	-	12,596
	H7V	PSYCHOLOGY BOARD	1,286.00	0.02%	-	-	111,658
	H7W	PHYSICAL THERAPY BOARD	5,022.00	0.00%	-	-	99,619
	H7X	BEHAVIORAL HEALTH & THERAPY BD	8,502.00	0.01%	-	-	203,267
	H7Y	OCCUPATIONAL THERAPY PRACT BD	2,627.00	0.00%	-	-	35,268
	H8A	FOSTER YOUTH OMBUDPERSON	-	0.00%	-	-	-

Statewide Cost Allocation Plan
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			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	H9G	OMBUDSMAN MH/DD	355.00	0.03%	-	-	109,289
	J33	TRIAL COURTS	33,182.00	3.70%	-	-	84,915
	J40	STATE COMPETENCY ATTAINMENT BD	-	0.00%	-	-	-
	J50	STATE GUARDIAN AD LITEM	46.00	0.40%	-	-	1,447
	J52	PUBLIC DEFENSE BOARD	-	1.17%	-	-	50,085
	J58	COURT OF APPEALS	4,290.00	0.11%	-	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	0.00%	-	-	-
	J65	SUPREME COURT	16,720.00	0.72%	-	-	1,499,663
	J68	TAX COURT	392.00	0.01%	-	-	341,833
	J70	JUDICIAL STANDARDS BOARD	-	0.00%	-	-	3,459
	L10	LEGISLATURE COORDINATING COMM	6.00	0.16%	-	-	99,527
	L11	SENATE	128,729.00	0.34%	-	-	-
	L12	HOUSE	-	0.00%	-	-	-
	L49	LEGISLATIVE AUDITOR	452.00	0.01%	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	68.00	0.64%	-	-	1,319,772
	P07	PUBLIC SAFETY DEPARTMENT	3,654,797.00	3.58%	137,740,208	-	74,572,464
	P08	OMBUDSPERSON FOR CORRECTIONS	227.00	0.01%	-	-	25,812
	P78	CORRECTIONS DEPARTMENT	7,532.00	7.23%	8,711,364	-	35,267,893
	P80	CANNABIS EXPUNGEMENT BOARD	-	0.00%	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	1,597.00	0.02%	-	-	623,885
	P9E	SENTENCING GUIDELINES COMM	5.00	0.01%	-	-	20,161
	R28	MINN CONSERVATION CORPS	-	0.00%	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	347,336.00	8.28%	132,559,162	-	29,075,070
	R32	POLLUTION CONTROL AGENCY	31,386.00	1.65%	71,020,615	-	14,095,960
	R9P	WATER AND SOIL RESOURCES BOARD	1,997.00	0.62%	63,594,868	-	2,147,779
	T79	TRANSPORTATION DEPARTMENT	79,817.00	14.14%	124,835,874	-	66,134,996
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	0.00%	-	-	430,398
	O	OTHER	41,058.00	0.00%	-	-	10,665,336
Total			9,648,251	100.00%	2,243,914,244	505,375	628,564,617

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend	-				
G46-6.4	G46-6.4	Enterprise IT Security	-				
G46-6.5	G46-6.5	MnIT - Non allocable	-				
G10-8.2	G10-8.2	Minnesota Management & Budget	8,482,885				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	1,217,661			
G10-9.2	G10-9.2	Debt Management Division	-	-	1,119		
G10-9.3	G10-9.3	Debt Management		721,476		721,476	
G10-9.4	G10-9.4	Debt Management - Other		-		-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	1,261		
G10-10.3	G10-10.3	Analysis & Control (EBO's)		1,361,493			
G10-10.4	G10-10.4	Budget Operations and Planning		272,299			
G10-10.5	G10-10.5	Budget Division - Non Allocable		-			
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	3,562		
G10-11.3	G10-11.3	Central Payroll		1,642,341			
G10-11.4	G10-11.4	Accounting Services		1,854,144			
G10-11.5	G10-11.5	Financial Reporting		3,062,552			
G10-11.6	G10-11.6	Financial Reporting - Single Audit		53,675			
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-			
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	2,009,010	1,494		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support		1,990,929			
G10-12.5	G10-12.5	Personnel Operations and System Support		1,730,229			
G10-12.6	G10-12.6	Budget Service - Computer Operations		248,668			
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	2,135		
G10-13.3	G10-13.3	Personnel Administration		5,142,725			
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-			
G45-14.2	G45-14.2	Mediation Services	-		691		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	51,358		5,814		
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-				
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-				
G02-3.2	G02-3.2	Admin Management Services	165,240		7,289		
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	873,172		6,378		
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	60,066		2,458		
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget			5,458		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			977		
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

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			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
L49-15.3	L49-15.3	Financial Audits					-
L49-15.4	L49-15.4	Program Audits					-
L49-15.5	L49-15.5	Single Audits					-
L49-15.6	L49-15.6	Audit Comm					-
L49-15.7	L49-15.7	Financial Audit- Outdoors					-
L49-15.8	L49-15.8	Financial Audit- Art					-
L49-15.9	L49-15.9	Financial Audit- Clean Water					-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					-
L49-15.11	L49-15.11	Program Audit- Outdoors					-
L49-15.12	L49-15.12	Program Audit- Art					-
L49-15.13	L49-15.13	Program Audit- Clean Water					-
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					-
0.0	0.0						-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	5,944,730		427,327		101,667,000
	B11	COSMETOLOGIST EXAMINERS BOARD	862,657		24,253		-
	B10	CANNABIS MANAGEMENT OFFICE	-		-		-
	B13	COMMERCE DEPARTMENT	4,269,783		646,984		-
	B14	ANIMAL HEALTH BOARD	658,697		33,114		-
	B15	BARBER EXAMINERS BOARD	19,216		6,051		-
	B20	EXPLORE MINNESOTA TOURISM	723,141		18,521		-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	34,148,669		4,956,629		-
	B24	PUBLIC FACILITIES AUTHORITY	34,919		13,901		59,220,637
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		-		-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-		-		-
	B34	HOUSING FINANCE AGENCY	275,044		124,321		611,899,017
	B41	WORKERS' COMP COURT OF APPEALS	36,210		1,953		-
	B42	LABOR AND INDUSTRY DEPARTMENT	13,105,253		650,154		-
	B43	IRON RANGE RESOURCES	164,223		42,070		-
	B7E	ARCHITECTURE, ENGINEERING BD	38,109		14,317		-
	B7G	COMBATIVE SPORTS COMMISSION	-		3		-
	B7P	ACCOUNTANCY BOARD	24,101		11,762		-
	B7S	PRIVATE DETECTIVES BOARD	-		1,284		-
	B82	PUBLIC UTILITIES COMMISSION	564,809		129,374		-
	B9D	AMATEUR SPORTS COMMISSION	-		815		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-		15		-
	E25	PERPICH CTR FOR ARTS EDUCATION	419,195		28,181		-
	E26	MN STATE COLLEGES/UNIVERSITIES	5,907,867		6,138,175		77,755,817
	E37	EDUCATION DEPARTMENT	25,631,229		942,097		1,354,441,312
	E39	PROF EDUCATOR LICENSING STD BD	421,070		12,116		-
	E40	HISTORICAL SOCIETY	124,614		533		-
	E44	MINNESOTA STATE ACADEMIES	685,404		56,562		-
	E50	ARTS BOARD	225,108		34,029		-
	E60	OFFICE OF HIGHER EDUCATION	4,897,852		70,037		10,000,000
	E77	ZOOLOGICAL BOARD	1,267,458		103,775		-
	E81	UNIVERSITY OF MINNESOTA	748,183		11,849		161,065,754
	E95	HUMANITIES COMMISSION	-		370		-
	E97	SCIENCE MUSEUM	-		115		-
	E9W	HIGHER ED FACILITIES AUTHORITY	-		209		-
	G02	ADMINISTRATION DEPARTMENT	6,720,875		717,420		557,178,084
	G03	LOTTERY	125,701		9,387		-
	G05	RACING COMMISSION	77,906		25,530		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmly IC&A)	Debt Management Division	Debt Management
	G06	ATTORNEY GENERAL	188,031		44,730		-
	G09	GAMBLING CONTROL BOARD	908,084		7,456		-
	G10	MINNESOTA MANAGEMENT & BUDGET	10,805,241		87,468		-
	G17	HUMAN RIGHTS DEPARTMENT	754,319		8,369		-
	G19	INDIAN AFFAIRS COUNCIL	56,055		4,847		-
	G38	INVESTMENT BOARD	21,279		14,329		-
	G39	GOVERNORS OFFICE	274,285		8,815		-
	G45	MEDIATION SERVICES DEPARTMENT	127,297		4,374		-
	G46	MN.IT	3,072,653		534,350		30,266,154
	G53	SECRETARY OF STATE	335,497		67,187		-
	G61	OFFICE OF STATE AUDITOR	53,227		15,358		-
	G62	MINN STATE RETIREMENT SYSTEM	71,177		158,482		782,375
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	108,470		308,777		1,024,200
	G67	REVENUE DEPARTMENT	29,517,363		84,888		-
	G69	TEACHERS RETIREMENT ASSOC	170,828		174,432		1,038,425
	G90	REVENUE INTERGOVT PAYMENTS	-		3,206,665		-
	G92	OMBUDSPERSON FOR FAMILIES	16,002		2,736		-
	G93	OMBUD AMERICAN INDIAN FAMILIES	18,289		1,678		-
	G96	UNIFORM LAWS COMMISSION	-		58		-
	G9J	CAMPAIGN FINANCE BOARD	16,184		8,625		-
	G9K	ADMINISTRATIVE HEARINGS	898,098		36,605		-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	37,707		1,962		-
	G9M	MINNESOTA COUNCIL ON LATINO AF	24,805		2,923		-
	G9N	ASIAN PACIFIC COUNCIL	20,135		2,724		-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-		2		-
	G9Q	MMB DEBT SERVICE	-		11,988		-
	G9R	MMB NON-OPERATING	-		8,147,061		-
	G9V	RARE DISEASE ADVISORY COUNCIL	-		558		-
	G9X	CAPITOL AREA ARCHITECT	14,517		1,092		-
	G9Y	MN STATE COUNCIL ON DISABILITY	51,675		3,790		-
	GPR	PAYROLL CLEARING	-		208		-
	H12	HEALTH DEPARTMENT	33,604,158		978,159		-
	H55	HUMAN SERVICES DEPARTMENT	178,539,672		14,382,888		13,530,000
	H55b	HUMAN SERVICES SOS	-		775,102		-
	H55c	HUMAN SERVICES MSOP	-		86,989		-
	H60	MN INSURANCE MARKETPLACE	1,330,586		12,355		-
	H75	VETERANS AFFAIRS DEPARTMENT	8,567,397		425,392		-
	H7B	MEDICAL PRACTICE BOARD	969,341		25,511		-
	H7C	NURSING BOARD	614,871		23,261		-
	H7D	PHARMACY BOARD	1,813,344		15,964		-
	H7F	DENTISTRY BOARD	156,705		20,091		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	122,582		6,335		-
	H7J	OPTOMETRY BOARD	14,663		4,029		-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	57,243		8,349		-
	H7L	SOCIAL WORK BOARD	114,297		18,035		-
	H7M	MARRIAGE AND FAMILY THERAPY BD	18,823		5,796		-
	H7Q	PODIATRIC MEDICINE	13,071		3,126		-
	H7R	VETERINARY MEDICINE BOARD	25,592		5,953		-
	H7S	EMERGENCY MEDICAL SERVICES OFF	254,158		9,928		-
	H7U	DIETETICS & NUTRITION PRACTICE	12,596		3,681		-
	H7V	PSYCHOLOGY BOARD	111,658		7,861		-
	H7W	PHYSICAL THERAPY BOARD	99,619		8,153		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	203,267		15,934		-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	35,268		8,007		-
	H8A	FOSTER YOUTH OMBUDPERSON	-		23		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
	H9G	OMBUDSMAN MH/DD	109,289		3,330		-
	J33	TRIAL COURTS	84,915		1,931,624		-
	J40	STATE COMPETENCY ATTAINMENT BD	-		3		-
	J50	STATE GUARDIAN AD LITEM	1,447		25,876		-
	J52	PUBLIC DEFENSE BOARD	50,085		59,321		-
	J58	COURT OF APPEALS	-		3,957		-
	J61	APPELLATE COUNSEL & TRG OFFICE	-		-		-
	J65	SUPREME COURT	1,499,663		89,984		-
	J68	TAX COURT	341,833		1,864		-
	J70	JUDICIAL STANDARDS BOARD	3,459		2,301		-
	L10	LEGISLATURE COORDINATING COMM	99,527		41,383		-
	L11	SENATE	-		1,769		-
	L12	HOUSE	-		1,535		-
	L49	LEGISLATIVE AUDITOR	-		304		-
	P01	MILITARY AFFAIRS DEPARTMENT	1,319,772		522,139		-
	P07	PUBLIC SAFETY DEPARTMENT	74,572,464		4,228,442		-
	P08	OMBUDSPERSON FOR CORRECTIONS	25,812		1,924		-
	P78	CORRECTIONS DEPARTMENT	35,267,893		687,949		-
	P80	CANNABIS EXPUNGEMENT BOARD	-		2		-
	P7T	PEACE OFFICERS BOARD (POST)	623,885		8,133		-
	P9E	SENTENCING GUIDELINES COMM	20,161		1,281		-
	R28	MINN CONSERVATION CORPS	-		117		-
	R29	NATURAL RESOURCES DEPARTMENT	29,075,070		3,165,021		614,651
	R32	POLLUTION CONTROL AGENCY	14,095,960		384,583		-
	R9P	WATER AND SOIL RESOURCES BOARD	2,147,779		160,084		-
	T79	TRANSPORTATION DEPARTMENT	66,134,996		18,082,746		2,317,635,000
	T9B	METROPOLITAN COUNCIL/TRANSPORT	430,398		93,293		-
	O	OTHER	10,665,336		1,894		4,226,799,790
Total			628,564,617	21,307,202	74,596,187	721,476	9,524,918,216

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)		1,361,493			
G10-10.4	G10-10.4	Budget Operations and Planning		272,299			
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		691	1		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		5,814	133		0.07%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor		-	-		0.00%
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration		7,289	81		0.04%
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services		6,378	93		0.06%
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology		2,458	90		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		5,458	228		0.02%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		977	53		0.01%
G10-9.2	G10-9.2	Debt Management Division		1,119	69		0.01%
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division		1,261	67		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		3,562	202		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		1,494	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		2,135	114		0.04%
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

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

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		427,327	12,103		1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD		24,253	99		0.03%
	B10	CANNABIS MANAGEMENT OFFICE		-	-		0.00%
	B13	COMMERCE DEPARTMENT		646,984	3,173		0.72%
	B14	ANIMAL HEALTH BOARD		33,114	737		0.11%
	B15	BARBER EXAMINERS BOARD		6,051	66		0.00%
	B20	EXPLORE MINNESOTA TOURISM		18,521	893		0.06%
	B22	EMPLOYMENT & ECONOMIC DEVELOP		4,956,629	13,680		2.40%
	B24	PUBLIC FACILITIES AUTHORITY		13,901	872		0.03%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		-	-		0.00%
	B34	HOUSING FINANCE AGENCY		124,321	1,132		0.48%
	B41	WORKERS' COMP COURT OF APPEALS		1,953	43		0.02%
	B42	LABOR AND INDUSTRY DEPARTMENT		650,154	3,781		0.68%
	B43	IRON RANGE RESOURCES		42,070	695		0.05%
	B7E	ARCHITECTURE, ENGINEERING BD		14,317	42		0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	3		0.00%
	B7P	ACCOUNTANCY BOARD		11,762	57		0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,284	34		0.00%
	B82	PUBLIC UTILITIES COMMISSION		129,374	100		0.30%
	B9D	AMATEUR SPORTS COMMISSION		815	72		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		15	7		0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION		28,181	1,265		0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES		6,138,175	7,144		19.74%
	E37	EDUCATION DEPARTMENT		942,097	9,019		0.72%
	E39	PROF EDUCATOR LICENSING STD BD		12,116	164		0.03%
	E40	HISTORICAL SOCIETY		533	125		0.00%
	E44	MINNESOTA STATE ACADEMIES		56,562	1,914		0.30%
	E50	ARTS BOARD		34,029	516		0.04%
	E60	OFFICE OF HIGHER EDUCATION		70,037	1,655		0.15%
	E77	ZOOLOGICAL BOARD		103,775	1,430		0.44%
	E81	UNIVERSITY OF MINNESOTA		11,849	652		0.00%
	E95	HUMANITIES COMMISSION		370	54		0.00%
	E97	SCIENCE MUSEUM		115	41		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		209	10		0.00%
	G02	ADMINISTRATION DEPARTMENT		717,420	3,368		1.07%
	G03	LOTTERY		9,387	337		0.20%
	G05	RACING COMMISSION		25,530	386		0.08%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	G06	ATTORNEY GENERAL		44,730	895		0.53%
	G09	GAMBLING CONTROL BOARD		7,456	108		0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET		87,468	2,113		0.29%
	G17	HUMAN RIGHTS DEPARTMENT		8,369	171		0.07%
	G19	INDIAN AFFAIRS COUNCIL		4,847	210		0.01%
	G38	INVESTMENT BOARD		14,329	73		0.05%
	G39	GOVERNORS OFFICE		8,815	189		0.10%
	G45	MEDIATION SERVICES DEPARTMENT		4,374	110		0.02%
	G46	MN.IT		534,350	5,808		4.11%
	G53	SECRETARY OF STATE		67,187	761		0.18%
	G61	OFFICE OF STATE AUDITOR		15,358	212		0.12%
	G62	MINN STATE RETIREMENT SYSTEM		158,482	155		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		308,777	216		0.15%
	G67	REVENUE DEPARTMENT		84,888	4,623		1.89%
	G69	TEACHERS RETIREMENT ASSOC		174,432	563		0.12%
	G90	REVENUE INTERGOVT PAYMENTS		3,206,665	1,623		0.00%
	G92	OMBUDSPERSON FOR FAMILIES		2,736	58		0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		1,678	60		0.00%
	G96	UNIFORM LAWS COMMISSION		58	10		0.00%
	G9J	CAMPAIGN FINANCE BOARD		8,625	168		0.01%
	G9K	ADMINISTRATIVE HEARINGS		36,605	334		0.10%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		1,962	73		0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,923	75		0.01%
	G9N	ASIAN PACIFIC COUNCIL		2,724	95		0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		2	2		0.00%
	G9Q	MMB DEBT SERVICE		11,988	1,303		0.00%
	G9R	MMB NON-OPERATING		8,147,061	970		0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL		558	44		0.00%
	G9X	CAPITOL AREA ARCHITECT		1,092	63		0.01%
	G9Y	MN STATE COUNCIL ON DISABILITY		3,790	113		0.01%
	GPR	PAYROLL CLEARING		208	-		0.00%
	H12	HEALTH DEPARTMENT		978,159	14,617		3.34%
	H55	HUMAN SERVICES DEPARTMENT		14,382,888	11,545		7.74%
	H55b	HUMAN SERVICES SOS		775,102	9,171		4.92%
	H55c	HUMAN SERVICES MSOP		86,989	706		0.95%
	H60	MN INSURANCE MARKETPLACE		12,355	232		0.27%
	H75	VETERANS AFFAIRS DEPARTMENT		425,392	7,107		2.44%
	H7B	MEDICAL PRACTICE BOARD		25,511	193		0.03%
	H7C	NURSING BOARD		23,261	118		0.05%
	H7D	PHARMACY BOARD		15,964	267		0.03%
	H7F	DENTISTRY BOARD		20,091	191		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		6,335	104		0.01%
	H7J	OPTOMETRY BOARD		4,029	71		0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		8,349	109		0.01%
	H7L	SOCIAL WORK BOARD		18,035	108		0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,796	79		0.00%
	H7Q	PODIATRIC MEDICINE		3,126	86		0.00%
	H7R	VETERINARY MEDICINE BOARD		5,953	67		0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		9,928	218		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		3,681	73		0.00%
	H7V	PSYCHOLOGY BOARD		7,861	77		0.02%
	H7W	PHYSICAL THERAPY BOARD		8,153	77		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,934	111		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		8,007	65		0.00%
	H8A	FOSTER YOUTH OMBUDPERSON		23	23		0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	H9G	OMBUDSMAN MH/DD		3,330	55		0.03%
	J33	TRIAL COURTS		1,931,624	11,454		3.70%
	J40	STATE COMPETENCY ATTAINMENT BD		3	3		0.00%
	J50	STATE GUARDIAN AD LITEM		25,876	593		0.40%
	J52	PUBLIC DEFENSE BOARD		59,321	1,242		1.17%
	J58	COURT OF APPEALS		3,957	80		0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE		-	-		0.00%
	J65	SUPREME COURT		89,984	1,956		0.72%
	J68	TAX COURT		1,864	57		0.01%
	J70	JUDICIAL STANDARDS BOARD		2,301	96		0.00%
	L10	LEGISLATURE COORDINATING COMM		41,383	698		0.16%
	L11	SENATE		1,769	56		0.34%
	L12	HOUSE		1,535	51		0.00%
	L49	LEGISLATIVE AUDITOR		304	15		0.01%
	P01	MILITARY AFFAIRS DEPARTMENT		522,139	998		0.64%
	P07	PUBLIC SAFETY DEPARTMENT		4,228,442	23,487		3.58%
	P08	OMBUDSPERSON FOR CORRECTIONS		1,924	44		0.01%
	P78	CORRECTIONS DEPARTMENT		687,949	13,376		7.23%
	P80	CANNABIS EXPUNGEMENT BOARD		2	2		0.00%
	P7T	PEACE OFFICERS BOARD (POST)		8,133	58		0.02%
	P9E	SENTENCING GUIDELINES COMM		1,281	55		0.01%
	R28	MINN CONSERVATION CORPS		117	26		0.00%
	R29	NATURAL RESOURCES DEPARTMENT		3,165,021	36,069		8.28%
	R32	POLLUTION CONTROL AGENCY		384,583	8,796		1.65%
	R9P	WATER AND SOIL RESOURCES BOARD		160,084	9,603		0.62%
	T79	TRANSPORTATION DEPARTMENT		18,082,746	28,593		14.14%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		93,293	85		0.00%
	O	OTHER		1,894	-		0.00%
Total			1,633,792	74,596,187	271,026	6,612,712	100.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	691	691	-		691
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	5,814	5,814	-		5,814
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-	-		-
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	7,289	7,289	-		7,289
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	6,378	6,378	-		6,378
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	2,458	2,458	-		2,458
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	5,458	5,458	-	3,906,784	5,458
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	977	977	-		977
G10-9.2	G10-9.2	Debt Management Division	1,119	1,119	-		1,119
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	1,261	1,261	-		1,261
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	3,562	3,562	-		3,562
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	1,494	1,494	-		1,494
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	2,135	2,135	-		2,135
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	427,327	427,327		6,888,729	427,327
	B11	COSMETOLOGIST EXAMINERS BOARD	24,253	24,253		-	24,253
	B10	CANNABIS MANAGEMENT OFFICE	-	-		-	-
	B13	COMMERCE DEPARTMENT	646,984	646,984		310,987,610	646,984
	B14	ANIMAL HEALTH BOARD	33,114	33,114		1,156,513	33,114
	B15	BARBER EXAMINERS BOARD	6,051	6,051		-	6,051
	B20	EXPLORE MINNESOTA TOURISM	18,521	18,521		-	18,521
	B22	EMPLOYMENT & ECONOMIC DEVELOP	4,956,629	4,956,629		1,218,630,824	4,956,629
	B24	PUBLIC FACILITIES AUTHORITY	13,901	13,901		-	13,901
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-		-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-		-	-
	B34	HOUSING FINANCE AGENCY	124,321	124,321		-	124,321
	B41	WORKERS' COMP COURT OF APPEALS	1,953	1,953		-	1,953
	B42	LABOR AND INDUSTRY DEPARTMENT	650,154	650,154		6,530,628	650,154
	B43	IRON RANGE RESOURCES	42,070	42,070		-	42,070
	B7E	ARCHITECTURE, ENGINEERING BD	14,317	14,317		-	14,317
	B7G	COMBATIVE SPORTS COMMISSION	3	3		-	3
	B7P	ACCOUNTANCY BOARD	11,762	11,762		-	11,762
	B7S	PRIVATE DETECTIVES BOARD	1,284	1,284		-	1,284
	B82	PUBLIC UTILITIES COMMISSION	129,374	129,374		-	129,374
	B9D	AMATEUR SPORTS COMMISSION	815	815		-	815
	B9V	AGRICULTURE UTILIZATION RESRCH	15	15		-	15
	E25	PERPICH CTR FOR ARTS EDUCATION	28,181	28,181		-	28,181
	E26	MN STATE COLLEGES/UNIVERSITIES	6,138,175	6,138,175		648,260,768	6,138,175
	E37	EDUCATION DEPARTMENT	942,097	942,097		1,626,439,996	942,097
	E39	PROF EDUCATOR LICENSING STD BD	12,116	12,116		-	12,116
	E40	HISTORICAL SOCIETY	533	533		-	533
	E44	MINNESOTA STATE ACADEMIES	56,562	56,562		-	56,562
	E50	ARTS BOARD	34,029	34,029		933,372	34,029
	E60	OFFICE OF HIGHER EDUCATION	70,037	70,037		-	70,037
	E77	ZOOLOGICAL BOARD	103,775	103,775		76,399	103,775
	E81	UNIVERSITY OF MINNESOTA	11,849	11,849		-	11,849
	E95	HUMANITIES COMMISSION	370	370		-	370
	E97	SCIENCE MUSEUM	115	115		-	115
	E9W	HIGHER ED FACILITIES AUTHORITY	209	209		-	209
	G02	ADMINISTRATION DEPARTMENT	717,420	717,420		-	717,420
	G03	LOTTERY	9,387	9,387		-	9,387
	G05	RACING COMMISSION	25,530	25,530		-	25,530

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	G06	ATTORNEY GENERAL	44,730	44,730	3,323,898		44,730
	G09	GAMBLING CONTROL BOARD	7,456	7,456	-		7,456
	G10	MINNESOTA MANAGEMENT & BUDGET	87,468	87,468	-		87,468
	G17	HUMAN RIGHTS DEPARTMENT	8,369	8,369	-		8,369
	G19	INDIAN AFFAIRS COUNCIL	4,847	4,847	-		4,847
	G38	INVESTMENT BOARD	14,329	14,329	-		14,329
	G39	GOVERNORS OFFICE	8,815	8,815	-		8,815
	G45	MEDIATION SERVICES DEPARTMENT	4,374	4,374	-		4,374
	G46	MN.IT	534,350	534,350	-		534,350
	G53	SECRETARY OF STATE	67,187	67,187	1,776,877		67,187
	G61	OFFICE OF STATE AUDITOR	15,358	15,358	-		15,358
	G62	MINN STATE RETIREMENT SYSTEM	158,482	158,482	-		158,482
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	308,777	308,777	-		308,777
	G67	REVENUE DEPARTMENT	84,888	84,888	-		84,888
	G69	TEACHERS RETIREMENT ASSOC	174,432	174,432	-		174,432
	G90	REVENUE INTERGOVT PAYMENTS	3,206,665	3,206,665	-		3,206,665
	G92	OMBUDSPERSON FOR FAMILIES	2,736	2,736	-		2,736
	G93	OMBUD AMERICAN INDIAN FAMILIES	1,678	1,678	-		1,678
	G96	UNIFORM LAWS COMMISSION	58	58	-		58
	G9J	CAMPAIGN FINANCE BOARD	8,625	8,625	-		8,625
	G9K	ADMINISTRATIVE HEARINGS	36,605	36,605	-		36,605
	G9L	COUNCIL FOR MINNESOTANS OF AFR	1,962	1,962	-		1,962
	G9M	MINNESOTA COUNCIL ON LATINO AF	2,923	2,923	-		2,923
	G9N	ASIAN PACIFIC COUNCIL	2,724	2,724	-		2,724
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	2	2	-		2
	G9Q	MMB DEBT SERVICE	11,988	11,988	-		11,988
	G9R	MMB NON-OPERATING	8,147,061	8,147,061	7,984,995		8,147,061
	G9V	RARE DISEASE ADVISORY COUNCIL	558	558	-		558
	G9X	CAPITOL AREA ARCHITECT	1,092	1,092	-		1,092
	G9Y	MN STATE COUNCIL ON DISABILITY	3,790	3,790	-		3,790
	GPR	PAYROLL CLEARING	208	208	-		208
	H12	HEALTH DEPARTMENT	978,159	978,159	393,786,362		978,159
	H55	HUMAN SERVICES DEPARTMENT	14,382,888	14,382,888	15,337,688,780		14,382,888
	H55b	HUMAN SERVICES SOS	775,102	775,102	-		775,102
	H55c	HUMAN SERVICES MSOP	86,989	86,989	-		86,989
	H60	MN INSURANCE MARKETPLACE	12,355	12,355	411,109		12,355
	H75	VETERANS AFFAIRS DEPARTMENT	425,392	425,392	51,122,166		425,392
	H7B	MEDICAL PRACTICE BOARD	25,511	25,511	-		25,511
	H7C	NURSING BOARD	23,261	23,261	-		23,261
	H7D	PHARMACY BOARD	15,964	15,964	2,924		15,964
	H7F	DENTISTRY BOARD	20,091	20,091	-		20,091
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,335	6,335	-		6,335
	H7J	OPTOMETRY BOARD	4,029	4,029	-		4,029
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	8,349	8,349	-		8,349
	H7L	SOCIAL WORK BOARD	18,035	18,035	-		18,035
	H7M	MARRIAGE AND FAMILY THERAPY BD	5,796	5,796	-		5,796
	H7Q	PODIATRIC MEDICINE	3,126	3,126	-		3,126
	H7R	VETERINARY MEDICINE BOARD	5,953	5,953	-		5,953
	H7S	EMERGENCY MEDICAL SERVICES OFF	9,928	9,928	140,679		9,928
	H7U	DIETETICS & NUTRITION PRACTICE	3,681	3,681	-		3,681
	H7V	PSYCHOLOGY BOARD	7,861	7,861	-		7,861
	H7W	PHYSICAL THERAPY BOARD	8,153	8,153	-		8,153
	H7X	BEHAVIORAL HEALTH & THERAPY BD	15,934	15,934	-		15,934
	H7Y	OCCUPATIONAL THERAPY PRACT BD	8,007	8,007	-		8,007
	H8A	FOSTER YOUTH OMBUDPERSON	23	23	-		23

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	H9G	OMBUDSMAN MH/DD	3,330	3,330	-		3,330
	J33	TRIAL COURTS	1,931,624	1,931,624	1,355,975		1,931,624
	J40	STATE COMPETENCY ATTAINMENT BD	3	3	-		3
	J50	STATE GUARDIAN AD LITEM	25,876	25,876	-		25,876
	J52	PUBLIC DEFENSE BOARD	59,321	59,321	-		59,321
	J58	COURT OF APPEALS	3,957	3,957	-		3,957
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-		-
	J65	SUPREME COURT	89,984	89,984	1,277,133		89,984
	J68	TAX COURT	1,864	1,864	-		1,864
	J70	JUDICIAL STANDARDS BOARD	2,301	2,301	-		2,301
	L10	LEGISLATURE COORDINATING COMM	41,383	41,383	-		41,383
	L11	SENATE	1,769	1,769	-		1,769
	L12	HOUSE	1,535	1,535	-		1,535
	L49	LEGISLATIVE AUDITOR	304	304	-		304
	P01	MILITARY AFFAIRS DEPARTMENT	522,139	522,139	75,326,743		522,139
	P07	PUBLIC SAFETY DEPARTMENT	4,228,442	4,228,442	186,644,628		4,228,442
	P08	OMBUDSPERSON FOR CORRECTIONS	1,924	1,924	-		1,924
	P78	CORRECTIONS DEPARTMENT	687,949	687,949	262,604		687,949
	P80	CANNABIS EXPUNGEMENT BOARD	2	2	-		2
	P7T	PEACE OFFICERS BOARD (POST)	8,133	8,133	-		8,133
	P9E	SENTENCING GUIDELINES COMM	1,281	1,281	-		1,281
	R28	MINN CONSERVATION CORPS	117	117	-		117
	R29	NATURAL RESOURCES DEPARTMENT	3,165,021	3,165,021	65,394,711		3,165,021
	R32	POLLUTION CONTROL AGENCY	384,583	384,583	19,942,213		384,583
	R9P	WATER AND SOIL RESOURCES BOARD	160,084	160,084	1,968,278		160,084
	T79	TRANSPORTATION DEPARTMENT	18,082,746	18,082,746	863,514,134		18,082,746
	T9B	METROPOLITAN COUNCIL/TRANSPORT	93,293	93,293	-		93,293
	O	OTHER	1,894	1,894	-		1,894
	Total		74,596,187	74,596,187	20,831,829,048	3,906,784	74,596,187

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					5,142,725
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services	0.00%	1	0.00%	691	
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%	133	0.07%	5,814	
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	0.00%	-	0.00%	-	
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	0.00%		0.00%	7,289	
G02-3.2	G02-3.2	Admin Management Services	0.04%	81	0.04%		
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.06%	93	0.06%	6,378	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	0.01%	90	0.01%	2,458	
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	0.02%	228	0.02%	5,458	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	0.01%	53	0.01%	977	
G10-9.2	G10-9.2	Debt Management Division	0.01%	69	0.01%	1,119	
G10-9.3	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%	67	0.02%	1,261	
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	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%	202	0.06%	3,562	
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - 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%	1,494	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel 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%	114	0.04%	2,135	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	1.09%	12,103	1.09%	427,327	
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	99	0.03%	24,253	
	B10	CANNABIS MANAGEMENT OFFICE	0.00%	-	0.00%	-	
	B13	COMMERCE DEPARTMENT	0.72%	3,173	0.72%	646,984	
	B14	ANIMAL HEALTH BOARD	0.11%	737	0.11%	33,114	
	B15	BARBER EXAMINERS BOARD	0.00%	66	0.00%	6,051	
	B20	EXPLORE MINNESOTA TOURISM	0.06%	893	0.06%	18,521	
	B22	EMPLOYMENT & ECONOMIC DEVELOP	2.40%	13,680	2.40%	4,956,629	
	B24	PUBLIC FACILITIES AUTHORITY	0.03%	872	0.03%	13,901	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	0.00%	-	
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	0.00%	-	0.00%	-	
	B34	HOUSING FINANCE AGENCY	0.48%	1,132	0.48%	124,321	
	B41	WORKERS' COMP COURT OF APPEALS	0.02%	43	0.02%	1,953	
	B42	LABOR AND INDUSTRY DEPARTMENT	0.68%	3,781	0.68%	650,154	
	B43	IRON RANGE RESOURCES	0.05%	695	0.05%	42,070	
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	42	0.01%	14,317	
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	3	0.00%	3	
	B7P	ACCOUNTANCY BOARD	0.01%	57	0.01%	11,762	
	B7S	PRIVATE DETECTIVES BOARD	0.00%	34	0.00%	1,284	
	B82	PUBLIC UTILITIES COMMISSION	0.30%	100	0.30%	129,374	
	B9D	AMATEUR SPORTS COMMISSION	0.00%	72	0.00%	815	
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	7	0.00%	15	
	E25	PERPICH CTR FOR ARTS EDUCATION	0.09%	1,265	0.09%	28,181	
	E26	MN STATE COLLEGES/UNIVERSITIES	19.74%	7,144	19.74%	6,138,175	
	E37	EDUCATION DEPARTMENT	0.72%	9,019	0.72%	942,097	
	E39	PROF EDUCATOR LICENSING STD BD	0.03%	164	0.03%	12,116	
	E40	HISTORICAL SOCIETY	0.00%	125	0.00%	533	
	E44	MINNESOTA STATE ACADEMIES	0.30%	1,914	0.30%	56,562	
	E50	ARTS BOARD	0.04%	516	0.04%	34,029	
	E60	OFFICE OF HIGHER EDUCATION	0.15%	1,655	0.15%	70,037	
	E77	ZOOLOGICAL BOARD	0.44%	1,430	0.44%	103,775	
	E81	UNIVERSITY OF MINNESOTA	0.00%	652	0.00%	11,849	
	E95	HUMANITIES COMMISSION	0.00%	54	0.00%	370	
	E97	SCIENCE MUSEUM	0.00%	41	0.00%	115	
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	10	0.00%	209	
	G02	ADMINISTRATION DEPARTMENT	1.07%	3,368	1.07%	717,420	
	G03	LOTTERY	0.20%	337	0.20%	9,387	
	G05	RACING COMMISSION	0.08%	386	0.08%	25,530	

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			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	G06	ATTORNEY GENERAL	0.53%	895	0.53%	44,730	
	G09	GAMBLING CONTROL BOARD	0.06%	108	0.06%	7,456	
	G10	MINNESOTA MANAGEMENT & BUDGET	0.29%	2,113	0.29%	87,468	
	G17	HUMAN RIGHTS DEPARTMENT	0.07%	171	0.07%	8,369	
	G19	INDIAN AFFAIRS COUNCIL	0.01%	210	0.01%	4,847	
	G38	INVESTMENT BOARD	0.05%	73	0.05%	14,329	
	G39	GOVERNORS OFFICE	0.10%	189	0.10%	8,815	
	G45	MEDIATION SERVICES DEPARTMENT	0.02%	110	0.02%	4,374	
	G46	MN.IT	4.11%	5,808	4.11%	534,350	
	G53	SECRETARY OF STATE	0.18%	761	0.18%	67,187	
	G61	OFFICE OF STATE AUDITOR	0.12%	212	0.12%	15,358	
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	155	0.18%	158,482	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.15%	216	0.15%	308,777	
	G67	REVENUE DEPARTMENT	1.89%	4,623	1.89%	84,888	
	G69	TEACHERS RETIREMENT ASSOC	0.12%	563	0.12%	174,432	
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	1,623	0.00%	3,206,665	
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	58	0.01%	2,736	
	G93	OMBUD AMERICAN INDIAN FAMILIES	0.00%	60	0.00%	1,678	
	G96	UNIFORM LAWS COMMISSION	0.00%	10	0.00%	58	
	G9J	CAMPAIGN FINANCE BOARD	0.01%	168	0.01%	8,625	
	G9K	ADMINISTRATIVE HEARINGS	0.10%	334	0.10%	36,605	
	G9L	COUNCIL FOR MINNESOTANS OF AFR	0.01%	73	0.01%	1,962	
	G9M	MINNESOTA COUNCIL ON LATINO AF	0.01%	75	0.01%	2,923	
	G9N	ASIAN PACIFIC COUNCIL	0.00%	95	0.00%	2,724	
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0.00%	2	0.00%	2	
	G9Q	MMB DEBT SERVICE	0.00%	1,303	0.00%	11,988	
	G9R	MMB NON-OPERATING	0.00%	970	0.00%	8,147,061	
	G9V	RARE DISEASE ADVISORY COUNCIL	0.00%	44	0.00%	558	
	G9X	CAPITOL AREA ARCHITECT	0.01%	63	0.01%	1,092	
	G9Y	MN STATE COUNCIL ON DISABILITY	0.01%	113	0.01%	3,790	
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	208	
	H12	HEALTH DEPARTMENT	3.34%	14,617	3.34%	978,159	
	H55	HUMAN SERVICES DEPARTMENT	7.74%	11,545	7.74%	14,382,888	
	H55b	HUMAN SERVICES SOS	4.92%	9,171	4.92%	775,102	
	H55c	HUMAN SERVICES MSOP	0.95%	706	0.95%	86,989	
	H60	MN INSURANCE MARKETPLACE	0.27%	232	0.27%	12,355	
	H75	VETERANS AFFAIRS DEPARTMENT	2.44%	7,107	2.44%	425,392	
	H7B	MEDICAL PRACTICE BOARD	0.03%	193	0.03%	25,511	
	H7C	NURSING BOARD	0.05%	118	0.05%	23,261	
	H7D	PHARMACY BOARD	0.03%	267	0.03%	15,964	
	H7F	DENTISTRY BOARD	0.02%	191	0.02%	20,091	
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	104	0.01%	6,335	
	H7J	OPTOMETRY BOARD	0.00%	71	0.00%	4,029	
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	0.01%	109	0.01%	8,349	
	H7L	SOCIAL WORK BOARD	0.02%	108	0.02%	18,035	
	H7M	MARRIAGE AND FAMILY THERAPY BD	0.00%	79	0.00%	5,796	
	H7Q	PODIATRIC MEDICINE	0.00%	86	0.00%	3,126	
	H7R	VETERINARY MEDICINE BOARD	0.00%	67	0.00%	5,953	
	H7S	EMERGENCY MEDICAL SERVICES OFF	0.02%	218	0.02%	9,928	
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	73	0.00%	3,681	
	H7V	PSYCHOLOGY BOARD	0.02%	77	0.02%	7,861	
	H7W	PHYSICAL THERAPY BOARD	0.00%	77	0.00%	8,153	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	111	0.01%	15,934	
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	65	0.00%	8,007	
	H8A	FOSTER YOUTH OMBUDPERSON	0.00%	23	0.00%	23	

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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	H9G	OMBUDSMAN MH/DD	0.03%	55	0.03%	3,330	
	J33	TRIAL COURTS	3.70%	11,454	3.70%	1,931,624	
	J40	STATE COMPETENCY ATTAINMENT BD	0.00%	3	0.00%	3	
	J50	STATE GUARDIAN AD LITEM	0.40%	593	0.40%	25,876	
	J52	PUBLIC DEFENSE BOARD	1.17%	1,242	1.17%	59,321	
	J58	COURT OF APPEALS	0.11%	80	0.11%	3,957	
	J61	APPELLATE COUNSEL & TRG OFFICE	0.00%	-	0.00%	-	
	J65	SUPREME COURT	0.72%	1,956	0.72%	89,984	
	J68	TAX COURT	0.01%	57	0.01%	1,864	
	J70	JUDICIAL STANDARDS BOARD	0.00%	96	0.00%	2,301	
	L10	LEGISLATURE COORDINATING COMM	0.16%	698	0.16%	41,383	
	L11	SENATE	0.34%	56	0.34%	1,769	
	L12	HOUSE	0.00%	51	0.00%	1,535	
	L49	LEGISLATIVE AUDITOR	0.01%	15	0.01%	304	
	P01	MILITARY AFFAIRS DEPARTMENT	0.64%	998	0.64%	522,139	
	P07	PUBLIC SAFETY DEPARTMENT	3.58%	23,487	3.58%	4,228,442	
	P08	OMBUDSPERSON FOR CORRECTIONS	0.01%	44	0.01%	1,924	
	P78	CORRECTIONS DEPARTMENT	7.23%	13,376	7.23%	687,949	
	P80	CANNABIS EXPUNGEMENT BOARD	0.00%	2	0.00%	2	
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	58	0.02%	8,133	
	P9E	SENTENCING GUIDELINES COMM	0.01%	55	0.01%	1,281	
	R28	MINN CONSERVATION CORPS	0.00%	26	0.00%	117	
	R29	NATURAL RESOURCES DEPARTMENT	8.28%	36,069	8.28%	3,165,021	
	R32	POLLUTION CONTROL AGENCY	1.65%	8,796	1.65%	384,583	
	R9P	WATER AND SOIL RESOURCES BOARD	0.62%	9,603	0.62%	160,084	
	T79	TRANSPORTATION DEPARTMENT	14.14%	28,593	14.14%	18,082,746	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	85	0.00%	93,293	
	O	OTHER	0.00%	-	0.00%	1,894	
Total			100.00%	271,026	100.00%	74,596,187	5,142,725

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	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		319,772			
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				3,270,215	
L49-15.4	L49-15.4	Program Audits				1,759,228	
L49-15.5	L49-15.5	Single Audits				-	
L49-15.6	L49-15.6	Audit Comm				-	
L49-15.7	L49-15.7	Financial Audit- Outdoors				-	
L49-15.8	L49-15.8	Financial Audit- Art				-	
L49-15.9	L49-15.9	Financial Audit- Clean Water				-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				-	

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L49-15.11	L49-15.11	Program Audit- Outdoors				-	
L49-15.12	L49-15.12	Program Audit- Art				-	
L49-15.13	L49-15.13	Program Audit- Clean Water				-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails				-	
G61-16.2	G61-16.2	State Auditor	0.00%		0.00%		-
G61-16.3	G61-16.3	State Auditor General					-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	0.04%		0.04%		-
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.06%		0.06%		-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	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	0.02%		0.02%		-
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	0.01%		0.01%		-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	0.02%		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%		5,940.24
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	0.00%		0.00%		-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0.00%		0.00%		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0.04%		0.04%		-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			0.00%		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

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			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	
			13.3	14.2	14.3	15.2	15.3	
Schedule	No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L49-15.3	L49-15.3		Financial Audits					
L49-15.4	L49-15.4		Program Audits					
L49-15.5	L49-15.5		Single Audits					
L49-15.6	L49-15.6		Audit Comm					
L49-15.7	L49-15.7		Financial Audit- Outdoors					
L49-15.8	L49-15.8		Financial Audit- Art					
L49-15.9	L49-15.9		Financial Audit- Clean Water					
L49-15.10	L49-15.10		Financial Audit- Parks & Trails					
L49-15.11	L49-15.11		Program Audit- Outdoors					
L49-15.12	L49-15.12		Program Audit- Art					
L49-15.13	L49-15.13		Program Audit- Clean Water					
L49-15.14	L49-15.14		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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0							
	99YYY		Consumer Agencies					
	B04		AGRICULTURE DEPARTMENT	1.09%		1.09%		-
	B11		COSMETOLOGIST EXAMINERS BOARD	0.03%		0.03%		149.88
	B10		CANNABIS MANAGEMENT OFFICE	0.00%		0.00%		-
	B13		COMMERCE DEPARTMENT	0.72%		0.72%		95.00
	B14		ANIMAL HEALTH BOARD	0.11%		0.11%		-
	B15		BARBER EXAMINERS BOARD	0.00%		0.00%		-
	B20		EXPLORE MINNESOTA TOURISM	0.06%		0.06%		-
	B22		EMPLOYMENT & ECONOMIC DEVELOP	2.40%		2.40%		755.88
	B24		PUBLIC FACILITIES AUTHORITY	0.03%		0.03%		-
	B25		SCIENCE & TECHNOLOGY AUTHORITY	0.00%		0.00%		-
	B26		CLIMATE INNOVN FINANCE AUTHRTRY	0.00%		0.00%		-
	B34		HOUSING FINANCE AGENCY	0.48%		0.48%		86.55
	B41		WORKERS' COMP COURT OF APPEALS	0.02%		0.02%		-
	B42		LABOR AND INDUSTRY DEPARTMENT	0.68%		0.68%		212.93
	B43		IRON RANGE RESOURCES	0.05%		0.05%		1,264.81
	B7E		ARCHITECTURE, ENGINEERING BD	0.01%		0.01%		22.88
	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	19.74%		19.74%		52.59
	E37		EDUCATION DEPARTMENT	0.72%		0.72%		169.46
	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	0.04%		0.04%		-
	E60		OFFICE OF HIGHER EDUCATION	0.15%		0.15%		-
	E77		ZOOLOGICAL BOARD	0.44%		0.44%		-
	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	1.07%		1.07%		633.60
	G03		LOTTERY	0.20%		0.20%		32.01
	G05		RACING COMMISSION	0.08%		0.08%		-

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			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	G06	ATTORNEY GENERAL	0.53%		0.53%		502.63
	G09	GAMBLING CONTROL BOARD	0.06%		0.06%		-
	G10	MINNESOTA MANAGEMENT & BUDGET	0.29%		0.29%		141.22
	G17	HUMAN RIGHTS DEPARTMENT	0.07%		0.07%		559.81
	G19	INDIAN AFFAIRS COUNCIL	0.01%		0.01%		-
	G38	INVESTMENT BOARD	0.05%		0.05%		1,676.75
	G39	GOVERNORS OFFICE	0.10%		0.10%		609.32
	G45	MEDIATION SERVICES DEPARTMENT	0.02%		0.02%		6.88
	G46	MN.IT	4.11%		4.11%		1,450.93
	G53	SECRETARY OF STATE	0.18%		0.18%		432.29
	G61	OFFICE OF STATE AUDITOR	0.12%		0.12%		632.75
	G62	MINN STATE RETIREMENT SYSTEM	0.18%		0.18%		1,345.17
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.15%		0.15%		711.21
	G67	REVENUE DEPARTMENT	1.89%		1.89%		146.77
	G69	TEACHERS RETIREMENT ASSOC	0.12%		0.12%		723.52
	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	0.10%		0.10%		50.39
	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%		-
	G9P	LGBTQIA2S+ MINNESOTANS 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	0.01%		0.01%		-
	G9Y	MN STATE COUNCIL ON DISABILITY	0.01%		0.01%		-
	GPR	PAYROLL CLEARING	0.00%		0.00%		-
	H12	HEALTH DEPARTMENT	3.34%		3.34%		2,562.57
	H55	HUMAN SERVICES DEPARTMENT	7.74%		7.74%		4,646.74
	H55b	HUMAN SERVICES SOS	4.92%		4.92%		-
	H55c	HUMAN SERVICES MSOP	0.95%		0.95%		-
	H60	MN INSURANCE MARKETPLACE	0.27%		0.27%		19.36
	H75	VETERANS AFFAIRS DEPARTMENT	2.44%		2.44%		135.58
	H7B	MEDICAL PRACTICE BOARD	0.03%		0.03%		-
	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%		944.38
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%		0.00%		-
	H7V	PSYCHOLOGY BOARD	0.02%		0.02%		-
	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%		-

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			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	H9G	OMBUDSMAN MH/DD	0.03%		0.03%		-
	J33	TRIAL COURTS	3.70%		3.70%		37.15
	J40	STATE COMPETENCY ATTAINMENT BD	0.00%		0.00%		-
	J50	STATE GUARDIAN AD LITEM	0.40%		0.40%		-
	J52	PUBLIC DEFENSE BOARD	1.17%		1.17%		26.78
	J58	COURT OF APPEALS	0.11%		0.11%		-
	J61	APPELLATE COUNSEL & TRG OFFICE	0.00%		0.00%		-
	J65	SUPREME COURT	0.72%		0.72%		21.89
	J68	TAX COURT	0.01%		0.01%		-
	J70	JUDICIAL STANDARDS BOARD	0.00%		0.00%		-
	L10	LEGISLATURE COORDINATING COMM	0.16%		0.16%		-
	L11	SENATE	0.34%		0.34%		-
	L12	HOUSE	0.00%		0.00%		-
	L49	LEGISLATIVE AUDITOR	0.01%		0.01%		-
	P01	MILITARY AFFAIRS DEPARTMENT	0.64%		0.64%		315.91
	P07	PUBLIC SAFETY DEPARTMENT	3.58%		3.58%		893.05
	P08	OMBUDSPERSON FOR CORRECTIONS	0.01%		0.01%		-
	P78	CORRECTIONS DEPARTMENT	7.23%		7.23%		711.42
	P80	CANNABIS EXPUNGEMENT BOARD	0.00%		0.00%		-
	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	8.28%		8.28%		680.38
	R32	POLLUTION CONTROL AGENCY	1.65%		1.65%		50.33
	R9P	WATER AND SOIL RESOURCES BOARD	0.62%		0.62%		-
	T79	TRANSPORTATION DEPARTMENT	14.14%		14.14%		1,533.00
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		0.00%		334.00
	O	OTHER	0.00%		0.00%		277.63
Total			100.00%	319,772	100.00%	5,029,443	31,595.60

Statewide Cost Allocation Plan
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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	
			15.4	15.5	15.6	15.7	15.8	
Schedule	No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
		1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0		Department of Administration					
G02-3.2	G02-3.2		Admin Management Services					
G02-3.3	G02-3.3		Commissioner's Office					
G02-3.4	G02-3.4		Human Resources					
G02-3.5	G02-3.5		Financial Management and Reporting					
G02-3.6	G02-3.6		Fiscal Agent - Non allocable					
G02-4.2	G02-4.2		Government & Citizen Services					
G02-4.5	G02-4.5		Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7		Real Property					
G02-4.8	G02-4.8		Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10		Central Mail					
G02-4.11	G02-4.11		Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12		Grants Management					
G46-6.2	G46-6.2		Minnesota Information Technology					
G46-6.3	G46-6.3		IT Spend					
G46-6.4	G46-6.4		Enterprise IT Security					
G46-6.5	G46-6.5		MnIT - Non allocable					
G10-8.2	G10-8.2		Minnesota Management & Budget					
G10-8.3	G10-8.3		Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2		Debt Management Division					
G10-9.3	G10-9.3		Debt Management					
G10-9.4	G10-9.4		Debt Management - Other					
G10-10.2	G10-10.2		MMB - Budget Division					
G10-10.3	G10-10.3		Analysis & Control (EBO's)					
G10-10.4	G10-10.4		Budget Operations and Planning					
G10-10.5	G10-10.5		Budget Division - Non Allocable					
G10-11.2	G10-11.2		MMB - Accounting Division					
G10-11.3	G10-11.3		Central Payroll					
G10-11.4	G10-11.4		Accounting Services					
G10-11.5	G10-11.5		Financial Reporting					
G10-11.6	G10-11.6		Financial Reporting - Single Audit					
G10-11.7	G10-11.7		Accounting Services - Non Allocable					
G10-12.2	G10-12.2		MMB I.T - Management and Administration					
G10-12.4	G10-12.4		Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5		Personnel Operations and System Support					
G10-12.6	G10-12.6		Budget Service - Computer Operations					
G10-12.7	G10-12.7		Personnel Operations Special Billing					
G10-12.8	G10-12.8		Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9		MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2		State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3		Personnel Administration					
G10-13.5	G02-13.5		Employee Relations - Non Allocable					
G45-14.2	G45-14.2		Mediation Services					
G45-14.3	G45-14.3		Mediation Services					
G45-14.4	G45-14.4		Mediation/Representation					
L49-15.2	L49-15.2		Legislative Auditor					
L49-15.3	L49-15.3		Financial Audits			3,270,215		
L49-15.4	L49-15.4		Program Audits			1,759,228		
L49-15.5	L49-15.5		Single Audits			-		
L49-15.6	L49-15.6		Audit Comm			-		
L49-15.7	L49-15.7		Financial Audit- Outdoors			-		
L49-15.8	L49-15.8		Financial Audit- Art			-	-	
L49-15.9	L49-15.9		Financial Audit- Clean Water			-	-	
L49-15.10	L49-15.10		Financial Audit- Parks & Trails			-	-	

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

Statewide Cost Allocation Plan
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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	
			15.4	15.5	15.6	15.7	15.8	
Schedule	No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	L49-15.3	L49-15.3	Financial Audits					
	L49-15.4	L49-15.4	Program Audits					
	L49-15.5	L49-15.5	Single Audits					
	L49-15.6	L49-15.6	Audit Comm					
	L49-15.7	L49-15.7	Financial Audit- Outdoors					
	L49-15.8	L49-15.8	Financial Audit- Art					
	L49-15.9	L49-15.9	Financial Audit- Clean Water					
	L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
	L49-15.11	L49-15.11	Program Audit- Outdoors					
	L49-15.12	L49-15.12	Program Audit- Art					
	L49-15.13	L49-15.13	Program Audit- Clean Water					
	L49-15.14	L49-15.14	Program Audit- Parks & Trails					
	G61-16.2	G61-16.2	State Auditor					
	G61-16.3	G61-16.3	State Auditor General					
	17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
	0.0	0.0						
	99YYY		Consumer Agencies					
	B04		AGRICULTURE DEPARTMENT	-	-	-	-	-
	B11		COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B10		CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	B13		COMMERCE DEPARTMENT	226.10	-	-	-	-
	B14		ANIMAL HEALTH BOARD	-	-	-	-	-
	B15		BARBER EXAMINERS BOARD	-	-	-	-	-
	B20		EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22		EMPLOYMENT & ECONOMIC DEVELOP	1,876.33	-	-	-	-
	B24		PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26		CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-
	B34		HOUSING FINANCE AGENCY	3,930.94	-	-	-	-
	B41		WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
	B42		LABOR AND INDUSTRY DEPARTMENT	380.91	-	-	-	-
	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	819.36	-	-	-	-
	E39		PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
	E40		HISTORICAL SOCIETY	-	-	-	-	-
	E44		MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50		ARTS BOARD	441.79	-	-	-	-
	E60		OFFICE OF HIGHER EDUCATION	-	-	-	-	-
	E77		ZOOLOGICAL BOARD	-	-	-	-	-
	E81		UNIVERSITY OF MINNESOTA	2,418.52	-	-	-	-
	E95		HUMANITIES COMMISSION	-	-	-	-	-
	E97		SCIENCE MUSEUM	-	-	-	-	-
	E9W		HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G02		ADMINISTRATION DEPARTMENT	2,431.86	-	-	-	-
	G03		LOTTERY	-	-	-	-	-
	G05		RACING COMMISSION	-	-	-	-	-

Statewide Cost Allocation Plan
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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	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	180.76	-	-	-	-
	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	-	-	-	-	-
	G9P	LGBTQIA2S+ MINNESOTANS 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	2,022.46	-	-	-	-
	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	-	-	-	-	-

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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	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	783.54	-	-	-	-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
	P78	CORRECTIONS DEPARTMENT	-	-	-	-	-
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	257.45	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	6,300.13	-	-	-	-
	O	OTHER	1,389.16	-	-	-	-
Total			23,459.31	-	5,029,443	-	-

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			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
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			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
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			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	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	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-
	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	-	-	-	-	-

Statewide Cost Allocation Plan
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			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	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	-	-	-	-	-
	G9P	LGBTQIA2S+ MINNESOTANS 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	-	-	-	-	-

Statewide Cost Allocation Plan
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			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	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	-	-	-	-	-
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
	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	-	-	-	-	-

Statewide Cost Allocation Plan
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			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	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 (fmrlly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

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			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-			
G61-16.3	G61-16.3	State Auditor General	-	-			
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	7,289	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-		1,987,687	-
G02-3.3	G02-3.3	Commissioner's Office					759,490
G02-3.4	G02-3.4	Human Resources					447,261
G02-3.5	G02-3.5	Financial Management and Reporting					780,936
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	6,378	3,939,336	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	2,458		
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	5,458		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	977		
G10-9.2	G10-9.2	Debt Management Division	-	-	1,119		
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	-	-	1,261		
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	3,562		
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	1,494		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	2,135		
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			691		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor			5,814		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
	15.14	16.2	17.0	20	21.2

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
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L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E
0.0	0.0	

DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	6,888,729.00		427,327	
B11	COSMETOLOGIST EXAMINERS BOARD	-	-		24,253	
B10	CANNABIS MANAGEMENT OFFICE	-	-		-	
B13	COMMERCE DEPARTMENT	-	310,987,610.00		646,984	
B14	ANIMAL HEALTH BOARD	-	1,156,513.00		33,114	
B15	BARBER EXAMINERS BOARD	-	-		6,051	
B20	EXPLORE MINNESOTA TOURISM	-	-		18,521	
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	1,218,630,824.00		4,956,629	
B24	PUBLIC FACILITIES AUTHORITY	-	-		13,901	
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-		-	
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-		-	
B34	HOUSING FINANCE AGENCY	-	-		124,321	
B41	WORKERS' COMP COURT OF APPEALS	-	-		1,953	
B42	LABOR AND INDUSTRY DEPARTMENT	-	6,530,628.00		650,154	
B43	IRON RANGE RESOURCES	-	-		42,070	
B7E	ARCHITECTURE, ENGINEERING BD	-	-		14,317	
B7G	COMBATIVE SPORTS COMMISSION	-	-		3	
B7P	ACCOUNTANCY BOARD	-	-		11,762	
B7S	PRIVATE DETECTIVES BOARD	-	-		1,284	
B82	PUBLIC UTILITIES COMMISSION	-	-		129,374	
B9D	AMATEUR SPORTS COMMISSION	-	-		815	
B9V	AGRICULTURE UTILIZATION RESRCH	-	-		15	
E25	PERPICH CTR FOR ARTS EDUCATION	-	-		28,181	
E26	MN STATE COLLEGES/UNIVERSITIES	-	648,260,768.00		6,138,175	
E37	EDUCATION DEPARTMENT	-	1,626,439,996.00		942,097	
E39	PROF EDUCATOR LICENSING STD BD	-	-		12,116	
E40	HISTORICAL SOCIETY	-	-		533	
E44	MINNESOTA STATE ACADEMIES	-	-		56,562	
E50	ARTS BOARD	-	933,372.00		34,029	
E60	OFFICE OF HIGHER EDUCATION	-	-		70,037	
E77	ZOOLOGICAL BOARD	-	76,399.00		103,775	
E81	UNIVERSITY OF MINNESOTA	-	-		11,849	
E95	HUMANITIES COMMISSION	-	-		370	
E97	SCIENCE MUSEUM	-	-		115	
E9W	HIGHER ED FACILITIES AUTHORITY	-	-		209	
G02	ADMINISTRATION DEPARTMENT	-	-		717,420	208,922,612.77
G03	LOTTERY	-	-		9,387	
G05	RACING COMMISSION	-	-		25,530	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
				15.14	16.2	17.0	20	21.2

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
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	G06	ATTORNEY GENERAL	-	3,323,898.00		44,730	
	G09	GAMBLING CONTROL BOARD	-	-		7,456	
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-		87,468	
	G17	HUMAN RIGHTS DEPARTMENT	-	-		8,369	
	G19	INDIAN AFFAIRS COUNCIL	-	-		4,847	
	G38	INVESTMENT BOARD	-	-		14,329	
	G39	GOVERNORS OFFICE	-	-		8,815	
	G45	MEDIATION SERVICES DEPARTMENT	-	-		4,374	
	G46	MN.IT	-	-		534,350	
	G53	SECRETARY OF STATE	-	1,776,877.00		67,187	
	G61	OFFICE OF STATE AUDITOR	-	-		15,358	
	G62	MINN STATE RETIREMENT SYSTEM	-	-		158,482	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-		308,777	
	G67	REVENUE DEPARTMENT	-	-		84,888	
	G69	TEACHERS RETIREMENT ASSOC	-	-		174,432	
	G90	REVENUE INTERGOVT PAYMENTS	-	-		3,206,665	
	G92	OMBUDSPERSON FOR FAMILIES	-	-		2,736	
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-		1,678	
	G96	UNIFORM LAWS COMMISSION	-	-		58	
	G9J	CAMPAIGN FINANCE BOARD	-	-		8,625	
	G9K	ADMINISTRATIVE HEARINGS	-	-		36,605	
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-		1,962	
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-		2,923	
	G9N	ASIAN PACIFIC COUNCIL	-	-		2,724	
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-		2	
	G9Q	MMB DEBT SERVICE	-	-		11,988	
	G9R	MMB NON-OPERATING	-	7,984,995.00		8,147,061	
	G9V	RARE DISEASE ADVISORY COUNCIL	-	-		558	
	G9X	CAPITOL AREA ARCHITECT	-	-		1,092	
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-		3,790	
	GPR	PAYROLL CLEARING	-	-		208	
	H12	HEALTH DEPARTMENT	-	393,786,362.00		978,159	
	H55	HUMAN SERVICES DEPARTMENT	-	15,337,688,780.00		14,382,888	
	H55b	HUMAN SERVICES SOS	-	-		775,102	
	H55c	HUMAN SERVICES MSOP	-	-		86,989	
	H60	MN INSURANCE MARKETPLACE	-	411,109.00		12,355	
	H75	VETERANS AFFAIRS DEPARTMENT	-	51,122,166.00		425,392	
	H7B	MEDICAL PRACTICE BOARD	-	-		25,511	
	H7C	NURSING BOARD	-	-		23,261	
	H7D	PHARMACY BOARD	-	2,924.00		15,964	
	H7F	DENTISTRY BOARD	-	-		20,091	
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-		6,335	
	H7J	OPTOMETRY BOARD	-	-		4,029	
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-		8,349	
	H7L	SOCIAL WORK BOARD	-	-		18,035	
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-		5,796	
	H7Q	PODIATRIC MEDICINE	-	-		3,126	
	H7R	VETERINARY MEDICINE BOARD	-	-		5,953	
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	140,679.00		9,928	
	H7U	DIETETICS & NUTRITION PRACTICE	-	-		3,681	
	H7V	PSYCHOLOGY BOARD	-	-		7,861	
	H7W	PHYSICAL THERAPY BOARD	-	-		8,153	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-		15,934	
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-		8,007	
	H8A	FOSTER YOUTH OMBUDPERSON	-	-		23	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
15.14	16.2	17.0	20	21.2

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
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	H9G	OMBUDSMAN MH/DD	-	-	3,330		
	J33	TRIAL COURTS	-	1,355,975.00	1,931,624		
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	3		
	J50	STATE GUARDIAN AD LITEM	-	-	25,876		
	J52	PUBLIC DEFENSE BOARD	-	-	59,321		
	J58	COURT OF APPEALS	-	-	3,957		
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-		
	J65	SUPREME COURT	-	1,277,133.00	89,984		
	J68	TAX COURT	-	-	1,864		
	J70	JUDICIAL STANDARDS BOARD	-	-	2,301		
	L10	LEGISLATURE COORDINATING COMM	-	-	41,383		
	L11	SENATE	-	-	1,769		
	L12	HOUSE	-	-	1,535		
	L49	LEGISLATIVE AUDITOR	-	-	304		
	P01	MILITARY AFFAIRS DEPARTMENT	-	75,326,743.00	522,139		
	P07	PUBLIC SAFETY DEPARTMENT	-	186,644,628.00	4,228,442		
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	1,924		
	P78	CORRECTIONS DEPARTMENT	-	262,604.00	687,949		
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	2		
	P7T	PEACE OFFICERS BOARD (POST)	-	-	8,133		
	P9E	SENTENCING GUIDELINES COMM	-	-	1,281		
	R28	MINN CONSERVATION CORPS	-	-	117		
	R29	NATURAL RESOURCES DEPARTMENT	-	65,394,711.00	3,165,021		
	R32	POLLUTION CONTROL AGENCY	-	19,942,213.00	384,583		
	R9P	WATER AND SOIL RESOURCES BOARD	-	1,968,278.00	160,084		
	T79	TRANSPORTATION DEPARTMENT	-	863,514,134.00	18,082,746		
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	93,293		
	O	OTHER	-	-	1,894		
		Total	-	20,831,829,048	74,596,187	214,849,636	1,987,687

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	0.06%	0.06%	6,378	-	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				471,772	
G02-4.7	G02-4.7	Real Property				818,350	
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)				1,808,433	
G02-4.10	G02-4.10	Central Mail				436,338	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				247,751	
G02-4.12	G02-4.12	Grants Management				156,692	
G46-6.2	G46-6.2	Minnesota Information Technology					-
G46-6.3	G46-6.3	IT Spend					-
G46-6.4	G46-6.4	Enterprise IT Security					-
G46-6.5	G46-6.5	MnIT - Non allocable					-
G10-8.2	G10-8.2	Minnesota Management & Budget					-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					-
G10-9.2	G10-9.2	Debt Management Division					-
G10-9.3	G10-9.3	Debt Management					-
G10-9.4	G10-9.4	Debt Management - Other					-
G10-10.2	G10-10.2	MMB - Budget Division					-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					-
G10-10.4	G10-10.4	Budget Operations and Planning					-
G10-10.5	G10-10.5	Budget Division - Non Allocable					-
G10-11.2	G10-11.2	MMB - Accounting Division					-
G10-11.3	G10-11.3	Central Payroll					-
G10-11.4	G10-11.4	Accounting Services					-
G10-11.5	G10-11.5	Financial Reporting					-
G10-11.6	G10-11.6	Financial Reporting - Single Audit					-
G10-11.7	G10-11.7	Accounting Services - Non Allocable					-
G10-12.2	G10-12.2	MMB I.T - Management and Administration					-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					-
G10-12.5	G10-12.5	Personnel Operations and System Support					-
G10-12.6	G10-12.6	Budget Service - Computer Operations					-
G10-12.7	G10-12.7	Personnel Operations Special Billing					-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					-
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services					-
G45-14.3	G45-14.3	Mediation Services					-
G45-14.4	G45-14.4	Mediation/Representation					-
L49-15.2	L49-15.2	Legislative Auditor					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
L49-15.3	L49-15.3	Financial Audits					-
L49-15.4	L49-15.4	Program Audits					-
L49-15.5	L49-15.5	Single Audits					-
L49-15.6	L49-15.6	Audit Comm					-
L49-15.7	L49-15.7	Financial Audit- Outdoors					-
L49-15.8	L49-15.8	Financial Audit- Art					-
L49-15.9	L49-15.9	Financial Audit- Clean Water					-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					-
L49-15.11	L49-15.11	Program Audit- Outdoors					-
L49-15.12	L49-15.12	Program Audit- Art					-
L49-15.13	L49-15.13	Program Audit- Clean Water					-
L49-15.14	L49-15.14	Program Audit- Parks & Trails					-
G61-16.2	G61-16.2	State Auditor					-
G61-16.3	G61-16.3	State Auditor General					-
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					-
0.0	0.0						-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT					10
	B11	COSMETOLOGIST EXAMINERS BOARD					2
	B10	CANNABIS MANAGEMENT OFFICE					-
	B13	COMMERCE DEPARTMENT					1
	B14	ANIMAL HEALTH BOARD					2
	B15	BARBER EXAMINERS BOARD					-
	B20	EXPLORE MINNESOTA TOURISM					-
	B22	EMPLOYMENT & ECONOMIC DEVELOP					58
	B24	PUBLIC FACILITIES AUTHORITY					-
	B25	SCIENCE & TECHNOLOGY AUTHORITY					-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY					-
	B34	HOUSING FINANCE AGENCY					4
	B41	WORKERS' COMP COURT OF APPEALS					1
	B42	LABOR AND INDUSTRY DEPARTMENT					8
	B43	IRON RANGE RESOURCES					2
	B7E	ARCHITECTURE, ENGINEERING BD					2
	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					5
	E26	MN STATE COLLEGES/UNIVERSITIES					-
	E37	EDUCATION DEPARTMENT					8
	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	1.07%	1.07%	717,420		3
	G03	LOTTERY					10
	G05	RACING COMMISSION					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	G06	ATTORNEY GENERAL					5
	G09	GAMBLING CONTROL BOARD					3
	G10	MINNESOTA MANAGEMENT & BUDGET					-
	G17	HUMAN RIGHTS DEPARTMENT					-
	G19	INDIAN AFFAIRS COUNCIL					2
	G38	INVESTMENT BOARD					-
	G39	GOVERNORS OFFICE					1
	G45	MEDIATION SERVICES DEPARTMENT					-
	G46	MN.IT					5
	G53	SECRETARY OF STATE					3
	G61	OFFICE OF STATE AUDITOR					3
	G62	MINN STATE RETIREMENT SYSTEM					1
	G63	PUBLIC EMPLOYEES RETIRE ASSOC					-
	G67	REVENUE DEPARTMENT					5
	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					1
	G9K	ADMINISTRATIVE HEARINGS					2
	G9L	COUNCIL FOR MINNESOTANS OF AFR					1
	G9M	MINNESOTA COUNCIL ON LATINO AF					1
	G9N	ASIAN PACIFIC COUNCIL					1
	G9P	LGBTQIA2S+ MINNESOTANS 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					44
	H55	HUMAN SERVICES DEPARTMENT					100
	H55b	HUMAN SERVICES SOS					-
	H55c	HUMAN SERVICES MSOP					-
	H60	MN INSURANCE MARKETPLACE					-
	H75	VETERANS AFFAIRS DEPARTMENT					10
	H7B	MEDICAL PRACTICE BOARD					4
	H7C	NURSING BOARD					-
	H7D	PHARMACY BOARD					1
	H7F	DENTISTRY BOARD					1
	H7H	CHIROPRACTIC EXAMINERS BOARD					1
	H7J	OPTOMETRY BOARD					1
	H7K	EXEC FOR LT SVCS & SUPPORTS BD					4
	H7L	SOCIAL WORK BOARD					-
	H7M	MARRIAGE AND FAMILY THERAPY BD					1
	H7Q	PODIATRIC MEDICINE					-
	H7R	VETERINARY MEDICINE BOARD					1
	H7S	EMERGENCY MEDICAL SERVICES OFF					1
	H7U	DIETETICS & NUTRITION PRACTICE					-
	H7V	PSYCHOLOGY BOARD					1
	H7W	PHYSICAL THERAPY BOARD					1
	H7X	BEHAVIORAL HEALTH & THERAPY BD					1
	H7Y	OCCUPATIONAL THERAPY PRACT BD					2
	H8A	FOSTER YOUTH OMBUDPERSON					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	H9G	OMBUDSMAN MH/DD					5
	J33	TRIAL COURTS					-
	J40	STATE COMPETENCY ATTAINMENT BD					-
	J50	STATE GUARDIAN AD LITEM					-
	J52	PUBLIC DEFENSE BOARD					-
	J58	COURT OF APPEALS					-
	J61	APPELLATE COUNSEL & TRG OFFICE					-
	J65	SUPREME COURT					4
	J68	TAX COURT					1
	J70	JUDICIAL STANDARDS BOARD					-
	L10	LEGISLATURE COORDINATING COMM					-
	L11	SENATE					-
	L12	HOUSE					-
	L49	LEGISLATIVE AUDITOR					1
	P01	MILITARY AFFAIRS DEPARTMENT					-
	P07	PUBLIC SAFETY DEPARTMENT					63
	P08	OMBUDSPERSON FOR CORRECTIONS					-
	P78	CORRECTIONS DEPARTMENT					16
	P80	CANNABIS EXPUNGEMENT BOARD					-
	P7T	PEACE OFFICERS BOARD (POST)					-
	P9E	SENTENCING GUIDELINES COMM					1
	R28	MINN CONSERVATION CORPS					-
	R29	NATURAL RESOURCES DEPARTMENT					61
	R32	POLLUTION CONTROL AGENCY					4
	R9P	WATER AND SOIL RESOURCES BOARD					2
	T79	TRANSPORTATION DEPARTMENT					6
	T9B	METROPOLITAN COUNCIL/TRANSPORT					-
	O	OTHER					26
	Total		1.13%	1.13%	723,798	3,939,336	515

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			22.7	22.8	22.10	22.11	22.12
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			22.7	22.8	22.10	22.11	22.12
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	-	42	-	-	0.00%
G46-6.3	G46-6.3	IT Spend	-	-	-	-	0.00%
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	0.00%
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	0.00%
G10-8.2	G10-8.2	Minnesota Management & Budget	-	322	-	-	0.02%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	21	-	-	0.01%
G10-9.2	G10-9.2	Debt Management Division	-	7	-	-	0.01%
G10-9.3	G10-9.3	Debt Management	-	-	-	-	0.00%
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	0.00%
G10-10.2	G10-10.2	MMB - Budget Division	-	8	-	-	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	-	78	-	-	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	-	8	-	-	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	-	62	-	-	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	-	30	-	-	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	-	266	-	-	0.07%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			22.7	22.8	22.10	22.11	22.12
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.3	L49-15.3	Financial Audits	-	-	-	0.00%	
L49-15.4	L49-15.4	Program Audits	-	-	-	0.00%	
L49-15.5	L49-15.5	Single Audits	-	-	-	0.00%	
L49-15.6	L49-15.6	Audit Comm	-	-	-	0.00%	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	0.00%	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	0.00%	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	0.00%	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	0.00%	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	0.00%	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	0.00%	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	0.00%	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	0.00%	
G61-16.2	G61-16.2	State Auditor	-	-	-	0.00%	
G61-16.3	G61-16.3	State Auditor General	-	-	-	0.00%	
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	8,304	8,008	88,356	1.09%	14,156,770
	B11	COSMETOLOGIST EXAMINERS BOARD	-	140	10,102	0.03%	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	0.00%	-
	B13	COMMERCE DEPARTMENT	3,216	7,974	319,500	0.72%	215,102,188
	B14	ANIMAL HEALTH BOARD	-	1,308	626	0.11%	-
	B15	BARBER EXAMINERS BOARD	-	90	3,342	0.00%	-
	B20	EXPLORE MINNESOTA TOURISM	-	529	4,324	0.06%	1,915,909
	B22	EMPLOYMENT & ECONOMIC DEVELOP	27,051	55,028	426	2.40%	337,192,371
	B24	PUBLIC FACILITIES AUTHORITY	-	387	-	0.03%	123,708,183
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0.00%	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	-	1,147	15,988	0.48%	-
	B41	WORKERS' COMP COURT OF APPEALS	-	69	778	0.02%	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	2,550	97,390	0.68%	2,492,580
	B43	IRON RANGE RESOURCES	343,343	880	-	0.05%	49,590,799
	B7E	ARCHITECTURE, ENGINEERING BD	-	297	1,218	0.01%	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0.00%	-
	B7P	ACCOUNTANCY BOARD	-	71	15,191	0.01%	-
	B7S	PRIVATE DETECTIVES BOARD	-	23	-	0.00%	-
	B82	PUBLIC UTILITIES COMMISSION	-	271	-	0.30%	-
	B9D	AMATEUR SPORTS COMMISSION	804,946	-	-	0.00%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0.00%	-
	E25	PERPICH CTR FOR ARTS EDUCATION	176,361	782	1,722	0.09%	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	4,048	19.74%	-
	E37	EDUCATION DEPARTMENT	-	4,644	19,032	0.72%	195,155,611
	E39	PROF EDUCATOR LICENSING STD BD	-	345	12,747	0.03%	3,695,765
	E40	HISTORICAL SOCIETY	1,266,548	-	-	0.00%	-
	E44	MINNESOTA STATE ACADEMIES	424,709	1,783	-	0.30%	-
	E50	ARTS BOARD	-	2,525	99	0.04%	41,806,440
	E60	OFFICE OF HIGHER EDUCATION	-	1,184	40,872	0.15%	18,218,418
	E77	ZOOLOGICAL BOARD	667,916	1,344	-	0.44%	-
	E81	UNIVERSITY OF MINNESOTA	-	19	-	0.00%	-
	E95	HUMANITIES COMMISSION	-	-	-	0.00%	-
	E97	SCIENCE MUSEUM	-	-	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0.00%	-
	G02	ADMINISTRATION DEPARTMENT	-	7,737	35,948	1.07%	22,476,763
	G03	LOTTERY	-	-	2,026	0.20%	-
	G05	RACING COMMISSION	-	407	-	0.08%	204,855

Statewide Cost Allocation Plan
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			Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			22.7	22.8	22.10	22.11	22.12
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	G06	ATTORNEY GENERAL	-	1,046	28,559	0.53%	-
	G09	GAMBLING CONTROL BOARD	-	65	-	0.06%	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	771	158,038	0.29%	-
	G17	HUMAN RIGHTS DEPARTMENT	-	267	11,605	0.07%	-
	G19	INDIAN AFFAIRS COUNCIL	-	193	4	0.01%	637,917
	G38	INVESTMENT BOARD	-	373	191	0.05%	-
	G39	GOVERNORS OFFICE	-	144	1,070	0.10%	-
	G45	MEDIATION SERVICES DEPARTMENT	-	169	1,397	0.02%	-
	G46	MN.IT	-	8,173	1,650	4.11%	-
	G53	SECRETARY OF STATE	-	1,668	30,557	0.18%	-
	G61	OFFICE OF STATE AUDITOR	-	677	221	0.12%	-
	G62	MINN STATE RETIREMENT SYSTEM	145,147	406	199,775	0.18%	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	326	458,920	0.15%	-
	G67	REVENUE DEPARTMENT	-	1,777	2,156,370	1.89%	794,247
	G69	TEACHERS RETIREMENT ASSOC	-	603	224,905	0.12%	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES	-	180	18	0.01%	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	100	31	0.00%	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD	-	90	13,304	0.01%	-
	G9K	ADMINISTRATIVE HEARINGS	-	625	75,565	0.10%	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	82	-	0.01%	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	122	120	0.01%	-
	G9N	ASIAN PACIFIC COUNCIL	-	108	1,001	0.00%	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	0.00%	-
	G9Q	MMB DEBT SERVICE	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	-	2	-	0.00%	-
	G9V	RARE DISEASE ADVISORY COUNCIL	-	52	-	0.00%	-
	G9X	CAPITOL AREA ARCHITECT	-	22	52	0.01%	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	193	2,093	0.01%	-
	GPR	PAYROLL CLEARING	-	-	-	0.00%	-
	H12	HEALTH DEPARTMENT	-	16,129	330,813	3.34%	291,514,231
	H55	HUMAN SERVICES DEPARTMENT	2,970,629	11,699	716,112	7.74%	380,450,541
	H55b	HUMAN SERVICES SOS	-	8,531	-	4.92%	-
	H55c	HUMAN SERVICES MSOP	-	1,726	-	0.95%	-
	H60	MN INSURANCE MARKETPLACE	-	146	28,481	0.27%	4,325,541
	H75	VETERANS AFFAIRS DEPARTMENT	1,499,790	9,751	7,566	2.44%	324,104
	H7B	MEDICAL PRACTICE BOARD	-	331	45,663	0.03%	-
	H7C	NURSING BOARD	-	188	58,789	0.05%	-
	H7D	PHARMACY BOARD	-	150	14,278	0.03%	-
	H7F	DENTISTRY BOARD	-	325	3,868	0.02%	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	85	3,120	0.01%	-
	H7J	OPTOMETRY BOARD	-	44	1,526	0.00%	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	100	6,746	0.01%	-
	H7L	SOCIAL WORK BOARD	-	85	16,245	0.02%	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	65	2,064	0.00%	-
	H7Q	PODIATRIC MEDICINE	-	40	347	0.00%	-
	H7R	VETERINARY MEDICINE BOARD	-	69	2,901	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	228	1,647	0.02%	1,688,920
	H7U	DIETETICS & NUTRITION PRACTICE	-	32	1,475	0.00%	-
	H7V	PSYCHOLOGY BOARD	-	79	1,286	0.02%	-
	H7W	PHYSICAL THERAPY BOARD	-	43	5,022	0.00%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	158	8,502	0.01%	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	72	2,627	0.00%	-
	H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	0.00%	-

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
	H9G	OMBUDSMAN MH/DD	-	164	355	0.03%	-
	J33	TRIAL COURTS	-	4,314	33,182	3.70%	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	0.00%	-
	J50	STATE GUARDIAN AD LITEM	-	175	46	0.40%	-
	J52	PUBLIC DEFENSE BOARD	-	980	-	1.17%	-
	J58	COURT OF APPEALS	-	32	4,290	0.11%	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	0.00%	-
	J65	SUPREME COURT	-	1,820	16,720	0.72%	-
	J68	TAX COURT	-	76	392	0.01%	-
	J70	JUDICIAL STANDARDS BOARD	-	21	-	0.00%	-
	L10	LEGISLATURE COORDINATING COMM	-	24	6	0.16%	-
	L11	SENATE	-	-	128,729	0.34%	-
	L12	HOUSE	-	-	-	0.00%	-
	L49	LEGISLATIVE AUDITOR	-	6	452	0.01%	-
	P01	MILITARY AFFAIRS DEPARTMENT	5,665,998	17,438	68	0.64%	-
	P07	PUBLIC SAFETY DEPARTMENT	20,360	20,091	3,654,797	3.58%	137,740,208
	P08	OMBUDSPERSON FOR CORRECTIONS	-	92	227	0.01%	-
	P78	CORRECTIONS DEPARTMENT	7,483,042	23,568	7,532	7.23%	8,711,364
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	0.00%	-
	P7T	PEACE OFFICERS BOARD (POST)	-	254	1,597	0.02%	-
	P9E	SENTENCING GUIDELINES COMM	-	38	5	0.01%	-
	R28	MINN CONSERVATION CORPS	-	-	-	0.00%	-
	R29	NATURAL RESOURCES DEPARTMENT	3,054,669	66,473	347,336	8.28%	132,559,162
	R32	POLLUTION CONTROL AGENCY	25,198	3,710	31,386	1.65%	71,020,615
	R9P	WATER AND SOIL RESOURCES BOARD	-	5,106	1,997	0.62%	63,594,868
	T79	TRANSPORTATION DEPARTMENT	6,567,586	126,397	79,817	14.14%	124,835,874
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	14	-	0.00%	-
	O	OTHER	1,544,698	-	41,058	0.00%	-
Total			32,699,511	439,489	9,648,251	99.90%	2,243,914,244

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	505,375				
G46-6.5	G46-6.5	MnIT - Non allocable	-				
G10-8.2	G10-8.2	Minnesota Management & Budget		8,482,885	8,482,885		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		-	-	1,217,661	
G10-9.2	G10-9.2	Debt Management Division		-	-	721,476	1,119
G10-9.3	G10-9.3	Debt Management		-	-		
G10-9.4	G10-9.4	Debt Management - Other		-	-		
G10-10.2	G10-10.2	MMB - Budget Division		-	-	1,633,792	1,261
G10-10.3	G10-10.3	Analysis & Control (EBO's)		-	-		
G10-10.4	G10-10.4	Budget Operations and Planning		-	-		
G10-10.5	G10-10.5	Budget Division - Non Allocable		-	-		
G10-11.2	G10-11.2	MMB - Accounting Division		-	-	6,612,712	3,562
G10-11.3	G10-11.3	Central Payroll		-	-		
G10-11.4	G10-11.4	Accounting Services		-	-		
G10-11.5	G10-11.5	Financial Reporting		-	-		
G10-11.6	G10-11.6	Financial Reporting - Single Audit		-	-		
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-	-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	5,978,836	1,494
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support		-	-		
G10-12.5	G10-12.5	Personnel Operations and System Support		-	-		
G10-12.6	G10-12.6	Budget Service - Computer Operations		-	-		
G10-12.7	G10-12.7	Personnel Operations Special Billing		-	-		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing		-	-		
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		-	-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-	-	5,142,725	2,135
G10-13.3	G10-13.3	Personnel Administration		-	-		
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-	-		
G45-14.2	G45-14.2	Mediation Services		-	-		691
G45-14.3	G45-14.3	Mediation Services		-	-		
G45-14.4	G45-14.4	Mediation/Representation		-	-		
L49-15.2	L49-15.2	Legislative Auditor		51,358	51,358		5,814

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)
L49-15.3	L49-15.3	Financial Audits		-	-		
L49-15.4	L49-15.4	Program Audits		-	-		
L49-15.5	L49-15.5	Single Audits		-	-		
L49-15.6	L49-15.6	Audit Comm		-	-		
L49-15.7	L49-15.7	Financial Audit- Outdoors		-	-		
L49-15.8	L49-15.8	Financial Audit- Art		-	-		
L49-15.9	L49-15.9	Financial Audit- Clean Water		-	-		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-	-		
L49-15.11	L49-15.11	Program Audit- Outdoors		-	-		
L49-15.12	L49-15.12	Program Audit- Art		-	-		
L49-15.13	L49-15.13	Program Audit- Clean Water		-	-		
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		5,944,730	5,944,730		427,327
	B11	COSMETOLOGIST EXAMINERS BOARD		862,657	862,657		24,253
	B10	CANNABIS MANAGEMENT OFFICE		-	-		-
	B13	COMMERCE DEPARTMENT		4,269,783	4,269,783		646,984
	B14	ANIMAL HEALTH BOARD		658,697	658,697		33,114
	B15	BARBER EXAMINERS BOARD		19,216	19,216		6,051
	B20	EXPLORE MINNESOTA TOURISM		723,141	723,141		18,521
	B22	EMPLOYMENT & ECONOMIC DEVELOP		34,148,669	34,148,669		4,956,629
	B24	PUBLIC FACILITIES AUTHORITY		34,919	34,919		13,901
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		-	-		-
	B34	HOUSING FINANCE AGENCY		275,044	275,044		124,321
	B41	WORKERS' COMP COURT OF APPEALS		36,210	36,210		1,953
	B42	LABOR AND INDUSTRY DEPARTMENT		13,105,253	13,105,253		650,154
	B43	IRON RANGE RESOURCES		164,223	164,223		42,070
	B7E	ARCHITECTURE, ENGINEERING BD		38,109	38,109		14,317
	B7G	COMBATIVE SPORTS COMMISSION		-	-		3
	B7P	ACCOUNTANCY BOARD		24,101	24,101		11,762
	B7S	PRIVATE DETECTIVES BOARD		-	-		1,284
	B82	PUBLIC UTILITIES COMMISSION		564,809	564,809		129,374
	B9D	AMATEUR SPORTS COMMISSION		-	-		815
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-		15
	E25	PERPICH CTR FOR ARTS EDUCATION		419,195	419,195		28,181
	E26	MN STATE COLLEGES/UNIVERSITIES		5,907,867	5,907,867		6,138,175
	E37	EDUCATION DEPARTMENT		25,631,229	25,631,229		942,097
	E39	PROF EDUCATOR LICENSING STD BD		421,070	421,070		12,116
	E40	HISTORICAL SOCIETY		124,614	124,614		533
	E44	MINNESOTA STATE ACADEMIES		685,404	685,404		56,562
	E50	ARTS BOARD		225,108	225,108		34,029
	E60	OFFICE OF HIGHER EDUCATION		4,897,852	4,897,852		70,037
	E77	ZOOLOGICAL BOARD		1,267,458	1,267,458		103,775
	E81	UNIVERSITY OF MINNESOTA		748,183	748,183		11,849
	E95	HUMANITIES COMMISSION		-	-		370
	E97	SCIENCE MUSEUM		-	-		115
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-		209
	G02	ADMINISTRATION DEPARTMENT		6,720,875	6,720,875		717,420
	G03	LOTTERY		125,701	125,701		9,387
	G05	RACING COMMISSION		77,906	77,906		25,530

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division		IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division		Accounting & Procurement Accounting Transactions - FY (Actual)	
			24.2		24.3		24.4		26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)			
	G06	ATTORNEY GENERAL		188,031		188,031		44,730		
	G09	GAMBLING CONTROL BOARD		908,084		908,084		7,456		
	G10	MINNESOTA MANAGEMENT & BUDGET		10,805,241		10,805,241		87,468		
	G17	HUMAN RIGHTS DEPARTMENT		754,319		754,319		8,369		
	G19	INDIAN AFFAIRS COUNCIL		56,055		56,055		4,847		
	G38	INVESTMENT BOARD		21,279		21,279		14,329		
	G39	GOVERNORS OFFICE		274,285		274,285		8,815		
	G45	MEDIATION SERVICES DEPARTMENT		127,297		127,297		4,374		
	G46	MN.IT		3,072,653		3,072,653		534,350		
	G53	SECRETARY OF STATE		335,497		335,497		67,187		
	G61	OFFICE OF STATE AUDITOR		53,227		53,227		15,358		
	G62	MINN STATE RETIREMENT SYSTEM		71,177		71,177		158,482		
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		108,470		108,470		308,777		
	G67	REVENUE DEPARTMENT		29,517,363		29,517,363		84,888		
	G69	TEACHERS RETIREMENT ASSOC		170,828		170,828		174,432		
	G90	REVENUE INTERGOVT PAYMENTS		-		-		3,206,665		
	G92	OMBUDSPERSON FOR FAMILIES		16,002		16,002		2,736		
	G93	OMBUD AMERICAN INDIAN FAMILIES		18,289		18,289		1,678		
	G96	UNIFORM LAWS COMMISSION		-		-		58		
	G9J	CAMPAIGN FINANCE BOARD		16,184		16,184		8,625		
	G9K	ADMINISTRATIVE HEARINGS		898,098		898,098		36,605		
	G9L	COUNCIL FOR MINNESOTANS OF AFR		37,707		37,707		1,962		
	G9M	MINNESOTA COUNCIL ON LATINO AF		24,805		24,805		2,923		
	G9N	ASIAN PACIFIC COUNCIL		20,135		20,135		2,724		
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		-		-		2		
	G9Q	MMB DEBT SERVICE		-		-		11,988		
	G9R	MMB NON-OPERATING		-		-		8,147,061		
	G9V	RARE DISEASE ADVISORY COUNCIL		-		-		558		
	G9X	CAPITOL AREA ARCHITECT		14,517		14,517		1,092		
	G9Y	MN STATE COUNCIL ON DISABILITY		51,675		51,675		3,790		
	GPR	PAYROLL CLEARING		-		-		208		
	H12	HEALTH DEPARTMENT		33,604,158		33,604,158		978,159		
	H55	HUMAN SERVICES DEPARTMENT		178,539,672		178,539,672		14,382,888		
	H55b	HUMAN SERVICES SOS		-		-		775,102		
	H55c	HUMAN SERVICES MSOP		-		-		86,989		
	H60	MN INSURANCE MARKETPLACE		1,330,586		1,330,586		12,355		
	H75	VETERANS AFFAIRS DEPARTMENT		8,567,397		8,567,397		425,392		
	H7B	MEDICAL PRACTICE BOARD		969,341		969,341		25,511		
	H7C	NURSING BOARD		614,871		614,871		23,261		
	H7D	PHARMACY BOARD		1,813,344		1,813,344		15,964		
	H7F	DENTISTRY BOARD		156,705		156,705		20,091		
	H7H	CHIROPRACTIC EXAMINERS BOARD		122,582		122,582		6,335		
	H7J	OPTOMETRY BOARD		14,663		14,663		4,029		
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		57,243		57,243		8,349		
	H7L	SOCIAL WORK BOARD		114,297		114,297		18,035		
	H7M	MARRIAGE AND FAMILY THERAPY BD		18,823		18,823		5,796		
	H7Q	PODIATRIC MEDICINE		13,071		13,071		3,126		
	H7R	VETERINARY MEDICINE BOARD		25,592		25,592		5,953		
	H7S	EMERGENCY MEDICAL SERVICES OFF		254,158		254,158		9,928		
	H7U	DIETETICS & NUTRITION PRACTICE		12,596		12,596		3,681		
	H7V	PSYCHOLOGY BOARD		111,658		111,658		7,861		
	H7W	PHYSICAL THERAPY BOARD		99,619		99,619		8,153		
	H7X	BEHAVIORAL HEALTH & THERAPY BD		203,267		203,267		15,934		
	H7Y	OCCUPATIONAL THERAPY PRACT BD		35,268		35,268		8,007		
	H8A	FOSTER YOUTH OMBUDPERSON		-		-		23		

Statewide Cost Allocation Analysis
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division		IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division		Accounting & Procurement Transactions - FY (Actual)
			24.2	24.3	24.4	24.4	26.2	26.3	
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)		
	H9G	OMBUDSMAN MH/DD		109,289		109,289			3,330
	J33	TRIAL COURTS		84,915		84,915			1,931,624
	J40	STATE COMPETENCY ATTAINMENT BD		-		-			3
	J50	STATE GUARDIAN AD LITEM		1,447		1,447			25,876
	J52	PUBLIC DEFENSE BOARD		50,085		50,085			59,321
	J58	COURT OF APPEALS		-		-			3,957
	J61	APPELLATE COUNSEL & TRG OFFICE		-		-			-
	J65	SUPREME COURT		1,499,663		1,499,663			89,984
	J68	TAX COURT		341,833		341,833			1,864
	J70	JUDICIAL STANDARDS BOARD		3,459		3,459			2,301
	L10	LEGISLATURE COORDINATING COMM		99,527		99,527			41,383
	L11	SENATE		-		-			1,769
	L12	HOUSE		-		-			1,535
	L49	LEGISLATIVE AUDITOR		-		-			304
	P01	MILITARY AFFAIRS DEPARTMENT		1,319,772		1,319,772			522,139
	P07	PUBLIC SAFETY DEPARTMENT		74,572,464		74,572,464			4,228,442
	P08	OMBUDSPERSON FOR CORRECTIONS		25,812		25,812			1,924
	P78	CORRECTIONS DEPARTMENT		35,267,893		35,267,893			687,949
	P80	CANNABIS EXPUNGEMENT BOARD		-		-			2
	P7T	PEACE OFFICERS BOARD (POST)		623,885		623,885			8,133
	P9E	SENTENCING GUIDELINES COMM		20,161		20,161			1,281
	R28	MINN CONSERVATION CORPS		-		-			117
	R29	NATURAL RESOURCES DEPARTMENT		29,075,070		29,075,070			3,165,021
	R32	POLLUTION CONTROL AGENCY		14,095,960		14,095,960			384,583
	R9P	WATER AND SOIL RESOURCES BOARD		2,147,779		2,147,779			160,084
	T79	TRANSPORTATION DEPARTMENT		66,134,996		66,134,996			18,082,746
	T9B	METROPOLITAN COUNCIL/TRANSPORT		430,398		430,398			93,293
	O	OTHER		10,665,336		10,665,336			1,894
	Total		505,375	627,466,139	627,466,139	21,307,202			74,573,627

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	721,476	-			
G10-9.4	G10-9.4	Debt Management - Other	-	-			
G10-10.2	G10-10.2	MMB - Budget Division			-		
G10-10.3	G10-10.3	Analysis & Control (EBO's)			1,361,493		
G10-10.4	G10-10.4	Budget Operations and Planning			272,299		
G10-10.5	G10-10.5	Budget Division - Non Allocable			-		
G10-11.2	G10-11.2	MMB - Accounting Division				3,562	
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration				1,494	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				2,135	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services				691	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				5,814	133

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
L49-15.3	L49-15.3	Financial Audits		-			-
L49-15.4	L49-15.4	Program Audits		-			-
L49-15.5	L49-15.5	Single Audits		-			-
L49-15.6	L49-15.6	Audit Comm		-			-
L49-15.7	L49-15.7	Financial Audit- Outdoors		-			-
L49-15.8	L49-15.8	Financial Audit- Art		-			-
L49-15.9	L49-15.9	Financial Audit- Clean Water		-			-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-			-
L49-15.11	L49-15.11	Program Audit- Outdoors		-			-
L49-15.12	L49-15.12	Program Audit- Art		-			-
L49-15.13	L49-15.13	Program Audit- Clean Water		-			-
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E		-			
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		101,667,000		427,327	12,103
	B11	COSMETOLOGIST EXAMINERS BOARD		-		24,253	99
	B10	CANNABIS MANAGEMENT OFFICE		-		-	-
	B13	COMMERCE DEPARTMENT		-		646,984	3,173
	B14	ANIMAL HEALTH BOARD		-		33,114	737
	B15	BARBER EXAMINERS BOARD		-		6,051	66
	B20	EXPLORE MINNESOTA TOURISM		-		18,521	893
	B22	EMPLOYMENT & ECONOMIC DEVELOP		-		4,956,629	13,680
	B24	PUBLIC FACILITIES AUTHORITY		59,220,637		13,901	872
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		-		-	-
	B34	HOUSING FINANCE AGENCY		611,899,017		124,321	1,132
	B41	WORKERS' COMP COURT OF APPEALS		-		1,953	43
	B42	LABOR AND INDUSTRY DEPARTMENT		-		650,154	3,781
	B43	IRON RANGE RESOURCES		-		42,070	695
	B7E	ARCHITECTURE, ENGINEERING BD		-		14,317	42
	B7G	COMBATIVE SPORTS COMMISSION		-		3	3
	B7P	ACCOUNTANCY BOARD		-		11,762	57
	B7S	PRIVATE DETECTIVES BOARD		-		1,284	34
	B82	PUBLIC UTILITIES COMMISSION		-		129,374	100
	B9D	AMATEUR SPORTS COMMISSION		-		815	72
	B9V	AGRICULTURE UTILIZATION RESRCH		-		15	7
	E25	PERPICH CTR FOR ARTS EDUCATION		-		28,181	1,265
	E26	MN STATE COLLEGES/UNIVERSITIES		77,755,817		6,138,175	7,144
	E37	EDUCATION DEPARTMENT		1,354,441,312		942,097	9,019
	E39	PROF EDUCATOR LICENSING STD BD		-		12,116	164
	E40	HISTORICAL SOCIETY		-		533	125
	E44	MINNESOTA STATE ACADEMIES		-		56,562	1,914
	E50	ARTS BOARD		-		34,029	516
	E60	OFFICE OF HIGHER EDUCATION		10,000,000		70,037	1,655
	E77	ZOOLOGICAL BOARD		-		103,775	1,430
	E81	UNIVERSITY OF MINNESOTA		161,065,754		11,849	652
	E95	HUMANITIES COMMISSION		-		370	54
	E97	SCIENCE MUSEUM		-		115	41
	E9W	HIGHER ED FACILITIES AUTHORITY		-		209	10
	G02	ADMINISTRATION DEPARTMENT		557,178,084		717,420	3,368
	G03	LOTTERY		-		9,387	337
	G05	RACING COMMISSION		-		25,530	386

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	G06	ATTORNEY GENERAL		-	-	44,730	895
	G09	GAMBLING CONTROL BOARD		-	-	7,456	108
	G10	MINNESOTA MANAGEMENT & BUDGET		-	-	87,468	2,113
	G17	HUMAN RIGHTS DEPARTMENT		-	-	8,369	171
	G19	INDIAN AFFAIRS COUNCIL		-	-	4,847	210
	G38	INVESTMENT BOARD		-	-	14,329	73
	G39	GOVERNORS OFFICE		-	-	8,815	189
	G45	MEDIATION SERVICES DEPARTMENT		-	-	4,374	110
	G46	MN.IT		30,266,154	-	534,350	5,808
	G53	SECRETARY OF STATE		-	-	67,187	761
	G61	OFFICE OF STATE AUDITOR		-	-	15,358	212
	G62	MINN STATE RETIREMENT SYSTEM		782,375	-	158,482	155
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		1,024,200	-	308,777	216
	G67	REVENUE DEPARTMENT		-	-	84,888	4,623
	G69	TEACHERS RETIREMENT ASSOC		1,038,425	-	174,432	563
	G90	REVENUE INTERGOVT PAYMENTS		-	-	3,206,665	1,623
	G92	OMBUDSPERSON FOR FAMILIES		-	-	2,736	58
	G93	OMBUD AMERICAN INDIAN FAMILIES		-	-	1,678	60
	G96	UNIFORM LAWS COMMISSION		-	-	58	10
	G9J	CAMPAIGN FINANCE BOARD		-	-	8,625	168
	G9K	ADMINISTRATIVE HEARINGS		-	-	36,605	334
	G9L	COUNCIL FOR MINNESOTANS OF AFR		-	-	1,962	73
	G9M	MINNESOTA COUNCIL ON LATINO AF		-	-	2,923	75
	G9N	ASIAN PACIFIC COUNCIL		-	-	2,724	95
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		-	-	2	2
	G9Q	MMB DEBT SERVICE		-	-	11,988	1,303
	G9R	MMB NON-OPERATING		-	-	8,147,061	970
	G9V	RARE DISEASE ADVISORY COUNCIL		-	-	558	44
	G9X	CAPITOL AREA ARCHITECT		-	-	1,092	63
	G9Y	MN STATE COUNCIL ON DISABILITY		-	-	3,790	113
	GPR	PAYROLL CLEARING		-	-	208	-
	H12	HEALTH DEPARTMENT		-	-	978,159	14,617
	H55	HUMAN SERVICES DEPARTMENT		13,530,000	-	14,382,888	11,545
	H55b	HUMAN SERVICES SOS		-	-	775,102	9,171
	H55c	HUMAN SERVICES MSOP		-	-	86,989	706
	H60	MN INSURANCE MARKETPLACE		-	-	12,355	232
	H75	VETERANS AFFAIRS DEPARTMENT		-	-	425,392	7,107
	H7B	MEDICAL PRACTICE BOARD		-	-	25,511	193
	H7C	NURSING BOARD		-	-	23,261	118
	H7D	PHARMACY BOARD		-	-	15,964	267
	H7F	DENTISTRY BOARD		-	-	20,091	191
	H7H	CHIROPRACTIC EXAMINERS BOARD		-	-	6,335	104
	H7J	OPTOMETRY BOARD		-	-	4,029	71
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		-	-	8,349	109
	H7L	SOCIAL WORK BOARD		-	-	18,035	108
	H7M	MARRIAGE AND FAMILY THERAPY BD		-	-	5,796	79
	H7Q	PODIATRIC MEDICINE		-	-	3,126	86
	H7R	VETERINARY MEDICINE BOARD		-	-	5,953	67
	H7S	EMERGENCY MEDICAL SERVICES OFF		-	-	9,928	218
	H7U	DIETETICS & NUTRITION PRACTICE		-	-	3,681	73
	H7V	PSYCHOLOGY BOARD		-	-	7,861	77
	H7W	PHYSICAL THERAPY BOARD		-	-	8,153	77
	H7X	BEHAVIORAL HEALTH & THERAPY BD		-	-	15,934	111
	H7Y	OCCUPATIONAL THERAPY PRACT BD		-	-	8,007	65
	H8A	FOSTER YOUTH OMBUDPERSON		-	-	23	23

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	H9G	OMBUDSMAN MH/DD		-	-	3,330	55
	J33	TRIAL COURTS		-	-	1,931,624	11,454
	J40	STATE COMPETENCY ATTAINMENT BD		-	-	3	3
	J50	STATE GUARDIAN AD LITEM		-	-	25,876	593
	J52	PUBLIC DEFENSE BOARD		-	-	59,321	1,242
	J58	COURT OF APPEALS		-	-	3,957	80
	J61	APPELLATE COUNSEL & TRG OFFICE		-	-	-	-
	J65	SUPREME COURT		-	-	89,984	1,956
	J68	TAX COURT		-	-	1,864	57
	J70	JUDICIAL STANDARDS BOARD		-	-	2,301	96
	L10	LEGISLATURE COORDINATING COMM		-	-	41,383	698
	L11	SENATE		-	-	1,769	56
	L12	HOUSE		-	-	1,535	51
	L49	LEGISLATIVE AUDITOR		-	-	304	15
	P01	MILITARY AFFAIRS DEPARTMENT		-	-	522,139	998
	P07	PUBLIC SAFETY DEPARTMENT		-	-	4,228,442	23,487
	P08	OMBUDSPERSON FOR CORRECTIONS		-	-	1,924	44
	P78	CORRECTIONS DEPARTMENT		-	-	687,949	13,376
	P80	CANNABIS EXPUNGEMENT BOARD		-	-	2	2
	P7T	PEACE OFFICERS BOARD (POST)		-	-	8,133	58
	P9E	SENTENCING GUIDELINES COMM		-	-	1,281	55
	R28	MINN CONSERVATION CORPS		-	-	117	26
	R29	NATURAL RESOURCES DEPARTMENT		614,651	-	3,165,021	36,069
	R32	POLLUTION CONTROL AGENCY		-	-	384,583	8,796
	R9P	WATER AND SOIL RESOURCES BOARD		-	-	160,084	9,603
	T79	TRANSPORTATION DEPARTMENT		2,317,635,000	-	18,082,746	28,593
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-	-	93,293	85
	O	OTHER		4,226,799,790	-	1,894	-
	Total		721,476	9,524,918,216	1,633,792	74,571,247	269,964

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	1,642,341				
G10-11.4	G10-11.4	Accounting Services	1,854,144				
G10-11.5	G10-11.5	Financial Reporting	3,062,552				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	53,675				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration			1,494	1,494	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			2,135	2,135	
G10-13.3	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%	691	691	-
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%	5,814	5,814	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
L49-15.3	L49-15.3	Financial Audits		0.00%			-
L49-15.4	L49-15.4	Program Audits		0.00%			-
L49-15.5	L49-15.5	Single Audits		0.00%			-
L49-15.6	L49-15.6	Audit Comm		0.00%			-
L49-15.7	L49-15.7	Financial Audit- Outdoors		0.00%			-
L49-15.8	L49-15.8	Financial Audit- Art		0.00%			-
L49-15.9	L49-15.9	Financial Audit- Clean Water		0.00%			-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		0.00%			-
L49-15.11	L49-15.11	Program Audit- Outdoors					-
L49-15.12	L49-15.12	Program Audit- Art					-
L49-15.13	L49-15.13	Program Audit- Clean Water					-
L49-15.14	L49-15.14	Program Audit- Parks & Trails					-
G61-16.2	G61-16.2	State Auditor		0.00%	-	-	-
G61-16.3	G61-16.3	State Auditor General		0.00%			-
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		1.09%	427,327	427,327	6,888,729
	B11	COSMETOLOGIST EXAMINERS BOARD		0.03%	24,253	24,253	-
	B10	CANNABIS MANAGEMENT OFFICE		0.00%	-	-	-
	B13	COMMERCE DEPARTMENT		0.72%	646,984	646,984	310,987,610
	B14	ANIMAL HEALTH BOARD		0.11%	33,114	33,114	1,156,513
	B15	BARBER EXAMINERS BOARD		0.00%	6,051	6,051	-
	B20	EXPLORE MINNESOTA TOURISM		0.06%	18,521	18,521	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP		2.40%	4,956,629	4,956,629	1,218,630,824
	B24	PUBLIC FACILITIES AUTHORITY		0.03%	13,901	13,901	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		0.00%	-	-	-
	B34	HOUSING FINANCE AGENCY		0.48%	124,321	124,321	-
	B41	WORKERS' COMP COURT OF APPEALS		0.02%	1,953	1,953	-
	B42	LABOR AND INDUSTRY DEPARTMENT		0.68%	650,154	650,154	6,530,628
	B43	IRON RANGE RESOURCES		0.05%	42,070	42,070	-
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%	14,317	14,317	-
	B7G	COMBATIVE SPORTS COMMISSION		0.00%	3	3	-
	B7P	ACCOUNTANCY BOARD		0.01%	11,762	11,762	-
	B7S	PRIVATE DETECTIVES BOARD		0.00%	1,284	1,284	-
	B82	PUBLIC UTILITIES COMMISSION		0.30%	129,374	129,374	-
	B9D	AMATEUR SPORTS COMMISSION		0.00%	815	815	-
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%	15	15	-
	E25	PERPICH CTR FOR ARTS EDUCATION		0.09%	28,181	28,181	-
	E26	MN STATE COLLEGES/UNIVERSITIES		19.74%	6,138,175	6,138,175	648,260,768
	E37	EDUCATION DEPARTMENT		0.72%	942,097	942,097	1,626,439,996
	E39	PROF EDUCATOR LICENSING STD BD		0.03%	12,116	12,116	-
	E40	HISTORICAL SOCIETY		0.00%	533	533	-
	E44	MINNESOTA STATE ACADEMIES		0.30%	56,562	56,562	-
	E50	ARTS BOARD		0.04%	34,029	34,029	933,372
	E60	OFFICE OF HIGHER EDUCATION		0.15%	70,037	70,037	-
	E77	ZOOLOGICAL BOARD		0.44%	103,775	103,775	76,399
	E81	UNIVERSITY OF MINNESOTA		0.00%	11,849	11,849	-
	E95	HUMANITIES COMMISSION		0.00%	370	370	-
	E97	SCIENCE MUSEUM		0.00%	115	115	-
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%	209	209	-
	G02	ADMINISTRATION DEPARTMENT		1.07%	717,420	717,420	-
	G03	LOTTERY		0.20%	9,387	9,387	-
	G05	RACING COMMISSION		0.08%	25,530	25,530	-

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	G06	ATTORNEY GENERAL		0.53%	44,730	44,730	3,323,898
	G09	GAMBLING CONTROL BOARD		0.06%	7,456	7,456	-
	G10	MINNESOTA MANAGEMENT & BUDGET		0.29%	87,468	87,468	-
	G17	HUMAN RIGHTS DEPARTMENT		0.07%	8,369	8,369	-
	G19	INDIAN AFFAIRS COUNCIL		0.01%	4,847	4,847	-
	G38	INVESTMENT BOARD		0.05%	14,329	14,329	-
	G39	GOVERNORS OFFICE		0.10%	8,815	8,815	-
	G45	MEDIATION SERVICES DEPARTMENT		0.02%	4,374	4,374	-
	G46	MN.IT		4.11%	534,350	534,350	-
	G53	SECRETARY OF STATE		0.18%	67,187	67,187	1,776,877
	G61	OFFICE OF STATE AUDITOR		0.12%	15,358	15,358	-
	G62	MINN STATE RETIREMENT SYSTEM		0.18%	158,482	158,482	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.15%	308,777	308,777	-
	G67	REVENUE DEPARTMENT		1.89%	84,888	84,888	-
	G69	TEACHERS RETIREMENT ASSOC		0.12%	174,432	174,432	-
	G90	REVENUE INTERGOVT PAYMENTS		0.00%	3,206,665	3,206,665	-
	G92	OMBUDSPERSON FOR FAMILIES		0.01%	2,736	2,736	-
	G93	OMBUD AMERICAN INDIAN FAMILIES		0.00%	1,678	1,678	-
	G96	UNIFORM LAWS COMMISSION		0.00%	58	58	-
	G9J	CAMPAIGN FINANCE BOARD		0.01%	8,625	8,625	-
	G9K	ADMINISTRATIVE HEARINGS		0.10%	36,605	36,605	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR		0.01%	1,962	1,962	-
	G9M	MINNESOTA COUNCIL ON LATINO AF		0.01%	2,923	2,923	-
	G9N	ASIAN PACIFIC COUNCIL		0.00%	2,724	2,724	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		0.00%	2	2	-
	G9Q	MMB DEBT SERVICE		0.00%	11,988	11,988	-
	G9R	MMB NON-OPERATING		0.00%	8,147,061	8,147,061	7,984,995
	G9V	RARE DISEASE ADVISORY COUNCIL		0.00%	558	558	-
	G9X	CAPITOL AREA ARCHITECT		0.01%	1,092	1,092	-
	G9Y	MN STATE COUNCIL ON DISABILITY		0.01%	3,790	3,790	-
	GPR	PAYROLL CLEARING		0.00%	208	208	-
	H12	HEALTH DEPARTMENT		3.34%	978,159	978,159	393,786,362
	H55	HUMAN SERVICES DEPARTMENT		7.74%	14,382,888	14,382,888	15,337,688,780
	H55b	HUMAN SERVICES SOS		4.92%	775,102	775,102	-
	H55c	HUMAN SERVICES MSOP		0.95%	86,989	86,989	-
	H60	MN INSURANCE MARKETPLACE		0.27%	12,355	12,355	411,109
	H75	VETERANS AFFAIRS DEPARTMENT		2.44%	425,392	425,392	51,122,166
	H7B	MEDICAL PRACTICE BOARD		0.03%	25,511	25,511	-
	H7C	NURSING BOARD		0.05%	23,261	23,261	-
	H7D	PHARMACY BOARD		0.03%	15,964	15,964	2,924
	H7F	DENTISTRY BOARD		0.02%	20,091	20,091	-
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%	6,335	6,335	-
	H7J	OPTOMETRY BOARD		0.00%	4,029	4,029	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		0.01%	8,349	8,349	-
	H7L	SOCIAL WORK BOARD		0.02%	18,035	18,035	-
	H7M	MARRIAGE AND FAMILY THERAPY BD		0.00%	5,796	5,796	-
	H7Q	PODIATRIC MEDICINE		0.00%	3,126	3,126	-
	H7R	VETERINARY MEDICINE BOARD		0.00%	5,953	5,953	-
	H7S	EMERGENCY MEDICAL SERVICES OFF		0.02%	9,928	9,928	140,679
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%	3,681	3,681	-
	H7V	PSYCHOLOGY BOARD		0.02%	7,861	7,861	-
	H7W	PHYSICAL THERAPY BOARD		0.00%	8,153	8,153	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%	15,934	15,934	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.00%	8,007	8,007	-
	H8A	FOSTER YOUTH OMBUDPERSON		0.00%	23	23	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	H9G	OMBUDSMAN MH/DD		0.03%	3,330	3,330	-
	J33	TRIAL COURTS		3.70%	1,931,624	1,931,624	1,355,975
	J40	STATE COMPETENCY ATTAINMENT BD		0.00%	3	3	-
	J50	STATE GUARDIAN AD LITEM		0.40%	25,876	25,876	-
	J52	PUBLIC DEFENSE BOARD		1.17%	59,321	59,321	-
	J58	COURT OF APPEALS		0.11%	3,957	3,957	-
	J61	APPELLATE COUNSEL & TRG OFFICE		0.00%	-	-	-
	J65	SUPREME COURT		0.72%	89,984	89,984	1,277,133
	J68	TAX COURT		0.01%	1,864	1,864	-
	J70	JUDICIAL STANDARDS BOARD		0.00%	2,301	2,301	-
	L10	LEGISLATURE COORDINATING COMM		0.16%	41,383	41,383	-
	L11	SENATE		0.34%	1,769	1,769	-
	L12	HOUSE		0.00%	1,535	1,535	-
	L49	LEGISLATIVE AUDITOR		0.01%	304	304	-
	P01	MILITARY AFFAIRS DEPARTMENT		0.64%	522,139	522,139	75,326,743
	P07	PUBLIC SAFETY DEPARTMENT		3.58%	4,228,442	4,228,442	186,644,628
	P08	OMBUDSPERSON FOR CORRECTIONS		0.01%	1,924	1,924	-
	P78	CORRECTIONS DEPARTMENT		7.23%	687,949	687,949	262,604
	P80	CANNABIS EXPUNGEMENT BOARD		0.00%	2	2	-
	P7T	PEACE OFFICERS BOARD (POST)		0.02%	8,133	8,133	-
	P9E	SENTENCING GUIDELINES COMM		0.01%	1,281	1,281	-
	R28	MINN CONSERVATION CORPS		0.00%	117	117	-
	R29	NATURAL RESOURCES DEPARTMENT		8.28%	3,165,021	3,165,021	65,394,711
	R32	POLLUTION CONTROL AGENCY		1.65%	384,583	384,583	19,942,213
	R9P	WATER AND SOIL RESOURCES BOARD		0.62%	160,084	160,084	1,968,278
	T79	TRANSPORTATION DEPARTMENT		14.14%	18,082,746	18,082,746	863,514,134
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%	93,293	93,293	-
	O	OTHER		0.00%	1,894	1,894	-
Total			6,612,712	99.72%	74,567,685	74,567,685	20,831,829,048

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	1,990,929				
G10-12.5	G10-12.5	Personnel Operations and System Support	1,730,229				
G10-12.6	G10-12.6	Budget Service - Computer Operations	248,668				
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			2,135		
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		691	0.00%	1	0.00%
G45-14.3	G45-14.3	Mediation Services			0.00%	-	0.00%
G45-14.4	G45-14.4	Mediation/Representation		-	0.00%	-	0.00%
L49-15.2	L49-15.2	Legislative Auditor		5,814	0.07%	133	0.07%

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
L49-15.3	L49-15.3	Financial Audits			0.00%	-	0.00%
L49-15.4	L49-15.4	Program Audits			0.00%	-	0.00%
L49-15.5	L49-15.5	Single Audits			0.00%	-	0.00%
L49-15.6	L49-15.6	Audit Comm			0.00%	-	0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors			0.00%	-	0.00%
L49-15.8	L49-15.8	Financial Audit- Art			0.00%	-	0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water			0.00%	-	0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			0.00%	-	0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors			0.00%	-	0.00%
L49-15.12	L49-15.12	Program Audit- Art			0.00%	-	0.00%
L49-15.13	L49-15.13	Program Audit- Clean Water			0.00%	-	0.00%
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0.00%	-	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		427,327	1.09%	12,103	1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD		24,253	0.03%	99	0.03%
	B10	CANNABIS MANAGEMENT OFFICE		-	0.00%	-	0.00%
	B13	COMMERCE DEPARTMENT		646,984	0.72%	3,173	0.72%
	B14	ANIMAL HEALTH BOARD		33,114	0.11%	737	0.11%
	B15	BARBER EXAMINERS BOARD		6,051	0.00%	66	0.00%
	B20	EXPLORE MINNESOTA TOURISM		18,521	0.06%	893	0.06%
	B22	EMPLOYMENT & ECONOMIC DEVELOP		4,956,629	2.40%	13,680	2.40%
	B24	PUBLIC FACILITIES AUTHORITY		13,901	0.03%	872	0.03%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	0.00%	-	0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		-	0.00%	-	0.00%
	B34	HOUSING FINANCE AGENCY		124,321	0.48%	1,132	0.48%
	B41	WORKERS' COMP COURT OF APPEALS		1,953	0.02%	43	0.02%
	B42	LABOR AND INDUSTRY DEPARTMENT		650,154	0.68%	3,781	0.68%
	B43	IRON RANGE RESOURCES		42,070	0.05%	695	0.05%
	B7E	ARCHITECTURE, ENGINEERING BD		14,317	0.01%	42	0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	0.00%	3	0.00%
	B7P	ACCOUNTANCY BOARD		11,762	0.01%	57	0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,284	0.00%	34	0.00%
	B82	PUBLIC UTILITIES COMMISSION		129,374	0.30%	100	0.30%
	B9D	AMATEUR SPORTS COMMISSION		815	0.00%	72	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		15	0.00%	7	0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION		28,181	0.09%	1,265	0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES		6,138,175	19.74%	7,144	19.74%
	E37	EDUCATION DEPARTMENT		942,097	0.72%	9,019	0.72%
	E39	PROF EDUCATOR LICENSING STD BD		12,116	0.03%	164	0.03%
	E40	HISTORICAL SOCIETY		533	0.00%	125	0.00%
	E44	MINNESOTA STATE ACADEMIES		56,562	0.30%	1,914	0.30%
	E50	ARTS BOARD		34,029	0.04%	516	0.04%
	E60	OFFICE OF HIGHER EDUCATION		70,037	0.15%	1,655	0.15%
	E77	ZOOLOGICAL BOARD		103,775	0.44%	1,430	0.44%
	E81	UNIVERSITY OF MINNESOTA		11,849	0.00%	652	0.00%
	E95	HUMANITIES COMMISSION		370	0.00%	54	0.00%
	E97	SCIENCE MUSEUM		115	0.00%	41	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		209	0.00%	10	0.00%
	G02	ADMINISTRATION DEPARTMENT		717,420	1.07%	3,368	1.07%
	G03	LOTTERY		9,387	0.20%	337	0.20%
	G05	RACING COMMISSION		25,530	0.08%	386	0.08%

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	G06	ATTORNEY GENERAL		44,730	0.53%	895	0.53%
	G09	GAMBLING CONTROL BOARD		7,456	0.06%	108	0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET		87,468	0.29%	2,113	0.29%
	G17	HUMAN RIGHTS DEPARTMENT		8,369	0.07%	171	0.07%
	G19	INDIAN AFFAIRS COUNCIL		4,847	0.01%	210	0.01%
	G38	INVESTMENT BOARD		14,329	0.05%	73	0.05%
	G39	GOVERNORS OFFICE		8,815	0.10%	189	0.10%
	G45	MEDIATION SERVICES DEPARTMENT		4,374	0.02%	110	0.02%
	G46	MN.IT		534,350	4.11%	5,808	4.11%
	G53	SECRETARY OF STATE		67,187	0.18%	761	0.18%
	G61	OFFICE OF STATE AUDITOR		15,358	0.12%	212	0.12%
	G62	MINN STATE RETIREMENT SYSTEM		158,482	0.18%	155	0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		308,777	0.15%	216	0.15%
	G67	REVENUE DEPARTMENT		84,888	1.89%	4,623	1.89%
	G69	TEACHERS RETIREMENT ASSOC		174,432	0.12%	563	0.12%
	G90	REVENUE INTERGOVT PAYMENTS		3,206,665	0.00%	1,623	0.00%
	G92	OMBUDSPERSON FOR FAMILIES		2,736	0.01%	58	0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		1,678	0.00%	60	0.00%
	G96	UNIFORM LAWS COMMISSION		58	0.00%	10	0.00%
	G9J	CAMPAIGN FINANCE BOARD		8,625	0.01%	168	0.01%
	G9K	ADMINISTRATIVE HEARINGS		36,605	0.10%	334	0.10%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		1,962	0.01%	73	0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,923	0.01%	75	0.01%
	G9N	ASIAN PACIFIC COUNCIL		2,724	0.00%	95	0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		2	0.00%	2	0.00%
	G9Q	MMB DEBT SERVICE		11,988	0.00%	1,303	0.00%
	G9R	MMB NON-OPERATING		8,147,061	0.00%	970	0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL		558	0.00%	44	0.00%
	G9X	CAPITOL AREA ARCHITECT		1,092	0.01%	63	0.01%
	G9Y	MN STATE COUNCIL ON DISABILITY		3,790	0.01%	113	0.01%
	GPR	PAYROLL CLEARING		208	0.00%	-	0.00%
	H12	HEALTH DEPARTMENT		978,159	3.34%	14,617	3.34%
	H55	HUMAN SERVICES DEPARTMENT		14,382,888	7.74%	11,545	7.74%
	H55b	HUMAN SERVICES SOS		775,102	4.92%	9,171	4.92%
	H55c	HUMAN SERVICES MSOP		86,989	0.95%	706	0.95%
	H60	MN INSURANCE MARKETPLACE		12,355	0.27%	232	0.27%
	H75	VETERANS AFFAIRS DEPARTMENT		425,392	2.44%	7,107	2.44%
	H7B	MEDICAL PRACTICE BOARD		25,511	0.03%	193	0.03%
	H7C	NURSING BOARD		23,261	0.05%	118	0.05%
	H7D	PHARMACY BOARD		15,964	0.03%	267	0.03%
	H7F	DENTISTRY BOARD		20,091	0.02%	191	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		6,335	0.01%	104	0.01%
	H7J	OPTOMETRY BOARD		4,029	0.00%	71	0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		8,349	0.01%	109	0.01%
	H7L	SOCIAL WORK BOARD		18,035	0.02%	108	0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,796	0.00%	79	0.00%
	H7Q	PODIATRIC MEDICINE		3,126	0.00%	86	0.00%
	H7R	VETERINARY MEDICINE BOARD		5,953	0.00%	67	0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		9,928	0.02%	218	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		3,681	0.00%	73	0.00%
	H7V	PSYCHOLOGY BOARD		7,861	0.02%	77	0.02%
	H7W	PHYSICAL THERAPY BOARD		8,153	0.00%	77	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,934	0.01%	111	0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		8,007	0.00%	65	0.00%
	H8A	FOSTER YOUTH OMBUDPERSON		23	0.00%	23	0.00%

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	H9G	OMBUDSMAN MH/DD		3,330	0.03%	55	0.03%
	J33	TRIAL COURTS		1,931,624	3.70%	11,454	3.70%
	J40	STATE COMPETENCY ATTAINMENT BD		3	0.00%	3	0.00%
	J50	STATE GUARDIAN AD LITEM		25,876	0.40%	593	0.40%
	J52	PUBLIC DEFENSE BOARD		59,321	1.17%	1,242	1.17%
	J58	COURT OF APPEALS		3,957	0.11%	80	0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE		-	0.00%	-	0.00%
	J65	SUPREME COURT		89,984	0.72%	1,956	0.72%
	J68	TAX COURT		1,864	0.01%	57	0.01%
	J70	JUDICIAL STANDARDS BOARD		2,301	0.00%	96	0.00%
	L10	LEGISLATURE COORDINATING COMM		41,383	0.16%	698	0.16%
	L11	SENATE		1,769	0.34%	56	0.34%
	L12	HOUSE		1,535	0.00%	51	0.00%
	L49	LEGISLATIVE AUDITOR		304	0.01%	15	0.01%
	P01	MILITARY AFFAIRS DEPARTMENT		522,139	0.64%	998	0.64%
	P07	PUBLIC SAFETY DEPARTMENT		4,228,442	3.58%	23,487	3.58%
	P08	OMBUDSPERSON FOR CORRECTIONS		1,924	0.01%	44	0.01%
	P78	CORRECTIONS DEPARTMENT		687,949	7.23%	13,376	7.23%
	P80	CANNABIS EXPUNGEMENT BOARD		2	0.00%	2	0.00%
	P7T	PEACE OFFICERS BOARD (POST)		8,133	0.02%	58	0.02%
	P9E	SENTENCING GUIDELINES COMM		1,281	0.01%	55	0.01%
	R28	MINN CONSERVATION CORPS		117	0.00%	26	0.00%
	R29	NATURAL RESOURCES DEPARTMENT		3,165,021	8.28%	36,069	8.28%
	R32	POLLUTION CONTROL AGENCY		384,583	1.65%	8,796	1.65%
	R9P	WATER AND SOIL RESOURCES BOARD		160,084	0.62%	9,603	0.62%
	T79	TRANSPORTATION DEPARTMENT		18,082,746	14.14%	28,593	14.14%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		93,293	0.00%	85	0.00%
	O	OTHER		1,894	0.00%	-	0.00%
Total			3,969,826	74,566,191	99.72%	269,964	99.72%

Statewide Cost Allocation Plan
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			Accounting & Procurement	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			Transactions - FY (Actual)				
			30.8	31.2	31.3	32.2	32.3
			Accounting & Procurement Operations	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
Schedule No.	DP#	Name	Special Billing				
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

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			Accounting & Procurement	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			Transactions - FY (Actual)				
			30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
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	2,826				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-			
G10-13.3	G10-13.3	Personnel Administration		5,142,725			
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%	319,772	0.00%
G45-14.4	G45-14.4	Mediation/Representation	-		0.00%	-	0.00%
L49-15.2	L49-15.2	Legislative Auditor	5,814		0.07%		0.07%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			Transactions - FY (Actual)				
			30.8	31.2	31.3	32.2	32.3
			Accounting & Procurement Operations	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
Schedule No.	DP#	Name					
L49-15.3	L49-15.3	Financial Audits			0.00%		0.00%
L49-15.4	L49-15.4	Program Audits			0.00%		0.00%
L49-15.5	L49-15.5	Single Audits			0.00%		0.00%
L49-15.6	L49-15.6	Audit Comm			0.00%		0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors			0.00%		0.00%
L49-15.8	L49-15.8	Financial Audit- Art			0.00%		0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water			0.00%		0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			0.00%		0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-		0.00%		0.00%
G61-16.3	G61-16.3	State Auditor General			0.00%		0.00%
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	427,327		1.09%		1.09%
	B11	COSMETOLOGIST EXAMINERS BOARD	24,253		0.03%		0.03%
	B10	CANNABIS MANAGEMENT OFFICE	-		0.00%		0.00%
	B13	COMMERCE DEPARTMENT	646,984		0.72%		0.72%
	B14	ANIMAL HEALTH BOARD	33,114		0.11%		0.11%
	B15	BARBER EXAMINERS BOARD	6,051		0.00%		0.00%
	B20	EXPLORE MINNESOTA TOURISM	18,521		0.06%		0.06%
	B22	EMPLOYMENT & ECONOMIC DEVELOP	4,956,629		2.40%		2.40%
	B24	PUBLIC FACILITIES AUTHORITY	13,901		0.03%		0.03%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		0.00%		0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-		0.00%		0.00%
	B34	HOUSING FINANCE AGENCY	124,321		0.48%		0.48%
	B41	WORKERS' COMP COURT OF APPEALS	1,953		0.02%		0.02%
	B42	LABOR AND INDUSTRY DEPARTMENT	650,154		0.68%		0.68%
	B43	IRON RANGE RESOURCES	42,070		0.05%		0.05%
	B7E	ARCHITECTURE, ENGINEERING BD	14,317		0.01%		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3		0.00%		0.00%
	B7P	ACCOUNTANCY BOARD	11,762		0.01%		0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,284		0.00%		0.00%
	B82	PUBLIC UTILITIES COMMISSION	129,374		0.30%		0.30%
	B9D	AMATEUR SPORTS COMMISSION	815		0.00%		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	15		0.00%		0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION	28,181		0.09%		0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES	6,138,175		19.74%		19.74%
	E37	EDUCATION DEPARTMENT	942,097		0.72%		0.72%
	E39	PROF EDUCATOR LICENSING STD BD	12,116		0.03%		0.03%
	E40	HISTORICAL SOCIETY	533		0.00%		0.00%
	E44	MINNESOTA STATE ACADEMIES	56,562		0.30%		0.30%
	E50	ARTS BOARD	34,029		0.04%		0.04%
	E60	OFFICE OF HIGHER EDUCATION	70,037		0.15%		0.15%
	E77	ZOOLOGICAL BOARD	103,775		0.44%		0.44%
	E81	UNIVERSITY OF MINNESOTA	11,849		0.00%		0.00%
	E95	HUMANITIES COMMISSION	370		0.00%		0.00%
	E97	SCIENCE MUSEUM	115		0.00%		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	209		0.00%		0.00%
	G02	ADMINISTRATION DEPARTMENT	717,420		1.07%		1.07%
	G03	LOTTERY	9,387		0.20%		0.20%
	G05	RACING COMMISSION	25,530		0.08%		0.08%

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			Accounting & Procurement	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			Transactions - FY (Actual)				
			30.8	31.2	31.3	32.2	32.3
			Accounting & Procurement Operations	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
Schedule No.	DP#	Name	Special Billing				
	G06	ATTORNEY GENERAL		44,730		0.53%	0.53%
	G09	GAMBLING CONTROL BOARD		7,456		0.06%	0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET		87,468		0.29%	0.29%
	G17	HUMAN RIGHTS DEPARTMENT		8,369		0.07%	0.07%
	G19	INDIAN AFFAIRS COUNCIL		4,847		0.01%	0.01%
	G38	INVESTMENT BOARD		14,329		0.05%	0.05%
	G39	GOVERNORS OFFICE		8,815		0.10%	0.10%
	G45	MEDIATION SERVICES DEPARTMENT		4,374		0.02%	0.02%
	G46	MN.IT		534,350		4.11%	4.11%
	G53	SECRETARY OF STATE		67,187		0.18%	0.18%
	G61	OFFICE OF STATE AUDITOR		15,358		0.12%	0.12%
	G62	MINN STATE RETIREMENT SYSTEM		158,482		0.18%	0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		308,777		0.15%	0.15%
	G67	REVENUE DEPARTMENT		84,888		1.89%	1.89%
	G69	TEACHERS RETIREMENT ASSOC		174,432		0.12%	0.12%
	G90	REVENUE INTERGOVT PAYMENTS		3,206,665		0.00%	0.00%
	G92	OMBUDSPERSON FOR FAMILIES		2,736		0.01%	0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		1,678		0.00%	0.00%
	G96	UNIFORM LAWS COMMISSION		58		0.00%	0.00%
	G9J	CAMPAIGN FINANCE BOARD		8,625		0.01%	0.01%
	G9K	ADMINISTRATIVE HEARINGS		36,605		0.10%	0.10%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		1,962		0.01%	0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,923		0.01%	0.01%
	G9N	ASIAN PACIFIC COUNCIL		2,724		0.00%	0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		2		0.00%	0.00%
	G9Q	MMB DEBT SERVICE		11,988		0.00%	0.00%
	G9R	MMB NON-OPERATING		8,147,061		0.00%	0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL		558		0.00%	0.00%
	G9X	CAPITOL AREA ARCHITECT		1,092		0.01%	0.01%
	G9Y	MN STATE COUNCIL ON DISABILITY		3,790		0.01%	0.01%
	GPR	PAYROLL CLEARING		208		0.00%	0.00%
	H12	HEALTH DEPARTMENT		978,159		3.34%	3.34%
	H55	HUMAN SERVICES DEPARTMENT		14,382,888		7.74%	7.74%
	H55b	HUMAN SERVICES SOS		775,102		4.92%	4.92%
	H55c	HUMAN SERVICES MSOP		86,989		0.95%	0.95%
	H60	MN INSURANCE MARKETPLACE		12,355		0.27%	0.27%
	H75	VETERANS AFFAIRS DEPARTMENT		425,392		2.44%	2.44%
	H7B	MEDICAL PRACTICE BOARD		25,511		0.03%	0.03%
	H7C	NURSING BOARD		23,261		0.05%	0.05%
	H7D	PHARMACY BOARD		15,964		0.03%	0.03%
	H7F	DENTISTRY BOARD		20,091		0.02%	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		6,335		0.01%	0.01%
	H7J	OPTOMETRY BOARD		4,029		0.00%	0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		8,349		0.01%	0.01%
	H7L	SOCIAL WORK BOARD		18,035		0.02%	0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,796		0.00%	0.00%
	H7Q	PODIATRIC MEDICINE		3,126		0.00%	0.00%
	H7R	VETERINARY MEDICINE BOARD		5,953		0.00%	0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		9,928		0.02%	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		3,681		0.00%	0.00%
	H7V	PSYCHOLOGY BOARD		7,861		0.02%	0.02%
	H7W	PHYSICAL THERAPY BOARD		8,153		0.00%	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,934		0.01%	0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		8,007		0.00%	0.00%
	H8A	FOSTER YOUTH OMBUDPERSON		23		0.00%	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			Transactions - FY (Actual)				
			30.8	31.2	31.3	32.2	32.3
			Accounting & Procurement Operations	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
Schedule No.	DP#	Name	Special Billing				
	H9G	OMBUDSMAN MH/DD	3,330			0.03%	0.03%
	J33	TRIAL COURTS	1,931,624			3.70%	3.70%
	J40	STATE COMPETENCY ATTAINMENT BD	3			0.00%	0.00%
	J50	STATE GUARDIAN AD LITEM	25,876			0.40%	0.40%
	J52	PUBLIC DEFENSE BOARD	59,321			1.17%	1.17%
	J58	COURT OF APPEALS	3,957			0.11%	0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE	-			0.00%	0.00%
	J65	SUPREME COURT	89,984			0.72%	0.72%
	J68	TAX COURT	1,864			0.01%	0.01%
	J70	JUDICIAL STANDARDS BOARD	2,301			0.00%	0.00%
	L10	LEGISLATURE COORDINATING COMM	41,383			0.16%	0.16%
	L11	SENATE	1,769			0.34%	0.34%
	L12	HOUSE	1,535			0.00%	0.00%
	L49	LEGISLATIVE AUDITOR	304			0.01%	0.01%
	P01	MILITARY AFFAIRS DEPARTMENT	522,139			0.64%	0.64%
	P07	PUBLIC SAFETY DEPARTMENT	4,228,442			3.58%	3.58%
	P08	OMBUDSPERSON FOR CORRECTIONS	1,924			0.01%	0.01%
	P78	CORRECTIONS DEPARTMENT	687,949			7.23%	7.23%
	P80	CANNABIS EXPUNGEMENT BOARD	2			0.00%	0.00%
	P7T	PEACE OFFICERS BOARD (POST)	8,133			0.02%	0.02%
	P9E	SENTENCING GUIDELINES COMM	1,281			0.01%	0.01%
	R28	MINN CONSERVATION CORPS	117			0.00%	0.00%
	R29	NATURAL RESOURCES DEPARTMENT	3,165,021			8.28%	8.28%
	R32	POLLUTION CONTROL AGENCY	384,583			1.65%	1.65%
	R9P	WATER AND SOIL RESOURCES BOARD	160,084			0.62%	0.62%
	T79	TRANSPORTATION DEPARTMENT	18,082,746			14.14%	14.14%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	93,293			0.00%	0.00%
	O	OTHER	1,894			0.00%	0.00%
	Total		74,566,191	5,142,725	99.72%	319,772	99.72%

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	
			33.2	33.3	33.4	33.5	33.6	
Schedule	No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
		1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0		Department of Administration					
G02-3.2	G02-3.2		Admin Management Services					
G02-3.3	G02-3.3		Commissioner's Office					
G02-3.4	G02-3.4		Human Resources					
G02-3.5	G02-3.5		Financial Management and Reporting					
G02-3.6	G02-3.6		Fiscal Agent - Non allocable					
G02-4.2	G02-4.2		Government & Citizen Services					
G02-4.5	G02-4.5		Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7		Real Property					
G02-4.8	G02-4.8		Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10		Central Mail					
G02-4.11	G02-4.11		Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12		Grants Management					
G46-6.2	G46-6.2		Minnesota Information Technology					
G46-6.3	G46-6.3		IT Spend					
G46-6.4	G46-6.4		Enterprise IT Security					
G46-6.5	G46-6.5		MnIT - Non allocable					
G10-8.2	G10-8.2		Minnesota Management & Budget					
G10-8.3	G10-8.3		Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2		Debt Management Division					
G10-9.3	G10-9.3		Debt Management					
G10-9.4	G10-9.4		Debt Management - Other					
G10-10.2	G10-10.2		MMB - Budget Division					
G10-10.3	G10-10.3		Analysis & Control (EBO's)					
G10-10.4	G10-10.4		Budget Operations and Planning					
G10-10.5	G10-10.5		Budget Division - Non Allocable					
G10-11.2	G10-11.2		MMB - Accounting Division					
G10-11.3	G10-11.3		Central Payroll					
G10-11.4	G10-11.4		Accounting Services					
G10-11.5	G10-11.5		Financial Reporting					
G10-11.6	G10-11.6		Financial Reporting - Single Audit					
G10-11.7	G10-11.7		Accounting Services - Non Allocable					
G10-12.2	G10-12.2		MMB I.T - Management and Administration					
G10-12.4	G10-12.4		Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5		Personnel Operations and System Support					
G10-12.6	G10-12.6		Budget Service - Computer Operations					
G10-12.7	G10-12.7		Personnel Operations Special Billing					
G10-12.8	G10-12.8		Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9		MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2		State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3		Personnel Administration					
G10-13.5	G02-13.5		Employee Relations - Non Allocable					
G45-14.2	G45-14.2		Mediation Services					
G45-14.3	G45-14.3		Mediation Services					
G45-14.4	G45-14.4		Mediation/Representation					
L49-15.2	L49-15.2		Legislative Auditor					
L49-15.3	L49-15.3		Financial Audits					
L49-15.4	L49-15.4		Program Audits					
L49-15.5	L49-15.5		Single Audits					
L49-15.6	L49-15.6		Audit Comm					
L49-15.7	L49-15.7		Financial Audit- Outdoors					
L49-15.8	L49-15.8		Financial Audit- Art					
L49-15.9	L49-15.9		Financial Audit- Clean Water					
L49-15.10	L49-15.10		Financial Audit- Parks & Trails					

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	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
	33.2	33.3	33.4	33.5	33.6
Schedule	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
No.	DP#	Name			

L49-15.11	L49-15.11	Program Audit- Outdoors			
L49-15.12	L49-15.12	Program Audit- Art			
L49-15.13	L49-15.13	Program Audit- Clean Water			
L49-15.14	L49-15.14	Program Audit- Parks & Trails			
G61-16.2	G61-16.2	State Auditor			
G61-16.3	G61-16.3	State Auditor General			
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E			
99YYY	99YYY	Consumer Agencies			
G02-3.0	G02-3.0	Department of Administration			
G02-3.2	G02-3.2	Admin Management Services			
G02-3.3	G02-3.3	Commissioner's Office			
G02-3.4	G02-3.4	Human Resources			
G02-3.5	G02-3.5	Financial Management and Reporting			
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			
G02-4.2	G02-4.2	Government & Citizen Services			
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			
G02-4.7	G02-4.7	Real Property			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)			
G02-4.10	G02-4.10	Central Mail			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			
G02-4.12	G02-4.12	Grants Management			
G46-6.2	G46-6.2	Minnesota Information Technology			
G46-6.3	G46-6.3	IT Spend			
G46-6.4	G46-6.4	Enterprise IT Security			
G46-6.5	G46-6.5	MnIT - Non allocable			
G10-8.2	G10-8.2	Minnesota Management & Budget			
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			
G10-9.2	G10-9.2	Debt Management Division			
G10-9.3	G10-9.3	Debt Management			
G10-9.4	G10-9.4	Debt Management - Other			
G10-10.2	G10-10.2	MMB - Budget Division			
G10-10.3	G10-10.3	Analysis & Control (EBO's)			
G10-10.4	G10-10.4	Budget Operations and Planning			
G10-10.5	G10-10.5	Budget Division - Non Allocable			
G10-11.2	G10-11.2	MMB - Accounting Division			
G10-11.3	G10-11.3	Central Payroll			
G10-11.4	G10-11.4	Accounting Services			
G10-11.5	G10-11.5	Financial Reporting			
G10-11.6	G10-11.6	Financial Reporting - Single Audit			
G10-11.7	G10-11.7	Accounting Services - Non Allocable			
G10-12.2	G10-12.2	MMB I.T - Management and Administration			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			
G10-12.5	G10-12.5	Personnel Operations and System Support			
G10-12.6	G10-12.6	Budget Service - Computer Operations			
G10-12.7	G10-12.7	Personnel Operations Special Billing			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			
G10-13.3	G10-13.3	Personnel Administration			
G10-13.5	G02-13.5	Employee Relations - Non Allocable			
G45-14.2	G45-14.2	Mediation Services			
G45-14.3	G45-14.3	Mediation Services			
G45-14.4	G45-14.4	Mediation/Representation			
L49-15.2	L49-15.2	Legislative Auditor			

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	
			33.2	33.3	33.4	33.5	33.6	
Schedule	No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
L49-15.3	L49-15.3		Financial Audits	3,270,215				3,270,215
L49-15.4	L49-15.4		Program Audits	1,759,228				1,759,228
L49-15.5	L49-15.5		Single Audits	-				-
L49-15.6	L49-15.6		Audit Comm	-				-
L49-15.7	L49-15.7		Financial Audit- Outdoors	-				-
L49-15.8	L49-15.8		Financial Audit- Art	-				-
L49-15.9	L49-15.9		Financial Audit- Clean Water	-				-
L49-15.10	L49-15.10		Financial Audit- Parks & Trails	-				-
L49-15.11	L49-15.11		Program Audit- Outdoors	-				-
L49-15.12	L49-15.12		Program Audit- Art	-				-
L49-15.13	L49-15.13		Program Audit- Clean Water	-				-
L49-15.14	L49-15.14		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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0							
	99YYY		Consumer Agencies					
	B04		AGRICULTURE DEPARTMENT		-	-	-	
	B11		COSMETOLOGIST EXAMINERS BOARD		150	-	-	
	B10		CANNABIS MANAGEMENT OFFICE		-	-	-	
	B13		COMMERCE DEPARTMENT		95	226	-	
	B14		ANIMAL HEALTH BOARD		-	-	-	
	B15		BARBER EXAMINERS BOARD		-	-	-	
	B20		EXPLORE MINNESOTA TOURISM		-	-	-	
	B22		EMPLOYMENT & ECONOMIC DEVELOP		756	1,876	-	
	B24		PUBLIC FACILITIES AUTHORITY		-	-	-	
	B25		SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	
	B26		CLIMATE INNOVN FINANCE AUTHRTRY		-	-	-	
	B34		HOUSING FINANCE AGENCY		87	3,931	-	
	B41		WORKERS' COMP COURT OF APPEALS		-	-	-	
	B42		LABOR AND INDUSTRY DEPARTMENT		213	381	-	
	B43		IRON RANGE RESOURCES		1,265	-	-	
	B7E		ARCHITECTURE, ENGINEERING BD		23	-	-	
	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		169	819	-	
	E39		PROF EDUCATOR LICENSING STD BD		-	-	-	
	E40		HISTORICAL SOCIETY		-	-	-	
	E44		MINNESOTA STATE ACADEMIES		-	-	-	
	E50		ARTS BOARD		-	442	-	
	E60		OFFICE OF HIGHER EDUCATION		-	-	-	
	E77		ZOOLOGICAL BOARD		-	-	-	
	E81		UNIVERSITY OF MINNESOTA		-	2,419	-	
	E95		HUMANITIES COMMISSION		-	-	-	
	E97		SCIENCE MUSEUM		-	-	-	
	E9W		HIGHER ED FACILITIES AUTHORITY		-	-	-	
	G02		ADMINISTRATION DEPARTMENT		634	2,432	-	
	G03		LOTTERY		32	-	-	
	G05		RACING COMMISSION		-	-	-	

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	G06	ATTORNEY GENERAL		503	-	-	
	G09	GAMBLING CONTROL BOARD		-	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET		141	-	-	
	G17	HUMAN RIGHTS DEPARTMENT		560	-	-	
	G19	INDIAN AFFAIRS COUNCIL		-	-	-	
	G38	INVESTMENT BOARD		1,677	-	-	
	G39	GOVERNORS OFFICE		609	-	-	
	G45	MEDIATION SERVICES DEPARTMENT		7	-	-	
	G46	MN.IT		1,451	-	-	
	G53	SECRETARY OF STATE		432	-	-	
	G61	OFFICE OF STATE AUDITOR		633	-	-	
	G62	MINN STATE RETIREMENT SYSTEM		1,345	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		711	-	-	
	G67	REVENUE DEPARTMENT		147	181	-	
	G69	TEACHERS RETIREMENT ASSOC		724	-	-	
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES		-	-	-	
	G93	OMBUD AMERICAN INDIAN FAMILIES		-	-	-	
	G96	UNIFORM LAWS COMMISSION		-	-	-	
	G9J	CAMPAIGN FINANCE BOARD		-	-	-	
	G9K	ADMINISTRATIVE HEARINGS		50	-	-	
	G9L	COUNCIL FOR MINNESOTANS OF AFR		-	-	-	
	G9M	MINNESOTA COUNCIL ON LATINO AF		-	-	-	
	G9N	ASIAN PACIFIC COUNCIL		-	-	-	
	G9P	LGBTQIA2S+ MINNESOTANS 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		2,563	-	-	
	H55	HUMAN SERVICES DEPARTMENT		4,647	2,022	-	
	H55b	HUMAN SERVICES SOS		-	-	-	
	H55c	HUMAN SERVICES MSOP		-	-	-	
	H60	MN INSURANCE MARKETPLACE		19	-	-	
	H75	VETERANS AFFAIRS DEPARTMENT		136	-	-	
	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		944	-	-	
	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		-	-	-	

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	H9G	OMBUDSMAN MH/DD		-	-	-	
	J33	TRIAL COURTS		37	-	-	
	J40	STATE COMPETENCY ATTAINMENT BD		-	-	-	
	J50	STATE GUARDIAN AD LITEM		-	-	-	
	J52	PUBLIC DEFENSE BOARD		27	-	-	
	J58	COURT OF APPEALS		-	-	-	
	J61	APPELLATE COUNSEL & TRG OFFICE		-	-	-	
	J65	SUPREME COURT		22	-	-	
	J68	TAX COURT		-	-	-	
	J70	JUDICIAL STANDARDS BOARD		-	-	-	
	L10	LEGISLATURE COORDINATING COMM		-	-	-	
	L11	SENATE		-	-	-	
	L12	HOUSE		-	-	-	
	L49	LEGISLATIVE AUDITOR		-	-	-	
	P01	MILITARY AFFAIRS DEPARTMENT		316	-	-	
	P07	PUBLIC SAFETY DEPARTMENT		893	784	-	
	P08	OMBUDSPERSON FOR CORRECTIONS		-	-	-	
	P78	CORRECTIONS DEPARTMENT		711	-	-	
	P80	CANNABIS EXPUNGEMENT BOARD		-	-	-	
	P7T	PEACE OFFICERS BOARD (POST)		-	-	-	
	P9E	SENTENCING GUIDELINES COMM		-	-	-	
	R28	MINN CONSERVATION CORPS		-	-	-	
	R29	NATURAL RESOURCES DEPARTMENT		680	-	-	
	R32	POLLUTION CONTROL AGENCY		50	257	-	
	R9P	WATER AND SOIL RESOURCES BOARD		-	-	-	
	T79	TRANSPORTATION DEPARTMENT		1,533	-	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		334	6,300	-	
	O	OTHER		278	1,389	-	
	Total		5,029,443	25,655	23,459	0	5,029,443

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

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			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

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			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	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	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-
	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	-	-	-	-	-

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			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	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	-	-	-	-	-
	G9P	LGBTQIA2S+ MINNESOTANS 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	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Outdoor	Fiacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	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	-	-	-	-	-
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	-
	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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	-	-	-	6,888,729	427,327
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	24,253
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	B13	COMMERCE DEPARTMENT	-	-	-	310,987,610	646,984
	B14	ANIMAL HEALTH BOARD	-	-	-	1,156,513	33,114
	B15	BARBER EXAMINERS BOARD	-	-	-	-	6,051
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	18,521
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	1,218,630,824	4,956,629
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	13,901
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	124,321
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	1,953
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	6,530,628	650,154
	B43	IRON RANGE RESOURCES	-	-	-	-	42,070
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	14,317
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	3
	B7P	ACCOUNTANCY BOARD	-	-	-	-	11,762
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	1,284
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	129,374
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	815
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	15
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	28,181
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	648,260,768	6,138,175
	E37	EDUCATION DEPARTMENT	-	-	-	1,626,439,996	942,097
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	12,116
	E40	HISTORICAL SOCIETY	-	-	-	-	533
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	56,562
	E50	ARTS BOARD	-	-	-	933,372	34,029
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	70,037
	E77	ZOOLOGICAL BOARD	-	-	-	76,399	103,775
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	11,849
	E95	HUMANITIES COMMISSION	-	-	-	-	370
	E97	SCIENCE MUSEUM	-	-	-	-	115
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	209
	G02	ADMINISTRATION DEPARTMENT	-	-	-	-	717,420
	G03	LOTTERY	-	-	-	-	9,387
	G05	RACING COMMISSION	-	-	-	-	25,530

Statewide Cost Allocation Plan
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			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)
	G06	ATTORNEY GENERAL	-	-	-	3,323,898	44,730
	G09	GAMBLING CONTROL BOARD	-	-	-	-	7,456
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	87,468
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	8,369
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	4,847
	G38	INVESTMENT BOARD	-	-	-	-	14,329
	G39	GOVERNORS OFFICE	-	-	-	-	8,815
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	4,374
	G46	MN.IT	-	-	-	-	534,350
	G53	SECRETARY OF STATE	-	-	-	1,776,877	67,187
	G61	OFFICE OF STATE AUDITOR	-	-	-	-	15,358
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	158,482
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	308,777
	G67	REVENUE DEPARTMENT	-	-	-	-	84,888
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	174,432
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	3,206,665
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	2,736
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	1,678
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	58
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	8,625
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	36,605
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	1,962
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	2,923
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	2,724
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	2
	G9Q	MMB DEBT SERVICE	-	-	-	-	11,988
	G9R	MMB NON-OPERATING	-	-	-	7,984,995	8,147,061
	G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	-	558
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	1,092
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	3,790
	GPR	PAYROLL CLEARING	-	-	-	-	208
	H12	HEALTH DEPARTMENT	-	-	-	393,786,362	978,159
	H55	HUMAN SERVICES DEPARTMENT	-	-	-	15,337,688,780	14,382,888
	H55b	HUMAN SERVICES SOS	-	-	-	-	775,102
	H55c	HUMAN SERVICES MSOP	-	-	-	-	86,989
	H60	MN INSURANCE MARKETPLACE	-	-	-	411,109	12,355
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	51,122,166	425,392
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	25,511
	H7C	NURSING BOARD	-	-	-	-	23,261
	H7D	PHARMACY BOARD	-	-	-	2,924	15,964
	H7F	DENTISTRY BOARD	-	-	-	-	20,091
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	6,335
	H7J	OPTOMETRY BOARD	-	-	-	-	4,029
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	8,349
	H7L	SOCIAL WORK BOARD	-	-	-	-	18,035
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	5,796
	H7Q	PODIATRIC MEDICINE	-	-	-	-	3,126
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	5,953
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	140,679	9,928
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	3,681
	H7V	PSYCHOLOGY BOARD	-	-	-	-	7,861
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	8,153
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	15,934
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	8,007
	H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	-	23

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			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)
	H9G	OMBUDSMAN MH/DD	-	-	-	-	3,330
	J33	TRIAL COURTS	-	-	-	1,355,975	1,931,624
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	3
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	25,876
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	59,321
	J58	COURT OF APPEALS	-	-	-	-	3,957
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	1,277,133	89,984
	J68	TAX COURT	-	-	-	-	1,864
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	2,301
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	41,383
	L11	SENATE	-	-	-	-	1,769
	L12	HOUSE	-	-	-	-	1,535
	L49	LEGISLATIVE AUDITOR	-	-	-	-	304
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	75,326,743	522,139
	P07	PUBLIC SAFETY DEPARTMENT	-	-	-	186,644,628	4,228,442
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	1,924
	P78	CORRECTIONS DEPARTMENT	-	-	-	262,604	687,949
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	2
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	8,133
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	1,281
	R28	MINN CONSERVATION CORPS	-	-	-	-	117
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	65,394,711	3,165,021
	R32	POLLUTION CONTROL AGENCY	-	-	-	19,942,213	384,583
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	1,968,278	160,084
	T79	TRANSPORTATION DEPARTMENT	-	-	-	863,514,134	18,082,746
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	93,293
	O	OTHER	-	-	-	-	1,894
Total			0	0	0	20,831,829,048	74,557,551

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule			Total
No.	DP#	Name	
	1.2	Fixed Asset Depreciation	1,171,962
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	2,534,680
G02-3.4	G02-3.4	Human Resources	1,394,522
G02-3.5	G02-3.5	Financial Management and Reporting	2,616,022
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0
G02-4.2	G02-4.2	Government & Citizen Services	6,378
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	1,542,764
G02-4.7	G02-4.7	Real Property	2,495,700
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	5,618,059
G02-4.10	G02-4.10	Central Mail	1,328,676
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	910,339
G02-4.12	G02-4.12	Grants Management	2,699,205
G46-6.2	G46-6.2	Minnesota Information Technology	3,271,225
G46-6.3	G46-6.3	IT Spend	0
G46-6.4	G46-6.4	Enterprise IT Security	1,310,750
G46-6.5	G46-6.5	MnIT - Non allocable	0
G10-8.2	G10-8.2	Minnesota Management & Budget	23,786,416
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	4,278,915
G10-9.2	G10-9.2	Debt Management Division	1,126
G10-9.3	G10-9.3	Debt Management	3,028,871
G10-9.4	G10-9.4	Debt Management - Other	0
G10-10.2	G10-10.2	MMB - Budget Division	1,269
G10-10.3	G10-10.3	Analysis & Control (EBO's)	5,882,983
G10-10.4	G10-10.4	Budget Operations and Planning	1,176,598
G10-10.5	G10-10.5	Budget Division - Non Allocable	0
G10-11.2	G10-11.2	MMB - Accounting Division	3,640
G10-11.3	G10-11.3	Central Payroll	6,697,968
G10-11.4	G10-11.4	Accounting Services	7,706,098
G10-11.5	G10-11.5	Financial Reporting	12,474,650
G10-11.6	G10-11.6	Financial Reporting - Single Audit	214,700
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0
G10-12.2	G10-12.2	MMB I.T - Management and Administration	6,230,619
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	11,345,567
G10-12.5	G10-12.5	Personnel Operations and System Support	9,404,928
G10-12.6	G10-12.6	Budget Service - Computer Operations	771,017
G10-12.7	G10-12.7	Personnel Operations Special Billing	6,446,804
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	13,416,098
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	2,197
G10-13.3	G10-13.3	Personnel Administration	21,607,865
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0
G45-14.2	G45-14.2	Mediation Services	4,178
G45-14.3	G45-14.3	Mediation Services	1,691,254
G45-14.4	G45-14.4	Mediation/Representation	0
L49-15.2	L49-15.2	Legislative Auditor	6,777,418
L49-15.3	L49-15.3	Financial Audits	14,883,780
L49-15.4	L49-15.4	Program Audits	5,277,684
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	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule			Total
No.	DP#	Name	
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	42,006
G61-16.3	G61-16.3	State Auditor General	0
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E	8,465,636
			0
99YYY	99YYY	Consumer Agencies	0
G02-3.0	G02-3.0	Department of Administration	4,091,614
G02-3.2	G02-3.2	Admin Management Services	2,333,028
G02-3.3	G02-3.3	Commissioner's Office	759,490
G02-3.4	G02-3.4	Human Resources	447,261
G02-3.5	G02-3.5	Financial Management and Reporting	780,936
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0
G02-4.2	G02-4.2	Government & Citizen Services	5,737,062
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	471,772
G02-4.7	G02-4.7	Real Property	818,350
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,808,433
G02-4.10	G02-4.10	Central Mail	436,338
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	247,751
G02-4.12	G02-4.12	Grants Management	156,692
G46-6.2	G46-6.2	Minnesota Information Technology	137,560
G46-6.3	G46-6.3	IT Spend	0
G46-6.4	G46-6.4	Enterprise IT Security	505,375
G46-6.5	G46-6.5	MnIT - Non allocable	0
G10-8.2	G10-8.2	Minnesota Management & Budget	20,911,538
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,224,627
G10-9.2	G10-9.2	Debt Management Division	729,454
G10-9.3	G10-9.3	Debt Management	721,476
G10-9.4	G10-9.4	Debt Management - Other	0
G10-10.2	G10-10.2	MMB - Budget Division	1,642,761
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,361,493
G10-10.4	G10-10.4	Budget Operations and Planning	272,299
G10-10.5	G10-10.5	Budget Division - Non Allocable	0
G10-11.2	G10-11.2	MMB - Accounting Division	6,647,552
G10-11.3	G10-11.3	Central Payroll	1,642,341
G10-11.4	G10-11.4	Accounting Services	1,854,222
G10-11.5	G10-11.5	Financial Reporting	3,062,552
G10-11.6	G10-11.6	Financial Reporting - Single Audit	53,675
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0
G10-12.2	G10-12.2	MMB I.T - Management and Administration	5,993,914
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	1,990,929
G10-12.5	G10-12.5	Personnel Operations and System Support	1,730,229
G10-12.6	G10-12.6	Budget Service - Computer Operations	248,668
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	2,826
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	5,166,500
G10-13.3	G10-13.3	Personnel Administration	5,142,725
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0
G45-14.2	G45-14.2	Mediation Services	4,178
G45-14.3	G45-14.3	Mediation Services	319,772
G45-14.4	G45-14.4	Mediation/Representation	0
L49-15.2	L49-15.2	Legislative Auditor	143,946

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule			Total
No.	DP#	Name	
L49-15.3	L49-15.3	Financial Audits	6,540,430
L49-15.4	L49-15.4	Program Audits	3,518,456
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	0
L49-15.11	L49-15.11	Program Audit- Outdoors	0
L49-15.12	L49-15.12	Program Audit- Art	0
L49-15.13	L49-15.13	Program Audit- Clean Water	0
L49-15.14	L49-15.14	Program Audit- Parks & Trails	0
G61-16.2	G61-16.2	State Auditor	0
G61-16.3	G61-16.3	State Auditor General	0
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E	0
0.0	0.0		
	99YYY	Consumer Agencies	
	B04	AGRICULTURE DEPARTMENT	289,221,722
	B11	COSMETOLOGIST EXAMINERS BOARD	3,811,354
	B10	CANNABIS MANAGEMENT OFFICE	0
	B13	COMMERCE DEPARTMENT	1,700,966,440
	B14	ANIMAL HEALTH BOARD	7,731,256
	B15	BARBER EXAMINERS BOARD	168,706
	B20	EXPLORE MINNESOTA TOURISM	6,996,954
	B22	EMPLOYMENT & ECONOMIC DEVELOP	5,755,120,630
	B24	PUBLIC FACILITIES AUTHORITY	366,196,192
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0
	B26	CLIMATE INNOVN FINANCE AUTHRTY	0
	B34	HOUSING FINANCE AGENCY	1,226,685,545
	B41	WORKERS' COMP COURT OF APPEALS	174,050
	B42	LABOR AND INDUSTRY DEPARTMENT	92,847,048
	B43	IRON RANGE RESOURCES	101,121,230
	B7E	ARCHITECTURE, ENGINEERING BD	356,122
	B7G	COMBATIVE SPORTS COMMISSION	54
	B7P	ACCOUNTANCY BOARD	291,826
	B7S	PRIVATE DETECTIVES BOARD	18,158
	B82	PUBLIC UTILITIES COMMISSION	4,071,414
	B9D	AMATEUR SPORTS COMMISSION	1,621,590
	B9V	AGRICULTURE UTILIZATION RESRCH	238
	E25	PERPICH CTR FOR ARTS EDUCATION	2,434,115
	E26	MN STATE COLLEGES/UNIVERSITIES	2,858,157,403
	E37	EDUCATION DEPARTMENT	9,720,753,526
	E39	PROF EDUCATOR LICENSING STD BD	9,272,274
	E40	HISTORICAL SOCIETY	3,039,514
	E44	MINNESOTA STATE ACADEMIES	4,394,124
	E50	ARTS BOARD	88,731,402
	E60	OFFICE OF HIGHER EDUCATION	77,099,494
	E77	ZOOLOGICAL BOARD	8,172,518
	E81	UNIVERSITY OF MINNESOTA	325,297,610
	E95	HUMANITIES COMMISSION	5,396
	E97	SCIENCE MUSEUM	1,774
	E9W	HIGHER ED FACILITIES AUTHORITY	2,966
	G02	ADMINISTRATION DEPARTMENT	1,406,701,505
	G03	LOTTERY	639,706
	G05	RACING COMMISSION	1,081,112

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Total
	G06	ATTORNEY GENERAL	14,737,741
	G09	GAMBLING CONTROL BOARD	3,737,288
	G10	MINNESOTA MANAGEMENT & BUDGET	44,771,868
	G17	HUMAN RIGHTS DEPARTMENT	3,159,990
	G19	INDIAN AFFAIRS COUNCIL	1,569,150
	G38	INVESTMENT BOARD	290,496
	G39	GOVERNORS OFFICE	1,224,955
	G45	MEDIATION SERVICES DEPARTMENT	574,010
	G46	MN.IT	80,349,610
	G53	SECRETARY OF STATE	9,458,479
	G61	OFFICE OF STATE AUDITOR	431,836
	G62	MINN STATE RETIREMENT SYSTEM	4,762,174
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	7,725,936
	G67	REVENUE DEPARTMENT	125,181,829
	G69	TEACHERS RETIREMENT ASSOC	5,656,925
	G90	REVENUE INTERGOVT PAYMENTS	44,899,802
	G92	OMBUDSPERSON FOR FAMILIES	102,940
	G93	OMBUD AMERICAN INDIAN FAMILIES	97,150
	G96	UNIFORM LAWS COMMISSION	852
	G9J	CAMPAIGN FINANCE BOARD	212,948
	G9K	ADMINISTRATIVE HEARINGS	4,258,683
	G9L	COUNCIL FOR MINNESOTANS OF AFR	178,754
	G9M	MINNESOTA COUNCIL ON LATINO AF	140,928
	G9N	ASIAN PACIFIC COUNCIL	121,276
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	36
	G9Q	MMB DEBT SERVICE	173,044
	G9R	MMB NON-OPERATING	146,002,718
	G9V	RARE DISEASE ADVISORY COUNCIL	8,092
	G9X	CAPITOL AREA ARCHITECT	73,756
	G9Y	MN STATE COUNCIL ON DISABILITY	264,784
	GPR	PAYROLL CLEARING	2,912
	H12	HEALTH DEPARTMENT	2,307,042,334
	H55	HUMAN SERVICES DEPARTMENT	63,061,691,921
	H55b	HUMAN SERVICES SOS	10,905,175
	H55c	HUMAN SERVICES MSOP	1,224,122
	H60	MN INSURANCE MARKETPLACE	15,849,053
	H75	VETERANS AFFAIRS DEPARTMENT	248,424,881
	H7B	MEDICAL PRACTICE BOARD	4,327,286
	H7C	NURSING BOARD	2,903,564
	H7D	PHARMACY BOARD	7,518,494
	H7F	DENTISTRY BOARD	917,246
	H7H	CHIROPRACTIC EXAMINERS BOARD	585,846
	H7J	OPTOMETRY BOARD	118,484
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	359,994
	H7L	SOCIAL WORK BOARD	742,770
	H7M	MARRIAGE AND FAMILY THERAPY BD	161,012
	H7Q	PODIATRIC MEDICINE	97,166
	H7R	VETERINARY MEDICINE BOARD	191,920
	H7S	EMERGENCY MEDICAL SERVICES OFF	5,102,693
	H7U	DIETETICS & NUTRITION PRACTICE	105,224
	H7V	PSYCHOLOGY BOARD	559,726
	H7W	PHYSICAL THERAPY BOARD	523,058
	H7X	BEHAVIORAL HEALTH & THERAPY BD	1,053,910
	H7Y	OCCUPATIONAL THERAPY PRACT BD	258,832
	H8A	FOSTER YOUTH OMBUDPERSON	414

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Total
	H9G	OMBUDSMAN MH/DD	485,044
	J33	TRIAL COURTS	32,927,179
	J40	STATE COMPETENCY ATTAINMENT BD	54
	J50	STATE GUARDIAN AD LITEM	370,866
	J52	PUBLIC DEFENSE BOARD	1,037,816
	J58	COURT OF APPEALS	64,362
	J61	APPELLATE COUNSEL & TRG OFFICE	0
	J65	SUPREME COURT	12,411,916
	J68	TAX COURT	1,394,594
	J70	JUDICIAL STANDARDS BOARD	46,476
	L10	LEGISLATURE COORDINATING COMM	980,322
	L11	SENATE	282,448
	L12	HOUSE	21,694
	L49	LEGISLATIVE AUDITOR	5,234
	P01	MILITARY AFFAIRS DEPARTMENT	325,267,638
	P07	PUBLIC SAFETY DEPARTMENT	1,387,034,896
	P08	OMBUDSPERSON FOR CORRECTIONS	130,998
	P78	CORRECTIONS DEPARTMENT	184,259,246
	P80	CANNABIS EXPUNGEMENT BOARD	36
	P7T	PEACE OFFICERS BOARD (POST)	2,613,336
	P9E	SENTENCING GUIDELINES COMM	98,886
	R28	MINN CONSERVATION CORPS	1,742
	R29	NATURAL RESOURCES DEPARTMENT	695,619,760
	R32	POLLUTION CONTROL AGENCY	283,734,480
	R9P	WATER AND SOIL RESOURCES BOARD	145,947,762
	T79	TRANSPORTATION DEPARTMENT	8,870,361,764
	T9B	METROPOLITAN COUNCIL/TRANSPORT	3,041,330
	O	OTHER	8,499,462,338
		Total	110,969,802,059