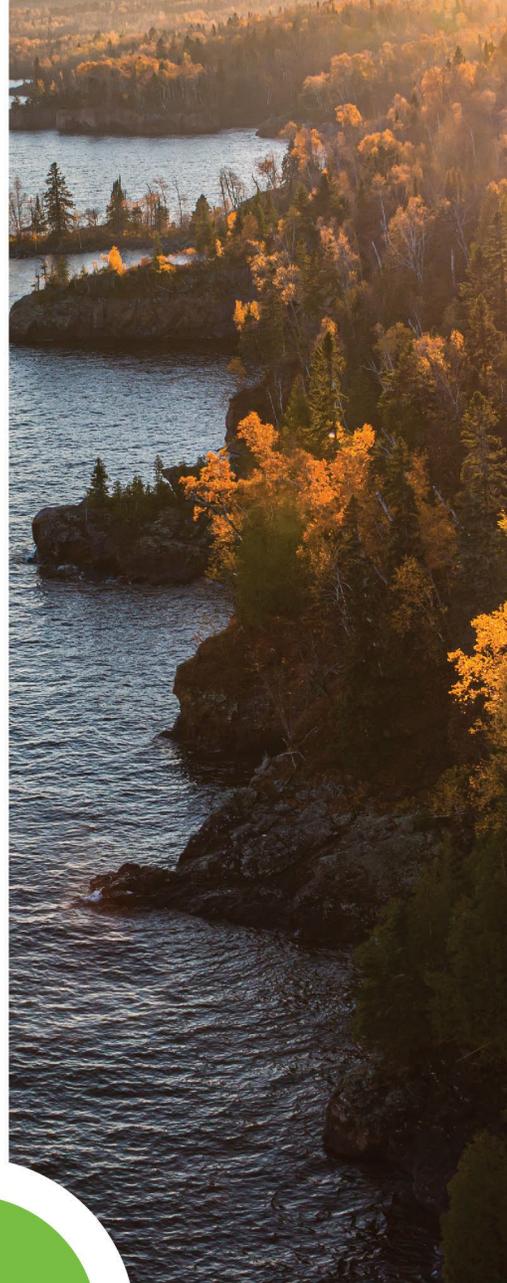


Minnesota

# Statewide Cost Allocation Plan

Fiscal Year 2024 Actual  
Fiscal Year 2026 Budget

For the year ended June 30, 2024



Produced by Minnesota  
Management and Budget

**m** MANAGEMENT  
AND BUDGET



## TABLE OF CONTENTS

**Roll Forward 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 I** ..... **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-2024>

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

	SCHEDULE NUMBER	
	1 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>FIXED ASSET DEPRECIATION</b>		
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
<b>ADMINISTRATION - DEPARTMENT ALLOCATED FROM STEP 1</b>		
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	
<b>ADMINISTRATION - MANAGEMENT SERVICES</b>		
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
<b>ADMINISTRATION - GOVERNMENT &amp; CITIZEN SERVICES</b>		
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  
1<sup>st</sup> STEP    2<sup>nd</sup> 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 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>MMB - BUDGET DIVISION</b>		
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
<b>MMB - ACCOUNTING DIVISION</b>		
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
<b>MMB - INFORMATION TECHNOLOGY, MANAGEMENT &amp; ADMINISTRATION</b>		
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
<b>MMB - STATE HR, BENEFITS &amp; LABOR RELATIONS</b>		
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 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>MEDIATION SERVICES</b>		
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
<b>LEGISLATIVE AUDITOR</b>		
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
<b>STATE AUDITOR - SINGLE AUDIT</b>		
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
<b>STATEWIDE INTEGRATED FINANCIAL TOOLS - (SWIFT)</b>		
(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 2024 - Actual

		B04	B13	B14	B22	B42	E26	E37
DP#	Name	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	9,299	3,985	2,657	57,123	11,956	-	15,941
4.7	Real Property	201	78	-	654	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	37,263	44,411	4,360	268,559	12,870	-	27,240
4.10	Central Mail	5,088	9,667	50	1,583	7,463	168	706
4.11	Office of Enterprise Continuous Improvement	2,678	1,860	247	5,935	1,680	43,502	1,717
4.12	Grants Mgt	5,255	94,164	-	101,259	635	14	51,237
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	19,496	14,034	1,754	109,882	19,279	15,003	92,027
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	19,107	27,973	1,356	226,137	27,648	257,932	44,369
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	10,358	-	-	-	-	6,746	132,746
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	12,007	17,578	852	142,107	17,374	162,087	27,882
10.4	Budget Operations and Planning	20,470	4,411	797	10,396	3,872	8,292	11,569
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	28,493	19,789	2,624	63,150	17,872	462,898	18,274
11.4	Accounting Services	17,125	25,072	1,216	202,688	24,781	231,186	39,768
11.5	Financial Reporting	24,522	35,901	1,741	290,230	35,484	331,036	56,944
11.6	Financial Reporting - Single Audit	51	932	4	4,997	26	2,030	4,987
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	34,172	50,029	2,426	404,443	49,448	461,307	79,353
12.5	Personnel Operations and System Support	60,335	41,905	5,556	133,725	37,846	980,213	38,696
12.6	Budget Service - Computer Operations	111,105	23,942	4,328	56,426	21,018	45,005	62,795
12.7	Personnel Operations Special Billing	32,178	22,349	2,963	71,317	20,184	522,762	20,637
12.8	Accounting & Procurement Operations Special Billing	31,424	46,006	2,231	371,918	45,471	424,210	72,971
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	80,730	56,070	7,434	178,928	50,639	1,311,560	51,776
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	6,653	4,621	613	14,746	4,173	108,091	4,267
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	159,736	11,817	-	158,990	96,729	4,752	30,199
15.4	Program Audits	-	-	-	291,295	235,568	-	-
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	25,207	36,904	1,790	298,342	36,476	340,289	58,535
20	Administration	-	-	-	-	-	-	-
	<b>Total Actual</b>	<b>752,953</b>	<b>593,498</b>	<b>44,996</b>	<b>3,464,830</b>	<b>778,492</b>	<b>5,719,083</b>	<b>944,635</b>
	<b>Original Budget</b>	<b>417,335</b>	<b>420,330</b>	<b>34,847</b>	<b>2,549,844</b>	<b>397,707</b>	<b>5,184,585</b>	<b>669,741</b>
	<b>Rollforward Adjustment</b>	<b>335,618</b>	<b>173,167</b>	<b>10,150</b>	<b>914,986</b>	<b>380,785</b>	<b>534,498</b>	<b>274,894</b>

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**Federal Version**  
**State Fiscal Year 2024 - Actual**

		E50	E77	G02	G06	G53	G9R	H12
DP#	Name	ARTS BOARD	ZOOLOGICAL BOARD	ADMINISTRATION DEPARTMENT	ATTORNEY GENERAL	SECRETARY OF STATE	MMB NON-OPERATING	HEALTH DEPARTMENT
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	827,701	-	-	-	-
3.4	Human Resources	-	-	431,974	-	-	-	-
3.5	Financial Management and Reporting	-	-	868,796	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	9,299	17,270	5,314	-	25,240
4.7	Real Property	-	16,158	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	10,596	7,641	34,659	7,536	6,867	8	78,786
4.10	Central Mail	6	-	1,457	1,223	1,418	-	14,250
4.11	Office of Enterprise Continuous Improvement	83	1,223	2,444	1,312	441	-	7,790
4.12	Grants Mgt	11,755	-	4,709	-	-	-	59,059
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	613	3,621	19,606	554	1,103	-	102,089
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	1,405	5,494	30,793	2,333	3,252	330,277	44,012
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	47	50,992	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	883	3,453	19,350	1,466	2,044	207,549	27,657
10.4	Budget Operations and Planning	391	3,223	5,411	931	574	1,155	26,211
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	885	13,017	26,005	13,956	4,691	-	82,897
11.4	Accounting Services	1,260	4,924	27,600	2,091	2,915	296,029	39,448
11.5	Financial Reporting	1,804	7,051	39,520	2,994	4,174	423,885	56,486
11.6	Financial Reporting - Single Audit	3	0	13	11	3	27	1,551
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	2,513	9,826	55,072	4,172	5,817	590,694	78,714
12.5	Personnel Operations and System Support	1,873	27,563	55,066	29,552	9,934	-	175,539
12.6	Budget Service - Computer Operations	2,123	17,491	29,370	5,053	3,114	6,267	142,267
12.7	Personnel Operations Special Billing	999	14,700	29,368	15,761	5,298	-	93,618
12.8	Accounting & Procurement Operations Special Billing	2,311	9,036	50,643	3,837	5,349	543,192	72,384
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	2,506	36,881	73,681	39,542	13,293	-	234,878
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	207	3,039	6,072	3,259	1,095	-	19,357
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	31,048	98,056	107,952	-	400,790
15.4	Program Audits	211,881	-	48,415	-	-	-	152,008
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	1,854	7,248	40,625	3,078	4,291	435,732	58,065
20	Administration	-	-	96,318	-	-	-	-
<b>Total Actual</b>		<b>255,951</b>	<b>191,636</b>	<b>2,916,007</b>	<b>253,984</b>	<b>188,941</b>	<b>2,834,814</b>	<b>1,993,098</b>
<b>Original Budget</b>		<b>58,713</b>	<b>153,185</b>	<b>2,888,786</b>	<b>99,797</b>	<b>109,690</b>	<b>2,834,718</b>	<b>1,656,246</b>
<b>Rollforward Adjustment</b>		<b>197,238</b>	<b>38,451</b>	<b>27,221</b>	<b>154,187</b>	<b>79,251</b>	<b>96</b>	<b>336,852</b>

**Statewide Cost Allocation Plan**

**Exhibit A - Roll Forward Costs by Department**

Federal Version

State Fiscal Year 2024 - Actual

		H55	H55b	H55c	H60	H75	H7S	J33
DP#	Name	HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MNSURE	VETERANS AFFAIRS DEPARTMENT	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	135,501	-	-	3,985	11,956	-	-
4.7	Real Property	72,269	-	-	-	36,207	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	49,276	36,339	8,928	765	57,586	652	19,779
4.10	Central Mail	31,433	-	-	2,096	560	33	1,132
4.11	Office of Enterprise Continuous Improvement	17,539	10,437	1,763	666	6,379	36	8,740
4.12	Grants Mgt	111,641	-	-	1,002	90	809	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	481,445	-	-	3,992	24,882	803	2,160
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	613,170	35,389	4,031	684	20,284	342	80,316
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	613	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	385,322	22,239	2,533	430	12,747	215	50,471
10.4	Budget Operations and Planning	25,970	6,730	697	321	10,431	191	12,374
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	186,630	111,060	18,760	7,083	67,882	388	92,996
11.4	Accounting Services	549,588	31,719	3,613	613	18,181	307	71,988
11.5	Financial Reporting	786,957	45,419	5,174	878	26,033	440	103,080
11.6	Financial Reporting - Single Audit	47,287	-	-	0	30	1	4
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,096,645	63,292	7,210	1,223	36,278	612	143,644
12.5	Personnel Operations and System Support	395,200	235,175	39,724	14,998	143,745	822	196,925
12.6	Budget Service - Computer Operations	140,958	36,526	3,782	1,741	56,617	1,036	67,161
12.7	Personnel Operations Special Billing	210,766	125,423	21,186	7,999	76,661	438	105,023
12.8	Accounting & Procurement Operations Special Billing	1,008,454	58,202	6,630	1,125	33,361	563	132,092
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	528,792	314,673	53,153	20,068	192,335	1,100	263,493
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	43,580	25,934	4,381	1,654	15,851	91	21,716
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	668,894	-	-	1,824	24,161	168,290	4,651
15.4	Program Audits	772,061	-	-	-	-	2,018	-
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	808,953	46,688	5,318	902	26,761	452	105,961
20	Administration	-	-	-	-	-	-	-
Total Actual		9,168,945	1,205,244	186,882	74,046	899,020	179,640	1,483,706
Original Budget		7,664,417	852,575	138,583	68,556	636,503	184,731	1,203,262
Rollforward Adjustment		1,504,528	352,670	48,299	5,491	262,517	-5,091	280,444

Statewide Cost Allocation Plan									
Exhibit A - Roll Forward Costs by Department									
Federal Version									
State Fiscal Year 2024 - Actual									
		J65	P01	P07	P78	R29	R32	R9P	T79
			MILITARY AFFAIRS	PUBLIC SAFETY	CORRECTIONS	NATURAL RESOURCES	POLLUTION CONTROL	WATER AND SOIL RESOURCES	TRANSPORTATION
DP#	Name	SUPREME COURT	DEPARTMENT	DEPARTMENT	DEPARTMENT	DEPARTMENT	AGENCY	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	3,985	1,328	78,378	33,211	86,349	5,314	5,314	13,284
4.7	Real Property	-	137,416	492	180,935	73,400	609	-	159,168
4.8	Office of State Procurement (fmrlly Materials Mgmt)	6,976	73,072	77,716	108,609	294,532	17,150	13,639	535,232
4.10	Central Mail	1,355	-	139,217	746	16,650	2,120	74	4,015
4.11	Office of Enterprise Continuous Improvement	1,508	1,404	8,318	16,749	17,711	3,966	2,009	31,539
4.12	Grants Mgt	3	-	31,514	1,259	47,031	27,824	17,733	34,032
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	4,090	3,554	199,262	103,168	86,092	42,741	4,844	173,335
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	3,805	22,587	183,370	31,292	136,476	17,342	6,211	755,970
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	51	-	-	216,919
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2,391	14,194	115,232	19,664	85,763	10,898	3,903	475,059
10.4	Budget Operations and Planning	1,931	1,155	28,051	18,303	40,739	8,683	10,074	29,053
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	16,046	14,938	88,512	178,228	188,457	42,202	21,375	335,599
11.4	Accounting Services	3,411	20,245	164,356	28,047	122,324	15,543	5,567	677,580
11.5	Financial Reporting	4,884	28,988	235,342	40,161	175,156	22,257	7,972	970,229
11.6	Financial Reporting - Single Audit	4	295	778	2	231	89	10	3,041
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	6,806	40,396	327,955	55,965	244,084	31,015	11,109	1,352,039
12.5	Personnel Operations and System Support	33,979	31,633	187,429	377,409	399,069	89,366	45,263	710,650
12.6	Budget Service - Computer Operations	10,481	6,267	152,252	99,340	221,116	47,128	54,678	157,692
12.7	Personnel Operations Special Billing	18,121	16,870	99,959	201,278	212,830	47,660	24,139	379,000
12.8	Accounting & Procurement Operations Special Billing	6,258	37,148	301,581	51,464	224,455	28,521	10,215	1,243,310
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	45,465	42,325	250,786	504,986	533,969	119,574	60,564	950,875
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	3,747	3,488	20,668	41,618	44,007	9,855	4,991	78,366
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	1,931	42,853	287,372	78,823	38,024	8,969	-	211,745
15.4	Program Audits	131,309	-	-	-	85,277	-	-	-
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	5,020	29,799	241,920	41,283	180,051	22,879	8,194	997,347
20	Administration	-	-	-	-	-	-	-	-
	Total Actual	313,506	569,955	3,220,461	2,212,540	3,553,842	621,704	317,878	10,495,079
	Original Budget	164,975	540,842	2,750,597	2,044,091	3,034,842	496,094	234,539	9,857,201
	Rollforward Adjustment	148,531	29,113	469,864	168,449	519,000	125,610	83,340	637,878

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**Federal Version**  
**State Fiscal Year 2024 - Actual**

DP#	Name	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
3.2	Admin Management Services	-	-	-
3.3	Commissioner's Office	827,701	-	827,701
3.4	Human Resources	431,974	-	431,974
3.5	Financial Management and Reporting	868,796	-	868,796
4.2	Government & Citizen Services	-	-	-
4.5	Real Estate and Construction Services - Leasing	536,691	106,275	642,966
4.7	Real Property	677,587	113,411	790,999
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,841,047	122,490	1,963,537
4.10	Central Mail	242,507	204,818	447,325
4.11	Office of Enterprise Continuous Improvement	199,674	29,489	229,163
4.12	Grants Mgt	601,024	46,954	647,978
6.2	Minnesota Information Technology	-	-	-
6.3	IT Spend	-	-	-
6.4	Enterprise IT Security	1,529,428	244,297	1,773,725
8.2	Minnesota Management & Budget	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	2,933,357	273,153	3,206,510
9.2	Debt Management Division	-	-	-
9.3	Debt Management	418,472	494,350	912,821
10.2	MMB - Budget Division	-	-	-
10.3	Analysis & Control (EBO's)	1,843,351	171,652	2,015,003
10.4	Budget Operations and Planning	292,406	34,719	327,125
11.2	MMB-Accounting Division	-	-	-
11.3	Central Payroll	2,124,707	313,785	2,438,492
11.4	Accounting Services	2,629,184	244,829	2,874,012
11.5	Financial Reporting	3,764,739	350,571	4,115,310
11.6	Financial Reporting - Single Audit	66,406	-	66,406
12.2	MMB I.T - Management and Administration	-	-	-
12.4	Accounting & Procurement Operations and System Support	5,246,260	488,530	5,734,790
12.5	Personnel Operations and System Support	4,499,190	664,458	5,163,647
12.6	Budget Service - Computer Operations	1,587,081	188,442	1,775,522
12.7	Personnel Operations Special Billing	2,399,486	354,365	2,753,851
12.8	Accounting & Procurement Operations Special Billing	4,824,363	449,243	5,273,606
13.2	State HR, Benefits & Labor Relations	-	-	-
13.3	Personnel Administration	6,020,077	889,068	6,909,145
14.2	Mediation Services	-	-	-
14.3	Mediation Services	496,139	73,272	569,411
15.2	Legislative Auditor	-	-	-
15.3	Financial Audits	2,637,607	2,175,081	4,812,688
15.4	Program Audits	1,929,833	868,851	2,798,685
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	3,869,964	360,370	4,230,334
20	Administration	96,318	-	96,318
	Total Actual	55,435,368	9,262,472	64,697,840
	Original Budget	47,347,331	7,578,201	54,925,532
	Rollforward Adjustment	8,088,038	1,684,270	9,772,308

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		B04	B10	B11	B13	B14	B15	B20
DP#	Name	AGRICULTURE DEPARTMENT	CANNABIS MANAGEMENT OFFICE	COSMETOLOGIST EXAMINERS BOARD	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	9,299	1,328	-	3,985	2,657	-	-
4.7	Real Property	201	-	-	78	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	37,263	1,329	673	44,411	4,360	368	2,763
4.10	Central Mail	5,088	-	380	9,667	50	157	158
4.11	Office of Enterprise Continuous Improvement	2,678	165	74	1,860	247	8	167
4.12	Grants Mgt	5,255	-	-	94,164	-	-	3,296
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	19,496	427	1,055	14,034	1,754	49	2,088
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	19,107	192	1,058	27,973	1,356	226	970
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	10,358	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	12,007	121	665	17,578	852	142	609
10.4	Budget Operations and Planning	20,470	349	105	4,411	797	74	986
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	28,493	1,755	790	19,789	2,624	84	1,778
11.4	Accounting Services	17,125	172	949	25,072	1,216	203	869
11.5	Financial Reporting	24,522	247	1,358	35,901	1,741	290	1,244
11.6	Financial Reporting - Single Audit	51	-	-	932	4	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	34,172	344	1,893	50,029	2,426	405	1,734
12.5	Personnel Operations and System Support	60,335	3,717	1,673	41,905	5,556	177	3,764
12.6	Budget Service - Computer Operations	111,105	1,894	572	23,942	4,328	400	5,352
12.7	Personnel Operations Special Billing	32,178	1,982	892	22,349	2,963	95	2,007
12.8	Accounting & Procurement Operations Special Billing	31,424	316	1,740	46,006	2,231	372	1,595
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	80,730	4,973	2,238	56,070	7,434	237	5,036
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	6,653	410	184	4,621	613	20	415
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	159,736	-	-	11,817	-	-	-
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	25,207	254	1,396	36,904	1,790	299	1,279
20	Administration	-	-	-	-	-	-	-
	Total Actual	752,953	19,975	17,696	593,498	44,996	3,605	36,110
	Original Budget	417,335	-	48,240	420,330	34,847	3,133	20,680
	Rollforward Adjustment	335,618	19,975	-30,544	173,167	10,150	472	15,430

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		B22	B24	B25	B26	B34	B41	B42
		EMPLOYMENT & ECONOMIC DEVELOP	PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY	CLIMATE INNOVATION FINANCE AUTHORITY	HOUSING FINANCE AGENCY	WORKERS' COMP COURT OF APPEALS	LABOR AND INDUSTRY 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	57,123	-	-	-	3,985	1,328	11,956
4.7	Real Property	654	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	268,559	2,324	-	46	5,593	451	12,870
4.10	Central Mail	1,583	-	-	-	452	18	7,463
4.11	Office of Enterprise Continuous Improvement	5,935	66	-	9	1,185	33	1,680
4.12	Grants Mgt	101,259	27,410	-	-	-	-	635
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	109,882	147	-	-	838	92	19,279
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	226,137	674	-	17	5,680	112	27,648
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	6,580	-	-	53,504	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	142,107	424	-	11	3,569	70	17,374
10.4	Budget Operations and Planning	10,396	1,205	-	87	1,446	46	3,872
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	63,150	706	-	92	12,606	349	17,872
11.4	Accounting Services	202,688	604	-	15	5,091	100	24,781
11.5	Financial Reporting	290,230	865	-	22	7,289	143	35,484
11.6	Financial Reporting - Single Audit	4,997	-	-	-	-	-	26
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	404,443	1,206	-	30	10,158	200	49,448
12.5	Personnel Operations and System Support	133,725	1,495	-	194	26,694	739	37,846
12.6	Budget Service - Computer Operations	56,426	6,540	-	470	7,849	248	21,018
12.7	Personnel Operations Special Billing	71,317	797	-	104	14,236	394	20,184
12.8	Accounting & Procurement Operations Special Billing	371,918	1,109	-	28	9,341	184	45,471
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	178,928	2,000	-	260	35,717	989	50,639
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	14,746	165	-	21	2,944	82	4,173
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	158,990	-	-	-	15,423	-	96,729
15.4	Program Audits	291,295	-	-	-	307,467	-	235,568
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	298,342	889	-	22	7,493	147	36,476
20	Administration	-	-	-	-	-	-	-
	Total Actual	3,464,830	55,206	0	1,428	538,560	5,726	778,492
	Original Budget	2,549,844	24,433	0		182,352	3,954	397,707
	Rollforward Adjustment	914,986	30,773	0	1,428	356,208	1,772	380,785

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		B43	B7E	B7G	B7P	B7S	B82	B9D
DP#	Name	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	-	-	-	1,328	-	-	-
4.7	Real Property	8,302	-	-	-	-	-	19,463
4.8	Office of State Procurement (fmrlly Materials Mgmt)	3,804	1,007	-	351	33	1,108	4
4.10	Central Mail	-	747	-	552	-	221	-
4.11	Office of Enterprise Continuous Improvement	138	28	-	18	15	733	6
4.12	Grants Mgt	11,753	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	408	141	-	87	-	1,288	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	1,913	610	0	472	51	6,362	36
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,202	384	0	296	32	3,998	23
10.4	Budget Operations and Planning	774	63	4	61	52	165	68
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	1,466	295	-	189	160	7,796	61
11.4	Accounting Services	1,715	547	0	423	45	5,703	32
11.5	Financial Reporting	2,455	783	0	605	65	8,166	46
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	3,422	1,092	0	844	91	11,379	64
12.5	Personnel Operations and System Support	3,104	625	-	400	338	16,509	129
12.6	Budget Service - Computer Operations	4,201	343	19	330	280	896	369
12.7	Personnel Operations Special Billing	1,656	334	-	213	181	8,804	69
12.8	Accounting & Procurement Operations Special Billing	3,146	1,004	0	776	83	10,464	59
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	4,154	837	-	535	453	22,090	173
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	342	69	-	44	37	1,820	14
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	154,657	-	-	-	-	-	-
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	2,524	805	0	622	67	8,394	47
20	Administration	-	-	-	-	-	-	-
	Total Actual	211,137	9,714	24	8,147	1,982	115,895	20,663
	Original Budget	291,629	71,973	8	6,812	1,318	90,021	17,878
	Rollforward Adjustment	-80,493	-62,259	16	1,336	665	25,874	2,784

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		B9V	E25	E26	E37	E39	E40	E44
		AGRICULTURE UTILIZATION	PERPICH CTR FOR	MN STATE COLLEGES/UNIVE	EDUCATION	PROF EDUCATOR	HISTORICAL	MINNESOTA STATE
DP#	Name	RESRCH	ARTS EDUCATION	RSITIES	DEPARTMENT	LICENSING STD BD	SOCIETY	ACADEMIES
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	7,971	-	15,941	1,328	-	-
4.7	Real Property	-	4,264	-	-	-	30,129	10,396
4.8	Office of State Procurement (fmrlly Materials Mgmt)	-	3,837	-	27,240	1,931	4	6,412
4.10	Central Mail	-	-	168	706	767	-	-
4.11	Office of Enterprise Continuous Improvement	-	215	43,502	1,717	79	-	806
4.12	Grants Mgt	-	-	14	51,237	830	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	830	15,003	92,027	1,164	327	1,670
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	1	1,136	257,932	44,369	592	22	2,542
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	6,746	132,746	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1	714	162,087	27,882	372	14	1,597
10.4	Budget Operations and Planning	5	789	8,292	11,569	172	87	1,892
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	-	2,286	462,898	18,274	846	-	8,582
11.4	Accounting Services	1	1,018	231,186	39,768	531	20	2,278
11.5	Financial Reporting	2	1,458	331,036	56,944	760	28	3,262
11.6	Financial Reporting - Single Audit	-	-	2,030	4,987	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	2	2,032	461,307	79,353	1,059	39	4,546
12.5	Personnel Operations and System Support	-	4,841	980,213	38,696	1,791	-	18,172
12.6	Budget Service - Computer Operations	25	4,284	45,005	62,795	934	470	10,271
12.7	Personnel Operations Special Billing	-	2,582	522,762	20,637	955	-	9,691
12.8	Accounting & Procurement Operations Special Billing	2	1,868	424,210	72,971	974	36	4,180
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	-	6,477	1,311,560	51,776	2,396	-	24,315
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	-	534	108,091	4,267	197	-	2,004
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	4,752	30,199	-	-	148,532
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	-	-	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BF	2	1,499	340,289	58,535	782	29	3,353
20	Administration	-	-	-	-	-	-	-
Total Actual		40	48,633	5,719,083	944,635	18,463	31,203	264,500
Original Budget		31	36,067	5,184,585	669,741	12,747	28,086	88,694
Rollforward Adjustment		10	12,566	534,498	274,894	5,716	3,117	175,806

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		E50	E60	E77	E81	E95	E97	E9W
			OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY
DP#	Name	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	-	-	-	-	-	-	-
4.7	Real Property	-	-	16,158	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	10,596	5,597	7,641	171	-	4	-
4.10	Central Mail	6	1,717	-	-	-	-	-
4.11	Office of Enterprise Continuous Improvement	83	391	1,223	-	-	-	5
4.12	Grants Mgt	11,755	3,231	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	613	16,821	3,621	2,178	-	-	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	1,405	3,250	5,494	563	12	6	9
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	3,064	47	15,303	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	883	2,042	3,453	354	7	4	5
10.4	Budget Operations and Planning	391	1,356	3,223	666	59	25	5
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	885	4,160	13,017	-	-	-	52
11.4	Accounting Services	1,260	2,913	4,924	505	11	6	8
11.5	Financial Reporting	1,804	4,171	7,051	722	15	8	11
11.6	Financial Reporting - Single Audit	3	-	0	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	2,513	5,812	9,826	1,007	21	11	16
12.5	Personnel Operations and System Support	1,873	8,809	27,563	-	-	-	111
12.6	Budget Service - Computer Operations	2,123	7,360	17,491	3,616	318	133	25
12.7	Personnel Operations Special Billing	999	4,698	14,700	-	-	-	59
12.8	Accounting & Procurement Operations Special Billing	2,311	5,345	9,036	926	19	10	14
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	2,506	11,786	36,881	-	-	-	148
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	207	971	3,039	-	-	-	12
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-
15.4	Program Audits	211,881	-	-	-	-	-	-
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	1,854	4,288	7,248	743	16	8	11
20	Administration	-	-	-	-	-	-	-
Total Actual		255,951	97,781	191,636	26,755	478	215	492
Original Budget		58,713	70,249	153,185	22,254	234	88	446
Rollforward Adjustment		197,238	27,532	38,451	4,500	244	127	46

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		G02	G03	G05	G06	G09	G10	G17
DP#	Name	ADMINISTRATION DEPARTMENT	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPARTMENT
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	827,701	-	-	-	-	-	-
3.4	Human Resources	431,974	-	-	-	-	-	-
3.5	Financial Management and Reporting	868,796	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	9,299	21,255	-	17,270	-	2,657	2,657
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	34,659	-	1,580	7,536	242	4,209	1,149
4.10	Central Mail	1,457	80	-	1,223	41	6,895	403
4.11	Office of Enterprise Continuous Improvement	2,444	481	146	1,312	130	778	152
4.12	Grants Mgt	4,709	-	46	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	19,606	321	225	554	1,320	19,688	1,659
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	30,793	401	931	2,333	313	3,868	373
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	50,992	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	19,350	252	585	1,466	197	2,431	235
10.4	Budget Operations and Planning	5,411	189	382	931	142	1,494	183
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	26,005	5,120	1,554	13,956	1,387	8,277	1,621
11.4	Accounting Services	27,600	360	835	2,091	281	3,467	335
11.5	Financial Reporting	39,520	515	1,195	2,994	402	4,965	479
11.6	Financial Reporting - Single Audit	13	-	-	11	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	55,072	718	1,665	4,172	561	6,918	668
12.5	Personnel Operations and System Support	55,066	10,843	3,292	29,552	2,937	17,528	3,432
12.6	Budget Service - Computer Operations	29,370	1,023	2,072	5,053	769	8,110	991
12.7	Personnel Operations Special Billing	29,368	5,783	1,755	15,761	1,566	9,348	1,831
12.8	Accounting & Procurement Operations Special Billing	50,643	660	1,531	3,837	516	6,362	614
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	73,681	14,508	4,404	39,542	3,929	23,453	4,593
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	6,072	1,196	363	3,259	324	1,933	378
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	31,048	175,131	-	98,056	-	60,378	99,760
15.4	Program Audits	48,415	14,595	-	-	-	-	-
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	40,625	529	1,228	3,078	414	5,103	493
20	Administration	96,318	-	-	-	-	-	-
	Total Actual	2,916,007	253,961	23,790	253,984	15,471	197,861	122,006
	Original Budget	2,888,786	52,336	23,550	99,797	14,329	187,936	130,235
	Rollforward Adjustment	27,221	201,624	240	154,187	1,142	9,925	-8,228

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		G19	G38	G39	G45	G46	G53	G61
DP#	Name	INDIAN AFFAIRS COUNCIL	INVESTMENT BOARD	GOVERNORS OFFICE	MEDIATION SERVICES DEPARTMENT	MN.IT	SECRETARY OF STATE	OFFICE OF STATE AUDITOR
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,328	-	-	13,284	1,328	5,314	2,657
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	936	1,442	736	807	33,422	6,867	2,642
4.10	Central Mail	3	9	42	58	326	1,418	13
4.11	Office of Enterprise Continuous Improvement	29	136	230	37	9,667	441	303
4.12	Grants Mgt	47	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	84	108	802	(0)	10,340	1,103	79
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	236	649	367	246	24,335	3,252	775
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	3,083	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	148	408	231	154	15,293	2,044	487
10.4	Budget Operations and Planning	163	74	155	166	6,229	574	397
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	306	1,452	2,447	392	102,862	4,691	3,224
11.4	Accounting Services	211	582	329	220	21,812	2,915	695
11.5	Financial Reporting	302	834	471	315	31,232	4,174	995
11.6	Financial Reporting - Single Audit	-	-	-	-	-	3	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	421	1,162	657	440	43,523	5,817	1,386
12.5	Personnel Operations and System Support	649	3,074	5,182	831	217,816	9,934	6,828
12.6	Budget Service - Computer Operations	883	400	839	903	33,806	3,114	2,155
12.7	Personnel Operations Special Billing	346	1,640	2,764	443	116,165	5,298	3,641
12.8	Accounting & Procurement Operations Special Billing	387	1,068	604	404	40,023	5,349	1,275
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	868	4,114	6,933	1,112	291,446	13,293	9,136
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	72	339	571	92	24,019	1,095	753
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	290,448	107,802	838	243,342	107,952	228,121
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	311	857	485	324	32,105	4,291	1,023
20	Administration	-	-	-	-	-	-	-
	Total Actual	7,731	308,796	131,647	21,066	1,302,174	188,941	266,585
	Original Budget	5,635	355,506	124,417	7,479	1,186,752	109,690	163,724
	Rollforward Adjustment	2,097	-46,710	7,229	13,587	115,423	79,251	102,861

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		G62	G63	G67	G69	G70	G90	G92
DP#	Name	MINN STATE RETIREMENT SYSTEM	PUBLIC EMPLOYEES RETIRE ASSOC	REVENUE DEPARTMENT	TEACHERS RETIREMENT ASSOC	MN SECURE CHOICE	REVENUE INTERGOVT PAYMENTS	OMBUDSPERSON FOR FAMILIES
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,328	-	1,328	5,314	-	-	-
4.7	Real Property	3,509	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	1,923	1,158	9,672	3,177	-	-	920
4.10	Central Mail	10,761	20,023	135,455	8,676	-	-	1
4.11	Office of Enterprise Continuous Improvement	424	345	5,021	264	3	-	13
4.12	Grants Mgt	-	-	340	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	204	299	140,392	373	-	-	50
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	7,151	13,972	3,659	7,176	0	160,253	139
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	25	33	-	32	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	4,494	8,780	2,299	4,509	0	100,704	87
10.4	Budget Operations and Planning	198	422	4,019	335	4	1,401	43
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	4,515	3,667	53,427	2,813	33	-	141
11.4	Accounting Services	6,410	12,523	3,280	6,432	0	143,635	124
11.5	Financial Reporting	9,178	17,932	4,696	9,209	0	205,672	178
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	12,790	24,989	6,544	12,833	0	286,609	248
12.5	Personnel Operations and System Support	9,562	7,766	113,135	5,957	71	-	300
12.6	Budget Service - Computer Operations	1,074	2,288	21,813	1,818	19	7,601	235
12.7	Personnel Operations Special Billing	5,099	4,142	60,336	3,177	38	-	160
12.8	Accounting & Procurement Operations Special Billing	11,761	22,979	6,018	11,801	0	263,560	228
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	12,794	10,391	151,378	7,971	94	-	401
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	1,054	856	12,476	657	8	-	33
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	246,752	125,469	18,673	130,593	-	-	-
15.4	Program Audits	-	-	77,934	-	-	-	-
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	9,435	18,433	4,827	9,467	0	211,420	183
20	Administration	-	-	-	-	-	-	-
	Total Actual	360,443	296,469	836,723	232,583	270	1,380,856	3,485
	Original Budget	321,548	276,288	592,324	219,103	-	1,634,268	3,279
	Rollforward Adjustment	38,895	20,181	244,399	13,480	270	-253,412	206

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		G93	G96	G9J	G9K	G9L	G9M	G9N
		OMBUD AMERICAN INDIAN FAMILIES	UNIFORM LAWS COMMISSION	CAMPAIGN FINANCE BOARD	ADMINISTRATIVE HEARINGS	COUNCIL FOR MINNESOTANS OF AFR	MINNESOTA COUNCIL ON LATINO AF	ASIAN PACIFIC COUNCIL
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	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	330	-	431	2,140	305	372	376
4.10	Central Mail	0	-	393	2,690	-	0	53
4.11	Office of Enterprise Continuous Improvement	3	-	30	249	14	16	10
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	140	-	58	2,764	60	68	53
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	75	5	187	1,624	93	106	96
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	47	3	118	1,020	59	67	60
10.4	Budget Operations and Planning	62	7	158	437	84	56	67
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	30	-	314	2,653	149	166	109
11.4	Accounting Services	67	5	168	1,456	84	95	86
11.5	Financial Reporting	96	7	240	2,084	120	136	123
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	134	10	335	2,904	167	190	172
12.5	Personnel Operations and System Support	63	-	665	5,617	316	351	231
12.6	Budget Service - Computer Operations	337	38	858	2,371	458	305	362
12.7	Personnel Operations Special Billing	34	-	355	2,996	169	187	123
12.8	Accounting & Procurement Operations Special Billing	123	9	308	2,671	153	175	158
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	85	-	890	7,516	423	470	309
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	7	-	73	619	35	39	25
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	8,980	-	-	-
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	99	7	247	2,142	123	140	127
20	Administration	-	-	-	-	-	-	-
	Total Actual	1,733	91	5,827	52,933	2,811	2,940	2,541
	Original Budget	2,950	37	3,912	48,921	1,861	2,074	2,018
	Rollforward Adjustment	-1,218	55	1,915	4,013	951	866	523

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		G9P	G9Q	G9R	G9V	G9X	G9Y	GPR
		LGBTQIA2S+ MINNESOTANS COUNCIL	MMB DEBT SERVICE	MMB NON- OPERATING	RARE DISEASE ADVISORY COUNCIL	CAPITOL AREA ARCHITECT	MN STATE COUNCIL ON DISABILITY	PAYROLL CLEARING
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	-	-	-	-	6,642	2,657	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	84	-	8	222	263	853	-
4.10	Central Mail	-	-	-	-	1	64	-
4.11	Office of Enterprise Continuous Improvement	6	-	-	7	11	31	-
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1	-	-	7	49	138	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	3	494	330,277	42	70	216	9
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2	311	207,549	26	44	135	6
10.4	Budget Operations and Planning	28	1,326	1,155	44	90	107	-
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	68	-	-	72	114	329	-
11.4	Accounting Services	3	443	296,029	38	63	193	8
11.5	Financial Reporting	4	634	423,885	54	90	277	11
11.6	Financial Reporting - Single Audit	-	-	27	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	5	884	590,694	75	126	386	16
12.5	Personnel Operations and System Support	143	-	-	153	242	696	-
12.6	Budget Service - Computer Operations	153	7,195	6,267	242	489	578	-
12.7	Personnel Operations Special Billing	76	-	-	82	129	371	-
12.8	Accounting & Procurement Operations Special Billing	5	813	543,192	69	116	355	15
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	191	-	-	205	324	931	-
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	16	-	-	17	27	77	-
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	4	652	435,732	56	93	284	12
20	Administration	-	-	-	-	-	-	-
Total Actual		791	12,751	2,834,814	1,411	8,983	8,677	76
Original Budget		-	5,870	2,834,718	113	1,289	7,592	65
Rollforward Adjustment		791	6,881	96	1,298	7,694	1,085	11

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		H12	H55	H55b	H55c	H58	H60	H75
DP#	Name	HEALTH DEPARTMENT	HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	CHILDREN, YOUTH AND FAMILIES	MNSURE	VETERANS AFFAIRS DEPARTMENT
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	25,240	135,501	-	-	-	3,985	11,956
4.7	Real Property	-	72,269	-	-	-	-	36,207
4.8	Office of State Procurement (fmrlly Materials Mgmt)	78,786	49,276	36,339	8,928	-	765	57,586
4.10	Central Mail	14,250	31,433	-	-	-	2,096	560
4.11	Office of Enterprise Continuous Improvement	7,790	17,539	10,437	1,763	948	666	6,379
4.12	Grants Mgt	59,059	111,641	-	-	-	1,002	90
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	102,089	481,445	-	-	-	3,992	24,882
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	44,012	613,170	35,389	4,031	0	684	20,284
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	613	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	27,657	385,322	22,239	2,533	0	430	12,747
10.4	Budget Operations and Planning	26,211	25,970	6,730	697	4	321	10,431
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	82,897	186,630	111,060	18,760	10,091	7,083	67,882
11.4	Accounting Services	39,448	549,588	31,719	3,613	0	613	18,181
11.5	Financial Reporting	56,486	786,957	45,419	5,174	0	878	26,033
11.6	Financial Reporting - Single Audit	1,551	47,287	-	-	-	0	30
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	78,714	1,096,645	63,292	7,210	0	1,223	36,278
12.5	Personnel Operations and System Support	175,539	395,200	235,175	39,724	21,367	14,998	143,745
12.6	Budget Service - Computer Operations	142,267	140,958	36,526	3,782	19	1,741	56,617
12.7	Personnel Operations Special Billing	93,618	210,766	125,423	21,186	11,395	7,999	76,661
12.8	Accounting & Procurement Operations Special Billing	72,384	1,008,454	58,202	6,630	0	1,125	33,361
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	234,878	528,792	314,673	53,153	28,590	20,068	192,335
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	19,357	43,580	25,934	4,381	2,356	1,654	15,851
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	400,790	668,894	-	-	-	1,824	24,161
15.4	Program Audits	152,008	772,061	-	-	-	-	-
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	58,065	808,953	46,688	5,318	0	902	26,761
20	Administration	-	-	-	-	-	-	-
	Total Actual	1,993,098	9,168,945	1,205,244	186,882	74,772	74,046	899,020
	Original Budget	1,656,246	7,664,417	852,575	138,583		68,556	636,503
	Rollforward Adjustment	336,852	1,504,528	352,670	48,299	74,772	5,491	262,517

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		H7B	H7C	H7D	H7F	H7H	H7J	H7K
		MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	EXEC FOR LT SVCS & SUPPORTS BD
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	2,657	-	1,328	-	-	-	2,657
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	978	1,112	723	1,129	226	196	259
4.10	Central Mail	1,208	2,708	751	291	190	86	280
4.11	Office of Enterprise Continuous Improvement	65	118	76	54	17	6	12
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,806	1,946	5,386	538	143	39	247
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	946	1,050	735	817	241	180	344
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	594	660	462	514	152	113	216
10.4	Budget Operations and Planning	150	112	247	241	89	76	97
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	692	1,251	812	570	178	66	128
11.4	Accounting Services	848	941	659	733	216	161	308
11.5	Financial Reporting	1,214	1,348	944	1,049	310	230	441
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,692	1,878	1,315	1,462	432	321	615
12.5	Personnel Operations and System Support	1,465	2,648	1,719	1,207	378	140	270
12.6	Budget Service - Computer Operations	814	610	1,341	1,309	483	413	528
12.7	Personnel Operations Special Billing	781	1,412	917	644	201	75	144
12.8	Accounting & Procurement Operations Special Billing	1,556	1,727	1,209	1,344	397	295	565
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	1,960	3,544	2,301	1,615	505	187	362
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	162	292	190	133	42	15	30
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	1,248	1,385	970	1,078	318	237	454
20	Administration	-	-	-	-	-	-	-
Total Actual		20,834	24,743	22,084	14,727	4,518	2,838	7,957
Original Budget		30,078	20,267	23,929	28,961	7,326	3,051	6,156
Rollforward Adjustment		-9,244	4,475	-1,844	-14,234	-2,808	-213	1,801

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		H7L	H7M	H7Q	H7R	H7S	H7U	H7V
		SOCIAL WORK BOARD	MARRIAGE AND FAMILY THERAPY BD	PODIATRIC MEDICINE	VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES OFF	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	1,328
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	276	339	130	180	652	134	640
4.10	Central Mail	502	84	17	123	33	74	186
4.11	Office of Enterprise Continuous Improvement	35	8	2	9	36	4	46
4.12	Grants Mgt	-	-	-	-	809	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	455	85	34	65	803	32	441
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	748	245	143	226	342	195	464
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	470	154	90	142	215	123	292
10.4	Budget Operations and Planning	117	73	83	64	191	49	90
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	376	87	24	95	388	47	491
11.4	Accounting Services	671	220	128	202	307	175	416
11.5	Financial Reporting	960	315	184	290	440	250	596
11.6	Financial Reporting - Single Audit	-	-	-	-	1	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,338	439	256	404	612	349	831
12.5	Personnel Operations and System Support	795	185	51	202	822	99	1,039
12.6	Budget Service - Computer Operations	636	394	451	350	1,036	267	489
12.7	Personnel Operations Special Billing	424	99	27	108	438	53	554
12.8	Accounting & Procurement Operations Special Billing	1,230	404	236	372	563	321	764
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	1,064	248	69	270	1,100	132	1,390
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	88	20	6	22	91	11	115
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	168,290	-	-
15.4	Program Audits	-	-	-	-	2,018	-	-
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	987	324	189	298	452	257	613
20	Administration	-	-	-	-	-	-	-
Total Actual		11,172	3,723	2,121	3,421	179,640	2,574	10,786
Original Budget		13,436	4,806	2,592	5,759	184,731	2,804	7,739
Rollforward Adjustment		-2,264	-1,082	-471	-2,339	-5,091	-230	3,047

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		H7W	H7X	H7Y	H8A	H9G	J33	J40
		PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BD	OCCUPATIONAL THERAPY PRACT BD	FOSTER YOUTH OMBUDPERSON	OMBUDSMAN MH/DD	TRIAL COURTS	STATE COMPETENCY ATTAINMENT BD
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	1,328	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	230	443	251	238	627	19,779	130
4.10	Central Mail	223	399	87	-	65	1,132	-
4.11	Office of Enterprise Continuous Improvement	11	19	8	8	67	8,740	58
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	158	265	91	51	321	2,160	17
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	314	677	298	44	155	80,316	24
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	197	426	187	28	97	50,471	15
10.4	Budget Operations and Planning	67	103	70	32	49	12,374	30
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	113	207	85	80	715	92,996	617
11.4	Accounting Services	282	607	267	39	139	71,988	21
11.5	Financial Reporting	403	869	383	57	199	103,080	30
11.6	Financial Reporting - Single Audit	-	-	-	-	-	4	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	562	1,212	533	79	277	143,644	42
12.5	Personnel Operations and System Support	240	439	180	169	1,514	196,925	1,307
12.6	Budget Service - Computer Operations	362	559	381	172	267	67,161	165
12.7	Personnel Operations Special Billing	128	234	96	90	808	105,023	697
12.8	Accounting & Procurement Operations Special Billing	517	1,114	490	72	255	132,092	39
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	321	588	241	226	2,026	263,493	1,749
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	26	48	20	19	167	21,716	144
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	4,651	-
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	415	894	393	58	204	105,961	31
20	Administration	-	-	-	-	-	-	-
Total Actual		4,570	9,105	4,063	1,462	9,280	1,483,706	5,118
Original Budget		7,550	10,913	6,593	10	9,112	1,203,262	
Rollforward Adjustment		-2,980	-1,808	-2,530	1,451	168	280,444	5,118

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		J50	J52	J58	J61	J65	J68	J70
DP#	Name	STATE GUARDIAN AD LITEM	PUBLIC DEFENSE BOARD	COURT OF APPEALS	APPELLATE 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	-	-	-	-	3,985	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	706	4,309	146	-	6,976	213	96
4.10	Central Mail	1	-	174	-	1,355	14	-
4.11	Office of Enterprise Continuous Improvement	894	2,764	260	-	1,508	28	10
4.12	Grants Mgt	-	-	-	-	3	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	4	173	-	-	4,090	966	9
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	1,068	2,548	202	0	3,805	82	103
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	671	1,601	127	0	2,391	51	65
10.4	Budget Operations and Planning	900	1,581	71	12	1,931	49	59
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	9,515	29,412	2,768	-	16,046	295	111
11.4	Accounting Services	957	2,284	181	0	3,411	73	92
11.5	Financial Reporting	1,370	3,270	259	0	4,884	105	132
11.6	Financial Reporting - Single Audit	-	-	-	-	4	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,909	4,557	361	1	6,806	146	185
12.5	Personnel Operations and System Support	20,148	62,281	5,862	-	33,979	624	236
12.6	Budget Service - Computer Operations	4,888	8,580	388	64	10,481	267	318
12.7	Personnel Operations Special Billing	10,745	33,215	3,126	-	18,121	333	126
12.8	Accounting & Procurement Operations Special Billing	1,756	4,190	332	1	6,258	134	170
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	26,958	83,334	7,843	-	45,465	835	316
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	2,222	6,868	646	-	3,747	69	26
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	2,414	-	-	1,931	-	-
15.4	Program Audits	-	-	-	-	131,309	-	-
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	1,408	3,361	267	0	5,020	108	136
20	Administration	-	-	-	-	-	-	-
	Total Actual	86,120	256,743	23,015	78	313,506	4,390	2,190
	Original Budget	73,569	207,805	19,863		164,975	6,193	1,775
	Rollforward Adjustment	12,551	48,938	3,152	78	148,531	-1,802	415

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		L10	L11	L12	L49	P01	P07	P08
		LEGISLATURE COORDINATING COMM	SENATE	HOUSE	LEGISLATIVE AUDITOR	MILITARY AFFAIRS DEPARTMENT	PUBLIC SAFETY DEPARTMENT	OMBUDSPERSON FOR CORRECTIONS
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	-	-	-	-	1,328	78,378	-
4.7	Real Property	-	-	-	-	137,416	492	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	17	-	-	-	73,072	77,716	397
4.10	Central Mail	-	-	-	65	-	139,217	17
4.11	Office of Enterprise Continuous Improvement	380	780	-	26	1,404	8,318	22
4.12	Grants Mgt	-	-	-	-	-	31,514	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	321	-	-	(0)	3,554	199,262	200
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	1,940	73	79	22	22,587	183,370	93
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,219	46	50	14	14,194	115,232	58
10.4	Budget Operations and Planning	626	27	52	42	1,155	28,051	32
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	4,043	8,299	-	282	14,938	88,512	230
11.4	Accounting Services	1,739	65	71	20	20,245	164,356	83
11.5	Financial Reporting	2,490	93	101	28	28,988	235,342	119
11.6	Financial Reporting - Single Audit	-	-	-	-	295	778	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	3,470	130	141	40	40,396	327,955	166
12.5	Personnel Operations and System Support	8,561	17,574	-	597	31,633	187,429	488
12.6	Budget Service - Computer Operations	3,400	146	280	229	6,267	152,252	172
12.7	Personnel Operations Special Billing	4,566	9,372	-	318	16,870	99,959	260
12.8	Accounting & Procurement Operations Special Billing	3,191	119	130	36	37,148	301,581	153
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	11,455	23,515	-	799	42,325	250,786	653
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	944	1,938	-	66	3,488	20,668	54
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	42,853	287,372	-
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	2,560	96	104	29	29,799	241,920	123
20	Administration	-	-	-	-	-	-	-
	Total Actual	50,922	62,272	1,006	2,614	569,955	3,220,461	3,320
	Original Budget	37,455	51,719	594	1,498	540,842	2,750,597	1,616
	Rollforward Adjustment	13,467	10,553	412	1,116	29,113	469,864	1,705

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

		P78	P80	P82	P7T	P9E	R28	R29
DP#	Name	CORRECTIONS DEPARTMENT	CANNABIS EXPUNGEMENT BOARD	CLEMENCY REVIEW COMMISSION	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMM	MINN CONSERVATION CORPS	NATURAL RESOURCES DEPARTMENT
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	33,211	-	1,328	3,985	-	-	86,349
4.7	Real Property	180,935	-	-	-	-	-	73,400
4.8	Office of State Procurement (fmrly Materials Mgmt)	108,609	4	-	874	222	-	294,532
4.10	Central Mail	746	-	-	63	1	-	16,650
4.11	Office of Enterprise Continuous Improvement	16,749	10	-	45	22	-	17,711
4.12	Grants Mgt	1,259	-	-	-	-	-	47,031
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	103,168	14	-	1,241	52	-	86,092
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	31,292	373	5	1	79	26	136,476
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	51
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	19,664	234	3	1	50	16	85,763
10.4	Budget Operations and Planning	18,303	30	23	93	57	50	40,739
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	178,228	102	-	474	232	-	188,457
11.4	Accounting Services	28,047	334	4	1	71	23	122,324
11.5	Financial Reporting	40,161	478	6	1	101	34	175,156
11.6	Financial Reporting - Single Audit	2	-	-	-	-	-	231
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	55,965	666	8	2	141	47	244,084
12.5	Personnel Operations and System Support	377,409	216	-	1,003	491	-	399,069
12.6	Budget Service - Computer Operations	99,340	165	127	502	311	273	221,116
12.7	Personnel Operations Special Billing	201,278	115	-	535	262	-	212,830
12.8	Accounting & Procurement Operations Special Billing	51,464	613	8	1	130	43	224,455
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	504,986	289	-	1,342	657	-	533,969
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	41,618	24	-	111	54	-	44,007
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	78,823	-	-	-	-	-	38,024
15.4	Program Audits	-	-	-	-	-	-	85,277
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	41,283	492	6	1	104	35	180,051
20	Administration	-	-	-	-	-	-	-
	Total Actual	2,212,540	4,159	1,518	10,274	3,036	548	3,553,842
	Original Budget	2,044,091	-	-	10,986	1,840	122	3,034,842
	Rollforward Adjustment	168,449	4,159	1,518	-712	1,197	426	519,000

**Statewide Cost Allocation Plan**  
**Exhibit A - Roll Forward Costs by Department**  
**State Version (all agencies)**  
**State Fiscal Year 2024 - Actual**

DP#	Name	R32	R9P	T79	T9B	O	Total
		POLLUTION CONTROL AGENCY	WATER AND SOIL RESOURCES BOARD	TRANSPORTATION DEPARTMENT	METROPOLITAN COUNCIL/TRANSP ORT	OTHER	
3.2	Admin Management Services	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	827,701
3.4	Human Resources	-	-	-	-	-	431,974
3.5	Financial Management and Reporting	-	-	-	-	-	868,796
4.2	Government & Citizen Services	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	5,314	5,314	13,284	1,328	10,628	642,966
4.7	Real Property	609	-	159,168	-	37,349	790,999
4.8	Office of State Procurement (fmrly Materials Mgmt)	17,150	13,639	535,232	67	-	1,963,537
4.10	Central Mail	2,120	74	4,015	-	6,051	447,325
4.11	Office of Enterprise Continuous Improvement	3,966	2,009	31,539	-	-	229,163
4.12	Grants Mgt	27,824	17,733	34,032	-	-	647,978
6.2	Minnesota Information Technology	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-
6.4	Enterprise IT Security	42,741	4,844	173,335	1,265	19,042	1,773,725
8.2	Minnesota Management & Budget	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	17,342	6,211	755,970	4,136	104	3,206,510
9.2	Debt Management Division	-	-	-	-	-	-
9.3	Debt Management	-	-	216,919	-	412,726	912,821
10.2	MMB - Budget Division	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	10,898	3,903	475,059	2,599	65	2,015,003
10.4	Budget Operations and Planning	8,683	10,074	29,053	172	-	327,125
11.2	MMB-Accounting Division	-	-	-	-	-	-
11.3	Central Payroll	42,202	21,375	335,599	-	-	2,438,492
11.4	Accounting Services	15,543	5,567	677,580	3,707	93	2,874,012
11.5	Financial Reporting	22,257	7,972	970,229	5,309	134	4,115,310
11.6	Financial Reporting - Single Audit	89	10	3,041	-	-	66,406
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	31,015	11,109	1,352,039	7,398	186	5,734,790
12.5	Personnel Operations and System Support	89,366	45,263	710,650	-	-	5,163,647
12.6	Budget Service - Computer Operations	47,128	54,678	157,692	934	-	1,775,522
12.7	Personnel Operations Special Billing	47,660	24,139	379,000	-	-	2,753,851
12.8	Accounting & Procurement Operations Special Billing	28,521	10,215	1,243,310	6,803	171	5,273,606
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
13.3	Personnel Administration	119,574	60,564	950,875	-	-	6,909,145
14.2	Mediation Services	-	-	-	-	-	-
14.3	Mediation Services	9,855	4,991	78,366	-	-	569,411
15.2	Legislative Auditor	-	-	-	-	-	-
15.3	Financial Audits	8,969	-	211,745	117,770	-	4,812,688
15.4	Program Audits	-	-	-	257,414	211,441	2,798,685
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	22,879	8,194	997,347	5,457	137	4,230,334
20	Administration	-	-	-	-	-	96,318
	Total Actual	621,704	317,878	10,495,079	414,360	698,127	64,697,840
	Original Budget	496,094	234,539	9,857,201	32,518	542,832	54,925,532
	Rollforward Adjustment	125,610	83,340	637,878	381,842	155,295	9,772,308

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2024 - 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
			2024 Actual Allocable costs & Applicable Credits	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
Schedule No.	DP#	Name	Fixed Asset Depreciation				
	1.2	Fixed Asset Depreciation	642,161	(642,161)			
G02-3.0	G02-3.0	Department of Administration	-	-			
G02-3.2	G02-3.2	Admin Management Services	-	-			
G02-3.3	G02-3.3	Commissioner's Office	882,928	-	(882,928)		
G02-3.4	G02-3.4	Human Resources	460,797	-	-	(460,797)	
G02-3.5	G02-3.5	Financial Management and Reporting	860,286	-	-	-	(860,286)
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	47,998	25,050	10,467
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	628,650	-	-	-	-
G02-4.7	G02-4.7	Real Property	867,203	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I	1,925,644	-	-	-	-
G02-4.10	G02-4.10	Central Mail	437,365	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	224,909	-	-	-	-
G02-4.12	G02-4.12	Grants Management	633,550	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	1,451,496	270,500	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	86,989	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	3,032,374	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	2,720,772	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	774,187	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,709,592	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	278,306	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	1,837,745	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	2,159,993	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	3,092,905	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	49,883	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	2,209,251	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	4,650,632	184,284	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	4,185,121	184,284	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	1,491,699	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	2,764,292	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	5,276,703	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	5,883,367	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	569,370	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	2,398,353	3,093	-	-	-
L49-15.3	L49-15.3	Financial Audits	4,258,817	-	-	-	-
L49-15.4	L49-15.4	Program Audits	2,019,682	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-

L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	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	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	-	-	-	34,507	18,009	8,847
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-	-
G02-4.5	G02-4.5	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 17	G61-16.3 17	State Auditor General SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-	-
	99YYY	Consumer Agencies						
	B04	AGRICULTURE DEPARTMENT	-	-	-	-	-	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-
	B13	COMMERCE DEPARTMENT	-	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
	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	-	-	-	800,424	417,738	840,972
	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	-	-	-	-	-	-
	G70	MN SECURE CHOICE	-	-	-	-	-	-
	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	-	-	-	-	-	-



**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2024 - Actual**

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

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	(83,514)					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	11,129	(639,779)				
G02-4.7	G02-4.7	Real Property	15,353		(882,556)			
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management [	34,091			(1,959,735)		
G02-4.10	G02-4.10	Central Mail	7,743				(445,108)	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	3,982					(228,891)
G02-4.12	G02-4.12	Grants Management	11,216					
G46-6.2	G46-6.2	Minnesota Information Technology				71		16
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget				1,697		55
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)				104		46
G10-9.2	G10-9.2	Debt Management Division				121		11
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division				166		50
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division				412		133
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration				29		3
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				283		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				108		11
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor				1,048		188
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						
L49-15.8	L49-15.8	Financial Audit- Art						
L49-15.9	L49-15.9	Financial Audit- Clean Water						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						

L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	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	-	-	95,953	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	853	-	105
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	1,048	-	146
G02-4.5	G02-4.5	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	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-

G61-16.3 17	G61-16.3 17	State Auditor General SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-	-
	99YYY	Consumer Agencies						
	B04	AGRICULTURE DEPARTMENT	-	9,253	200	37,078	5,063	2,664
	B10	CANNABIS MANAGEMENT OFFICE	-	1,322	-	1,323	-	164
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	670	378	74
	B13	COMMERCE DEPARTMENT	-	3,966	77	44,190	9,619	1,851
	B14	ANIMAL HEALTH BOARD	-	2,644	-	4,338	49	245
	B15	BARBER EXAMINERS BOARD	-	-	-	366	157	8
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	2,749	157	166
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	56,840	650	267,226	1,576	5,905
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	2,312	-	66
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	46	-	9
	B34	HOUSING FINANCE AGENCY	-	3,966	-	5,565	450	1,179
	B41	WORKERS' COMP COURT OF APPEALS	-	1,322	-	449	18	33
	B42	LABOR AND INDUSTRY DEPARTMENT	-	11,897	-	12,806	7,426	1,671
	B43	IRON RANGE RESOURCES	-	-	8,255	3,785	-	137
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	1,002	743	28
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	1,322	-	349	549	18
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	33	-	15
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	1,102	220	729
	B9D	AMATEUR SPORTS COMMISSION	-	-	19,354	4	-	6
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	7,931	4,240	3,818	-	214
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	168	43,286
	E37	EDUCATION DEPARTMENT	-	15,862	-	27,105	702	1,709
	E39	PROF EDUCATOR LICENSING STD BD	-	1,322	-	1,922	763	79
	E40	HISTORICAL SOCIETY	-	-	29,961	4	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	10,338	6,380	-	802
	E50	ARTS BOARD	-	-	-	10,543	6	83
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	5,569	1,708	389
	E77	ZOOLOGICAL BOARD	-	-	16,069	7,603	-	1,217
	E81	UNIVERSITY OF MINNESOTA	-	-	-	171	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	4	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	5
	G02	ADMINISTRATION DEPARTMENT	-	9,253	-	34,487	1,450	2,432
	G03	LOTTERY	-	21,150	-	-	79	479
	G05	RACING COMMISSION	-	-	-	1,572	-	145
	G06	ATTORNEY GENERAL	-	17,184	-	7,499	1,217	1,305
	G09	GAMBLING CONTROL BOARD	-	-	-	241	40	130
	G10	MINNESOTA MANAGEMENT & BUDGET	-	2,644	-	4,188	6,860	774
	G17	HUMAN RIGHTS DEPARTMENT	-	2,644	-	1,144	401	152
	G19	INDIAN AFFAIRS COUNCIL	-	1,322	-	932	3	29
	G38	INVESTMENT BOARD	-	-	-	1,435	8	136
	G39	GOVERNORS OFFICE	-	-	-	732	42	229
	G45	MEDIATION SERVICES DEPARTMENT	-	13,219	-	803	58	37
	G46	MN.IT	-	1,322	-	33,256	325	9,619
	G53	SECRETARY OF STATE	-	5,287	-	6,833	1,411	439
	G61	OFFICE OF STATE AUDITOR	-	2,644	-	2,629	13	302
	G62	MINN STATE RETIREMENT SYSTEM	-	1,322	3,490	1,913	10,708	422
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	1,152	19,924	343
	G67	REVENUE DEPARTMENT	-	1,322	-	9,624	134,784	4,996
	G69	TEACHERS RETIREMENT ASSOC	-	5,287	-	3,161	8,633	263
	G70	MN SECURE CHOICE	-	-	-	-	-	3
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	915	1	13
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	329	0	3
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	428	391	29
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	2,129	2,677	248
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	304	-	14
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	370	0	16
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	374	52	10
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	83	-	6

G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	8	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	220	-	-	-	7
G9X	CAPITOL AREA ARCHITECT	-	6,609	-	262	-	1	-	11
G9Y	MN STATE COUNCIL ON DISABILITY	-	2,644	-	848	-	64	-	31
GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	25,115	-	78,395	-	14,180	-	7,752
H55	HUMAN SERVICES DEPARTMENT	-	134,830	71,868	49,032	-	31,277	-	17,452
H55b	HUMAN SERVICES SOS	-	-	-	36,159	-	-	-	10,385
H55c	HUMAN SERVICES MSOP	-	-	-	8,884	-	-	-	1,754
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-	-	-	944
H60	MNSURE	-	3,966	-	761	-	2,085	-	662
H75	VETERANS AFFAIRS DEPARTMENT	-	11,897	36,006	57,300	-	557	-	6,348
H7B	MEDICAL PRACTICE BOARD	-	2,644	-	973	-	1,202	-	65
H7C	NURSING BOARD	-	-	-	1,106	-	2,694	-	117
H7D	PHARMACY BOARD	-	1,322	-	720	-	747	-	76
H7F	DENTISTRY BOARD	-	-	-	1,123	-	290	-	53
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	225	-	189	-	17
H7J	OPTOMETRY BOARD	-	-	-	195	-	85	-	6
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	2,644	-	258	-	279	-	12
H7L	SOCIAL WORK BOARD	-	-	-	275	-	500	-	35
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	337	-	84	-	8
H7Q	PODIATRIC MEDICINE	-	-	-	129	-	17	-	2
H7R	VETERINARY MEDICINE BOARD	-	-	-	179	-	122	-	9
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	649	-	33	-	36
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	133	-	74	-	4
H7V	PSYCHOLOGY BOARD	-	1,322	-	636	-	185	-	46
H7W	PHYSICAL THERAPY BOARD	-	-	-	229	-	222	-	11
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	441	-	397	-	19
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	250	-	87	-	8
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	237	-	-	-	7
H9G	OMBUDSMAN MH/DD	-	1,322	-	624	-	65	-	67
J33	TRIAL COURTS	-	-	-	19,681	-	1,126	-	8,696
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	129	-	-	-	58
J50	STATE GUARDIAN AD LITEM	-	-	-	703	-	1	-	890
J52	PUBLIC DEFENSE BOARD	-	-	-	4,288	-	-	-	2,750
J58	COURT OF APPEALS	-	-	-	146	-	173	-	259
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-	-	-	-
J65	SUPREME COURT	-	3,966	-	6,942	-	1,348	-	1,501
J68	TAX COURT	-	-	-	212	-	14	-	28
J70	JUDICIAL STANDARDS BOARD	-	-	-	96	-	-	-	10
L10	LEGISLATURE COORDINATING COMM	-	-	-	17	-	-	-	378
L11	SENATE	-	-	-	-	-	-	-	776
L12	HOUSE	-	-	-	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	65	-	26
P01	MILITARY AFFAIRS DEPARTMENT	-	1,322	136,652	72,709	-	-	-	1,397
P07	PUBLIC SAFETY DEPARTMENT	-	77,990	490	77,330	-	138,527	-	8,277
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	395	-	17	-	22
P78	CORRECTIONS DEPARTMENT	-	33,046	179,930	108,070	-	743	-	16,666
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	4	-	-	-	10
P82	CLEMENCY REVIEW COMMISSION	-	1,322	-	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	3,966	-	869	-	63	-	44
P9E	SENTENCING GUIDELINES COMM	-	-	-	220	-	1	-	22
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	85,921	72,992	293,071	-	16,567	-	17,623
R32	POLLUTION CONTROL AGENCY	-	5,287	606	17,065	-	2,109	-	3,946
R9P	WATER AND SOIL RESOURCES BOARD	-	5,287	-	13,571	-	73	-	1,999
T79	TRANSPORTATION DEPARTMENT	-	13,219	158,284	532,577	-	3,995	-	31,382
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1,322	-	67	-	-	-	-
O	OTHER	-	10,575	37,141	-	-	6,021	-	-
Total		(0)	(0)	(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 2024 - 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)
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management [						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management	(644,766)					
G46-6.2	G46-6.2	Minnesota Information Technology	-	(1,722,083)				
G46-6.3	G46-6.3	IT Spend	-	-	-			
G46-6.4	G46-6.4	Enterprise IT Security	-	1,722,083		(1,809,072)		
G46-6.5	G46-6.5	MnIT - Non allocable	-	-		-		
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-		84	(3,034,210)	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-		1,465	265,930	(2,988,317)
G10-9.2	G10-9.2	Debt Management Division	-	-		13	-	51
G10-9.3	G10-9.3	Debt Management	-	-		-	75,670	-
G10-9.4	G10-9.4	Debt Management - Other	-	-		-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-		28	-	46
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-		-	167,097	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-		-	27,202	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-		-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-		140	-	141
G10-11.3	G10-11.3	Central Payroll	-	-		-	179,623	-
G10-11.4	G10-11.4	Accounting Services	-	-		-	211,119	-
G10-11.5	G10-11.5	Financial Reporting	-	-		-	302,303	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-		-	4,876	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-		-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-		31,336	215,934	80
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-		-	454,556	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-		-	409,057	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-		-	145,800	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-		-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-		-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-		-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-		38	-	81
G10-13.3	G10-13.3	Personnel Administration	-	-		-	575,045	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-		-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-		910	-	31
G45-14.3	G45-14.3	Mediation Services	-	-		-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-		-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-		156	-	253
L49-15.3	L49-15.3	Financial Audits	-	-		-	-	-
L49-15.4	L49-15.4	Program Audits	-	-		-	-	-
L49-15.5	L49-15.5	Single Audits	-	-		-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-		-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-		-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-		-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-		-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-		-	-	-

L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	L49-15.14	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	-	-	-	900	-	-	302
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	2,466	-	-	357
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management [	-	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	212	-	-	92
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-	-	266
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-	-	55
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-

G61-16.3 17	G61-16.3 17	State Auditor General SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-	-
	99YYY	Consumer Agencies						
	B04	AGRICULTURE DEPARTMENT	5,229	-	-	19,470	-	17,796
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	426	-	179
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	1,054	-	986
	B13	COMMERCE DEPARTMENT	93,697	-	-	14,015	-	26,054
	B14	ANIMAL HEALTH BOARD	-	-	-	1,751	-	1,263
	B15	BARBER EXAMINERS BOARD	-	-	-	48	-	211
	B20	EXPLORE MINNESOTA TOURISM	3,280	-	-	2,085	-	903
	B22	EMPLOYMENT & ECONOMIC DEVELOP	100,757	-	-	109,733	-	210,626
	B24	PUBLIC FACILITIES AUTHORITY	27,274	-	-	147	-	628
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-	16
	B34	HOUSING FINANCE AGENCY	-	-	-	837	-	5,290
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	92	-	104
	B42	LABOR AND INDUSTRY DEPARTMENT	632	-	-	19,252	-	25,751
	B43	IRON RANGE RESOURCES	11,695	-	-	408	-	1,782
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	140	-	568
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	0
	B7P	ACCOUNTANCY BOARD	-	-	-	87	-	439
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	47
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	1,286	-	5,926
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-	33
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	1
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	829	-	1,058
	E26	MN STATE COLLEGES/UNIVERSITIES	14	-	-	14,983	-	240,240
	E37	EDUCATION DEPARTMENT	50,983	-	-	91,902	-	41,325
	E39	PROF EDUCATOR LICENSING STD BD	826	-	-	1,163	-	552
	E40	HISTORICAL SOCIETY	-	-	-	327	-	20
	E44	MINNESOTA STATE ACADEMIES	-	-	-	1,667	-	2,367
	E50	ARTS BOARD	11,697	-	-	613	-	1,309
	E60	OFFICE OF HIGHER EDUCATION	3,215	-	-	16,798	-	3,027
	E77	ZOOLOGICAL BOARD	-	-	-	3,616	-	5,117
	E81	UNIVERSITY OF MINNESOTA	-	-	-	2,175	-	524
	E95	HUMANITIES COMMISSION	-	-	-	-	-	11
	E97	SCIENCE MUSEUM	-	-	-	-	-	6
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	8
	G02	ADMINISTRATION DEPARTMENT	4,686	-	-	19,579	-	28,680
	G03	LOTTERY	-	-	-	321	-	374
	G05	RACING COMMISSION	46	-	-	225	-	867
	G06	ATTORNEY GENERAL	-	-	-	554	-	2,173
	G09	GAMBLING CONTROL BOARD	-	-	-	1,319	-	292
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	19,661	-	3,603
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	1,656	-	348
	G19	INDIAN AFFAIRS COUNCIL	47	-	-	84	-	219
	G38	INVESTMENT BOARD	-	-	-	108	-	605
	G39	GOVERNORS OFFICE	-	-	-	801	-	342
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	(0)	-	229
	G46	MN.IT	-	-	-	10,326	-	22,666
	G53	SECRETARY OF STATE	-	-	-	1,101	-	3,029
	G61	OFFICE OF STATE AUDITOR	-	-	-	79	-	722
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	204	-	6,661
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	299	-	13,014
	G67	REVENUE DEPARTMENT	339	-	-	140,202	-	3,408
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	372	-	6,683
	G70	MN SECURE CHOICE	-	-	-	-	-	0
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	149,260
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	50	-	129
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	140	-	70
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	5
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	57	-	174
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	2,760	-	1,513
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	60	-	87
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	68	-	99
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	53	-	89
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	1	-	3

G9Q	MMB DEBT SERVICE	-	-	-	-	460
G9R	MMB NON-OPERATING	-	-	-	-	307,622
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	7	39
G9X	CAPITOL AREA ARCHITECT	-	-	-	49	66
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	138	201
GPR	PAYROLL CLEARING	-	-	-	-	8
H12	HEALTH DEPARTMENT	58,767	-	-	101,951	40,993
H55	HUMAN SERVICES DEPARTMENT	111,088	-	-	480,793	571,110
H55b	HUMAN SERVICES SOS	-	-	-	-	32,961
H55c	HUMAN SERVICES MSOP	-	-	-	-	3,755
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	0
H60	MNSURE	997	-	-	3,986	637
H75	VETERANS AFFAIRS DEPARTMENT	89	-	-	24,849	18,893
H7B	MEDICAL PRACTICE BOARD	-	-	-	1,803	881
H7C	NURSING BOARD	-	-	-	1,943	978
H7D	PHARMACY BOARD	-	-	-	5,379	685
H7F	DENTISTRY BOARD	-	-	-	537	761
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	143	225
H7J	OPTOMETRY BOARD	-	-	-	39	167
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	247	320
H7L	SOCIAL WORK BOARD	-	-	-	455	697
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	85	229
H7Q	PODIATRIC MEDICINE	-	-	-	34	133
H7R	VETERINARY MEDICINE BOARD	-	-	-	65	210
H7S	EMERGENCY MEDICAL SERVICES OFF	805	-	-	802	319
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	32	182
H7V	PSYCHOLOGY BOARD	-	-	-	440	433
H7W	PHYSICAL THERAPY BOARD	-	-	-	158	293
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	265	631
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	91	278
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	51	41
H9G	OMBUDSMAN MH/DD	-	-	-	321	144
J33	TRIAL COURTS	-	-	-	2,157	74,807
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	17	22
J50	STATE GUARDIAN AD LITEM	-	-	-	4	994
J52	PUBLIC DEFENSE BOARD	-	-	-	173	2,373
J58	COURT OF APPEALS	-	-	-	-	188
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	0
J65	SUPREME COURT	3	-	-	4,084	3,544
J68	TAX COURT	-	-	-	964	76
J70	JUDICIAL STANDARDS BOARD	-	-	-	9	96
L10	LEGISLATURE COORDINATING COMM	-	-	-	321	1,807
L11	SENATE	-	-	-	-	68
L12	HOUSE	-	-	-	-	73
L49	LEGISLATIVE AUDITOR	-	-	-	(0)	21
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	3,549	21,038
P07	PUBLIC SAFETY DEPARTMENT	31,358	-	-	198,992	170,792
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	200	87
P78	CORRECTIONS DEPARTMENT	1,253	-	-	103,028	29,146
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	14	347
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	4
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	1,240	1
P9E	SENTENCING GUIDELINES COMM	-	-	-	52	73
R28	MINN CONSERVATION CORPS	-	-	-	-	24
R29	NATURAL RESOURCES DEPARTMENT	46,798	-	-	85,975	127,114
R32	POLLUTION CONTROL AGENCY	27,686	-	-	42,684	16,152
R9P	WATER AND SOIL RESOURCES BOARD	17,645	-	-	4,838	5,785
T79	TRANSPORTATION DEPARTMENT	33,863	-	-	173,100	704,115
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	1,264	3,853
O	OTHER	-	-	-	19,016	97
	Total	0	-	-	0	(0)

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2024 - Actual**

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

Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management & 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 (fmrlly IC&A)						
G10-9.2	G10-9.2	Debt Management Division	(196)					
G10-9.3	G10-9.3	Debt Management	196	(850,052)				
G10-9.4	G10-9.4	Debt Management - Other	-	-				
G10-10.2	G10-10.2	MMB - Budget Division	-	-	(290)			
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	250	(1,876,939)		
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	41		(305,548)	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	(827)
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	213
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	250
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	358
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	6
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	19	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	159	263	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-

L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	190	-	190	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	224	-	276	-
G02-4.5	G02-4.5	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	-	-	-	58	-	43	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	167	-	71	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	34	-	50	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	32	-	27	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	29	-	23	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	89	-	57	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	50	-	28	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	51	-	37	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-

G61-16.3 17	G61-16.3 17	State Auditor General SWIFT 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-	-
	99YYY	Consumer Agencies						
	B04	AGRICULTURE DEPARTMENT	-	9,646	-	11,178	19,053	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	113	325	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	619	98	-
	B13	COMMERCE DEPARTMENT	-	-	-	16,364	4,106	-
	B14	ANIMAL HEALTH BOARD	-	-	-	794	742	-
	B15	BARBER EXAMINERS BOARD	-	-	-	132	69	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	567	918	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	132,292	9,677	-
	B24	PUBLIC FACILITIES AUTHORITY	-	6,128	-	394	1,122	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	10	81	-
	B34	HOUSING FINANCE AGENCY	-	49,825	-	3,323	1,346	-
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	65	43	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	16,174	3,604	-
	B43	IRON RANGE RESOURCES	-	-	-	1,119	720	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	357	59	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	3	-
	B7P	ACCOUNTANCY BOARD	-	-	-	276	57	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	30	48	-
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	3,722	154	-
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	21	63	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	1	4	-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	665	735	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	6,283	-	150,893	7,718	-
	E37	EDUCATION DEPARTMENT	-	123,618	-	25,956	10,769	-
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-	347	160	-
	E40	HISTORICAL SOCIETY	-	-	-	13	81	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	1,487	1,761	-
	E50	ARTS BOARD	-	-	-	822	364	-
	E60	OFFICE OF HIGHER EDUCATION	-	2,853	-	1,901	1,262	-
	E77	ZOOLOGICAL BOARD	-	44	-	3,214	3,000	-
	E81	UNIVERSITY OF MINNESOTA	-	14,251	-	329	620	-
	E95	HUMANITIES COMMISSION	-	-	-	7	54	-
	E97	SCIENCE MUSEUM	-	-	-	4	23	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	5	4	-
	G02	ADMINISTRATION DEPARTMENT	-	47,485	-	18,014	5,037	-
	G03	LOTTERY	-	-	-	235	175	-
	G05	RACING COMMISSION	-	-	-	545	355	-
	G06	ATTORNEY GENERAL	-	-	-	1,365	867	-
	G09	GAMBLING CONTROL BOARD	-	-	-	183	132	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	2,263	1,391	-
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	218	170	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	138	152	-
	G38	INVESTMENT BOARD	-	-	-	380	69	-
	G39	GOVERNORS OFFICE	-	-	-	215	144	-
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	144	155	-
	G46	MN.IT	-	2,871	-	14,236	5,797	-
	G53	SECRETARY OF STATE	-	-	-	1,903	534	-
	G61	OFFICE OF STATE AUDITOR	-	-	-	453	369	-
	G62	MINN STATE RETIREMENT SYSTEM	-	23	-	4,184	184	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	30	-	8,174	392	-
	G67	REVENUE DEPARTMENT	-	-	-	2,141	3,741	-
	G69	TEACHERS RETIREMENT ASSOC	-	30	-	4,198	312	-
	G70	MN SECURE CHOICE	-	-	-	0	3	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	93,749	1,304	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	81	40	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	44	58	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	3	7	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	109	147	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	950	407	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	55	78	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	62	52	-
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	56	62	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	2	26	-

G9Q	MMB DEBT SERVICE	-	-	-	289	1,234	-
G9R	MMB NON-OPERATING	-	-	-	193,215	1,075	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	25	41	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	41	84	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	126	99	-
GPR	PAYROLL CLEARING	-	-	-	5	-	-
H12	HEALTH DEPARTMENT	-	-	-	25,747	24,397	-
H55	HUMAN SERVICES DEPARTMENT	-	571	-	358,710	24,173	-
H55b	HUMAN SERVICES SOS	-	-	-	20,703	6,264	-
H55c	HUMAN SERVICES MSOP	-	-	-	2,358	649	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	0	3	-
H60	MNSURE	-	-	-	400	299	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	11,867	9,709	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	553	140	-
H7C	NURSING BOARD	-	-	-	614	105	-
H7D	PHARMACY BOARD	-	-	-	430	230	-
H7F	DENTISTRY BOARD	-	-	-	478	225	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	141	83	-
H7J	OPTOMETRY BOARD	-	-	-	105	71	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	201	90	-
H7L	SOCIAL WORK BOARD	-	-	-	438	109	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	144	68	-
H7Q	PODIATRIC MEDICINE	-	-	-	84	77	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	132	60	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	200	178	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	114	46	-
H7V	PSYCHOLOGY BOARD	-	-	-	272	84	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	184	62	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	396	96	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	174	65	-
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	26	29	-
H9G	OMBUDSMAN MH/DD	-	-	-	91	46	-
J33	TRIAL COURTS	-	-	-	46,986	11,517	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	14	28	-
J50	STATE GUARDIAN AD LITEM	-	-	-	625	838	-
J52	PUBLIC DEFENSE BOARD	-	-	-	1,490	1,471	-
J58	COURT OF APPEALS	-	-	-	118	66	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	0	11	-
J65	SUPREME COURT	-	-	-	2,226	1,797	-
J68	TAX COURT	-	-	-	48	46	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	60	54	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	1,135	583	-
L11	SENATE	-	-	-	42	25	-
L12	HOUSE	-	-	-	46	48	-
L49	LEGISLATIVE AUDITOR	-	-	-	13	39	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	13,214	1,075	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	107,273	26,110	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	54	29	-
P78	CORRECTIONS DEPARTMENT	-	-	-	18,306	17,036	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	218	28	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	3	22	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	1	86	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	46	53	-
R28	MINN CONSERVATION CORPS	-	-	-	15	47	-
R29	NATURAL RESOURCES DEPARTMENT	-	47	-	79,839	37,919	-
R32	POLLUTION CONTROL AGENCY	-	-	-	10,145	8,082	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	3,634	9,377	-
T79	TRANSPORTATION DEPARTMENT	-	202,003	-	442,249	27,043	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	2,420	160	-
O	OTHER	-	384,345	-	61	-	-
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 2024 - 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	(2,017,580)				
G10-11.4	G10-11.4	Accounting Services	-	(2,371,362)			
G10-11.5	G10-11.5	Financial Reporting	-	-	(3,395,566)		
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	(54,764)	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	(2,456,633)
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	100	24	35	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	1,653	201	287	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-

L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	924	239	343	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	1,285	283	406	-	-
G02-4.5	G02-4.5	Real Estate and 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	73	104	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	487	211	302	-	2,456,633
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	403	43	62	-	-
G10-9.2	G10-9.2	Debt Management Division	94	41	58	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	439	37	53	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	1,177	112	161	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	29	63	91	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	886	64	92	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3 17	G61-16.3 17	State Auditor General SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	23,485	14,122	20,221	42	-
B10	CANNABIS MANAGEMENT OFFICE	1,447	142	204	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	651	782	1,120	-	-
B13	COMMERCE DEPARTMENT	16,312	20,675	29,605	768	-
B14	ANIMAL HEALTH BOARD	2,163	1,003	1,436	3	-
B15	BARBER EXAMINERS BOARD	69	167	239	-	-
B20	EXPLORE MINNESOTA TOURISM	1,465	717	1,026	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	52,053	167,141	239,330	4,121	-
B24	PUBLIC FACILITIES AUTHORITY	582	498	713	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTRY	76	13	18	-	-
B34	HOUSING FINANCE AGENCY	10,391	4,198	6,011	-	-
B41	WORKERS' COMP COURT OF APPEALS	288	83	118	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	14,732	20,435	29,261	21	-
B43	IRON RANGE RESOURCES	1,208	1,414	2,025	-	-
B7E	ARCHITECTURE, ENGINEERING BD	243	451	646	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	0	-	-
B7P	ACCOUNTANCY BOARD	156	349	499	-	-
B7S	PRIVATE DETECTIVES BOARD	132	37	54	-	-
B82	PUBLIC UTILITIES COMMISSION	6,426	4,702	6,733	-	-
B9D	AMATEUR SPORTS COMMISSION	50	26	38	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	1	1	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	1,884	840	1,202	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	381,550	190,641	272,979	1,674	-
E37	EDUCATION DEPARTMENT	15,062	32,793	46,957	4,113	-
E39	PROF EDUCATOR LICENSING STD BD	697	438	627	-	-
E40	HISTORICAL SOCIETY	-	16	23	-	-
E44	MINNESOTA STATE ACADEMIES	7,073	1,879	2,690	-	-
E50	ARTS BOARD	729	1,039	1,487	3	-
E60	OFFICE OF HIGHER EDUCATION	3,429	2,402	3,440	-	-
E77	ZOOLOGICAL BOARD	10,729	4,061	5,815	0	-
E81	UNIVERSITY OF MINNESOTA	-	416	596	-	-
E95	HUMANITIES COMMISSION	-	9	13	-	-
E97	SCIENCE MUSEUM	-	5	7	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	43	6	9	-	-
G02	ADMINISTRATION DEPARTMENT	21,435	22,759	32,589	11	-
G03	LOTTERY	4,221	297	425	-	-
G05	RACING COMMISSION	1,281	688	985	-	-
G06	ATTORNEY GENERAL	11,503	1,724	2,469	9	-
G09	GAMBLING CONTROL BOARD	1,143	232	332	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	6,823	2,859	4,094	-	-
G17	HUMAN RIGHTS DEPARTMENT	1,336	276	395	-	-
G19	INDIAN AFFAIRS COUNCIL	252	174	249	-	-
G38	INVESTMENT BOARD	1,197	480	687	-	-
G39	GOVERNORS OFFICE	2,017	271	389	-	-
G45	MEDIATION SERVICES DEPARTMENT	323	182	260	-	-
G46	MN.IT	84,785	17,987	25,755	-	-
G53	SECRETARY OF STATE	3,867	2,404	3,442	3	-
G61	OFFICE OF STATE AUDITOR	2,658	573	820	-	-
G62	MINN STATE RETIREMENT SYSTEM	3,722	5,286	7,568	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	3,023	10,327	14,787	-	-
G67	REVENUE DEPARTMENT	44,038	2,704	3,873	-	-
G69	TEACHERS RETIREMENT ASSOC	2,319	5,304	7,594	-	-
G70	MN SECURE CHOICE	27	0	0	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	118,445	169,601	-	-
G92	OMBUDSPERSON FOR FAMILIES	117	103	147	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	25	55	79	-	-
G96	UNIFORM LAWS COMMISSION	-	4	6	-	-
G9J	CAMPAIGN FINANCE BOARD	259	138	198	-	-
G9K	ADMINISTRATIVE HEARINGS	2,186	1,200	1,719	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	123	69	99	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	137	79	113	-	-
G9N	ASIAN PACIFIC COUNCIL	90	71	102	-	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	56	2	3	-	-

G9Q	MMB DEBT SERVICE	-	365	523	-	-
G9R	MMB NON-OPERATING	-	244,112	349,545	22	-
G9V	RARE DISEASE ADVISORY COUNCIL	60	31	45	-	-
G9X	CAPITOL AREA ARCHITECT	94	52	74	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	271	159	228	-	-
GPR	PAYROLL CLEARING	-	7	9	-	-
H12	HEALTH DEPARTMENT	68,329	32,530	46,579	1,279	-
H55	HUMAN SERVICES DEPARTMENT	153,832	453,202	648,942	38,997	-
H55b	HUMAN SERVICES SOS	91,542	26,156	37,453	-	-
H55c	HUMAN SERVICES MSOP	15,463	2,980	4,266	-	-
H58	CHILDREN, YOUTH AND FAMILIES	8,317	0	0	-	-
H60	MNSURE	5,838	505	724	0	-
H75	VETERANS AFFAIRS DEPARTMENT	55,953	14,992	21,468	25	-
H7B	MEDICAL PRACTICE BOARD	570	699	1,001	-	-
H7C	NURSING BOARD	1,031	776	1,111	-	-
H7D	PHARMACY BOARD	669	543	778	-	-
H7F	DENTISTRY BOARD	470	604	865	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	147	178	255	-	-
H7J	OPTOMETRY BOARD	55	133	190	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	105	254	364	-	-
H7L	SOCIAL WORK BOARD	310	553	792	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	72	181	260	-	-
H7Q	PODIATRIC MEDICINE	20	106	152	-	-
H7R	VETERINARY MEDICINE BOARD	79	167	239	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	320	253	362	0	-
H7U	DIETETICS & NUTRITION PRACTICE	39	144	207	-	-
H7V	PSYCHOLOGY BOARD	404	343	492	-	-
H7W	PHYSICAL THERAPY BOARD	94	232	333	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	171	501	717	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	70	220	316	-	-
H8A	FOSTER YOUTH OMBUDPERSON	66	33	47	-	-
H9G	OMBUDSMAN MH/DD	589	114	164	-	-
J33	TRIAL COURTS	76,654	59,363	85,002	3	-
J40	STATE COMPETENCY ATTAINMENT BD	509	18	25	-	-
J50	STATE GUARDIAN AD LITEM	7,843	789	1,130	-	-
J52	PUBLIC DEFENSE BOARD	24,243	1,883	2,696	-	-
J58	COURT OF APPEALS	2,282	149	214	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	0	0	-	-
J65	SUPREME COURT	13,226	2,813	4,027	3	-
J68	TAX COURT	243	60	86	-	-
J70	JUDICIAL STANDARDS BOARD	92	76	109	-	-
L10	LEGISLATURE COORDINATING COMM	3,332	1,434	2,053	-	-
L11	SENATE	6,841	54	77	-	-
L12	HOUSE	-	58	83	-	-
L49	LEGISLATIVE AUDITOR	232	16	23	-	-
P01	MILITARY AFFAIRS DEPARTMENT	12,313	16,694	23,905	243	-
P07	PUBLIC SAFETY DEPARTMENT	72,957	135,531	194,068	642	-
P08	OMBUDSPERSON FOR CORRECTIONS	190	69	98	-	-
P78	CORRECTIONS DEPARTMENT	146,907	23,128	33,117	1	-
P80	CANNABIS EXPUNGEMENT BOARD	84	275	394	-	-
P82	CLEMENCY REVIEW COMMISSION	-	3	5	-	-
P7T	PEACE OFFICERS BOARD (POST)	390	1	1	-	-
P9E	SENTENCING GUIDELINES COMM	191	58	84	-	-
R28	MINN CONSERVATION CORPS	-	19	28	-	-
R29	NATURAL RESOURCES DEPARTMENT	155,338	100,871	144,437	190	-
R32	POLLUTION CONTROL AGENCY	34,786	12,817	18,353	73	-
R9P	WATER AND SOIL RESOURCES BOARD	17,619	4,591	6,574	8	-
T79	TRANSPORTATION DEPARTMENT	276,622	558,746	800,072	2,507	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	3,057	4,378	-	-
O	OTHER	-	77	110	-	-
	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 2024 - 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					
G02-3.4	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	(5,289,472)	(4,778,462)			
G10-12.6	G10-12.5	Personnel Operations and System Support	-				
G10-12.7	G10-12.6	Budget Service - Computer Operations	-		(1,637,499)		
G10-12.8	G10-12.7	Personnel Operations Special Billing	-			(2,764,292)	
G10-12.9	G10-12.8	Accounting & Procurement Operations Special Billing	-				(5,276,703)
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	54	237		137	54
G45-14.4	G45-14.3	Mediation Services	-				-
L49-15.2	G45-14.4	Mediation/Representation	-				-
L49-15.3	L49-15.2	Legislative Auditor	448	3,916	1,408	2,265	447
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	-				-
	L49-15.10	Financial Audit- Parks & Trails	-				-

L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	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	534	-	-	-	534
G02-3.2	G02-3.2	Admin Management Services	-	2,189	1,016	1,266	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	632	3,044	1,478	1,761	630
G02-4.5	G02-4.5	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	162	341	228	198	162
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	471	1,153	380	667	470
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	97	954	269	552	96
G10-9.2	G10-9.2	Debt Management Division	91	222	146	129	91
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	82	1,040	123	602	82
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	250	2,787	304	1,612	249
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	141	68	152	39	141
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	143	2,098	199	1,214	143
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

99YYY	Consumer Agencies
B04	AGRICULTURE DEPARTMENT
B10	CANNABIS MANAGEMENT OFFICE
B11	COSMETOLOGIST EXAMINERS BOARD
B13	COMMERCE DEPARTMENT
B14	ANIMAL HEALTH BOARD
B15	BARBER EXAMINERS BOARD
B20	EXPLORE MINNESOTA TOURISM
B22	EMPLOYMENT & ECONOMIC DEVELOP
B24	PUBLIC FACILITIES AUTHORITY
B25	SCIENCE & TECHNOLOGY AUTHORITY
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
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
G70	MN SECURE CHOICE
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

31,500	55,623	102,111	32,178	31,424
317	3,426	1,741	1,982	316
1,745	1,542	526	892	1,740
46,117	38,633	22,004	22,349	46,006
2,236	5,122	3,978	2,963	2,231
373	163	368	95	372
1,599	3,470	4,918	2,007	1,595
372,818	123,282	51,859	71,317	371,918
1,111	1,378	6,011	797	1,109
-	-	-	-	-
28	179	432	104	28
9,364	24,609	7,214	14,236	9,341
184	682	228	394	184
45,581	34,891	19,317	20,184	45,471
3,154	2,862	3,861	1,656	3,146
1,006	577	315	334	1,004
0	-	18	-	0
778	369	304	213	776
83	312	257	181	83
10,489	15,220	824	8,804	10,464
59	119	339	69	59
2	-	23	-	2
1,873	4,463	3,937	2,582	1,868
425,236	903,667	41,362	522,762	424,210
73,148	35,674	57,712	20,637	72,971
977	1,651	859	955	974
36	-	432	-	36
4,190	16,753	9,439	9,691	4,180
2,317	1,727	1,951	1,999	2,311
5,358	8,121	6,764	4,698	5,345
9,058	25,411	16,075	14,700	9,036
928	-	3,324	-	926
20	-	292	-	19
10	-	123	-	10
14	102	23	59	14
50,766	50,766	26,992	29,368	50,643
662	9,996	940	5,783	660
1,535	3,035	1,904	1,755	1,531
3,846	27,244	4,644	15,761	3,837
517	2,707	707	1,566	516
6,377	16,159	7,453	9,348	6,362
616	3,164	911	1,831	614
388	598	812	346	387
1,071	2,834	368	1,640	1,068
606	4,777	771	2,764	604
405	766	829	443	404
40,120	200,807	31,070	116,165	40,023
5,362	9,159	2,862	5,298	5,349
1,278	6,295	1,980	3,641	1,275
11,790	8,815	987	5,099	11,761
23,035	7,160	2,103	4,142	22,979
6,033	104,300	20,047	60,336	6,018
11,830	5,492	1,671	3,177	11,801
0	65	18	38	0
264,198	-	6,986	-	263,560
229	276	216	160	228
124	58	310	34	123
9	-	35	-	9
309	613	789	355	308
2,677	5,179	2,179	2,996	2,671
154	292	421	169	153
175	324	280	187	175
158	213	333	123	158
5	132	140	76	5

G9Q	MMB DEBT SERVICE	815	-	6,612	-	813
G9R	MMB NON-OPERATING	69	-	-	-	543,192
G9V	RARE DISEASE ADVISORY COUNCIL	544,506	141	5,759	82	69
G9X	CAPITOL AREA ARCHITECT	116	223	450	129	116
G9Y	MN STATE COUNCIL ON DISABILITY	355	642	532	371	355
GPR	PAYROLL CLEARING	15	-	-	-	15
H12	HEALTH DEPARTMENT	72,560	161,831	130,751	93,618	72,384
H55	HUMAN SERVICES DEPARTMENT	1,010,894	364,339	129,548	210,766	1,008,454
H55b	HUMAN SERVICES SOS	58,343	216,810	33,570	125,423	58,202
H55c	HUMAN SERVICES MSOP	6,646	36,622	3,476	21,186	6,630
H58	CHILDREN, YOUTH AND FAMILIES	0	19,699	18	11,395	0
H60	MNSURE	1,127	13,827	1,601	7,999	1,125
H75	VETERANS AFFAIRS DEPARTMENT	33,442	132,519	52,034	76,661	33,361
H7B	MEDICAL PRACTICE BOARD	1,560	1,350	748	781	1,556
H7C	NURSING BOARD	1,731	2,442	561	1,412	1,727
H7D	PHARMACY BOARD	1,212	1,585	1,233	917	1,209
H7F	DENTISTRY BOARD	1,347	1,113	1,203	644	1,344
H7H	CHIROPRACTIC EXAMINERS BOARD	398	348	444	201	397
H7J	OPTOMETRY BOARD	296	129	380	75	295
H7K	EXEC FOR LT SVCS & SUPPORTS BD	567	249	485	144	565
H7L	SOCIAL WORK BOARD	1,233	733	584	424	1,230
H7M	MARRIAGE AND FAMILY THERAPY BD	405	171	362	99	404
H7Q	PODIATRIC MEDICINE	236	47	415	27	236
H7R	VETERINARY MEDICINE BOARD	372	186	321	108	372
H7S	EMERGENCY MEDICAL SERVICES OFF	565	758	952	438	563
H7U	DIETETICS & NUTRITION PRACTICE	322	91	245	53	321
H7V	PSYCHOLOGY BOARD	766	958	450	554	764
H7W	PHYSICAL THERAPY BOARD	518	221	333	128	517
H7X	BEHAVIORAL HEALTH & THERAPY BD	1,117	405	514	234	1,114
H7Y	OCCUPATIONAL THERAPY PRACT BD	492	166	350	96	490
H8A	FOSTER YOUTH OMBUDPERSON	73	156	158	90	72
H9G	OMBUDSMAN MH/DD	255	1,396	245	808	255
J33	TRIAL COURTS	132,412	181,547	61,725	105,023	132,092
J40	STATE COMPETENCY ATTAINMENT BD	39	1,205	152	697	39
J50	STATE GUARDIAN AD LITEM	1,760	18,574	4,492	10,745	1,756
J52	PUBLIC DEFENSE BOARD	4,200	57,417	7,886	33,215	4,190
J58	COURT OF APPEALS	333	5,404	356	3,126	332
J61	APPELLATE COUNSEL & TRG OFFICE	1	-	58	-	1
J65	SUPREME COURT	6,274	31,325	9,632	18,121	6,258
J68	TAX COURT	134	575	245	333	134
J70	JUDICIAL STANDARDS BOARD	170	217	292	126	170
L10	LEGISLATURE COORDINATING COMM	3,199	7,892	3,125	4,566	3,191
L11	SENATE	120	16,202	134	9,372	119
L12	HOUSE	130	-	257	-	130
L49	LEGISLATIVE AUDITOR	37	550	210	318	36
P01	MILITARY AFFAIRS DEPARTMENT	37,237	29,162	5,759	16,870	37,148
P07	PUBLIC SAFETY DEPARTMENT	302,311	172,792	139,927	99,959	301,581
P08	OMBUDSPERSON FOR CORRECTIONS	153	450	158	260	153
P78	CORRECTIONS DEPARTMENT	51,589	347,936	91,299	201,278	51,464
P80	CANNABIS EXPUNGEMENT BOARD	614	199	152	115	613
P82	CLEMENCY REVIEW COMMISSION	8	-	117	-	8
P7T	PEACE OFFICERS BOARD (POST)	1	925	461	535	1
P9E	SENTENCING GUIDELINES COMM	130	453	286	262	130
R28	MINN CONSERVATION CORPS	43	-	251	-	43
R29	NATURAL RESOURCES DEPARTMENT	224,998	367,906	203,218	212,830	224,455
R32	POLLUTION CONTROL AGENCY	28,590	82,387	43,313	47,660	28,521
R9P	WATER AND SOIL RESOURCES BOARD	10,240	41,728	50,252	24,139	10,215
T79	TRANSPORTATION DEPARTMENT	1,246,319	655,155	144,928	379,000	1,243,310
T9B	METROPOLITAN COUNCIL/TRANSPORT	6,819	-	859	-	6,803
O	OTHER	172	-	-	-	171
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 2024 - Actual**

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

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (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	(502)				
G10-13.3	G10-13.3	Personnel Administration	502	(6,458,914)			
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-			
G45-14.2	G45-14.2	Mediation Services	-	320	(2,040)		
G45-14.3	G45-14.3	Mediation Services	-	-	2,040	(571,410)	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	5,293	-	468	(2,419,898)
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	1,641,459
L49-15.4	L49-15.4	Program Audits	-	-	-	-	778,438
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-

L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	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	-	2,958	-	262	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	4,115	-	364	-
G02-4.5	G02-4.5	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	-	462	-	41	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	1,559	-	138	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	1,290	-	114	-
G10-9.2	G10-9.2	Debt Management Division	-	300	-	27	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	1,406	-	124	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	3,766	-	333	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	92	-	8	-
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	-	2,836	-	251	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	28	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

99YYY	Consumer Agencies			
B04	AGRICULTURE DEPARTMENT	-	75,185	-
B10	CANNABIS MANAGEMENT OFFICE	-	4,631	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	2,084	-
B13	COMMERCE DEPARTMENT	-	52,218	-
B14	ANIMAL HEALTH BOARD	-	6,923	-
B15	BARBER EXAMINERS BOARD	-	221	-
B20	EXPLORE MINNESOTA TOURISM	-	4,690	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	166,637	-
B24	PUBLIC FACILITIES AUTHORITY	-	1,863	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTHY	-	242	-
B34	HOUSING FINANCE AGENCY	-	33,264	-
B41	WORKERS' COMP COURT OF APPEALS	-	921	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	47,161	-
B43	IRON RANGE RESOURCES	-	3,868	-
B7E	ARCHITECTURE, ENGINEERING BD	-	779	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-
B7P	ACCOUNTANCY BOARD	-	498	-
B7S	PRIVATE DETECTIVES BOARD	-	422	-
B82	PUBLIC UTILITIES COMMISSION	-	20,572	-
B9D	AMATEUR SPORTS COMMISSION	-	161	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	6,032	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	1,221,461	-
E37	EDUCATION DEPARTMENT	-	48,219	-
E39	PROF EDUCATOR LICENSING STD BD	-	2,231	-
E40	HISTORICAL SOCIETY	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	22,644	-
E50	ARTS BOARD	-	2,334	-
E60	OFFICE OF HIGHER EDUCATION	-	10,977	-
E77	ZOOLOGICAL BOARD	-	34,347	-
E81	UNIVERSITY OF MINNESOTA	-	-	-
E95	HUMANITIES COMMISSION	-	-	-
E97	SCIENCE MUSEUM	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	138	-
G02	ADMINISTRATION DEPARTMENT	-	68,619	-
G03	LOTTERY	-	13,512	-
G05	RACING COMMISSION	-	4,102	-
G06	ATTORNEY GENERAL	-	36,825	-
G09	GAMBLING CONTROL BOARD	-	3,659	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	21,842	-
G17	HUMAN RIGHTS DEPARTMENT	-	4,277	-
G19	INDIAN AFFAIRS COUNCIL	-	808	-
G38	INVESTMENT BOARD	-	3,831	-
G39	GOVERNORS OFFICE	-	6,457	-
G45	MEDIATION SERVICES DEPARTMENT	-	1,035	-
G46	MN.IT	-	271,425	-
G53	SECRETARY OF STATE	-	12,379	-
G61	OFFICE OF STATE AUDITOR	-	8,508	-
G62	MINN STATE RETIREMENT SYSTEM	-	11,915	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	9,677	-
G67	REVENUE DEPARTMENT	-	140,979	-
G69	TEACHERS RETIREMENT ASSOC	-	7,423	-
G70	MN SECURE CHOICE	-	88	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	373	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	79	-
G96	UNIFORM LAWS COMMISSION	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	829	-
G9K	ADMINISTRATIVE HEARINGS	-	7,000	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	394	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	437	-
G9N	ASIAN PACIFIC COUNCIL	-	288	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	178	-

G9Q	MMB DEBT SERVICE	-	-	-	-	
G9R	MMB NON-OPERATING	-	-	-	-	
G9V	RARE DISEASE ADVISORY COUNCIL	-	191	-	17	
G9X	CAPITOL AREA ARCHITECT	-	301	-	27	
G9Y	MN STATE COUNCIL ON DISABILITY	-	867	-	77	
GPR	PAYROLL CLEARING	-	-	-	-	
H12	HEALTH DEPARTMENT	-	218,743	-	19,352	
H55	HUMAN SERVICES DEPARTMENT	-	492,466	-	43,568	
H55b	HUMAN SERVICES SOS	-	293,057	-	25,926	
H55c	HUMAN SERVICES MSOP	-	49,501	-	4,379	
H58	CHILDREN, YOUTH AND FAMILIES	-	26,626	-	2,356	
H60	MNSURE	-	18,689	-	1,653	
H75	VETERANS AFFAIRS DEPARTMENT	-	179,123	-	15,847	
H7B	MEDICAL PRACTICE BOARD	-	1,825	-	161	
H7C	NURSING BOARD	-	3,300	-	292	
H7D	PHARMACY BOARD	-	2,143	-	190	
H7F	DENTISTRY BOARD	-	1,504	-	133	
H7H	CHIROPRACTIC EXAMINERS BOARD	-	471	-	42	
H7J	OPTOMETRY BOARD	-	175	-	15	
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	337	-	30	
H7L	SOCIAL WORK BOARD	-	991	-	88	
H7M	MARRIAGE AND FAMILY THERAPY BD	-	231	-	20	
H7Q	PODIATRIC MEDICINE	-	64	-	6	
H7R	VETERINARY MEDICINE BOARD	-	252	-	22	
H7S	EMERGENCY MEDICAL SERVICES OFF	-	1,024	-	91	
H7U	DIETETICS & NUTRITION PRACTICE	-	123	-	11	
H7V	PSYCHOLOGY BOARD	-	1,295	-	115	
H7W	PHYSICAL THERAPY BOARD	-	299	-	26	
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	547	-	48	
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	224	-	20	
H8A	FOSTER YOUTH OMBUDPERSON	-	211	-	19	
H9G	OMBUDSMAN MH/DD	-	1,887	-	167	
J33	TRIAL COURTS	-	245,392	-	21,709	
J40	STATE COMPETENCY ATTAINMENT BD	-	1,629	-	144	
J50	STATE GUARDIAN AD LITEM	-	25,106	-	2,221	
J52	PUBLIC DEFENSE BOARD	-	77,609	-	6,866	
J58	COURT OF APPEALS	-	7,305	-	646	
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	
J65	SUPREME COURT	-	42,342	-	3,746	
J68	TAX COURT	-	778	-	69	
J70	JUDICIAL STANDARDS BOARD	-	294	-	26	
L10	LEGISLATURE COORDINATING COMM	-	10,668	-	944	
L11	SENATE	-	21,899	-	1,937	
L12	HOUSE	-	-	-	-	
L49	LEGISLATIVE AUDITOR	-	744	-	66	
P01	MILITARY AFFAIRS DEPARTMENT	-	39,418	-	3,487	
P07	PUBLIC SAFETY DEPARTMENT	-	233,559	-	20,663	
P08	OMBUDSPERSON FOR CORRECTIONS	-	608	-	54	
P78	CORRECTIONS DEPARTMENT	-	470,296	-	41,606	
P80	CANNABIS EXPUNGEMENT BOARD	-	269	-	24	
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	
P7T	PEACE OFFICERS BOARD (POST)	-	1,250	-	111	
P9E	SENTENCING GUIDELINES COMM	-	612	-	54	
R28	MINN CONSERVATION CORPS	-	-	-	-	
R29	NATURAL RESOURCES DEPARTMENT	-	497,288	-	43,994	
R32	POLLUTION CONTROL AGENCY	-	111,360	-	9,852	
R9P	WATER AND SOIL RESOURCES BOARD	-	56,403	-	4,990	
T79	TRANSPORTATION DEPARTMENT	-	885,554	-	78,344	
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	
O	OTHER	-	-	-	-	
	Total	-	0	-	(0)	0

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2024 - 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 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	(5,900,276)				
L49-15.4	L49-15.4	Program Audits	-	(2,798,120)			
L49-15.5	L49-15.5	Single Audits	-	-	-		
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-

L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	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 [	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	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	1,088,779	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

99YYY	Consumer Agencies			
B04	AGRICULTURE DEPARTMENT	159,697	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-
B13	COMMERCE DEPARTMENT	11,814	-	-
B14	ANIMAL HEALTH BOARD	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	158,951	291,236	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-
B34	HOUSING FINANCE AGENCY	15,419	307,405	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	96,705	235,521	-
B43	IRON RANGE RESOURCES	154,619	-	-
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	4,751	-	-
E37	EDUCATION DEPARTMENT	30,191	-	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-
E40	HISTORICAL SOCIETY	-	-	-
E44	MINNESOTA STATE ACADEMIES	148,495	-	-
E50	ARTS BOARD	-	211,838	-
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	31,040	48,405	-
G03	LOTTERY	175,087	14,592	-
G05	RACING COMMISSION	-	-	-
G06	ATTORNEY GENERAL	98,032	-	-
G09	GAMBLING CONTROL BOARD	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	60,363	-	-
G17	HUMAN RIGHTS DEPARTMENT	99,735	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-
G38	INVESTMENT BOARD	290,376	-	-
G39	GOVERNORS OFFICE	107,775	-	-
G45	MEDIATION SERVICES DEPARTMENT	838	-	-
G46	MN.IT	243,282	-	-
G53	SECRETARY OF STATE	107,926	-	-
G61	OFFICE OF STATE AUDITOR	228,065	-	-
G62	MINN STATE RETIREMENT SYSTEM	246,691	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	125,438	-	-
G67	REVENUE DEPARTMENT	18,668	77,918	-
G69	TEACHERS RETIREMENT ASSOC	130,560	-	-
G70	MN SECURE CHOICE	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-
G9K	ADMINISTRATIVE HEARINGS	8,977	-	-
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	400,691	151,977	-	-
H55	HUMAN SERVICES DEPARTMENT	668,728	771,906	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-
H60	MNSURE	1,824	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	24,155	-	-	-
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	168,248	2,018	-	-
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	4,650	-	-	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	-
J52	PUBLIC DEFENSE BOARD	2,414	-	-	-
J58	COURT OF APPEALS	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-
J65	SUPREME COURT	1,931	131,283	-	-
J68	TAX COURT	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-
L11	SENATE	-	-	-	-
L12	HOUSE	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	42,843	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	287,301	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-
P78	CORRECTIONS DEPARTMENT	78,803	-	-	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	38,015	85,260	-	-
R32	POLLUTION CONTROL AGENCY	8,967	-	-	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	211,692	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	117,740	257,362	-	-
O	OTHER	-	211,399	-	-
	Total	0	-	-	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2024 - 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					
G02-3.3	G02-3.2	Admin Management Services					
G02-3.4	G02-3.3	Commissioner's Office					
G02-3.5	G02-3.4	Human Resources					
G02-3.6	G02-3.5	Financial Management and Reporting					
G02-4.2	G02-3.6	Fiscal Agent - Non allocable					
G02-4.5	G02-4.2	Government & Citizen Services					
G02-4.7	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.8	G02-4.7	Real Property					
G02-4.10	G02-4.8	Office of State Procurement (fmrly Materials Management I					
G02-4.11	G02-4.10	Central Mail					
G02-4.12	G02-4.11	Office of Enterprise Continuous Improvement					
G46-6.2	G02-4.12	Grants Management					
G46-6.3	G46-6.2	Minnesota Information Technology					
G46-6.4	G46-6.3	IT Spend					
G46-6.5	G46-6.4	Enterprise IT Security					
G10-8.2	G46-6.5	MnIT - Non allocable					
G10-8.3	G10-8.2	Minnesota Management & Budget					
G10-9.2	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.3	G10-9.2	Debt Management Division					
G10-9.4	G10-9.3	Debt Management					
G10-10.2	G10-9.4	Debt Management - Other					
G10-10.3	G10-10.2	MMB - Budget Division					
G10-10.4	G10-10.3	Analysis & Control (EBO's)					
G10-10.5	G10-10.4	Budget Operations and Planning					
G10-11.2	G10-10.5	Budget Division - Non Allocable					
G10-11.3	G10-11.2	MMB - Accounting Division					
G10-11.4	G10-11.3	Central Payroll					
G10-11.5	G10-11.4	Accounting Services					
G10-11.6	G10-11.5	Financial Reporting					
G10-11.7	G10-11.6	Financial Reporting - Single Audit					
G10-12.2	G10-11.7	Accounting Services - Non Allocable					
G10-12.4	G10-12.2	MMB I.T - Management and Administration					
G10-12.5	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.6	G10-12.5	Personnel Operations and System Support					
G10-12.7	G10-12.6	Budget Service - Computer Operations					
G10-12.8	G10-12.7	Personnel Operations Special Billing					
G10-12.9	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-13.2	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.3	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.5	G10-13.3	Personnel Administration					
G45-14.2	G02-13.5	Employee Relations - Non Allocable					
G45-14.3	G45-14.2	Mediation Services					
G45-14.4	G45-14.3	Mediation Services					
L49-15.2	G45-14.4	Mediation/Representation					
L49-15.3	L49-15.2	Legislative Auditor					
L49-15.4	L49-15.3	Financial Audits					
L49-15.5	L49-15.4	Program Audits					
L49-15.6	L49-15.5	Single Audits					
L49-15.7	L49-15.6	Audit Comm					
L49-15.8	L49-15.7	Financial Audit- Outdoors					
L49-15.9	L49-15.8	Financial Audit- Art	-				
L49-15.10	L49-15.9	Financial Audit- Clean Water	-	-			
	L49-15.10	Financial Audit- Parks & Trails	-	-	-		

L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	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	-	-	-	-	-

99YYY	Consumer Agencies
B04	AGRICULTURE DEPARTMENT
B10	CANNABIS MANAGEMENT OFFICE
B11	COSMETOLOGIST EXAMINERS BOARD
B13	COMMERCE DEPARTMENT
B14	ANIMAL HEALTH BOARD
B15	BARBER EXAMINERS BOARD
B20	EXPLORE MINNESOTA TOURISM
B22	EMPLOYMENT & ECONOMIC DEVELOP
B24	PUBLIC FACILITIES AUTHORITY
B25	SCIENCE & TECHNOLOGY AUTHORITY
B26	CLIMATE INNOVN FINANCE AUTHRTHY
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
G70	MN SECURE CHOICE
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



**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2024 - 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
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and 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:	-	-	-		(4,232,818)	
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	-	-	-	427		(99,332)
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-		960
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-		-
G02-3.4	G02-3.4	Human Resources	-	-	-	-		-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-		-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-		-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	506		2,055
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-		-
G02-4.7	G02-4.7	Real Property	-	-	-	-		-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management [	-	-	-	-		-
G02-4.10	G02-4.10	Central Mail	-	-	-	-		-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-		-
G02-4.12	G02-4.12	Grants Management	-	-	-	-		-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	130		-
G46-6.3	G46-6.3	IT Spend	-	-	-	-		-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-		-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-		-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	377		-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	77		-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	73		-
G10-9.3	G10-9.3	Debt Management	-	-	-	-		-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-		-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	66		-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-		-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-		-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-		-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	200		-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-		-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-		-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-		-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-		-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-		-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	113		-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-		-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-		-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-		-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-		-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-		-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-		-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	114		-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-		-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-		-
G45-14.2	G45-14.2	Mediation Services	-	-	-	43		-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-		-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-		-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	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	-	-	-	-		-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-		-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-		-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-		-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-		-
G61-16.2	G61-16.2	State Auditor	-	-	-	-		-

G61-16.3 17	G61-16.3 17	State Auditor General SWIFT 9.2 Upgrade (Internally Developed Software Amorti	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	-	-	-	25,207	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	254	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	1,396	-
	B13	COMMERCE DEPARTMENT	-	-	-	36,904	-
	B14	ANIMAL HEALTH BOARD	-	-	-	1,790	-
	B15	BARBER EXAMINERS BOARD	-	-	-	299	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	1,279	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	298,342	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	889	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	22	-
	B34	HOUSING FINANCE AGENCY	-	-	-	7,493	-
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	147	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	36,476	-
	B43	IRON RANGE RESOURCES	-	-	-	2,524	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	805	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	-
	B7P	ACCOUNTANCY BOARD	-	-	-	622	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	67	-
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	8,394	-
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	47	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	2	-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	1,499	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	340,289	-
	E37	EDUCATION DEPARTMENT	-	-	-	58,535	-
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-	782	-
	E40	HISTORICAL SOCIETY	-	-	-	29	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	3,353	-
	E50	ARTS BOARD	-	-	-	1,854	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	4,288	-
	E77	ZOOLOGICAL BOARD	-	-	-	7,248	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	743	-
	E95	HUMANITIES COMMISSION	-	-	-	16	-
	E97	SCIENCE MUSEUM	-	-	-	8	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	11	-
	G02	ADMINISTRATION DEPARTMENT	-	-	-	40,625	96,318
	G03	LOTTERY	-	-	-	529	-
	G05	RACING COMMISSION	-	-	-	1,228	-
	G06	ATTORNEY GENERAL	-	-	-	3,078	-
	G09	GAMBLING CONTROL BOARD	-	-	-	414	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	5,103	-
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	493	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	311	-
	G38	INVESTMENT BOARD	-	-	-	857	-
	G39	GOVERNORS OFFICE	-	-	-	485	-
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	324	-
	G46	MN.IT	-	-	-	32,105	-
	G53	SECRETARY OF STATE	-	-	-	4,291	-
	G61	OFFICE OF STATE AUDITOR	-	-	-	1,023	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	9,435	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	18,433	-
	G67	REVENUE DEPARTMENT	-	-	-	4,827	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	9,467	-
	G70	MN SECURE CHOICE	-	-	-	0	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	211,420	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	183	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	99	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	7	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	247	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	2,142	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	123	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	140	-
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	127	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	4	-

G9Q	MMB DEBT SERVICE	-	-	-	652	-
G9R	MMB NON-OPERATING	-	-	-	435,732	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	56	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	93	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	284	-
GPR	PAYROLL CLEARING	-	-	-	12	-
H12	HEALTH DEPARTMENT	-	-	-	58,065	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	808,953	-
H55b	HUMAN SERVICES SOS	-	-	-	46,688	-
H55c	HUMAN SERVICES MSOP	-	-	-	5,318	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	0	-
H60	MNSURE	-	-	-	902	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	26,761	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	1,248	-
H7C	NURSING BOARD	-	-	-	1,385	-
H7D	PHARMACY BOARD	-	-	-	970	-
H7F	DENTISTRY BOARD	-	-	-	1,078	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	318	-
H7J	OPTOMETRY BOARD	-	-	-	237	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	454	-
H7L	SOCIAL WORK BOARD	-	-	-	987	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	324	-
H7Q	PODIATRIC MEDICINE	-	-	-	189	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	298	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	452	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	257	-
H7V	PSYCHOLOGY BOARD	-	-	-	613	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	415	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	894	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	393	-
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	58	-
H9G	OMBUDSMAN MH/DD	-	-	-	204	-
J33	TRIAL COURTS	-	-	-	105,961	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	31	-
J50	STATE GUARDIAN AD LITEM	-	-	-	1,408	-
J52	PUBLIC DEFENSE BOARD	-	-	-	3,361	-
J58	COURT OF APPEALS	-	-	-	267	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	0	-
J65	SUPREME COURT	-	-	-	5,020	-
J68	TAX COURT	-	-	-	108	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	136	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	2,560	-
L11	SENATE	-	-	-	96	-
L12	HOUSE	-	-	-	104	-
L49	LEGISLATIVE AUDITOR	-	-	-	29	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	29,799	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	241,920	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	123	-
P78	CORRECTIONS DEPARTMENT	-	-	-	41,283	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	492	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	6	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	1	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	104	-
R28	MINN CONSERVATION CORPS	-	-	-	35	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	180,051	-
R32	POLLUTION CONTROL AGENCY	-	-	-	22,879	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	8,194	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	997,347	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	5,457	-
O	OTHER	-	-	-	137	-
	Total	-	-	-	(0)	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2024 - 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
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	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	(72,173)						
G02-3.3	G02-3.3	Commissioner's Office	28,912	(28,912)					
G02-3.4	G02-3.4	Human Resources	15,089	-	(15,089)				
G02-3.5	G02-3.5	Financial Management and Reporting	28,171	-	-	(28,171)			
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-						
G02-4.2	G02-4.2	Government & Citizen Services	-	1,636	854	346		(23,911)	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-					3,187	
G02-4.7	G02-4.7	Real Property	-					4,396	
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management [	-					9,761	
G02-4.10	G02-4.10	Central Mail	-					2,217	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-					1,140	
G02-4.12	G02-4.12	Grants Management	-					3,211	
G46-6.2	G46-6.2	Minnesota Information Technology	-					-	
G46-6.3	G46-6.3	IT Spend	-					-	
G46-6.4	G46-6.4	Enterprise IT Security	-					-	
G46-6.5	G46-6.5	MnIT - Non allocable	-					-	
G10-8.2	G10-8.2	Minnesota Management & Budget	-					-	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-					-	
G10-9.2	G10-9.2	Debt Management Division	-					-	
G10-9.3	G10-9.3	Debt Management	-					-	
G10-9.4	G10-9.4	Debt Management - Other	-					-	
G10-10.2	G10-10.2	MMB - Budget Division	-					-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-					-	
G10-10.4	G10-10.4	Budget Operations and Planning	-					-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-					-	
G10-11.2	G10-11.2	MMB - Accounting Division	-					-	
G10-11.3	G10-11.3	Central Payroll	-					-	
G10-11.4	G10-11.4	Accounting Services	-					-	
G10-11.5	G10-11.5	Financial Reporting	-					-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-					-	
G10-11.7	G10-11.7	Accounting Services - Non 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	-					-	

99YYY	Consumer Agencies				
B04	AGRICULTURE DEPARTMENT				
B10	CANNABIS MANAGEMENT OFFICE				
B11	COSMETOLOGIST EXAMINERS BOARD				
B13	COMMERCE DEPARTMENT				
B14	ANIMAL HEALTH BOARD				
B15	BARBER EXAMINERS BOARD				
B20	EXPLORE MINNESOTA TOURISM				
B22	EMPLOYMENT & ECONOMIC DEVELOP				
B24	PUBLIC FACILITIES AUTHORITY				
B25	SCIENCE & TECHNOLOGY AUTHORITY				
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	27,277	14,236	27,825	
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				
G70	MN SECURE CHOICE				
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	-	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
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	-	-	-	-	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
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)

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2024 - Actual**

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

Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (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					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	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	(3,187)						
G02-4.7	G02-4.7	Real Property	-	(4,396)					
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management [	-	-	(9,761)				
G02-4.10	G02-4.10	Central Mail	-	-	-	(2,217)			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	(1,140)		
G02-4.12	G02-4.12	Grants Management	-	-	-	-	0		
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	0	-	-	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	-	-	8	-	-	0	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	1	-	-	0	
G10-9.2	G10-9.2	Debt Management Division	-	-	1	-	-	-	
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	0	
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	1	-	-	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	-	-	-	-	-	-	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	0	
G10-11.4	G10-11.4	Accounting Services	-	-	2	-	-	0	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	0	
G10-11.6	G10-11.6	Financial Reporting - 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	-	-	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	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	1	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	-	1	-	-	-	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	0	
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 17	G61-16.3 17	State Auditor General SWIFT 9.2 Upgrade (Internally Developed Software Amorti:						
	99YYY	Consumer Agencies						
	B04	AGRICULTURE DEPARTMENT	46	1	185	25	13	
	B10	CANNABIS MANAGEMENT OFFICE	7	-	7	-	1	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	3	2	0	
	B13	COMMERCE DEPARTMENT	20	0	220	48	9	
	B14	ANIMAL HEALTH BOARD	13	-	22	0	1	
	B15	BARBER EXAMINERS BOARD	-	-	2	1	0	
	B20	EXPLORE MINNESOTA TOURISM	-	-	14	1	1	
	B22	EMPLOYMENT & ECONOMIC DEVELOP	283	4	1,332	8	29	
	B24	PUBLIC FACILITIES AUTHORITY	-	-	12	-	0	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	
	B26	CLIMATE INNOVN FINANCE AUTHRTHY	-	-	0	-	0	
	B34	HOUSING FINANCE AGENCY	20	-	28	2	6	
	B41	WORKERS' COMP COURT OF APPEALS	7	-	2	0	0	
	B42	LABOR AND INDUSTRY DEPARTMENT	59	-	64	37	8	
	B43	IRON RANGE RESOURCES	-	46	19	-	1	
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	5	4	0	
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	
	B7P	ACCOUNTANCY BOARD	7	-	2	3	0	
	B7S	PRIVATE DETECTIVES BOARD	-	-	0	-	0	
	B82	PUBLIC UTILITIES COMMISSION	-	-	5	1	4	
	B9D	AMATEUR SPORTS COMMISSION	-	108	0	-	0	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	
	E25	PERPICH CTR FOR ARTS EDUCATION	40	24	19	-	1	
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	1	216	
	E37	EDUCATION DEPARTMENT	79	-	135	3	9	
	E39	PROF EDUCATOR LICENSING STD BD	7	-	10	4	0	
	E40	HISTORICAL SOCIETY	-	167	0	-	-	
	E44	MINNESOTA STATE ACADEMIES	-	58	32	-	4	
	E50	ARTS BOARD	-	-	53	0	0	
	E60	OFFICE OF HIGHER EDUCATION	-	-	28	9	2	
	E77	ZOOLOGICAL BOARD	-	90	38	-	6	
	E81	UNIVERSITY OF MINNESOTA	-	-	1	-	-	
	E95	HUMANITIES COMMISSION	-	-	-	-	-	
	E97	SCIENCE MUSEUM	-	-	0	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0	
	G02	ADMINISTRATION DEPARTMENT	46	-	172	7	12	
	G03	LOTTERY	105	-	-	0	2	
	G05	RACING COMMISSION	-	-	8	-	1	
	G06	ATTORNEY GENERAL	86	-	37	6	7	
	G09	GAMBLING CONTROL BOARD	-	-	1	0	1	
	G10	MINNESOTA MANAGEMENT & BUDGET	13	-	21	34	4	
	G17	HUMAN RIGHTS DEPARTMENT	13	-	6	2	1	
	G19	INDIAN AFFAIRS COUNCIL	7	-	5	0	0	
	G38	INVESTMENT BOARD	-	-	7	0	1	
	G39	GOVERNORS OFFICE	-	-	4	0	1	
	G45	MEDIATION SERVICES DEPARTMENT	66	-	4	0	0	
	G46	MN.IT	7	-	166	2	48	
	G53	SECRETARY OF STATE	26	-	34	7	2	
	G61	OFFICE OF STATE AUDITOR	13	-	13	0	2	
	G62	MINN STATE RETIREMENT SYSTEM	7	20	10	53	2	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	6	99	2	
	G67	REVENUE DEPARTMENT	7	-	48	671	25	
	G69	TEACHERS RETIREMENT ASSOC	26	-	16	43	1	
	G70	MN SECURE CHOICE	-	-	-	-	0	
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES	-	-	5	0	0	
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	2	0	0	
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	
	G9J	CAMPAIGN FINANCE BOARD	-	-	2	2	0	
	G9K	ADMINISTRATIVE HEARINGS	-	-	11	13	1	
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	2	-	0	
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	2	0	0	
	G9N	ASIAN PACIFIC COUNCIL	-	-	2	0	0	
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	0	-	0	

G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	0	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	1	-	0
G9X	CAPITOL AREA ARCHITECT	33	-	1	0	0
G9Y	MN STATE COUNCIL ON DISABILITY	13	-	4	0	0
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	125	-	391	71	39
H55	HUMAN SERVICES DEPARTMENT	672	402	244	156	87
H55b	HUMAN SERVICES SOS	-	-	180	-	52
H55c	HUMAN SERVICES MSOP	-	-	44	-	9
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	5
H60	MNSURE	20	-	4	10	3
H75	VETERANS AFFAIRS DEPARTMENT	59	201	286	3	32
H7B	MEDICAL PRACTICE BOARD	13	-	5	6	0
H7C	NURSING BOARD	-	-	6	13	1
H7D	PHARMACY BOARD	7	-	4	4	0
H7F	DENTISTRY BOARD	-	-	6	1	0
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	1	1	0
H7J	OPTOMETRY BOARD	-	-	1	0	0
H7K	EXEC FOR LT SVCS & SUPPORTS BD	13	-	1	1	0
H7L	SOCIAL WORK BOARD	-	-	1	2	0
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	2	0	0
H7Q	PODIATRIC MEDICINE	-	-	1	0	0
H7R	VETERINARY MEDICINE BOARD	-	-	1	1	0
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	3	0	0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	1	0	0
H7V	PSYCHOLOGY BOARD	7	-	3	1	0
H7W	PHYSICAL THERAPY BOARD	-	-	1	1	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	2	2	0
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	1	0	0
H8A	FOSTER YOUTH OMBUDPERSON	-	-	1	-	0
H9G	OMBUDSMAN MH/DD	7	-	3	0	0
J33	TRIAL COURTS	-	-	98	6	43
J40	STATE COMPETENCY ATTAINMENT BD	-	-	1	-	0
J50	STATE GUARDIAN AD LITEM	-	-	4	0	4
J52	PUBLIC DEFENSE BOARD	-	-	21	-	14
J58	COURT OF APPEALS	-	-	1	1	1
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	20	-	35	7	7
J68	TAX COURT	-	-	1	0	0
J70	JUDICIAL STANDARDS BOARD	-	-	0	-	0
L10	LEGISLATURE COORDINATING COMM	-	-	0	-	2
L11	SENATE	-	-	-	-	4
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	0	0
P01	MILITARY AFFAIRS DEPARTMENT	7	764	362	-	7
P07	PUBLIC SAFETY DEPARTMENT	388	3	386	690	41
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	2	0	0
P78	CORRECTIONS DEPARTMENT	165	1,005	539	4	83
P80	CANNABIS EXPUNGEMENT BOARD	-	-	0	-	0
P82	CLEMENCY REVIEW COMMISSION	7	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	20	-	4	0	0
P9E	SENTENCING GUIDELINES COMM	-	-	1	0	0
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	428	408	1,461	83	88
R32	POLLUTION CONTROL AGENCY	26	3	85	11	20
R9P	WATER AND SOIL RESOURCES BOARD	26	-	68	0	10
T79	TRANSPORTATION DEPARTMENT	66	885	2,655	20	156
T9B	METROPOLITAN COUNCIL/TRANSPORT	7	-	0	-	-
O	OTHER	53	208	-	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 2024 - 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 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	(3,211)						
G46-6.2	G46-6.2	Minnesota Information Technology	-	(2,448)					
G46-6.3	G46-6.3	IT Spend	-	-					
G46-6.4	G46-6.4	Enterprise IT Security	-	2,448			(2,448)		
G46-6.5	G46-6.5	MnIT - Non allocable	-	-			-		
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-			0	(2,463,360)	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-			2	215,899	
G10-9.2	G10-9.2	Debt Management Division	-	-			-	61,433	
G10-9.3	G10-9.3	Debt Management	-	-			0	-	
G10-9.4	G10-9.4	Debt Management - Other	-	-			-	-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-			0	157,744	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-			-	-	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-			-	-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-			-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-			-	566,615	
G10-11.3	G10-11.3	Central Payroll	-	-			0	-	
G10-11.4	G10-11.4	Accounting Services	-	-			0	-	
G10-11.5	G10-11.5	Financial Reporting	-	-			0	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-			-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-			-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-			35	994,813	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-			4	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-			3	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-			-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-			-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-			-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-			-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-			-	466,857	
G10-13.3	G10-13.3	Personnel Administration	-	-			0	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-			-	-	
G45-14.2	G45-14.2	Mediation Services	-	-			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	-	-			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	-	-			-	-	

99YYY Consumer Agencies	
B04	AGRICULTURE DEPARTMENT
B10	CANNABIS MANAGEMENT OFFICE
B11	COSMETOLOGIST EXAMINERS BOARD
B13	COMMERCE DEPARTMENT
B14	ANIMAL HEALTH BOARD
B15	BARBER EXAMINERS BOARD
B20	EXPLORE MINNESOTA TOURISM
B22	EMPLOYMENT & ECONOMIC DEVELOP
B24	PUBLIC FACILITIES AUTHORITY
B25	SCIENCE & TECHNOLOGY AUTHORITY
B26	CLIMATE INNOVN FINANCE AUTHRTHY
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
G70	MN SECURE CHOICE
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

-	-	-	-	-
26	-	-	26	-
-	-	-	1	-
-	-	-	1	-
467	-	-	19	-
-	-	-	2	-
-	-	-	0	-
16	-	-	3	-
502	-	-	149	-
136	-	-	0	-
-	-	-	-	-
-	-	-	-	-
-	-	-	1	-
-	-	-	0	-
3	-	-	26	-
58	-	-	1	-
-	-	-	0	-
-	-	-	-	-
-	-	-	0	-
-	-	-	-	-
-	-	-	2	-
-	-	-	-	-
-	-	-	-	-
0	-	-	20	-
254	-	-	125	-
4	-	-	2	-
-	-	-	0	-
-	-	-	2	-
58	-	-	1	-
16	-	-	23	-
-	-	-	5	-
-	-	-	3	-
-	-	-	-	-
-	-	-	-	-
23	-	-	27	-
-	-	-	0	-
0	-	-	0	-
-	-	-	1	-
-	-	-	2	-
-	-	-	27	-
-	-	-	2	-
0	-	-	0	-
-	-	-	0	-
-	-	-	1	-
-	-	-	(0)	-
-	-	-	14	-
-	-	-	1	-
-	-	-	0	-
-	-	-	0	-
-	-	-	0	-
2	-	-	190	-
-	-	-	1	-
-	-	-	-	-
-	-	-	0	-
-	-	-	0	-
-	-	-	0	-
-	-	-	0	-
-	-	-	0	-
-	-	-	0	-
-	-	-	4	-
-	-	-	0	-
-	-	-	0	-
-	-	-	0	-
-	-	-	0	-

G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	-	0
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	0
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	0
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	293	-	-	-	138
H55	HUMAN SERVICES DEPARTMENT	553	-	-	-	652
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
H60	MNSURE	5	-	-	-	5
H75	VETERANS AFFAIRS DEPARTMENT	0	-	-	-	34
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	2
H7C	NURSING BOARD	-	-	-	-	3
H7D	PHARMACY BOARD	-	-	-	-	7
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	-	-	-	-	1
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	0
H7Q	PODIATRIC MEDICINE	-	-	-	-	0
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	0
H7S	EMERGENCY MEDICAL SERVICES OFF	4	-	-	-	1
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	0
H7V	PSYCHOLOGY BOARD	-	-	-	-	1
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	-	-	-	-	3
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	0
J50	STATE GUARDIAN AD LITEM	-	-	-	-	0
J52	PUBLIC DEFENSE BOARD	-	-	-	-	0
J58	COURT OF APPEALS	-	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	0	-	-	-	6
J68	TAX COURT	-	-	-	-	1
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	0
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	0
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	(0)
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	5
P07	PUBLIC SAFETY DEPARTMENT	156	-	-	-	270
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	0
P78	CORRECTIONS DEPARTMENT	6	-	-	-	140
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	0
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	2
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	0
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	233	-	-	-	117
R32	POLLUTION CONTROL AGENCY	138	-	-	-	58
R9P	WATER AND SOIL RESOURCES BOARD	88	-	-	-	7
T79	TRANSPORTATION DEPARTMENT	169	-	-	-	235
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	2
O	OTHER	-	-	-	-	26
	Total	0	-	-	-	0

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2024 - Actual**

Accounting & Procurement Accounting Transactions - FY (Actual) <b>26.3</b>	Net Administrative Expenditures by Division <b>27.2</b>	all Outstanding Principal <b>27.3</b>	Net Administrative Expenditures by Division <b>28.2</b>	Accounting & Procurement Accounting Transactions - FY (Actual) <b>28.3</b>
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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 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)	(219,998)					
G10-9.2	G10-9.2	Debt Management Division	4	(62,769)				
G10-9.3	G10-9.3	Debt Management	-	62,769	(62,769)			
G10-9.4	G10-9.4	Debt Management - Other	-	-	-			
G10-10.2	G10-10.2	MMB - Budget Division	3	-	-	(161,853)		
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	139,193	(139,193)	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	22,659	-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	10	-	-	-	-	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	6	-	-	-	-	4
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	6	-	-	-	-	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	2	-	-	-	-	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	19	-	-	-	-	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	-	-	-	-	-	

99YYY	Consumer Agencies			
B04	AGRICULTURE DEPARTMENT	1,311	-	712
B10	CANNABIS MANAGEMENT OFFICE	13	-	8
B11	COSMETOLOGIST EXAMINERS BOARD	73	-	46
B13	COMMERCE DEPARTMENT	1,919	-	1,214
B14	ANIMAL HEALTH BOARD	93	-	59
B15	BARBER EXAMINERS BOARD	16	-	10
B20	EXPLORE MINNESOTA TOURISM	67	-	42
B22	EMPLOYMENT & ECONOMIC DEVELOP	15,512	-	9,815
B24	PUBLIC FACILITIES AUTHORITY	46	-	29
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTHY	1	-	1
B34	HOUSING FINANCE AGENCY	390	-	247
B41	WORKERS' COMP COURT OF APPEALS	8	-	5
B42	LABOR AND INDUSTRY DEPARTMENT	1,896	-	1,200
B43	IRON RANGE RESOURCES	131	-	83
B7E	ARCHITECTURE, ENGINEERING BD	42	-	26
B7G	COMBATIVE SPORTS COMMISSION	0	-	0
B7P	ACCOUNTANCY BOARD	32	-	20
B7S	PRIVATE DETECTIVES BOARD	3	-	2
B82	PUBLIC UTILITIES COMMISSION	436	-	276
B9D	AMATEUR SPORTS COMMISSION	2	-	2
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	0
E25	PERPICH CTR FOR ARTS EDUCATION	78	-	49
E26	MN STATE COLLEGES/UNIVERSITIES	17,693	-	11,195
E37	EDUCATION DEPARTMENT	3,043	-	1,926
E39	PROF EDUCATOR LICENSING STD BD	41	-	26
E40	HISTORICAL SOCIETY	1	-	1
E44	MINNESOTA STATE ACADEMIES	174	-	110
E50	ARTS BOARD	96	-	61
E60	OFFICE OF HIGHER EDUCATION	223	-	141
E77	ZOOLOGICAL BOARD	377	-	238
E81	UNIVERSITY OF MINNESOTA	39	-	24
E95	HUMANITIES COMMISSION	1	-	1
E97	SCIENCE MUSEUM	0	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	1	-	0
G02	ADMINISTRATION DEPARTMENT	2,112	-	1,336
G03	LOTTERY	28	-	17
G05	RACING COMMISSION	64	-	40
G06	ATTORNEY GENERAL	160	-	101
G09	GAMBLING CONTROL BOARD	22	-	14
G10	MINNESOTA MANAGEMENT & BUDGET	265	-	168
G17	HUMAN RIGHTS DEPARTMENT	26	-	16
G19	INDIAN AFFAIRS COUNCIL	16	-	10
G38	INVESTMENT BOARD	45	-	28
G39	GOVERNORS OFFICE	25	-	16
G45	MEDIATION SERVICES DEPARTMENT	17	-	11
G46	MN.IT	1,669	-	1,056
G53	SECRETARY OF STATE	223	-	141
G61	OFFICE OF STATE AUDITOR	53	-	34
G62	MINN STATE RETIREMENT SYSTEM	491	-	310
G63	PUBLIC EMPLOYEES RETIRE ASSOC	958	-	606
G67	REVENUE DEPARTMENT	251	-	159
G69	TEACHERS RETIREMENT ASSOC	492	-	311
G70	MN SECURE CHOICE	0	-	0
G90	REVENUE INTERGOVT PAYMENTS	10,992	-	6,955
G92	OMBUDSPERSON FOR FAMILIES	10	-	6
G93	OMBUD AMERICAN INDIAN FAMILIES	5	-	3
G96	UNIFORM LAWS COMMISSION	0	-	0
G9J	CAMPAIGN FINANCE BOARD	13	-	8
G9K	ADMINISTRATIVE HEARINGS	111	-	70
G9L	COUNCIL FOR MINNESOTANS OF AFR	6	-	4
G9M	MINNESOTA COUNCIL ON LATINO AF	7	-	5
G9N	ASIAN PACIFIC COUNCIL	7	-	4
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0	-	0

G9Q	MMB DEBT SERVICE	34	-	-	-	21
G9R	MMB NON-OPERATING	22,655	-	-	-	14,334
G9V	RARE DISEASE ADVISORY COUNCIL	3	-	-	-	2
G9X	CAPITOL AREA ARCHITECT	5	-	-	-	3
G9Y	MN STATE COUNCIL ON DISABILITY	15	-	-	-	9
GPR	PAYROLL CLEARING	1	-	-	-	0
H12	HEALTH DEPARTMENT	3,019	-	-	-	1,910
H55	HUMAN SERVICES DEPARTMENT	42,060	-	42	-	26,612
H55b	HUMAN SERVICES SOS	2,427	-	-	-	1,536
H55c	HUMAN SERVICES MSOP	277	-	-	-	175
H58	CHILDREN, YOUTH AND FAMILIES	0	-	-	-	0
H60	MNSURE	47	-	-	-	30
H75	VETERANS AFFAIRS DEPARTMENT	1,391	-	-	-	880
H7B	MEDICAL PRACTICE BOARD	65	-	-	-	41
H7C	NURSING BOARD	72	-	-	-	46
H7D	PHARMACY BOARD	50	-	-	-	32
H7F	DENTISTRY BOARD	56	-	-	-	35
H7H	CHIROPRACTIC EXAMINERS BOARD	17	-	-	-	10
H7J	OPTOMETRY BOARD	12	-	-	-	8
H7K	EXEC FOR LT SVCS & SUPPORTS BD	24	-	-	-	15
H7L	SOCIAL WORK BOARD	51	-	-	-	32
H7M	MARRIAGE AND FAMILY THERAPY BD	17	-	-	-	11
H7Q	PODIATRIC MEDICINE	10	-	-	-	6
H7R	VETERINARY MEDICINE BOARD	15	-	-	-	10
H7S	EMERGENCY MEDICAL SERVICES OFF	23	-	-	-	15
H7U	DIETETICS & NUTRITION PRACTICE	13	-	-	-	8
H7V	PSYCHOLOGY BOARD	32	-	-	-	20
H7W	PHYSICAL THERAPY BOARD	22	-	-	-	14
H7X	BEHAVIORAL HEALTH & THERAPY BD	46	-	-	-	29
H7Y	OCCUPATIONAL THERAPY PRACT BD	20	-	-	-	13
H8A	FOSTER YOUTH OMBUDPERSON	3	-	-	-	2
H9G	OMBUDSMAN MH/DD	11	-	-	-	7
J33	TRIAL COURTS	5,509	-	-	-	3,486
J40	STATE COMPETENCY ATTAINMENT BD	2	-	-	-	1
J50	STATE GUARDIAN AD LITEM	73	-	-	-	46
J52	PUBLIC DEFENSE BOARD	175	-	-	-	111
J58	COURT OF APPEALS	14	-	-	-	9
J61	APPELLATE COUNSEL & TRG OFFICE	0	-	-	-	0
J65	SUPREME COURT	261	-	-	-	165
J68	TAX COURT	6	-	-	-	4
J70	JUDICIAL STANDARDS BOARD	7	-	-	-	4
L10	LEGISLATURE COORDINATING COMM	133	-	-	-	84
L11	SENATE	5	-	-	-	3
L12	HOUSE	5	-	-	-	3
L49	LEGISLATIVE AUDITOR	2	-	-	-	1
P01	MILITARY AFFAIRS DEPARTMENT	1,549	-	-	-	980
P07	PUBLIC SAFETY DEPARTMENT	12,578	-	-	-	7,958
P08	OMBUDSPERSON FOR CORRECTIONS	6	-	-	-	4
P78	CORRECTIONS DEPARTMENT	2,146	-	-	-	1,358
P80	CANNABIS EXPUNGEMENT BOARD	26	-	-	-	16
P82	CLEMENCY REVIEW COMMISSION	0	-	-	-	0
P7T	PEACE OFFICERS BOARD (POST)	0	-	-	-	0
P9E	SENTENCING GUIDELINES COMM	5	-	-	-	3
R28	MINN CONSERVATION CORPS	2	-	-	-	1
R29	NATURAL RESOURCES DEPARTMENT	9,361	-	4	-	5,923
R32	POLLUTION CONTROL AGENCY	1,190	-	-	-	753
R9P	WATER AND SOIL RESOURCES BOARD	426	-	-	-	270
T79	TRANSPORTATION DEPARTMENT	51,855	-	14,916	-	32,810
T9B	METROPOLITAN COUNCIL/TRANSPORT	284	-	-	-	180
O	OTHER	7	-	28,380	-	5
	Total	0	-	-	(0)	0

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2024 - Actual**

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

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

L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT 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 [						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning	(22,659)					
G10-10.5	G10-10.5	Budget Division - Non Allocable	-					
G10-11.2	G10-11.2	MMB - Accounting Division	-	(1,666,507)				
G10-11.3	G10-11.3	Central Payroll	-	428,906	(428,906)			
G10-11.4	G10-11.4	Accounting Services	-	504,115	-	(504,117)		
G10-11.5	G10-11.5	Financial Reporting	-	721,844	-	-	(721,845)	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	11,642	-	-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	13	19	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	14	20	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	-	-	5	7	
G45-14.3	G45-14.3	Mediation Services	-	-	21	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	20	-	352	43	61	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	

G61-16.3 17	G61-16.3 17	State Auditor General SWIFT 9.2 Upgrade (Internally Developed Software Amorti:	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	1,417	-	5,007	3,003	4,301
	B10	CANNABIS MANAGEMENT OFFICE	24	-	308	30	43
	B11	COSMETOLOGIST EXAMINERS BOARD	7	-	139	166	238
	B13	COMMERCE DEPARTMENT	305	-	3,478	4,397	6,296
	B14	ANIMAL HEALTH BOARD	55	-	461	213	305
	B15	BARBER EXAMINERS BOARD	5	-	15	36	51
	B20	EXPLORE MINNESOTA TOURISM	68	-	312	152	218
	B22	EMPLOYMENT & ECONOMIC DEVELOP	719	-	11,098	35,547	50,900
	B24	PUBLIC FACILITIES AUTHORITY	83	-	124	106	152
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	6	-	16	3	4
	B34	HOUSING FINANCE AGENCY	100	-	2,215	893	1,278
	B41	WORKERS' COMP COURT OF APPEALS	3	-	61	18	25
	B42	LABOR AND INDUSTRY DEPARTMENT	268	-	3,141	4,346	6,223
	B43	IRON RANGE RESOURCES	54	-	258	301	431
	B7E	ARCHITECTURE, ENGINEERING BD	4	-	52	96	137
	B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0	0
	B7P	ACCOUNTANCY BOARD	4	-	33	74	106
	B7S	PRIVATE DETECTIVES BOARD	4	-	28	8	11
	B82	PUBLIC UTILITIES COMMISSION	11	-	1,370	1,000	1,432
	B9D	AMATEUR SPORTS COMMISSION	5	-	11	6	8
	B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	0	0
	E25	PERPICH CTR FOR ARTS EDUCATION	55	-	402	179	256
	E26	MN STATE COLLEGES/UNIVERSITIES	574	-	81,348	40,545	58,057
	E37	EDUCATION DEPARTMENT	801	-	3,211	6,974	9,987
	E39	PROF EDUCATOR LICENSING STD BD	12	-	149	93	133
	E40	HISTORICAL SOCIETY	6	-	-	3	5
	E44	MINNESOTA STATE ACADEMIES	131	-	1,508	400	572
	E50	ARTS BOARD	27	-	155	221	316
	E60	OFFICE OF HIGHER EDUCATION	94	-	731	511	732
	E77	ZOOLOGICAL BOARD	223	-	2,287	864	1,237
	E81	UNIVERSITY OF MINNESOTA	46	-	-	88	127
	E95	HUMANITIES COMMISSION	4	-	-	2	3
	E97	SCIENCE MUSEUM	2	-	-	1	1
	E9W	HIGHER ED FACILITIES AUTHORITY	0	-	9	1	2
	G02	ADMINISTRATION DEPARTMENT	374	-	4,570	4,840	6,931
	G03	LOTTERY	13	-	900	63	90
	G05	RACING COMMISSION	26	-	273	146	210
	G06	ATTORNEY GENERAL	64	-	2,453	367	525
	G09	GAMBLING CONTROL BOARD	10	-	244	49	71
	G10	MINNESOTA MANAGEMENT & BUDGET	103	-	1,455	608	871
	G17	HUMAN RIGHTS DEPARTMENT	13	-	285	59	84
	G19	INDIAN AFFAIRS COUNCIL	11	-	54	37	53
	G38	INVESTMENT BOARD	5	-	255	102	146
	G39	GOVERNORS OFFICE	11	-	430	58	83
	G45	MEDIATION SERVICES DEPARTMENT	12	-	69	39	55
	G46	MN.IT	431	-	18,077	3,825	5,478
	G53	SECRETARY OF STATE	40	-	824	511	732
	G61	OFFICE OF STATE AUDITOR	27	-	567	122	174
	G62	MINN STATE RETIREMENT SYSTEM	14	-	794	1,124	1,610
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	29	-	645	2,196	3,145
	G67	REVENUE DEPARTMENT	278	-	9,389	575	824
	G69	TEACHERS RETIREMENT ASSOC	23	-	494	1,128	1,615
	G70	MN SECURE CHOICE	0	-	6	0	0
	G90	REVENUE INTERGOVT PAYMENTS	97	-	-	25,191	36,070
	G92	OMBUDSPERSON FOR FAMILIES	3	-	25	22	31
	G93	OMBUD AMERICAN INDIAN FAMILIES	4	-	5	12	17
	G96	UNIFORM LAWS COMMISSION	0	-	-	1	1
	G9J	CAMPAIGN FINANCE BOARD	11	-	55	29	42
	G9K	ADMINISTRATIVE HEARINGS	30	-	466	255	366
	G9L	COUNCIL FOR MINNESOTANS OF AFR	6	-	26	15	21
	G9M	MINNESOTA COUNCIL ON LATINO AF	4	-	29	17	24
	G9N	ASIAN PACIFIC COUNCIL	5	-	19	15	22
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	2	-	12	0	1

G9Q	MMB DEBT SERVICE	92	-	-	78	111
G9R	MMB NON-OPERATING	80	-	-	51,917	74,340
G9V	RARE DISEASE ADVISORY COUNCIL	3	-	13	7	9
G9X	CAPITOL AREA ARCHITECT	6	-	20	11	16
G9Y	MN STATE COUNCIL ON DISABILITY	7	-	58	34	49
GPR	PAYROLL CLEARING	-	-	-	1	2
H12	HEALTH DEPARTMENT	1,814	-	14,568	6,918	9,906
H55	HUMAN SERVICES DEPARTMENT	1,797	-	32,798	96,386	138,015
H55b	HUMAN SERVICES SOS	466	-	19,517	5,563	7,965
H55c	HUMAN SERVICES MSOP	48	-	3,297	634	907
H58	CHILDREN, YOUTH AND FAMILIES	0	-	1,773	0	0
H60	MNSURE	22	-	1,245	107	154
H75	VETERANS AFFAIRS DEPARTMENT	722	-	11,929	3,189	4,566
H7B	MEDICAL PRACTICE BOARD	10	-	122	149	213
H7C	NURSING BOARD	8	-	220	165	236
H7D	PHARMACY BOARD	17	-	143	116	165
H7F	DENTISTRY BOARD	17	-	100	128	184
H7H	CHIROPRACTIC EXAMINERS BOARD	6	-	31	38	54
H7J	OPTOMETRY BOARD	5	-	12	28	40
H7K	EXEC FOR LT SVCS & SUPPORTS BD	7	-	22	54	77
H7L	SOCIAL WORK BOARD	8	-	66	118	168
H7M	MARRIAGE AND FAMILY THERAPY BD	5	-	15	39	55
H7Q	PODIATRIC MEDICINE	6	-	4	23	32
H7R	VETERINARY MEDICINE BOARD	4	-	17	36	51
H7S	EMERGENCY MEDICAL SERVICES OFF	13	-	68	54	77
H7U	DIETETICS & NUTRITION PRACTICE	3	-	8	31	44
H7V	PSYCHOLOGY BOARD	6	-	86	73	105
H7W	PHYSICAL THERAPY BOARD	5	-	20	49	71
H7X	BEHAVIORAL HEALTH & THERAPY BD	7	-	36	106	152
H7Y	OCCUPATIONAL THERAPY PRACT BD	5	-	15	47	67
H8A	FOSTER YOUTH OMBUDPERSON	2	-	14	7	10
H9G	OMBUDSMAN MH/DD	3	-	126	24	35
J33	TRIAL COURTS	856	-	16,343	12,625	18,078
J40	STATE COMPETENCY ATTAINMENT BD	2	-	108	4	5
J50	STATE GUARDIAN AD LITEM	62	-	1,672	168	240
J52	PUBLIC DEFENSE BOARD	109	-	5,169	401	573
J58	COURT OF APPEALS	5	-	486	32	45
J61	APPELLATE COUNSEL & TRG OFFICE	1	-	-	0	0
J65	SUPREME COURT	134	-	2,820	598	857
J68	TAX COURT	3	-	52	13	18
J70	JUDICIAL STANDARDS BOARD	4	-	20	16	23
L10	LEGISLATURE COORDINATING COMM	43	-	710	305	437
L11	SENATE	2	-	1,458	11	16
L12	HOUSE	4	-	-	12	18
L49	LEGISLATIVE AUDITOR	3	-	50	3	5
P01	MILITARY AFFAIRS DEPARTMENT	80	-	2,625	3,551	5,084
P07	PUBLIC SAFETY DEPARTMENT	1,941	-	15,555	28,825	41,274
P08	OMBUDSPERSON FOR CORRECTIONS	2	-	41	15	21
P78	CORRECTIONS DEPARTMENT	1,267	-	31,321	4,919	7,043
P80	CANNABIS EXPUNGEMENT BOARD	2	-	18	59	84
P82	CLEMENCY REVIEW COMMISSION	2	-	-	1	1
P77	PEACE OFFICERS BOARD (POST)	6	-	83	0	0
P9E	SENTENCING GUIDELINES COMM	4	-	41	12	18
R28	MINN CONSERVATION CORPS	3	-	-	4	6
R29	NATURAL RESOURCES DEPARTMENT	2,819	-	33,119	21,453	30,719
R32	POLLUTION CONTROL AGENCY	601	-	7,416	2,726	3,903
R9P	WATER AND SOIL RESOURCES BOARD	697	-	3,756	976	1,398
T79	TRANSPORTATION DEPARTMENT	2,011	-	58,977	118,833	170,157
T9B	METROPOLITAN COUNCIL/TRANSPORT	12	-	-	650	931
O	OTHER	-	-	-	16	23
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 2024 - 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 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 (fmrlty IC&A)						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit	(11,642)					
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	(995,906)				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	448,474	(448,478)			
G10-12.5	G10-12.5	Personnel Operations and System Support	-	403,583	-	(403,586)		
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	143,849	-	-	(143,849)	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	12	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	-	5	-	-	
G45-14.3	G45-14.3	Mediation Services	-	-	-	20	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	38	332	124	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	

99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	9	-	2,672	4,712	8,994
B10	CANNABIS MANAGEMENT OFFICE	-	-	27	290	153
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	148	131	46
B13	COMMERCE DEPARTMENT	163	-	3,912	3,272	1,938
B14	ANIMAL HEALTH BOARD	1	-	190	434	350
B15	BARBER EXAMINERS BOARD	-	-	32	14	32
B20	EXPLORE MINNESOTA TOURISM	-	-	136	294	433
B22	EMPLOYMENT & ECONOMIC DEVELOP	876	-	31,625	10,443	4,568
B24	PUBLIC FACILITIES AUTHORITY	-	-	94	117	529
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTHY	-	-	2	15	38
B34	HOUSING FINANCE AGENCY	-	-	794	2,085	635
B41	WORKERS' COMP COURT OF APPEALS	-	-	16	58	20
B42	LABOR AND INDUSTRY DEPARTMENT	4	-	3,866	2,955	1,701
B43	IRON RANGE RESOURCES	-	-	268	242	340
B7E	ARCHITECTURE, ENGINEERING BD	-	-	85	49	28
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	-	2
B7P	ACCOUNTANCY BOARD	-	-	66	31	27
B7S	PRIVATE DETECTIVES BOARD	-	-	7	26	23
B82	PUBLIC UTILITIES COMMISSION	-	-	890	1,289	73
B9D	AMATEUR SPORTS COMMISSION	-	-	5	10	30
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	-	2
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	159	378	347
E26	MN STATE COLLEGES/UNIVERSITIES	356	-	36,071	76,546	3,643
E37	EDUCATION DEPARTMENT	874	-	6,205	3,022	5,083
E39	PROF EDUCATOR LICENSING STD BD	-	-	83	140	76
E40	HISTORICAL SOCIETY	-	-	3	-	38
E44	MINNESOTA STATE ACADEMIES	-	-	355	1,419	831
E50	ARTS BOARD	1	-	197	146	172
E60	OFFICE OF HIGHER EDUCATION	-	-	454	688	596
E77	ZOOLOGICAL BOARD	0	-	768	2,152	1,416
E81	UNIVERSITY OF MINNESOTA	-	-	79	-	293
E95	HUMANITIES COMMISSION	-	-	2	-	26
E97	SCIENCE MUSEUM	-	-	1	-	11
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	1	9	2
G02	ADMINISTRATION DEPARTMENT	2	-	4,306	4,300	2,377
G03	LOTTERY	-	-	56	847	83
G05	RACING COMMISSION	-	-	130	257	168
G06	ATTORNEY GENERAL	2	-	326	2,308	409
G09	GAMBLING CONTROL BOARD	-	-	44	229	62
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	541	1,369	656
G17	HUMAN RIGHTS DEPARTMENT	-	-	52	268	80
G19	INDIAN AFFAIRS COUNCIL	-	-	33	51	72
G38	INVESTMENT BOARD	-	-	91	240	32
G39	GOVERNORS OFFICE	-	-	51	405	68
G45	MEDIATION SERVICES DEPARTMENT	-	-	34	65	73
G46	MN.IT	-	-	3,403	17,009	2,737
G53	SECRETARY OF STATE	1	-	455	776	252
G61	OFFICE OF STATE AUDITOR	-	-	108	533	174
G62	MINN STATE RETIREMENT SYSTEM	-	-	1,000	747	87
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1,954	606	185
G67	REVENUE DEPARTMENT	-	-	512	8,835	1,766
G69	TEACHERS RETIREMENT ASSOC	-	-	1,003	465	147
G70	MN SECURE CHOICE	-	-	0	6	2
G90	REVENUE INTERGOVT PAYMENTS	-	-	22,411	-	615
G92	OMBUDSPERSON FOR FAMILIES	-	-	19	23	19
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	10	5	27
G96	UNIFORM LAWS COMMISSION	-	-	1	-	3
G9J	CAMPAIGN FINANCE BOARD	-	-	26	52	69
G9K	ADMINISTRATIVE HEARINGS	-	-	227	439	192
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	13	25	37
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	15	27	25
G9N	ASIAN PACIFIC COUNCIL	-	-	13	18	29
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	0	11	12

G9Q	MMB DEBT SERVICE	-	-	69	-	582
G9R	MMB NON-OPERATING	5	-	46,188	-	507
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	6	12	20
G9X	CAPITOL AREA ARCHITECT	-	-	10	19	40
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	30	54	47
GPR	PAYROLL CLEARING	-	-	1	-	-
H12	HEALTH DEPARTMENT	272	-	6,155	13,708	11,516
H55	HUMAN SERVICES DEPARTMENT	8,290	-	85,750	30,862	11,410
H55b	HUMAN SERVICES SOS	-	-	4,949	18,365	2,957
H55c	HUMAN SERVICES MSOP	-	-	564	3,102	306
H58	CHILDREN, YOUTH AND FAMILIES	-	-	0	1,669	2
H60	MNSURE	0	-	96	1,171	141
H75	VETERANS AFFAIRS DEPARTMENT	5	-	2,837	11,225	4,583
H7B	MEDICAL PRACTICE BOARD	-	-	132	114	66
H7C	NURSING BOARD	-	-	147	207	49
H7D	PHARMACY BOARD	-	-	103	134	109
H7F	DENTISTRY BOARD	-	-	114	94	106
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	34	29	39
H7J	OPTOMETRY BOARD	-	-	25	11	33
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	48	21	43
H7L	SOCIAL WORK BOARD	-	-	105	62	51
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	34	14	32
H7Q	PODIATRIC MEDICINE	-	-	20	4	37
H7R	VETERINARY MEDICINE BOARD	-	-	32	16	28
H7S	EMERGENCY MEDICAL SERVICES OFF	0	-	48	64	84
H7U	DIETETICS & NUTRITION PRACTICE	-	-	27	8	22
H7V	PSYCHOLOGY BOARD	-	-	65	81	40
H7W	PHYSICAL THERAPY BOARD	-	-	44	19	29
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	95	34	45
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	42	14	31
H8A	FOSTER YOUTH OMBUDPERSON	-	-	6	13	14
H9G	OMBUDSMAN MH/DD	-	-	22	118	22
J33	TRIAL COURTS	1	-	11,232	15,378	5,437
J40	STATE COMPETENCY ATTAINMENT BD	-	-	3	102	13
J50	STATE GUARDIAN AD LITEM	-	-	149	1,573	396
J52	PUBLIC DEFENSE BOARD	-	-	356	4,864	695
J58	COURT OF APPEALS	-	-	28	458	31
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	0	-	5
J65	SUPREME COURT	1	-	532	2,653	848
J68	TAX COURT	-	-	11	49	22
J70	JUDICIAL STANDARDS BOARD	-	-	14	18	26
L10	LEGISLATURE COORDINATING COMM	-	-	271	669	275
L11	SENATE	-	-	10	1,372	12
L12	HOUSE	-	-	11	-	23
L49	LEGISLATIVE AUDITOR	-	-	3	47	19
P01	MILITARY AFFAIRS DEPARTMENT	52	-	3,159	2,470	507
P07	PUBLIC SAFETY DEPARTMENT	136	-	25,644	14,637	12,324
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	13	38	14
P78	CORRECTIONS DEPARTMENT	0	-	4,376	29,472	8,041
P80	CANNABIS EXPUNGEMENT BOARD	-	-	52	17	13
P82	CLEMENCY REVIEW COMMISSION	-	-	1	-	10
P7T	PEACE OFFICERS BOARD (POST)	-	-	0	78	41
P9E	SENTENCING GUIDELINES COMM	-	-	11	38	25
R28	MINN CONSERVATION CORPS	-	-	4	-	22
R29	NATURAL RESOURCES DEPARTMENT	40	-	19,086	31,164	17,899
R32	POLLUTION CONTROL AGENCY	16	-	2,425	6,979	3,815
R9P	WATER AND SOIL RESOURCES BOARD	2	-	869	3,535	4,426
T79	TRANSPORTATION DEPARTMENT	533	-	105,721	55,495	12,765
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	578	-	76
O	OTHER	-	-	15	-	-
Total		(0)	-	(0)	-	0

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2024 - Actual**

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

Schedule No.	DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management & 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					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	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 L						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)						
G10-9.2	G10-9.2	Debt Management Division						
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division						
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	Budget Operations and Planning						
G10-10.5	G10-10.5	Budget Division - Non Allocable						
G10-11.2	G10-11.2	MMB - Accounting Division						
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - Single Audit						
G10-11.7	G10-11.7	Accounting Services - Non Allocable						
G10-12.2	G10-12.2	MMB I.T - Management and Administration						
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing	-					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-			(475,041)		
G10-13.3	G10-13.3	Personnel Administration	-			475,041	(475,042)	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-			-	-	
G45-14.2	G45-14.2	Mediation Services	-			-	-	(94)
G45-14.3	G45-14.3	Mediation Services	-			-	24	94
G45-14.4	G45-14.4	Mediation/Representation	-			-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-			-	390	-
L49-15.3	L49-15.3	Financial Audits	-			-	-	-
L49-15.4	L49-15.4	Program Audits	-			-	-	-
L49-15.5	L49-15.5	Single Audits	-			-	-	-
L49-15.6	L49-15.6	Audit Comm	-			-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-			-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-			-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-			-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-			-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-			-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-			-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-			-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-			-	-	-
G61-16.2	G61-16.2	State Auditor	-			-	-	-

99YYY	Consumer Agencies				
B04	AGRICULTURE DEPARTMENT	-	-	-	5,546
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	342
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	154
B13	COMMERCE DEPARTMENT	-	-	-	3,852
B14	ANIMAL HEALTH BOARD	-	-	-	511
B15	BARBER EXAMINERS BOARD	-	-	-	16
B20	EXPLORE MINNESOTA TOURISM	-	-	-	346
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	12,292
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	137
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	18
B34	HOUSING FINANCE AGENCY	-	-	-	2,454
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	68
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	3,479
B43	IRON RANGE RESOURCES	-	-	-	285
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	57
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	37
B7S	PRIVATE DETECTIVES BOARD	-	-	-	31
B82	PUBLIC UTILITIES COMMISSION	-	-	-	1,517
B9D	AMATEUR SPORTS COMMISSION	-	-	-	12
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	445
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	90,098
E37	EDUCATION DEPARTMENT	-	-	-	3,557
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	165
E40	HISTORICAL SOCIETY	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	1,670
E50	ARTS BOARD	-	-	-	172
E60	OFFICE OF HIGHER EDUCATION	-	-	-	810
E77	ZOOLOGICAL BOARD	-	-	-	2,534
E81	UNIVERSITY OF MINNESOTA	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	10
G02	ADMINISTRATION DEPARTMENT	-	-	-	5,062
G03	LOTTERY	-	-	-	997
G05	RACING COMMISSION	-	-	-	303
G06	ATTORNEY GENERAL	-	-	-	2,716
G09	GAMBLING CONTROL BOARD	-	-	-	270
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	1,611
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	315
G19	INDIAN AFFAIRS COUNCIL	-	-	-	60
G38	INVESTMENT BOARD	-	-	-	283
G39	GOVERNORS OFFICE	-	-	-	476
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	76
G46	MN.IT	-	-	-	20,021
G53	SECRETARY OF STATE	-	-	-	913
G61	OFFICE OF STATE AUDITOR	-	-	-	628
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	879
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	714
G67	REVENUE DEPARTMENT	-	-	-	10,399
G69	TEACHERS RETIREMENT ASSOC	-	-	-	548
G70	MN SECURE CHOICE	-	-	-	6
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	28
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	6
G96	UNIFORM LAWS COMMISSION	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	61
G9K	ADMINISTRATIVE HEARINGS	-	-	-	516
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	29
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	32
G9N	ASIAN PACIFIC COUNCIL	-	-	-	21
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	13

G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	-	14
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	22
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	64
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	-	16,135
H55	HUMAN SERVICES DEPARTMENT	-	-	-	-	36,326
H55b	HUMAN SERVICES SOS	-	-	-	-	21,617
H55c	HUMAN SERVICES MSOP	-	-	-	-	3,651
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	1,964
H60	MNSURE	-	-	-	-	1,379
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	13,213
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	135
H7C	NURSING BOARD	-	-	-	-	243
H7D	PHARMACY BOARD	-	-	-	-	158
H7F	DENTISTRY BOARD	-	-	-	-	111
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	35
H7J	OPTOMETRY BOARD	-	-	-	-	13
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	25
H7L	SOCIAL WORK BOARD	-	-	-	-	73
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	17
H7Q	PODIATRIC MEDICINE	-	-	-	-	5
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	19
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-	76
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	9
H7V	PSYCHOLOGY BOARD	-	-	-	-	96
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	22
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	40
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	17
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	-	16
H9G	OMBUDSMAN MH/DD	-	-	-	-	139
J33	TRIAL COURTS	-	-	-	-	18,101
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	120
J50	STATE GUARDIAN AD LITEM	-	-	-	-	1,852
J52	PUBLIC DEFENSE BOARD	-	-	-	-	5,725
J58	COURT OF APPEALS	-	-	-	-	539
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	3,123
J68	TAX COURT	-	-	-	-	57
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	22
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	787
L11	SENATE	-	-	-	-	1,615
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	55
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	2,908
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-	17,228
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	45
P78	CORRECTIONS DEPARTMENT	-	-	-	-	34,690
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	20
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	92
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	45
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	36,681
R32	POLLUTION CONTROL AGENCY	-	-	-	-	8,214
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	4,160
T79	TRANSPORTATION DEPARTMENT	-	-	-	-	65,321
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 2024 - 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 (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	(159)					
G45-14.4	G45-14.4	Mediation/Representation	-					
L49-15.2	L49-15.2	Legislative Auditor	0	(1,755)				
L49-15.3	L49-15.3	Financial Audits	-	1,190	(1,190)			
L49-15.4	L49-15.4	Program Audits	-	565	-	(565)		
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-

99YYY	Consumer Agencies				
B04	AGRICULTURE DEPARTMENT	2	-	40	-
B10	CANNABIS MANAGEMENT OFFICE	0	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	0	-	-	-
B13	COMMERCE DEPARTMENT	1	-	3	-
B14	ANIMAL HEALTH BOARD	0	-	-	-
B15	BARBER EXAMINERS BOARD	0	-	-	-
B20	EXPLORE MINNESOTA TOURISM	0	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	4	-	39	59
B24	PUBLIC FACILITIES AUTHORITY	0	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTHY	0	-	-	-
B34	HOUSING FINANCE AGENCY	1	-	4	62
B41	WORKERS' COMP COURT OF APPEALS	0	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	1	-	24	48
B43	IRON RANGE RESOURCES	0	-	38	-
B7E	ARCHITECTURE, ENGINEERING BD	0	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-
B7P	ACCOUNTANCY BOARD	0	-	-	-
B7S	PRIVATE DETECTIVES BOARD	0	-	-	-
B82	PUBLIC UTILITIES COMMISSION	1	-	-	-
B9D	AMATEUR SPORTS COMMISSION	0	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	0	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	30	-	1	-
E37	EDUCATION DEPARTMENT	1	-	7	-
E39	PROF EDUCATOR LICENSING STD BD	0	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	1	-	37	-
E50	ARTS BOARD	0	-	-	43
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	2	-	8	10
G03	LOTTERY	0	-	43	3
G05	RACING COMMISSION	0	-	-	-
G06	ATTORNEY GENERAL	1	-	24	-
G09	GAMBLING CONTROL BOARD	0	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	1	-	15	-
G17	HUMAN RIGHTS DEPARTMENT	0	-	25	-
G19	INDIAN AFFAIRS COUNCIL	0	-	-	-
G38	INVESTMENT BOARD	0	-	72	-
G39	GOVERNORS OFFICE	0	-	27	-
G45	MEDIATION SERVICES DEPARTMENT	0	-	0	-
G46	MN.IT	7	-	60	-
G53	SECRETARY OF STATE	0	-	27	-
G61	OFFICE OF STATE AUDITOR	0	-	56	-
G62	MINN STATE RETIREMENT SYSTEM	0	-	61	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	0	-	31	-
G67	REVENUE DEPARTMENT	3	-	5	16
G69	TEACHERS RETIREMENT ASSOC	0	-	32	-
G70	MN SECURE CHOICE	0	-	-	-
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	0	-	-	-

G9Q	MMB DEBT SERVICE	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	0	-	-	-
G9X	CAPITOL AREA ARCHITECT	0	-	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	0	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-
H12	HEALTH DEPARTMENT	5	-	99	31
H55	HUMAN SERVICES DEPARTMENT	12	-	165	156
H55b	HUMAN SERVICES SOS	7	-	-	-
H55c	HUMAN SERVICES MSOP	1	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	1	-	-	-
H60	MNSURE	0	-	0	-
H75	VETERANS AFFAIRS DEPARTMENT	4	-	6	-
H7B	MEDICAL PRACTICE BOARD	0	-	-	-
H7C	NURSING BOARD	0	-	-	-
H7D	PHARMACY BOARD	0	-	-	-
H7F	DENTISTRY BOARD	0	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	0	-	-	-
H7J	OPTOMETRY BOARD	0	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	0	-	-	-
H7L	SOCIAL WORK BOARD	0	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	0	-	-	-
H7Q	PODIATRIC MEDICINE	0	-	-	-
H7R	VETERINARY MEDICINE BOARD	0	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	0	-	42	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	6	-	1	-
J40	STATE COMPETENCY ATTAINMENT BD	0	-	-	-
J50	STATE GUARDIAN AD LITEM	1	-	-	-
J52	PUBLIC DEFENSE BOARD	2	-	1	-
J58	COURT OF APPEALS	0	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-
J65	SUPREME COURT	1	-	0	26
J68	TAX COURT	0	-	-	-
J70	JUDICIAL STANDARDS BOARD	0	-	-	-
L10	LEGISLATURE COORDINATING COMM	0	-	-	-
L11	SENATE	1	-	-	-
L12	HOUSE	-	-	-	-
L49	LEGISLATIVE AUDITOR	0	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	1	-	11	-
P07	PUBLIC SAFETY DEPARTMENT	6	-	71	-
P08	OMBUDSPERSON FOR CORRECTIONS	0	-	-	-
P78	CORRECTIONS DEPARTMENT	12	-	19	-
P80	CANNABIS EXPUNGEMENT BOARD	0	-	-	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	0	-	-	-
P9E	SENTENCING GUIDELINES COMM	0	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	12	-	9	17
R32	POLLUTION CONTROL AGENCY	3	-	2	-
R9P	WATER AND SOIL RESOURCES BOARD	1	-	-	-
T79	TRANSPORTATION DEPARTMENT	22	-	52	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	29	52
O	OTHER	-	-	-	43
	Total	(0)	-	0	0

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2024 - Actual**

Legislative Auditor General Support	33.6	Financial Audits Outdoor	33.7	Financial Audits Art	33.8	Financial Audits Clean Water	33.9	Financial Audits Parks & Trails	33.10
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Schedule No.	DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management 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 Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

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

99YYY	Consumer Agencies				
B04	AGRICULTURE DEPARTMENT	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
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	-	-	-	-
G70	MN SECURE CHOICE	-	-	-	-
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	-	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
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	-	-	-	-	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
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 2024 - 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	-					

99YYY	Consumer Agencies
B04	AGRICULTURE DEPARTMENT
B10	CANNABIS MANAGEMENT OFFICE
B11	COSMETOLOGIST EXAMINERS BOARD
B13	COMMERCE DEPARTMENT
B14	ANIMAL HEALTH BOARD
B15	BARBER EXAMINERS BOARD
B20	EXPLORE MINNESOTA TOURISM
B22	EMPLOYMENT & ECONOMIC DEVELOP
B24	PUBLIC FACILITIES AUTHORITY
B25	SCIENCE & TECHNOLOGY AUTHORITY
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
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
G70	MN SECURE CHOICE
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



**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2024 - 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 (fmrly Materials Management C	-
G02-4.10	G02-4.10	Central Mail	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-
G02-4.12	G02-4.12	Grants Management	-
G46-6.2	G46-6.2	Minnesota Information Technology	-
G46-6.3	G46-6.3	IT Spend	-
G46-6.4	G46-6.4	Enterprise IT Security	-
G46-6.5	G46-6.5	MnIT - Non allocable	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-
G10-9.2	G10-9.2	Debt Management Division	-
G10-9.3	G10-9.3	Debt Management	-
G10-9.4	G10-9.4	Debt Management - Other	-
G10-10.2	G10-10.2	MMB - Budget Division	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-
G10-10.4	G10-10.4	Budget Operations and Planning	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-
G10-11.2	G10-11.2	MMB - Accounting Division	-
G10-11.3	G10-11.3	Central Payroll	-
G10-11.4	G10-11.4	Accounting Services	-
G10-11.5	G10-11.5	Financial Reporting	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-
G10-13.3	G10-13.3	Personnel Administration	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-
G45-14.2	G45-14.2	Mediation Services	-
G45-14.3	G45-14.3	Mediation Services	-
G45-14.4	G45-14.4	Mediation/Representation	-
L49-15.2	L49-15.2	Legislative Auditor	-
L49-15.3	L49-15.3	Financial Audits	-
L49-15.4	L49-15.4	Program Audits	-
L49-15.5	L49-15.5	Single Audits	-
L49-15.6	L49-15.6	Audit Comm	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-
L49-15.8	L49-15.8	Financial Audit- Art	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-

L49-15.11	L49-15.11	Program Audit- Outdoors	-
L49-15.12	L49-15.12	Program Audit- Art	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-
G61-16.2	G61-16.2	State Auditor	-
G61-16.3	G61-16.3	State Auditor General	-
17	17	SWIFT 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 17	G61-16.3 17	State Auditor General SWIFT 9.2 Upgrade (Internally Developed Software Amorti:	-	-
	99YYY	Consumer Agencies		
	B04	AGRICULTURE DEPARTMENT	-	752,953
	B10	CANNABIS MANAGEMENT OFFICE	-	19,975
	B11	COSMETOLOGIST EXAMINERS BOARD	-	17,696
	B13	COMMERCE DEPARTMENT	-	593,498
	B14	ANIMAL HEALTH BOARD	-	44,996
	B15	BARBER EXAMINERS BOARD	-	3,605
	B20	EXPLORE MINNESOTA TOURISM	-	36,110
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	3,464,830
	B24	PUBLIC FACILITIES AUTHORITY	-	55,206
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	1,428
	B34	HOUSING FINANCE AGENCY	-	538,560
	B41	WORKERS' COMP COURT OF APPEALS	-	5,726
	B42	LABOR AND INDUSTRY DEPARTMENT	-	778,492
	B43	IRON RANGE RESOURCES	-	211,137
	B7E	ARCHITECTURE, ENGINEERING BD	-	9,714
	B7G	COMBATIVE SPORTS COMMISSION	-	24
	B7P	ACCOUNTANCY BOARD	-	8,147
	B7S	PRIVATE DETECTIVES BOARD	-	1,982
	B82	PUBLIC UTILITIES COMMISSION	-	115,895
	B9D	AMATEUR SPORTS COMMISSION	-	20,663
	B9V	AGRICULTURE UTILIZATION RESRCH	-	40
	E25	PERPICH CTR FOR ARTS EDUCATION	-	48,633
	E26	MN STATE COLLEGES/UNIVERSITIES	-	5,719,083
	E37	EDUCATION DEPARTMENT	-	944,635
	E39	PROF EDUCATOR LICENSING STD BD	-	18,463
	E40	HISTORICAL SOCIETY	-	31,203
	E44	MINNESOTA STATE ACADEMIES	-	264,500
	E50	ARTS BOARD	-	255,951
	E60	OFFICE OF HIGHER EDUCATION	-	97,781
	E77	ZOOLOGICAL BOARD	-	191,636
	E81	UNIVERSITY OF MINNESOTA	-	26,755
	E95	HUMANITIES COMMISSION	-	478
	E97	SCIENCE MUSEUM	-	215
	E9W	HIGHER ED FACILITIES AUTHORITY	-	492
	G02	ADMINISTRATION DEPARTMENT	-	2,916,007
	G03	LOTTERY	-	253,961
	G05	RACING COMMISSION	-	23,790
	G06	ATTORNEY GENERAL	-	253,984
	G09	GAMBLING CONTROL BOARD	-	15,471
	G10	MINNESOTA MANAGEMENT & BUDGET	-	197,861
	G17	HUMAN RIGHTS DEPARTMENT	-	122,006
	G19	INDIAN AFFAIRS COUNCIL	-	7,731
	G38	INVESTMENT BOARD	-	308,796
	G39	GOVERNORS OFFICE	-	131,647
	G45	MEDIATION SERVICES DEPARTMENT	-	21,066
	G46	MN.IT	-	1,302,174
	G53	SECRETARY OF STATE	-	188,941
	G61	OFFICE OF STATE AUDITOR	-	266,585
	G62	MINN STATE RETIREMENT SYSTEM	-	360,443
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	296,469
	G67	REVENUE DEPARTMENT	-	836,723
	G69	TEACHERS RETIREMENT ASSOC	-	232,583
	G70	MN SECURE CHOICE	-	270
	G90	REVENUE INTERGOVT PAYMENTS	-	1,380,856
	G92	OMBUDSPERSON FOR FAMILIES	-	3,485
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	1,733
	G96	UNIFORM LAWS COMMISSION	-	91
	G9J	CAMPAIGN FINANCE BOARD	-	5,827
	G9K	ADMINISTRATIVE HEARINGS	-	52,933
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	2,811
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	2,940
	G9N	ASIAN PACIFIC COUNCIL	-	2,541
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	791

G9Q	MMB DEBT SERVICE	-	12,751
G9R	MMB NON-OPERATING	-	2,834,814
G9V	RARE DISEASE ADVISORY COUNCIL	-	1,411
G9X	CAPITOL AREA ARCHITECT	-	8,983
G9Y	MN STATE COUNCIL ON DISABILITY	-	8,677
GPR	PAYROLL CLEARING	-	76
H12	HEALTH DEPARTMENT	-	1,993,098
H55	HUMAN SERVICES DEPARTMENT	-	9,168,945
H55b	HUMAN SERVICES SOS	-	1,205,244
H55c	HUMAN SERVICES MSOP	-	186,882
H58	CHILDREN, YOUTH AND FAMILIES	-	74,772
H60	MNSURE	-	74,046
H75	VETERANS AFFAIRS DEPARTMENT	-	899,020
H7B	MEDICAL PRACTICE BOARD	-	20,834
H7C	NURSING BOARD	-	24,743
H7D	PHARMACY BOARD	-	22,084
H7F	DENTISTRY BOARD	-	14,727
H7H	CHIROPRACTIC EXAMINERS BOARD	-	4,518
H7J	OPTOMETRY BOARD	-	2,838
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	7,957
H7L	SOCIAL WORK BOARD	-	11,172
H7M	MARRIAGE AND FAMILY THERAPY BD	-	3,723
H7Q	PODIATRIC MEDICINE	-	2,121
H7R	VETERINARY MEDICINE BOARD	-	3,421
H7S	EMERGENCY MEDICAL SERVICES OFF	-	179,640
H7U	DIETETICS & NUTRITION PRACTICE	-	2,574
H7V	PSYCHOLOGY BOARD	-	10,786
H7W	PHYSICAL THERAPY BOARD	-	4,570
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	9,105
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	4,063
H8A	FOSTER YOUTH OMBUDPERSON	-	1,462
H9G	OMBUDSMAN MH/DD	-	9,280
J33	TRIAL COURTS	-	1,483,706
J40	STATE COMPETENCY ATTAINMENT BD	-	5,118
J50	STATE GUARDIAN AD LITEM	-	86,120
J52	PUBLIC DEFENSE BOARD	-	256,743
J58	COURT OF APPEALS	-	23,015
J61	APPELLATE COUNSEL & TRG OFFICE	-	78
J65	SUPREME COURT	-	313,506
J68	TAX COURT	-	4,390
J70	JUDICIAL STANDARDS BOARD	-	2,190
L10	LEGISLATURE COORDINATING COMM	-	50,922
L11	SENATE	-	62,272
L12	HOUSE	-	1,006
L49	LEGISLATIVE AUDITOR	-	2,614
P01	MILITARY AFFAIRS DEPARTMENT	-	569,955
P07	PUBLIC SAFETY DEPARTMENT	-	3,220,461
P08	OMBUDSPERSON FOR CORRECTIONS	-	3,320
P78	CORRECTIONS DEPARTMENT	-	2,212,540
P80	CANNABIS EXPUNGEMENT BOARD	-	4,159
P82	CLEMENCY REVIEW COMMISSION	-	1,518
P7T	PEACE OFFICERS BOARD (POST)	-	10,274
P9E	SENTENCING GUIDELINES COMM	-	3,036
R28	MINN CONSERVATION CORPS	-	548
R29	NATURAL RESOURCES DEPARTMENT	-	3,553,842
R32	POLLUTION CONTROL AGENCY	-	621,704
R9P	WATER AND SOIL RESOURCES BOARD	-	317,878
T79	TRANSPORTATION DEPARTMENT	-	10,495,079
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	414,360
O	OTHER	-	698,127
	Total	-	64,697,840



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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**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, 2024.

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 2026**  
 First Stepdown

**FIXED ASSET DEPRECIATION**

Schedule No. 1.1

1.2
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	Equipment Use Charge	General Support Allocation
Total Eligible Direct Costs:	336,193	336,193
Add: Allocated Costs		
Sum of Allocated Costs	336,193	336,193
Distribution of Allocated Costs		
Total Allocated Costs	336,193	336,193
Less: Disallowed Costs		
Net Allocable Costs	336,193	336,193

**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 2024.
- > 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 2024.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2024 net cost of these sub-centers.

**Exhibit C**

**State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 First Stepdown**

**ADMINISTRATION - MANAGEMENT SERVICES**

Schedule No. 3.1

	3.3	3.4	3.5	3.6
				Fiscal Agent - Non <u>Allocable</u>
	Administration Mgmt <u>Services</u>	Commissioners <u>Office</u>	Human <u>Resources</u>	Financial Mgmt <u>and Rptg</u>
Total Eligible Direct Costs:	2,701,745	1,037,245	531,000	1,133,500
Add: Allocated Costs	0			
Fixed Asset Depreciation	0			
Sum of Allocated Costs	2,701,745	1,037,245	531,000	1,133,500
Distribution of Allocated Costs	0			0
Total Allocated Costs	2,701,745	1,037,245	531,000	1,133,500
Less: Disallowed Costs	0			
Net Allocable Costs	2,701,745	1,037,245	531,000	1,133,500

**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 2024 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 2024.
- > 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 2024 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 2024 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 2024.
- > 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 2024 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 2026  
 First Stepdown

ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1

	4.2	4.5	4.7	4.8	4.10	4.11	4.12	
	Government & Citizen Services	General Support	Real Estate & Constr Services	Real Prop Enterprise System	Office of State Procurement (fmrlly Materials Mgmt)	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:	6,346,377		746,096	868,090	2,076,412	472,000	429,498	1,754,281
Add: Allocated Costs								
3.3 Admin Mgmt-Commissioner's Office	56,387	56,387						
3.4 Admin Mgmt-Human Resources	28,866	28,866						
3.5 Admin Mgmt-Financial Mgmt & Rptg	13,791	13,791						
Sum of Allocated Costs	6,445,421	99,044	746,096	868,090	2,076,412	472,000	429,498	1,754,281
Distribution of Allocated Costs	0	(99,044)	13,199	18,208	40,430	9,183	4,722	13,302
Total Allocated Costs	6,445,421	0	759,295	886,298	2,116,842	481,183	434,220	1,767,583
Less: Disallowed Costs	0							
Net Allocable Costs	6,445,421	0	759,295	886,298	2,116,842	481,183	434,220	1,767,583



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

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**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 2024 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 2026  
 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:	2,448,684	1,941,673		507,011
Add: Allocated Costs				
1.2 Fixed Asset Depreciation	270,500	270,500		
4.8 Office of State Procurement (fmrly Materials Mgmt)	76	76		
4.11 Office of Enterprise Continuous Improvement	31	31		
Sum of Allocated Costs	2,719,260	2,212,280	0	507,011
Distribution of Allocated Costs	0	(2,212,280)	0	2,212,280
Total Allocated Costs	2,719,260	0	0	2,719,291
Less: Disallowed Costs	0			
Net Allocable Costs	2,719,260	0	0	2,719,291



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

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**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 2024, 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 2024 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 2026  
 First Stepdown

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

Schedule No. 8.1

	8.2	8.3	9.3	10.3	10.4	11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8	13.3	
	MMB	Minnesota Management & Budget	Enterprise Communications & Planning (fmrly IC&A)	Debt Management	Analysis & Control (EBO's)	Budget Ops & Planning	Central Payroll	Accounting Services	Financial Reporting	Fin Rptg Single Audit	MMB - IT Mgmt & Admin	Accounting & Procure Ops Sys Spt	Personnel Ops & Sys Spt	Bdgt Serv Computer Operations	Personnel Ops Spec Billing	Accounting & Procure Ops Spec Bill	Personnel Admin
Total Eligible Direct Costs:	51,346,575	2,933,695	3,494,793	949,729	2,008,991	327,045	1,984,410	3,110,733	2,565,086	49,883	2,851,796	5,324,901	5,616,338	1,232,411	4,365,517	7,433,178	7,098,069
Add: Allocated Costs																	
1.2 Fixed Asset Depreciation	0	0															
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,833	1,833															
4.11 Office of Enterprise Continuous Improvement	105	105															
6.4 Enterprise IT Security	126	126															
Sum of Allocated Costs	51,348,639	2,935,759	3,494,793	949,729	2,008,991	327,045	1,984,410	3,110,733	2,565,086	49,883	2,851,796	5,324,901	5,616,338	1,232,411	4,365,517	7,433,178	7,098,069
Distribution of Allocated Costs	0	(2,935,759)	257,302	73,214	161,675	26,319	173,794	204,269	292,494	4,717	208,927	439,807	395,784	141,069	0	0	556,386
Total Allocated Costs	51,348,639	0	3,752,095	1,022,943	2,170,666	353,364	2,158,204	3,315,002	2,857,580	54,600	3,060,723	5,764,708	6,012,122	1,373,480	4,365,517	7,433,178	7,654,455
Less: Disallowed Costs	0																
Net Allocable Costs	51,348,639	0	3,752,095	1,022,943	2,170,666	353,364	2,158,204	3,315,002	2,857,580	54,600	3,060,723	5,764,708	6,012,122	1,373,480	4,365,517	7,433,178	7,654,455



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

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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 2024 net cost of these activities.

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 First Stepdown

Enterprise Communications & Planning

Schedule No. 8.3.1

		8.3	9.2	10.2	11.2	12.2	13.2	14.2	15.2		
		Enterprise Communications & Planning (fmrly IC&A)	General Support	Debt Management Division	MMB Budget Division	MMB Accounting Division	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:		3,494,793	3,494,793								
Add: Allocated Costs											
4.8 Office of State Procurement (fmrly Materials Mgmt)		112	112								
4.11 Office of Enterprise Continuous Improvement		87	87								
6.4 Enterprise IT Security		2,202	2,202								
8.2 Minnesota Management & Budget		257,302	257,302								
Sum of Allocated Costs		3,754,496	3,754,496	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		0	(3,754,496)	65	58	177	100	102	38	318	3,753,637
Total Allocated Costs		3,754,496	0						38	318	3,753,637
Less: Disallowed Costs		0									
Net Allocable Costs		3,754,496	0						38	318	3,753,637



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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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  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 First Stepdown**

**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:	949,729	0	949,729	
Add: Allocated Costs				
4.8 Office of State Procurement (fmrly Materials Mgmt)	130	130		
4.11 Office of Enterprise Continuous Improvement	20	20		
6.4 Enterprise IT Security	20	20		
8.2 Minnesota Management & Budget	73,214	0	73,214	
8.3 Enterprise Communications & Planning	65	65		
Sum of Allocated Costs	1,023,178	235	1,022,943	0
Distribution of Allocated Costs	0	(235)	235	
Sum of Allocated Costs	1,023,178	0	1,023,178	
Distribution of Allocated Costs	0		(1,023,178)	1,023,178
Total Allocated Costs	1,023,178	0	1,023,178	0
Less: Disallowed Costs	0			
Net Allocable Costs	1,023,178	0	1,023,178	0



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

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

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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 2024. 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 2024.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2024 net cost of these activities.

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





**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

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

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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 2024.

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 2024.

The cost of central payroll is allowable and has been allocated based on total FY 2024 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 2024.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2024 net cost of these activities.

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 First Stepdown

MMB - Accounting Division

Schedule No. 11.1

	11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2		
	MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	7,710,112	0	1,984,410	3,110,733	2,565,086	49,883				
Add: Allocated Costs										
4.8 Office of State Procurement	445	445	0							
4.11 Office of Continuous Improvement	253	253	0							
6.4 Enterprise IT Security	211	211								
8.2 Minnesota Management & Budget	675,275	0	173,794	204,269	292,494	4,717				
8.3 Enterprise Communications & Planning	177	177	0							
Sum of Allocated Costs	8,386,473	1,086	2,158,204	3,315,002	2,857,580	54,600	0	0	0	0
Distribution of Allocated Costs	0	(1,086)	280	329	470	8				
Sum of Allocated Costs	8,386,473	0	2,158,484	3,315,331	2,858,050	54,608	0	0	0	0
Distribution of Allocated Costs	0		(2,158,484)					107	1,769	2,156,608
Distribution of Allocated Costs	0			(3,315,331)				34	281	3,315,016
Distribution of Allocated Costs	0				(2,858,050)			29	242	2,857,779
Distribution of Allocated Costs	0					(54,608)				54,608
Total Allocated Costs	8,386,473	0	0	0	0	0	0	170	2,291	8,384,012
Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs	8,386,473	0	0	0	0	0	0	170	2,291	8,384,012



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 12.0**

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

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

- > The SWIFT costs are allocated based upon accounting transactions.
- > The SEMA 4 costs are allocated based upon FTE counts.
- > The BPAS costs are allocated based upon budget transactions.
- > The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2024 net cost of these activities.

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 First Stepdown

MMB - IT Management & Administration

Schedule No. 12.1

	12.2	12.4	12.5	12.6	12.7	12.8	12.9	14.2	15.2	26.2		
	MMB - IT Mgmt & Admin	General Support	Accounting & Procurement Sys Support	Personnel Operations Sys Support	Budget Serv Computer Operations	Personnel Operations Spec Billing	Accounting & Procurement Spec Billing	Other Non- Allocable	Mediation Services	Legislative Auditor	MMB	2nd step & Consumer Activities
Total Eligible Direct Costs:	26,824,141	2,851,796	5,324,901	5,616,338	1,232,411	4,365,517	7,433,178					
Add: Allocated Costs												
1.2 Fixed Asset Depreciation	65,693	0	32,846	32,846								
4.8 Office of State Procurement (fmrlly Materials Mgmt)	31	31										
4.11 Office of Enterprise Continuous Improvement	6	6										
6.4 Enterprise IT Security	47,102	47,102										
8.2 Minnesota Management & Budget	1,185,588	208,927	439,807	395,784	141,069							
8.3 Enterprise Communications & Planning (fmrlly IC&A)	100	100										
Sum of Allocated Costs	28,122,662	3,107,964	5,797,555	6,044,969	1,373,480	4,365,517	7,433,178	0	0	0	0	0
Distribution of Allocated Costs	0	(3,107,964)	0	0	0	0	0	0	0	0	3,107,964	0
Sum of Allocated Costs	28,122,662	0	5,797,555	6,044,969	1,373,480	4,365,517	7,433,178	0	0	0	3,107,964	0
Distribution of Allocated Costs	0		(5,797,555)					59	491			5,797,005
Distribution of Allocated Costs	0			(6,044,969)				299	4,954			6,039,716
Distribution of Allocated Costs	0				(1,373,480)			0	1,181			1,372,299
Distribution of Allocated Costs	0					(4,365,517)		216	3,577			4,361,724
Distribution of Allocated Costs	0						(7,433,178)	76	629			7,432,473
Total Allocated Costs	28,122,662	0	0	0	0	0	0	0	651	10,831	3,107,964	25,003,216
Less: Disallowed Costs	0							0				
Net Allocable Costs	28,122,662	0	0	0	0	0	0	0	651	10,831	3,107,964	25,003,216



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

---

**SCHEDULE 13.0**

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

The functions of this department are as follows:

- > Labor Relations and Compensation, Human Resource Management, Employee Insurance, Information Systems and Administration to Minnesota Management and Budget (MMB). Costs of administering the state government human resource system and labor relations are allowable for plan purposes and have been allocated based on actual positions for FY 2024.
- > 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 2024 net cost of these activities.

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 First Stepdown

State HR, Benefits & Labor Relations

Schedule No. 13.1

	13.2	13.3	13.5	14.2	15.2		
	HR, Benefits & Labor Relations	General Support	Personnel Administration	Employee Relations Non-Alloc	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	7,098,069	0	7,098,069				
Add: Allocated Costs							
1.2 Fixed Asset Depreciation	0	0	0				
4.8 Office of State Procurement (fmrly Materials Mgmt)	305	305	0				
4.11 Office of Enterprise Continuous Improvement	191	191	0				
6.4 Enterprise IT Security	57	57	0				
8.2 Minnesota Management & Budget	556,386	0	556,386				
8.3 Enterprise Communications & Planning (fmrly IC&A)	102	102	0				
Sum of Allocated Costs	7,655,110	655	7,654,455	0	0	0	0
Distribution of Allocated Costs	0	(655)	655	0			0
Sum of Allocated Costs	7,655,110	0	7,655,110	0	0	0	0
Distribution of Allocated Costs	0		(7,655,110)		379	6,273	7,648,458
Total Allocated Costs	7,655,110	0	0	0	379	6,273	7,648,458
Less: Disallowed Costs	0						
Net Allocable Costs	7,655,110	0	0	0	379	6,273	7,648,458



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

---

**SCHEDULE 14.0**

**DEPARTMENT OF MEDIATION SERVICES**

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

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for FY 2024.

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 2024 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 2026  
First Stepdown**

**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 &amp; Consumer Activities</u>
Total Eligible Direct Costs:	1,525,657	0	1,525,657			
Add: Allocated Costs						
4.8 Office of State Procurement (fmrly Materials Mgmt)	117	117				
4.11 Office of Enterprise Continuous Improvement	22	22				
6.4 Enterprise IT Security	1,368	1,368				
8.3 Enterprise Communications & Planning (fmrly IC&A)	38	38				
10.3 Analysis & Control (EBO's)	22	22				
10.4 Budget Operations & Planning	0	0				
11.3 Central Payroll	107	107				
11.4 Accounting Services	34	34				
11.5 Financial Reporting	29	29				
12.4 Accounting & Procurement Ops & Sys Support	59	59				
12.5 Personnel Operations & System Support	299	299				
12.6 Budget Service - Computer Operations	0	0				
12.7 Personnel Operations Special Billing	216	216				
12.8 Accounting & Procurement Ops Special Billing	76	76				
13.3 Personnel Administration	379	379				
Sum of Allocated Costs	1,528,425	2,768	1,525,657	0	0	0
Distribution of Allocated Costs	0	(2,768)	2,768			
Sum of Allocated Costs	1,528,425	0	1,528,425	0	0	0
Distribution of Allocated Costs	0		(1,528,425)		0	1,528,425
Total Allocated Costs	1,528,425	0	0	0	0	1,528,425
Less: Disallowed Costs	0					
Net Allocable Costs	1,528,425	0	0	0	0	1,528,425



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

---

**SCHEDULE 15.0**

**OFFICE OF LEGISLATIVE AUDITOR**

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

Audits of revenues and expenditures are conducted to ensure conformance with generally accepted accounting principles, federal audit requirements, and state law. Special audits are conducted to assist in improving the efficiency and dependability of department and agency accounting practices. Costs for these financial audits have been allocated based on the average hours of service provided over a four-year period. The resulting number of hours is used as the FY 2024 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 2024.

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 2024 net cost of these activities.

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





**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

**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 2024.

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 2026**  
 First Stepdown

**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



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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 2024. 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 were compiled and amortized over a five year period and followed the allocation rules of the original project (see above).

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

**Exhibit C**

**State of Minnesota**  
**Summary of Allocated Costs**  
**Budget State Fiscal Year 2026**  
 First Stepdown

**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:	0	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



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 20.0**

**DEPARTMENT OF ADMINISTRATION**

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

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

**Exhibit C**

**State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown**

**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 &amp; 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	96,360	96,360			
9.3 Debt Management	0	0			
10.3 Analysis & Control (EBO's)	219	219			
10.4 Budget Operations & Planning	219	219			
11.3 Central Payroll	989	989			
11.4 Accounting Services	335	335			
11.5 Financial Reporting	289	289			
11.6 Financial Reporting - Single Audit	0	0			
12.4 Accounting & Procurement Ops & Sys Support	585	585			
12.8 Accounting & Procurement Ops Special Billing	751	751			
15.3 Financial Audits	0	0			
16.2 State Auditor	0	0			
17 SWIFT	0	0			
Sum of Allocated Costs	99,746	99,746	0	0	0
Distribution of Allocated Costs	0	(99,746)	964	2,063	96,719
Total Allocated Costs	99,746	0	964	2,063	96,719
Less: Disallowed Costs	0				
Net Allocable Costs	99,746	0	964	2,063	96,719



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 21.0**

**DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES**

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

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

**Exhibit C**

**State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 2026  
Second Stepdown**

**Department of Administration - Management Services**

Schedule No. 21.1

	21.2	21.3	21.4	21.5	21.6	22.2		
	Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
3.3 Commissioner's Office	40,538	40,538						
3.4 Human Resources	20,753	20,753						
3.5 Financial Management & Reporting	11,657	11,657						
4.5 Real Estate & Constr Serv - Leasing	0	0						
4.8 Office of State Procurement (fmrlly Materials Mgmt)	921	921						
4.11 Office of Enterprise Continuous Improvement	199	199						
4.12 Grants Management	0	0						
6.4 Enterprise IT Security	1,353	1,353						
8.3 Enterprise Communications & Planning (fmrlly IC&A)	379	379						
12.5 Personnel Operations & Sys Support	2,769	2,769						
12.6 Budget Service - Computer Operations	853	853						
12.7 Personnel Operations Special Billing	1,999	1,999						
13.3 Personnel Administration	3,506	3,506						
14.3 Mediation Services	700	700						
20 Department of Administration	964	964						
Sum of Allocated Costs	86,589	86,589	0	0	0	0	0	0
Distribution of Allocated Costs	0	(86,589)	34,688	18,103	33,798	0	0	0
Sum of Allocated Costs	86,589	0	34,688	18,103	33,798	0	0	0
Distribution of Allocated Costs	0		(34,688)				1,962	32,725
Distribution of Allocated Costs	0			(18,103)			1,024	17,079
Distribution of Allocated Costs	0				(33,798)		415	33,383
Total Allocated Costs	86,589	0	0	0	0	0	3,402	83,187
Less: Disallowed Costs	0							
Net Allocable Costs	86,589	0	0	0	0	0	3,402	83,187



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 22.0**

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

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

Admin - Government & Citizen Services

Schedule No. 22.1

	22.2	22.5	22.7	22.8	22.10	22.11	22.12	24.2	26.2	32.2	33.2	
	Government & Citizen Services	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)	1,132	1,132										
4.11 Office of Enterprise Continuous Improvement	277	277										
6.4 Enterprise IT Security	3,707	3,707										
8.3 Enterprise Communications & Planning (fmrlly IC&A)	448	448										
10.3 Analysis & Control (EBO's)	259	259										
10.4 Budget Operations & Planning	319	319										
11.3 Central Payroll	1,375	1,375										
11.4 Accounting Services	396	396										
11.5 Financial Reporting	341	341										
12.4 Accounting & Procurement Ops & Sys Support	693	693										
12.5 Personnel Operations & Sys Support	3,851	3,851										
12.6 Budget Service - Computer Operations	1,240	1,240										
12.7 Personnel Operations Special Billing	2,781	2,781										
12.8 Accounting & Procurement Ops Special Billing	888	888										
13.3 Personnel Administration	4,877	4,877										
14.3 Mediation Services - State Agencies	974	974										
17 SWIFT	0	0										
20 Department of Administration	2,063	2,063										
21.3 Commissioner's Office	1,962	1,962										
21.4 Human Resources	1,024	1,024										
21.5 Financial Management & Reporting	415	415										
Sum of Allocated Costs	29,023	29,023	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(29,023)	3,868	5,335	11,847	2,691	1,384	3,898	0	0	0	0
Sum of Allocated Costs	29,023	0	3,868	5,335	11,847	2,691	1,384	3,898	0	0	0	0
Distribution of Allocated Costs	0		(3,868)									3,868
Distribution of Allocated Costs	0			(5,335)								5,335
Distribution of Allocated Costs	0				(11,847)							11,823
Distribution of Allocated Costs	0					(2,691)				0	17	2,691
Distribution of Allocated Costs	0						(1,384)			0	2	1,380
Distribution of Allocated Costs	0							(3,898)		19	1	3,898
Total Allocated Costs	29,023	0	0	0	0	0	0	0	1	19	1	28,995
Less: Disallowed Costs	0											
Net Allocable Costs	29,023	0	0	0	0	0	0	0	1	19	1	28,995



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 24.0**

**MN.IT**

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

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

**Exhibit C**

**State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 2026  
Second Stepdown**

**Minnesota Information Technology**

Schedule No. 24.1

	24.2	24.4	24.5	26.2	
	<u>General Support</u>	<u>Enterprise IT Security</u>	<u>Other Non-Allocable</u>	<u>Minnesota Mgmt &amp; Budget</u>	<u>Consumer Activities</u>
Minnesota Information Technology					
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
6.4 Enterprise IT Security	319	319			
8.3 Enterprise Communications & Planning (fmrly IC&A)	115	115			
10.3 Analysis & Control (EBO's)	67	67			
10.4 Budget Operations & Planning	49	49			
11.3 Central Payroll	154	154			
11.4 Accounting Services	102	102			
11.5 Financial Reporting	88	88			
12.4 Accounting & Procurement Ops & Sys Support	178	178			
12.5 Personnel Operations & System Support	432	432			
12.6 Budget Service - Computer Operations	191	191			
12.7 Personnel Operations Special Billing	312	312			
12.8 Accounting & Procurement Ops Special Billing	228	228			
13.3 Personnel Administration	547	547			
14.3 Mediation Services	109	109			
17 SWIFT	0	0			
22.8 Office of State Procurement (fmrly Materials Mgmt)	0	0			
Sum of Allocated Costs	2,890	2,890	0	0	0
Distribution of Allocated Costs	0	(2,890)	2,890		
Sum of Allocated Costs	2,890	0	2,890	0	0
Distribution of Allocated Costs	0		(2,890)	53	2,837
Total Allocated Costs	2,890	0	0	53	2,837
Less: Disallowed Costs	0				
Net Allocable Costs	2,890	0	0	53	2,837



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

**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.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

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

Schedule No. 26.1

		26.2	26.3	27.2	28.2	29.2	30.2	30.9	31.2
		General Support	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:		0							
Add: Allocated Costs									
8.3	Enterprise Communications & Planning (fmrly IC&A)	174	26	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	426	26	30	34	95	40	0	57
10.4	Budget Operations & Planning	1,170	78	101	98	296	95	0	167
11.3	Central Payroll	3,319	221	230	429	1,181	0	0	803
11.4	Accounting Services	515	31	36	41	115	48	0	69
11.5	Financial Reporting	796	49	56	63	177	74	0	106
12.2	MnIT @ MMB - Mgmt & Admin	2,489,021	0	0	0	0	0	0	0
12.4	Accounting & Procurement Ops & Sys Support	1,602	98	112	126	357	150	0	214
12.5	Personnel Operations & System Support	9,985	665	693	1,290	3,553	0	0	2,415
12.6	Budget Service - Computer Operations	907	60	78	76	230	74	0	130
12.7	Personnel Operations Special Billing	6,540	436	454	845	2,327	0	0	1,582
12.8	Accounting & Procurement Ops Special Billing	1,569	96	110	124	349	146	0	209
13.3	Personnel Administration	11,446	763	795	1,479	4,074	0	0	2,768
14.3	Mediation Services	1,748	117	121	226	622	0	0	423
15.3	Financial Audits	1,739,838	0	0	0	1,739,838	0	0	0
15.5	Single Audits	0	0	0	0	0	0	0	0
17	SWIFT	908	55	63	72	202	85	0	121
22.8	Office of State Procurement (fmrly Materials Mgmt)	11	1	0	0	0	0	0	2
22.11	Office of Enterprise Continuous Improvement	3	0	0	0	1	0	0	1
24.4	Enterprise IT Security	39	0	0	0	0	0	0	0
26.3	Enterprise Communications & Planning (fmrly IC&A)	19	0	2	2	7	3	0	4
28.3	Analysis & Control (EBO's)	16	0	0	0	8	3	0	5
29.4	Accounting Services	34	0	0	0	0	14	0	20
29.5	Financial Reporting	57	0	0	0	0	23	0	34
30.4	Accounting & Procurement Ops & Sys Support	10	0	0	0	0	0	0	10
Sum of Allocated Costs		4,270,154	2,722	2,883	4,904	1,753,432	756	0	9,137
Distribution of Allocated Costs		0	142,659	84,527	191,413	774,735	700,471	0	602,514
Total Allocated Costs		4,270,154	145,381	87,410	196,317	2,528,167	701,227	0	611,651
Less: Disallowed Costs		0							
Net Allocable Costs		4,270,154	145,381	87,410	196,317	2,528,167	701,227	0	611,651



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 26.3**

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

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

MMB - Enterprise Communications and Planning

Schedule No. 26.3.1

	26.3	27.2	28.2	29.2	30.2	31.2	32.2	33.2		
	Internal Controls & Accountability	General Support	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0									
Add: Allocated Costs										
8.3 Enterprise Communications & Planning (fmrlly IC&A)	69	69								
10.3 Analysis & Control (EBO's)	40	40								
10.4 Budget Operations & Planning	58	58								
11.3 Central Payroll	431	431								
11.4 Accounting Services	61	61								
11.5 Financial Reporting	52	52								
12.4 Accounting & Procurement Ops & Sys Support	106	106								
12.5 Personnel Operations & System Support	1,207	1,207								
12.6 Budget Service - Computer Operations	225	225								
12.7 Personnel Operations Special Billing	872	872								
12.8 Accounting & Procurement Ops Special Billing	136	136								
13.3 Personnel Administration	1,529	1,529								
14.3 Mediation Services	305	305								
17 SWIFT	0	0								
22.8 Office of State Procurement (fmrlly Materials Mgmt)	1	1								
22.11 Office of Enterprise Continuous Improvement	0	0								
24.4 Enterprise IT Security	2	2								
26.2 Minnesota Management & Budget	273,088	273,088								
Sum of Allocated Costs	278,181	278,181	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(278,181)	5	4	13	7	8	3	24	278,117
Total Allocated Costs	278,181	0	5	4	13	7	8	3	24	278,117
Less: Disallowed Costs	0									
Net Allocable Costs	278,181	0	5	4	13	7	8	3	24	278,117



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 27.0**

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

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

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

Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

MMB - Debt Management Division

Schedule No. 27.1

27.2	27.3	27.4	34.2	
------	------	------	------	--

	Debt Management Division	General Support	Debt Management	Non- Allocable	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
10.3 Analysis & Control (EBO's)	37	37				
10.4 Budget Operations & Planning	32	32				
11.3 Central Payroll	100	100				
11.4 Accounting Services	57	57				
11.5 Financial Reporting	49	49				
12.4 Accounting & Procurement Ops & Sys Support	100	100				
12.5 Personnel Operations & System Support	281	281				
12.6 Budget Service - Computer Operations	122	122				
12.7 Personnel Operations Special Billing	203	203				
12.8 Accounting & Procurement Ops Special Billing	128	128				
13.3 Personnel Administration	356	356				
14.3 Mediation Services	71	71				
17 SWIFT	0	0				
22.8 Office of State Procurement	1	1				
22.11 Office of Enterprise Continuous Improvement	0	0				
26.2 Minnesota Management & Budget	77,706	77,706				
26.3 Enterprise Communications & Planning (fmrly IC&A)	5	5				
Sum of Allocated Costs	79,249	79,249	0	0	0	0
Distribution of Allocated Costs	0	(79,249)	79,249	0		
Sum of Allocated Costs	79,249	0	79,249	0	0	0
Distribution of Allocated Costs	0		(79,249)	0	0	79,249
Total Allocated Costs	79,249	0	0	0	0	79,249
Less: Disallowed Costs	0					
Net Allocable Costs	79,249	0	0	0	0	79,249



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 28.0**

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

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

MMB - Budget Division

Schedule No. 28.1

	28.2	28.3	28.4	28.5	29.2	30.2	31.2	32.2	33.2		
	Budget Division	General Support	Analysis & Controls (EBO's)	Budget Operations & Planning	Budget Division Non-Allocable	Accounting Division	IT Mgmt & Admin	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0										
Add: Allocated Costs											
10.3 Analysis & Control (EBO's)	34	34									
10.4 Budget Operations & Planning	26	26									
11.3 Central Payroll	470	470									
11.4 Accounting Services	51	51									
11.5 Financial Reporting	44	44									
12.4 Accounting & Procurement Ops & Sys Support	90	90									
12.5 Personnel Operations & System Support	1,316	1,316									
12.6 Budget Service - Computer Operations	103	103									
12.7 Personnel Operations Special Billing	950	950									
12.8 Accounting & Procurement Ops Special Billing	115	115									
13.3 Personnel Administration	1,666	1,666									
14.3 Mediation Services	333	333									
17 SWIFT	0	0									
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	199,528	199,528									
26.3 Enterprise Communications & Planning (fmrlly IC&A)	4	4									
Sum of Allocated Costs	204,733	204,733	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(204,733)	176,070	28,663							
Sum of Allocated Costs	204,733	0	176,070	28,663	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(176,070)			8	5	5	2	15	176,036
Distribution of Allocated Costs	0			(28,663)					0	25	28,638
Total Allocated Costs	204,733	0	0	0	0	8	5	5		40	204,673
Less: Disallowed Costs	0										
Net Allocable Costs	204,733	0	0	0	0	8	5	5		40	204,673



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 29.0**

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

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

MMB - Accounting Division

Schedule No. 29.1

	29.2	29.3	29.4	29.5	29.6	30.2	31.2	32.2	33.2		
	Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	IT Mgmt & Admin	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0										
Add: Allocated Costs											
10.3 Analysis & Control (EBO's)	103	103									
10.4 Budget Operations & Planning	66	66									
11.3 Central Payroll	1,259	1,259									
11.4 Accounting Services	157	157									
11.5 Financial Reporting	135	135									
12.4 Accounting & Procurement Ops & Sys Support	274	274									
12.5 Personnel Operations & System Support	3,525	3,525									
12.6 Budget Service - Computer Operations	255	255									
12.7 Personnel Operations Special Billing	2,546	2,546									
12.8 Accounting & Procurement Ops Special Billing	351	351									
13.3 Personnel Administration	4,464	4,464									
14.3 Mediation Services	891	891									
15.3 Financial Audits	2,014,237	2,014,237									
15.5 Single Audits	0	0									
17 SWIFT	0	0									
22.8 Office of State Procurement (fmrlly Materials Mgmt)	2	0		2							
22.11 Office of Enterprise Continuous Improvement	0	0		0							
24.4 Enterprise IT Security	0	0									
26.2 Minnesota Management & Budget	716,706	716,706									
26.3 Enterprise Communications & Planning (fmrlly IC&A)	13	13									
28.3 Analysis & Control (EBO's)	8	8									
Sum of Allocated Costs	2,744,992	2,744,989	0	3	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,744,989)	706,473	830,353	1,188,987	19,176					
Sum of Allocated Costs	2,744,992	0	706,473	830,356	1,188,987	19,176	0	0	0	0	0
Distribution of Allocated Costs	0		(706,473)						35	581	705,857
Distribution of Allocated Costs	0			(830,356)			22	22	9	70	830,232
Distribution of Allocated Costs	0				(1,188,987)		32	32	12	101	1,188,810
Distribution of Allocated Costs	0					(19,176)					19,176
Total Allocated Costs	2,744,992	0	0	0	0	0	54	55	56	752	2,744,076
Less: Disallowed Costs	0										
Net Allocable Costs	2,744,992	0	0	0	0	0	54	55	56	752	2,744,076



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

---

**SCHEDULE 30.0**

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

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

MMB - IT Management & Administration

Schedule No. 30.1

	30.2	30.4	30.5	30.6	30.7	30.8	30.9	31.2	32.2	33.2		
	IT Mgmt & Administration	General Support	Acctg & Procur Ops Svs Support	Personnel Operations Svs 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)	58	58										
10.4 Budget Operations & Planning	33	33										
11.3 Central Payroll	31	31										
11.4 Accounting Services	89	89										
11.5 Financial Reporting	76	76										
12.4 Accounting & Procurement Ops & Sys Support	155	155										
12.5 Personnel Operations and System Support	86	86										
12.6 Budget Service - Computer Operations	127	127										
12.7 Personnel Operations Special Billing	62	62										
12.8 Accounting & Procurement Ops Special Billing	199	199										
13.3 Personnel Administration	109	109										
14.3 Mediation Services	22	22										
17 SWIFT	0	0										
22.8 Office of State Procurement (fmrlly Materials Mgmt)	0	0										
24.4 Enterprise IT Security	50	42	5	4								
26.2 Minnesota Management & Budget	1,258,328	1,258,328										
26.3 Enterprise Communications & Planning (fmrlly IC&A)	7	7										
28.3 Analysis & Control (EBO's)	5	5										
29.4 Accounting Services	22	22										
29.5 Financial Reporting	32	32										
Sum of Allocated Costs	1,259,490	1,259,481	5	4	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,259,481)	567,166	510,395	181,920							
Sum of Allocated Costs	1,259,490	0	567,171	510,399	181,920	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(567,171)					15	6	48	567,102	
Distribution of Allocated Costs	0			(510,399)					25	419	509,954	
Distribution of Allocated Costs	0				(181,920)				0	157	181,763	
Distribution of Allocated Costs	0					0						
Distribution of Allocated Costs	0						0					
Total Allocated Costs	1,259,490	0	0	0	0	0	0	15	31	624	1,258,819	
Less: Disallowed Costs	0											
Net Allocable Costs	1,259,490	0	0	0	0	0	0	15	31	624	1,258,819	



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 31.0**

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

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

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

## Exhibit C

**State of Minnesota**  
**Summary of Allocated Costs**  
**Budget State Fiscal Year 2026**  
 Second Stepdown

### State HR, Benefits & Labor Relations

Schedule No. 31.1

	31.2	31.3	32.2	33.2		
	<u>State HR, Benefits &amp; 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)	59	59				
10.4 Budget Operations & Planning	43	43				
11.3 Central Payroll	948	948				
11.4 Accounting Services	90	90				
11.5 Financial Reporting	77	77				
12.4 Accounting & Procurement Ops & Sys Support	157	157				
12.5 Personnel Operations & System Support	2,655	2,655				
12.6 Budget Service - Computer Operations	167	167				
12.7 Personnel Operations Special Billing	1,917	1,917				
12.8 Accounting & Procurement Ops Special Billing	201	201				
13.3 Personnel Administration	3,362	3,362				
14.3 Mediation Services	671	671				
17 SWIFT	0	0				
22.8 Office of State Procurement (fmrly Materials Mgmt)	2	2				
22.11 Office of Enterprise Continuous Improvement	0	0				
26.2 Minnesota Management & Budget	590,523	590,523				
26.3 Enterprise Communications & Planning (fmrly IC&A)	8	8				
28.3 Analysis & Control (EBO's)	5	5				
29.4 Accounting Services	22	22				
29.5 Financial Reporting	32	32				
30.4 Accounting & Procurement Ops & Sys Support	15	15				
Sum of Allocated Costs	600,952	600,952	0	0	0	0
Distribution of Allocated Costs	0	(600,952)	600,952			
Sum of Allocated Costs	600,952	0	600,952			0
Distribution of Allocated Costs	0		(600,952)	30	494	600,428
Total Allocated Costs	600,952	0	0	30	494	600,428
Less: Disallowed Costs	0					
Net Allocable Costs	600,952	0	0	30	494	600,428



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 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 2026  
 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	76	76	0		
17 SWIFT	0	0	0		
22.8 Office of State Procurement (fmrly Materials Mgmt)	1	1	0		
22.11 Office of Enterprise Continuous Improvement	0	0	0		
24.4 Enterprise IT Security	1	1	0		
26.3 Enterprise Communications & Planning (fmrly IC&A)	3	3	0		
28.3 Analysis & Control (EBO's)	2	2	0		
28.4 Budget Operations & Planning	0	0	0		
29.3 Central Payroll	35	0	35		
29.4 Accounting Services	9	9	0		
29.5 Financial Reporting	12	12	0		
30.4 Accounting & Procurement Ops & Sys Support	6	6	0		
30.5 Personnel Operations and Sys Support	25	0	25		
30.6 Budget Service - Computer Ops	0	0	0		
31.3 Personnel Administration	30	0	30		
Sum of Allocated Costs	199	109	90	0	0
Distribution of Allocated Costs	0	(109)	109		
Sum of Allocated Costs	199	0	199	0	0
Distribution of Allocated Costs	0		(199)		199
Total Allocated Costs	199	0	0	0	199
Less: Disallowed Costs	0				
Net Allocable Costs	199	0	0	0	199



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 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 2026 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 2026**  
 Second Stepdown

**State Auditor**

Schedule No. 34.1

34.2	
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	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0		
Add: Allocated Costs			
Sum of Allocated Costs	0	0	0
Distribution of Allocated Costs	0	0	
Total Allocated Costs	0	0	0
Less: Disallowed Costs	0		
Net Allocable Costs	0	0	0

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

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2024 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	1.2	Fixed Asset Depreciation	642,161				
G02-3.0	G02-3.0	Department of Administration	0	0			
G02-3.2	G02-3.2	Admin Management Services	0	0			
G02-3.3	G02-3.3	Commissioner's Office	882,928	0	882,928		
G02-3.4	G02-3.4	Human Resources	460,797	0	460,797		
G02-3.5	G02-3.5	Financial Management and Reporting	860,286	0	860,286		
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	628,650	0			
G02-4.7	G02-4.7	Real Property	867,203	0			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,925,644	0			
G02-4.10	G02-4.10	Central Mail	437,365	0			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	224,909	0			
G02-4.12	G02-4.12	Grants Management	633,550	0			
G46-6.2	G46-6.2	Minnesota Information Technology	1,451,496	270,500			
G46-6.3	G46-6.3	IT Spend	0	0			
G46-6.4	G46-6.4	Enterprise IT Security	86,989	0			
G46-6.5	G46-6.5	MnIT - Non allocable	0	0			
G10-8.2	G10-8.2	Minnesota Management & Budget	3,032,374	0			
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	2,720,772	0			
G10-9.2	G10-9.2	Debt Management Division	0	0			
G10-9.3	G10-9.3	Debt Management	774,187	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)	1,709,592	0			
G10-10.4	G10-10.4	Budget Operations and Planning	278,306	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	1,837,745	0			
G10-11.4	G10-11.4	Accounting Services	2,159,993	0			
G10-11.5	G10-11.5	Financial Reporting	3,092,905	0			
G10-11.6	G10-11.6	Financial Reporting - Single Audit	49,883	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	2,209,251	0			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	4,650,632	184,284			
G10-12.5	G10-12.5	Personnel Operations and System Support	4,185,121	184,284			
G10-12.6	G10-12.6	Budget Service - Computer Operations	1,491,699	0			
G10-12.7	G10-12.7	Personnel Operations Special Billing	2,764,292	0			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	5,276,703	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	5,883,367	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	569,370	0			
G45-14.4	G45-14.4	Mediation/Representation	0	0			
L49-15.2	L49-15.2	Legislative Auditor	2,398,353	3,093			
L49-15.3	L49-15.3	Financial Audits	4,258,817	0			
L49-15.4	L49-15.4	Program Audits	2,019,682	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	2024 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		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				0.05%	0.05%
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	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	2024 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					
	B10	CANNABIS MANAGEMENT OFFICE					
	B11	COSMETOLOGIST EXAMINERS BOARD					
	B13	COMMERCE DEPARTMENT					
	B14	ANIMAL HEALTH BOARD					
	B15	BARBER EXAMINERS BOARD					
	B20	EXPLORE MINNESOTA TOURISM					
	B22	EMPLOYMENT & ECONOMIC DEVELOP					
	B24	PUBLIC FACILITIES AUTHORITY					
	B25	SCIENCE & TECHNOLOGY AUTHORITY					
	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				1.06%	1.06%
	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	2024 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					
	G70	MN SECURE CHOICE					
	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					
	H58	CHILDREN, YOUTH AND FAMILIES					
	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					

**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	2024 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	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					
	P82	CLEMENCY REVIEW COMMISSION					
	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		64,697,840	642,161	2,204,011	1.17%	1.17%
	Source		64,697,840	<b>642,161</b>	<b>2,204,011</b>	<b>1.17%</b>	<b>1.17%</b>
	Difference (Total - Source)		0	0	0	0.00%	0.00%

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

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	8,923				
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing		628,650			
G02-4.7	G02-4.7	Real Property		867,203			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)		1,925,644			
G02-4.10	G02-4.10	Central Mail		437,365			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement		224,909			
G02-4.12	G02-4.12	Grants Management		633,550			
G46-6.2	G46-6.2	Minnesota Information Technology			-	-	17
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget			-	-	408
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			-	-	25
G10-9.2	G10-9.2	Debt Management Division			-	-	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			-	-	40
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division			-	-	99
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration			-	-	7
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-	-	68
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			-	-	26
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor			-	-	252
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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		3,990,656	-
G02-3.2	G02-3.2	Admin Management Services	7,542			-	205
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services				-	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					252
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
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			7	8,304	8,915
	B10	CANNABIS MANAGEMENT OFFICE			1	-	318
	B11	COSMETOLOGIST EXAMINERS BOARD			-	-	161
	B13	COMMERCE DEPARTMENT			3	3,216	10,625
	B14	ANIMAL HEALTH BOARD			2	-	1,043
	B15	BARBER EXAMINERS BOARD			-	-	88
	B20	EXPLORE MINNESOTA TOURISM			-	-	661
	B22	EMPLOYMENT & ECONOMIC DEVELOP			43	27,051	64,251
	B24	PUBLIC FACILITIES AUTHORITY			-	-	556
	B25	SCIENCE & TECHNOLOGY AUTHORITY			-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY			-	-	11
	B34	HOUSING FINANCE AGENCY			3	-	1,338
	B41	WORKERS' COMP COURT OF APPEALS			1	-	108
	B42	LABOR AND INDUSTRY DEPARTMENT			9	-	3,079
	B43	IRON RANGE RESOURCES			-	343,343	910
	B7E	ARCHITECTURE, ENGINEERING BD			-	-	241
	B7G	COMBATIVE SPORTS COMMISSION			-	-	-
	B7P	ACCOUNTANCY BOARD			1	-	84
	B7S	PRIVATE DETECTIVES BOARD			-	-	8
	B82	PUBLIC UTILITIES COMMISSION			-	-	265
	B9D	AMATEUR SPORTS COMMISSION			-	804,946	1
	B9V	AGRICULTURE UTILIZATION RESRCH			-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION			6	176,361	918
	E26	MN STATE COLLEGES/UNIVERSITIES			-	-	-
	E37	EDUCATION DEPARTMENT			12	-	6,517
	E39	PROF EDUCATOR LICENSING STD BD			1	-	462
	E40	HISTORICAL SOCIETY			-	1,246,090	1
	E44	MINNESOTA STATE ACADEMIES			-	429,952	1,534
	E50	ARTS BOARD			-	-	2,535
	E60	OFFICE OF HIGHER EDUCATION			-	-	1,339
	E77	ZOOLOGICAL BOARD			-	668,291	1,828
	E81	UNIVERSITY OF MINNESOTA			-	-	41
	E95	HUMANITIES COMMISSION			-	-	-
	E97	SCIENCE MUSEUM			-	-	1
	E9W	HIGHER ED FACILITIES AUTHORITY			-	-	-
	G02	ADMINISTRATION DEPARTMENT	716,909		7	-	8,292
	G03	LOTTERY			16	-	-
	G05	RACING COMMISSION			-	-	378

**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			13	-	1,803
	G09	GAMBLING CONTROL BOARD			-	-	58
	G10	MINNESOTA MANAGEMENT & BUDGET			2	-	1,007
	G17	HUMAN RIGHTS DEPARTMENT			2	-	275
	G19	INDIAN AFFAIRS COUNCIL			1	-	224
	G38	INVESTMENT BOARD			-	-	345
	G39	GOVERNORS OFFICE			-	-	176
	G45	MEDIATION SERVICES DEPARTMENT			10	-	193
	G46	MN.IT			1	-	7,996
	G53	SECRETARY OF STATE			4	-	1,643
	G61	OFFICE OF STATE AUDITOR			2	-	632
	G62	MINN STATE RETIREMENT SYSTEM			1	145,147	460
	G63	PUBLIC EMPLOYEES RETIRE ASSOC			-	-	277
	G67	REVENUE DEPARTMENT			1	-	2,314
	G69	TEACHERS RETIREMENT ASSOC			4	-	760
	G70	MN SECURE CHOICE			-	-	-
	G90	REVENUE INTERGOVT PAYMENTS			-	-	-
	G92	OMBUDSPERSON FOR FAMILIES			-	-	220
	G93	OMBUD AMERICAN INDIAN FAMILIES			-	-	79
	G96	UNIFORM LAWS COMMISSION			-	-	-
	G9J	CAMPAIGN FINANCE BOARD			-	-	103
	G9K	ADMINISTRATIVE HEARINGS			-	-	512
	G9L	COUNCIL FOR MINNESOTANS OF AFR			-	-	73
	G9M	MINNESOTA COUNCIL ON LATINO AF			-	-	89
	G9N	ASIAN PACIFIC COUNCIL			-	-	90
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL			-	-	20
	G9Q	MMB DEBT SERVICE			-	-	-
	G9R	MMB NON-OPERATING			-	-	2
	G9V	RARE DISEASE ADVISORY COUNCIL			-	-	53
	G9X	CAPITOL AREA ARCHITECT			5	-	63
	G9Y	MN STATE COUNCIL ON DISABILITY			2	-	204
	GPR	PAYROLL CLEARING			-	-	-
	H12	HEALTH DEPARTMENT			19	-	18,849
	H55	HUMAN SERVICES DEPARTMENT			102	2,988,957	11,789
	H55b	HUMAN SERVICES SOS			-	-	8,694
	H55c	HUMAN SERVICES MSOP			-	-	2,136
	H58	CHILDREN, YOUTH AND FAMILIES			-	-	-
	H60	MN INSURANCE MARKETPLACE			3	-	183
	H75	VETERANS AFFAIRS DEPARTMENT			9	1,497,474	13,777
	H7B	MEDICAL PRACTICE BOARD			2	-	234
	H7C	NURSING BOARD			-	-	266
	H7D	PHARMACY BOARD			1	-	173
	H7F	DENTISTRY BOARD			-	-	270
	H7H	CHIROPRACTIC EXAMINERS BOARD			-	-	54
	H7J	OPTOMETRY BOARD			-	-	47
	H7K	EXEC FOR LT SVCS & SUPPORTS BD			2	-	62
	H7L	SOCIAL WORK BOARD			-	-	66
	H7M	MARRIAGE AND FAMILY THERAPY BD			-	-	81
	H7Q	PODIATRIC MEDICINE			-	-	31
	H7R	VETERINARY MEDICINE BOARD			-	-	43
	H7S	EMERGENCY MEDICAL SERVICES OFF			-	-	156
	H7U	DIETETICS & NUTRITION PRACTICE			-	-	32
	H7V	PSYCHOLOGY BOARD			1	-	153
	H7W	PHYSICAL THERAPY BOARD			-	-	55
	H7X	BEHAVIORAL HEALTH & THERAPY BD			-	-	106

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD				-	60
	H8A	FOSTER YOUTH OMBUDPERSON				-	57
	H9G	OMBUDSMAN MH/DD			1	-	150
	J33	TRIAL COURTS				-	4,732
	J40	STATE COMPETENCY ATTAINMENT BD				-	31
	J50	STATE GUARDIAN AD LITEM				-	169
	J52	PUBLIC DEFENSE BOARD				-	1,031
	J58	COURT OF APPEALS				-	35
	J61	APPELLATE COUNSEL & TRG OFFICE				-	-
	J65	SUPREME COURT			3	-	1,669
	J68	TAX COURT				-	51
	J70	JUDICIAL STANDARDS BOARD				-	23
	L10	LEGISLATURE COORDINATING COMM				-	4
	L11	SENATE				-	-
	L12	HOUSE				-	-
	L49	LEGISLATIVE AUDITOR				-	-
	P01	MILITARY AFFAIRS DEPARTMENT			1	5,683,328	17,482
	P07	PUBLIC SAFETY DEPARTMENT			59	20,360	18,593
	P08	OMBUDSPERSON FOR CORRECTIONS			-	-	95
	P78	CORRECTIONS DEPARTMENT			25	7,483,242	25,984
	P80	CANNABIS EXPUNGEMENT BOARD			-	-	1
	P82	CLEMENCY REVIEW COMMISSION			1	-	-
	P7T	PEACE OFFICERS BOARD (POST)			3	-	209
	P9E	SENTENCING GUIDELINES COMM			-	-	53
	R28	MINN CONSERVATION CORPS			-	-	-
	R29	NATURAL RESOURCES DEPARTMENT			65	3,035,706	70,465
	R32	POLLUTION CONTROL AGENCY			4	25,198	4,103
	R9P	WATER AND SOIL RESOURCES BOARD			4	-	3,263
	T79	TRANSPORTATION DEPARTMENT			10	6,582,988	128,051
	T9B	METROPOLITAN COUNCIL/TRANSPORT			1	-	16
	O	OTHER			8	1,544,698	-
		Total	733,374	4,717,321	484	36,705,308	471,192
		Source	<b>733,374</b>	<b>4,717,321</b>	<b>484</b>	<b>36,705,308</b>	<b>471,192</b>
		Difference (Total - Source)	0	0	0	0	0

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

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology		0.01%	-	-	
G46-6.3	G46-6.3	IT Spend				-	
G46-6.4	G46-6.4	Enterprise IT Security				86,989	
G46-6.5	G46-6.5	MnIT - Non allocable				-	
G10-8.2	G10-8.2	Minnesota Management & Budget		0.02%	-		33,218
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		0.02%	-		579,149
G10-9.2	G10-9.2	Debt Management Division		0.00%	-		5,224
G10-9.3	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%	-		11,018
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	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%	-		55,389
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - 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%	-		12,388,645
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel 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%	-		14,954
G10-13.3	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%	-		359,925
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		0.08%	-		61,765
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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	-	0.05%	-		355,846
G02-3.3	G02-3.3	Commissioner's Office	-				
G02-3.4	G02-3.4	Human Resources	-				
G02-3.5	G02-3.5	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%			974,993
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-				
G02-4.7	G02-4.7	Real Property	-				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	-				
G02-4.10	G02-4.10	Central Mail	-				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-				
G02-4.12	G02-4.12	Grants Management	-				
G46-6.2	G46-6.2	Minnesota Information Technology	-				83,919
G46-6.3	G46-6.3	IT Spend	-				
G46-6.4	G46-6.4	Enterprise IT Security	-				
G46-6.5	G46-6.5	MnIT - Non allocable	-				
G10-8.2	G10-8.2	Minnesota Management & Budget	-				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-				
G10-9.2	G10-9.2	Debt Management Division	-				
G10-9.3	G10-9.3	Debt Management	-				
G10-9.4	G10-9.4	Debt Management - Other	-				
G10-10.2	G10-10.2	MMB - Budget Division	-				
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-				
G10-10.4	G10-10.4	Budget Operations and Planning	-				
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				
G10-11.2	G10-11.2	MMB - Accounting Division	-				
G10-11.3	G10-11.3	Central Payroll	-				
G10-11.4	G10-11.4	Accounting Services	-				
G10-11.5	G10-11.5	Financial Reporting	-				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-				
G10-12.5	G10-12.5	Personnel Operations and System Support	-				
G10-12.6	G10-12.6	Budget Service - Computer Operations	-				
G10-12.7	G10-12.7	Personnel Operations Special Billing	-				
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-				
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-				
G10-13.3	G10-13.3	Personnel Administration	-				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services	-				
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			Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
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	137,667.00	1.16%	22,569,927		7,697,309
	B10	CANNABIS MANAGEMENT OFFICE	-	0.07%	-		168,519
	B11	COSMETOLOGIST EXAMINERS BOARD	10,285.00	0.03%	-		416,631
	B13	COMMERCE DEPARTMENT	261,551.00	0.81%	404,436,720		5,540,903
	B14	ANIMAL HEALTH BOARD	1,340.00	0.11%	-		692,388
	B15	BARBER EXAMINERS BOARD	4,259.00	0.00%	-		19,155
	B20	EXPLORE MINNESOTA TOURISM	4,278.00	0.07%	14,156,577		824,209
	B22	EMPLOYMENT & ECONOMIC DEVELOP	42,845.00	2.58%	434,909,685		43,383,009
	B24	PUBLIC FACILITIES AUTHORITY	-	0.03%	117,725,835		57,940
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-		-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	0.00%	-		-
	B34	HOUSING FINANCE AGENCY	12,237.00	0.52%	-		330,713
	B41	WORKERS' COMP COURT OF APPEALS	494.00	0.01%	-		36,355
	B42	LABOR AND INDUSTRY DEPARTMENT	201,920.00	0.73%	2,728,168		7,611,462
	B43	IRON RANGE RESOURCES	-	0.06%	50,481,437		161,206
	B7E	ARCHITECTURE, ENGINEERING BD	20,213.00	0.01%	-		55,503
	B7G	COMBATIVE SPORTS COMMISSION	-	0.00%	-		-
	B7P	ACCOUNTANCY BOARD	14,937.00	0.01%	-		34,289
	B7S	PRIVATE DETECTIVES BOARD	-	0.01%	-		-
	B82	PUBLIC UTILITIES COMMISSION	5,991.77	0.32%	-		508,435
	B9D	AMATEUR SPORTS COMMISSION	-	0.00%	-		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0.00%	-		-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	0.09%	-		327,642
	E26	MN STATE COLLEGES/UNIVERSITIES	4,559.00	18.91%	60,580		5,923,502
	E37	EDUCATION DEPARTMENT	19,099.00	0.75%	220,065,999		36,333,693
	E39	PROF EDUCATOR LICENSING STD BD	20,761.00	0.03%	3,566,756		459,623
	E40	HISTORICAL SOCIETY	-	0.00%	-		129,111
	E44	MINNESOTA STATE ACADEMIES	-	0.35%	-		659,188
	E50	ARTS BOARD	150.00	0.04%	50,487,807		242,162
	E60	OFFICE OF HIGHER EDUCATION	46,450.00	0.17%	13,875,568		6,641,064
	E77	ZOOLOGICAL BOARD	-	0.53%	-		1,429,482
	E81	UNIVERSITY OF MINNESOTA	-	0.00%	-		860,063
	E95	HUMANITIES COMMISSION	-	0.00%	-		-
	E97	SCIENCE MUSEUM	-	0.00%	-		-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	0.00%	-		-
	G02	ADMINISTRATION DEPARTMENT	39,431.00	1.06%	20,227,431		7,740,625
	G03	LOTTERY	2,159.00	0.21%	-		126,813
	G05	RACING COMMISSION	-	0.06%	196,800		88,924

**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	33,101.00	0.57%	-	-	218,849
	G09	GAMBLING CONTROL BOARD	1,100.00	0.06%	-	-	521,301
	G10	MINNESOTA MANAGEMENT & BUDGET	186,550.00	0.34%	-	-	7,773,047
	G17	HUMAN RIGHTS DEPARTMENT	10,917.00	0.07%	-	-	654,802
	G19	INDIAN AFFAIRS COUNCIL	87.00	0.01%	203,931	-	33,285
	G38	INVESTMENT BOARD	231.00	0.06%	-	-	42,821
	G39	GOVERNORS OFFICE	1,139.00	0.10%	-	-	316,618
	G45	MEDIATION SERVICES DEPARTMENT	1,575.00	0.02%	-	-	(0)
	G46	MN.IT	8,831.00	4.20%	-	-	4,082,275
	G53	SECRETARY OF STATE	38,358.00	0.19%	-	-	435,383
	G61	OFFICE OF STATE AUDITOR	349.00	0.13%	-	-	31,160
	G62	MINN STATE RETIREMENT SYSTEM	291,173.00	0.18%	-	-	80,622
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	541,766.00	0.15%	-	-	118,067
	G67	REVENUE DEPARTMENT	3,665,045.00	2.18%	1,462,126	-	55,428,956
	G69	TEACHERS RETIREMENT ASSOC	234,739.00	0.11%	-	-	147,130
	G70	MN SECURE CHOICE	-	0.00%	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	0.00%	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	17.00	0.01%	-	-	19,660
	G93	OMBUD AMERICAN INDIAN FAMILIES	5.00	0.00%	-	-	55,374
	G96	UNIFORM LAWS COMMISSION	-	0.00%	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	10,639.00	0.01%	-	-	22,707
	G9K	ADMINISTRATIVE HEARINGS	72,789.00	0.11%	-	-	1,091,281
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	0.01%	-	-	23,555
	G9M	MINNESOTA COUNCIL ON LATINO AF	3.00	0.01%	-	-	26,984
	G9N	ASIAN PACIFIC COUNCIL	1,426.00	0.00%	-	-	20,975
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	0.00%	-	-	217
	G9Q	MMB DEBT SERVICE	-	0.00%	-	-	-
	G9R	MMB NON-OPERATING	-	0.00%	-	-	-
	G9V	RARE DISEASE ADVISORY COUNCIL	-	0.00%	-	-	2,849
	G9X	CAPITOL AREA ARCHITECT	31.00	0.00%	-	-	19,181
	G9Y	MN STATE COUNCIL ON DISABILITY	1,739.00	0.01%	-	-	54,535
	GPR	PAYROLL CLEARING	-	0.00%	-	-	-
	H12	HEALTH DEPARTMENT	385,570.00	3.39%	253,662,258	-	40,306,244
	H55	HUMAN SERVICES DEPARTMENT	850,479.00	7.62%	479,502,231	-	190,081,914
	H55b	HUMAN SERVICES SOS	-	4.54%	-	-	-
	H55c	HUMAN SERVICES MSOP	-	0.77%	-	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	0.41%	-	-	-
	H60	MN INSURANCE MARKETPLACE	56,699.00	0.29%	4,304,319	-	1,576,001
	H75	VETERANS AFFAIRS DEPARTMENT	15,145.00	2.77%	385,007	-	9,823,920
	H7B	MEDICAL PRACTICE BOARD	32,684.00	0.03%	-	-	712,956
	H7C	NURSING BOARD	73,265.00	0.05%	-	-	768,143
	H7D	PHARMACY BOARD	20,313.00	0.03%	-	-	2,126,399
	H7F	DENTISTRY BOARD	7,876.00	0.02%	-	-	212,217
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,133.00	0.01%	-	-	56,425
	H7J	OPTOMETRY BOARD	2,322.00	0.00%	-	-	15,408
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	7,584.00	0.01%	-	-	97,563
	H7L	SOCIAL WORK BOARD	13,587.00	0.02%	-	-	179,796
	H7M	MARRIAGE AND FAMILY THERAPY BD	2,274.00	0.00%	-	-	33,658
	H7Q	PODIATRIC MEDICINE	449.00	0.00%	-	-	13,449
	H7R	VETERINARY MEDICINE BOARD	3,315.00	0.00%	-	-	25,527
	H7S	EMERGENCY MEDICAL SERVICES OFF	898.00	0.02%	3,474,968	-	316,999
	H7U	DIETETICS & NUTRITION PRACTICE	2,014.00	0.00%	-	-	12,807
	H7V	PSYCHOLOGY BOARD	5,042.00	0.02%	-	-	174,007
	H7W	PHYSICAL THERAPY BOARD	6,026.00	0.00%	-	-	62,573
	H7X	BEHAVIORAL HEALTH & THERAPY BD	10,790.00	0.01%	-	-	104,664

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD	2,363.00	0.00%	-	-	36,125
	H8A	FOSTER YOUTH OMBUDPERSON	-	0.00%	-	-	20,258
	H9G	OMBUDSMAN MH/DD	1,759.00	0.03%	-	-	126,778
	J33	TRIAL COURTS	30,629.00	3.80%	-	-	852,650
	J40	STATE COMPETENCY ATTAINMENT BD	-	0.03%	-	-	6,558
	J50	STATE GUARDIAN AD LITEM	19.00	0.39%	-	-	1,399
	J52	PUBLIC DEFENSE BOARD	-	1.20%	-	-	68,304
	J58	COURT OF APPEALS	4,700.00	0.11%	-	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	0.00%	-	-	-
	J65	SUPREME COURT	36,658.00	0.66%	11,045	-	1,614,606
	J68	TAX COURT	378.00	0.01%	-	-	381,311
	J70	JUDICIAL STANDARDS BOARD	-	0.00%	-	-	3,471
	L10	LEGISLATURE COORDINATING COMM	-	0.17%	-	-	126,829
	L11	SENATE	-	0.34%	-	-	-
	L12	HOUSE	-	0.00%	-	-	-
	L49	LEGISLATIVE AUDITOR	1,768.00	0.01%	-	-	(0)
	P01	MILITARY AFFAIRS DEPARTMENT	-	0.61%	-	-	1,403,245
	P07	PUBLIC SAFETY DEPARTMENT	3,766,824.00	3.62%	135,354,990	-	78,671,792
	P08	OMBUDSPERSON FOR CORRECTIONS	467.00	0.01%	-	-	78,957
	P78	CORRECTIONS DEPARTMENT	20,194.00	7.28%	5,406,669	-	40,732,195
	P80	CANNABIS EXPUNGEMENT BOARD	-	0.00%	-	-	5,481
	P82	CLEMENCY REVIEW COMMISSION	-	0.00%	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	1,708.00	0.02%	-	-	490,150
	P9E	SENTENCING GUIDELINES COMM	31.00	0.01%	-	-	20,493
	R28	MINN CONSERVATION CORPS	-	0.00%	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	450,496.00	7.70%	201,999,401	-	33,990,299
	R32	POLLUTION CONTROL AGENCY	57,354.00	1.72%	119,505,506	-	16,874,965
	R9P	WATER AND SOIL RESOURCES BOARD	1,990.00	0.87%	76,162,859	-	1,912,642
	T79	TRANSPORTATION DEPARTMENT	108,633.00	13.71%	146,167,702	-	68,435,323
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	0.00%	-	-	499,547
	O	OTHER	163,730.00	0.00%	-	-	7,518,065
		Total	12,103,403	100.00%	2,783,092,302	86,989	715,217,710
		Source	12,103,403	100.00%	2,783,092,302	86,989	715,217,710
		Difference (Total - Source)	0	0.00%	0	0	0

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

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement 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	33,218				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	579,149	2,720,772			
G10-9.2	G10-9.2	Debt Management Division	5,224	-	1,285		
G10-9.3	G10-9.3	Debt Management		774,187		774,187	
G10-9.4	G10-9.4	Debt Management - Other		-		-	
G10-10.2	G10-10.2	MMB - Budget Division	11,018	-	1,158		
G10-10.3	G10-10.3	Analysis & Control (EBO's)		1,709,592			
G10-10.4	G10-10.4	Budget Operations and Planning		278,306			
G10-10.5	G10-10.5	Budget Division - Non Allocable		-			
G10-11.2	G10-11.2	MMB - Accounting Division	55,389	-	3,531		
G10-11.3	G10-11.3	Central Payroll		1,837,745			
G10-11.4	G10-11.4	Accounting Services		2,159,993			
G10-11.5	G10-11.5	Financial Reporting		3,092,905			
G10-11.6	G10-11.6	Financial Reporting - Single Audit		49,883			
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-			
G10-12.2	G10-12.2	MMB I.T - Management and Administration	12,388,645	2,209,251	1,996		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support		4,650,632			
G10-12.5	G10-12.5	Personnel Operations and System Support		4,185,121			
G10-12.6	G10-12.6	Budget Service - Computer Operations		1,491,699			
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	14,954	-	2,020		
G10-13.3	G10-13.3	Personnel Administration		5,883,367			
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-			
G45-14.2	G45-14.2	Mediation Services	359,925		765		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	61,765		6,321		
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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	355,846		7,542		-
G02-3.3	G02-3.3	Commissioner's Office					-
G02-3.4	G02-3.4	Human Resources					-
G02-3.5	G02-3.5	Financial Management and Reporting					-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	974,993		8,923		-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					-
G02-4.7	G02-4.7	Real Property					-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					-
G02-4.10	G02-4.10	Central Mail					-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					-
G02-4.12	G02-4.12	Grants Management					-
G46-6.2	G46-6.2	Minnesota Information Technology	83,919		2,289		-
G46-6.3	G46-6.3	IT Spend					-
G46-6.4	G46-6.4	Enterprise IT Security					-
G46-6.5	G46-6.5	MnIT - Non allocable					-
G10-8.2	G10-8.2	Minnesota Management & Budget			6,650		-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			1,364		-
G10-9.2	G10-9.2	Debt Management Division					-
G10-9.3	G10-9.3	Debt Management					-
G10-9.4	G10-9.4	Debt Management - Other					-
G10-10.2	G10-10.2	MMB - Budget Division					-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					-
G10-10.4	G10-10.4	Budget Operations and Planning					-
G10-10.5	G10-10.5	Budget Division - Non Allocable					-
G10-11.2	G10-11.2	MMB - Accounting Division					-
G10-11.3	G10-11.3	Central Payroll					-
G10-11.4	G10-11.4	Accounting Services					-
G10-11.5	G10-11.5	Financial Reporting					-
G10-11.6	G10-11.6	Financial Reporting - Single Audit					-
G10-11.7	G10-11.7	Accounting Services - Non Allocable					-
G10-12.2	G10-12.2	MMB I.T - Management and Administration					-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					-
G10-12.5	G10-12.5	Personnel Operations and System Support					-
G10-12.6	G10-12.6	Budget Service - Computer Operations					-
G10-12.7	G10-12.7	Personnel Operations Special Billing					-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					-
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services					-
G45-14.3	G45-14.3	Mediation Services					-
G45-14.4	G45-14.4	Mediation/Representation					-
L49-15.2	L49-15.2	Legislative Auditor					-

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

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
			Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
Schedule No.	DP#	Name					
L49-15.3	L49-15.3	Financial Audits					-
L49-15.4	L49-15.4	Program Audits					-
L49-15.5	L49-15.5	Single Audits					-
L49-15.6	L49-15.6	Audit Comm					-
L49-15.7	L49-15.7	Financial Audit- Outdoors					-
L49-15.8	L49-15.8	Financial Audit- Art					-
L49-15.9	L49-15.9	Financial Audit- Clean Water					-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					-
L49-15.11	L49-15.11	Program Audit- Outdoors					-
L49-15.12	L49-15.12	Program Audit- Art					-
L49-15.13	L49-15.13	Program Audit- Clean Water					-
L49-15.14	L49-15.14	Program Audit- Parks & Trails					-
G61-16.2	G61-16.2	State Auditor					-
G61-16.3	G61-16.3	State Auditor General					-
17.0	17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning E					-
0.0	0.0						-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	7,697,309		444,840		117,860,000
	B10	CANNABIS MANAGEMENT OFFICE	168,519		4,478		-
	B11	COSMETOLOGIST EXAMINERS BOARD	416,631		24,638		-
	B13	COMMERCE DEPARTMENT	5,540,903		651,261		-
	B14	ANIMAL HEALTH BOARD	692,388		31,581		-
	B15	BARBER EXAMINERS BOARD	19,155		5,268		-
	B20	EXPLORE MINNESOTA TOURISM	824,209		22,575		-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	43,383,009		5,264,897		-
	B24	PUBLIC FACILITIES AUTHORITY	57,940		15,693		74,877,313
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		-		-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-		397		-
	B34	HOUSING FINANCE AGENCY	330,713		132,233		608,804,017
	B41	WORKERS' COMP COURT OF APPEALS	36,355		2,600		-
	B42	LABOR AND INDUSTRY DEPARTMENT	7,611,462		643,694		-
	B43	IRON RANGE RESOURCES	161,206		44,541		-
	B7E	ARCHITECTURE, ENGINEERING BD	55,503		14,209		-
	B7G	COMBATIVE SPORTS COMMISSION	-		3		-
	B7P	ACCOUNTANCY BOARD	34,289		10,983		-
	B7S	PRIVATE DETECTIVES BOARD	-		1,179		-
	B82	PUBLIC UTILITIES COMMISSION	508,435		148,126		-
	B9D	AMATEUR SPORTS COMMISSION	-		834		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-		28		-
	E25	PERPICH CTR FOR ARTS EDUCATION	327,642		26,448		-
	E26	MN STATE COLLEGES/UNIVERSITIES	5,923,502		6,005,141		76,765,900
	E37	EDUCATION DEPARTMENT	36,333,693		1,032,985		1,510,472,014
	E39	PROF EDUCATOR LICENSING STD BD	459,623		13,792		-
	E40	HISTORICAL SOCIETY	129,111		507		-
	E44	MINNESOTA STATE ACADEMIES	659,188		59,175		-
	E50	ARTS BOARD	242,162		32,717		-
	E60	OFFICE OF HIGHER EDUCATION	6,641,064		75,664		34,859,199
	E77	ZOOLOGICAL BOARD	1,429,482		127,913		531,534
	E81	UNIVERSITY OF MINNESOTA	860,063		13,106		174,132,080
	E95	HUMANITIES COMMISSION	-		276		-
	E97	SCIENCE MUSEUM	-		144		-
	E9W	HIGHER ED FACILITIES AUTHORITY	-		202		-
	G02	ADMINISTRATION DEPARTMENT	7,740,625		716,909		580,216,872
	G03	LOTTERY	126,813		9,344		-
	G05	RACING COMMISSION	88,924		21,677		-

**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
	G06	ATTORNEY GENERAL	218,849		54,310		-
	G09	GAMBLING CONTROL BOARD	521,301		7,298		-
	G10	MINNESOTA MANAGEMENT & BUDGET	7,773,047		90,059		-
	G17	HUMAN RIGHTS DEPARTMENT	654,802		8,694		-
	G19	INDIAN AFFAIRS COUNCIL	33,285		5,484		-
	G38	INVESTMENT BOARD	42,821		15,121		-
	G39	GOVERNORS OFFICE	316,618		8,551		-
	G45	MEDIATION SERVICES DEPARTMENT	(0)		5,722		-
	G46	MN.IT	4,082,275		566,571		35,078,444
	G53	SECRETARY OF STATE	435,383		75,722		-
	G61	OFFICE OF STATE AUDITOR	31,160		18,047		-
	G62	MINN STATE RETIREMENT SYSTEM	80,622		166,495		280,500
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	118,067		325,298		372,300
	G67	REVENUE DEPARTMENT	55,428,956		85,191		-
	G69	TEACHERS RETIREMENT ASSOC	147,130		167,062		367,200
	G70	MN SECURE CHOICE	-		3		-
	G90	REVENUE INTERGOVT PAYMENTS	-		3,730,979		-
	G92	OMBUDSPERSON FOR FAMILIES	19,660		3,231		-
	G93	OMBUD AMERICAN INDIAN FAMILIES	55,374		1,745		-
	G96	UNIFORM LAWS COMMISSION	-		126		-
	G9J	CAMPAIGN FINANCE BOARD	22,707		4,357		-
	G9K	ADMINISTRATIVE HEARINGS	1,091,281		37,808		-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	23,555		2,171		-
	G9M	MINNESOTA COUNCIL ON LATINO AF	26,984		2,475		-
	G9N	ASIAN PACIFIC COUNCIL	20,975		2,234		-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	217		70		-
	G9Q	MMB DEBT SERVICE	-		11,507		-
	G9R	MMB NON-OPERATING	-		7,689,459		-
	G9V	RARE DISEASE ADVISORY COUNCIL	2,849		980		-
	G9X	CAPITOL AREA ARCHITECT	19,181		1,638		-
	G9Y	MN STATE COUNCIL ON DISABILITY	54,535		5,020		-
	GPR	PAYROLL CLEARING	-		208		-
	H12	HEALTH DEPARTMENT	40,306,244		1,024,678		-
	H55	HUMAN SERVICES DEPARTMENT	190,081,914		14,275,749		6,975,000
	H55b	HUMAN SERVICES SOS	-		823,914		-
	H55c	HUMAN SERVICES MSOP	-		93,855		-
	H58	CHILDREN, YOUTH AND FAMILIES	-		3		-
	H60	MN INSURANCE MARKETPLACE	1,576,001		15,919		-
	H75	VETERANS AFFAIRS DEPARTMENT	9,823,920		472,259		-
	H7B	MEDICAL PRACTICE BOARD	712,956		22,024		-
	H7C	NURSING BOARD	768,143		24,450		-
	H7D	PHARMACY BOARD	2,126,399		17,116		-
	H7F	DENTISTRY BOARD	212,217		19,029		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	56,425		5,620		-
	H7J	OPTOMETRY BOARD	15,408		4,181		-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	97,563		8,004		-
	H7L	SOCIAL WORK BOARD	179,796		17,417		-
	H7M	MARRIAGE AND FAMILY THERAPY BD	33,658		5,713		-
	H7Q	PODIATRIC MEDICINE	13,449		3,334		-
	H7R	VETERINARY MEDICINE BOARD	25,527		5,259		-
	H7S	EMERGENCY MEDICAL SERVICES OFF	316,999		7,973		-
	H7U	DIETETICS & NUTRITION PRACTICE	12,807		4,544		-
	H7V	PSYCHOLOGY BOARD	174,007		10,814		-
	H7W	PHYSICAL THERAPY BOARD	62,573		7,315		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	104,664		15,771		-

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD	36,125		6,941		-
	H8A	FOSTER YOUTH OMBUDPERSON	20,258		1,026		-
	H9G	OMBUDSMAN MH/DD	126,778		3,603		-
	J33	TRIAL COURTS	852,650		1,869,910		-
	J40	STATE COMPETENCY ATTAINMENT BD	6,558		552		-
	J50	STATE GUARDIAN AD LITEM	1,399		24,856		-
	J52	PUBLIC DEFENSE BOARD	68,304		59,318		-
	J58	COURT OF APPEALS	-		4,704		-
	J61	APPELLATE COUNSEL & TRG OFFICE	-		8		-
	J65	SUPREME COURT	1,614,606		88,594		-
	J68	TAX COURT	381,311		1,898		-
	J70	JUDICIAL STANDARDS BOARD	3,471		2,402		-
	L10	LEGISLATURE COORDINATING COMM	126,829		45,173		-
	L11	SENATE	-		1,689		-
	L12	HOUSE	-		1,834		-
	L49	LEGISLATIVE AUDITOR	(0)		516		-
	P01	MILITARY AFFAIRS DEPARTMENT	1,403,245		525,864		-
	P07	PUBLIC SAFETY DEPARTMENT	78,671,792		4,269,206		-
	P08	OMBUDSPERSON FOR CORRECTIONS	78,957		2,163		-
	P78	CORRECTIONS DEPARTMENT	40,732,195		728,535		-
	P80	CANNABIS EXPUNGEMENT BOARD	5,481		8,676		-
	P82	CLEMENCY REVIEW COMMISSION	-		107		-
	P7T	PEACE OFFICERS BOARD (POST)	490,150		20		-
	P9E	SENTENCING GUIDELINES COMM	20,493		1,837		-
	R28	MINN CONSERVATION CORPS	-		610		-
	R29	NATURAL RESOURCES DEPARTMENT	33,990,299		3,177,405		579,479
	R32	POLLUTION CONTROL AGENCY	16,874,965		403,747		-
	R9P	WATER AND SOIL RESOURCES BOARD	1,912,642		144,609		-
	T79	TRANSPORTATION DEPARTMENT	68,435,323		17,600,385		2,468,255,000
	T9B	METROPOLITAN COUNCIL/TRANSPORT	499,547		96,302		-
	O	OTHER	7,518,065		2,422		4,696,278,669
		Total	715,217,710	31,043,453	74,697,391	774,187	10,386,705,520
		Source	715,217,710	31,043,453	74,697,391	774,187	10,386,705,520
		Difference (Total - Source)	0	0	0	0	0

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

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)		1,709,592			
G10-10.4	G10-10.4	Budget Operations and Planning		278,306			
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll				1,837,745	
G10-11.4	G10-11.4	Accounting Services				2,159,993	
G10-11.5	G10-11.5	Financial Reporting				3,092,905	
G10-11.6	G10-11.6	Financial Reporting - Single Audit				49,883	
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		765			0.00%
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		6,321	241		0.08%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

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

			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		7,542	174		0.05%
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services		8,923	253		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		2,289	39		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		6,650	65		0.02%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		1,364	46		0.02%
G10-9.2	G10-9.2	Debt Management Division		1,285	25		0.00%
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division		1,158	21		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		3,531	52		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		1,996	26		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		2,020	34		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		444,840	17,481		1.16%
	B10	CANNABIS MANAGEMENT OFFICE		4,478	298		0.07%
	B11	COSMETOLOGIST EXAMINERS BOARD		24,638	90		0.03%
	B13	COMMERCE DEPARTMENT		651,261	3,767		0.81%
	B14	ANIMAL HEALTH BOARD		31,581	681		0.11%
	B15	BARBER EXAMINERS BOARD		5,268	63		0.00%
	B20	EXPLORE MINNESOTA TOURISM		22,575	842		0.07%
	B22	EMPLOYMENT & ECONOMIC DEVELOP		5,264,897	8,878		2.58%
	B24	PUBLIC FACILITIES AUTHORITY		15,693	1,029		0.03%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		397	74		0.00%
	B34	HOUSING FINANCE AGENCY		132,233	1,235		0.52%
	B41	WORKERS' COMP COURT OF APPEALS		2,600	39		0.01%
	B42	LABOR AND INDUSTRY DEPARTMENT		643,694	3,307		0.73%
	B43	IRON RANGE RESOURCES		44,541	661		0.06%
	B7E	ARCHITECTURE, ENGINEERING BD		14,209	54		0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	3		0.00%
	B7P	ACCOUNTANCY BOARD		10,983	52		0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,179	44		0.01%
	B82	PUBLIC UTILITIES COMMISSION		148,126	141		0.32%
	B9D	AMATEUR SPORTS COMMISSION		834	58		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		28	4		0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION		26,448	674		0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES		6,005,141	7,081		18.91%
	E37	EDUCATION DEPARTMENT		1,032,985	9,880		0.75%
	E39	PROF EDUCATOR LICENSING STD BD		13,792	147		0.03%
	E40	HISTORICAL SOCIETY		507	74		0.00%
	E44	MINNESOTA STATE ACADEMIES		59,175	1,616		0.35%
	E50	ARTS BOARD		32,717	334		0.04%
	E60	OFFICE OF HIGHER EDUCATION		75,664	1,158		0.17%
	E77	ZOOLOGICAL BOARD		127,913	2,752		0.53%
	E81	UNIVERSITY OF MINNESOTA		13,106	569		0.00%
	E95	HUMANITIES COMMISSION		276	50		0.00%
	E97	SCIENCE MUSEUM		144	21		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		202	4		0.00%
	G02	ADMINISTRATION DEPARTMENT		716,909	4,621		1.06%
	G03	LOTTERY		9,344	161		0.21%
	G05	RACING COMMISSION		21,677	326		0.06%

**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		54,310	795		0.57%
	G09	GAMBLING CONTROL BOARD		7,298	121		0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET		90,059	1,276		0.34%
	G17	HUMAN RIGHTS DEPARTMENT		8,694	156		0.07%
	G19	INDIAN AFFAIRS COUNCIL		5,484	139		0.01%
	G38	INVESTMENT BOARD		15,121	63		0.06%
	G39	GOVERNORS OFFICE		8,551	132		0.10%
	G45	MEDIATION SERVICES DEPARTMENT		5,722	142		0.02%
	G46	MN.IT		566,571	5,319		4.20%
	G53	SECRETARY OF STATE		75,722	490		0.19%
	G61	OFFICE OF STATE AUDITOR		18,047	339		0.13%
	G62	MINN STATE RETIREMENT SYSTEM		166,495	169		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		325,298	360		0.15%
	G67	REVENUE DEPARTMENT		85,191	3,432		2.18%
	G69	TEACHERS RETIREMENT ASSOC		167,062	286		0.11%
	G70	MN SECURE CHOICE		3	3		0.00%
	G90	REVENUE INTERGOVT PAYMENTS		3,730,979	1,196		0.00%
	G92	OMBUDSPERSON FOR FAMILIES		3,231	37		0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		1,745	53		0.00%
	G96	UNIFORM LAWS COMMISSION		126	6		0.00%
	G9J	CAMPAIGN FINANCE BOARD		4,357	135		0.01%
	G9K	ADMINISTRATIVE HEARINGS		37,808	373		0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		2,171	72		0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,475	48		0.01%
	G9N	ASIAN PACIFIC COUNCIL		2,234	57		0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		70	24		0.00%
	G9Q	MMB DEBT SERVICE		11,507	1,132		0.00%
	G9R	MMB NON-OPERATING		7,689,459	986		0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL		980	38		0.00%
	G9X	CAPITOL AREA ARCHITECT		1,638	77		0.00%
	G9Y	MN STATE COUNCIL ON DISABILITY		5,020	91		0.01%
	GPR	PAYROLL CLEARING		208	-		0.00%
	H12	HEALTH DEPARTMENT		1,024,678	22,384		3.39%
	H55	HUMAN SERVICES DEPARTMENT		14,275,749	22,178		7.62%
	H55b	HUMAN SERVICES SOS		823,914	5,747		4.54%
	H55c	HUMAN SERVICES MSOP		93,855	595		0.77%
	H58	CHILDREN, YOUTH AND FAMILIES		3	3		0.41%
	H60	MN INSURANCE MARKETPLACE		15,919	274		0.29%
	H75	VETERANS AFFAIRS DEPARTMENT		472,259	8,908		2.77%
	H7B	MEDICAL PRACTICE BOARD		22,024	128		0.03%
	H7C	NURSING BOARD		24,450	96		0.05%
	H7D	PHARMACY BOARD		17,116	211		0.03%
	H7F	DENTISTRY BOARD		19,029	206		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		5,620	76		0.01%
	H7J	OPTOMETRY BOARD		4,181	65		0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		8,004	83		0.01%
	H7L	SOCIAL WORK BOARD		17,417	100		0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,713	62		0.00%
	H7Q	PODIATRIC MEDICINE		3,334	71		0.00%
	H7R	VETERINARY MEDICINE BOARD		5,259	55		0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		7,973	163		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		4,544	42		0.00%
	H7V	PSYCHOLOGY BOARD		10,814	77		0.02%
	H7W	PHYSICAL THERAPY BOARD		7,315	57		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,771	88		0.01%

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD		6,941	60		0.00%
	H8A	FOSTER YOUTH OMBUDPERSON		1,026	27		0.00%
	H9G	OMBUDSMAN MH/DD		3,603	42		0.03%
	J33	TRIAL COURTS		1,869,910	10,567		3.80%
	J40	STATE COMPETENCY ATTAINMENT BD		552	26		0.03%
	J50	STATE GUARDIAN AD LITEM		24,856	769		0.39%
	J52	PUBLIC DEFENSE BOARD		59,318	1,350		1.20%
	J58	COURT OF APPEALS		4,704	61		0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE		8	10		0.00%
	J65	SUPREME COURT		88,594	1,649		0.66%
	J68	TAX COURT		1,898	42		0.01%
	J70	JUDICIAL STANDARDS BOARD		2,402	50		0.00%
	L10	LEGISLATURE COORDINATING COMM		45,173	535		0.17%
	L11	SENATE		1,689	23		0.34%
	L12	HOUSE		1,834	44		0.00%
	L49	LEGISLATIVE AUDITOR		516	36		0.01%
	P01	MILITARY AFFAIRS DEPARTMENT		525,864	986		0.61%
	P07	PUBLIC SAFETY DEPARTMENT		4,269,206	23,955		3.62%
	P08	OMBUDSPERSON FOR CORRECTIONS		2,163	27		0.01%
	P78	CORRECTIONS DEPARTMENT		728,535	15,630		7.28%
	P80	CANNABIS EXPUNGEMENT BOARD		8,676	26		0.00%
	P82	CLEMENCY REVIEW COMMISSION		107	20		0.00%
	P7T	PEACE OFFICERS BOARD (POST)		20	79		0.02%
	P9E	SENTENCING GUIDELINES COMM		1,837	49		0.01%
	R28	MINN CONSERVATION CORPS		610	43		0.00%
	R29	NATURAL RESOURCES DEPARTMENT		3,177,405	34,790		7.70%
	R32	POLLUTION CONTROL AGENCY		403,747	7,415		1.72%
	R9P	WATER AND SOIL RESOURCES BOARD		144,609	8,603		0.87%
	T79	TRANSPORTATION DEPARTMENT		17,600,385	24,811		13.71%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		96,302	147		0.00%
	O	OTHER		2,422	-		0.00%
		Total	1,987,898	74,697,391	280,333	7,140,526	100.00%
		Source	1,987,898	74,697,391	280,333	7,140,526	100.00%
		Difference (Total - Source)	0	0	0	0	0.00%

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

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	765	765	-		765
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	6,321	6,321	-		6,321
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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	7,542	7,542	-		7,542
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	8,923	8,923	-		8,923
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	2,289	2,289	-		2,289
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	6,650	6,650	-	3,032,374	6,650
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,364	1,364	-		1,364
G10-9.2	G10-9.2	Debt Management Division	1,285	1,285	-		1,285
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	1,158	1,158	-		1,158
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	3,531	3,531	-		3,531
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	1,996	1,996	-		1,996
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	2,020	2,020	-		2,020
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
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	444,840	444,840	15,511,085		444,840
	B10	CANNABIS MANAGEMENT OFFICE	4,478	4,478	-		4,478
	B11	COSMETOLOGIST EXAMINERS BOARD	24,638	24,638	-		24,638
	B13	COMMERCE DEPARTMENT	651,261	651,261	282,160,937		651,261
	B14	ANIMAL HEALTH BOARD	31,581	31,581	1,267,562		31,581
	B15	BARBER EXAMINERS BOARD	5,268	5,268	-		5,268
	B20	EXPLORE MINNESOTA TOURISM	22,575	22,575	-		22,575
	B22	EMPLOYMENT & ECONOMIC DEVELOP	5,264,897	5,264,897	1,513,660,091		5,264,897
	B24	PUBLIC FACILITIES AUTHORITY	15,693	15,693	-		15,693
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	397	397	-		397
	B34	HOUSING FINANCE AGENCY	132,233	132,233	-		132,233
	B41	WORKERS' COMP COURT OF APPEALS	2,600	2,600	-		2,600
	B42	LABOR AND INDUSTRY DEPARTMENT	643,694	643,694	7,725,263		643,694
	B43	IRON RANGE RESOURCES	44,541	44,541	-		44,541
	B7E	ARCHITECTURE, ENGINEERING BD	14,209	14,209	-		14,209
	B7G	COMBATIVE SPORTS COMMISSION	3	3	-		3
	B7P	ACCOUNTANCY BOARD	10,983	10,983	-		10,983
	B7S	PRIVATE DETECTIVES BOARD	1,179	1,179	-		1,179
	B82	PUBLIC UTILITIES COMMISSION	148,126	148,126	-		148,126
	B9D	AMATEUR SPORTS COMMISSION	834	834	-		834
	B9V	AGRICULTURE UTILIZATION RESRCH	28	28	-		28
	E25	PERPICH CTR FOR ARTS EDUCATION	26,448	26,448	-		26,448
	E26	MN STATE COLLEGES/UNIVERSITIES	6,005,141	6,005,141	614,793,989		6,005,141
	E37	EDUCATION DEPARTMENT	1,032,985	1,032,985	1,510,682,170		1,032,985
	E39	PROF EDUCATOR LICENSING STD BD	13,792	13,792	-		13,792
	E40	HISTORICAL SOCIETY	507	507	-		507
	E44	MINNESOTA STATE ACADEMIES	59,175	59,175	-		59,175
	E50	ARTS BOARD	32,717	32,717	1,048,964		32,717
	E60	OFFICE OF HIGHER EDUCATION	75,664	75,664	-		75,664
	E77	ZOOLOGICAL BOARD	127,913	127,913	109,226		127,913
	E81	UNIVERSITY OF MINNESOTA	13,106	13,106	-		13,106
	E95	HUMANITIES COMMISSION	276	276	-		276
	E97	SCIENCE MUSEUM	144	144	-		144
	E9W	HIGHER ED FACILITIES AUTHORITY	202	202	-		202
	G02	ADMINISTRATION DEPARTMENT	716,909	716,909	3,929,605		716,909
	G03	LOTTERY	9,344	9,344	-		9,344
	G05	RACING COMMISSION	21,677	21,677	-		21,677

**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	54,310	54,310	3,283,236		54,310
	G09	GAMBLING CONTROL BOARD	7,298	7,298	-		7,298
	G10	MINNESOTA MANAGEMENT & BUDGET	90,059	90,059	-		90,059
	G17	HUMAN RIGHTS DEPARTMENT	8,694	8,694	-		8,694
	G19	INDIAN AFFAIRS COUNCIL	5,484	5,484	-		5,484
	G38	INVESTMENT BOARD	15,121	15,121	-		15,121
	G39	GOVERNORS OFFICE	8,551	8,551	-		8,551
	G45	MEDIATION SERVICES DEPARTMENT	5,722	5,722	-		5,722
	G46	MN.IT	566,571	566,571	-		566,571
	G53	SECRETARY OF STATE	75,722	75,722	1,028,968		75,722
	G61	OFFICE OF STATE AUDITOR	18,047	18,047	-		18,047
	G62	MINN STATE RETIREMENT SYSTEM	166,495	166,495	-		166,495
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	325,298	325,298	-		325,298
	G67	REVENUE DEPARTMENT	85,191	85,191	-		85,191
	G69	TEACHERS RETIREMENT ASSOC	167,062	167,062	-		167,062
	G70	MN SECURE CHOICE	3	3	-		3
	G90	REVENUE INTERGOVT PAYMENTS	3,730,979	3,730,979	-		3,730,979
	G92	OMBUDSPERSON FOR FAMILIES	3,231	3,231	-		3,231
	G93	OMBUD AMERICAN INDIAN FAMILIES	1,745	1,745	-		1,745
	G96	UNIFORM LAWS COMMISSION	126	126	-		126
	G9J	CAMPAIGN FINANCE BOARD	4,357	4,357	-		4,357
	G9K	ADMINISTRATIVE HEARINGS	37,808	37,808	-		37,808
	G9L	COUNCIL FOR MINNESOTANS OF AFR	2,171	2,171	-		2,171
	G9M	MINNESOTA COUNCIL ON LATINO AF	2,475	2,475	-		2,475
	G9N	ASIAN PACIFIC COUNCIL	2,234	2,234	-		2,234
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	70	70	-		70
	G9Q	MMB DEBT SERVICE	11,507	11,507	-		11,507
	G9R	MMB NON-OPERATING	7,689,459	7,689,459	8,047,422		7,689,459
	G9V	RARE DISEASE ADVISORY COUNCIL	980	980	-		980
	G9X	CAPITOL AREA ARCHITECT	1,638	1,638	-		1,638
	G9Y	MN STATE COUNCIL ON DISABILITY	5,020	5,020	-		5,020
	GPR	PAYROLL CLEARING	208	208	-		208
	H12	HEALTH DEPARTMENT	1,024,678	1,024,678	469,949,328		1,024,678
	H55	HUMAN SERVICES DEPARTMENT	14,275,749	14,275,749	14,323,632,956		14,275,749
	H55b	HUMAN SERVICES SOS	823,914	823,914	-		823,914
	H55c	HUMAN SERVICES MSOP	93,855	93,855	-		93,855
	H58	CHILDREN, YOUTH AND FAMILIES	3	3	-		3
	H60	MN INSURANCE MARKETPLACE	15,919	15,919	52,000		15,919
	H75	VETERANS AFFAIRS DEPARTMENT	472,259	472,259	9,229,437		472,259
	H7B	MEDICAL PRACTICE BOARD	22,024	22,024	-		22,024
	H7C	NURSING BOARD	24,450	24,450	-		24,450
	H7D	PHARMACY BOARD	17,116	17,116	-		17,116
	H7F	DENTISTRY BOARD	19,029	19,029	-		19,029
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,620	5,620	-		5,620
	H7J	OPTOMETRY BOARD	4,181	4,181	-		4,181
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	8,004	8,004	-		8,004
	H7L	SOCIAL WORK BOARD	17,417	17,417	-		17,417
	H7M	MARRIAGE AND FAMILY THERAPY BD	5,713	5,713	-		5,713
	H7Q	PODIATRIC MEDICINE	3,334	3,334	-		3,334
	H7R	VETERINARY MEDICINE BOARD	5,259	5,259	-		5,259
	H7S	EMERGENCY MEDICAL SERVICES OFF	7,973	7,973	175,394		7,973
	H7U	DIETETICS & NUTRITION PRACTICE	4,544	4,544	-		4,544
	H7V	PSYCHOLOGY BOARD	10,814	10,814	-		10,814
	H7W	PHYSICAL THERAPY BOARD	7,315	7,315	-		7,315
	H7X	BEHAVIORAL HEALTH & THERAPY BD	15,771	15,771	-		15,771

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD	6,941	6,941	-	-	6,941
	H8A	FOSTER YOUTH OMBUDPERSON	1,026	1,026	-	-	1,026
	H9G	OMBUDSMAN MH/DD	3,603	3,603	-	-	3,603
	J33	TRIAL COURTS	1,869,910	1,869,910	1,126,618	-	1,869,910
	J40	STATE COMPETENCY ATTAINMENT BD	552	552	-	-	552
	J50	STATE GUARDIAN AD LITEM	24,856	24,856	-	-	24,856
	J52	PUBLIC DEFENSE BOARD	59,318	59,318	-	-	59,318
	J58	COURT OF APPEALS	4,704	4,704	-	-	4,704
	J61	APPELLATE COUNSEL & TRG OFFICE	8	8	-	-	8
	J65	SUPREME COURT	88,594	88,594	1,186,351	-	88,594
	J68	TAX COURT	1,898	1,898	-	-	1,898
	J70	JUDICIAL STANDARDS BOARD	2,402	2,402	-	-	2,402
	L10	LEGISLATURE COORDINATING COMM	45,173	45,173	-	-	45,173
	L11	SENATE	1,689	1,689	-	-	1,689
	L12	HOUSE	1,834	1,834	-	-	1,834
	L49	LEGISLATIVE AUDITOR	516	516	-	-	516
	P01	MILITARY AFFAIRS DEPARTMENT	525,864	525,864	89,363,106	-	525,864
	P07	PUBLIC SAFETY DEPARTMENT	4,269,206	4,269,206	235,787,894	-	4,269,206
	P08	OMBUDSPERSON FOR CORRECTIONS	2,163	2,163	-	-	2,163
	P78	CORRECTIONS DEPARTMENT	728,535	728,535	467,608	-	728,535
	P80	CANNABIS EXPUNGEMENT BOARD	8,676	8,676	-	-	8,676
	P82	CLEMENCY REVIEW COMMISSION	107	107	-	-	107
	P7T	PEACE OFFICERS BOARD (POST)	20	20	-	-	20
	P9E	SENTENCING GUIDELINES COMM	1,837	1,837	-	-	1,837
	R28	MINN CONSERVATION CORPS	610	610	-	-	610
	R29	NATURAL RESOURCES DEPARTMENT	3,177,405	3,177,405	69,855,473	-	3,177,405
	R32	POLLUTION CONTROL AGENCY	403,747	403,747	26,877,338	-	403,747
	R9P	WATER AND SOIL RESOURCES BOARD	144,609	144,609	2,937,203	-	144,609
	T79	TRANSPORTATION DEPARTMENT	17,600,385	17,600,385	920,990,649	-	17,600,385
	T9B	METROPOLITAN COUNCIL/TRANSPORT	96,302	96,302	-	-	96,302
	O	OTHER	2,422	2,422	-	-	2,422
		Total	74,697,391	74,697,391	20,114,879,873	3,032,374	74,697,391
		Source	74,697,391	74,697,391	20,114,879,873	3,032,374	74,697,391
		Difference (Total - Source)	0	0	0	0	0

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

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					5,883,367
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services	0.00%	-	0.00%	765	
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	0.08%	241	0.08%	6,321	
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

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

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	0.00%	-	0.00%	-	
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 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%	7,542	
G02-3.2	G02-3.2	Admin Management Services	0.05%	174	0.05%		
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.06%	253	0.06%	8,923	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	0.01%	39	0.01%	2,289	
G46-6.3	G46-6.3	IT Spend					
G46-6.4	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%	65	0.02%	6,650	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	0.02%	46	0.02%	1,364	
G10-9.2	G10-9.2	Debt Management Division	0.00%	25	0.00%	1,285	
G10-9.3	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%	21	0.02%	1,158	
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	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%	52	0.06%	3,531	
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - 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%	26	0.00%	1,996	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel 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%	34	0.04%	2,020	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

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

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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	1.16%	17,481	1.16%	444,840	
	B10	CANNABIS MANAGEMENT OFFICE	0.07%	298	0.07%	4,478	
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	90	0.03%	24,638	
	B13	COMMERCE DEPARTMENT	0.81%	3,767	0.81%	651,261	
	B14	ANIMAL HEALTH BOARD	0.11%	681	0.11%	31,581	
	B15	BARBER EXAMINERS BOARD	0.00%	63	0.00%	5,268	
	B20	EXPLORE MINNESOTA TOURISM	0.07%	842	0.07%	22,575	
	B22	EMPLOYMENT & ECONOMIC DEVELOP	2.58%	8,878	2.58%	5,264,897	
	B24	PUBLIC FACILITIES AUTHORITY	0.03%	1,029	0.03%	15,693	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	0.00%	-	
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	0.00%	74	0.00%	397	
	B34	HOUSING FINANCE AGENCY	0.52%	1,235	0.52%	132,233	
	B41	WORKERS' COMP COURT OF APPEALS	0.01%	39	0.01%	2,600	
	B42	LABOR AND INDUSTRY DEPARTMENT	0.73%	3,307	0.73%	643,694	
	B43	IRON RANGE RESOURCES	0.06%	661	0.06%	44,541	
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	54	0.01%	14,209	
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	3	0.00%	3	
	B7P	ACCOUNTANCY BOARD	0.01%	52	0.01%	10,983	
	B7S	PRIVATE DETECTIVES BOARD	0.01%	44	0.01%	1,179	
	B82	PUBLIC UTILITIES COMMISSION	0.32%	141	0.32%	148,126	
	B9D	AMATEUR SPORTS COMMISSION	0.00%	58	0.00%	834	
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	4	0.00%	28	
	E25	PERPICH CTR FOR ARTS EDUCATION	0.09%	674	0.09%	26,448	
	E26	MN STATE COLLEGES/UNIVERSITIES	18.91%	7,081	18.91%	6,005,141	
	E37	EDUCATION DEPARTMENT	0.75%	9,880	0.75%	1,032,985	
	E39	PROF EDUCATOR LICENSING STD BD	0.03%	147	0.03%	13,792	
	E40	HISTORICAL SOCIETY	0.00%	74	0.00%	507	
	E44	MINNESOTA STATE ACADEMIES	0.35%	1,616	0.35%	59,175	
	E50	ARTS BOARD	0.04%	334	0.04%	32,717	
	E60	OFFICE OF HIGHER EDUCATION	0.17%	1,158	0.17%	75,664	
	E77	ZOOLOGICAL BOARD	0.53%	2,752	0.53%	127,913	
	E81	UNIVERSITY OF MINNESOTA	0.00%	569	0.00%	13,106	
	E95	HUMANITIES COMMISSION	0.00%	50	0.00%	276	
	E97	SCIENCE MUSEUM	0.00%	21	0.00%	144	
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	4	0.00%	202	
	G02	ADMINISTRATION DEPARTMENT	1.06%	4,621	1.06%	716,909	
	G03	LOTTERY	0.21%	161	0.21%	9,344	
	G05	RACING COMMISSION	0.06%	326	0.06%	21,677	

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

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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	0.57%	795	0.57%	54,310	
	G09	GAMBLING CONTROL BOARD	0.06%	121	0.06%	7,298	
	G10	MINNESOTA MANAGEMENT & BUDGET	0.34%	1,276	0.34%	90,059	
	G17	HUMAN RIGHTS DEPARTMENT	0.07%	156	0.07%	8,694	
	G19	INDIAN AFFAIRS COUNCIL	0.01%	139	0.01%	5,484	
	G38	INVESTMENT BOARD	0.06%	63	0.06%	15,121	
	G39	GOVERNORS OFFICE	0.10%	132	0.10%	8,551	
	G45	MEDIATION SERVICES DEPARTMENT	0.02%	142	0.02%	5,722	
	G46	MN.IT	4.20%	5,319	4.20%	566,571	
	G53	SECRETARY OF STATE	0.19%	490	0.19%	75,722	
	G61	OFFICE OF STATE AUDITOR	0.13%	339	0.13%	18,047	
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	169	0.18%	166,495	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.15%	360	0.15%	325,298	
	G67	REVENUE DEPARTMENT	2.18%	3,432	2.18%	85,191	
	G69	TEACHERS RETIREMENT ASSOC	0.11%	286	0.11%	167,062	
	G70	MN SECURE CHOICE	0.00%	3	0.00%	3	
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	1,196	0.00%	3,730,979	
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	37	0.01%	3,231	
	G93	OMBUD AMERICAN INDIAN FAMILIES	0.00%	53	0.00%	1,745	
	G96	UNIFORM LAWS COMMISSION	0.00%	6	0.00%	126	
	G9J	CAMPAIGN FINANCE BOARD	0.01%	135	0.01%	4,357	
	G9K	ADMINISTRATIVE HEARINGS	0.11%	373	0.11%	37,808	
	G9L	COUNCIL FOR MINNESOTANS OF AFR	0.01%	72	0.01%	2,171	
	G9M	MINNESOTA COUNCIL ON LATINO AF	0.01%	48	0.01%	2,475	
	G9N	ASIAN PACIFIC COUNCIL	0.00%	57	0.00%	2,234	
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0.00%	24	0.00%	70	
	G9Q	MMB DEBT SERVICE	0.00%	1,132	0.00%	11,507	
	G9R	MMB NON-OPERATING	0.00%	986	0.00%	7,689,459	
	G9V	RARE DISEASE ADVISORY COUNCIL	0.00%	38	0.00%	980	
	G9X	CAPITOL AREA ARCHITECT	0.00%	77	0.00%	1,638	
	G9Y	MN STATE COUNCIL ON DISABILITY	0.01%	91	0.01%	5,020	
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	208	
	H12	HEALTH DEPARTMENT	3.39%	22,384	3.39%	1,024,678	
	H55	HUMAN SERVICES DEPARTMENT	7.62%	22,178	7.62%	14,275,749	
	H55b	HUMAN SERVICES SOS	4.54%	5,747	4.54%	823,914	
	H55c	HUMAN SERVICES MSOP	0.77%	595	0.77%	93,855	
	H58	CHILDREN, YOUTH AND FAMILIES	0.41%	3	0.41%	3	
	H60	MN INSURANCE MARKETPLACE	0.29%	274	0.29%	15,919	
	H75	VETERANS AFFAIRS DEPARTMENT	2.77%	8,908	2.77%	472,259	
	H7B	MEDICAL PRACTICE BOARD	0.03%	128	0.03%	22,024	
	H7C	NURSING BOARD	0.05%	96	0.05%	24,450	
	H7D	PHARMACY BOARD	0.03%	211	0.03%	17,116	
	H7F	DENTISTRY BOARD	0.02%	206	0.02%	19,029	
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	76	0.01%	5,620	
	H7J	OPTOMETRY BOARD	0.00%	65	0.00%	4,181	
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	0.01%	83	0.01%	8,004	
	H7L	SOCIAL WORK BOARD	0.02%	100	0.02%	17,417	
	H7M	MARRIAGE AND FAMILY THERAPY BD	0.00%	62	0.00%	5,713	
	H7Q	PODIATRIC MEDICINE	0.00%	71	0.00%	3,334	
	H7R	VETERINARY MEDICINE BOARD	0.00%	55	0.00%	5,259	
	H7S	EMERGENCY MEDICAL SERVICES OFF	0.02%	163	0.02%	7,973	
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	42	0.00%	4,544	
	H7V	PSYCHOLOGY BOARD	0.02%	77	0.02%	10,814	
	H7W	PHYSICAL THERAPY BOARD	0.00%	57	0.00%	7,315	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	88	0.01%	15,771	

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	60	0.00%	6,941	
	H8A	FOSTER YOUTH OMBUDPERSON	0.00%	27	0.00%	1,026	
	H9G	OMBUDSMAN MH/DD	0.03%	42	0.03%	3,603	
	J33	TRIAL COURTS	3.80%	10,567	3.80%	1,869,910	
	J40	STATE COMPETENCY ATTAINMENT BD	0.03%	26	0.03%	552	
	J50	STATE GUARDIAN AD LITEM	0.39%	769	0.39%	24,856	
	J52	PUBLIC DEFENSE BOARD	1.20%	1,350	1.20%	59,318	
	J58	COURT OF APPEALS	0.11%	61	0.11%	4,704	
	J61	APPELLATE COUNSEL & TRG OFFICE	0.00%	10	0.00%	8	
	J65	SUPREME COURT	0.66%	1,649	0.66%	88,594	
	J68	TAX COURT	0.01%	42	0.01%	1,898	
	J70	JUDICIAL STANDARDS BOARD	0.00%	50	0.00%	2,402	
	L10	LEGISLATURE COORDINATING COMM	0.17%	535	0.17%	45,173	
	L11	SENATE	0.34%	23	0.34%	1,689	
	L12	HOUSE	0.00%	44	0.00%	1,834	
	L49	LEGISLATIVE AUDITOR	0.01%	36	0.01%	516	
	P01	MILITARY AFFAIRS DEPARTMENT	0.61%	986	0.61%	525,864	
	P07	PUBLIC SAFETY DEPARTMENT	3.62%	23,955	3.62%	4,269,206	
	P08	OMBUDSPERSON FOR CORRECTIONS	0.01%	27	0.01%	2,163	
	P78	CORRECTIONS DEPARTMENT	7.28%	15,630	7.28%	728,535	
	P80	CANNABIS EXPUNGEMENT BOARD	0.00%	26	0.00%	8,676	
	P82	CLEMENCY REVIEW COMMISSION	0.00%	20	0.00%	107	
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	79	0.02%	20	
	P9E	SENTENCING GUIDELINES COMM	0.01%	49	0.01%	1,837	
	R28	MINN CONSERVATION CORPS	0.00%	43	0.00%	610	
	R29	NATURAL RESOURCES DEPARTMENT	7.70%	34,790	7.70%	3,177,405	
	R32	POLLUTION CONTROL AGENCY	1.72%	7,415	1.72%	403,747	
	R9P	WATER AND SOIL RESOURCES BOARD	0.87%	8,603	0.87%	144,609	
	T79	TRANSPORTATION DEPARTMENT	13.71%	24,811	13.71%	17,600,385	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	147	0.00%	96,302	
	O	OTHER	0.00%	-	0.00%	2,422	
		Total	100.00%	280,333	100.00%	74,697,391	5,883,367
		Source	<b>100.00%</b>	<b>280,333</b>	<b>100.00%</b>	<b>74,697,391</b>	<b>5,883,367</b>
		Difference (Total - Source)	0.00%	0	0.00%	0	0

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

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	0.00%	-			
G45-14.3	G45-14.3	Mediation Services		569,370			
G45-14.4	G45-14.4	Mediation/Representation		-			
L49-15.2	L49-15.2	Legislative Auditor	0.08%		0.08%		
L49-15.3	L49-15.3	Financial Audits				4,258,817	
L49-15.4	L49-15.4	Program Audits				2,019,682	
L49-15.5	L49-15.5	Single Audits				-	
L49-15.6	L49-15.6	Audit Comm				-	
L49-15.7	L49-15.7	Financial Audit- Outdoors				-	
L49-15.8	L49-15.8	Financial Audit- Art				-	
L49-15.9	L49-15.9	Financial Audit- Clean Water				-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				-	

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

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L49-15.11	L49-15.11	Program Audit- Outdoors				-	
L49-15.12	L49-15.12	Program Audit- Art				-	
L49-15.13	L49-15.13	Program Audit- Clean Water				-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails				-	
G61-16.2	G61-16.2	State Auditor	0.00%		0.00%		-
G61-16.3	G61-16.3	State Auditor General					-
17	17	SWIFT 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	0.05%		0.05%		-
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	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)	0.02%		0.02%		-
G10-9.2	G10-9.2	Debt Management Division	0.00%		0.00%		-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	0.02%		0.02%		-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	0.06%		0.06%		6,111.30
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	0.00%		0.00%		-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0.00%		0.00%		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0.04%		0.04%		-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			0.00%		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

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

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	
			13.3	14.2	14.3	15.2	15.3	
Schedule	No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L49-15.3	L49-15.3		Financial Audits					
L49-15.4	L49-15.4		Program Audits					
L49-15.5	L49-15.5		Single Audits					
L49-15.6	L49-15.6		Audit Comm					
L49-15.7	L49-15.7		Financial Audit- Outdoors					
L49-15.8	L49-15.8		Financial Audit- Art					
L49-15.9	L49-15.9		Financial Audit- Clean Water					
L49-15.10	L49-15.10		Financial Audit- Parks & Trails					
L49-15.11	L49-15.11		Program Audit- Outdoors					
L49-15.12	L49-15.12		Program Audit- Art					
L49-15.13	L49-15.13		Program Audit- Clean Water					
L49-15.14	L49-15.14		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	1.16%		1.16%		896.38
	B10		CANNABIS MANAGEMENT OFFICE	0.07%		0.07%		-
	B11		COSMETOLOGIST EXAMINERS BOARD	0.03%		0.03%		-
	B13		COMMERCE DEPARTMENT	0.81%		0.81%		66.31
	B14		ANIMAL HEALTH BOARD	0.11%		0.11%		-
	B15		BARBER EXAMINERS BOARD	0.00%		0.00%		-
	B20		EXPLORE MINNESOTA TOURISM	0.07%		0.07%		-
	B22		EMPLOYMENT & ECONOMIC DEVELOP	2.58%		2.58%		892.19
	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	0.52%		0.52%		86.55
	B41		WORKERS' COMP COURT OF APPEALS	0.01%		0.01%		-
	B42		LABOR AND INDUSTRY DEPARTMENT	0.73%		0.73%		542.80
	B43		IRON RANGE RESOURCES	0.06%		0.06%		867.88
	B7E		ARCHITECTURE, ENGINEERING BD	0.01%		0.01%		-
	B7G		COMBATIVE SPORTS COMMISSION	0.00%		0.00%		-
	B7P		ACCOUNTANCY BOARD	0.01%		0.01%		-
	B7S		PRIVATE DETECTIVES BOARD	0.01%		0.01%		-
	B82		PUBLIC UTILITIES COMMISSION	0.32%		0.32%		-
	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	18.91%		18.91%		26.67
	E37		EDUCATION DEPARTMENT	0.75%		0.75%		169.46
	E39		PROF EDUCATOR LICENSING STD BD	0.03%		0.03%		-
	E40		HISTORICAL SOCIETY	0.00%		0.00%		-
	E44		MINNESOTA STATE ACADEMIES	0.35%		0.35%		833.50
	E50		ARTS BOARD	0.04%		0.04%		-
	E60		OFFICE OF HIGHER EDUCATION	0.17%		0.17%		-
	E77		ZOOLOGICAL BOARD	0.53%		0.53%		-
	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	1.06%		1.06%		174.23
	G03		LOTTERY	0.21%		0.21%		982.76
	G05		RACING COMMISSION	0.06%		0.06%		-

**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
	G06	ATTORNEY GENERAL	0.57%		0.57%		550.25
	G09	GAMBLING CONTROL BOARD	0.06%		0.06%		-
	G10	MINNESOTA MANAGEMENT & BUDGET	0.34%		0.34%		338.82
	G17	HUMAN RIGHTS DEPARTMENT	0.07%		0.07%		559.81
	G19	INDIAN AFFAIRS COUNCIL	0.01%		0.01%		-
	G38	INVESTMENT BOARD	0.06%		0.06%		1,629.88
	G39	GOVERNORS OFFICE	0.10%		0.10%		604.94
	G45	MEDIATION SERVICES DEPARTMENT	0.02%		0.02%		4.70
	G46	MN.IT	4.20%		4.20%		1,365.54
	G53	SECRETARY OF STATE	0.19%		0.19%		605.79
	G61	OFFICE OF STATE AUDITOR	0.13%		0.13%		1,280.13
	G62	MINN STATE RETIREMENT SYSTEM	0.18%		0.18%		1,384.67
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.15%		0.15%		704.08
	G67	REVENUE DEPARTMENT	2.18%		2.18%		104.79
	G69	TEACHERS RETIREMENT ASSOC	0.11%		0.11%		732.83
	G70	MN SECURE CHOICE	0.00%		0.00%		-
	G90	REVENUE INTERGOVT PAYMENTS	0.00%		0.00%		-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%		0.01%		-
	G93	OMBUD AMERICAN INDIAN FAMILIES	0.00%		0.00%		-
	G96	UNIFORM LAWS COMMISSION	0.00%		0.00%		-
	G9J	CAMPAIGN FINANCE BOARD	0.01%		0.01%		-
	G9K	ADMINISTRATIVE HEARINGS	0.11%		0.11%		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	0.00%		0.00%		-
	G9Y	MN STATE COUNCIL ON DISABILITY	0.01%		0.01%		-
	GPR	PAYROLL CLEARING	0.00%		0.00%		-
	H12	HEALTH DEPARTMENT	3.39%		3.39%		2,249.07
	H55	HUMAN SERVICES DEPARTMENT	7.62%		7.62%		3,753.56
	H55b	HUMAN SERVICES SOS	4.54%		4.54%		-
	H55c	HUMAN SERVICES MSOP	0.77%		0.77%		-
	H58	CHILDREN, YOUTH AND FAMILIES	0.41%		0.41%		-
	H60	MN INSURANCE MARKETPLACE	0.29%		0.29%		10.24
	H75	VETERANS AFFAIRS DEPARTMENT	2.77%		2.77%		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%		-

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%		0.00%		-
	H8A	FOSTER YOUTH OMBUDPERSON	0.00%		0.00%		-
	H9G	OMBUDSMAN MH/DD	0.03%		0.03%		-
	J33	TRIAL COURTS	3.80%		3.80%		26.10
	J40	STATE COMPETENCY ATTAINMENT BD	0.03%		0.03%		-
	J50	STATE GUARDIAN AD LITEM	0.39%		0.39%		-
	J52	PUBLIC DEFENSE BOARD	1.20%		1.20%		13.55
	J58	COURT OF APPEALS	0.11%		0.11%		-
	J61	APPELLATE COUNSEL & TRG OFFICE	0.00%		0.00%		-
	J65	SUPREME COURT	0.66%		0.66%		10.84
	J68	TAX COURT	0.01%		0.01%		-
	J70	JUDICIAL STANDARDS BOARD	0.00%		0.00%		-
	L10	LEGISLATURE COORDINATING COMM	0.17%		0.17%		-
	L11	SENATE	0.34%		0.34%		-
	L12	HOUSE	0.00%		0.00%		-
	L49	LEGISLATIVE AUDITOR	0.01%		0.01%		-
	P01	MILITARY AFFAIRS DEPARTMENT	0.61%		0.61%		240.48
	P07	PUBLIC SAFETY DEPARTMENT	3.62%		3.62%		1,612.62
	P08	OMBUDSPERSON FOR CORRECTIONS	0.01%		0.01%		-
	P78	CORRECTIONS DEPARTMENT	7.28%		7.28%		442.32
	P80	CANNABIS EXPUNGEMENT BOARD	0.00%		0.00%		-
	P82	CLEMENCY REVIEW COMMISSION	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	7.70%		7.70%		213.38
	R32	POLLUTION CONTROL AGENCY	1.72%		1.72%		50.33
	R9P	WATER AND SOIL RESOURCES BOARD	0.87%		0.87%		-
	T79	TRANSPORTATION DEPARTMENT	13.71%		13.71%		1,188.23
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		0.00%		660.88
	O	OTHER	0.00%		0.00%		-
		Total	100.00%	569,370	100.00%	6,278,499	33,118.16
		Source	100.00%	569,370	100.00%	6,278,499	33,118.16
		Difference (Total - Source)	0.00%	0	0.00%	0	-

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

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	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			4,258,817		
L49-15.4	L49-15.4		Program Audits			2,019,682		
L49-15.5	L49-15.5		Single Audits			-		
L49-15.6	L49-15.6		Audit Comm			-		
L49-15.7	L49-15.7		Financial Audit- Outdoors			-		
L49-15.8	L49-15.8		Financial Audit- Art			-	-	
L49-15.9	L49-15.9		Financial Audit- Clean Water			-	-	
L49-15.10	L49-15.10		Financial Audit- Parks & Trails			-	-	

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

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	
			15.4	15.5	15.6	15.7	15.8	
Schedule	No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
L49-15.11	L49-15.11		Program Audit- Outdoors			-	-	
L49-15.12	L49-15.12		Program Audit- Art			-	-	
L49-15.13	L49-15.13		Program Audit- Clean Water			-	-	
L49-15.14	L49-15.14		Program Audit- Parks & Trails			-	-	
G61-16.2	G61-16.2		State Auditor	-	-			-
G61-16.3	G61-16.3		State Auditor General	-	-			-
17	17		SWIFT 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	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
	L49-15.3	L49-15.3	Financial Audits					
	L49-15.4	L49-15.4	Program Audits					
	L49-15.5	L49-15.5	Single Audits					
	L49-15.6	L49-15.6	Audit Comm					
	L49-15.7	L49-15.7	Financial Audit- Outdoors					
	L49-15.8	L49-15.8	Financial Audit- Art					
	L49-15.9	L49-15.9	Financial Audit- Clean Water					
	L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
	L49-15.11	L49-15.11	Program Audit- Outdoors					
	L49-15.12	L49-15.12	Program Audit- Art					
	L49-15.13	L49-15.13	Program Audit- Clean Water					
	L49-15.14	L49-15.14	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	-	-	-	-	-
	B10		CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	B11		COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13		COMMERCE DEPARTMENT	-	-	-	-	-
	B14		ANIMAL HEALTH BOARD	-	-	-	-	-
	B15		BARBER EXAMINERS BOARD	-	-	-	-	-
	B20		EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22		EMPLOYMENT & ECONOMIC DEVELOP	2,602.54	-	-	-	-
	B24		PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26		CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-
	B34		HOUSING FINANCE AGENCY	2,747.03	-	-	-	-
	B41		WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
	B42		LABOR AND INDUSTRY DEPARTMENT	2,104.66	-	-	-	-
	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	1,893.03	-	-	-	-
	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	432.56	-	-	-	-
	G03		LOTTERY	130.40	-	-	-	-
	G05		RACING COMMISSION	-	-	-	-	-

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

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	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	696.29	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G70	MN SECURE CHOICE	-	-	-	-	-
	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	1,358.10	-	-	-	-
	H55	HUMAN SERVICES DEPARTMENT	6,897.90	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
	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	18.03	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-

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

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Fiencial 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
	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	1,173.17	-	-	-	-
	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	-	-	-	-	-
	P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	761.90	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	2,299.84	-	-	-	-
	O	OTHER	1,889.10	-	-	-	-
		Total	25,004.55	-	6,278,499	-	-
		Source	25,004.55	-	6,278,499	-	-
		Difference (Total - Source)	-	-	-	-	-

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

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

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

			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT 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**

			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	-	-	-	-	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPARTMENT	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	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	-	-	-	-	-

**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	-	-	-	-	-
	G70	MN SECURE CHOICE	-	-	-	-	-
	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	-	-	-	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
	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	-	-	-	-	-

**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
	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	-	-	-	-	-
	P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	O	OTHER	-	-	-	-	-
		Total	-	-	-	-	-
		Source	-	-	-	-	-
		Difference (Total - Source)	-	-	-	-	-

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

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 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	-	-	7,542	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-		2,204,011	-
G02-3.3	G02-3.3	Commissioner's Office					882,928
G02-3.4	G02-3.4	Human Resources					460,797
G02-3.5	G02-3.5	Financial Management and Reporting					860,286
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	8,923	4,717,321	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	2,289		
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	6,650		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	1,364		
G10-9.2	G10-9.2	Debt Management Division	-	-	1,285		
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	-	-	1,158		
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	3,531		
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	1,996		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	2,020		
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			765		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor			6,321		

**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	-	15,511,085.00		444,840	
B10	CANNABIS MANAGEMENT OFFICE	-	-		4,478	
B11	COSMETOLOGIST EXAMINERS BOARD	-	-		24,638	
B13	COMMERCE DEPARTMENT	-	282,160,937.00		651,261	
B14	ANIMAL HEALTH BOARD	-	1,267,562.00		31,581	
B15	BARBER EXAMINERS BOARD	-	-		5,268	
B20	EXPLORE MINNESOTA TOURISM	-	-		22,575	
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	1,513,660,091.00		5,264,897	
B24	PUBLIC FACILITIES AUTHORITY	-	-		15,693	
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-		-	
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-		397	
B34	HOUSING FINANCE AGENCY	-	-		132,233	
B41	WORKERS' COMP COURT OF APPEALS	-	-		2,600	
B42	LABOR AND INDUSTRY DEPARTMENT	-	7,725,263.00		643,694	
B43	IRON RANGE RESOURCES	-	-		44,541	
B7E	ARCHITECTURE, ENGINEERING BD	-	-		14,209	
B7G	COMBATIVE SPORTS COMMISSION	-	-		3	
B7P	ACCOUNTANCY BOARD	-	-		10,983	
B7S	PRIVATE DETECTIVES BOARD	-	-		1,179	
B82	PUBLIC UTILITIES COMMISSION	-	-		148,126	
B9D	AMATEUR SPORTS COMMISSION	-	-		834	
B9V	AGRICULTURE UTILIZATION RESRCH	-	-		28	
E25	PERPICH CTR FOR ARTS EDUCATION	-	-		26,448	
E26	MN STATE COLLEGES/UNIVERSITIES	-	614,793,989.00		6,005,141	
E37	EDUCATION DEPARTMENT	-	1,510,682,170.00		1,032,985	
E39	PROF EDUCATOR LICENSING STD BD	-	-		13,792	
E40	HISTORICAL SOCIETY	-	-		507	
E44	MINNESOTA STATE ACADEMIES	-	-		59,175	
E50	ARTS BOARD	-	1,048,964.00		32,717	
E60	OFFICE OF HIGHER EDUCATION	-	-		75,664	
E77	ZOOLOGICAL BOARD	-	109,226.00		127,913	
E81	UNIVERSITY OF MINNESOTA	-	-		13,106	
E95	HUMANITIES COMMISSION	-	-		276	
E97	SCIENCE MUSEUM	-	-		144	
E9W	HIGHER ED FACILITIES AUTHORITY	-	-		202	
G02	ADMINISTRATION DEPARTMENT	-	3,929,605.00		716,909	221,132,999.39
G03	LOTTERY	-	-		9,344	
G05	RACING COMMISSION	-	-		21,677	

**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	-	3,283,236.00	54,310		
G09		GAMBLING CONTROL BOARD	-	-	7,298		
G10		MINNESOTA MANAGEMENT & BUDGET	-	-	90,059		
G17		HUMAN RIGHTS DEPARTMENT	-	-	8,694		
G19		INDIAN AFFAIRS COUNCIL	-	-	5,484		
G38		INVESTMENT BOARD	-	-	15,121		
G39		GOVERNORS OFFICE	-	-	8,551		
G45		MEDIATION SERVICES DEPARTMENT	-	-	5,722		
G46		MN.IT	-	-	566,571		
G53		SECRETARY OF STATE	-	1,028,968.00	75,722		
G61		OFFICE OF STATE AUDITOR	-	-	18,047		
G62		MINN STATE RETIREMENT SYSTEM	-	-	166,495		
G63		PUBLIC EMPLOYEES RETIRE ASSOC	-	-	325,298		
G67		REVENUE DEPARTMENT	-	-	85,191		
G69		TEACHERS RETIREMENT ASSOC	-	-	167,062		
G70		MN SECURE CHOICE	-	-	3		
G90		REVENUE INTERGOVT PAYMENTS	-	-	3,730,979		
G92		OMBUDSPERSON FOR FAMILIES	-	-	3,231		
G93		OMBUD AMERICAN INDIAN FAMILIES	-	-	1,745		
G96		UNIFORM LAWS COMMISSION	-	-	126		
G9J		CAMPAIGN FINANCE BOARD	-	-	4,357		
G9K		ADMINISTRATIVE HEARINGS	-	-	37,808		
G9L		COUNCIL FOR MINNESOTANS OF AFR	-	-	2,171		
G9M		MINNESOTA COUNCIL ON LATINO AF	-	-	2,475		
G9N		ASIAN PACIFIC COUNCIL	-	-	2,234		
G9P		LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	70		
G9Q		MMB DEBT SERVICE	-	-	11,507		
G9R		MMB NON-OPERATING	-	8,047,422.00	7,689,459		
G9V		RARE DISEASE ADVISORY COUNCIL	-	-	980		
G9X		CAPITOL AREA ARCHITECT	-	-	1,638		
G9Y		MN STATE COUNCIL ON DISABILITY	-	-	5,020		
GPR		PAYROLL CLEARING	-	-	208		
H12		HEALTH DEPARTMENT	-	469,949,328.00	1,024,678		
H55		HUMAN SERVICES DEPARTMENT	-	14,323,632,956.00	14,275,749		
H55b		HUMAN SERVICES SOS	-	-	823,914		
H55c		HUMAN SERVICES MSOP	-	-	93,855		
H58		CHILDREN, YOUTH AND FAMILIES	-	-	3		
H60		MN INSURANCE MARKETPLACE	-	52,000.00	15,919		
H75		VETERANS AFFAIRS DEPARTMENT	-	9,229,437.00	472,259		
H7B		MEDICAL PRACTICE BOARD	-	-	22,024		
H7C		NURSING BOARD	-	-	24,450		
H7D		PHARMACY BOARD	-	-	17,116		
H7F		DENTISTRY BOARD	-	-	19,029		
H7H		CHIROPRACTIC EXAMINERS BOARD	-	-	5,620		
H7J		OPTOMETRY BOARD	-	-	4,181		
H7K		EXEC FOR LT SVCS & SUPPORTS BD	-	-	8,004		
H7L		SOCIAL WORK BOARD	-	-	17,417		
H7M		MARRIAGE AND FAMILY THERAPY BD	-	-	5,713		
H7Q		PODIATRIC MEDICINE	-	-	3,334		
H7R		VETERINARY MEDICINE BOARD	-	-	5,259		
H7S		EMERGENCY MEDICAL SERVICES OFF	-	175,394.00	7,973		
H7U		DIETETICS & NUTRITION PRACTICE	-	-	4,544		
H7V		PSYCHOLOGY BOARD	-	-	10,814		
H7W		PHYSICAL THERAPY BOARD	-	-	7,315		
H7X		BEHAVIORAL HEALTH & THERAPY BD	-	-	15,771		

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

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

<b>Schedule No.</b>	<b>DP#</b>	<b>Name</b>	<b>Program Audit- Parks &amp; Trails</b>	<b>STATE AUDITOR</b>	<b>SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)</b>	<b>ADMINISTRATION</b>	<b>ADMIN MANAGEMENT SERVICES</b>
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	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	6,941		
	H8A	FOSTER YOUTH OMBUDPERSON	-	-	1,026		
	H9G	OMBUDSMAN MH/DD	-	-	3,603		
	J33	TRIAL COURTS	-	1,126,618.00	1,869,910		
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	552		
	J50	STATE GUARDIAN AD LITEM	-	-	24,856		
	J52	PUBLIC DEFENSE BOARD	-	-	59,318		
	J58	COURT OF APPEALS	-	-	4,704		
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	8		
	J65	SUPREME COURT	-	1,186,351.00	88,594		
	J68	TAX COURT	-	-	1,898		
	J70	JUDICIAL STANDARDS BOARD	-	-	2,402		
	L10	LEGISLATURE COORDINATING COMM	-	-	45,173		
	L11	SENATE	-	-	1,689		
	L12	HOUSE	-	-	1,834		
	L49	LEGISLATIVE AUDITOR	-	-	516		
	P01	MILITARY AFFAIRS DEPARTMENT	-	89,363,106.00	525,864		
	P07	PUBLIC SAFETY DEPARTMENT	-	235,787,894.00	4,269,206		
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	2,163		
	P78	CORRECTIONS DEPARTMENT	-	467,608.00	728,535		
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	8,676		
	P82	CLEMENCY REVIEW COMMISSION	-	-	107		
	P7T	PEACE OFFICERS BOARD (POST)	-	-	20		
	P9E	SENTENCING GUIDELINES COMM	-	-	1,837		
	R28	MINN CONSERVATION CORPS	-	-	610		
	R29	NATURAL RESOURCES DEPARTMENT	-	69,855,473.00	3,177,405		
	R32	POLLUTION CONTROL AGENCY	-	26,877,338.00	403,747		
	R9P	WATER AND SOIL RESOURCES BOARD	-	2,937,203.00	144,609		
	T79	TRANSPORTATION DEPARTMENT	-	920,990,649.00	17,600,385		
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	96,302		
	O	OTHER	-	-	2,422		
		<b>Total</b>	-	<b>20,114,879,873</b>	<b>74,697,391</b>	<b>228,054,331</b>	<b>2,204,011</b>
		<b>Source</b>	-	<b>20,114,879,873</b>	<b>74,697,391</b>	<b>228,054,331</b>	<b>2,204,011</b>
		<b>Difference (Total - Source)</b>	-	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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%	8,923	-	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				628,650	
G02-4.7	G02-4.7	Real Property				867,203	
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)				1,925,644	
G02-4.10	G02-4.10	Central Mail				437,365	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				224,909	
G02-4.12	G02-4.12	Grants Management				633,550	
G46-6.2	G46-6.2	Minnesota Information Technology					-
G46-6.3	G46-6.3	IT Spend					-
G46-6.4	G46-6.4	Enterprise IT Security					-
G46-6.5	G46-6.5	MnIT - Non allocable					-
G10-8.2	G10-8.2	Minnesota Management & Budget					-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					-
G10-9.2	G10-9.2	Debt Management Division					-
G10-9.3	G10-9.3	Debt Management					-
G10-9.4	G10-9.4	Debt Management - Other					-
G10-10.2	G10-10.2	MMB - Budget Division					-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					-
G10-10.4	G10-10.4	Budget Operations and Planning					-
G10-10.5	G10-10.5	Budget Division - Non Allocable					-
G10-11.2	G10-11.2	MMB - Accounting Division					-
G10-11.3	G10-11.3	Central Payroll					-
G10-11.4	G10-11.4	Accounting Services					-
G10-11.5	G10-11.5	Financial Reporting					-
G10-11.6	G10-11.6	Financial Reporting - Single Audit					-
G10-11.7	G10-11.7	Accounting Services - Non Allocable					-
G10-12.2	G10-12.2	MMB I.T - Management and Administration					-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					-
G10-12.5	G10-12.5	Personnel Operations and System Support					-
G10-12.6	G10-12.6	Budget Service - Computer Operations					-
G10-12.7	G10-12.7	Personnel Operations Special Billing					-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					-
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services					-
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					7
	B10	CANNABIS MANAGEMENT OFFICE					1
	B11	COSMETOLOGIST EXAMINERS BOARD					-
	B13	COMMERCE DEPARTMENT					3
	B14	ANIMAL HEALTH BOARD					2
	B15	BARBER EXAMINERS BOARD					-
	B20	EXPLORE MINNESOTA TOURISM					-
	B22	EMPLOYMENT & ECONOMIC DEVELOP					43
	B24	PUBLIC FACILITIES AUTHORITY					-
	B25	SCIENCE & TECHNOLOGY AUTHORITY					-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY					-
	B34	HOUSING FINANCE AGENCY					3
	B41	WORKERS' COMP COURT OF APPEALS					1
	B42	LABOR AND INDUSTRY DEPARTMENT					9
	B43	IRON RANGE RESOURCES					-
	B7E	ARCHITECTURE, ENGINEERING BD					-
	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					6
	E26	MN STATE COLLEGES/UNIVERSITIES					-
	E37	EDUCATION DEPARTMENT					12
	E39	PROF EDUCATOR LICENSING STD BD					1
	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	1.06%	1.06%	716,909		7
	G03	LOTTERY					16
	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					13
	G09	GAMBLING CONTROL BOARD					-
	G10	MINNESOTA MANAGEMENT & BUDGET					2
	G17	HUMAN RIGHTS DEPARTMENT					2
	G19	INDIAN AFFAIRS COUNCIL					1
	G38	INVESTMENT BOARD					-
	G39	GOVERNORS OFFICE					-
	G45	MEDIATION SERVICES DEPARTMENT					10
	G46	MN.IT					1
	G53	SECRETARY OF STATE					4
	G61	OFFICE OF STATE AUDITOR					2
	G62	MINN STATE RETIREMENT SYSTEM					1
	G63	PUBLIC EMPLOYEES RETIRE ASSOC					-
	G67	REVENUE DEPARTMENT					1
	G69	TEACHERS RETIREMENT ASSOC					4
	G70	MN SECURE CHOICE					-
	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					5
	G9Y	MN STATE COUNCIL ON DISABILITY					2
	GPR	PAYROLL CLEARING					-
	H12	HEALTH DEPARTMENT					19
	H55	HUMAN SERVICES DEPARTMENT					102
	H55b	HUMAN SERVICES SOS					-
	H55c	HUMAN SERVICES MSOP					-
	H58	CHILDREN, YOUTH AND FAMILIES					-
	H60	MN INSURANCE MARKETPLACE					3
	H75	VETERANS AFFAIRS DEPARTMENT					9
	H7B	MEDICAL PRACTICE BOARD					2
	H7C	NURSING BOARD					-
	H7D	PHARMACY BOARD					1
	H7F	DENTISTRY BOARD					-
	H7H	CHIROPRACTIC EXAMINERS BOARD					-
	H7J	OPTOMETRY BOARD					-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD					2
	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					1
	H7W	PHYSICAL THERAPY BOARD					-
	H7X	BEHAVIORAL HEALTH & THERAPY BD					-

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD					-
	H8A	FOSTER YOUTH OMBUDPERSON					-
	H9G	OMBUDSMAN MH/DD					1
	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					3
	J68	TAX COURT					-
	J70	JUDICIAL STANDARDS BOARD					-
	L10	LEGISLATURE COORDINATING COMM					-
	L11	SENATE					-
	L12	HOUSE					-
	L49	LEGISLATIVE AUDITOR					-
	P01	MILITARY AFFAIRS DEPARTMENT					1
	P07	PUBLIC SAFETY DEPARTMENT					59
	P08	OMBUDSPERSON FOR CORRECTIONS					-
	P78	CORRECTIONS DEPARTMENT					25
	P80	CANNABIS EXPUNGEMENT BOARD					-
	P82	CLEMENCY REVIEW COMMISSION					1
	P7T	PEACE OFFICERS BOARD (POST)					3
	P9E	SENTENCING GUIDELINES COMM					-
	R28	MINN CONSERVATION CORPS					-
	R29	NATURAL RESOURCES DEPARTMENT					65
	R32	POLLUTION CONTROL AGENCY					4
	R9P	WATER AND SOIL RESOURCES BOARD					4
	T79	TRANSPORTATION DEPARTMENT					10
	T9B	METROPOLITAN COUNCIL/TRANSPORT					1
	O	OTHER					8
		Total	1.13%	1.13%	725,832	4,717,321	484
		Source	1.13%	1.13%	725,832	4,717,321	484
		Difference (Total - Source)	0.00%	0.00%	0	0	0

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

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

**Statewide Cost Allocation Plan**  
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			Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			22.7	22.8	22.10	22.11	22.12
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 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	-	17	-	-	0.01%
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	-	408	-	-	0.02%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	25	-	-	0.02%
G10-9.2	G10-9.2	Debt Management Division	-	29	-	-	0.00%
G10-9.3	G10-9.3	Debt Management	-	-	-	-	0.00%
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	0.00%
G10-10.2	G10-10.2	MMB - Budget Division	-	40	-	-	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	-	-	-	-	0.00%
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	0.01%
G10-11.4	G10-11.4	Accounting Services	-	99	-	-	0.02%
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	0.02%
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	-	7	-	-	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	-	68	-	-	0.00%
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	0.04%
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	0.00%
G45-14.2	G45-14.2	Mediation Services	-	26	-	-	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	-	252	-	-	0.08%

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			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	8,915	137,667	1.16%	22,569,927
	B10	CANNABIS MANAGEMENT OFFICE	-	318	-	0.07%	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	161	10,285	0.03%	-
	B13	COMMERCE DEPARTMENT	3,216	10,625	261,551	0.81%	404,436,720
	B14	ANIMAL HEALTH BOARD	-	1,043	1,340	0.11%	-
	B15	BARBER EXAMINERS BOARD	-	88	4,259	0.00%	-
	B20	EXPLORE MINNESOTA TOURISM	-	661	4,278	0.07%	14,156,577
	B22	EMPLOYMENT & ECONOMIC DEVELOP	27,051	64,251	42,845	2.58%	434,909,685
	B24	PUBLIC FACILITIES AUTHORITY	-	556	-	0.03%	117,725,835
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0.00%	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	11	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	-	1,338	12,237	0.52%	-
	B41	WORKERS' COMP COURT OF APPEALS	-	108	494	0.01%	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	3,079	201,920	0.73%	2,728,168
	B43	IRON RANGE RESOURCES	343,343	910	-	0.06%	50,481,437
	B7E	ARCHITECTURE, ENGINEERING BD	-	241	20,213	0.01%	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0.00%	-
	B7P	ACCOUNTANCY BOARD	-	84	14,937	0.01%	-
	B7S	PRIVATE DETECTIVES BOARD	-	8	-	0.01%	-
	B82	PUBLIC UTILITIES COMMISSION	-	265	5,992	0.32%	-
	B9D	AMATEUR SPORTS COMMISSION	804,946	1	-	0.00%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0.00%	-
	E25	PERPICH CTR FOR ARTS EDUCATION	176,361	918	-	0.09%	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	4,559	18.91%	60,580
	E37	EDUCATION DEPARTMENT	-	6,517	19,099	0.75%	220,065,999
	E39	PROF EDUCATOR LICENSING STD BD	-	462	20,761	0.03%	3,566,756
	E40	HISTORICAL SOCIETY	1,246,090	1	-	0.00%	-
	E44	MINNESOTA STATE ACADEMIES	429,952	1,534	-	0.35%	-
	E50	ARTS BOARD	-	2,535	150	0.04%	50,487,807
	E60	OFFICE OF HIGHER EDUCATION	-	1,339	46,450	0.17%	13,875,568
	E77	ZOOLOGICAL BOARD	668,291	1,828	-	0.53%	-
	E81	UNIVERSITY OF MINNESOTA	-	41	-	0.00%	-
	E95	HUMANITIES COMMISSION	-	-	-	0.00%	-
	E97	SCIENCE MUSEUM	-	1	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0.00%	-
	G02	ADMINISTRATION DEPARTMENT	-	8,292	39,431	1.06%	20,227,431
	G03	LOTTERY	-	-	2,159	0.21%	-
	G05	RACING COMMISSION	-	378	-	0.06%	196,800

**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	-	1,803	33,101	0.57%	-
	G09	GAMBLING CONTROL BOARD	-	58	1,100	0.06%	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	1,007	186,550	0.34%	-
	G17	HUMAN RIGHTS DEPARTMENT	-	275	10,917	0.07%	-
	G19	INDIAN AFFAIRS COUNCIL	-	224	87	0.01%	203,931
	G38	INVESTMENT BOARD	-	345	231	0.06%	-
	G39	GOVERNORS OFFICE	-	176	1,139	0.10%	-
	G45	MEDIATION SERVICES DEPARTMENT	-	193	1,575	0.02%	-
	G46	MN.IT	-	7,996	8,831	4.20%	-
	G53	SECRETARY OF STATE	-	1,643	38,358	0.19%	-
	G61	OFFICE OF STATE AUDITOR	-	632	349	0.13%	-
	G62	MINN STATE RETIREMENT SYSTEM	145,147	460	291,173	0.18%	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	277	541,766	0.15%	-
	G67	REVENUE DEPARTMENT	-	2,314	3,665,045	2.18%	1,462,126
	G69	TEACHERS RETIREMENT ASSOC	-	760	234,739	0.11%	-
	G70	MN SECURE CHOICE	-	-	-	0.00%	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES	-	220	17	0.01%	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	79	5	0.00%	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD	-	103	10,639	0.01%	-
	G9K	ADMINISTRATIVE HEARINGS	-	512	72,789	0.11%	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	73	-	0.01%	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	89	3	0.01%	-
	G9N	ASIAN PACIFIC COUNCIL	-	90	1,426	0.00%	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	20	-	0.00%	-
	G9Q	MMB DEBT SERVICE	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	-	2	-	0.00%	-
	G9V	RARE DISEASE ADVISORY COUNCIL	-	53	-	0.00%	-
	G9X	CAPITOL AREA ARCHITECT	-	63	31	0.00%	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	204	1,739	0.01%	-
	GPR	PAYROLL CLEARING	-	-	-	0.00%	-
	H12	HEALTH DEPARTMENT	-	18,849	385,570	3.39%	253,662,258
	H55	HUMAN SERVICES DEPARTMENT	2,988,957	11,789	850,479	7.62%	479,502,231
	H55b	HUMAN SERVICES SOS	-	8,694	-	4.54%	-
	H55c	HUMAN SERVICES MSOP	-	2,136	-	0.77%	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	0.41%	-
	H60	MN INSURANCE MARKETPLACE	-	183	56,699	0.29%	4,304,319
	H75	VETERANS AFFAIRS DEPARTMENT	1,497,474	13,777	15,145	2.77%	385,007
	H7B	MEDICAL PRACTICE BOARD	-	234	32,684	0.03%	-
	H7C	NURSING BOARD	-	266	73,265	0.05%	-
	H7D	PHARMACY BOARD	-	173	20,313	0.03%	-
	H7F	DENTISTRY BOARD	-	270	7,876	0.02%	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	54	5,133	0.01%	-
	H7J	OPTOMETRY BOARD	-	47	2,322	0.00%	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	62	7,584	0.01%	-
	H7L	SOCIAL WORK BOARD	-	66	13,587	0.02%	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	81	2,274	0.00%	-
	H7Q	PODIATRIC MEDICINE	-	31	449	0.00%	-
	H7R	VETERINARY MEDICINE BOARD	-	43	3,315	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	156	898	0.02%	3,474,968
	H7U	DIETETICS & NUTRITION PRACTICE	-	32	2,014	0.00%	-
	H7V	PSYCHOLOGY BOARD	-	153	5,042	0.02%	-
	H7W	PHYSICAL THERAPY BOARD	-	55	6,026	0.00%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	106	10,790	0.01%	-

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	60	2,363	0.00%	-
	H8A	FOSTER YOUTH OMBUDPERSON	-	57	-	0.00%	-
	H9G	OMBUDSMAN MH/DD	-	150	1,759	0.03%	-
	J33	TRIAL COURTS	-	4,732	30,629	3.80%	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	31	-	0.03%	-
	J50	STATE GUARDIAN AD LITEM	-	169	19	0.39%	-
	J52	PUBLIC DEFENSE BOARD	-	1,031	-	1.20%	-
	J58	COURT OF APPEALS	-	35	4,700	0.11%	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	0.00%	-
	J65	SUPREME COURT	-	1,669	36,658	0.66%	11,045
	J68	TAX COURT	-	51	378	0.01%	-
	J70	JUDICIAL STANDARDS BOARD	-	23	-	0.00%	-
	L10	LEGISLATURE COORDINATING COMM	-	4	-	0.17%	-
	L11	SENATE	-	-	-	0.34%	-
	L12	HOUSE	-	-	-	0.00%	-
	L49	LEGISLATIVE AUDITOR	-	-	1,768	0.01%	-
	P01	MILITARY AFFAIRS DEPARTMENT	5,683,328	17,482	-	0.61%	-
	P07	PUBLIC SAFETY DEPARTMENT	20,360	18,593	3,766,824	3.62%	135,354,990
	P08	OMBUDSPERSON FOR CORRECTIONS	-	95	467	0.01%	-
	P78	CORRECTIONS DEPARTMENT	7,483,242	25,984	20,194	7.28%	5,406,669
	P80	CANNABIS EXPUNGEMENT BOARD	-	1	-	0.00%	-
	P82	CLEMENCY REVIEW COMMISSION	-	-	-	0.00%	-
	P7T	PEACE OFFICERS BOARD (POST)	-	209	1,708	0.02%	-
	P9E	SENTENCING GUIDELINES COMM	-	53	31	0.01%	-
	R28	MINN CONSERVATION CORPS	-	-	-	0.00%	-
	R29	NATURAL RESOURCES DEPARTMENT	3,035,706	70,465	450,496	7.70%	201,999,401
	R32	POLLUTION CONTROL AGENCY	25,198	4,103	57,354	1.72%	119,505,506
	R9P	WATER AND SOIL RESOURCES BOARD	-	3,263	1,990	0.87%	76,162,859
	T79	TRANSPORTATION DEPARTMENT	6,582,988	128,051	108,633	13.71%	146,167,702
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	16	-	0.00%	-
	O	OTHER	1,544,698	-	163,730	0.00%	-
		Total	32,714,652	470,735	12,103,403	99.90%	2,783,092,302
		Source	<b>32,714,652</b>	<b>470,735</b>	<b>12,103,403</b>	<b>99.90%</b>	<b>2,783,092,302</b>
		Difference (Total - Source)	0	0	0	0.00%	0

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

			Net Administrative Expenditures by Division		IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division		Accounting & Procurement 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		86,989					
G46-6.5	G46-6.5	MnIT - Non allocable		-					
G10-8.2	G10-8.2	Minnesota Management & Budget			33,218		33,218		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			579,149		579,149	2,720,772	
G10-9.2	G10-9.2	Debt Management Division			-		-	774,187	1,285
G10-9.3	G10-9.3	Debt Management			5,224		5,224		
G10-9.4	G10-9.4	Debt Management - Other			-		-		
G10-10.2	G10-10.2	MMB - Budget Division			11,018		11,018	1,987,898	1,158
G10-10.3	G10-10.3	Analysis & Control (EBO's)			-		-		
G10-10.4	G10-10.4	Budget Operations and Planning			-		-		
G10-10.5	G10-10.5	Budget Division - Non Allocable			-		-		
G10-11.2	G10-11.2	MMB - Accounting Division			-		-	7,140,526	3,531
G10-11.3	G10-11.3	Central Payroll			36,152		36,152		
G10-11.4	G10-11.4	Accounting Services			12,843		12,843		
G10-11.5	G10-11.5	Financial Reporting			6,394		6,394		
G10-11.6	G10-11.6	Financial Reporting - Single Audit			-		-		
G10-11.7	G10-11.7	Accounting Services - Non Allocable			-		-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration			10,287,313		10,287,313	12,536,703	1,996
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			1,150,461		1,150,461		
G10-12.5	G10-12.5	Personnel Operations and System Support			950,871		950,871		
G10-12.6	G10-12.6	Budget Service - Computer Operations			-		-		
G10-12.7	G10-12.7	Personnel Operations Special Billing			-		-		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			-		-		
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-		-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-		-	5,883,367	2,020
G10-13.3	G10-13.3	Personnel Administration			14,954		14,954		
G10-13.5	G02-13.5	Employee Relations - Non Allocable			-		-		
G45-14.2	G45-14.2	Mediation Services			359,925		359,925		765
G45-14.3	G45-14.3	Mediation Services			-		-		
G45-14.4	G45-14.4	Mediation/Representation			-		-		
L49-15.2	L49-15.2	Legislative Auditor			61,765		61,765		6,321

**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)
L49-15.3	L49-15.3	Financial Audits		-	-		
L49-15.4	L49-15.4	Program Audits		-	-		
L49-15.5	L49-15.5	Single Audits		-	-		
L49-15.6	L49-15.6	Audit Comm		-	-		
L49-15.7	L49-15.7	Financial Audit- Outdoors		-	-		
L49-15.8	L49-15.8	Financial Audit- Art		-	-		
L49-15.9	L49-15.9	Financial Audit- Clean Water		-	-		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-	-		
L49-15.11	L49-15.11	Program Audit- Outdoors		-	-		
L49-15.12	L49-15.12	Program Audit- Art		-	-		
L49-15.13	L49-15.13	Program Audit- Clean Water		-	-		
L49-15.14	L49-15.14	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		7,697,309	7,697,309		444,840
	B10	CANNABIS MANAGEMENT OFFICE		168,519	168,519		4,478
	B11	COSMETOLOGIST EXAMINERS BOARD		416,631	416,631		24,638
	B13	COMMERCE DEPARTMENT		5,540,903	5,540,903		651,261
	B14	ANIMAL HEALTH BOARD		692,388	692,388		31,581
	B15	BARBER EXAMINERS BOARD		19,155	19,155		5,268
	B20	EXPLORE MINNESOTA TOURISM		824,209	824,209		22,575
	B22	EMPLOYMENT & ECONOMIC DEVELOP		43,383,009	43,383,009		5,264,897
	B24	PUBLIC FACILITIES AUTHORITY		57,940	57,940		15,693
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		-	-		397
	B34	HOUSING FINANCE AGENCY		330,713	330,713		132,233
	B41	WORKERS' COMP COURT OF APPEALS		36,355	36,355		2,600
	B42	LABOR AND INDUSTRY DEPARTMENT		7,611,462	7,611,462		643,694
	B43	IRON RANGE RESOURCES		161,206	161,206		44,541
	B7E	ARCHITECTURE, ENGINEERING BD		55,503	55,503		14,209
	B7G	COMBATIVE SPORTS COMMISSION		-	-		3
	B7P	ACCOUNTANCY BOARD		34,289	34,289		10,983
	B7S	PRIVATE DETECTIVES BOARD		-	-		1,179
	B82	PUBLIC UTILITIES COMMISSION		508,435	508,435		148,126
	B9D	AMATEUR SPORTS COMMISSION		-	-		834
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-		28
	E25	PERPICH CTR FOR ARTS EDUCATION		327,642	327,642		26,448
	E26	MN STATE COLLEGES/UNIVERSITIES		5,923,502	5,923,502		6,005,141
	E37	EDUCATION DEPARTMENT		36,333,693	36,333,693		1,032,985
	E39	PROF EDUCATOR LICENSING STD BD		459,623	459,623		13,792
	E40	HISTORICAL SOCIETY		129,111	129,111		507
	E44	MINNESOTA STATE ACADEMIES		659,188	659,188		59,175
	E50	ARTS BOARD		242,162	242,162		32,717
	E60	OFFICE OF HIGHER EDUCATION		6,641,064	6,641,064		75,664
	E77	ZOOLOGICAL BOARD		1,429,482	1,429,482		127,913
	E81	UNIVERSITY OF MINNESOTA		860,063	860,063		13,106
	E95	HUMANITIES COMMISSION		-	-		276
	E97	SCIENCE MUSEUM		-	-		144
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-		202
	G02	ADMINISTRATION DEPARTMENT		7,740,625	7,740,625		716,909
	G03	LOTTERY		126,813	126,813		9,344
	G05	RACING COMMISSION		88,924	88,924		21,677

**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		218,849		218,849		54,310		
	G09	GAMBLING CONTROL BOARD		521,301		521,301		7,298		
	G10	MINNESOTA MANAGEMENT & BUDGET		7,773,047		7,773,047		90,059		
	G17	HUMAN RIGHTS DEPARTMENT		654,802		654,802		8,694		
	G19	INDIAN AFFAIRS COUNCIL		33,285		33,285		5,484		
	G38	INVESTMENT BOARD		42,821		42,821		15,121		
	G39	GOVERNORS OFFICE		316,618		316,618		8,551		
	G45	MEDIATION SERVICES DEPARTMENT		(0)		(0)		5,722		
	G46	MN.IT		4,082,275		4,082,275		566,571		
	G53	SECRETARY OF STATE		435,383		435,383		75,722		
	G61	OFFICE OF STATE AUDITOR		31,160		31,160		18,047		
	G62	MINN STATE RETIREMENT SYSTEM		80,622		80,622		166,495		
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		118,067		118,067		325,298		
	G67	REVENUE DEPARTMENT		55,428,956		55,428,956		85,191		
	G69	TEACHERS RETIREMENT ASSOC		147,130		147,130		167,062		
	G70	MN SECURE CHOICE		-		-		3		
	G90	REVENUE INTERGOVT PAYMENTS		-		-		3,730,979		
	G92	OMBUDSPERSON FOR FAMILIES		19,660		19,660		3,231		
	G93	OMBUD AMERICAN INDIAN FAMILIES		55,374		55,374		1,745		
	G96	UNIFORM LAWS COMMISSION		-		-		126		
	G9J	CAMPAIGN FINANCE BOARD		22,707		22,707		4,357		
	G9K	ADMINISTRATIVE HEARINGS		1,091,281		1,091,281		37,808		
	G9L	COUNCIL FOR MINNESOTANS OF AFR		23,555		23,555		2,171		
	G9M	MINNESOTA COUNCIL ON LATINO AF		26,984		26,984		2,475		
	G9N	ASIAN PACIFIC COUNCIL		20,975		20,975		2,234		
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		217		217		70		
	G9Q	MMB DEBT SERVICE		-		-		11,507		
	G9R	MMB NON-OPERATING		-		-		7,689,459		
	G9V	RARE DISEASE ADVISORY COUNCIL		2,849		2,849		980		
	G9X	CAPITOL AREA ARCHITECT		19,181		19,181		1,638		
	G9Y	MN STATE COUNCIL ON DISABILITY		54,535		54,535		5,020		
	GPR	PAYROLL CLEARING		-		-		208		
	H12	HEALTH DEPARTMENT		40,306,244		40,306,244		1,024,678		
	H55	HUMAN SERVICES DEPARTMENT		190,081,914		190,081,914		14,275,749		
	H55b	HUMAN SERVICES SOS		-		-		823,914		
	H55c	HUMAN SERVICES MSOP		-		-		93,855		
	H58	CHILDREN, YOUTH AND FAMILIES		-		-		3		
	H60	MN INSURANCE MARKETPLACE		1,576,001		1,576,001		15,919		
	H75	VETERANS AFFAIRS DEPARTMENT		9,823,920		9,823,920		472,259		
	H7B	MEDICAL PRACTICE BOARD		712,956		712,956		22,024		
	H7C	NURSING BOARD		768,143		768,143		24,450		
	H7D	PHARMACY BOARD		2,126,399		2,126,399		17,116		
	H7F	DENTISTRY BOARD		212,217		212,217		19,029		
	H7H	CHIROPRACTIC EXAMINERS BOARD		56,425		56,425		5,620		
	H7J	OPTOMETRY BOARD		15,408		15,408		4,181		
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		97,563		97,563		8,004		
	H7L	SOCIAL WORK BOARD		179,796		179,796		17,417		
	H7M	MARRIAGE AND FAMILY THERAPY BD		33,658		33,658		5,713		
	H7Q	PODIATRIC MEDICINE		13,449		13,449		3,334		
	H7R	VETERINARY MEDICINE BOARD		25,527		25,527		5,259		
	H7S	EMERGENCY MEDICAL SERVICES OFF		316,999		316,999		7,973		
	H7U	DIETETICS & NUTRITION PRACTICE		12,807		12,807		4,544		
	H7V	PSYCHOLOGY BOARD		174,007		174,007		10,814		
	H7W	PHYSICAL THERAPY BOARD		62,573		62,573		7,315		
	H7X	BEHAVIORAL HEALTH & THERAPY BD		104,664		104,664		15,771		

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

			Net Administrative Expenditures by Division		IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division		Accounting & Procurement Transactions - FY (Actual)
			24.2		24.3		24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)		
	H7Y	OCCUPATIONAL THERAPY PRACT BD		36,125		36,125			6,941
	H8A	FOSTER YOUTH OMBUDPERSON		20,258		20,258			1,026
	H9G	OMBUDSMAN MH/DD		126,778		126,778			3,603
	J33	TRIAL COURTS		852,650		852,650			1,869,910
	J40	STATE COMPETENCY ATTAINMENT BD		6,558		6,558			552
	J50	STATE GUARDIAN AD LITEM		1,399		1,399			24,856
	J52	PUBLIC DEFENSE BOARD		68,304		68,304			59,318
	J58	COURT OF APPEALS		-		-			4,704
	J61	APPELLATE COUNSEL & TRG OFFICE		-		-			8
	J65	SUPREME COURT		1,614,606		1,614,606			88,594
	J68	TAX COURT		381,311		381,311			1,898
	J70	JUDICIAL STANDARDS BOARD		3,471		3,471			2,402
	L10	LEGISLATURE COORDINATING COMM		126,829		126,829			45,173
	L11	SENATE		-		-			1,689
	L12	HOUSE		-		-			1,834
	L49	LEGISLATIVE AUDITOR		(0)		(0)			516
	P01	MILITARY AFFAIRS DEPARTMENT		1,403,245		1,403,245			525,864
	P07	PUBLIC SAFETY DEPARTMENT		78,671,792		78,671,792			4,269,206
	P08	OMBUDSPERSON FOR CORRECTIONS		78,957		78,957			2,163
	P78	CORRECTIONS DEPARTMENT		40,732,195		40,732,195			728,535
	P80	CANNABIS EXPUNGEMENT BOARD		5,481		5,481			8,676
	P82	CLEMENCY REVIEW COMMISSION		-		-			107
	P7T	PEACE OFFICERS BOARD (POST)		490,150		490,150			20
	P9E	SENTENCING GUIDELINES COMM		20,493		20,493			1,837
	R28	MINN CONSERVATION CORPS		-		-			610
	R29	NATURAL RESOURCES DEPARTMENT		33,990,299		33,990,299			3,177,405
	R32	POLLUTION CONTROL AGENCY		16,874,965		16,874,965			403,747
	R9P	WATER AND SOIL RESOURCES BOARD		1,912,642		1,912,642			144,609
	T79	TRANSPORTATION DEPARTMENT		68,435,323		68,435,323			17,600,385
	T9B	METROPOLITAN COUNCIL/TRANSPORT		499,547		499,547			96,302
	O	OTHER		7,518,065		7,518,065			2,422
		Total		86,989		713,802,952		31,043,453	74,670,623
		Source		86,989		713,802,952		31,043,453	74,670,623
		Difference (Total - Source)		0		0		0	0

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

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

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

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 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	774,187				
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning				1,709,592	
G10-10.5	G10-10.5	Budget Division - Non Allocable				278,306	
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					3,531
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					1,996
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					2,020
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					765
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					6,321
							241

**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		117,860,000		444,840	17,481
	B10	CANNABIS MANAGEMENT OFFICE		-		4,478	298
	B11	COSMETOLOGIST EXAMINERS BOARD		-		24,638	90
	B13	COMMERCE DEPARTMENT		-		651,261	3,767
	B14	ANIMAL HEALTH BOARD		-		31,581	681
	B15	BARBER EXAMINERS BOARD		-		5,268	63
	B20	EXPLORE MINNESOTA TOURISM		-		22,575	842
	B22	EMPLOYMENT & ECONOMIC DEVELOP		-		5,264,897	8,878
	B24	PUBLIC FACILITIES AUTHORITY		74,877,313		15,693	1,029
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		-		397	74
	B34	HOUSING FINANCE AGENCY		608,804,017		132,233	1,235
	B41	WORKERS' COMP COURT OF APPEALS		-		2,600	39
	B42	LABOR AND INDUSTRY DEPARTMENT		-		643,694	3,307
	B43	IRON RANGE RESOURCES		-		44,541	661
	B7E	ARCHITECTURE, ENGINEERING BD		-		14,209	54
	B7G	COMBATIVE SPORTS COMMISSION		-		3	3
	B7P	ACCOUNTANCY BOARD		-		10,983	52
	B7S	PRIVATE DETECTIVES BOARD		-		1,179	44
	B82	PUBLIC UTILITIES COMMISSION		-		148,126	141
	B9D	AMATEUR SPORTS COMMISSION		-		834	58
	B9V	AGRICULTURE UTILIZATION RESRCH		-		28	4
	E25	PERPICH CTR FOR ARTS EDUCATION		-		26,448	674
	E26	MN STATE COLLEGES/UNIVERSITIES		76,765,900		6,005,141	7,081
	E37	EDUCATION DEPARTMENT		1,510,472,014		1,032,985	9,880
	E39	PROF EDUCATOR LICENSING STD BD		-		13,792	147
	E40	HISTORICAL SOCIETY		-		507	74
	E44	MINNESOTA STATE ACADEMIES		-		59,175	1,616
	E50	ARTS BOARD		-		32,717	334
	E60	OFFICE OF HIGHER EDUCATION		34,859,199		75,664	1,158
	E77	ZOOLOGICAL BOARD		531,534		127,913	2,752
	E81	UNIVERSITY OF MINNESOTA		174,132,080		13,106	569
	E95	HUMANITIES COMMISSION		-		276	50
	E97	SCIENCE MUSEUM		-		144	21
	E9W	HIGHER ED FACILITIES AUTHORITY		-		202	4
	G02	ADMINISTRATION DEPARTMENT		580,216,872		716,909	4,621
	G03	LOTTERY		-		9,344	161
	G05	RACING COMMISSION		-		21,677	326

**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			-	54,310	795
	G09	GAMBLING CONTROL BOARD			-	7,298	121
	G10	MINNESOTA MANAGEMENT & BUDGET			-	90,059	1,276
	G17	HUMAN RIGHTS DEPARTMENT			-	8,694	156
	G19	INDIAN AFFAIRS COUNCIL			-	5,484	139
	G38	INVESTMENT BOARD			-	15,121	63
	G39	GOVERNORS OFFICE			-	8,551	132
	G45	MEDIATION SERVICES DEPARTMENT			-	5,722	142
	G46	MN.IT		35,078,444		566,571	5,319
	G53	SECRETARY OF STATE			-	75,722	490
	G61	OFFICE OF STATE AUDITOR			-	18,047	339
	G62	MINN STATE RETIREMENT SYSTEM		280,500		166,495	169
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		372,300		325,298	360
	G67	REVENUE DEPARTMENT			-	85,191	3,432
	G69	TEACHERS RETIREMENT ASSOC		367,200		167,062	286
	G70	MN SECURE CHOICE			-	3	3
	G90	REVENUE INTERGOVT PAYMENTS			-	3,730,979	1,196
	G92	OMBUDSPERSON FOR FAMILIES			-	3,231	37
	G93	OMBUD AMERICAN INDIAN FAMILIES			-	1,745	53
	G96	UNIFORM LAWS COMMISSION			-	126	6
	G9J	CAMPAIGN FINANCE BOARD			-	4,357	135
	G9K	ADMINISTRATIVE HEARINGS			-	37,808	373
	G9L	COUNCIL FOR MINNESOTANS OF AFR			-	2,171	72
	G9M	MINNESOTA COUNCIL ON LATINO AF			-	2,475	48
	G9N	ASIAN PACIFIC COUNCIL			-	2,234	57
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL			-	70	24
	G9Q	MMB DEBT SERVICE			-	11,507	1,132
	G9R	MMB NON-OPERATING			-	7,689,459	986
	G9V	RARE DISEASE ADVISORY COUNCIL			-	980	38
	G9X	CAPITOL AREA ARCHITECT			-	1,638	77
	G9Y	MN STATE COUNCIL ON DISABILITY			-	5,020	91
	GPR	PAYROLL CLEARING			-	208	-
	H12	HEALTH DEPARTMENT			-	1,024,678	22,384
	H55	HUMAN SERVICES DEPARTMENT		6,975,000		14,275,749	22,178
	H55b	HUMAN SERVICES SOS			-	823,914	5,747
	H55c	HUMAN SERVICES MSOP			-	93,855	595
	H58	CHILDREN, YOUTH AND FAMILIES			-	3	3
	H60	MN INSURANCE MARKETPLACE			-	15,919	274
	H75	VETERANS AFFAIRS DEPARTMENT			-	472,259	8,908
	H7B	MEDICAL PRACTICE BOARD			-	22,024	128
	H7C	NURSING BOARD			-	24,450	96
	H7D	PHARMACY BOARD			-	17,116	211
	H7F	DENTISTRY BOARD			-	19,029	206
	H7H	CHIROPRACTIC EXAMINERS BOARD			-	5,620	76
	H7J	OPTOMETRY BOARD			-	4,181	65
	H7K	EXEC FOR LT SVCS & SUPPORTS BD			-	8,004	83
	H7L	SOCIAL WORK BOARD			-	17,417	100
	H7M	MARRIAGE AND FAMILY THERAPY BD			-	5,713	62
	H7Q	PODIATRIC MEDICINE			-	3,334	71
	H7R	VETERINARY MEDICINE BOARD			-	5,259	55
	H7S	EMERGENCY MEDICAL SERVICES OFF			-	7,973	163
	H7U	DIETETICS & NUTRITION PRACTICE			-	4,544	42
	H7V	PSYCHOLOGY BOARD			-	10,814	77
	H7W	PHYSICAL THERAPY BOARD			-	7,315	57
	H7X	BEHAVIORAL HEALTH & THERAPY BD			-	15,771	88

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD		-	-	6,941	60
	H8A	FOSTER YOUTH OMBUDPERSON		-	-	1,026	27
	H9G	OMBUDSMAN MH/DD		-	-	3,603	42
	J33	TRIAL COURTS		-	-	1,869,910	10,567
	J40	STATE COMPETENCY ATTAINMENT BD		-	-	552	26
	J50	STATE GUARDIAN AD LITEM		-	-	24,856	769
	J52	PUBLIC DEFENSE BOARD		-	-	59,318	1,350
	J58	COURT OF APPEALS		-	-	4,704	61
	J61	APPELLATE COUNSEL & TRG OFFICE		-	-	8	10
	J65	SUPREME COURT		-	-	88,594	1,649
	J68	TAX COURT		-	-	1,898	42
	J70	JUDICIAL STANDARDS BOARD		-	-	2,402	50
	L10	LEGISLATURE COORDINATING COMM		-	-	45,173	535
	L11	SENATE		-	-	1,689	23
	L12	HOUSE		-	-	1,834	44
	L49	LEGISLATIVE AUDITOR		-	-	516	36
	P01	MILITARY AFFAIRS DEPARTMENT		-	-	525,864	986
	P07	PUBLIC SAFETY DEPARTMENT		-	-	4,269,206	23,955
	P08	OMBUDSPERSON FOR CORRECTIONS		-	-	2,163	27
	P78	CORRECTIONS DEPARTMENT		-	-	728,535	15,630
	P80	CANNABIS EXPUNGEMENT BOARD		-	-	8,676	26
	P82	CLEMENCY REVIEW COMMISSION		-	-	107	20
	P7T	PEACE OFFICERS BOARD (POST)		-	-	20	79
	P9E	SENTENCING GUIDELINES COMM		-	-	1,837	49
	R28	MINN CONSERVATION CORPS		-	-	610	43
	R29	NATURAL RESOURCES DEPARTMENT		579,479	-	3,177,405	34,790
	R32	POLLUTION CONTROL AGENCY		-	-	403,747	7,415
	R9P	WATER AND SOIL RESOURCES BOARD		-	-	144,609	8,603
	T79	TRANSPORTATION DEPARTMENT		2,468,255,000	-	17,600,385	24,811
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-	-	96,302	147
	O	OTHER		4,696,278,669	-	2,422	-
	Total		774,187	10,386,705,520	1,987,898	74,668,180	279,598
	Source		<b>774,187</b>	<b>10,386,705,520</b>	<b>1,987,898</b>	<b>74,668,180</b>	<b>279,598</b>
	Difference (Total - Source)		0	0	0	0	0

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

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

**Statewide Cost Allocation Plan**  
**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	1,837,745				
G10-11.4	G10-11.4	Accounting Services	2,159,993				
G10-11.5	G10-11.5	Financial Reporting	3,092,905				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	49,883				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration			1,996	1,996	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			2,020	2,020	
G10-13.3	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%	765	765	-
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		0.08%	6,321	6,321	-

**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		1.16%	444,840	444,840	15,511,085
	B10	CANNABIS MANAGEMENT OFFICE		0.07%	4,478	4,478	-
	B11	COSMETOLOGIST EXAMINERS BOARD		0.03%	24,638	24,638	-
	B13	COMMERCE DEPARTMENT		0.81%	651,261	651,261	282,160,937
	B14	ANIMAL HEALTH BOARD		0.11%	31,581	31,581	1,267,562
	B15	BARBER EXAMINERS BOARD		0.00%	5,268	5,268	-
	B20	EXPLORE MINNESOTA TOURISM		0.07%	22,575	22,575	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP		2.58%	5,264,897	5,264,897	1,513,660,091
	B24	PUBLIC FACILITIES AUTHORITY		0.03%	15,693	15,693	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		0.00%	397	397	-
	B34	HOUSING FINANCE AGENCY		0.52%	132,233	132,233	-
	B41	WORKERS' COMP COURT OF APPEALS		0.01%	2,600	2,600	-
	B42	LABOR AND INDUSTRY DEPARTMENT		0.73%	643,694	643,694	7,725,263
	B43	IRON RANGE RESOURCES		0.06%	44,541	44,541	-
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%	14,209	14,209	-
	B7G	COMBATIVE SPORTS COMMISSION		0.00%	3	3	-
	B7P	ACCOUNTANCY BOARD		0.01%	10,983	10,983	-
	B7S	PRIVATE DETECTIVES BOARD		0.01%	1,179	1,179	-
	B82	PUBLIC UTILITIES COMMISSION		0.32%	148,126	148,126	-
	B9D	AMATEUR SPORTS COMMISSION		0.00%	834	834	-
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%	28	28	-
	E25	PERPICH CTR FOR ARTS EDUCATION		0.09%	26,448	26,448	-
	E26	MN STATE COLLEGES/UNIVERSITIES		18.91%	6,005,141	6,005,141	614,793,989
	E37	EDUCATION DEPARTMENT		0.75%	1,032,985	1,032,985	1,510,682,170
	E39	PROF EDUCATOR LICENSING STD BD		0.03%	13,792	13,792	-
	E40	HISTORICAL SOCIETY		0.00%	507	507	-
	E44	MINNESOTA STATE ACADEMIES		0.35%	59,175	59,175	-
	E50	ARTS BOARD		0.04%	32,717	32,717	1,048,964
	E60	OFFICE OF HIGHER EDUCATION		0.17%	75,664	75,664	-
	E77	ZOOLOGICAL BOARD		0.53%	127,913	127,913	109,226
	E81	UNIVERSITY OF MINNESOTA		0.00%	13,106	13,106	-
	E95	HUMANITIES COMMISSION		0.00%	276	276	-
	E97	SCIENCE MUSEUM		0.00%	144	144	-
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%	202	202	-
	G02	ADMINISTRATION DEPARTMENT		1.06%	716,909	716,909	3,929,605
	G03	LOTTERY		0.21%	9,344	9,344	-
	G05	RACING COMMISSION		0.06%	21,677	21,677	-

**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
	G06	ATTORNEY GENERAL		0.57%	54,310	54,310	3,283,236
	G09	GAMBLING CONTROL BOARD		0.06%	7,298	7,298	-
	G10	MINNESOTA MANAGEMENT & BUDGET		0.34%	90,059	90,059	-
	G17	HUMAN RIGHTS DEPARTMENT		0.07%	8,694	8,694	-
	G19	INDIAN AFFAIRS COUNCIL		0.01%	5,484	5,484	-
	G38	INVESTMENT BOARD		0.06%	15,121	15,121	-
	G39	GOVERNORS OFFICE		0.10%	8,551	8,551	-
	G45	MEDIATION SERVICES DEPARTMENT		0.02%	5,722	5,722	-
	G46	MN.IT		4.20%	566,571	566,571	-
	G53	SECRETARY OF STATE		0.19%	75,722	75,722	1,028,968
	G61	OFFICE OF STATE AUDITOR		0.13%	18,047	18,047	-
	G62	MINN STATE RETIREMENT SYSTEM		0.18%	166,495	166,495	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.15%	325,298	325,298	-
	G67	REVENUE DEPARTMENT		2.18%	85,191	85,191	-
	G69	TEACHERS RETIREMENT ASSOC		0.11%	167,062	167,062	-
	G70	MN SECURE CHOICE		0.00%	3	3	-
	G90	REVENUE INTERGOVT PAYMENTS		0.00%	3,730,979	3,730,979	-
	G92	OMBUDSPERSON FOR FAMILIES		0.01%	3,231	3,231	-
	G93	OMBUD AMERICAN INDIAN FAMILIES		0.00%	1,745	1,745	-
	G96	UNIFORM LAWS COMMISSION		0.00%	126	126	-
	G9J	CAMPAIGN FINANCE BOARD		0.01%	4,357	4,357	-
	G9K	ADMINISTRATIVE HEARINGS		0.11%	37,808	37,808	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR		0.01%	2,171	2,171	-
	G9M	MINNESOTA COUNCIL ON LATINO AF		0.01%	2,475	2,475	-
	G9N	ASIAN PACIFIC COUNCIL		0.00%	2,234	2,234	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		0.00%	70	70	-
	G9Q	MMB DEBT SERVICE		0.00%	11,507	11,507	-
	G9R	MMB NON-OPERATING		0.00%	7,689,459	7,689,459	8,047,422
	G9V	RARE DISEASE ADVISORY COUNCIL		0.00%	980	980	-
	G9X	CAPITOL AREA ARCHITECT		0.00%	1,638	1,638	-
	G9Y	MN STATE COUNCIL ON DISABILITY		0.01%	5,020	5,020	-
	GPR	PAYROLL CLEARING		0.00%	208	208	-
	H12	HEALTH DEPARTMENT		3.39%	1,024,678	1,024,678	469,949,328
	H55	HUMAN SERVICES DEPARTMENT		7.62%	14,275,749	14,275,749	14,323,632,956
	H55b	HUMAN SERVICES SOS		4.54%	823,914	823,914	-
	H55c	HUMAN SERVICES MSOP		0.77%	93,855	93,855	-
	H58	CHILDREN, YOUTH AND FAMILIES		0.41%	3	3	-
	H60	MN INSURANCE MARKETPLACE		0.29%	15,919	15,919	52,000
	H75	VETERANS AFFAIRS DEPARTMENT		2.77%	472,259	472,259	9,229,437
	H7B	MEDICAL PRACTICE BOARD		0.03%	22,024	22,024	-
	H7C	NURSING BOARD		0.05%	24,450	24,450	-
	H7D	PHARMACY BOARD		0.03%	17,116	17,116	-
	H7F	DENTISTRY BOARD		0.02%	19,029	19,029	-
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%	5,620	5,620	-
	H7J	OPTOMETRY BOARD		0.00%	4,181	4,181	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		0.01%	8,004	8,004	-
	H7L	SOCIAL WORK BOARD		0.02%	17,417	17,417	-
	H7M	MARRIAGE AND FAMILY THERAPY BD		0.00%	5,713	5,713	-
	H7Q	PODIATRIC MEDICINE		0.00%	3,334	3,334	-
	H7R	VETERINARY MEDICINE BOARD		0.00%	5,259	5,259	-
	H7S	EMERGENCY MEDICAL SERVICES OFF		0.02%	7,973	7,973	175,394
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%	4,544	4,544	-
	H7V	PSYCHOLOGY BOARD		0.02%	10,814	10,814	-
	H7W	PHYSICAL THERAPY BOARD		0.00%	7,315	7,315	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%	15,771	15,771	-

**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	
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.00%	6,941	6,941	-	
	H8A	FOSTER YOUTH OMBUDPERSON		0.00%	1,026	1,026	-	
	H9G	OMBUDSMAN MH/DD		0.03%	3,603	3,603	-	
	J33	TRIAL COURTS		3.80%	1,869,910	1,869,910	1,126,618	
	J40	STATE COMPETENCY ATTAINMENT BD		0.03%	552	552	-	
	J50	STATE GUARDIAN AD LITEM		0.39%	24,856	24,856	-	
	J52	PUBLIC DEFENSE BOARD		1.20%	59,318	59,318	-	
	J58	COURT OF APPEALS		0.11%	4,704	4,704	-	
	J61	APPELLATE COUNSEL & TRG OFFICE		0.00%	8	8	-	
	J65	SUPREME COURT		0.66%	88,594	88,594	1,186,351	
	J68	TAX COURT		0.01%	1,898	1,898	-	
	J70	JUDICIAL STANDARDS BOARD		0.00%	2,402	2,402	-	
	L10	LEGISLATURE COORDINATING COMM		0.17%	45,173	45,173	-	
	L11	SENATE		0.34%	1,689	1,689	-	
	L12	HOUSE		0.00%	1,834	1,834	-	
	L49	LEGISLATIVE AUDITOR		0.01%	516	516	-	
	P01	MILITARY AFFAIRS DEPARTMENT		0.61%	525,864	525,864	89,363,106	
	P07	PUBLIC SAFETY DEPARTMENT		3.62%	4,269,206	4,269,206	235,787,894	
	P08	OMBUDSPERSON FOR CORRECTIONS		0.01%	2,163	2,163	-	
	P78	CORRECTIONS DEPARTMENT		7.28%	728,535	728,535	467,608	
	P80	CANNABIS EXPUNGEMENT BOARD		0.00%	8,676	8,676	-	
	P82	CLEMENCY REVIEW COMMISSION		0.00%	107	107	-	
	P7T	PEACE OFFICERS BOARD (POST)		0.02%	20	20	-	
	P9E	SENTENCING GUIDELINES COMM		0.01%	1,837	1,837	-	
	R28	MINN CONSERVATION CORPS		0.00%	610	610	-	
	R29	NATURAL RESOURCES DEPARTMENT		7.70%	3,177,405	3,177,405	69,855,473	
	R32	POLLUTION CONTROL AGENCY		1.72%	403,747	403,747	26,877,338	
	R9P	WATER AND SOIL RESOURCES BOARD		0.87%	144,609	144,609	2,937,203	
	T79	TRANSPORTATION DEPARTMENT		13.71%	17,600,385	17,600,385	920,990,649	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%	96,302	96,302	-	
	O	OTHER		0.00%	2,422	2,422	-	
		Total		7,140,526	99.71%	74,664,649	74,664,649	20,114,879,873
		Source		7,140,526	99.71%	74,664,649	74,664,649	20,114,879,873
		Difference (Total - Source)		0	0.00%	0	0	0

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

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

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

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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
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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	4,650,632				
G10-12.5	G10-12.5	Personnel Operations and System Support	4,185,121				
G10-12.6	G10-12.6	Budget Service - Computer Operations	1,491,699				
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			2,020		
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			765	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			6,321	0.08%	241

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

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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
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		444,840	1.16%	17,481	1.16%
	B10	CANNABIS MANAGEMENT OFFICE		4,478	0.07%	298	0.07%
	B11	COSMETOLOGIST EXAMINERS BOARD		24,638	0.03%	90	0.03%
	B13	COMMERCE DEPARTMENT		651,261	0.81%	3,767	0.81%
	B14	ANIMAL HEALTH BOARD		31,581	0.11%	681	0.11%
	B15	BARBER EXAMINERS BOARD		5,268	0.00%	63	0.00%
	B20	EXPLORE MINNESOTA TOURISM		22,575	0.07%	842	0.07%
	B22	EMPLOYMENT & ECONOMIC DEVELOP		5,264,897	2.58%	8,878	2.58%
	B24	PUBLIC FACILITIES AUTHORITY		15,693	0.03%	1,029	0.03%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	0.00%	-	0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		397	0.00%	74	0.00%
	B34	HOUSING FINANCE AGENCY		132,233	0.52%	1,235	0.52%
	B41	WORKERS' COMP COURT OF APPEALS		2,600	0.01%	39	0.01%
	B42	LABOR AND INDUSTRY DEPARTMENT		643,694	0.73%	3,307	0.73%
	B43	IRON RANGE RESOURCES		44,541	0.06%	661	0.06%
	B7E	ARCHITECTURE, ENGINEERING BD		14,209	0.01%	54	0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	0.00%	3	0.00%
	B7P	ACCOUNTANCY BOARD		10,983	0.01%	52	0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,179	0.01%	44	0.01%
	B82	PUBLIC UTILITIES COMMISSION		148,126	0.32%	141	0.32%
	B9D	AMATEUR SPORTS COMMISSION		834	0.00%	58	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		28	0.00%	4	0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION		26,448	0.09%	674	0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES		6,005,141	18.91%	7,081	18.91%
	E37	EDUCATION DEPARTMENT		1,032,985	0.75%	9,880	0.75%
	E39	PROF EDUCATOR LICENSING STD BD		13,792	0.03%	147	0.03%
	E40	HISTORICAL SOCIETY		507	0.00%	74	0.00%
	E44	MINNESOTA STATE ACADEMIES		59,175	0.35%	1,616	0.35%
	E50	ARTS BOARD		32,717	0.04%	334	0.04%
	E60	OFFICE OF HIGHER EDUCATION		75,664	0.17%	1,158	0.17%
	E77	ZOOLOGICAL BOARD		127,913	0.53%	2,752	0.53%
	E81	UNIVERSITY OF MINNESOTA		13,106	0.00%	569	0.00%
	E95	HUMANITIES COMMISSION		276	0.00%	50	0.00%
	E97	SCIENCE MUSEUM		144	0.00%	21	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		202	0.00%	4	0.00%
	G02	ADMINISTRATION DEPARTMENT		716,909	1.06%	4,621	1.06%
	G03	LOTTERY		9,344	0.21%	161	0.21%
	G05	RACING COMMISSION		21,677	0.06%	326	0.06%

**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
	G06	ATTORNEY GENERAL		54,310	0.57%	795	0.57%
	G09	GAMBLING CONTROL BOARD		7,298	0.06%	121	0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET		90,059	0.34%	1,276	0.34%
	G17	HUMAN RIGHTS DEPARTMENT		8,694	0.07%	156	0.07%
	G19	INDIAN AFFAIRS COUNCIL		5,484	0.01%	139	0.01%
	G38	INVESTMENT BOARD		15,121	0.06%	63	0.06%
	G39	GOVERNORS OFFICE		8,551	0.10%	132	0.10%
	G45	MEDIATION SERVICES DEPARTMENT		5,722	0.02%	142	0.02%
	G46	MN.IT		566,571	4.20%	5,319	4.20%
	G53	SECRETARY OF STATE		75,722	0.19%	490	0.19%
	G61	OFFICE OF STATE AUDITOR		18,047	0.13%	339	0.13%
	G62	MINN STATE RETIREMENT SYSTEM		166,495	0.18%	169	0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		325,298	0.15%	360	0.15%
	G67	REVENUE DEPARTMENT		85,191	2.18%	3,432	2.18%
	G69	TEACHERS RETIREMENT ASSOC		167,062	0.11%	286	0.11%
	G70	MN SECURE CHOICE		3	0.00%	3	0.00%
	G90	REVENUE INTERGOVT PAYMENTS		3,730,979	0.00%	1,196	0.00%
	G92	OMBUDSPERSON FOR FAMILIES		3,231	0.01%	37	0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		1,745	0.00%	53	0.00%
	G96	UNIFORM LAWS COMMISSION		126	0.00%	6	0.00%
	G9J	CAMPAIGN FINANCE BOARD		4,357	0.01%	135	0.01%
	G9K	ADMINISTRATIVE HEARINGS		37,808	0.11%	373	0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		2,171	0.01%	72	0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,475	0.01%	48	0.01%
	G9N	ASIAN PACIFIC COUNCIL		2,234	0.00%	57	0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		70	0.00%	24	0.00%
	G9Q	MMB DEBT SERVICE		11,507	0.00%	1,132	0.00%
	G9R	MMB NON-OPERATING		7,689,459	0.00%	986	0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL		980	0.00%	38	0.00%
	G9X	CAPITOL AREA ARCHITECT		1,638	0.00%	77	0.00%
	G9Y	MN STATE COUNCIL ON DISABILITY		5,020	0.01%	91	0.01%
	GPR	PAYROLL CLEARING		208	0.00%	-	0.00%
	H12	HEALTH DEPARTMENT		1,024,678	3.39%	22,384	3.39%
	H55	HUMAN SERVICES DEPARTMENT		14,275,749	7.62%	22,178	7.62%
	H55b	HUMAN SERVICES SOS		823,914	4.54%	5,747	4.54%
	H55c	HUMAN SERVICES MSOP		93,855	0.77%	595	0.77%
	H58	CHILDREN, YOUTH AND FAMILIES		3	0.41%	3	0.41%
	H60	MN INSURANCE MARKETPLACE		15,919	0.29%	274	0.29%
	H75	VETERANS AFFAIRS DEPARTMENT		472,259	2.77%	8,908	2.77%
	H7B	MEDICAL PRACTICE BOARD		22,024	0.03%	128	0.03%
	H7C	NURSING BOARD		24,450	0.05%	96	0.05%
	H7D	PHARMACY BOARD		17,116	0.03%	211	0.03%
	H7F	DENTISTRY BOARD		19,029	0.02%	206	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		5,620	0.01%	76	0.01%
	H7J	OPTOMETRY BOARD		4,181	0.00%	65	0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		8,004	0.01%	83	0.01%
	H7L	SOCIAL WORK BOARD		17,417	0.02%	100	0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,713	0.00%	62	0.00%
	H7Q	PODIATRIC MEDICINE		3,334	0.00%	71	0.00%
	H7R	VETERINARY MEDICINE BOARD		5,259	0.00%	55	0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		7,973	0.02%	163	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		4,544	0.00%	42	0.00%
	H7V	PSYCHOLOGY BOARD		10,814	0.02%	77	0.02%
	H7W	PHYSICAL THERAPY BOARD		7,315	0.00%	57	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,771	0.01%	88	0.01%

**Statewide Cost Allocation Plan**  
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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
	H7Y	OCCUPATIONAL THERAPY PRACT BD		6,941	0.00%	60	0.00%
	H8A	FOSTER YOUTH OMBUDPERSON		1,026	0.00%	27	0.00%
	H9G	OMBUDSMAN MH/DD		3,603	0.03%	42	0.03%
	J33	TRIAL COURTS		1,869,910	3.80%	10,567	3.80%
	J40	STATE COMPETENCY ATTAINMENT BD		552	0.03%	26	0.03%
	J50	STATE GUARDIAN AD LITEM		24,856	0.39%	769	0.39%
	J52	PUBLIC DEFENSE BOARD		59,318	1.20%	1,350	1.20%
	J58	COURT OF APPEALS		4,704	0.11%	61	0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE		8	0.00%	10	0.00%
	J65	SUPREME COURT		88,594	0.66%	1,649	0.66%
	J68	TAX COURT		1,898	0.01%	42	0.01%
	J70	JUDICIAL STANDARDS BOARD		2,402	0.00%	50	0.00%
	L10	LEGISLATURE COORDINATING COMM		45,173	0.17%	535	0.17%
	L11	SENATE		1,689	0.34%	23	0.34%
	L12	HOUSE		1,834	0.00%	44	0.00%
	L49	LEGISLATIVE AUDITOR		516	0.01%	36	0.01%
	P01	MILITARY AFFAIRS DEPARTMENT		525,864	0.61%	986	0.61%
	P07	PUBLIC SAFETY DEPARTMENT		4,269,206	3.62%	23,955	3.62%
	P08	OMBUDSPERSON FOR CORRECTIONS		2,163	0.01%	27	0.01%
	P78	CORRECTIONS DEPARTMENT		728,535	7.28%	15,630	7.28%
	P80	CANNABIS EXPUNGEMENT BOARD		8,676	0.00%	26	0.00%
	P82	CLEMENCY REVIEW COMMISSION		107	0.00%	20	0.00%
	P7T	PEACE OFFICERS BOARD (POST)		20	0.02%	79	0.02%
	P9E	SENTENCING GUIDELINES COMM		1,837	0.01%	49	0.01%
	R28	MINN CONSERVATION CORPS		610	0.00%	43	0.00%
	R29	NATURAL RESOURCES DEPARTMENT		3,177,405	7.70%	34,790	7.70%
	R32	POLLUTION CONTROL AGENCY		403,747	1.72%	7,415	1.72%
	R9P	WATER AND SOIL RESOURCES BOARD		144,609	0.87%	8,603	0.87%
	T79	TRANSPORTATION DEPARTMENT		17,600,385	13.71%	24,811	13.71%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		96,302	0.00%	147	0.00%
	O	OTHER		2,422	0.00%	-	0.00%
		Total	10,327,452	74,662,653	99.71%	279,598	99.71%
		Source	10,327,452	74,662,653	99.71%	279,598	99.71%
		Difference (Total - Source)	0	0	0.00%	0	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				
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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 (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	2,785				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-			
G10-13.3	G10-13.3	Personnel Administration		5,883,367			
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%	569,370	0.00%
G45-14.4	G45-14.4	Mediation/Representation			0.00%	-	0.00%
L49-15.2	L49-15.2	Legislative Auditor	6,321		0.08%		0.08%

**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
			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	444,840		1.16%		1.16%
	B10	CANNABIS MANAGEMENT OFFICE	4,478		0.07%		0.07%
	B11	COSMETOLOGIST EXAMINERS BOARD	24,638		0.03%		0.03%
	B13	COMMERCE DEPARTMENT	651,261		0.81%		0.81%
	B14	ANIMAL HEALTH BOARD	31,581		0.11%		0.11%
	B15	BARBER EXAMINERS BOARD	5,268		0.00%		0.00%
	B20	EXPLORE MINNESOTA TOURISM	22,575		0.07%		0.07%
	B22	EMPLOYMENT & ECONOMIC DEVELOP	5,264,897		2.58%		2.58%
	B24	PUBLIC FACILITIES AUTHORITY	15,693		0.03%		0.03%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		0.00%		0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	397		0.00%		0.00%
	B34	HOUSING FINANCE AGENCY	132,233		0.52%		0.52%
	B41	WORKERS' COMP COURT OF APPEALS	2,600		0.01%		0.01%
	B42	LABOR AND INDUSTRY DEPARTMENT	643,694		0.73%		0.73%
	B43	IRON RANGE RESOURCES	44,541		0.06%		0.06%
	B7E	ARCHITECTURE, ENGINEERING BD	14,209		0.01%		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3		0.00%		0.00%
	B7P	ACCOUNTANCY BOARD	10,983		0.01%		0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,179		0.01%		0.01%
	B82	PUBLIC UTILITIES COMMISSION	148,126		0.32%		0.32%
	B9D	AMATEUR SPORTS COMMISSION	834		0.00%		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	28		0.00%		0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION	26,448		0.09%		0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES	6,005,141		18.91%		18.91%
	E37	EDUCATION DEPARTMENT	1,032,985		0.75%		0.75%
	E39	PROF EDUCATOR LICENSING STD BD	13,792		0.03%		0.03%
	E40	HISTORICAL SOCIETY	507		0.00%		0.00%
	E44	MINNESOTA STATE ACADEMIES	59,175		0.35%		0.35%
	E50	ARTS BOARD	32,717		0.04%		0.04%
	E60	OFFICE OF HIGHER EDUCATION	75,664		0.17%		0.17%
	E77	ZOOLOGICAL BOARD	127,913		0.53%		0.53%
	E81	UNIVERSITY OF MINNESOTA	13,106		0.00%		0.00%
	E95	HUMANITIES COMMISSION	276		0.00%		0.00%
	E97	SCIENCE MUSEUM	144		0.00%		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	202		0.00%		0.00%
	G02	ADMINISTRATION DEPARTMENT	716,909		1.06%		1.06%
	G03	LOTTERY	9,344		0.21%		0.21%
	G05	RACING COMMISSION	21,677		0.06%		0.06%

**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	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
			Special Billing				
	G06	ATTORNEY GENERAL	54,310		0.57%		0.57%
	G09	GAMBLING CONTROL BOARD	7,298		0.06%		0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET	90,059		0.34%		0.34%
	G17	HUMAN RIGHTS DEPARTMENT	8,694		0.07%		0.07%
	G19	INDIAN AFFAIRS COUNCIL	5,484		0.01%		0.01%
	G38	INVESTMENT BOARD	15,121		0.06%		0.06%
	G39	GOVERNORS OFFICE	8,551		0.10%		0.10%
	G45	MEDIATION SERVICES DEPARTMENT	5,722		0.02%		0.02%
	G46	MN.IT	566,571		4.20%		4.20%
	G53	SECRETARY OF STATE	75,722		0.19%		0.19%
	G61	OFFICE OF STATE AUDITOR	18,047		0.13%		0.13%
	G62	MINN STATE RETIREMENT SYSTEM	166,495		0.18%		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	325,298		0.15%		0.15%
	G67	REVENUE DEPARTMENT	85,191		2.18%		2.18%
	G69	TEACHERS RETIREMENT ASSOC	167,062		0.11%		0.11%
	G70	MN SECURE CHOICE	3		0.00%		0.00%
	G90	REVENUE INTERGOVT PAYMENTS	3,730,979		0.00%		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	3,231		0.01%		0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES	1,745		0.00%		0.00%
	G96	UNIFORM LAWS COMMISSION	126		0.00%		0.00%
	G9J	CAMPAIGN FINANCE BOARD	4,357		0.01%		0.01%
	G9K	ADMINISTRATIVE HEARINGS	37,808		0.11%		0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR	2,171		0.01%		0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF	2,475		0.01%		0.01%
	G9N	ASIAN PACIFIC COUNCIL	2,234		0.00%		0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	70		0.00%		0.00%
	G9Q	MMB DEBT SERVICE	11,507		0.00%		0.00%
	G9R	MMB NON-OPERATING	7,689,459		0.00%		0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL	980		0.00%		0.00%
	G9X	CAPITOL AREA ARCHITECT	1,638		0.00%		0.00%
	G9Y	MN STATE COUNCIL ON DISABILITY	5,020		0.01%		0.01%
	GPR	PAYROLL CLEARING	208		0.00%		0.00%
	H12	HEALTH DEPARTMENT	1,024,678		3.39%		3.39%
	H55	HUMAN SERVICES DEPARTMENT	14,275,749		7.62%		7.62%
	H55b	HUMAN SERVICES SOS	823,914		4.54%		4.54%
	H55c	HUMAN SERVICES MSOP	93,855		0.77%		0.77%
	H58	CHILDREN, YOUTH AND FAMILIES	3		0.41%		0.41%
	H60	MN INSURANCE MARKETPLACE	15,919		0.29%		0.29%
	H75	VETERANS AFFAIRS DEPARTMENT	472,259		2.77%		2.77%
	H7B	MEDICAL PRACTICE BOARD	22,024		0.03%		0.03%
	H7C	NURSING BOARD	24,450		0.05%		0.05%
	H7D	PHARMACY BOARD	17,116		0.03%		0.03%
	H7F	DENTISTRY BOARD	19,029		0.02%		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,620		0.01%		0.01%
	H7J	OPTOMETRY BOARD	4,181		0.00%		0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	8,004		0.01%		0.01%
	H7L	SOCIAL WORK BOARD	17,417		0.02%		0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD	5,713		0.00%		0.00%
	H7Q	PODIATRIC MEDICINE	3,334		0.00%		0.00%
	H7R	VETERINARY MEDICINE BOARD	5,259		0.00%		0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF	7,973		0.02%		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	4,544		0.00%		0.00%
	H7V	PSYCHOLOGY BOARD	10,814		0.02%		0.02%
	H7W	PHYSICAL THERAPY BOARD	7,315		0.00%		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	15,771		0.01%		0.01%

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD	6,941		0.00%		0.00%
	H8A	FOSTER YOUTH OMBUDPERSON	1,026		0.00%		0.00%
	H9G	OMBUDSMAN MH/DD	3,603		0.03%		0.03%
	J33	TRIAL COURTS	1,869,910		3.80%		3.80%
	J40	STATE COMPETENCY ATTAINMENT BD	552		0.03%		0.03%
	J50	STATE GUARDIAN AD LITEM	24,856		0.39%		0.39%
	J52	PUBLIC DEFENSE BOARD	59,318		1.20%		1.20%
	J58	COURT OF APPEALS	4,704		0.11%		0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE	8		0.00%		0.00%
	J65	SUPREME COURT	88,594		0.66%		0.66%
	J68	TAX COURT	1,898		0.01%		0.01%
	J70	JUDICIAL STANDARDS BOARD	2,402		0.00%		0.00%
	L10	LEGISLATURE COORDINATING COMM	45,173		0.17%		0.17%
	L11	SENATE	1,689		0.34%		0.34%
	L12	HOUSE	1,834		0.00%		0.00%
	L49	LEGISLATIVE AUDITOR	516		0.01%		0.01%
	P01	MILITARY AFFAIRS DEPARTMENT	525,864		0.61%		0.61%
	P07	PUBLIC SAFETY DEPARTMENT	4,269,206		3.62%		3.62%
	P08	OMBUDSPERSON FOR CORRECTIONS	2,163		0.01%		0.01%
	P78	CORRECTIONS DEPARTMENT	728,535		7.28%		7.28%
	P80	CANNABIS EXPUNGEMENT BOARD	8,676		0.00%		0.00%
	P82	CLEMENCY REVIEW COMMISSION	107		0.00%		0.00%
	P7T	PEACE OFFICERS BOARD (POST)	20		0.02%		0.02%
	P9E	SENTENCING GUIDELINES COMM	1,837		0.01%		0.01%
	R28	MINN CONSERVATION CORPS	610		0.00%		0.00%
	R29	NATURAL RESOURCES DEPARTMENT	3,177,405		7.70%		7.70%
	R32	POLLUTION CONTROL AGENCY	403,747		1.72%		1.72%
	R9P	WATER AND SOIL RESOURCES BOARD	144,609		0.87%		0.87%
	T79	TRANSPORTATION DEPARTMENT	17,600,385		13.71%		13.71%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	96,302		0.00%		0.00%
	O	OTHER	2,422		0.00%		0.00%
		Total	74,662,653	5,883,367	99.71%	569,370	99.71%
		Source	74,662,653	5,883,367	99.71%	569,370	99.71%
		Difference (Total - Source)	0	0	0.00%	0	0.00%

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

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

**Statewide Cost Allocation Plan**  
**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	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**  
**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
L49-15.3	L49-15.3		Financial Audits	4,258,817				4,258,817
L49-15.4	L49-15.4		Program Audits	2,019,682				2,019,682
L49-15.5	L49-15.5		Single Audits	-				-
L49-15.6	L49-15.6		Audit Comm	-				-
L49-15.7	L49-15.7		Financial Audit- Outdoors	-				-
L49-15.8	L49-15.8		Financial Audit- Art	-				-
L49-15.9	L49-15.9		Financial Audit- Clean Water	-				-
L49-15.10	L49-15.10		Financial Audit- Parks & Trails	-				-
L49-15.11	L49-15.11		Program Audit- Outdoors	-				-
L49-15.12	L49-15.12		Program Audit- Art	-				-
L49-15.13	L49-15.13		Program Audit- Clean Water	-				-
L49-15.14	L49-15.14		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		896	-	-	
	B10		CANNABIS MANAGEMENT OFFICE		-	-	-	
	B11		COSMETOLOGIST EXAMINERS BOARD		-	-	-	
	B13		COMMERCE DEPARTMENT		66	-	-	
	B14		ANIMAL HEALTH BOARD		-	-	-	
	B15		BARBER EXAMINERS BOARD		-	-	-	
	B20		EXPLORE MINNESOTA TOURISM		-	-	-	
	B22		EMPLOYMENT & ECONOMIC DEVELOP		892	2,603	-	
	B24		PUBLIC FACILITIES AUTHORITY		-	-	-	
	B25		SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	
	B26		CLIMATE INNOVN FINANCE AUTHRTRY		-	-	-	
	B34		HOUSING FINANCE AGENCY		87	2,747	-	
	B41		WORKERS' COMP COURT OF APPEALS		-	-	-	
	B42		LABOR AND INDUSTRY DEPARTMENT		543	2,105	-	
	B43		IRON RANGE RESOURCES		868	-	-	
	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		27	-	-	
	E37		EDUCATION DEPARTMENT		169	-	-	
	E39		PROF EDUCATOR LICENSING STD BD		-	-	-	
	E40		HISTORICAL SOCIETY		-	-	-	
	E44		MINNESOTA STATE ACADEMIES		834	-	-	
	E50		ARTS BOARD		-	1,893	-	
	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		174	433	-	
	G03		LOTTERY		983	130	-	
	G05		RACING COMMISSION		-	-	-	

**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
	G06	ATTORNEY GENERAL		550	-	-	
	G09	GAMBLING CONTROL BOARD		-	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET		339	-	-	
	G17	HUMAN RIGHTS DEPARTMENT		560	-	-	
	G19	INDIAN AFFAIRS COUNCIL		-	-	-	
	G38	INVESTMENT BOARD		1,630	-	-	
	G39	GOVERNORS OFFICE		605	-	-	
	G45	MEDIATION SERVICES DEPARTMENT		5	-	-	
	G46	MN.IT		1,366	-	-	
	G53	SECRETARY OF STATE		606	-	-	
	G61	OFFICE OF STATE AUDITOR		1,280	-	-	
	G62	MINN STATE RETIREMENT SYSTEM		1,385	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		704	-	-	
	G67	REVENUE DEPARTMENT		105	696	-	
	G69	TEACHERS RETIREMENT ASSOC		733	-	-	
	G70	MN SECURE CHOICE		-	-	-	
	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		2,249	1,358	-	
	H55	HUMAN SERVICES DEPARTMENT		3,754	6,898	-	
	H55b	HUMAN SERVICES SOS		-	-	-	
	H55c	HUMAN SERVICES MSOP		-	-	-	
	H58	CHILDREN, YOUTH AND FAMILIES		-	-	-	
	H60	MN INSURANCE MARKETPLACE		10	-	-	
	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	18	-	
	H7U	DIETETICS & NUTRITION PRACTICE		-	-	-	
	H7V	PSYCHOLOGY BOARD		-	-	-	
	H7W	PHYSICAL THERAPY BOARD		-	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		-	-	-	

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD		-	-	-	
	H8A	FOSTER YOUTH OMBUDPERSON		-	-	-	
	H9G	OMBUDSMAN MH/DD		-	-	-	
	J33	TRIAL COURTS		26	-	-	
	J40	STATE COMPETENCY ATTAINMENT BD		-	-	-	
	J50	STATE GUARDIAN AD LITEM		-	-	-	
	J52	PUBLIC DEFENSE BOARD		14	-	-	
	J58	COURT OF APPEALS		-	-	-	
	J61	APPELLATE COUNSEL & TRG OFFICE		-	-	-	
	J65	SUPREME COURT		11	1,173	-	
	J68	TAX COURT		-	-	-	
	J70	JUDICIAL STANDARDS BOARD		-	-	-	
	L10	LEGISLATURE COORDINATING COMM		-	-	-	
	L11	SENATE		-	-	-	
	L12	HOUSE		-	-	-	
	L49	LEGISLATIVE AUDITOR		-	-	-	
	P01	MILITARY AFFAIRS DEPARTMENT		240	-	-	
	P07	PUBLIC SAFETY DEPARTMENT		1,613	-	-	
	P08	OMBUDSPERSON FOR CORRECTIONS		-	-	-	
	P78	CORRECTIONS DEPARTMENT		442	-	-	
	P80	CANNABIS EXPUNGEMENT BOARD		-	-	-	
	P82	CLEMENCY REVIEW COMMISSION		-	-	-	
	P7T	PEACE OFFICERS BOARD (POST)		-	-	-	
	P9E	SENTENCING GUIDELINES COMM		-	-	-	
	R28	MINN CONSERVATION CORPS		-	-	-	
	R29	NATURAL RESOURCES DEPARTMENT		213	762	-	
	R32	POLLUTION CONTROL AGENCY		50	-	-	
	R9P	WATER AND SOIL RESOURCES BOARD		-	-	-	
	T79	TRANSPORTATION DEPARTMENT		1,188	-	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		661	2,300	-	
	O	OTHER		-	1,889	-	
		Total	6,278,499	27,007	25,005	0	6,278,499
		Source	6,278,499	27,007	25,005	-	6,278,499
		Difference (Total - Source)	0	0	0	0	0

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

			Financial Audits Outdoor	Fiencial 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					

**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
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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**

			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	-	-	-	-	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPARTMENT	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	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	-	-	-	-	-
	G70	MN SECURE CHOICE	-	-	-	-	-
	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	-	-	-	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
	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	-	-	-	-	-

**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
	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	-	-	-	-	-
	P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	O	OTHER	-	-	-	-	-
		Total	0	0	0	0	0
		Source	-	-	-	-	-
		Difference (Total - Source)	0	0	0	0	0

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

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
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	-	-	-	15,511,085	444,840
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	4,478
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	24,638
	B13	COMMERCE DEPARTMENT	-	-	-	282,160,937	651,261
	B14	ANIMAL HEALTH BOARD	-	-	-	1,267,562	31,581
	B15	BARBER EXAMINERS BOARD	-	-	-	-	5,268
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	22,575
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	1,513,660,091	5,264,897
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	15,693
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	397
	B34	HOUSING FINANCE AGENCY	-	-	-	-	132,233
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	2,600
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	7,725,263	643,694
	B43	IRON RANGE RESOURCES	-	-	-	-	44,541
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	14,209
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	3
	B7P	ACCOUNTANCY BOARD	-	-	-	-	10,983
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	1,179
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	148,126
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	834
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	28
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	26,448
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	614,793,989	6,005,141
	E37	EDUCATION DEPARTMENT	-	-	-	1,510,682,170	1,032,985
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	13,792
	E40	HISTORICAL SOCIETY	-	-	-	-	507
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	59,175
	E50	ARTS BOARD	-	-	-	1,048,964	32,717
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	75,664
	E77	ZOOLOGICAL BOARD	-	-	-	109,226	127,913
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	13,106
	E95	HUMANITIES COMMISSION	-	-	-	-	276
	E97	SCIENCE MUSEUM	-	-	-	-	144
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	202
	G02	ADMINISTRATION DEPARTMENT	-	-	-	3,929,605	716,909
	G03	LOTTERY	-	-	-	-	9,344
	G05	RACING COMMISSION	-	-	-	-	21,677

**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	-	-	-	3,283,236	54,310
	G09	GAMBLING CONTROL BOARD	-	-	-	-	7,298
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	90,059
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	8,694
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	5,484
	G38	INVESTMENT BOARD	-	-	-	-	15,121
	G39	GOVERNORS OFFICE	-	-	-	-	8,551
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	5,722
	G46	MN.IT	-	-	-	-	566,571
	G53	SECRETARY OF STATE	-	-	-	1,028,968	75,722
	G61	OFFICE OF STATE AUDITOR	-	-	-	-	18,047
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	166,495
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	325,298
	G67	REVENUE DEPARTMENT	-	-	-	-	85,191
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	167,062
	G70	MN SECURE CHOICE	-	-	-	-	3
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	3,730,979
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	3,231
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	1,745
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	126
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	4,357
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	37,808
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	2,171
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	2,475
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	2,234
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	70
	G9Q	MMB DEBT SERVICE	-	-	-	-	11,507
	G9R	MMB NON-OPERATING	-	-	-	8,047,422	7,689,459
	G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	-	980
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	1,638
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	5,020
	GPR	PAYROLL CLEARING	-	-	-	-	208
	H12	HEALTH DEPARTMENT	-	-	-	469,949,328	1,024,678
	H55	HUMAN SERVICES DEPARTMENT	-	-	-	14,323,632,956	14,275,749
	H55b	HUMAN SERVICES SOS	-	-	-	-	823,914
	H55c	HUMAN SERVICES MSOP	-	-	-	-	93,855
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	3
	H60	MN INSURANCE MARKETPLACE	-	-	-	52,000	15,919
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	9,229,437	472,259
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	22,024
	H7C	NURSING BOARD	-	-	-	-	24,450
	H7D	PHARMACY BOARD	-	-	-	-	17,116
	H7F	DENTISTRY BOARD	-	-	-	-	19,029
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	5,620
	H7J	OPTOMETRY BOARD	-	-	-	-	4,181
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	8,004
	H7L	SOCIAL WORK BOARD	-	-	-	-	17,417
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	5,713
	H7Q	PODIATRIC MEDICINE	-	-	-	-	3,334
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	5,259
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	175,394	7,973
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	4,544
	H7V	PSYCHOLOGY BOARD	-	-	-	-	10,814
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	7,315
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	15,771

**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)
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	6,941
	H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	-	1,026
	H9G	OMBUDSMAN MH/DD	-	-	-	-	3,603
	J33	TRIAL COURTS	-	-	-	1,126,618	1,869,910
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	552
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	24,856
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	59,318
	J58	COURT OF APPEALS	-	-	-	-	4,704
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	8
	J65	SUPREME COURT	-	-	-	1,186,351	88,594
	J68	TAX COURT	-	-	-	-	1,898
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	2,402
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	45,173
	L11	SENATE	-	-	-	-	1,689
	L12	HOUSE	-	-	-	-	1,834
	L49	LEGISLATIVE AUDITOR	-	-	-	-	516
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	89,363,106	525,864
	P07	PUBLIC SAFETY DEPARTMENT	-	-	-	235,787,894	4,269,206
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	2,163
	P78	CORRECTIONS DEPARTMENT	-	-	-	467,608	728,535
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	8,676
	P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	107
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	20
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	1,837
	R28	MINN CONSERVATION CORPS	-	-	-	-	610
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	69,855,473	3,177,405
	R32	POLLUTION CONTROL AGENCY	-	-	-	26,877,338	403,747
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	2,937,203	144,609
	T79	TRANSPORTATION DEPARTMENT	-	-	-	920,990,649	17,600,385
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	96,302
	O	OTHER	-	-	-	-	2,422
		Total	0	0	0	20,114,879,873	74,653,547
		Source	-	-	-	20,114,879,873	74,653,547
		Difference (Total - Source)	0	0	0	0	0

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

Schedule			Total
No.	DP#	Name	
	1.2	Fixed Asset Depreciation	978,354
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	2,803,101
G02-3.4	G02-3.4	Human Resources	1,452,594
G02-3.5	G02-3.5	Financial Management and Reporting	2,854,072
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0
G02-4.2	G02-4.2	Government & Citizen Services	8,923
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	2,003,396
G02-4.7	G02-4.7	Real Property	2,602,496
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	5,927,700
G02-4.10	G02-4.10	Central Mail	1,346,730
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	879,316
G02-4.12	G02-4.12	Grants Management	3,021,381
G46-6.2	G46-6.2	Minnesota Information Technology	3,663,686
G46-6.3	G46-6.3	IT Spend	0
G46-6.4	G46-6.4	Enterprise IT Security	680,989
G46-6.5	G46-6.5	MnIT - Non allocable	0
G10-8.2	G10-8.2	Minnesota Management & Budget	6,032,913
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	10,094,660
G10-9.2	G10-9.2	Debt Management Division	11,762
G10-9.3	G10-9.3	Debt Management	3,272,290
G10-9.4	G10-9.4	Debt Management - Other	0
G10-10.2	G10-10.2	MMB - Budget Division	23,234
G10-10.3	G10-10.3	Analysis & Control (EBO's)	7,137,767
G10-10.4	G10-10.4	Budget Operations and Planning	1,161,963
G10-10.5	G10-10.5	Budget Division - Non Allocable	0
G10-11.2	G10-11.2	MMB - Accounting Division	114,408
G10-11.3	G10-11.3	Central Payroll	7,497,645
G10-11.4	G10-11.4	Accounting Services	9,590,712
G10-11.5	G10-11.5	Financial Reporting	11,843,801
G10-11.6	G10-11.6	Financial Reporting - Single Audit	199,532
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0
G10-12.2	G10-12.2	MMB I.T - Management and Administration	32,049,591
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	14,810,449
G10-12.5	G10-12.5	Personnel Operations and System Support	14,170,864
G10-12.6	G10-12.6	Budget Service - Computer Operations	4,215,809
G10-12.7	G10-12.7	Personnel Operations Special Billing	7,129,809
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	12,709,881
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	31,996
G10-13.3	G10-13.3	Personnel Administration	24,748,170
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0
G45-14.2	G45-14.2	Mediation Services	724,466
G45-14.3	G45-14.3	Mediation Services	2,664,397
G45-14.4	G45-14.4	Mediation/Representation	0
L49-15.2	L49-15.2	Legislative Auditor	8,008,947
L49-15.3	L49-15.3	Financial Audits	18,223,451
L49-15.4	L49-15.4	Program Audits	6,059,046
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	0
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	4,232,818
			0
99YYY	99YYY	Consumer Agencies	0
G02-3.0	G02-3.0	Department of Administration	4,036,082
G02-3.2	G02-3.2	Admin Management Services	2,931,166
G02-3.3	G02-3.3	Commissioner's Office	882,928
G02-3.4	G02-3.4	Human Resources	460,797
G02-3.5	G02-3.5	Financial Management and Reporting	860,286
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0
G02-4.2	G02-4.2	Government & Citizen Services	6,739,449
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	628,650
G02-4.7	G02-4.7	Real Property	867,203
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,925,644
G02-4.10	G02-4.10	Central Mail	437,365
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	224,909
G02-4.12	G02-4.12	Grants Management	633,550
G46-6.2	G46-6.2	Minnesota Information Technology	183,956
G46-6.3	G46-6.3	IT Spend	0
G46-6.4	G46-6.4	Enterprise IT Security	86,989
G46-6.5	G46-6.5	MnIT - Non allocable	0
G10-8.2	G10-8.2	Minnesota Management & Budget	3,145,898
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	3,888,735
G10-9.2	G10-9.2	Debt Management Division	783,261
G10-9.3	G10-9.3	Debt Management	784,635
G10-9.4	G10-9.4	Debt Management - Other	0
G10-10.2	G10-10.2	MMB - Budget Division	2,018,122
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,709,592
G10-10.4	G10-10.4	Budget Operations and Planning	278,306
G10-10.5	G10-10.5	Budget Division - Non Allocable	0
G10-11.2	G10-11.2	MMB - Accounting Division	7,174,989
G10-11.3	G10-11.3	Central Payroll	1,910,049
G10-11.4	G10-11.4	Accounting Services	2,185,778
G10-11.5	G10-11.5	Financial Reporting	3,105,693
G10-11.6	G10-11.6	Financial Reporting - Single Audit	49,883
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0
G10-12.2	G10-12.2	MMB I.T - Management and Administration	33,131,348
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	6,951,554
G10-12.5	G10-12.5	Personnel Operations and System Support	6,086,863
G10-12.6	G10-12.6	Budget Service - Computer Operations	1,491,699
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	2,785
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	5,905,723
G10-13.3	G10-13.3	Personnel Administration	5,913,275
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0
G45-14.2	G45-14.2	Mediation Services	724,466
G45-14.3	G45-14.3	Mediation Services	569,370
G45-14.4	G45-14.4	Mediation/Representation	0
L49-15.2	L49-15.2	Legislative Auditor	168,511

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

**Schedule**

No.	DP#	Name	Total
L49-15.3	L49-15.3	Financial Audits	8,517,634
L49-15.4	L49-15.4	Program Audits	4,039,364
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	380,302,694
	B10	CANNABIS MANAGEMENT OFFICE	738,597
	B11	COSMETOLOGIST EXAMINERS BOARD	2,032,708
	B13	COMMERCE DEPARTMENT	1,969,364,446
	B14	ANIMAL HEALTH BOARD	8,289,428
	B15	BARBER EXAMINERS BOARD	159,319
	B20	EXPLORE MINNESOTA TOURISM	31,939,285
	B22	EMPLOYMENT & ECONOMIC DEVELOP	7,172,011,211
	B24	PUBLIC FACILITIES AUTHORITY	385,662,987
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0
	B26	CLIMATE INNOVN FINANCE AUTHRTY	5,876
	B34	HOUSING FINANCE AGENCY	1,220,819,913
	B41	WORKERS' COMP COURT OF APPEALS	183,180
	B42	LABOR AND INDUSTRY DEPARTMENT	76,243,492
	B43	IRON RANGE RESOURCES	102,924,159
	B7E	ARCHITECTURE, ENGINEERING BD	462,063
	B7G	COMBATIVE SPORTS COMMISSION	54
	B7P	ACCOUNTANCY BOARD	321,168
	B7S	PRIVATE DETECTIVES BOARD	16,698
	B82	PUBLIC UTILITIES COMMISSION	4,120,582
	B9D	AMATEUR SPORTS COMMISSION	1,621,802
	B9V	AGRICULTURE UTILIZATION RESRCH	408
	E25	PERPICH CTR FOR ARTS EDUCATION	2,038,106
	E26	MN STATE COLLEGES/UNIVERSITIES	2,720,632,394
	E37	EDUCATION DEPARTMENT	9,663,692,383
	E39	PROF EDUCATOR LICENSING STD BD	9,208,128
	E40	HISTORICAL SOCIETY	3,016,020
	E44	MINNESOTA STATE ACADEMIES	4,336,305
	E50	ARTS BOARD	106,608,650
	E60	OFFICE OF HIGHER EDUCATION	125,193,295
	E77	ZOOLOGICAL BOARD	10,359,928
	E81	UNIVERSITY OF MINNESOTA	351,890,253
	E95	HUMANITIES COMMISSION	4,064
	E97	SCIENCE MUSEUM	2,102
	E9W	HIGHER ED FACILITIES AUTHORITY	2,844
	G02	ADMINISTRATION DEPARTMENT	1,480,288,230
	G03	LOTTERY	645,290
	G05	RACING COMMISSION	1,054,833

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

Schedule No.	DP#	Name	Total
	G06	ATTORNEY GENERAL	14,842,795
	G09	GAMBLING CONTROL BOARD	2,190,175
	G10	MINNESOTA MANAGEMENT & BUDGET	32,733,914
	G17	HUMAN RIGHTS DEPARTMENT	2,765,056
	G19	INDIAN AFFAIRS COUNCIL	618,959
	G38	INVESTMENT BOARD	387,641
	G39	GOVERNORS OFFICE	1,390,555
	G45	MEDIATION SERVICES DEPARTMENT	84,240
	G46	MN.IT	94,475,646
	G53	SECRETARY OF STATE	7,000,693
	G61	OFFICE OF STATE AUDITOR	383,181
	G62	MINN STATE RETIREMENT SYSTEM	4,091,427
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	6,857,974
	G67	REVENUE DEPARTMENT	233,182,800
	G69	TEACHERS RETIREMENT ASSOC	4,135,405
	G70	MN SECURE CHOICE	54
	G90	REVENUE INTERGOVT PAYMENTS	52,238,490
	G92	OMBUDSPERSON FOR FAMILIES	124,497
	G93	OMBUD AMERICAN INDIAN FAMILIES	246,306
	G96	UNIFORM LAWS COMMISSION	1,788
	G9J	CAMPAIGN FINANCE BOARD	173,849
	G9K	ADMINISTRATIVE HEARINGS	5,042,632
	G9L	COUNCIL FOR MINNESOTANS OF AFR	125,050
	G9M	MINNESOTA COUNCIL ON LATINO AF	142,961
	G9N	ASIAN PACIFIC COUNCIL	118,436
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	1,986
	G9Q	MMB DEBT SERVICE	165,626
	G9R	MMB NON-OPERATING	139,846,062
	G9V	RARE DISEASE ADVISORY COUNCIL	25,372
	G9X	CAPITOL AREA ARCHITECT	100,164
	G9Y	MN STATE COUNCIL ON DISABILITY	292,674
	GPR	PAYROLL CLEARING	2,912
	H12	HEALTH DEPARTMENT	2,563,597,922
	H55	HUMAN SERVICES DEPARTMENT	59,235,487,096
	H55b	HUMAN SERVICES SOS	11,575,173
	H55c	HUMAN SERVICES MSOP	1,320,622
	H58	CHILDREN, YOUTH AND FAMILIES	54
	H60	MN INSURANCE MARKETPLACE	15,458,393
	H75	VETERANS AFFAIRS DEPARTMENT	86,683,780
	H7B	MEDICAL PRACTICE BOARD	3,226,513
	H7C	NURSING BOARD	3,562,318
	H7D	PHARMACY BOARD	8,787,040
	H7F	DENTISTRY BOARD	1,132,390
	H7H	CHIROPRACTIC EXAMINERS BOARD	315,060
	H7J	OPTOMETRY BOARD	125,164
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	517,935
	H7L	SOCIAL WORK BOARD	990,727
	H7M	MARRIAGE AND FAMILY THERAPY BD	219,573
	H7Q	PODIATRIC MEDICINE	101,714
	H7R	VETERINARY MEDICINE BOARD	182,668
	H7S	EMERGENCY MEDICAL SERVICES OFF	9,035,813
	H7U	DIETETICS & NUTRITION PRACTICE	119,103
	H7V	PSYCHOLOGY BOARD	858,125
	H7W	PHYSICAL THERAPY BOARD	365,092
	H7X	BEHAVIORAL HEALTH & THERAPY BD	661,593

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

Schedule No.	DP#	Name	Total
	H7Y	OCCUPATIONAL THERAPY PRACT BD	246,760
	H8A	FOSTER YOUTH OMBUDPERSON	95,616
	H9G	OMBUDSMAN MH/DD	561,544
	J33	TRIAL COURTS	34,208,856
	J40	STATE COMPETENCY ATTAINMENT BD	34,128
	J50	STATE GUARDIAN AD LITEM	357,033
	J52	PUBLIC DEFENSE BOARD	1,111,157
	J58	COURT OF APPEALS	75,570
	J61	APPELLATE COUNSEL & TRG OFFICE	152
	J65	SUPREME COURT	12,551,856
	J68	TAX COURT	1,552,841
	J70	JUDICIAL STANDARDS BOARD	47,759
	L10	LEGISLATURE COORDINATING COMM	1,141,884
	L11	SENATE	23,738
	L12	HOUSE	25,852
	L49	LEGISLATIVE AUDITOR	10,902
	P01	MILITARY AFFAIRS DEPARTMENT	381,833,548
	P07	PUBLIC SAFETY DEPARTMENT	1,596,028,324
	P08	OMBUDSPERSON FOR CORRECTIONS	347,343
	P78	CORRECTIONS DEPARTMENT	200,934,335
	P80	CANNABIS EXPUNGEMENT BOARD	143,496
	P82	CLEMENCY REVIEW COMMISSION	1,580
	P7T	PEACE OFFICERS BOARD (POST)	1,965,035
	P9E	SENTENCING GUIDELINES COMM	108,053
	R28	MINN CONSERVATION CORPS	8,712
	R29	NATURAL RESOURCES DEPARTMENT	872,279,093
	R32	POLLUTION CONTROL AGENCY	419,875,760
	R9P	WATER AND SOIL RESOURCES BOARD	173,794,549
	T79	TRANSPORTATION DEPARTMENT	9,446,695,667
	T9B	METROPOLITAN COUNCIL/TRANSPORT	3,352,959
	O	OTHER	9,426,084,156
		Total	111,316,223,967
		Source	111,316,223,967
		Difference (Total - Source)	0

## TABLE OF CONTENTS

### **BILLED SERVICES AS REPORTED IN THE ACFR**

[Summary of Billed Services](#)

[Imputed Interest Calculations](#)

[Financial Statements - ACFR](#)

Combining Statement of Net Assets

Combining Statement of Revenues, Expenses and changes in Net Assets

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

FY24 Business Plan

### **MGMT ANALYSIS & DEVELOPMENT and ENTERPRISE TRAINING & DEVELOPMENT**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation - combined FY24

Business Plan – Management Analysis & Development FY24

Business Plan – Enterprise Training & Development

### **ADMINISTRATIVE HEARINGS**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24 Business Plan

### **CENTRAL MAIL**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24 Business Plan

### **RISK MANAGEMENT**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24 Business Plan

### **PLANT MANAGEMENT**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24/25 Business Plan (Leases)

FY24 Business Plan (Repair and Other Jobs)

**MINNESOTA INFORMATION TECHNOLOGY**

Nature and Extent of Services  
2 CFR 200 Retained Earnings Reconciliation  
FY24/25 Rate Package/Business Plan

**EMPLOYEE INSURANCE**

Nature and Extent of Services  
2 CFR 200 Retained Earnings Reconciliation  
Plan Year 23 & Plan Year 24 Rate Package

**WORKER'S COMPENSATION**

Nature and Extent of Services  
Summary of Revenue and Expenses  
FY24 Business Plan

**OFFICE OF THE ATTORNEY GENERAL**

Nature and Extent of Services  
FY24 Partner Agreements  
FY24 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**

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

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<sup>1</sup> The Central Service Fund in the ACFR 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 2024 Actual**  
 Section II—Imputed Interest Calculations

Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations

Fiscal Year 2024- 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 2024 Average Monthly Cash Balance (000s)	7,030	914	34	0	0	20,403
FY 2024 ITC Interest Rate*	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%
Estimated Interest Earnings (000s)	343	45	2	0	Accumulates interest No imputed interest calculated	996

YEAR/MONTH	Monthly ITC Interest Rate FY 2024	
	Monthly Interest Rate	Annual Interest Rate
2307	0.3657%	4.3884%
2308	0.3737%	4.4845%
2309	0.3870%	4.6437%
2310	0.3996%	4.7955%
2311	0.4086%	4.9031%
2312	0.4151%	4.9807%
2401	0.4150%	4.9804%
2402	0.4219%	5.0627%
2403	0.4205%	5.0455%
2404	0.4226%	5.0708%
2405	0.4234%	5.0809%
2406	0.4280%	5.1361%
Average		4.88%

2024  
Annual  
Comprehensive  
Financial Report

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# Internal Service Funds

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**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, 2024**  
**(IN THOUSANDS)**

ASSETS	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
<b>Current Assets:</b>			
Cash and Cash Equivalents .....	\$ 4,696	\$ 603	\$ 495,694
Accounts Receivable .....	1,476	6,785	54,237
Interfund Receivables .....	—	—	—
Inventories .....	—	14	—
Leases Receivable .....	1,265	—	—
Prepaid Expenses .....	—	338	—
Total Current Assets .....	\$ 7,437	\$ 7,740	\$ 549,931
<b>Noncurrent Assets:</b>			
Leases Receivable .....	\$ 1,718	\$ —	\$ —
Right-to-Use Assets (Net) .....	—	334	—
Depreciable Capital Assets (Net) .....	50,043	113	—
Nondepreciable Capital Assets .....	—	—	—
Prepaid Expenses .....	—	—	—
Total Noncurrent Assets .....	\$ 51,761	\$ 447	\$ —
Total Assets .....	\$ 59,198	\$ 8,187	\$ 549,931
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension Outflows .....	\$ 178	\$ 1,800	\$ 1,246
Deferred Other Postemployment Benefits Outflows .....	9	81	55
Total Deferred Outflows of Resources .....	\$ 187	\$ 1,881	\$ 1,301
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts Payable .....	\$ 6,349	\$ 2,281	\$ 20,311
Interfund Payables .....	—	334	—
Unearned Revenue .....	19	—	5,044
Accrued Interest Payable .....	101	—	—
Bonds and Notes Payable .....	10,212	—	—
Lease/Subscription Payable .....	—	51	—
Claims Payable .....	—	—	95,911
Compensated Absences Payable .....	12	81	83
Other Postemployment Benefits .....	3	29	20
Total Current Liabilities .....	\$ 16,696	\$ 2,776	\$ 121,369
<b>Noncurrent Liabilities:</b>			
Unearned Revenue .....	\$ 75	\$ —	\$ —
Bonds and Notes Payable .....	21,275	—	—
Lease/Subscription Payable .....	—	256	—
Compensated Absences Payable .....	97	865	660
Other Postemployment Benefits .....	46	438	300
Net Pension Liability .....	148	1,501	1,039
Total Noncurrent Liabilities .....	\$ 21,641	\$ 3,060	\$ 1,999
Total Liabilities .....	\$ 38,337	\$ 5,836	\$ 123,368
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Leases .....	\$ 2,983	\$ —	\$ —
Deferred Pension Inflows .....	141	1,428	989
Deferred Other Postemployment Benefits Inflows .....	5	52	36
Total Deferred Inflows of Resources .....	\$ 3,129	\$ 1,480	\$ 1,025
<b>NET POSITION</b>			
Net Investment in Capital Assets .....	\$ 18,556	\$ 140	\$ —
Unrestricted .....	\$ (637)	\$ 2,612	\$ 426,839
Total Net Position .....	\$ 17,919	\$ 2,752	\$ 426,839

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 80,508	\$ 12,662	\$ 37,850	\$ 632,013
38,033	7,011	4,235	111,777
—	45	—	45
—	440	—	454
—	—	—	1,265
2,836	—	430	3,604
<u>\$ 121,377</u>	<u>\$ 20,158</u>	<u>\$ 42,515</u>	<u>\$ 749,158</u>
\$ —	\$ —	\$ —	\$ 1,718
41,790	—	—	42,124
32,086	6,338	—	88,580
—	261	—	261
949	—	—	949
<u>\$ 74,825</u>	<u>\$ 6,599</u>	<u>\$ —</u>	<u>\$ 133,632</u>
<u>\$ 196,202</u>	<u>\$ 26,757</u>	<u>\$ 42,515</u>	<u>\$ 882,790</u>
\$ 25,348	\$ 3,780	\$ 247	\$ 32,599
1,140	268	12	1,565
<u>\$ 26,488</u>	<u>\$ 4,048</u>	<u>\$ 259</u>	<u>\$ 34,164</u>
\$ 9,383	\$ 10,166	\$ 309	\$ 48,799
60,000	—	5	60,339
2,077	—	469	7,609
—	4	—	105
9,940	123	—	20,275
12,646	—	—	12,697
—	—	15,294	111,205
1,506	243	18	1,943
410	97	4	563
<u>\$ 95,962</u>	<u>\$ 10,633</u>	<u>\$ 16,099</u>	<u>\$ 263,535</u>
\$ —	\$ —	\$ —	\$ 75
20,027	2,507	—	43,809
26,932	—	—	27,188
12,842	1,222	129	15,815
6,230	1,467	65	8,546
21,128	3,151	207	27,174
<u>\$ 87,159</u>	<u>\$ 8,347</u>	<u>\$ 401</u>	<u>\$ 122,607</u>
<u>\$ 183,121</u>	<u>\$ 18,980</u>	<u>\$ 16,500</u>	<u>\$ 386,142</u>
\$ —	\$ —	\$ —	\$ 2,983
20,101	2,998	197	25,854
745	175	7	1,020
<u>\$ 20,846</u>	<u>\$ 3,173</u>	<u>\$ 204</u>	<u>\$ 29,857</u>
\$ 4,331	\$ 3,969	\$ —	\$ 26,996
\$ 14,392	\$ 4,683	\$ 26,070	\$ 473,959
<u>\$ 18,723</u>	<u>\$ 8,652</u>	<u>\$ 26,070</u>	<u>\$ 500,955</u>

**STATE OF MINNESOTA**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENSES**

**AND CHANGES IN NET POSITION**

**YEAR ENDED JUNE 30, 2024**

**(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales .....	\$ 12,521	\$ 30,387	\$ —
Insurance Premiums .....	—	—	1,202,408
Other Income .....	277	3,117	9,752
Total Operating Revenues .....	<u>\$ 12,798</u>	<u>\$ 33,504</u>	<u>\$ 1,212,160</u>
Operating Expenses:			
Purchased Services .....	\$ 1,554	\$ 23,145	\$ 95,499
Salaries and Fringe Benefits .....	685	9,237	6,080
Claims .....	—	—	1,136,059
Depreciation and Amortization .....	7,424	115	—
Supplies and Materials .....	3,528	315	20
Repairs and Maintenance .....	1,531	133	3
Indirect Costs .....	166	522	516
Other Expenses .....	426	2	445
Total Operating Expenses .....	<u>\$ 15,314</u>	<u>\$ 33,469</u>	<u>\$ 1,238,622</u>
Operating Income (Loss) .....	<u>\$ (2,516)</u>	<u>\$ 35</u>	<u>\$ (26,462)</u>
Nonoperating Revenues (Expenses):			
Investment/Interest Earnings .....	\$ 1,154	\$ —	\$ 23,513
Other Nonoperating Revenues .....	71	—	—
Interest and Financing Costs .....	(956)	(25)	—
Other Nonoperating Expenses .....	—	(349)	—
Gain (Loss) on Disposal of Capital Assets including Right-to-Use Assets .....	2,599	—	—
Total Nonoperating Revenues (Expenses) .....	<u>\$ 2,868</u>	<u>\$ (374)</u>	<u>\$ 23,513</u>
Income (Loss) Before Transfers and Contributions .....	\$ 352	\$ (339)	\$ (2,949)
Transfers-In .....	—	—	—
Transfers-Out .....	—	—	—
Change in Net Position .....	<u>\$ 352</u>	<u>\$ (339)</u>	<u>\$ (2,949)</u>
Net Position, Beginning, as Reported .....	<u>\$ 17,567</u>	<u>\$ 3,091</u>	<u>\$ 429,788</u>
Net Position, Ending .....	<u><u>\$ 17,919</u></u>	<u><u>\$ 2,752</u></u>	<u><u>\$ 426,839</u></u>

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 250,490	\$ 76,047	\$ —	\$ 369,445
—	—	20,532	1,222,940
—	1,003	—	14,149
<u>\$ 250,490</u>	<u>\$ 77,050</u>	<u>\$ 20,532</u>	<u>\$ 1,606,534</u>
\$ 76,492	\$ 16,331	\$ 12,077	\$ 225,098
119,336	18,062	1,109	154,509
—	—	6,248	1,142,307
27,376	628	37	35,580
4,996	8,613	4	17,476
5,528	11,936	—	19,131
1,062	2,384	215	4,865
18	145	8	1,044
<u>\$ 234,808</u>	<u>\$ 58,099</u>	<u>\$ 19,698</u>	<u>\$ 1,600,010</u>
<u>\$ 15,682</u>	<u>\$ 18,951</u>	<u>\$ 834</u>	<u>\$ 6,524</u>
\$ 1,024	\$ 2	\$ 1,660	\$ 27,353
—	—	—	71
(3,433)	(96)	—	(4,510)
—	—	(367)	(716)
—	4	—	2,603
<u>\$ (2,409)</u>	<u>\$ (90)</u>	<u>\$ 1,293</u>	<u>\$ 24,801</u>
\$ 13,273	\$ 18,861	\$ 2,127	\$ 31,325
—	—	12,500	12,500
(111)	(31,028)	—	(31,139)
<u>\$ 13,162</u>	<u>\$ (12,167)</u>	<u>\$ 14,627</u>	<u>\$ 12,686</u>
\$ 5,561	\$ 20,819	\$ 11,443	\$ 488,269
<u>\$ 18,723</u>	<u>\$ 8,652</u>	<u>\$ 26,070</u>	<u>\$ 500,955</u>

**STATE OF MINNESOTA**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF CASH FLOWS**

**YEAR ENDED JUNE 30, 2024**

**(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
<b>Cash Flows from Operating Activities:</b>			
Receipts from Customers .....	\$ 12,935	\$ 29,308	\$ 1,197,016
Receipts from Other Revenues .....	348	3,117	9,752
Payments to Claimants .....	—	—	(1,126,299)
Payments to Suppliers .....	(3,139)	(24,145)	(102,429)
Payments to Employees .....	(730)	(9,086)	(6,036)
Payments to Others .....	—	(349)	—
Net Cash Flows from Operating Activities .....	<u>\$ 9,414</u>	<u>\$ (1,155)</u>	<u>\$ (27,996)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Transfers-In .....	\$ —	\$ —	\$ —
Transfers-Out .....	—	—	—
Net Cash Flows from Noncapital Financing Activities .....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Investment in Capital Assets .....	\$ (26,672)	\$ —	\$ —
Proceeds from Disposal of Capital Assets .....	6,865	—	—
Proceeds from Loans .....	22,869	—	—
Lease/Subscription Payments .....	—	(69)	—
Right-to-Use Assets Advance Payments .....	—	—	—
Repayment of Loan Principal .....	(10,532)	—	—
Interest Paid .....	(897)	(25)	—
Net Cash Flows from Capital and Related Financing Activities .....	<u>\$ (8,367)</u>	<u>\$ (94)</u>	<u>\$ —</u>
<b>Cash Flows from Investing Activities:</b>			
Investment/Interest Earnings .....	\$ 1,154	\$ —	\$ 23,513
Net Cash Flows from Investing Activities .....	<u>\$ 1,154</u>	<u>\$ —</u>	<u>\$ 23,513</u>
Net Increase (Decrease) in Cash and Cash Equivalents .....	<u>\$ 2,201</u>	<u>\$ (1,249)</u>	<u>\$ (4,483)</u>
Cash and Cash Equivalents, Beginning, as Reported .....	<u>\$ 2,495</u>	<u>\$ 1,852</u>	<u>\$ 500,177</u>
Cash and Cash Equivalents, Ending .....	<u>\$ 4,696</u>	<u>\$ 603</u>	<u>\$ 495,694</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:</b>			
Operating Income (Loss) .....	\$ (2,516)	\$ 35	\$ (26,462)
<b>Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:</b>			
Depreciation and Amortization .....	\$ 7,424	\$ 115	\$ —
Miscellaneous Nonoperating Revenues .....	71	—	—
Miscellaneous Nonoperating Expenses .....	—	(349)	—
<b>Change in Assets, Liabilities, Deferred Outflows and Inflows of Resources:</b>			
Accounts Receivable .....	320	(1,079)	(5,291)
Inventories .....	—	(10)	—
Other Assets .....	—	(144)	—
Deferred Outflows of Resources .....	116	309	307
Accounts Payable .....	4,066	126	(5,946)
Claims Payable .....	—	—	9,760
Compensated Absences Payable .....	1	122	82
Unearned Revenue .....	94	—	(101)
Other Postemployment Benefits .....	(6)	(30)	(34)
Net Pension Liability .....	(173)	(795)	(650)
Deferred Inflows of Resources .....	17	545	339
Net Reconciling Items to be Added to (Deducted from) Operating Income .....	<u>\$ 11,930</u>	<u>\$ (1,190)</u>	<u>\$ (1,534)</u>
Net Cash Flows from Operating Activities .....	<u>\$ 9,414</u>	<u>\$ (1,155)</u>	<u>\$ (27,996)</u>
<b>Noncash Investing, Capital and Financing Activities:</b>			
Leases Receivable Additions .....	\$ 1,897	\$ —	\$ —
Right-to-Use Assets Acquired through Lease/Subscription .....	—	—	—
Right-to-Use Assets Remeasurement Additions .....	—	214	—
Right-to-Use Assets Remeasurement Deletions .....	—	—	—

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 258,161	\$ 72,061	\$ 21,282	\$ 1,590,763
—	1,003	—	14,220
—	—	(6,125)	(1,132,424)
(76,181)	(33,306)	(12,343)	(251,543)
(118,607)	(18,352)	(1,134)	(153,945)
—	—	(367)	(716)
<u>\$ 63,373</u>	<u>\$ 21,406</u>	<u>\$ 1,313</u>	<u>\$ 66,355</u>
\$ —	\$ —	\$ 12,500	\$ 12,500
(111)	(31,028)	—	(31,139)
<u>\$ (111)</u>	<u>\$ (31,028)</u>	<u>\$ 12,500</u>	<u>\$ (18,639)</u>
\$ (19,342)	\$ (293)	\$ —	\$ (46,307)
—	21	—	6,886
19,562	—	—	42,431
(16,724)	—	—	(16,793)
(396)	—	—	(396)
(9,720)	(210)	—	(20,462)
(3,433)	(145)	—	(4,500)
<u>\$ (30,053)</u>	<u>\$ (627)</u>	<u>\$ —</u>	<u>\$ (39,141)</u>
\$ 1,024	\$ 2	\$ 1,660	\$ 27,353
<u>\$ 1,024</u>	<u>\$ 2</u>	<u>\$ 1,660</u>	<u>\$ 27,353</u>
\$ 34,233	\$ (10,247)	\$ 15,473	\$ 35,928
\$ 46,275	\$ 22,909	\$ 22,377	\$ 596,085
<u>\$ 80,508</u>	<u>\$ 12,662</u>	<u>\$ 37,850</u>	<u>\$ 632,013</u>
\$ 15,682	\$ 18,951	\$ 834	\$ 6,524
\$ 27,376	\$ 628	\$ 37	\$ 35,580
—	—	—	71
—	—	(367)	(716)
6,950	(3,986)	701	(2,385)
—	(203)	—	(213)
2,722	—	(41)	2,537
8,018	1,489	126	10,365
9,193	6,306	2	13,747
—	—	123	9,883
1,604	21	6	1,836
721	—	49	763
245	14	5	194
(15,363)	(2,595)	(202)	(19,778)
6,225	781	40	7,947
<u>\$ 47,691</u>	<u>\$ 2,455</u>	<u>\$ 479</u>	<u>\$ 59,831</u>
<u>\$ 63,373</u>	<u>\$ 21,406</u>	<u>\$ 1,313</u>	<u>\$ 66,355</u>
\$ —	\$ —	\$ —	\$ 1,897
17,487	—	—	17,487
—	—	—	214
(189)	—	—	(189)

**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, 2024  
(IN THOUSANDS)**

	5200	5201	5202	5203	TOTAL
<b>Operating Revenues:</b>					
Net Sales.....	\$ 12,807	\$ 3,233	\$ 2	\$ 14,345	\$ 30,387
Insurance Premiums.....	-	-	-	-	-
Other Income.....	3,117	-	-	-	3,117
Total Operating Revenues.....	<u>\$ 15,924</u>	<u>\$ 3,233</u>	<u>\$ 2</u>	<u>\$ 14,345</u>	<u>\$ 33,504</u>
Less: Cost of Goods Sold.....	-	-	-	-	-
Gross Margin.....	<u>\$ 15,924</u>	<u>\$ 3,233</u>	<u>\$ 2</u>	<u>\$ 14,345</u>	<u>\$ 33,504</u>
<b>Operating Expenses:</b>					
Purchased Services.....	\$ 10,300	\$ 260	\$ -	\$ 12,585	\$ 23,145
Salaries and Fringe Benefits.....	5,678	2,955	-	604	9,237
Claims.....	-	-	-	-	-
Depreciation and Amortization.....	56	-	-	59	115
Supplies and Materials.....	83	62	-	170	315
Repairs and Maintenance.....	2	2	-	129	133
Indirect Costs.....	386	26	-	110	522
Other Expenses.....	2	-	-	-	2
Total Operating Expenses.....	<u>\$ 16,507</u>	<u>\$ 3,305</u>	<u>\$ -</u>	<u>\$ 13,657</u>	<u>\$ 33,469</u>
Operating Income (Loss).....	<u>\$ (583)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 688</u>	<u>\$ 35</u>
<b>Nonoperating Revenues (Expenses):</b>					
Investment/Interest Earnings.....	\$ -	\$ -	\$ -	\$ -	\$ -
Other Derivative Instruments.....	-	-	-	-	-
Increase (Decrease) Upon Hedge Termination.....	-	-	-	-	-
Federal Grants.....	-	-	-	-	-
Private Grants.....	-	-	-	-	-
Grants and Subsidies.....	-	-	-	-	-
Securities Lending Income.....	-	-	-	-	-
Other Nonoperating Revenues.....	-	-	-	-	-
Interest and Financing Costs.....	(25)	-	-	-	(25)
Grants, Aids and Subsidies.....	-	-	-	-	-
Securities Lending Rebates and Fees.....	-	-	-	-	-
Other Nonoperating Expenses.....	-	-	-	(349)	(349)
Gain (Loss) on Disposal of Capital Assets.....	-	-	-	-	-
Total Nonoperating Revenues (Expenses).....	<u>\$ (25)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (349)</u>	<u>\$ (374)</u>
Income (Loss) Before Transfers and Contributions.....	\$ (608)	\$ (72)	\$ 2	\$ 339	\$ (339)
Capital Contributions.....	-	-	-	-	-
Transfers-In.....	-	-	-	-	-
Transfers-Out.....	-	-	-	-	-
Total Income (Loss).....	<u>\$ (608)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 339</u>	<u>\$ (339)</u>
Special Item.....	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Position.....	<u>\$ (608)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 339</u>	<u>\$ (339)</u>
Net Position, Beginning, as Reported.....	\$ 897	\$ (336)	\$ 48	\$ 2,482	3,091
Change in Accounting Principle.....	-	-	-	-	-
Change in Reporting Entity.....	-	-	-	-	-
Error Correction.....	-	-	-	-	-
Net Position, Beginning, as Restated.....	<u>\$ 897</u>	<u>\$ (336)</u>	<u>\$ 48</u>	<u>\$ 2,482</u>	<u>\$ 3,091</u>
Net Position, Ending.....	<u>\$ 289</u>	<u>\$ (408)</u>	<u>\$ 50</u>	<u>\$ 2,821</u>	<u>\$ 2,752</u>

# STATE OF MINNESOTA

## INTERNAL SERVICE FUNDS

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

June 30, 2024

(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
<b>ASSETS</b>					
Current Assets:					
Cash and Cash Equivalents.....	\$ 564	\$ (9)	\$ 48	\$ -	\$ 603
Investments.....	-	-	-	-	-
Accounts Receivable.....	3,351	527	-	2,907	6,785
Inventories.....	-	-	-	14	14
Prepaid Expenses.....	-	-	-	338	338
Total Current Assets.....	<u>\$ 3,915</u>	<u>\$ 518</u>	<u>\$ 48</u>	<u>\$ 3,259</u>	<u>\$ 7,740</u>
Noncurrent Assets:					
Cash and Cash Equivalents-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Right-to-Use Assets (Net).....	334	-	-	-	334
Depreciable Capital Assets (Net).....	-	-	-	113	113
Total Noncurrent Assets.....	<u>\$ 334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113</u>	<u>\$ 447</u>
Total Assets.....	<u>\$ 4,249</u>	<u>\$ 518</u>	<u>\$ 48</u>	<u>\$ 3,372</u>	<u>\$ 8,187</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Pension Outflows.....	1,038	642	-	120	1,800
Deferred Other Postemployment Benefits Outflows	50	22	-	9	81
Total Deferred Outflows of Resources.....	<u>\$ 1,088</u>	<u>\$ 664</u>	<u>\$ -</u>	<u>\$ 129</u>	<u>\$ 1,881</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts Payable.....	\$ 2,141	\$ 96	\$ -	\$ 44	\$ 2,281
Interfund Payables.....	-	-	-	334	334
Lease/Subscription Payable.....	51	-	-	-	51
Compensated Absences Payable.....	57	19	-	5	81
Other Postemployment Benefits.....	18	8	-	3	29
Total Current Liabilities.....	<u>\$ 2,267</u>	<u>\$ 123</u>	<u>\$ -</u>	<u>\$ 386</u>	<u>\$ 2,776</u>
Noncurrent Liabilities:					
Accounts Payable-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lease/Subscription Payable.....	256	-	-	-	256
Compensated Absences Payable.....	536	292	-	37	865
Other Postemployment Benefits.....	271	117	-	50	438
Net Pension Liability.....	865	536	-	100	1,501
Total Noncurrent Liabilities.....	<u>\$ 1,928</u>	<u>\$ 945</u>	<u>\$ -</u>	<u>\$ 187</u>	<u>\$ 3,060</u>
Total Liabilities.....	<u>\$ 4,195</u>	<u>\$ 1,068</u>	<u>\$ -</u>	<u>\$ 573</u>	<u>\$ 5,836</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Pension Inflows.....	823	509	-	96	1,428
Deferred Other Postemployment Benefits Inflows	32	14	-	6	52
Total Deferred Inflows of Resources.....	<u>\$ 855</u>	<u>\$ 523</u>	<u>\$ -</u>	<u>\$ 102</u>	<u>\$ 1,480</u>
<b>NET POSITION</b>					
Net Investment in Capital Assets.....	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113</u>	<u>\$ 140</u>
Unrestricted .....	<u>\$ 262</u>	<u>\$ (410)</u>	<u>\$ 48</u>	<u>\$ 2,712</u>	<u>\$ 2,612</u>
Total Net Position.....	<u><u>\$ 289</u></u>	<u><u>\$ (410)</u></u>	<u><u>\$ 48</u></u>	<u><u>\$ 2,825</u></u>	<u><u>\$ 2,752</u></u>

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**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.

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

FOR YEAR ENDING JUNE 30, 2024

Fleet Services

(All Figures in 000's)

FUND 5100

**PART I 2 CFR 200 R.E. BALANCE**

<b>2 CFR 200 R.E. BALANCE July 1, 2023 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)</b>		5,536
Adjustments (e.g. Contrib. Capital)		-
<b>Adjusted Retained Earnings Balance</b>		5,536

**FY24 Retained Earnings Increase (Decrease) Per ACFR**

**2 CFR 200 Revenues**

Operating Revenue	12,798	
Non Operating Revenue	3,824	
<b>Total Revenues</b>		16,622

**Less: Expenditures (Actual Costs):**

Total Operating Expenses per States Financial Report	(15,314)	
Other Expenses	(956)	
GASB87 Lease/Amortization Cash Expense		
Less Depreciation Expense	7,424	

**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	(37)	
GASB75 Net OPEB Liability Adjustment	(9)	
<b>Total Expenditures</b>		(8,892)

**Plus 2 CFR 200 Allowable costs:**

Indirect Costs from SWCAP (if not allocated in SWCAP)	-	
Depreciation or Use Allowance (if not included in Actual Cost above)	(7,424)	
Other	-	
<b>Total OMB 2 CFR 200 Allowable Expenditures</b>		(7,424)

**Plus 2 CFR 200 Adjustments:**

Imputed Interest Earnings on Monthly Average Cash Balance	343	
Other	-	
<b>Total Adjustments</b>		343

<b>FY24 Net Increase (Decrease) to Retained Earnings Balance per ACFR</b>	649
---	-----

<b>2 CFR 200 R.E. BALANCE June 30, 2024</b>	A)		6,185
Allowable Reserve	B)	1,482	
Excess Balance (A)-(B)		4,703	

(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, 2024  
(All Figures in 000's)

Fleet Services  
FUND 5100

**PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE**

<b>2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2023</b>		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.)	-	
<b>Net Transfers</b>	-	
<b>2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2024</b>	C)	501

**PART III 2 CFR 200 ADJUSTMENTS BALANCE**

**2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2023**

**ADJUSTMENTS:**

FY98 PPD Adjustment	124	
Accumulated prior years Fed Penalty	2,554	
Accumulated prior years State Portion	10,224	
Accumulated prior years Imputed Interest Adjustment	(1,170)	
Accumulated prior years GASB68 Adjustment	(148)	
Accumulated prior years GASB75 Adjustment	(54)	
Current year Imputed Interest Adjustment	(343)	
Current year GASB68 Net Pension Liability Adjustment	37	
Current year GASB75 OPEB Adjustment	9	
Current year GASB87 Lease/Amortization Cash Expense	-	
<b>Total Adjustments</b>	11,233	

<b>2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2024</b>	D)	11,233
--	----	--------

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

<b>RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL &amp; ADJUST. BALANCES TO ACFR (A) + (C) + (D)</b>		17,919
(Should Tie to the Fund Balance in the ACFR)		17,919

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Current	FY2024 Imputed Interest (CR, always negative sign)	(343)	interest earned on excess retained earnings
Current	FY24 GASB68 Net Pension Liability Adjustment	37	change in deferred liability from ACFR
Current	FY24 GASB75 Net OPEB Liability Adjustment	9	change in deferred liability from ACFR
Current	FY24 GASB87 Lease/Amortization Cash Expense	-	
	TOTAL	<u>(297)</u>	
Others	FY1998 PPD Adjustment	124	per FY2004 A-87 Admin Hearings Fund 904
Federal	FY1999 A-87 Excess Retained Earnings Settlement, Federal sources	336	Federal refund
State	FY1999 A-87 Excess Retained Earnings Settlement, State sources	263	State portion interest earned on excess retained earnings,
Interest	FYpre2004 Imputed Interest	(101)	per FY2004 A-87 Admin Hearings Fund 904
Interest	FY2004 Imputed Interest	(4)	interest earned on excess retained earnings
Interest	FY2005 Imputed Interest	(46)	interest earned on excess retained earnings
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
Interest	FY2010 Imputed Interest	(54)	interest earned on excess retained earnings
Interest	FY2011 Imputed Interest	(4)	interest earned on excess retained earnings
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
Federal	FY2006 A-87 Excess Retained Earnings Settlement, Federal sources	338	Federal refund
State	FY2006 A-87 Excess Retained Earnings Settlement, State sources	3,169	State portion
Federal	FY2010 A-87 Excess Retained Earnings Settlement, Federal sources	635	Federal refund
State	FY2010 A-87 Excess Retained Earnings Settlement, State portion	3,579	State portion
Federal	FY2012 A-87 Excess Retained Earnings Settlement, Federal sources	265	Federal refund
State	FY2012 A-87 Excess Retained Earnings Settlement, State portion	571	State portion
Federal	FY2017 A-87 Excess Retained Earnings Settlement, Federal sources	952	Federal refund
State	FY2017 A-87 Excess Retained Earnings Settlement, State portion	2,642	State portion
Federal	FY2017 A-87 Excess Retained Earnings Settlement, Federal sources	28	interest charge on federal source
GASB68	FY15 GASB68 Beginning Balance Adjustment	(703)	adjustment from ACFR
GASB68	FY15 GASB68 Net Pension Liability Adjustment	71	change in deferred liability from ACFR
Interest	FY2016 Imputed Interest	(36)	interest earned on excess retained earnings
GASB68	FY16 GASB68 Net Pension Liability Adjustment	92	change in deferred liability from ACFR
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
Interest	FY2018 Imputed Interest	(34)	interest earned on excess retained earnings
GASB68	FY18 GASB68 Net Pension Liability Adjustment	(227)	change in deferred liability from ACFR
GASB75	FY18 GASB75 Beginning Balance Adjustment	(56)	adjustment from ACFR
GASB75	FY18 GASB75 Net OPEB Liability Adjustment	(3)	change in deferred liability from ACFR adjustment on accumulated imputed interest due to
Interest	Accumulated Imputed Interest Adjustment	0	change in calculation
Interest	FY2019 Imputed Interest	(54)	interest earned on excess retained earnings
GASB68	FY19 GASB68 Net Pension Liability Adjustment	303	change in deferred liability from ACFR
GASB75	FY19 GASB75 Net OPEB Liability Adjustment	(1)	change in deferred liability from ACFR
Interest	FY2020 Imputed Interest	(49)	interest earned on excess retained earnings
GASB68	FY20 GASB68 Net Pension Liability Adjustment	24	change in deferred liability from ACFR
GASB75	FY20 GASB75 Net OPEB Liability Adjustment	3	change in deferred liability from ACFR
Interest	FY2021 Imputed Interest	(12)	interest earned on excess retained earnings
GASB68	FY21 GASB68 Net Pension Liability Adjustment	(24)	change in deferred liability from ACFR
GASB75	FY21 GASB75 Net OPEB Liability Adjustment	(6)	change in deferred liability from ACFR
Interest	FY2022 Imputed Interest	(15)	interest earned on excess retained earnings
GASB68	FY22 GASB68 Net Pension Liability Adjustment	381	change in deferred liability from ACFR
GASB75	FY22 GASB75 Net OPEB Liability Adjustment	1	change in deferred liability from ACFR
Interest	FY2023 Imputed Interest	(88)	interest earned on excess retained earnings
GASB68	FY23 GASB68 Net Pension Liability Adjustment	170	change in deferred liability from ACFR
GASB75	FY23 GASB75 Net OPEB Liability Adjustment	8	change in deferred liability from ACFR
	TOTAL	<u>11,530</u>	
		11,530,000	
<b>Prior years accumulated</b>		<b>Sum</b>	
Others	FY1998 PPD Adjustment	124	
Interest	Accumulated Imputed Interest	(1,170)	
Federal	Accumulated prior years Fed Penalty	2,554	
State	Accumulated prior years State Portion	10,224	
GASB68	Accumulated Prior Years GASB68 Adjustment	(148)	
GASB75	Accumulated Prior Years GASB75 Adjustment	(54)	
	TOTAL in thousand	<u>11,530</u>	
		-	
	<b>GRAND TOTAL</b>	<u><u>11,233</u></u>	

**Fleet Services  
Fund 5100**

**FISCAL YEAR 2024  
Business Plan**

Revision Date: 5/16/2023 4:10 PM

Holly Gustner, Director

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# Table of Contents

- Executive Summary ..... 3**
- The Business ..... 7**
  - Description of Business..... 7
  - Products and Services ..... 12
  - Marketing ..... 14
  - Competition..... 16
  - Loans ..... 17
  - Financial Outlook ..... 18
- Financial Data ..... 21**
  - Assumptions for Rate Matrix ..... 21
  - Rate Matrix ..... 22
  - Rate Matrix Computation ..... 23
  - Six Year Rate Comparison ..... 24
  - History and Proforma..... 25
  - Capital Assets and Technology Purchases ..... 26
  - SWIFT Spending Plan ..... 27
  - Projected Cash Flow..... 28
- Financial Statement..... 29**
  - Statement of Net Position..... 29
  - Statement of Revenues, Expenses & Changes in Net Position ..... 30
  - Statement of Cash Flows..... 31
  - Budget to Actual Comparison ..... 32
  - Footnotes to Financial Statements ..... 33
- Supporting Information ..... 36**
  - Organization Chart..... 36
  - Individualized Rate Formula – Long Term Vehicle Leasing ..... 37
  - Agency owned Vehicles – M5 Application Fee ..... 38
  - Agency owned Vehicles – Managed Maintenance Fee ..... 38
  - Miscellaneous Charges ..... 39
  - History of Fleet Size ..... 40
  - History of Fuel Cost..... 41
  - Projection of Fuel Pricing ..... 41
  - Vehicle Assignment – State Agency Long Term Lease ..... 42
  - Vehicle Assignment - Long Term Lease ..... 43

# 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 2024, we will continue the efforts of consolidating the combined section of the state fleet, advance fleet sustainability, and help our partners acquire the vehicles most suited to the performance needed for a specific duty.

The long-term effect of the pandemic will continue to impact our partners and business into FY 2024, making it difficult to fully understand how agency fleets will function in a post-pandemic world. The hybrid business model could impact 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.

A new fleet equipment module will be added in FY 2024 to enhance the Enterprise Fleet Management System (M5) to help agencies manage off road equipment and other fleet related components tied to vehicles such as trailers, boats, etc.

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. Electric vehicle charging stations were added at the FSS facility to allow for cycling more EVs through our program. 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 2024 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 .05% 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) 2022 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 2024 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 2024 Proposed Rate Schedule

Rate Description	FY 2024 Rate	FY 2024 Rate Increase/Decrease
<b>Admin Individual Vehicle Lease Rate</b>		
Vehicle Cost – Depreciation	Straight Line Depreciation	
Vehicle Cost - Interest	Current Interest Rate	
Maintenance	Based on CY 2022 Repair Costs	
Insurance	\$415.00	0.0%
Administrative Cost	\$694.00	(10.0%)
Extended Lease Term	Individual Lease Rate Excluding Vehicle Cost	
Early Lease Termination	\$500 + Lease Rate	0.0%
<b>Vehicle Maintenance Rate</b>		
Vehicle Handling Fee - Per vehicle	\$6.02	(20.1%)
<b>Managed Maintenance Owned Vehicles</b>		
Repair Cost	Actual Repair Costs	
ARI Fee	\$4 Per Vehicle	0.0%
Administrative Cost - per vehicle	\$13.84	3.0%
<b>Enterprise Fleet Management System M5 Application Fee</b>		
M5 Agency Owned Vehicles - Admin Business Unit	\$28.57	(1.9%)
M5 Bulk Fuel Module Set Up	\$4,381.00	0.0%
M5 Bulk Fuel Module Annual Maintenance	\$6,196.00	0.3%
<b>M5 Application Fee - Separate Business Unit</b>		
DNR	\$103,982.56	6.8%
DPS	\$46,716.80	6.8%
<b>Fuel</b>		
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 58% of vehicle replacements ordered from regular fuel combustion engines to fuel-efficient hybrid and electric vehicles (EV) through third quarter FY 2023. A cost-effective greener alternative for passenger minivans or cargo vans is not yet available.
  - Improved fuel Miles per Gallon (MPG) in vehicles placed in service through third quarter FY 2023 by an average of 5.13 MPG.
  - FSS fleet maintains a Tier 3 sustainable fleet certification by the National Association of Fleet Administrators (NAFA).
  - A new vehicle telematics solution contract was put in place in FY 2023. This solution reduces our operational costs, improves safety, and offers additional reporting elements for EV vehicles.
  - Partnered with Xcel Energy to install additional charging infrastructure at FSS location.
  - Met with all agencies with fleet size of 30 vehicles or greater to discuss long term vehicle replacement plans.

## 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.
- 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.
- Higher vehicle acquisition prices and higher interest rates.
- Controlled allocation systems implemented by most Original Equipment Manufacturers (OEM) will govern fleet vehicle ordering through 2023 model-year and will continue in the 2024 model-year.
- Fleet buyer demand continues to outpace fleet vehicle availability and is expected to continue through 4<sup>th</sup> quarter FY 2023 and into FY 2024.

## Economic Impact

- FSS is projecting:
  - As allowed by Statute 16B.485, Surplus Services may loan up to \$1.3M to Fleet Services, in May of FY 2023 to offset a potential cash shortfall caused by an interruption in vehicle auction revenue resulting from delay in new vehicle arrivals. Due to high resale revenues projected for June and July, repayment of the loan is anticipated to be made in 1<sup>st</sup> quarter FY 2024.
  - Fleet operating costs are increasing globally. The cost of acquisition, fuel, maintenance, tires, brakes, and interest rates are expected to increase in FY 2024.
  - 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 pauses may cause extra mileage and additional wear on some vehicles scheduled for replacement. This will lead to higher maintenance costs and lower residual value for those vehicles.
  - 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 2023; values are expected to return to normal in FY 2024 as new vehicle inventories increase throughout dealerships.

## Legislative Impacts

- HF 413 / SF 1296 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 overall lifecycle cost when used effectively.

## Projected FY 2024 financial activity

Revenue	\$20,034,068
Expenses	\$21,946,210
Year-end Retained Earnings	\$14,607,457
Allowable Working Capital	\$3,657,702
Actual Working Capital (Current Assets – Current Liabilities as of 12/31/23)	(\$5,002,017)
Full Time Equivalents	9.5
Fuel	Reflects actual fuel card charge
Managed Maintenance Agency Owned Vehicles	Reflects actual cost
Projected overall change in revenue	23.7%

## Retained Earnings

Retained earnings are expected to grow in FY 2023 by approximately \$1.5M primarily due to 1) current higher residual values resulting in additional revenue and 2) a greater number of vehicles being sold in 4<sup>th</sup> quarter FY 2023, as new vehicle arrivals ramp up after delays in FY 2022 and earlier in FY 2023. The amount of revenue generated from sales is not guaranteed as supply and demand drives the overall residual value. The industry suggests these unprecedented high residual values will stabilize during FY 2024.

Higher resale values at the end of FY 2023 is expected to provide cash flow sufficient to pay our bills, ML payments, and provided revenue for the repayment of the \$1.3M balance of a loan from Surplus Services in April, FY 2023. However, the higher resale values also caused an increase in retained earnings in FY 2022 and FY 2023. We may issue an active vehicle rebate of up to \$1.8M in FY 2024, as cash flow allows, to help manage retained earnings. Retained earnings are projected to decrease by approximately \$1.9M in FY 2024, provided the full \$1.8M rebate is issued.

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 Department of Human Services (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 reflect the actual retention life of the vehicle more closely.
- 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 2024 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 business requirements. The number of combined fleet agency owned vehicles is projected to decrease by approximately 40 vehicles, totaling 509 vehicles remaining at the end of FY 2024. It is likely that the number of owned vehicles will continue to decline due to the long-term changes to post-pandemic work arrangements.

## 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 (EPA) 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 requirements 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.
  - MNDOT Department of Transportation Fleet: Heavy equipment.
- Build knowledge of each state agency’s fleet needs and requirements to better understand accurate vehicle specifications 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, Corrections, 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 requirements 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 requirements.
- Long-term lease financing for high-cost, low-use specialty vehicles is unavailable.
- Lack of heavy duty and specialty vehicles for temporary vehicle needs.
- 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 will 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 2024. This work will help meet green objectives and ensure vehicles comply with the requirements of MN statutes and EPA.
- 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 shortages of raw material required to manufacturer vehicles and other supply disruptions will add additional mileage on some vehicles and may lead to higher maintenance costs.
- FSS may experience cash flow shortages due to delay in vehicle sales caused by inventory shortages and shipping setbacks.
- 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.
- Interruptions in vehicle contracts may affect our ability to meet vehicle manufacturer order cut-off dates and disrupt planned replacement cycles.
- 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 requirements change.
- It is anticipated that approximately 100 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.
- Decommissioned vehicles are being held to subsidize over utilized or vehicles with costly repair needs due to delays in new vehicles.
- Aging fleet due to postponed replacement vehicles caused by supply chain constraints and shrinking industry wide work force.

## 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 to offset 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, data stored in the M5 system is utilized by FSS to complete required statewide fleet reporting.

### Our major changes for this year

Implementation of new telematics devices will be completed in 2<sup>nd</sup> quarter FY 2024. The new telematics solution offers better vehicle tracking and reporting and will reduce annual telematics fees and installation costs. The newer technology also offers electric vehicle reporting and monitoring using real time data diagnostics related to electric usage and costs. This will provide another management tool to optimize fleet performance. We expect the replacement of all existing devices with the new devices to be completed by end of 2<sup>nd</sup> Quarter FY 2024.

FSS will pilot shared vehicle lease opportunity by providing short term use of electric vehicles located at the Admin parking ramp to assist agencies with hybrid work environments and need for limited government business vehicle transportation where a long-term vehicle lease may not be cost effective.

Enhancements to M5 in FY 2024 will include new equipment module that offers new functionality for agencies to track and maintain other fleet equipment within the M5 application to help effectively manage our state off- road equipment and other fleet related assets. Additionally, a new fuel card interface will be completed that will reduce the number of rejected transactions requiring manual entries.

As more jobs that formerly involved regular vehicle use become permanently hybrid or remote, FSS will continue to work with agencies on long-term plans to right size 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.

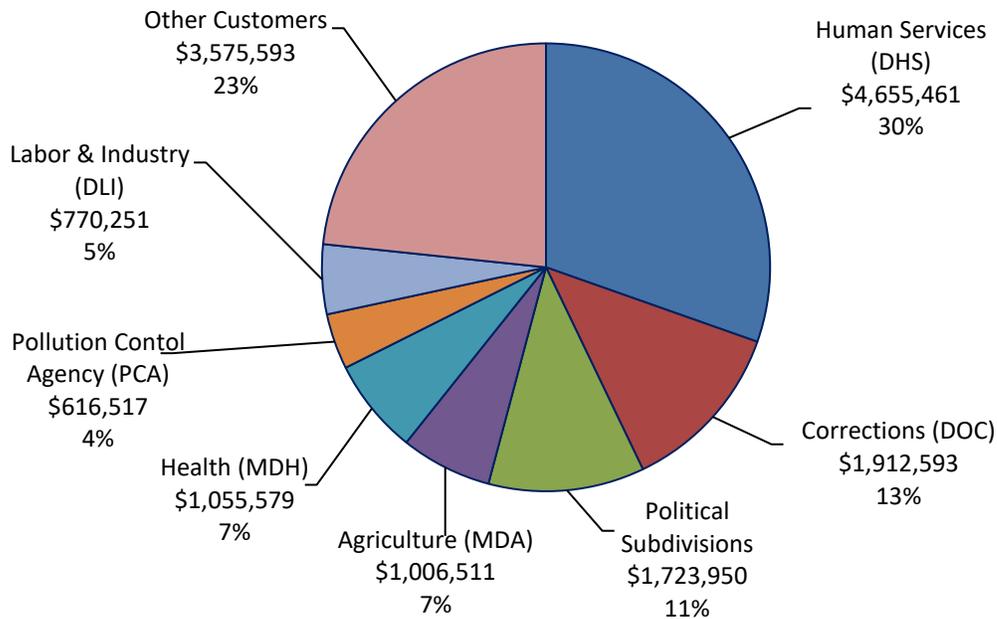
## Marketing

### Our target audiences/partners

- State agencies
- Cities and counties

### Our key partners

## FY 2022 Revenue by Partners



### How our customers base is changing, and why

- The FSS fleet size is projected to decrease slightly from FY 2023 through the end FY 2024 as several agencies continue to downsize in FY 2024. This projection also considers an increase in DHS and MDVA vehicles due to new program use, MN Zoo beginning to acquire vehicles from FSS, and MPCA and local units of government transitioning a minimal number of owned vehicles to leased vehicles, as well. FSS currently manages approximately 80% of the combined agency on road vehicles excluding MNDOT, DPS, and DNR.
- Until agencies finalize their post pandemic office plans, and we know how their business needs may change, there is still uncertainty about the impact to the overall fleet size.
- FSS is helping several agencies (MN Zoo, MPCA, Department of Revenue, Department of Veterans Affairs, and Department of Human Services) 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

- “I wanted to take a moment and acknowledge your staff that have been so nice and helpful to me in this new role. Your team has been amazing to work with and have helped me immensely. We don’t often hear about the positives in our businesses. I was a supervisor for over 10 years and rarely got positive feedback, so I make it a point to tell the supervisors when I encounter stellar employees. Your team members have gone above and beyond to assist me and have graciously answered all my questions, no matter how trivial.”
- “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.”
- “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.”
- “Thank you for all Admin Fleet Services and it’s staff does to support us every day!”

## Competition

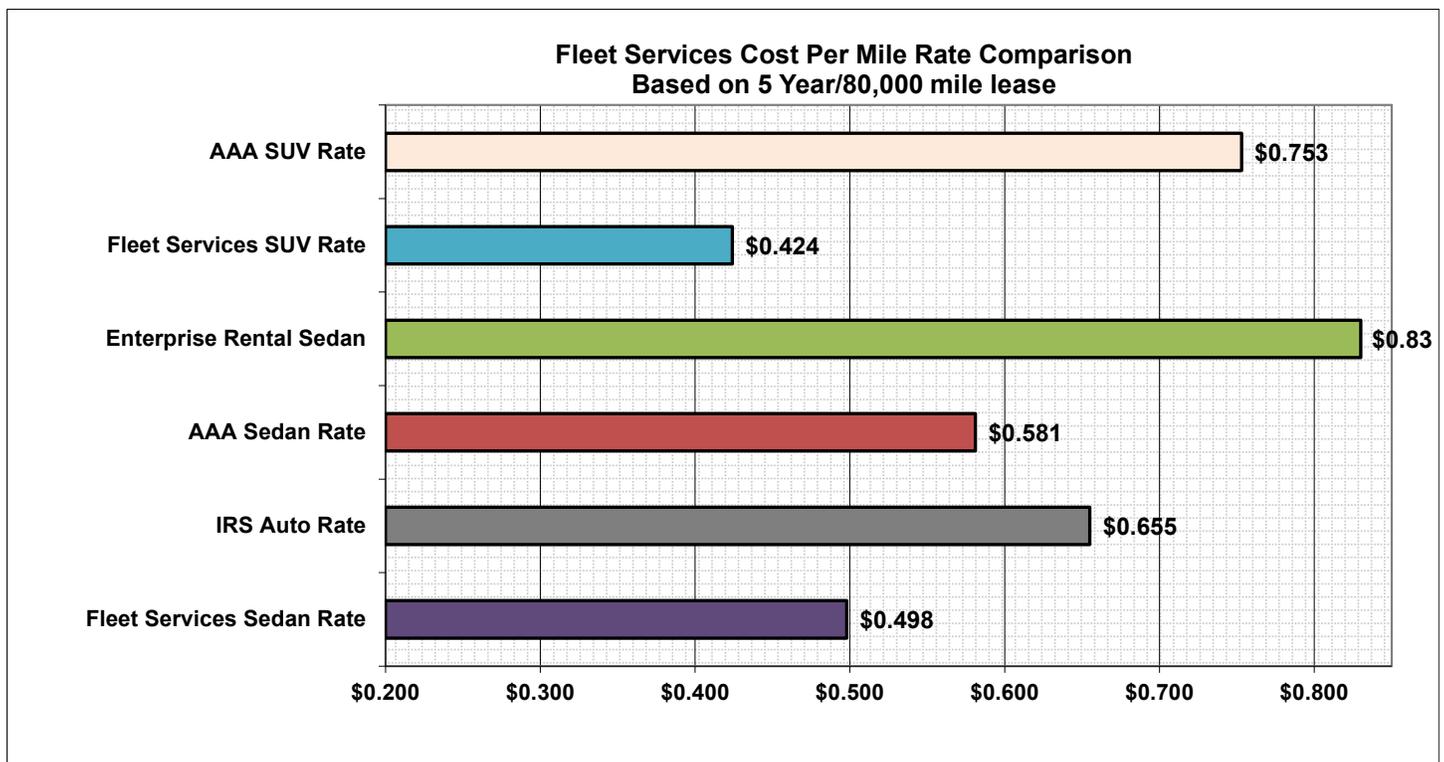
### Our competition

- Private vehicle rental companies for long term leasing.
- Employee reimbursed mileage (for driving owned vehicle). Not all employees have fleet vehicles available to them, or in some cases they may prefer to drive their own vehicle. Personal vehicle miles driven in CY 2022 increased substantially from CY 2021. This increased cabinet level agencies reimbursed miles by about \$3.6M from CY 2022.
- 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

- 8.3 cents or 14.3.% less than AAA estimated vehicle costs.
- 15.7 cents or 24% less than IRS reimbursement rate.
- 33.2 cents or 40% 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 in FY 2023 interrupted the FSS sales revenue stream and impacted cash flow in FY 2023, 4<sup>th</sup> quarter, resulting in the potential need for cash flow assistance to make the May ML Loan payment. As allowed by Statute 16B.485, Surplus Services may loan up to \$1.3M to Fleet Services, in May of FY 2023, to offset this cash shortfall. Full repayment of the loan is anticipated in 1<sup>st</sup> quarter FY 2024.
- 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, 2023

	Principal	Interest	Total
XVII	2,026,259.28	50,103.15	2,076,362.43
XVIII	1,845,513.13	36,805.97	1,882,319.10
XIX	503,545.10	80,412.93	583,958.03
<b>Due 6/2023</b>	<b>4,375,317.51</b>	<b>167,322.05</b>	<b>4,542,639.56</b>
XVII	1,377,622.41	27,052.55	1,404,674.96
XVIII	1,615,800.10	28,506.58	1,644,306.68
XIX	902,196.21	122,062.62	1,024,258.83
<b>Due 12/2023</b>	<b>3,895,619.72</b>	<b>177,621.75</b>	<b>4,073,240.47</b>
XVII	933,130.37	12,065.79	945,196.16
XVIII	1,452,539.97	21,112.68	1,473,652.65
XIX	918,008.95	106,249.88	1,024,258.83
<b>Due 6/2024</b>	<b>3,303,679.29</b>	<b>139,428.35</b>	<b>3,443,107.64</b>
XVII	276,484.24	2,591.62	279,075.86
XVIII	1,228,011.37	14,377.52	1,242,388.89
XIX	921,774.14	90,147.09	1,011,921.23
<b>Due 12/2024</b>	<b>2,426,269.75</b>	<b>107,116.23</b>	<b>2,533,385.98</b>
XVIII	1,001,363.94	8,636.18	1,010,000.12
XIX	906,251.07	73,925.91	980,176.98
<b>Due 6/2025</b>	<b>1,907,615.01</b>	<b>82,562.09</b>	<b>1,990,177.10</b>
XVIII	572,592.26	4,125.31	576,717.57
XIX	822,563.99	57,744.30	880,308.29
<b>Due 12/2025</b>	<b>1,395,156.25</b>	<b>61,869.61</b>	<b>1,457,025.86</b>
XVIII	158,276.90	1,413.52	159,690.42
XIX	711,852.20	42,726.32	754,578.52
<b>Due 6/2026</b>	<b>870,129.10</b>	<b>44,139.84</b>	<b>914,268.94</b>
XVIII	58,077.80	411.69	58,489.49
XIX	545,402.24	29,801.48	575,203.72
<b>Due 12/2026</b>	<b>603,480.04</b>	<b>30,213.17</b>	<b>633,693.21</b>
XIX	477,152.02	19,938.98	497,091.00
<b>Due 6/2027</b>	<b>477,152.02</b>	<b>19,938.98</b>	<b>497,091.00</b>
XIX	333,989.33	11,041.13	345,030.46
<b>Due 12/2027</b>	<b>333,989.33</b>	<b>11,041.13</b>	<b>345,030.46</b>
XIX	239,657.13	4,612.33	244,269.46
<b>Due 6/2028</b>	<b>239,657.13</b>	<b>4,612.33</b>	<b>244,269.46</b>
<b>Total</b>	<b>19,828,064.15</b>	<b>845,865.53</b>	<b>20,673,929.68</b>
<b>Master Lease Obligations Summary</b>			
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
XVII	4,613,496.30	91,813.11	4,705,309.41
XVIII	7,932,175.47	115,389.45	8,047,564.92
XIX	7,282,392.38	638,662.97	7,921,055.35
	<b>19,828,064.15</b>	<b>845,865.53</b>	<b>20,673,929.68</b>

## Financial Outlook

### Our current overall financial health

At this time, Fleet Services' financial condition is expected to be manageable in FY 2024. 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. Shortages in the vehicle market, caused by the supply chain disruptions, shipping delays, and a shrinking work force appears to be improving. Higher than expected revenue for vehicle sales has allowed the cash flow balance to recover in FY 2023. A loan from Surplus Services anticipated in FY 2023 will provide cashflow stability through the beginning of FY 2024. Repayment of the \$1.3M loan is anticipated for 1<sup>st</sup> quarter FY 2024. Retained earnings also increased in FY 2023 and is projected to increase in FY 2024 due to high revenues generated from an unprecedented value of used vehicles. Active Vehicle Rebates in FY 2024 of up to \$1.8M are being considered to reduce retained earnings.

There is some uncertainty in the future financial position of the fund, due to the effects of recent changes in work arrangements on fleet needs and the current vehicle market. 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. By the end of FY 2024, there will be more information on long term impacts to the business.

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, 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 2023 and FY 2024, current fleet inventory data indicates that we will have experienced a 11% decrease at the end of FY 2024 based on the FY 2020 pre-pandemic fleet size.
- Vehicle auction prices remain strong, however is it unclear how the vehicle market will impact future sales of used vehicles.

### 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.

- 802 new fleet vehicles are projected to be purchased in FY 2024 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 postponed in FY 2022; the project resumed in 4<sup>th</sup> quarter FY 2023. We anticipate the project will be completed in FY 2024. 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 rate is projected to decrease 10% in FY 2024. This decrease is reflective of higher interest revenue and a decrease in salaries and telematics fees. There will be a 20.1% decrease to the vehicle handling fee due to lower telematics costs. M5 application fees for DNR and DPS will increase by 6.8% due to increased costs and higher utilization of M5 application. Revenue from gain on sales is projected to remain higher in FY 2024 due to the number of vehicles being sold 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 2023 Rate	FY 2024 Rate	FY 2024 Rate Increase/Decrease
<b>Admin Individual Vehicle Lease Rate</b>			
Vehicle Cost - Depreciation	Straight Line Depreciation	Straight Line Depreciation	
Vehicle Cost - Interest	Current Interest Rate	Current Interest Rate	
Maintenance	Based on CY 2021 Repair Costs	Based on CY 2022 Repair Costs	
Insurance	\$415.00	\$415.00	0.0%
Administrative Cost	\$770.00	\$694.00	(10.0%)
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%
<b>Vehicle Maintenance Rate</b>			
Vehicle Handling Fee - Per vehicle	\$7.53	\$6.02	(20.1%)
<b>Managed Maintenance Owned Vehicles</b>			
Repair Cost	Actual Repair Costs	Actual Repair Costs	
ARI Fee	\$4 Per Vehicle	\$4 Per Vehicle	0.0%
Administrative Cost - per vehicle	\$13.44	\$13.84	3.0%
<b>Enterprise Fleet Management System M5 Application Fee</b>			
M5 Agency Owned Vehicles - Admin Business Unit	\$29.11	\$28.57	(1.9%)
M5 Bulk Fuel Module Set Up	\$4,381.00	\$4,381.00	0.0%
M5 Bulk Fuel Module Annual Maintenance	\$6,180.00	\$6,196.00	0.3%
<b>M5 Application Fee - Separate Business Unit</b>			
DNR	\$97,372.43	\$103,982.56	6.8%
DPS	\$43,747.03	\$46,716.80	6.8%
<b>Fuel</b>			
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 2024 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 2024 in part, due to greater number of vehicles replaced and higher depreciation costs. Any decrease in leased vehicles will mean operational costs will be shared by fewer customers. 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 of how rates impact 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.
- Depreciation reflects lease term and ML loan term.

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 means operational costs will be shared by fewer customers. However, due to operational costs savings in FY 2024, agencies will realize a 10% decrease in our administration rate.

Fuel pricing for leased vehicles will reflect actual fuel card purchases. Customers will realize real fuel savings by acquiring more fuel-efficient vehicles.

Agency owned vehicle managed maintenance rates will reflect actual costs for repairs. This rate accurately reflects the repair costs for fewer vehicles and aging vehicles remaining in the program. Agencies will need to monitor vehicle usage and set and manage vehicle life cycles to avoid costly repairs due to aging fleet.

Residual values are expected to stay strong through first quarter of FY 2024 according to fleet industry forecasts. The projected gains are applied against payment of the loan from Surplus Services and 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 2024

#### OPERATING REVENUE/EXPENSES

670013	<b>Vehicle Rental</b> Change = 30.6% or \$3,477,030 Arrival of delayed vehicles in FY 2024 from FY 2022 and FY 2023
512606	<b>M5 Application - Other Agencies</b> Change = 8.4% or \$13,662 Increased M5 Application usage by other agencies
512606	<b>Managed Maintenance - Other Agencies (Revenue)</b> Change = (13.4%) or (\$1,049) Fewer vehicles in Managed Maintenance Program
41000	<b>Salaries &amp; Benefits</b> Change = 5.5% or \$41,496 Increase in salaries per MMB Projections
41100	<b>Rent - Space</b> Change = 5.0% or \$1,063 Increase in utility costs
41500	<b>Repairs &amp; Maintenance - Vehicles</b> Change = 10.0% or \$142,782 Rising costs of vehicle repairs due to more expensive vehicles and rising inflation
41500	<b>Repairs &amp; Maintenance - Other</b> Change = 98.1% or \$5,200 Planned parking lot maintenance and office area improvements
41500	<b>Managed Maintenance - Other Agencies (Expense)</b> Change = (36.9%) or (\$25,096) Fewer vehicles in Managed Maintenance Program
41130 & 41190	<b>Professional &amp; Technical Services</b> Change = 158.5% or \$6,438 Customer Survey planned for FY 2024
41160 & 41170	<b>Travel</b> Change = 851.8% or \$8,054 NAFA Conference not attended in FY 2023. Anticipate 3 employees attending conferences in FY 2024
43000	<b>Fees</b> Change = 563.9% or \$17,837 Master Lease Setup Fees for ML20 in FY 2024
41300	<b>Supplies - Parts</b> Change = 5.0% or \$18,603 Rising costs of vehicle parts due to more expensive vehicles and rising inflation
43000	<b>Vehicle License Fees</b> Change = 51.6% or \$12,292 Arrival of delayed vehicles in FY 2024 from FY 2022 and FY 2023
43000	<b>Insurance</b> Change = 5.3% or \$42,871 Arrival of delayed vehicles in FY 2024 results in more expensive vehicles
	<b>Depreciation</b> Change = 45.6% or \$3,186,556 Arrival of delayed vehicles in FY 2024 from FY 2022 and FY 2023
	<b>Interest Expense</b> Change = 251.7% or (\$811,394) Increasing interest rates and arrival of delayed vehicles from prior years
	<b>Excessive Reserve Payback</b> Change = 100.0% or (\$300,000) Anticipated Excessive Reserve Payback due in FY 2024
512260	<b>Gain (Loss) on Sale of Fixed Assets</b> Change = (34.5%) or (\$492,067) Elevated vehicle sale prices in FY 2023 due to microchip shortage

## Rate Matrix

### Rate Matrix Total Program

Summary	Total
Salaries	790,039
Rent - Bldg	22,333
Rent - Equipment	1,750
Repairs - Vehicle	1,570,598
Repairs - Other	10,500
Managed Maintenance - Other Agencies - ARI	43,000
Insurance	851,375
Printing	1,500
Professional/Technical	10,500
Central IT Services	555,937
Communications	1,397
Travel	9,000
Fees	21,000
Purchased Services	73,170
Vehicle License Fees	36,110
Telematics Fees	348,192
Vehicle Maintenance Management Fees	117,021
Employee Development	5,350
Supplies - Parts	390,657
Supplies - Fuel	2,522,198
Supplies - Shop & Office	17,270
Fleet Card - Other Agencies	960,138
Attorney General Fees	500
Depreciation	10,172,692
Indirect Costs	176,235
Other Expense	1,726
Total Operating Expenses	<u>18,710,188</u>
Interest Revenue	(486,000)
Gain (Loss) on Sale of Fixed Assets	(933,990)
Interest Expense	1,133,735
Total Basis for Rates	<u>18,423,933</u>
Adjustments to Basis for Rates:	
Attorney General Fees	(500)
Bulk Fuel Module Expenses	(6,196)
Managed Maintenance - Other Agencies	(43,000)
Fleet Card - Leased Vehicles	(2,522,198)
Fleet Card - Other Agencies	(960,138)
Adjusted Basis for Rates:	<u>14,891,901</u>
Requested vs Breakeven Rates	
* Revenue at Requested Rates	15,012,910
Revenue at Breakeven Rates	14,891,901
Revenue Variance	121,009
Requested vs Current Rates	
* Revenue at Requested Rates	15,012,910
Revenue at Current Rates	11,523,283
Revenue Variance	3,489,627
Overall % Change in Rates	30.3%

## Rate Matrix Computation

### Rate Matrix Computation

**MINNESOTA DEPARTMENT OF ADMINISTRATION  
Fleet Services Fund 5100  
FOR FISCAL YEAR 2024**

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 5%. 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 2024. Salary costs are based on FY 2024 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 2022 actual expenses plus a monthly handling fee of \$6.02 and 1% inflation factor for maintenance by vehicle type. Administrative costs for fuel card services for other agencies is estimated at \$54,613 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 \$8,586 based on anticipated FSS labor and resources used to administer the services. The expenses are divided by 41 vehicles enrolled in the ARI Managed Maintenance Program.

FY 2024 proposed rates to recover costs related to the Fleet Management System M5 includes an annual Bulk Fuel Management/maintenance fee of \$6,196 which includes annual maintenance of \$5,000 and \$1,196 for FSS support for the M5 bulk fuel module utilized by DOC. Agency owned vehicles within a separate M5 company application will be charged an annual Admin fee based on M5 application transactions. An annual per vehicle fee of \$28.57 will be charged for agency owned vehicles identified in the Admin company of M5.

Estimated purchase of 802 new vehicles to replace 742 existing leased vehicles that have reached the end of their life cycle and projected fleet size growth of 60 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 2024

Lease Rate History for Individualized Leases	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Percent Change
<b>Long Term Vehicle Lease rate<sup>1</sup></b>	Various	Various	Various	Various	Various	Various	Various
<b>Monthly fixed rates for vehicle leases<sup>2</sup></b>	Various	Various	Various	Various	Various	Various	Various
Annual Insurance Fee per Vehicle	\$385.00	\$399.00	\$399.00	\$415.00	\$415.00	\$415.00	0.0%
Annual Administrative Fee per Vehicle	\$665.00	\$608.00	\$701.00	\$777.00	\$770.00	\$694.00	-10.0%
<b>Managed Maintenance Rate History - Agency Owned</b>							
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	\$12.18	\$12.54	\$13.05	\$13.44	\$13.84	3.0%
<b>M5 Application Rate - M5 Agency Specific Company</b>							
DNR	\$82,069.00	\$84,398.00	\$86,410.85	\$92,130.33	\$97,372.43	\$103,982.56	6.8%
DPS	\$44,191.00	\$45,445.00	\$44,514.68	\$43,355.45	\$43,747.03	\$46,716.80	6.8%
<b>M5 Application Rate - Admin Company<sup>3</sup></b>							
Agency Owned Vehicles per Vehicle	\$25.88	\$27.03	\$26.47	\$28.64	\$29.11	\$28.57	-1.9%
Bulk Fuel Module Setup Fee <sup>6</sup>	\$4,381.00	\$4,381.00	\$4,381.00	\$4,381.00	\$4,381.00	\$4,381.00	0.0%
Bulk Fuel Module Maintenance Fee <sup>6</sup>		\$6,067.00	\$6,130.00	\$6,130.00	\$6,180.00	\$6,196.00	0.3%
<b>Monthly Maintenance Rate By Vehicle Type<sup>4</sup></b>							
Auto/Hybrid	\$52.75	\$51.16	\$45.69	\$45.25	\$45.11	\$42.70	-5.3%
Specialty ADA	\$148.01	\$153.27	\$166.48	\$166.05	\$168.04	\$166.53	-0.9%
Law Enforcement	\$63.14	\$69.48	\$75.81	\$75.38	\$76.05	\$74.53	-2.0%
Med/Heavy Truck/Spec	\$76.68	\$70.91	\$71.64	\$71.21	\$66.10	\$63.21	-4.4%
Mini/SUV/LT Truck	\$46.59	\$47.81	\$43.14	\$42.54	\$55.21	\$47.42	-14.1%
Electric Sedan	\$29.99	\$25.54	\$25.90	\$25.48	\$26.07	\$24.73	-5.1%
Electric Min/SUV					\$32.23	\$30.71	-4.7%
Electric Half Ton Truck					\$35.86	\$34.34	-4.2%
Electric One Ton Truck					\$54.57	\$53.05	-2.8%
Misc Truck-Vocational Use	\$641.54	\$642.95	\$649.48	\$655.28	\$662.18	\$660.66	-0.2%
Misc Heavy Duty Truck	\$372.20	\$371.49	\$375.31	\$374.70	\$378.79	\$377.27	-0.4%
Handling Fee (Included in Monthly Maintenance Rate)	\$8.26	\$7.56	\$7.73	\$7.12	\$7.53	\$6.02	-20.1%
Actual Gasoline Cost History <sup>5</sup>	\$2.47	\$2.26	\$2.21	\$2.23	\$3.39	\$3.39	0.0%
Average New Car Acquisition Cost	\$29,000.00	\$29,950.00	\$30,850.00	\$31,900.00	\$33,354.00	\$38,875.00	16.6%

<sup>1</sup>Vehicle Lease prices vary due to vehicle type, cost of vehicle, and length of lease term  
<sup>2</sup>Monthly fixed rates vary due to vehicle type  
<sup>3</sup>State 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  
<sup>4</sup>Maintenance Monthly Rate = CY22 ARI Repair Costs by vehicle type + 1% Inflation + \$6.02 Vehicle Handling Fee  
<sup>5</sup>Fuel cost projections come from Administration (EIA) published six month historical and six month projected fuel pricing average  
<sup>6</sup>In FY 2019 - FY 2024 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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Act/Proj	FY 2024 Proforma	Change	% Change
<b>Operating Revenue</b>								
Vehicle Rental	9,780,357	11,579,641	12,422,317	11,963,232	11,358,877	14,835,907	3,477,030	30.6%
Fleet Card - Leased Vehicle	2,157,254	1,759,373	1,305,426	2,200,338	2,484,610	2,522,198	37,588	1.5%
Fleet Card - Other Agencies	1,021,617	708,308	547,452	818,665	923,210	960,138	36,928	4.0%
M5 Application - Other Agencies	149,818	158,644	152,832	150,407	162,728	176,390	13,662	8.4%
Managed Maintenance - Other Agencies	18,639	12,009	9,075	8,018	7,858	6,809	(1,049)	(13.4%)
*Other Revenue	234,729	134,129	114,476	154,110	116,120	112,636	(3,484)	(3.0%)
Total Operating Revenue	13,362,415	14,352,104	14,551,578	15,294,770	15,053,402	18,614,078	3,560,676	23.7%
<b>Operating Expenses</b>								
Salaries & Benefits	743,520	800,076	889,798	903,296	748,542	790,039	41,496	5.5%
Rent - Space	19,241	15,084	17,463	20,523	21,269	22,333	1,063	5.0%
Rent - Equipment	1,709	1,748	1,691	1,883	1,832	1,750	(82)	(4.5%)
Repairs & Maintenance - Vehicles	988,251	961,113	1,004,992	1,018,710	1,427,816	1,570,598	142,782	10.0%
Repairs & Maintenance - Other	35,385	6,804	0	0	5,300	10,500	5,200	98.1%
Managed Maintenance - Other Agencies	157,240	93,576	40,980	37,977	68,096	43,000	(25,096)	(36.9%)
Printing	477	1,102	248	61	652	1,500	848	130.2%
Professional & Technical Services	5,575	4,634	935	2,380	4,062	10,500	6,438	158.5%
Central IT Services	514,804	594,189	513,744	540,374	570,909	555,937	(14,973)	(2.6%)
Communications	2,022	1,348	2,068	1,281	1,356	1,397	41	3.0%
Travel	5,797	1,865	7	80	946	9,000	8,054	851.8%
Fees	2,969	17,951	0	18,721	3,163	21,000	17,837	563.9%
Supplies - Shop & Office	21,212	6,966	3,469	6,640	16,767	17,270	503	3.0%
Supplies - Parts	179,231	141,856	188,725	272,449	372,055	390,657	18,603	5.0%
Supplies - Fuel	2,082,700	1,634,530	1,294,267	2,176,946	2,425,190	2,522,198	97,008	4.0%
Fleet Card - Other Agencies	1,021,617	708,310	539,039	797,821	923,210	960,138	36,928	4.0%
Employee Development	4,999	335	5,108	810	5,194	5,350	156	3.0%
Purchased Services	33,955	167,311	65,961	67,169	74,940	73,170	(1,770)	(2.4%)
Vehicle License Fees	21,225	23,995	28,562	10,986	23,818	36,110	12,292	51.6%
Telematics Fees	412,539	445,640	461,286	440,339	363,306	348,192	(15,114)	(4.2%)
Vehicle Maintenance Management Fees	118,592	122,530	120,014	115,343	118,053	117,021	(1,032)	(.9%)
Insurance	698,806	743,381	857,739	861,493	808,504	851,375	42,871	5.3%
Indirect Costs	594,254	383,636	138,136	100,213	169,457	176,235	6,778	4.0%
Attorney General Fees	14,502	0	0	0	0	500	500	.0%
Depreciation	6,218,419	7,768,256	8,163,437	7,640,970	6,986,136	10,172,692	3,186,556	45.6%
Other Expense	2,048	3,190	4,349	2,277	1,700	1,726	26	1.5%
Total Operating Expenses	13,901,089	14,649,426	14,342,018	15,038,742	15,142,275	18,710,188	3,567,913	23.6%
Operating Income (Loss)	(538,675)	(297,322)	209,560	256,028	(88,873)	(96,110)	(7,237)	8.1%
<b>NonOperating Revenue (Expense)</b>								
Interest Revenue	568,882	503,719	128,799	92,101	504,710	486,000	(18,710)	(3.7%)
Interest Expense	(505,291)	(634,392)	(539,266)	(369,327)	(322,341)	(1,133,735)	(811,394)	251.7%
NonOperating Revenue (Expense)	65,940	0	8,000	97,812	0	0	0	.0%
NonOperating Transfer In (Out)	0	(2,614)	(2,613)	(2,287)	(2,287)	(2,287)	(0)	.0%
Refunds to Customers	(56,781)	0	(8,000)	0	1,000	0	(1,000)	(100.0%)
Excessive Reserve Payback	(27,812)	0	0	0	0	(300,000)	(300,000)	.0%
Gain (Loss) on Sale of Fixed Assets	465,277	218,807	1,000,440	1,485,384	1,426,057	933,990	(492,067)	(34.5%)
Total Non-operating Revenue (expense)	510,215	85,520	587,360	1,303,683	1,607,140	(16,032)	(1,623,172)	(101.0%)
<b>Transfers and Contributions</b>								
Capital Contributions	0	0	0	0	0	0	0	
Per Active Vehicle Rebate	0	0	0	0	0	(1,800,000)		
One-time Telematics Device Purch/Install	0	0	0	0	0	0	0	
One-time Electric/Hybrid Vehicle Initiative	0	0	0	0	0	0	0	
One-Time Electric Charging Stations	0	0	0	0	0	0	0	
Attorney General Fees	0	0	0	0	0	0	0	
Net Income (Loss)	(28,460)	(211,802)	796,920	1,559,711	1,518,267	(1,912,142)		
Retained Earnings - Beginning of Period	12,872,555	12,846,172	12,636,449	13,433,369	15,001,332	16,519,599		
Prior Period Adjustment	2,077	2,078	0	8,252	0	0		
Retained Earnings - as Restated	12,874,632	12,848,250	12,636,449	13,441,621	15,001,332	16,519,599		
Retained Earnings - End of Period	12,846,172	12,636,449	13,433,369	15,001,332	16,519,599	14,607,457		
Contributed Capital	500,700	500,701	500,701	500,701	500,700	500,700		
Total Net Assets	13,346,872	13,137,150	13,934,070	15,502,033	17,020,299	15,108,157		

# Capital Assets and Technology Purchases

## Detailed Capital Assets and Technology FY 2024 Purchases

(Including all items meeting the current capitalization threshold)

Minnesota Department of Administration  
Fleet Services  
Fiscal Year 2024

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
<b>Sub-total of items with \$100,000 unit cost or more as identified in the business plan.</b>								
Automotive Equipment including cars, specialty vehicles, and light trucks	G023MF20		Replacement of existing fleet equipment	543	38,875	21,109,125	Yes	Primarily 1, 3 & 4
Automotive Equipment including cars, specialty vehicles, and light trucks	G023MF19			244	33,354	8,138,376	Yes	
Automotive Equipment including cars, specialty vehicles, and light trucks	G023MF20			3	108,333	325,000	Yes	
Automotive Equipment including cars, specialty vehicles, and light trucks	G023MF20			5	72,500	362,500	Yes	
Automotive Equipment including cars, specialty vehicles, and light trucks	G023MF20			4	105,000	420,000	Yes	
Automotive Equipment including cars, specialty vehicles, and light trucks	G023MF20			3	55,000	165,000	Yes	
<b>Sub-total of items with unit cost less than \$100,000</b>				0				
<b>GRAND TOTAL</b>				802				

# SWIFT Spending Plan

## FY 2024 SWIFT SPENDING PLAN

**MINNESOTA DEPARTMENT OF ADMINISTRATION  
Fleet Services  
FOR FISCAL YEAR 2024**

		Fund 5100	FinDept G0237200
		Name: Fleet Services	
670013	Vehicle Rental		13,035,907
512606	M5 Application - Other Agencies		176,390
670014	Fleet Card - Leased Vehicles		2,522,198
512606	Managed Maintenance - Other Agencies		6,809
670014	Fleet Card - Other Agencies		960,138
512260	Vehicle Disposal		6,417,600
512606	Miscellaneous		112,636
55600	Non-operating Revenue		0
512001	Interest Revenue		486,000
			<u>23,717,678</u>
 SWIFT Account			
41000	Full Time		790,039
41030	Part Time		0
41050	Overtime		0
41050	Premium		0
41070	Other		0
41100	Space Rental		22,333
41500	Repairs		1,581,098
41500	Managed Maintenance - Other Agencies		43,000
41110	Printing		1,500
41130	Prof / Technical		9,450
41196	Central IT Services		138,000
41197	Central IT Services		417,937
41155	Communications		1,397
41160	Travel - In State		1,350
41170	Travel - Out State		7,650
41300	Supplies		407,928
41300	Fuel		2,522,198
42020	Attorney General Fees		500
41300	Fleet Card - Other Agencies		960,138
41400	ML Loan Payments		12,286,335
47060	Vehicle Purchases		0
41400	Equipment Rental		1,750
41180	Employee Development		5,350
43000	Other Operating Costs		1,448,594
42010	Statewide Indirect		176,235
41190	State Prof / Technical		1,050
 Total			<u>20,823,831</u>
 Adjustments			
Plus:			
		Depreciation	10,172,692
Total			<u>10,172,692</u>
 Minus:			
		ML Loan Payment	12,286,335
47060	Vehicle Purchases		0
41196	M5 Enhancements		0
Total			<u>12,286,335</u>
Rate Matrix Amount			<u>18,710,188</u>

**Fund 5000**

		Fund 5000	Total
Master Lease	47060	Vehicle Purchases	30,520,001

# Projected Cash Flow

## Projected Cash Flow - FY 2024

MINNESOTA DEPARTMENT OF ADMINISTRATION  
Fleet Services - 5100

	Budget Projections 7/2023	Budget Projections 8/2023	Budget Projections 9/2023	Budget Projections 10/2023	Budget Projections 11/2023	Budget Projections 12/2023	Budget Projections 1/2024	Budget Projections 2/2024	Budget Projections 3/2024	Budget Projections 4/2024	Budget Projections 5/2024	Budget Projections 6/2024	Budgeted Totals
<b>Beginning Balance</b>	<b>3,210,456.73</b>	<b>4,645,832.22</b>	<b>4,988,752.63</b>	<b>6,465,427.54</b>	<b>6,056,761.61</b>	<b>1,753,409.98</b>	<b>3,166,690.39</b>	<b>4,646,818.12</b>	<b>6,114,368.52</b>	<b>7,571,607.28</b>	<b>9,074,885.41</b>	<b>4,080,669.48</b>	
Vehicle Rental	1,175,522.59	1,203,045.64	1,248,705.70	1,196,021.80	1,212,654.33	1,211,843.47	1,207,317.46	1,212,908.44	1,226,569.55	1,235,331.36	1,254,061.44	1,266,988.30	14,650,970.08
Fleet Card - Leased Vehicles	202,099.18	202,099.18	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	2,506,030.06
Fleet Card - Other Agencies	76,934.16	76,934.16	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	953,983.32
M5 Application Fee	-	-	-	176,390.00	-	-	-	-	-	-	-	-	176,390.00
Managed Maintenance - Other Agencies	654.84	654.84	551.00	551.00	551.00	551.00	551.00	551.00	551.00	551.00	551.00	551.00	6,819.68
Other Revenue	13,381.29	9,676.63	9,386.33	9,386.33	9,386.33	9,386.33	9,386.33	9,386.33	9,386.33	9,386.33	9,386.33	9,386.33	116,921.22
Sale of Vehicles	534,800.00	534,800.00	534,800.00	534,800.00	534,800.00	534,800.00	534,800.00	534,800.00	534,800.00	534,800.00	534,800.00	534,800.00	6,417,600.00
Interest Revenue	40,500.00	40,500.00	40,500.00	40,500.00	40,500.00	40,500.00	40,500.00	40,500.00	40,500.00	40,500.00	40,500.00	40,500.00	486,000.00
<b>Total Cash Receipt</b>	<b>2,043,892.06</b>	<b>2,067,710.45</b>	<b>2,124,137.70</b>	<b>2,247,843.80</b>	<b>2,088,086.33</b>	<b>2,087,275.47</b>	<b>2,082,749.46</b>	<b>2,088,340.44</b>	<b>2,102,001.55</b>	<b>2,110,763.36</b>	<b>2,129,493.44</b>	<b>2,142,420.30</b>	<b>25,314,714.36</b>
<b>Expenses</b>													
Salaries & Benefits	58,464.54	58,464.54	58,464.54	58,464.54	58,464.54	87,696.81	58,464.54	58,464.54	58,464.54	58,464.54	87,696.81	58,464.54	760,039.02
Rent - Space	2,661.03	1,843.33	1,843.33	1,843.33	1,843.33	1,843.33	1,843.33	1,843.33	1,843.33	1,843.33	1,843.33	1,843.33	22,937.66
Rent - Equipment	419.69	-	-	419.69	-	-	419.69	-	-	419.69	-	-	1,678.76
Repairs & Maintenance - Vehicles	118,984.69	130,883.17	130,883.17	130,883.17	130,883.17	130,883.17	130,883.17	130,883.17	130,883.17	130,883.17	130,883.17	130,883.17	1,558,699.56
Repairs & Maintenance - Other	1,766.66	-	-	125.00	-	-	125.00	-	-	125.00	-	-	2,141.66
Managed Maintenance - Other Agencies	6,130.98	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	45,547.61
Printing	16.86	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,391.86
Professional & Technical Services	338.53	375.00	375.00	6,375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	10,463.53
Central IT	26,784.45	157,578.08	32,578.08	32,578.08	32,578.08	32,578.08	32,578.08	32,578.08	32,578.08	32,578.08	32,578.08	32,578.08	510,143.33
Communications	50.00	116.42	116.42	116.42	116.42	116.42	116.42	116.42	116.42	116.42	116.42	116.42	1,330.62
Travel	-	-	-	1,500.00	-	-	-	-	-	4,500.00	-	-	6,000.00
Fees	-	-	-	-	-	-	-	21,000.00	-	-	-	-	21,000.00
Supplies - Shop & Office	313.94	1,439.17	1,439.17	1,439.17	1,439.17	1,439.17	1,439.17	1,439.17	1,439.17	1,439.17	1,439.17	1,439.17	16,144.81
Supplies - Parts	28,900.15	32,554.75	32,554.75	32,554.75	32,554.75	32,554.75	32,554.75	32,554.75	32,554.75	32,554.75	32,554.75	32,554.75	387,002.40
Supplies - Fuel	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	210,183.17	2,522,198.04
Fleet Card - Other Agencies	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	80,011.50	960,138.00
Employee Development	-	-	1,337.50	-	-	1,337.50	-	-	1,337.50	-	-	1,337.50	5,350.00
Purchased Services	28,860.38	5,932.75	5,932.75	5,932.75	5,932.75	5,932.75	5,932.75	5,932.75	5,932.75	5,932.75	5,932.75	5,932.75	94,120.63
Vehicle License Fees	4,372.88	2,788.25	2,788.25	2,788.25	2,788.25	2,788.25	2,788.25	2,788.25	2,788.25	5,438.75	2,788.25	2,788.25	37,694.13
Telematics Fees	30,275.51	29,016.00	29,016.00	29,016.00	29,016.00	29,016.00	29,016.00	29,016.00	29,016.00	29,016.00	29,016.00	29,016.00	349,451.51
Vehicle Maintenance Management Fees	9,837.78	9,751.75	9,751.75	9,751.75	9,751.75	9,751.75	9,751.75	9,751.75	9,751.75	9,751.75	9,751.75	9,751.75	117,107.03
Insurance	-	-	2,700.00	848,675.00	-	-	-	-	-	-	-	-	851,375.00
Indirect Costs	-	-	43,635.25	-	-	43,635.25	-	-	43,635.25	-	-	43,635.25	174,541.00
Other Expense	143.83	143.83	143.83	143.83	143.83	143.83	143.83	143.83	143.83	143.83	143.83	143.83	1,725.96
ML Payment - Principal	-	-	-	-	5,310,947.56	-	-	-	-	-	5,841,652.69	-	11,152,600.25
Interest Expense	-	-	-	-	480,700.36	-	-	-	-	-	653,034.37	-	1,133,734.73
NonOperating Transfer Out(In)	-	-	-	-	-	-	2,287.00	-	-	-	-	-	2,287.00
Loan Payable to Surplus Services	-	1,000,000.00	-	-	-	-	-	-	-	-	-	-	1,000,000.00
Active Vehicle Rebate/Credit	-	-	-	1,200,000.00	-	-	-	-	-	-	-	600,000.00	1,800,000.00
Excessive Reserve Payback	-	-	-	-	-	-	-	-	-	-	-	300,000.00	300,000.00
<b>Total Expense Paid</b>	<b>608,516.57</b>	<b>1,724,790.04</b>	<b>647,462.79</b>	<b>2,656,509.73</b>	<b>6,391,437.96</b>	<b>673,995.06</b>	<b>602,621.73</b>	<b>620,790.04</b>	<b>644,762.79</b>	<b>607,485.23</b>	<b>7,123,709.37</b>	<b>1,544,762.79</b>	<b>23,846,844.10</b>
<b>Projected Ending Cash Balance</b>	<b>4,645,832.22</b>	<b>4,988,752.63</b>	<b>6,465,427.54</b>	<b>6,056,761.61</b>	<b>1,753,409.98</b>	<b>3,166,690.39</b>	<b>4,646,818.12</b>	<b>6,114,368.52</b>	<b>7,571,607.28</b>	<b>9,074,885.41</b>	<b>4,080,669.48</b>	<b>4,678,326.99</b>	

# Financial Statement

## Statement of Net Position

STATE OF MINNESOTA  
 FLEET SERVICES FUND 5100  
 STATEMENT OF NET POSITION  
 DECEMBER 31, 2022

4/26/2023  
 Unaudited

	FY23	FY22
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 1,671,759.55	\$ 2,269,215.15
Accounts Receivable	1,595,864.61	1,948,755.93
Accounts Receivable - Non Trade (Note 3)	63,536.83	25,653.83
Leases Receivable (Note 4)	1,256,000.00	-
Prepaid Insurance	402,676.50	429,287.00
Total Current Assets	<u>\$ 4,989,837.49</u>	<u>\$ 4,672,911.91</u>
<b>NONCURRENT ASSETS (Note 5)</b>		
Building Improvements	\$ 994,294.34	\$ 994,294.34
Accumulated Depreciation - Building Improvements	(751,506.53)	(708,632.45)
Vehicles	62,076,100.20	62,319,013.14
Accumulated Depreciation - Vehicles	(31,614,352.15)	(27,266,200.81)
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	(111,230.12)	(103,353.56)
Software	268,570.00	268,570.00
Accumulated Amortization - Software	(268,570.00)	(268,570.00)
Leases Receivable (Note 4)	1,537,000.00	-
Total Noncurrent Assets	<u>\$ 32,287,835.74</u>	<u>\$ 35,392,650.66</u>
<b>TOTAL ASSETS</b>	<u>\$ 37,277,673.23</u>	<u>\$ 40,065,562.57</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Other Postemployment Benefits Outflows (Note 9)	\$ 10,000.00	\$ 11,000.00
Deferred Pension Outflows (Note 10)	350,000.00	58,000.00
Total Deferred Outflows of Resources	<u>\$ 360,000.00</u>	<u>\$ 69,000.00</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 529,029.45	\$ 261,845.83
Accounts Payable - Non-Trade (Note 6)	441,508.10	529,338.81
Salaries and Benefits Payable	18,956.29	27,851.21
Interfund Payable (Note 11)	1,300,000.00	1,500,000.00
Interest Payable	22,630.96	29,316.87
Sales Tax Payable	2,913.46	6,445.89
Loans Payable - Master Lease (Note 7)	7,664,816.71	10,133,708.88
Compensated Absences Payable (Note 8)	12,000.00	12,000.00
Due to Others (Note 12)	-	2,000.00
Total Current Liabilities	<u>\$ 9,991,854.97</u>	<u>\$ 12,502,507.49</u>
<b>NONCURRENT LIABILITIES</b>		
Loans Payable - Master Lease (Note 7)	\$ 7,896,438.40	\$ 12,590,434.45
Compensated Absences Payable (Note 8)	111,000.00	104,000.00
Other Postemployment Benefits (Note 9)	64,000.00	63,000.00
Net Pension Liability (Note 10)	16,000.00	232,000.00
Total Noncurrent Liabilities	<u>\$ 8,087,438.40</u>	<u>\$ 12,989,434.45</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 18,079,293.37</u>	<u>\$ 25,491,941.94</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Leases (Note 4)	\$ 2,793,000.00	\$ -
Deferred Other Postemployment Benefits Inflows (Note 9)	8,000.00	11,000.00
Deferred Pension Inflows (Note 10)	652,000.00	525,000.00
Total Deferred Inflows of Resources	<u>\$ 3,453,000.00</u>	<u>\$ 536,000.00</u>
<b>NET POSITION (Note 15)</b>		
Net Investment in Capital Assets	\$ 15,189,580.63	\$ 12,668,507.33
Unrestricted Net Position	915,799.23	1,438,113.30
<b>TOTAL NET POSITION</b>	<u>\$ 16,105,379.86</u>	<u>\$ 14,106,620.63</u>

# Statement of Revenues, Expenses & Changes in Net Position

STATE OF MINNESOTA  
 FLEET SERVICES FUND 5100  
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION  
 QUARTER ENDED DECEMBER 31, 2022

4/26/2023  
 Unaudited

	FY23 QTD	FY23 YTD	FY22 QTD	FY22 YTD
<b>OPERATING REVENUES</b>				
Vehicle Rental	\$ 2,561,242.97	\$ 5,319,406.30	\$ 3,060,785.40	\$ 6,111,676.15
M5 Application - Other Agencies	-	162,727.76	-	150,407.22
Fleet Card - Leased Vehicles	611,904.92	1,334,900.00	474,086.24	956,419.55
Fleet Card - Other Agencies	226,268.40	506,802.01	177,943.43	372,987.81
Managed Maintenance - Other Agencies	1,959.55	3,917.89	2,022.32	4,086.24
Other Revenues	37,765.21	57,042.64	17,477.79	50,089.12
Total Operating Revenues	<u>\$ 3,439,141.05</u>	<u>\$ 7,384,796.60</u>	<u>\$ 3,732,315.18</u>	<u>\$ 7,645,666.09</u>
<b>OPERATING EXPENSES</b>				
Salaries and Benefits	\$ 181,080.57	\$ 374,875.72	\$ 221,080.12	\$ 445,465.85
Rent	4,801.70	7,650.85	3,932.05	7,083.60
Rent - Equipment	391.00	861.83	239.49	710.32
Repairs and Maintenance - Vehicles	254,644.32	582,351.61	178,057.23	509,776.79
Managed Maintenance - Other Agencies	19,060.39	29,541.79	10,376.21	18,430.23
Printing	31.21	80.86	-	-
Professional and Technical Services	980.00	1,820.00	1,330.00	1,330.00
Centralized IT Services	45,942.75	355,087.99	83,417.61	358,926.11
Communications	929.93	1,069.05	600.00	987.79
Travel	(52.55)	1,584.06	-	-
Fees	-	162.65	-	-
Supplies and Materials - General	1,000.30	1,249.49	414.51	460.18
Supplies and Materials - Parts	116,899.97	193,659.50	63,651.42	104,757.56
Supplies and Materials - Fuel	590,898.04	1,293,781.04	465,173.31	964,705.44
Fleet Card - Other Agencies	226,268.40	506,802.01	174,971.83	352,144.21
Employee Development	100.00	299.00	(550.00)	300.00
Purchased Services	17,804.78	25,266.91	13,288.19	25,982.30
Vehicle License Fees	(19,815.58)	6,019.10	2,687.00	2,260.31
Telematics Fees	71,964.74	182,483.58	110,978.98	230,842.86
Vehicle Maintenance Management Fees	28,528.00	57,190.00	28,849.22	56,773.22
Insurance	201,338.25	405,827.90	214,643.51	432,206.35
Indirect Costs	42,364.29	84,728.58	25,053.30	50,106.60
Depreciation	1,488,038.38	3,098,929.66	1,955,974.64	3,916,234.18
Other Expenses	572.33	1,116.72	72.52	28.40
Total Operating Expenses	<u>\$ 3,273,771.22</u>	<u>\$ 7,212,439.90</u>	<u>\$ 3,554,241.14</u>	<u>\$ 7,479,512.30</u>
<b>OPERATING INCOME (LOSS)</b>	<u>\$ 165,369.83</u>	<u>\$ 172,356.70</u>	<u>\$ 178,074.04</u>	<u>\$ 166,153.79</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Revenue	\$ 135,769.95	\$ 214,410.36	\$ 17,987.48	\$ 37,171.61
Interest Expense	(73,518.59)	(153,969.56)	(68,802.44)	(197,926.46)
Gain (Loss) on Disposal of Capital Assets	351,073.79	699,933.59	369,526.95	910,979.44
Total Nonoperating Revenue (Expenses)	<u>\$ 413,325.15</u>	<u>\$ 760,374.39</u>	<u>\$ 318,711.99</u>	<u>\$ 750,224.59</u>
<b>TRANSFERS AND CONTRIBUTIONS</b>				
Capital Contributions (Note 2)	\$ -	\$ -	\$ -	\$ -
Nonoperating Transfer In (Out) (Note 14)	-	-	-	-
Total Transfers and Contribution	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ 578,694.98</u>	<u>\$ 932,731.09</u>	<u>\$ 496,786.03</u>	<u>\$ 916,378.38</u>
<b>NET POSITION, BEGINNING, AS REPORTED</b>	<u>\$ 15,526,684.88</u>	<u>\$ 15,131,952.99</u>	<u>\$ 13,609,834.60</u>	<u>\$ 13,181,990.25</u>
Adjustment to Net Position (Note 13)	-	40,695.78	-	8,252.00
<b>NET POSITION, BEGINNING, AS RESTATED</b>	<u>\$ 15,526,684.88</u>	<u>\$ 15,172,648.77</u>	<u>\$ 13,609,834.60</u>	<u>\$ 13,190,242.25</u>
<b>NET POSITION, ENDING (Note 15)</b>	<u>\$ 16,105,379.86</u>	<u>\$ 16,105,379.86</u>	<u>\$ 14,106,620.63</u>	<u>\$ 14,106,620.63</u>

# Statement of Cash Flows

STATE OF MINNESOTA  
 FLEET SERVICES FUND 5100  
 STATEMENT OF CASH FLOWS  
 FISCAL YEAR 2023 AS OF DECEMBER 31, 2022

4/26/2023  
 Unaudited

## CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	\$ 7,926,972.11
Receipts from Other Revenue	57,042.64
Payments to Suppliers for Goods and Services	(3,845,860.11)
Payments to Employees	(411,121.83)
<b>Net Cash Flows from Operating Activities</b>	<b><u>\$ 3,727,032.81</u></b>

## CASH FLOWS NONCAPITAL FINANCING ACTIVITIES

Advances from General Fund	\$ -
Repayment of Advances from General Fund	-
Surplus Auction Rebate	\$ -
Nonoperating Transfers In (Out)	-
Interest Revenue - Leases	-
Nonoperating Revenue	-
Refund to Customers	-
Cash payback to the Federal Government	-
<b>Net Cash Flows from Noncapital Financing Activities</b>	<b><u>\$ -</u></b>

## CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Investment in Capital Assets	\$ (2,122,708.16)
Interfund Payable (Note 11)	0.00
Proceeds from Disposal of Capital Assets	1,266,737.13
Proceeds from Master Lease Loan	2,044,972.95
Repayments of Master Lease Loan	(4,947,849.45)
Interest Paid	(155,018.73)
Capital Contributions	-
<b>Net Cash Flows from Capital and Related Financing Activities</b>	<b><u>\$ (3,913,866.26)</u></b>

## CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings	\$ 214,410.36
<b>Net Cash Flows from Investing Activities</b>	<b><u>\$ 214,410.36</u></b>

## NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	\$ 27,576.91
Cash and Cash Equivalents, Beginning	1,644,182.64
Cash and Cash Equivalents, Ending	<b><u>\$ 1,671,759.55</u></b>

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

Operating Income (Loss)	\$ 172,356.70
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	\$ 3,098,929.66
Amortization	-
Customer Rebate Credit	-
(Increase) Decrease in Accounts Receivable	599,218.15
(Increase) Decrease in Due from Other Funds	-
(Increase) Decrease in Leases Receivable	-
(Increase) Decrease in Due from Others	-
(Increase) Decrease in Prepaid Insurance	(402,676.50)
(Increase) Decrease in Deferred Pension Outflows	-
(Increase) Decrease in Deferred Other Postemployment Benefits Outflows	-
Increase (Decrease) in Accounts Payable	295,902.33
Increase (Decrease) in Salaries and Benefits Payable	(36,246.11)
Increase (Decrease) in Sales Tax Payable	(451.42)
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 Leases	-
Increase (Decrease) in Deferred Pension Inflows	-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows	-
<b>Total Adjustments</b>	<b><u>\$ 3,554,676.11</u></b>
<b>Net Cash Flows from Operating Activities</b>	<b><u>\$ 3,727,032.81</u></b>

## Noncash Investing, Capital, and Financing Activities

\$ -

# Budget to Actual Comparison

STATE OF MINNESOTA  
 FLEET SERVICES FUND 5100  
 STATEMENT OF BUDGET AND ACTUAL COMPARISON  
 QUARTER ENDED DECEMBER 31, 2022

4/26/2023  
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
<b>OPERATING REVENUES</b>						
Vehicle Rental	\$ 2,839,038.25	\$ 5,678,076.50	\$ 2,561,242.97	\$ 5,319,406.30	\$ (277,795.28)	\$ (358,670.20)
M5 Application - Other Agencies	162,221.00	162,221.00	-	162,727.76	(162,221.00)	506.76
Fleet Card - Leased Vehicles	524,743.25	1,049,486.50	611,904.92	1,334,900.00	87,161.67	285,413.50
Fleet Card - Other Agencies	190,534.50	381,069.00	226,268.40	506,802.01	35,733.90	125,733.01
Managed Maintenance - Other Agencies	2,016.00	4,032.00	1,959.55	3,917.89	(56.45)	(114.11)
Other Revenue	24,502.75	49,005.50	37,765.21	57,042.64	13,262.46	8,037.14
Total Operating Revenues	\$ 3,743,055.75	\$ 7,323,890.50	\$ 3,439,141.05	\$ 7,384,796.60	\$ (303,914.70)	\$ 60,906.10
<b>OPERATING EXPENSES</b>						
Salaries and Benefits	\$ 234,026.50	\$ 468,053.00	\$ 181,080.57	\$ 374,875.72	\$ (52,945.93)	\$ (93,177.28)
Rent	5,195.75	10,391.50	4,801.70	7,650.85	(394.05)	(2,740.65)
Rent - Equipment	375.00	750.00	391.00	861.83	16.00	111.83
Repairs and Maintenance - Vehicles	324,083.75	648,167.50	254,644.32	582,351.61	(69,439.43)	(65,815.89)
Repairs and Maintenance - Other	1,325.00	2,650.00	-	-	(1,325.00)	(2,650.00)
Managed Maintenance - Other Agencies	10,750.00	21,500.00	19,060.39	29,541.79	8,310.39	8,041.79
Printing	375.00	750.00	31.21	80.86	(343.79)	(669.14)
Professional and Technical Services	875.00	1,750.00	980.00	1,820.00	105.00	70.00
Centralized IT Services	134,569.25	269,138.50	45,942.75	355,087.99	(88,626.50)	85,949.49
Communications	625.00	1,250.00	929.93	1,069.05	304.93	(180.95)
Travel	1,500.00	3,000.00	(52.55)	1,584.06	(1,552.55)	(1,415.94)
Fees	-	-	-	162.65	-	162.65
Supplies and Materials - General	1,287.50	2,575.00	1,000.30	1,249.49	(287.20)	(1,325.51)
Supplies and Materials - Parts	64,247.50	128,495.00	116,899.97	193,659.50	52,652.47	65,164.50
Supplies and Materials - Fuel	524,743.25	1,049,486.50	590,898.04	1,293,781.04	66,154.79	244,294.54
Fleet Card - Other Agencies	190,534.50	381,069.00	226,268.40	506,802.01	35,733.90	125,733.01
Employee Development	1,275.00	2,550.00	100.00	299.00	(1,175.00)	(2,251.00)
Purchased Services	25,962.75	51,925.50	17,804.78	25,266.91	(8,157.97)	(26,658.59)
Vehicle License Fees	8,942.00	17,884.00	(19,815.58)	6,019.10	(28,757.58)	(11,864.90)
Telematics Fees	111,807.00	223,614.00	71,964.74	182,483.58	(39,842.26)	(41,130.42)
Vehicle Maintenance Management Fees	29,739.75	59,479.50	28,528.00	57,190.00	(1,211.75)	(2,289.50)
Insurance	212,013.75	424,027.50	201,338.25	405,827.90	(10,675.50)	(18,199.60)
Indirect Costs	24,833.25	49,666.50	42,364.29	84,728.58	17,531.04	35,062.08
Attorney General Fees	125.00	250.00	-	-	(125.00)	(250.00)
Depreciation	1,786,990.50	3,573,981.00	1,488,038.38	3,098,929.66	(298,952.12)	(475,051.34)
Other Expenses	447.00	894.00	572.33	1,116.72	125.33	222.72
Total Operating Expenses	\$ 3,696,649.00	\$ 7,393,298.00	\$ 3,273,771.22	\$ 7,212,439.90	\$ (422,877.78)	\$ (180,858.10)
<b>OPERATING INCOME (LOSS)</b>						
	\$ 46,406.75	\$ (69,407.50)	\$ 165,369.83	\$ 172,356.70	\$ 118,963.08	\$ 241,764.20
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest Revenue	\$ 37,500.00	\$ 75,000.00	\$ 135,769.95	\$ 214,410.36	\$ 98,269.95	\$ 139,410.36
Interest Expense	(132,344.50)	(264,689.00)	(73,518.59)	(153,969.56)	58,825.91	110,719.44
Gain (Loss) on Sale of Capital Assets	477,798.75	955,597.50	351,073.79	699,933.59	(126,724.96)	(255,663.91)
Total Nonoperating Revenue (Expenses)	\$ 382,954.25	\$ 765,908.50	\$ 413,325.15	\$ 760,374.39	\$ 30,370.90	\$ (5,534.11)
<b>TRANSFERS AND CONTRIBUTIONS</b>						
Nonoperating Transfer In (Out)	(571.75)	(1,143.50)	-	-	571.75	1,143.50
Total Transfers and Contribution	\$ (571.75)	\$ (1,143.50)	\$ -	\$ -	\$ 571.75	\$ 1,143.50
<b>CHANGE IN NET POSITION</b>						
	\$ 428,789.25	\$ 695,357.50	\$ 578,694.98	\$ 932,731.09	\$ 149,905.73	\$ 237,373.59

# Footnotes to Financial Statements

STATE OF MINNESOTA  
 FLEET SERVICES FUND 5100  
 FOOTNOTES TO FINANCIAL STATEMENTS  
 FISCAL YEAR 2023 AS OF DECEMBER 31, 2022

4/26/2023  
 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%

### Changes in Classification:

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

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

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

## 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	<u>\$ 500,700.00</u>	

## 3. ACCOUNTS RECEIVABLE - NON TRADE

FY23 and FY22 Accounts Receivable - Non Trade has a balance of \$63,536.93 and \$25,653.83 respectively for vehicles sold to agencies.

## 4. Lease Receivable

In FY22, the State of Minnesota implemented GASB Statement No. 87, "Leases". For applicable leases under GASB 87, the statement requires a lessee to recognize a lease liability and an intangible right-to-use lease asset, and a lessor to recognize a lease receivable and a deferred inflow of resources thereby enhancing the relevance and consistency of information about governments' leasing activities.

Fleet Services has entered into various lease arrangements where they are the lessor in the lease agreements for vehicles with lease term ranges that vary from two to five years. The lease receivable is measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources is measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relates to future periods.

	Lease Receivable - Non		
	Lease Receivable - Current	Current	Deferred Leases
Balance 7/1/2022	\$ 1,256,000.00	\$ 1,537,000.00	\$ 2,793,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 12/31/2022	<u>\$ 1,256,000.00</u>	<u>\$ 1,537,000.00</u>	<u>\$ 2,793,000.00</u>

**5. CAPITAL ASSETS**

	Balance 7/1/2022	Additions	Deletions	Balance 12/31/2022
Land Improvements	\$ -	\$ -	\$ -	\$ -
Building Improvements	\$ 994,294.34	\$ -	\$ -	\$ 994,294.34
Vehicles	61,947,413.48	2,053,486.80	(1,924,800.08)	62,076,100.20
Equipment	1,809.30	-	-	1,809.30
Infrastructure	157,530.00	-	-	157,530.00
Software	268,570.00	-	-	268,570.00
<b>Total Capital Assets</b>	<b>\$ 63,369,617.12</b>	<b>\$ 2,053,486.80</b>	<b>\$ (1,924,800.08)</b>	<b>\$ 63,498,303.84</b>
Accumulated Depreciation/Amortization for:				
Building Improvements	\$ (730,069.49)	\$ (21,437.04)	\$ -	\$ (751,506.53)
Vehicles	(29,835,257.52)	(3,073,554.34)	1,294,459.71	(31,614,352.15)
Equipment	(1,809.30)	-	-	(1,809.30)
Infrastructure	(107,291.84)	(3,938.28)	-	(111,230.12)
Software	(268,570.00)	-	-	(268,570.00)
<b>Total Accumulated Depreciation/Amortization</b>	<b>\$ (30,942,998.15)</b>	<b>\$ (3,098,929.66)</b>	<b>\$ 1,294,459.71</b>	<b>\$ (32,747,468.10)</b>

**6. ACCOUNTS PAYABLE - NON TRADE**

FY23 and FY22 Accounts Payable - Non Trade has a balance of \$441,508.10 and \$529,338.81 respectively for vehicles acquired.

**7. LOANS PAYABLE TO THE MASTER LEASE PROGRAM**

Fleet Services regularly makes vehicle 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, 2022.

FY	Principal Amount	Interest Amount	Total Payments
2023	4,268,642.48	133,123.29	4,401,765.77
2024	6,190,571.69	163,427.26	6,353,998.95
2025	3,285,027.03	76,186.89	3,361,213.92
2026	1,289,054.58	34,034.28	1,323,088.86
2027	451,568.32	12,410.17	463,978.49
2028	76,391.00	1,454.86	77,845.86
<b>Total Payments</b>	<b>\$ 15,561,255.10</b>	<b>\$ 420,636.75</b>	<b>\$ 15,981,891.85</b>

**8. COMPENSATED ABSENCES**

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Leave balances are liquidated upon separation from state employment. The balance is shown as a liability.

	Current	NonCurrent
Beginning Balance 7/1/2022	\$ 12,000.00	\$ 111,000.00
Increase	-	-
Decrease	-	-
<b>Ending Balance 12/31/2022</b>	<b>\$ 12,000.00</b>	<b>\$ 111,000.00</b>

**9. OTHER POSTEMPLOYMENT BENEFITS**

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

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

The June 30, 2022 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 2.16% was used to measure the total OPEB liability as of June 30, 2021. The single discount rate was based on a municipal bond rate of 2.16% (based on a 20-year Bond Buyer General Obligation Index as of the end of June 2021). 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 7/1/2022	\$ 10,000.00	\$ 64,000.00	\$ 8,000.00
Increase	-	-	-
Decrease	-	-	-
<b>Ending Balance 12/31/2022</b>	<b>\$ 10,000.00</b>	<b>\$ 64,000.00</b>	<b>\$ 8,000.00</b>

**10. NET PENSION LIABILITY**

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

The June 30, 2022 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2021 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 7/1/2022	\$ 350,000.00	\$ 16,000.00	\$ 652,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/2022	<u>\$ 350,000.00</u>	<u>\$ 16,000.00</u>	<u>\$ 652,000.00</u>

**11. 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. An early payment of \$200,000 was paid in FY22 Q4. The remaining balance is \$1,300,000.00

**12. DUE TO OTHERS**

FY22 - As of December 31, 2022, 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 09/30/2022.

**13. ADJUSTMENTS TO NET POSITION**

In FY23 as of December 31, 2022, the total prior period adjustments of \$40,695.78. This adjustment is due to the over statement of FY21 Accounts Payable Non-Trade.

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

**14. NONOPERATING TRANSFER IN (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. Fleet transferred \$2,286.66 from Fund 5100 to OES Fund 2001 in 2022.

**15. 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	\$ 15,189,580.63
Unrestricted Net Position	915,799.23
Total Net Position	<u>\$ 16,105,379.86</u>

**Schedule of Retained Earnings**

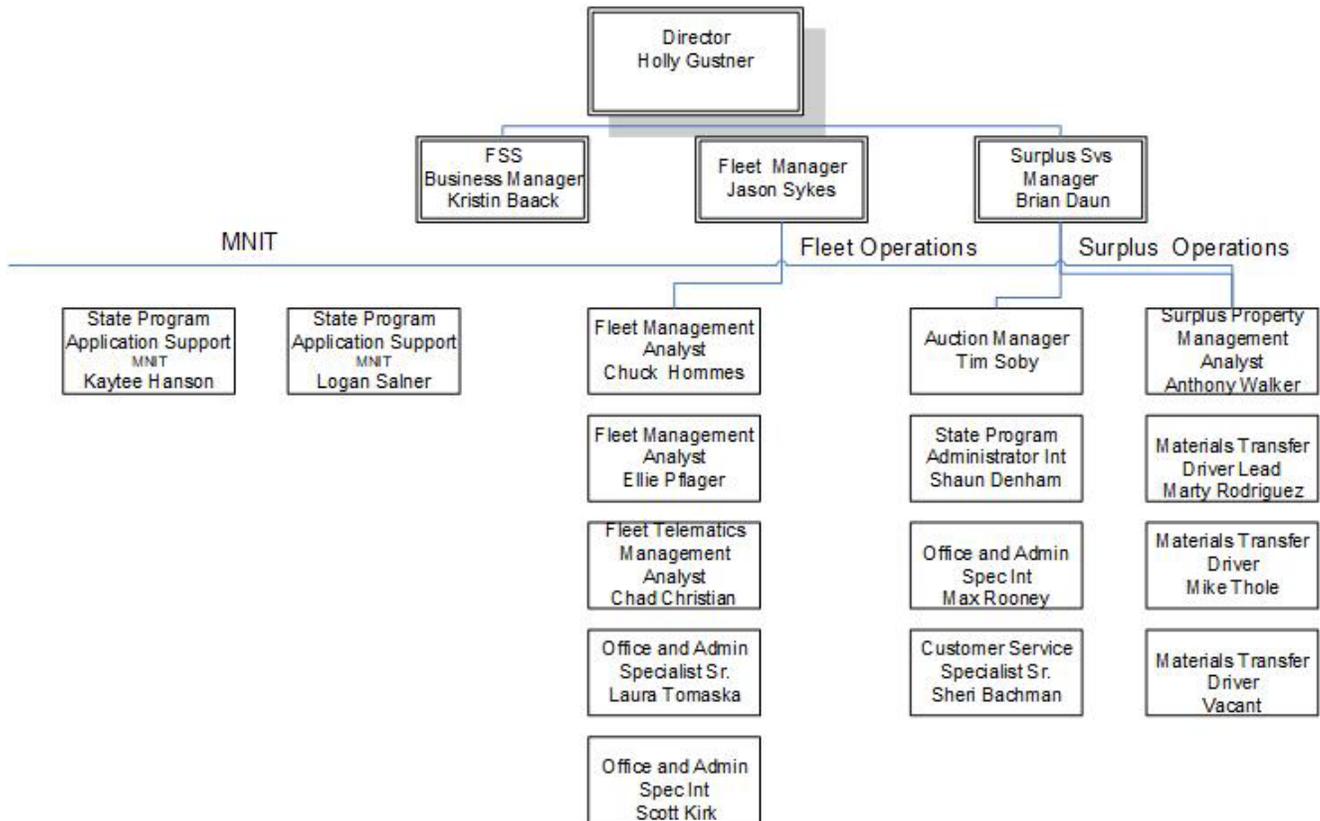
	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Retained Earnings, Beginning	\$ 14,631,252.99	\$ 15,025,984.88	\$ -	\$ -
Quarterly Net Income (Loss)	354,036.11	578,694.98	-	-
Adjustments to Net Position (Note 12)	40,695.78	-	-	-
Retained Earnings, Ending	<u>\$ 15,025,984.88</u>	<u>\$ 15,604,679.86</u>	<u>\$ -</u>	<u>\$ -</u>
Add: Capital Contributions (Note 2)	\$ 500,700.00	\$ 500,700.00	\$ -	\$ -
Reconciliation to Total Net Position	<u>\$ 15,526,684.88</u>	<u>\$ 16,105,379.86</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

Fleet and Surplus Services Organization Chart



### Personnel

On July 1, 2024, 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 (\$684 annually)

### Calculations:

- **Maintenance**
  - Maintenance = CY 2022 total maintenance cost by vehicle type plus 1% inflation plus \$6.02 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 2024 Monthly Leased Vehicle Maintenance Rate By Vehicle Type							
Category	Monthly Repair Cost	Monthly Rate 1% Inflation	Vehicle Handling Fee Added \$6.02	Vehicle CT	Monthly	Annual	Mthly Maint * 60 Avg Life Mths
Auto/Hybrid	\$ 36.32	\$36.68	\$42.70	576	\$24,594.91	\$295,138.94	\$2,561.97
Specialty ADA	\$ 158.92	\$160.51	\$166.53	8	\$1,332.20	\$15,986.45	\$9,991.53
Law Enforcement	\$ 67.84	\$68.52	\$74.53	182	\$13,565.32	\$162,783.78	\$4,472.08
Med/Heavy Truck/Spec	\$ 56.63	\$57.20	\$63.21	234	\$14,791.75	\$177,500.98	\$3,792.76
Mini/SUV/LT Truck	\$ 40.99	\$41.40	\$47.42	1022	\$48,459.36	\$581,512.28	\$2,844.97
Electric Sedan	\$ 18.53	\$18.72	\$24.73	14	\$346.24	\$4,154.91	
Electric Mini/SUV	\$ 24.45	\$24.69	\$30.71	1	\$30.71	\$368.53	
Electric Half Ton Truck	\$ 28.04	\$28.32	\$34.34	1	\$34.34	\$412.04	
Electric One Ton Truck	\$ 46.57	\$47.04	\$53.05	1	\$53.05	\$636.62	
Misc Truck-Vocational Use	\$ 648.16	\$654.64	\$660.66	3	\$1,981.97	\$23,783.68	\$39,639.47
Misc. Heavy Duty Truck	\$ 367.58	\$371.26	\$377.27	3	\$1,131.82	\$13,581.80	
				2045	\$106,321.67	\$1,275,860.02	

Maintenance Monthly Rate = CY 2022 ARI Repair Costs by vehicle type + 1% Inflation fee + Vehicle Handling Fee \$6.02 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 \$13.84 per vehicle

Admin Fee - Agency Owned Vehicles			
Expense	Managed Maintenance	M5 Company Application	M5 Admin Application
Salaries	\$2,319	\$24,329	\$5,253
Rent - Bldg	\$223	\$223	\$112
Rent - Equipment	\$18	\$18	\$9
Repairs - Other	\$78	\$105	\$53
Managed Maintenance Repairs - Other Agencies - ARI	\$43,000	\$0	\$0
Professional/Technical	\$105	\$0	\$0
Computer Services	\$0	\$0	\$0
Central IT Services	\$2,755	\$121,990	\$15,782
Communications	\$14	\$14	\$0
Employee Development	\$53	\$3,848	\$15
ARI Managed Maint Fees \$4 per vehicle	\$1,968	\$0	\$0
Supplies - Shop & Office	\$173	\$173	\$86
Fleet Card - Other Agencies - Fuel	\$0	\$0	\$0
Statewide & Agency Indirect Costs	\$881	\$0	\$0
<b>Total</b>	<b>\$51,586</b>	<b>\$150,699</b>	<b>\$21,310</b>
<b>Revenue</b>			
Fleet Card - Other Agencies - Fuel			
Managed Maintenance - Other Agencies - ARI	\$43,000		
Number of Agency Owned Vehicles	41		529
Bulk Fuel Module Expenses			\$6,196
<b>Total Basis for Rates</b>	<b>\$8,586</b>	<b>\$150,699</b>	<b>\$15,114</b>
Admin Fee Per Vehicle	\$209.43		\$28.57
Admin Fee Per Vehicle - Monthly (Breakeven)	\$17.45		
Admin Fee Per Vehicle - Monthly Actual Charge	\$13.84		
Admin Fee Bulk Fuel Setup per Agency			\$4,381
Admin Fee Bulk Fuel Maintenance per Agency			\$6,196
Application Fee Agency M5 Company 69% DNR - Annual		\$103,983	
Application Fee Agency M5 Company 31% DPS - Annual		\$46,717	
<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 2024 is \$6,196 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 2024. The Agency Admin Application per vehicle annual fee of \$28.57 is proposed for agency owned vehicles identified in the Admin company of M5 in FY 2024.</p>			

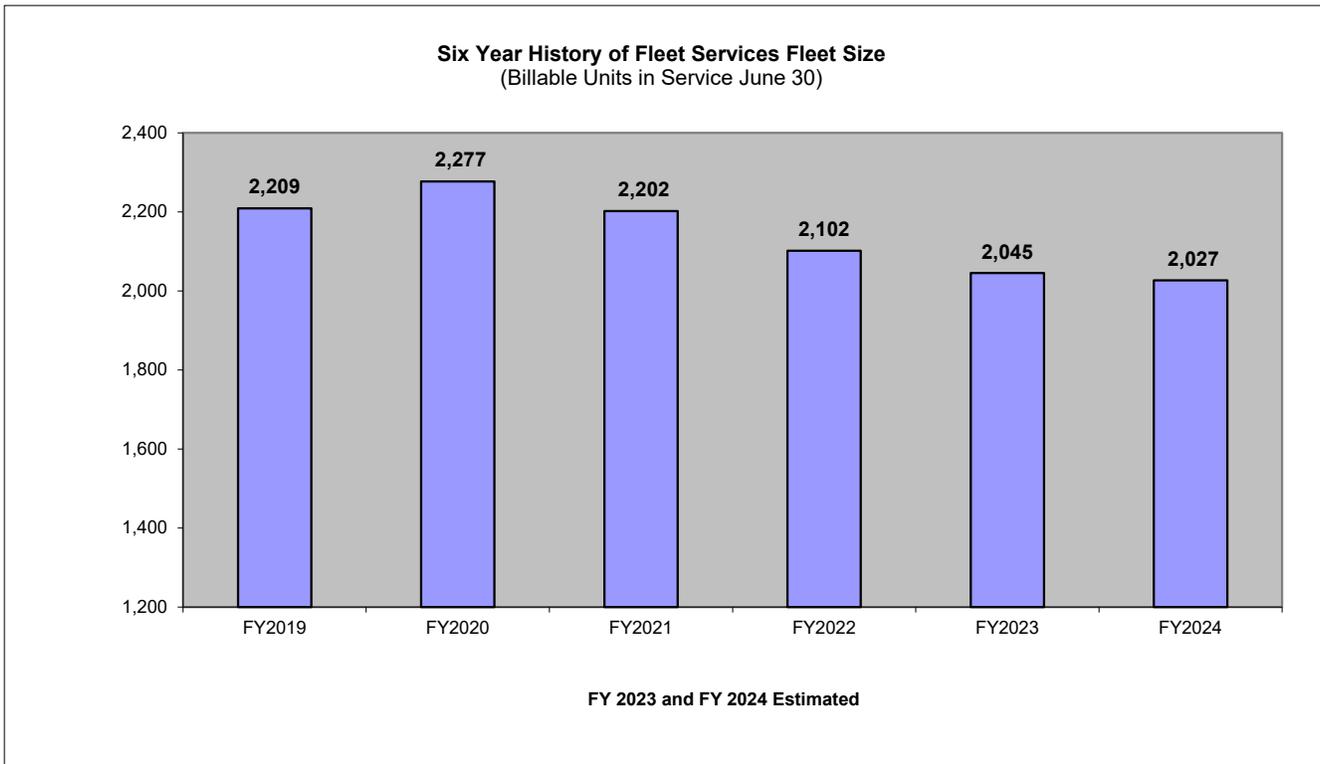
## Miscellaneous Charges

- 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 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

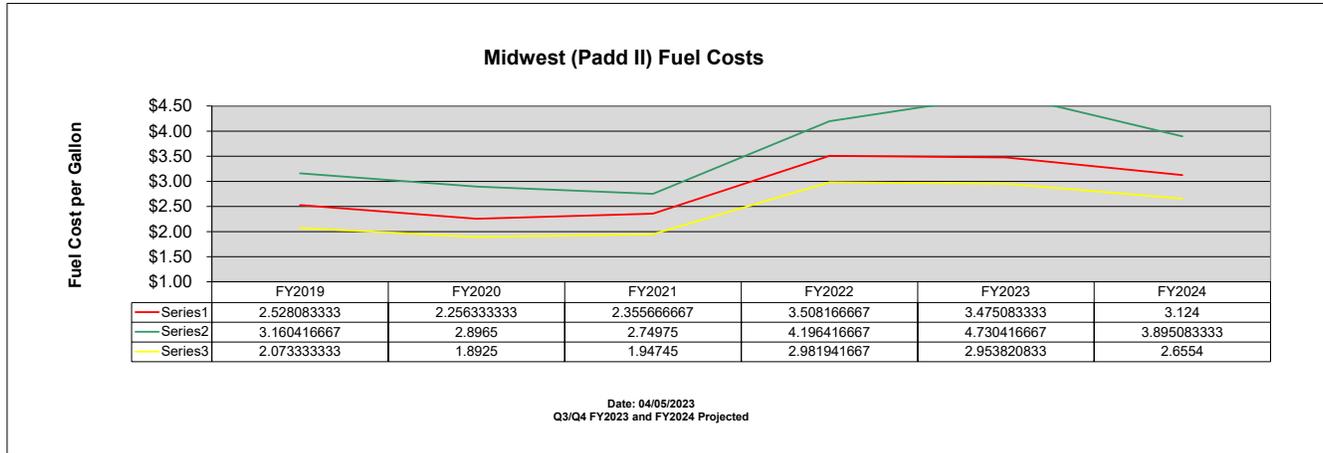
lease term are fully collected, agencies will continue to pay the current lease rate until the vehicle is re-assigned or sold.

- 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 2023). Source: EIA <http://www.eia.gov/forecasts/steo/query/>

FY2024 Quarterly Fuel Price Projections								
		Gasoline	Diesel			Gasoline	Diesel	
2023	Jan	3.217	4.576		2023	Apr	3.226	4.324
2023	Feb	3.231	4.413		2023	May	3.275	4.274
2023	Mar	3.187	4.342		2023	June	3.327	4.165
2023	Apr	3.226	4.324		2023	Jul	3.289	4.043
2023	May	3.275	4.274		2023	Aug	3.306	3.978
2023	Jun	3.327	4.165		2023	Sep	3.209	3.926
2023	Jul	3.289	4.043		2023	Oct	3.127	3.987
2023	Aug	3.306	3.978		2023	Nov	3.140	4.004
2023	Sep	3.209	3.926		2023	Dec	3.089	4.026
2023	Oct	3.127	3.987		2024	Jan	3.013	3.977
2023	Nov	3.140	4.004		2024	Feb	2.975	3.872
2023	Dec	3.089	4.026		2024	Mar	3.056	3.824
<b>1st Quarter Average</b>		<b>3.219</b>	<b>4.172</b>		<b>2nd Quarter Average</b>		<b>3.169</b>	<b>4.033</b>
		Gasoline	Diesel			Gasoline	Diesel	
2023	Jul	3.289	4.043		2023	Oct	3.127	3.987
2023	Aug	3.306	3.978		2023	Nov	3.140	4.004
2023	Sep	3.209	3.926		2023	Dec	3.089	4.026
2023	Oct	3.127	3.987		2024	Jan	3.013	3.977
2023	Nov	3.140	4.004		2024	Feb	2.975	3.872
2023	Dec	3.089	4.026		2024	Mar	3.056	3.824
2024	Jan	3.013	3.977		2024	Apr	3.089	3.733
2024	Feb	2.975	3.872		2024	May	3.099	3.710
2024	Mar	3.056	3.824		2024	Jun	3.096	3.661
2024	Apr	3.089	3.733		2024	Jul	3.016	3.641
2024	May	3.099	3.710		2024	Aug	3.048	3.645
2024	Jun	3.096	#REF!		2024	Sep	2.945	3.630
<b>3rd Quarter Average</b>		<b>3.124</b>	<b>#REF!</b>		<b>4th Quarter Average</b>		<b>3.058</b>	<b>3.809</b>

## 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:** July 17, 2023

**To:** Stacie Christensen, Interim Commissioner, Department of Administration

**From:** Ahna Minge, Assistant Commissioner and State Budget Director 

**Subject:** Approval of FY 2024 Rates for Fleet Services

In response to your request and memo of May 17, 2023, Minnesota Management and Budget (MMB) approves the FY 2024 rates Fleet Services as proposed in the FY 2024 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: Mary Jubenville, Accounting Manager, Admin  
Ify Onyiah, Chief Financial Officer, Admin  
Travis Bunch, Director, Budget Policy and Analysis, MMB  
Brian Hornbecker, Executive Budget Officer, MMB

**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, 2024  
(All Figures in 000's)

<b>PART I 2 CFR 200 R.E. BALANCE</b>		
<b>2 CFR 200 R.E. BALANCE July 1, 2023 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)</b>		1,769
Adjustments (e.g. Contrib. Capital)		-
<b>Adjusted Retained Earnings Balance</b>		1,769
<b>FY24 Retained Earnings Increase (Decrease) Per ACFR</b>		
<b>2 CFR 200 Revenues</b>		
Operating Revenue	15,924	
Non Operating Revenue		
<b>Total Revenues</b>		15,924
<b>Less Expenditures (Actual Costs):</b>		
Total Operating Expenses per State's Financial Report	(16,507)	
Other Expenses	(25)	
Lease/Amortization Cash Expense	(13)	
Less Depreciation Expense		
<b>Less 2 CFR 200 Unallowable costs:</b>		
Capital Outlay		
Projected Cost Increases/Replacement Reserve		
Unallowable excess RE balance Refund		
Bad Debt		
GASB68 Net Pension Liability Adjustment	77	
GASB75 Net OPEB Liability Adjustment	(30)	
<b>Total Expenditures</b>		(16,498)
<b>Plus 2 CFR 200 Allowable costs:</b>		
Indirect Costs from SWCAP (if not allocated in SWCAP)		
Depreciation or Use Allowance (if not included in Actual Cost above)	-	
Other	-	
<b>Total OMB 2 CFR 200 Allowable Expenditures</b>		(16,498)
<b>Plus 2 CFR 200 Adjustments:</b>		
Imputed Interest Earnings on Monthly Average Cash Balance	45	
Other	-	
<b>Total Adjustments</b>		45
<b>FY24 Net Increase (Decrease) to Retained Earnings Balance per ACFR</b>		(529)
<b>2 CFR 200 R.E. BALANCE June 30, 2023</b>	A)	1,240
Allowable Reserve	B)	2,750
<b>Excess Balance (A)-(B)</b>		(1,510)

(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, 2024  
(All Figures in 000's)

**PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE**

<b>2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2023</b>		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.)	-	
<b>Net Transfers</b>	-	
<b>2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2024</b>	C)	62

**PART III 2 CFR 200 ADJUSTMENTS BALANCE**

**2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2023**

**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	(461)	
Accumulated Prior Years GASB68 Adjustment	(573)	
Accumulated Prior Years GASB75 Adjustment	(555)	
Accumulated Prior Years GASB87 Lease/Amortization Cash Expense	15	
FY24 Year Imputed Interest Adjustment	(45)	
FY24 GASB68 Net Pension Liability Adjustment	(77)	
FY24 GASB75 Net OPEB Liability Adjustment	30	
FY24 GASB87 Lease/Amortization Cash Expense	13	
<b>Total Adjustments</b>	(1,013)	

<b>2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2024</b>	D)	(1,013)
--	----	---------

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

<b>RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL &amp; ADJUST. BALANCES TO ACFR (A) + (C) + (D)</b>	
(Should Tie to the Fund Balance in the ACFR)	289

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Current	FY24 Imputed Interest (CR always negative sign)	(45)	interest earned on excess retained earnings
Current	FY24 GASB68 Net Pension Liability Adjustment	(77)	change in deferred liability from ACFR
Current	FY24 GASB75 Net OPEB Liability Adjustment	30	change in deferred liability from ACFR
Current	FY24 GASB87 Lease/Amortization Cash Expense	13	-- Linked to cell below
	TOTAL in thousands	<u>(79)</u>	

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)	Adj 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	
Interest	FY2023 Imputed Interest	(38)	interest earned on excess retained earnings
GASB68	FY23 GASB68 Net Pension Liability Adjustment	554	change in deferred liability from ACFR
GASB75	FY23 GASB75 Net OPEB Adjustment	(51)	change in deferred liability from ACFR
GASB87	FY22 GASB87 Lease/Amortization Cash Expense	7	
	TOTAL in thousands	<u>(934)</u>	
		(934,000)	

<u>Prior years accumulated</u>		SUM
Others	Other Adjustments	640
Interest	Prior Year Imputed Interest (cumulative)	(461)
GASB68	GASB68 Prior Years Adjustment (cumulative)	(573)
GASB75	GASB75 Prior Years Adjustment (cumulative)	(555)
GASB87	GASB87 Prior Years Adjusment (cumulative)	15
	TOTAL in thousands	<u>(934)</u>

GRAND TOTAL (1,013)

**Formula for determining Lease Cash Expense**

	Amount
Lease Amortization (Acct 440303)	(56) IS stmt - Depreciation and Amortization. See Ledger pdf
Lease Interest Expense (Acct 440302)	(25) IS stmt - Interest and Financing Costs. See Ledger pdf
Purchased Services (Acct 411001 Rent - Non State Owned Space)	94 IS stmt - See Ledger pdf
Lease/Amortization Cash Expense	13 <a href="https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200">https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200</a> 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 2024  
Business Plan**

May 15, 2023  
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# Table of contents

- Rate request ..... 3**
- Description of business ..... 3**
- Successes and challenges ..... 4**
  - Successes in FY 2023 ..... 4
    - Consulting services..... 4
    - Other successes ..... 6
  - Challenges in FY 2023 ..... 8
  - Challenges and opportunities in FY 2024..... 9
- Financial status ..... 10**
  - Summary of proposed rate ..... 10
  - Reason for the rate..... 11
- Products and services ..... 12**
- Market information ..... 13**
  - The market ..... 13
  - Marketing strategy ..... 13
  - Customer input..... 14
- Competition and external partners ..... 14**
  - Rate comparison of other consulting firm fees..... 15
- Expected effect of pricing..... 17**
- MAD’s organization chart ..... 18**
- FY 24 business plan financial data ..... 19**

# Rate request

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Management Analysis and Development (MAD) proposes to increase our hourly rate to \$150 for consulting services in FY 2024. 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 external vendor program 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

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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 and note on page 18).

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 2023 was 69 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

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### Successes in FY 2023

#### Consulting services

- By the end of FY 2023, MAD consultants and vendors will have worked on over three hundred consulting projects (another year with markedly more engagements than in prior years), with contracts ranging from a few hours to thousands of hours. This work resulted in a high degree of client satisfaction, as evidenced on post-engagement client satisfaction questionnaires.
- MAD's strategic and organizational planning practice remained strong this year, as many client agencies were able to move forward on initiatives with available funding and continued easing of emergency response to the COVID-19 pandemic. For planning projects in particular, we can tailor our consulting engagements to meet the needs and budgets of our clients, from facilitating a two-day strategic planning retreat to partnering with a client to develop a completely new plan for their organization or service. We also bring in other areas of expertise to these engagements, providing analysis and research to inform planning, building capacity among staff, and jump-starting implementation.

Examples from this year include providing a range of planning and other services for two start-up initiatives housed in the Department of Human Services (DHS), facilitating DHS intra-agency planning for older adults and people with disabilities, consulting with clients in the Minnesota Department of Transportation (MnDOT) and DHS to support small or community-based businesses, and continuing facilitation and planning related to adult protection system reform and for individuals living with HIV. MAD also facilitated planning retreats and prioritization conversations for clients in the Judicial Branch, MnDOT, DHS, Department of Public Safety (DPS), Department of Commerce (Commerce), Department of Agriculture, and several state boards.

- Clients sought MAD's consultation this year to understand and improve their processes for internal and external customers and for program participants. MAD consultants facilitated client teams and workgroups, interviewed internal experts, mapped processes to show current and possible future states, brought in research and examples from other organizations or other states, and advised clients on possibilities. These types of engagements require MAD consultants to come up to speed quickly on the topic at hand and then use effective facilitation and information visualization techniques to guide groups. Topics this year included regulation of manufactured structures, the state's environmental quality review process, assistive technology, disability benefit eligibility determinations, and document accessibility.

- Research, evaluation, and analytical studies continued to be core to MAD's practice. Our strengths and advanced practice in qualitative data analysis continued to be a valuable component of this work this year, with projects for the Minnesota Council on Disability, Minnesota Department of Health (MDH), Minnesota Department of Education (MDE), and the Governor's Office. We conducted analytical studies and research for a wide range of program areas, including for the Guardian ad Litem, the Department of Administration's (Admin) Small Agencies Resource Team, DPS's Office of Pipeline Safety, and a cancer screening program in MDH. MAD's consultants also conducted statistical analysis on longitudinal data for MDE. This year, we had repeat business and ongoing engagements with the Minnesota Pollution Control Agency, MDH's Children and Youth with Special Needs division, and DHS's Disability Services Division (DSD). The MAD team also started an evaluation and evaluation capacity-building project involving grantees with DSD.
- Our survey practice remained strong this year, with agencies continuing to seek input from their employees, partners, customers, and program participants. As in recent years, state agencies especially sought input from employees on ongoing telework/hybrid work, workplace evolution generally, and engagement and inclusion topics. In FY 2023, MAD again conducted a statewide engagement and inclusion survey under contract with MMB, gathering and analyzing data from over 16,000 state employees—the data from these statewide surveys continue to be valuable to state agencies and to the enterprise of state government. We had successful continued or repeat survey projects with DHS's Behavioral Health Division on tobacco sales enforcement and education, with MDE's early learning scholarship program, and with the DHS child support program. MAD also advised several smaller agencies on survey design and analysis, including the State Arts Board and the Council for Minnesotans of African Heritage.
- Some of our largest and most complex projects this year involved legislative task forces and advisory groups, with MAD consultants ensuring that participants could provide their best advice on significant policy issues. For both the Task Force on Shelter (Minnesota Housing) and the Task Force on the Elimination of Subminimum Wages (DHS), MAD consultants provided a range of consulting services, including task force process design and facilitation, engagement methods and research to bring new information and perspectives to the task forces' work, synthesis and writing to preserve and solidify the task forces' conversations and recommendations, and planning and project management to keep a huge array of details on track. MAD also had repeat and ongoing engagements facilitating advisory groups with legislative implications for MDE on the use of restrictive procedures and for DHS on the opioid epidemic.
- Our strengths in organizational assessment, organizational design, and leadership development proved valuable again this fiscal year. MAD consultants partnered with clients to tackle tough organizational dynamics and structural problems, particularly in central services and other areas that support agency programs and services. MAD consultants interviewed staff and leaders to understand issues, identified underlying problems, facilitated group processes to address conflict, coached leaders to support their development, and offered recommendations on next steps.

- We continue to see equity and inclusion as a focus in many of our projects. In FY 2023, MAD completed our consulting with MnDOT on a large, multi-district project to help the department incorporate equity in transportation decision-making. This year, we have a new engagement on a likely multi-year program evaluation with MDE's Culturally Responsive Arts Education grant, building on consultants' expertise in program evaluation and commitment to equity. MAD also continued to provide facilitation and other consultation to the One Minnesota Council on Inclusion and the Chief Inclusion Officer, the Olmstead Implementation Office, the Governor's Council on Developmental Disabilities, and Admin's DEI in Grant Administration Community of Practice.

MAD advised agencies on data use and facilitated internal planning processes with equity at the center. For example, MAD engaged a highly participatory intra-agency design team at MDH to develop a data vision and road map to advance health equity in Minnesota.

In our facilitation engagements in particular, project teams on a range of engagements intentionally designed processes to promote equity and inclusion, and they sought and incorporated input from participants to ensure the process worked for them.

- MAD's position as a consulting practice housed in state government means that we are well suited 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), research and facilitation on workplace evolution, and collaboration between MDH and Commerce on mental health parity.
- MAD continued to provide open enrollment and agency-specific facilitation skills classes, holding four sessions this fiscal year. We converted the class to an online format during the pandemic, 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 responded favorably to the course and the online format.
- Results-Based Accountability (RBA) continues to be a valuable framework and approach for our clients, and MAD continued to assist state and local government clients in developing and implementing RBA approaches. We also continue to offer our RBA in Half-a-Day training online, holding two open-enrollment sessions this year. The faculty team made significant improvements in the course this year to enhance participants' learning. We continue to see interest in this course and in RBA consulting among state agencies and local governments, especially with cabinet agencies updating their One Minnesota plans this year.

## 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 changing work environment and meet our

clients' needs. MAD consultants have successfully incorporated online tools (such as Mural and Padlet) into our engagements, with excellent client and participant feedback. MAD consultants engaged in additional outside training and development opportunities this year, including sessions on antiracism, DEI, coaching, survey research, leadership, public participation, strategic planning, and facilitation.

- Our business team continues to improve its processes. In recent years, we moved all invoicing and contracting processes to electronic processes. This fiscal year, the business team incorporated additional improvements, streamlining processes for MAD and our clients. One significant improvement this year: replacing a manual email and PDF form process for contracts and amendments with a Microsoft Power Automate process—this has streamlined the process for consultants, MAD leaders, and business staff. Our business manager has been in the role for about a year, and she is piloting additional automation of our processes.
- MAD invested time and funding this year to transition to Qualtrics as our survey software. Qualtrics offers a much wider array of features and more user-friendly interface for survey designers and respondents—improving survey quality and enhancing our survey administration and analysis. A growing number of other survey researchers in state government use Qualtrics, and it has been the primary survey software used by the University of Minnesota for over a decade. Qualtrics also brings improvements to data security and survey distribution processes that address critical shortfalls in our previous tool.
- The MAD team continues to support each other and improve collaboration in the online and hybrid environment, with all-MAD online drop-in meetings and lunches, organized “random” connections, informal conversations, buddies for new consultants, ad hoc and standing teams for collaboration, connection, and shared learning opportunities (such as our DEAI learning club, research and analysis team, accessibility learning group, and organizational development and facilitation team). The MAD team continues to engage in intentional conversations to enhance our development and mutual support. This year, an ad hoc space planning team discussed values and needs for physical office space to support collaborative and individual work, and we continue to identify opportunities.
- MAD changed its leadership structure last fiscal year, adding a second assistant director role and dividing the consultant team in half. This additional managerial bandwidth has allowed further attention to professional development for the MAD team, enhancement of our onboarding process, and development and planning for MAD as an organization. The assistant directors have implemented improvements in our project development and consulting-project matching approaches to facilitate information sharing across the leadership team and to support consultants in workload management.
- In FY 2023, Minnesota held elections for governor, all statewide elected offices, and the entire legislature. MAD’s director, business manager, and a consultant played key roles in preparing state government for a possible gubernatorial transition. MAD established the transition office

for a possible incoming governor and administration, coordinated agency experts and prepared briefing materials for a potential incoming administration, and provided informal advice on administrative government and transition. This nonbillable but valuable effort allowed us to build additional connections and rapport with existing agency leaders with a process that emphasized the value of reflection and preparation for the future. As a follow-up to this effort, MAD leaders were asked to provide facilitation and consulting to the returning cabinet and a set of new commissioners who joined the Walz-Flanagan administration.

- 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. In both of the last fiscal years, we have seen markedly larger numbers of contracts through our external vendor program—in the previous biennium, we executed roughly 70 new contracts per year, compared with over 120 new contracts per year in the current biennium. Our business team and director successfully managed this increased volume while identifying opportunities for improvement.
- MAD expects to end FY 2023 on strong financial footing. As planned, we operated at a loss in revenue to draw down our retained earnings and invest in our practice. We anticipate ending the fiscal year with healthy retained earnings.

## Challenges in FY 2023

- MAD's business staff experienced challenges this year, as the volume of both MAD and external vendor contracts again increased compared with previous years, as described above. The attention required for the additional business transactions, along with the increased number of consultants and additional in-person engagements, made it clear that we need additional administrative support as MAD grows and adapts to client needs. We have posted to hire a new Office and Administrative Support position, which we hope to fill by the end of the fiscal year. Adding a nonbillable position necessarily includes some risk, but we are confident that the position will be beneficial to our consultants, the business team, MAD leadership, and our clients.
- MAD and our client agencies continue to experience challenges to agency administrative infrastructure connected to the pandemic and related economic/workforce issues. In some cases, agencies' inability to hire qualified staff led to new engagements where MAD consultants could be valuable. In other cases, MAD consultants were unable to start projects on expected timelines due to delays in contracting—this 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.
- We continue to develop the capacity and institutional knowledge of newer staff. We brought on four new consultants this fiscal year, and we expect to add more consultants in the coming

months. About half of our consultants were hired within the last four years. Our management team remains relatively new, with our business manager and two assistant directors having about a year in their roles (though both assistant directors were past MAD consultants).

## Challenges and opportunities in FY 2024

- We anticipate that the most significant challenge and opportunity in FY 2024 will be related to the huge range of new and expanded offices, programs, and initiatives that appear likely to pass this legislative session. Minnesotans will have high expectations of administrative government as agencies implement these changes. Some of the state’s core administrative systems and administrative infrastructure (HR, finance, contracts, etc.) remain stretched thin since the pandemic, and though agencies are preparing now for additional workload, they will need a wide range of supports and services, including management consulting services. MAD is well positioned to support agencies, and we expect to expand our team and enhance our enterprise role in this effort.
- Though the state’s fiscal position is solid, we will stay attuned to changes and uncertainty at the federal level and in the broader economy. Economic downturns can create more demand for government involvement (and potentially more consulting projects for MAD), but uncertainty at the federal level related to the debt ceiling and the federal budget may require state agencies to pause initiatives or rethink plans. Though broad economic trends like inflation and bank stability may not have day-to-day impact on MAD’s business, they can affect state agency managers and leaders’ perceptions and projections.
- We see continued need for improvements in MAD’s business processes and physical work environment. We have incorporated additional investments in our FY 2024 spending plan, and we will carefully monitor our business projections before making significant investments. With process improvements and basic automation underway, we are continuing to explore options for improvements in data tracking, reporting, and workflow. We will likely engage with an external vendor for development and documentation. We may need to make additional investments to ensure that consultants have the equipment, supplies, and workspaces they need to be successful.
- In FY 2024, we plan to issue a new request for proposals for our management consulting master contract. We anticipate spending considerable time gathering client and vendor input on our current program, developing the request, ensuring that a wide range of management consulting firms have the opportunity to submit a proposal, and vetting firms. We anticipate our external vendor program will be particularly important to client agencies in the various start-up, realignment, and expansion issues described above—even with additional MAD consulting attention and staff, we cannot possibly meet all of the demand for management consulting services.
- MAD and our client agencies continue to adjust to the changes in the workplace prompted by movement to online and hybrid work. State agencies continue to explore what workplace

evolution will mean to their organizations, their employees, and their constituencies. This presents opportunities for MAD, as we bring our planning, change management, organizational development, research, and facilitation skills to address client challenges.

- MAD continues to adapt and attend to 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 increase our staffing to meet client needs, while achieving high customer satisfaction ratings and repeat demand for MAD consultants, while also facilitating increased business for vendors on our master contract. We must also plan for increased indirect costs, which are outside of MAD's control and which have increased considerably in recent years. We will also continually address consultant productivity, billable percentages, and costs to ensure that MAD consulting revenue is adequate to cover expenses.
- Our relatively new and expanding team, especially in a hybrid work environment, will require all MAD staff and leaders to focus on our own organizational and professional development in FY 2024. We are continuing to enhance our onboarding processes and ensure that new and seasoned consultants have professional development opportunities. Bringing on a new office and administrative staff person will also require our focused attention so they are fully integrated into the team and understand our work. We will need to effectively respond to changes in state government by matching staff availability and skills to client needs. Balancing our internal organizational needs with meeting our clients' needs will require maintaining high productivity throughout the fiscal year.
- Another challenge will be to keep MAD's retained earnings as close to the two-month allowable level as possible. 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 2024, 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

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We expect to end FY 2023 with approximately \$1,469,003 in retained earnings, which is under two months' operating capital using FY 2023 forecast operating expenses and FY 2024 projected expenses. See *History and Proforma* for additional information and notes.

## Summary of proposed rate

- For FY 2024, MAD proposes a rate of \$150 per consultant hour for MAD consulting.
- For FY 2024, MAD proposes an 8 percent program 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, consulting with clients as needed on project scoping, assisting clients with vendor selection, handling all interagency agreements, issuing work order contracts, invoicing clients, managing vendor billing, and troubleshooting.

The external vendor program 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 2024.

## Reason for the rate

- The hourly rate is driven primarily by our largest operating expense categories: salaries, benefits, IT, rent, and other statewide and agency indirect costs.
- MAD projects a breakeven rate of \$154.65 in FY 2024, resulting in an operating loss. We increased our rate in FY 2016 and in FY 2018. Neither rate increase was detrimental to our business, and we believe it is prudent to increase our rate in FY 2024 to better match our increased expenses.
- The proposed master contract program 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 \$8,500,000 in business in FY 2024.
- 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 recently implemented 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 2024 as we invest in MAD as an organization and consulting practice and draw down retained earnings. As we expand our team to match increased client demand, we will carefully monitor our projections versus actual expenses to ensure we are meeting targets. During our business planning for FY 2025, we will closely evaluate our financial position and adjust future rates accordingly.

# Products and services

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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 for people affected by our work.

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, implementation, 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

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## The market

Our target market is executive branch agencies, public sector K–12 and higher education, and local government. In FY 2023, 69 percent of MAD’s clients were repeat customers.

**Table 1. Top five customer agencies**

Customer	FY 2023 actual revenue through 4/30	Percent of revenue
DHS	\$2,857,368	36%
Health	\$1,106,843	14%
Revenue	\$547,263	7%
MDE	\$323,997	4%
DEED	\$224,513	3%

The top five customer agencies accounted for 63 percent of the division’s business in FY 2023. 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 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. As MAD defines our role in anticipated upcoming initiatives, we will have additional opportunities to promote our consulting services.

In recent years, we developed a shared marketing resource with our partner organizations that provide tailored services across the enterprise, including the Office of Operational Excellence (formerly known as the Office of Continuous Improvement), the Office of Collaboration and Dispute Resolution, Resolve Employee Assistance Program (formerly known as Organizational Health Services), and Enterprise Talent Development. We and partner organizations updated the flyer this fiscal year. We also feature an external partner page and other state resources on our website to increase awareness of the resources available to clients.

MAD collaborated with our state partner organizations and MMB communications to develop a website to share leadership resources with state employees, and to refer them to our organizations for assistance. The Leadership Learning Hub launched in FY 2023, and MAD’s director continues to be involved in developing and editing content for the site.

## 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 2023 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 68 percent response rate.

## Competition and external partners

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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 Office of Operational Excellence, MMB’s Resolve Employee Assistance Program, and Admin’s Office of Collaboration and Dispute Resolution. Private-sector consulting firms secure a large amount of the state’s business.

MAD’s external vendor program complements and supplements the work of our staff consultants—it allows us to extend our reach and provide high-quality consulting services to our clients. 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.

MAD’s director and business manager provide consultation to client agencies throughout the process. This can include advising clients on project scope and methods, identifying qualified vendors on our roster, advising clients on solicitation and selection processes, and (when necessary) assisting in resolving disputes. MAD’s director and business manager communicate with external vendors to understand their range of services, respond to questions, and follow up on client evaluations. MAD’s business assistant coordinates contracting and invoicing processes and assists vendors with understanding state processes.

**Table 2. Sales by MAD and external partners (master contract), FY 2021–2023**

Fiscal year	MAD consulting	Master contract vendors
FY 2021	\$2,569,140	\$4,912,091
FY 2022	\$2,716,840	\$6,028,421
FY 2023 (projected)	\$2,741,240	\$7,500,000

## 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 are 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 current hourly rates (sorted alphabetically by firm)**

Organization name	Low	High
<b>MAD</b>	<b>\$140</b>	<b>\$140</b>
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
Clarity Collaborations	\$150	\$150
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	\$155	\$275
Intueor Consulting	\$190	\$350
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

Organization name	Low	High
LogiSolve	\$85	\$225
Mahmish, LLC	\$129	\$215
MGT Consulting Group	\$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
Trissential	\$120	\$250
Vreeman Consulting, LLC	\$50	\$150
Wilder Research	\$38	\$290

MAD's current and proposed hourly rates are at the lower end of consulting firms in this comparison, although not the lowest. All but six of the comparison firms stratify their rates. Their low rates are generally for junior staff researchers or co-facilitators, staff who document meetings, technology specialists, specialists in various assessment tools, or entry-level project managers. Of the fifty-nine comparison firms, forty-two 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.

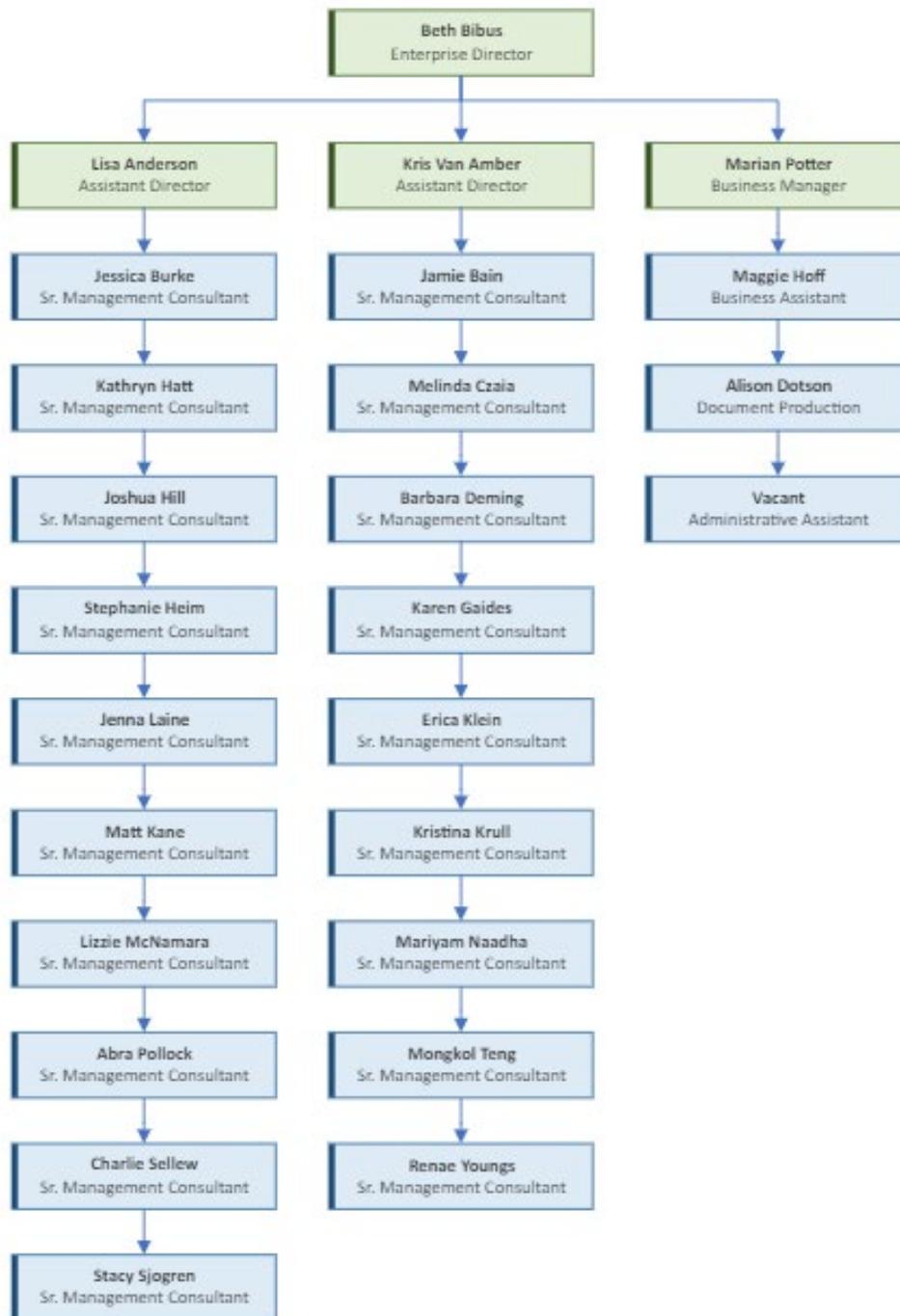
## Expected effect of pricing

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Based on MAD's rate matrix, the breakeven rate is \$154.65 for breakeven revenues of \$13,045,006. With the requested hourly rate of \$150, MAD anticipates a decrease in retained earnings. Projected retained earnings to end FY 2024 are \$1,076,672. This is a decrease from FY 2022 and FY 2023.

# MAD's organization chart

Note: MAD is exploring the possibility of adding a new temporary unit to better meet expected demand for consulting services to implement start-up and realignment of agencies and programs. This potential unit and other current consultant vacancies are not reflected in the organizational chart below.



# FY 24 business plan financial data

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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 2024**

**OPERATING REVENUES/EXPENSES**

<b>Account</b>	<b>Description</b>	<b>Change</b>	<b>Explanation</b>
	REVENUE (Revolving Fund)	19%	Expect continued increase in MAD and external vendor sales
41000	SALARIES	39%	Expect to add additional staff to accommodate expected additional project work; projected increase in salaries and in MMB Direct Charge Plan
41100	RENT	1%	Expect minimal change overall
41500	REPAIRS	1180	Expect repairs in a conference room for A/V equipment
41110	PRINTING	2%	Expect minimal change overall
41130	PROFESSIONAL/ TECHNICAL SERVICES	13%	Expect continued increase in external vendor sales
41150	COMPUTER/SYSTEM SERVICES	2%	Expect increase costs associated with additional staff
41155	COMMUNICATIONS	1,500	Expect increase in costs
41160	TRAVEL IN-STATE	1,278	A small increase in in-state travel expected in FY24
41170	TRAVEL OUT-OF-STATE	887	A small increase in out-of-state travel expected in FY24
41300	SUPPLIES	-5%	Decrease in supplies with the continuation of hybrid work
41180	EMPLOYEE DEVELOPMENT	23,073	Continued investment in training for all staff including new positions @ \$1,500/person plus all-staff training
43000	PURCHASED SERVICES	50,000	Increase to address need for software for managing contracts/projects and improve collaborative workspaces in the office
42010	INDIRECT COSTS	6,908	Expect increase in indirect costs

**Rate Matrix**

**MINNESOTA MANAGEMENT AND BUDGET  
Management Analysis and Development (MAD)  
FOR FISCAL YEAR 2024**

	FY24 TOTALS	FY23 est TOTALS	\$ CHANGE FY24/FY23	% Change FY24/FY23
<b>OVERHEAD</b>				
<b>MAD SPENDING PLAN</b>				
SALARIES	4,103,106	2,949,722	1,153,384	39%
RENTS	80,000	78,936	1,064	1%
REPAIRS	2,000	820	1,180	144%
INSURANCE	340	340	0	0%
PRINTING	2,400	2,358	42	2%
PROF/TECH SERVICES	8,500,000	7,500,000	1,000,000	13%
COMPUTER/SYSTEM SERVICES	166,000	162,668	3,332	2%
COMMUNICATIONS	2,500	1,000	1,500	150%
IN-STATE TRAVEL	2,500	1,222	1,278	105%
TRAVEL OUT-OF-STATE	2,500	1,613	887	55%
SUPPLIES	12,000	12,597	-597	-5%
EMPLOYEE DEVELOPMENT FEES	60,000	36,927	23,073	62%
PURCHASED SERVICES	80,000	30,000	50,000	167%
EQUIPMENT	0	0	0	0%
INDIRECT COSTS	31,660	24,752	6,908	28%
 SUB-TOTAL	 13,045,006	 10,802,955	 2,242,051	 21%
 <b>TOTAL BASIS FOR RATES</b>	 <b>13,045,006</b>			
 <b>RETAINED EARNINGS ADJUSTMENT</b>	 <b>0</b>			
 <b>TOTAL BASIS FOR RATES AFTER ADJUSTMENT</b>	 <b>13,045,006</b>			
<b>BILLABLE UNITS</b>				
BILLABLE UNITS	84,351			
PRIOR YEAR(ESTIMATED/ACTUAL)	70,878			
CHANGE IN BILLABLE UNITS	13,473			
<b>RATES</b>				
BREAK EVEN RATES	\$154.65			
PRIOR YEAR BREAK EVEN RATES	\$144.57			
CHANGE IN BREAK EVEN RATES	\$10.08			
 REQUESTED RATES	 \$150.00			
CURRENT RATES	\$140.00			
<b>REQUESTED VS BREAK EVEN RATES</b>				
REQUESTED RATES	\$150.00			
BREAK EVEN RATES	\$154.65			
VARIANCE	-\$4.65			
 REVENUES AT REQUESTED RATES	 \$12,652,674			
REVENUES AT BREAK EVEN RATES	\$13,044,907			
REVENUE VARIANCE	-\$392,233			
<b>REQUESTED VS CURRENT RATES</b>				
REQUESTED RATES	\$150.00			
CURRENT RATES	\$140.00			
CHANGE IN RATES	\$10.00			
% CHANGE IN RATES	7.1%			
 REVENUES AT REQUESTED RATES	 \$12,652,674.00			
REVENUES AT CURRENT RATES	\$11,809,162.40			
CHANGE IN REVENUES	\$843,511.60			
 <b>OVERALL CHANGE IN RATES - %</b>	 <b>7.1%</b>			

## Rate Matrix Computation

### **MINNESOTA MANAGEMENT AND BUDGET Management Analysis and Development (MAD) FOR FISCAL YEAR 2024**

1. Describe cost and usage estimation methods. Salaries received from SEMA4 Salary Projections. Anticipate a retirement, filling vacant positions, and growth.
2. Method used to allocate expenses to cost centers by SWIFT Account (each cost center should recover its own expenses). Based on expenses from FY23 and guidance from MMB for FY24, plus expected expenses.
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 2024**

<b>Rate</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
MAD	140	140	140	140	140	150

Note: MAD's last rate increase was in FY 2018.

History and Proforma

MINNESOTA MANAGEMENT AND BUDGET  
Management Analysis and Development (MAD)  
FOR FISCAL YEAR 2024

	<u>FY 2018 ACTUAL</u>	<u>FY 2019 ACTUAL</u>	<u>FY 2020 ACTUAL</u>	<u>FY 2021 ACTUAL</u>	<u>FY 2022 ACTUAL</u>	<u>FY 2023 EST/ACTUAL</u>	<u>FY 2024 PROPOSED</u>	<u>\$ CHANGE FY23/FY24</u>	<u>% CHANGE FY23/FY24</u>
<b>Operating Revenues</b>	6,542,016	8,426,500	8,594,904	7,489,913	9,049,233	10,639,072	12,652,674	2,013,602	19%
Sales									
Cost of Goods Sold									
Gross Margin									
<b>Operating Expenses</b>									
Salaries and Benefits	1,911,588	2,136,918	2,334,086	2,413,766	2,488,783	2,949,722	4,103,106	1,153,384	39%
Rent	103,696	74,666	68,877	69,720	64,950	78,936	80,000	1,064	1%
Repairs	3,263	2,752	1,219	0	2,949	820	2,000	1,180	144%
Insurance	271	296	385	340	340	340	340	0	0%
Printing	3,923	4,675	4,690	0	1,445	2,358	2,400	42	2%
Prof/Tech Services	3,963,194	5,918,441	5,652,760	4,529,394	6,368,227	7,500,000	8,500,000	1,000,000	13%
Computer/System Services	93,362	71,961	104,974	96,526	103,883	162,668	166,000	3,332	2%
Communications	3,426	3,551	1,134	1,771	23,337	1,000	2,500	1,500	150%
In-State Travel	5,748	7,426	7,095	152	143	1,222	2,500	1,278	105%
Travel out-of-state	0	1,075	0	0	0	1,613	2,500	887	55%
Supplies	26,002	28,387	11,333	7,195	19,912	12,597	12,000	-597	-5%
Employee Development Fees	7,555	11,360	16,990	1,200	5,283	36,927	60,000	23,073	62%
Purchased Services	29,546	25,505	81,128	0	23,000	30,000	80,000	50,000	167%
Equipment	2,633	11,133	14,955	0	0	0	0	0	0%
Indirect Costs	2,919	11,599	33,688	23,896	30,836	24,752	31,660	6,908	28%
<b>Total Operating Expenses</b>	<b>6,157,126</b>	<b>8,309,745</b>	<b>8,333,314</b>	<b>7,143,960</b>	<b>9,133,088</b>	<b>10,802,955</b>	<b>13,045,006</b>	<b>2,242,051</b>	<b>21%</b>
<b>Operating Income (Losses)</b>									
<b>Nonoperating Revenues (Expenses)</b>									
Interest Expense									
Interest Revenue									
<b>Total Nonoperating Revenue (Expenses)</b>									
<b>Income (Loss) before Contributions and Transfers</b>									
Transfers									
<b>Net Income (Loss) before Contribution</b>	<b>384,889</b>	<b>116,755</b>	<b>261,590</b>	<b>345,953</b>	<b>-83,855</b>	<b>-163,883</b>	<b>-392,332</b>		
<b>Retained Earnings, Beginning Period</b>	<b>891,822</b>	<b>908,761</b>	<b>1,109,198</b>	<b>1,370,788</b>	<b>1,716,741</b>	<b>1,632,886</b>	<b>1,469,003</b>		
Adjustment to Retained Earnings	(367,950)	83,682							
<b>Retained Earnings, Ending Period</b>	<b>908,761</b>	<b>1,109,198</b>	<b>1,370,788</b>	<b>1,716,741</b>	<b>1,632,886</b>	<b>1,469,003</b>	<b>1,076,672</b>		
<b>Reconciliation to Net Assets</b>									
Retained Earnings	908,761	1,109,198	1,370,788	1,716,741	1,632,886	1,469,003	1,076,672		
Contributed Capital									
<b>Total Net Assets, Ending Period</b>	<b>908,761</b>	<b>1,109,198</b>	<b>1,370,788</b>	<b>1,716,741</b>	<b>1,632,886</b>	<b>1,469,003</b>	<b>1,076,672</b>		



**MAD\_TRIAL\_BALANCE\_JRNL**

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- Fund Cd is equal to / is in **5200**
- and** Fiscal Year is equal to / is in **2023**
- and** Appropriation Id is equal to / is in **G100085**
- and** Ledger Cd is equal to / is in **ACTUALS**

Journal Monetary Amt																Journal Monetary Amt	
																	2023
Fund Cd	Account Cd	Account Desc	Appropriation Id	Fin Department Id	0	1	2	3	4	5	6	7	8	9	10	11	
5200	100001	CashStTres	G100085	-	-2,570,673.65		-4,637.50	-2,114.46	-2,149.28	-1,432.95	-439.47	-25,029.45	-250.00	-3,874.76	-49,197.31	-3,500.00	-2,663,298.83
5200	100001	CashStTres	G100085	G1031500	3,493,951.69	-143,000.11	358,794.02	12,063.95	-79,838.43	29,042.70	-74,129.86	-4,578.28	60,436.37	176,759.37	-342,471.61	309,853.14	3,796,882.95
5200	120001	AR SWIFT	G100085	G1031500	1,809,531.84	-447,495.09	-287,508.78	36,368.51	252,532.29	-240,890.03	-7,987.62	21,386.99	100,253.77	-102,540.00	-211,060.23	-511,924.61	410,667.04
5200	120097	MaintCtrl	G100085	G1031500	9,720.00		0.00			0.00	0.00	0.00		0.00	0.00		9,720.00
5200	200003	VP	G100085	G1031500	-1,109,643.49	667,885.22	14,855.91	-39,635.69	-320,023.48	97,210.69	90,283.15	-19,560.07	-256,403.05	-9,141.21	685,436.40	198,894.48	158.86
5200	220060	State SUT	G100085	G1031500			-12.62	12.62	0.00		0.00	0.00			0.00		0.00
5200	220080	Local SUT	G100085	G1031500			-0.92	0.92	0.00		0.00	0.00			0.00		0.00
5200	220090	TransitSUT	G100085	G1031500			-0.92	0.92	0.00		0.00	0.00			0.00		0.00
5200	300001	UnrestrFnd	G100085	G1031500	-1,632,886.39												-1,632,886.39
5200	410001	Full Time	G100085	G1031500		96,231.54	214,032.34	158,114.21	149,791.58	160,146.84	157,535.76	238,948.20	158,823.20	159,140.33	163,002.96		1,655,766.96
5200	410002	Full Time	G100085	G1031500		17,706.44	61,439.35	45,633.46	48,654.74	48,294.92	35,386.81	74,898.76	50,697.49	50,584.62	51,126.34		484,422.93
5200	410301	Pt, Seas,	G100085	G1031500		11,078.65	28,113.53	19,060.03	19,703.30	20,084.50	19,584.16	30,210.12	19,345.58	19,679.47	19,703.31		206,562.65
5200	410303	Pt, Seas,	G100085	G1031500		2,316.16	13,051.39	8,673.10	8,762.02	8,814.70	5,726.39	13,428.17	8,842.26	8,888.44	8,891.73		87,394.36
5200	410501	Overtime P	G100085	G1031500		11.10	17.02	7.97	7.82					5.14			49.05
5200	410502	Overtime P	G100085	G1031500		1.50	2.21	1.02	1.00					0.66			6.39
5200	410701	Separation	G100085	G1031500					703.39			2.76					706.15
5200	410705	Relocation	G100085	G1031500		3,229.50											3,229.50
5200	411002	Rent - Sta	G100085	G1031500		6,578.04		13,156.08	6,578.04	6,578.04	6,578.04	6,578.04	6,578.04	6,578.04	6,578.04	6,578.04	72,358.44
5200	411101	Printing -	G100085	G1031500			28.25		92.84	91.13		140.44			90.49		443.15
5200	411301	General Mg	G100085	G1031500		408,085.94	432,452.93	414,122.15	751,320.36	491,924.43	586,451.73	565,601.92	797,195.37	687,379.49	218,544.99		5,353,079.31
5200	411303	Advertisin	G100085	G1031500			179.00										179.00
5200	411319	Educationa	G100085	G1031500		400.00	150.00	8,290.00	250.00	1,868.75	4,573.00	554.20		3,834.00	95.00		20,014.95
5200	411505	Software M	G100085	G1031500						120.45		481.80			518.00		1,120.25
5200	411551	Postal, Ma	G100085	G1031500					44.09	15.68		52.85	11.17				123.79
5200	411601	Travel Exp	G100085	G1031500			0.88		36.00	157.84		382.25	2.61				579.58
5200	411605	Private Au	G100085	G1031500				23.75	376.25		50.00	84.24	93.01	0.79	106.37		734.41
5200	411701	Travel Exp	G100085	G1031500					40.63					346.58	1,225.60		1,612.81
5200	411801	Tuition An	G100085	G1031500			240.00		187.29				200.00	299.00	665.00	10.00	1,601.29
5200	411803	Regist Fee	G100085	G1031500											6,633.04		6,633.04
5200	411804	Membership	G100085	G1031500					173.00						30.00		203.00
5200	411901	General Mg	G100085	G1031500					9,365.00	-9,365.00	3,440.00						3,440.00
5200	411960	RateMNIT	G100085	G1031500					2,362.09			1,208.08	1,208.08		357.37		5,135.62
5200	411970	AgencyMNIT	G100085	G1031500										10,226.55			10,226.55
5200	413001	Supplies,	G100085	G1031500		99.44	1,479.52	364.92	625.86	979.04	2,392.22	69.61	2,271.96	584.43	778.26	30.00	9,675.26
5200	415002	Repair-A	G100085	G1031500				46.80				46.80	46.80			46.80	187.20
5200	415003	Maintenanc	G100085	G1031500			169.90		169.90			169.90			169.90		679.60
5200	420001	Agency Ind	G100085	G1031500						121,174.23							121,174.23
5200	420101	Statewide	G100085	G1031500					4,804.79		4,804.79			4,804.79			14,414.37
5200	420302	Purchasing	G100085	G1031500		-137.21		-82.41			-0.26						-219.88
5200	430001	Other Purc	G100085	G1031500		132.82	1,605.27		24.52	12.15	12.37	12.37	11.71	12.37		12.15	1,835.73
5200	430014	Prizes-A	G100085	G1031500							26.97						26.97
5200	430018	Bonds And	G100085	G1031500				392.00									392.00
5200	670011	MAD Manage	G100085	G1031500		-623,123.94	-834,450.78	-674,499.85	-854,595.61	-734,828.11	-834,288.18	-905,089.70	-949,364.37	-1,013,568.10	-561,223.65		-7,985,032.29
<b>Grand Total</b>					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Budget Period 2023 Fund 5200 - Manager Expense Budget G1031500 Expense Budget Management Analysis Consulting  
 (L5) Cd (L5) Desc

Appropriation G100085 - Man; Bdgt Program

G1001 - Statewii Bdgt Activity

G100111 - Enterprise Communi & Plan

Note: Report run 5/12/23

Account Tree - KK Account			Fact MFR Summary							
Account Group (L3) Desc	Account Class (L5) Cd	Account Class (L5) Desc	Approved Expense Budget Amt	Current Expense Budget Amt	Pre-Encumbrance Amt	Encumbrance Amt	Expended Amt	Unobligated Amt	Unexpended Amt	Salary Projection Encumbrance Amt
Non-Payroll Expense	41100	Space Rental And Utilities	0.00	80,000.00	0.00	7,641.56	72,358.44	0.00	7,641.56	7,641.56
Non-Payroll Expense	41110	Printing And Advertising	72,357.50	2,357.50	0.00	1,914.35	443.15	0.00	1,914.35	1,914.35
Non-Payroll Expense	41130	Prof-Tech Serv-Outside Vend	7,332,341.77	9,768,341.77	0.00	4,504,228.90	5,336,288.26	-72,175.39	4,432,053.51	4,504,228.90
Non-Payroll Expense	41150	Computer and System Services	230,000.00	106,648.00	0.00	0.00	1,120.25	105,527.75	105,527.75	0.00
Non-Payroll Expense	41155	Communications	3,500.00	3,500.00	0.00	76.21	123.79	3,300.00	3,376.21	76.21
Non-Payroll Expense	41160	Trav-Sub-InState-Border Comm	1,000.00	4,000.00	0.00	0.00	1,313.99	2,686.01	2,686.01	0.00
Non-Payroll Expense	41170	Trav/Sub-OutOfState-BorderComm	999.63	40.63	0.00	0.00	1,612.81	-1,572.18	-1,572.18	0.00
Non-Payroll Expense	41180	Employee Development	25,000.00	41,000.00	0.00	80.15	8,437.33	32,482.52	32,562.67	80.15
Non-Payroll Expense	41190	State Agcy-Prov Prof-Tech Serv	222,175.00	74,175.00	0.00	0.00	3,440.00	70,735.00	70,735.00	0.00
Non-Payroll Expense	41196	Rate-Based MNIT Services	9,955.08	7,255.08	0.00	2,119.46	5,135.62	0.00	2,119.46	2,119.46
Non-Payroll Expense	41197	Agency-Specific MNIT Services	0.00	40,000.00	0.00	29,773.45	10,226.55	0.00	29,773.45	29,773.45
Non-Payroll Expense	41300	Supplies	30,000.00	30,000.00	0.00	160.30	9,575.82	20,263.88	20,424.18	160.30
Non-Payroll Expense	41500	Repairs To Equip and Furn	2,500.00	1,800.00	0.00	176.26	866.80	756.94	933.20	176.26
Non-Payroll Expense	42000	Agency Indirect Costs	114,174.23	121,174.23	0.00	0.00	121,174.23	0.00	0.00	0.00
Non-Payroll Expense	42010	Statewide Indirect Costs	30,000.00	32,069.00	0.00	4,804.79	14,414.37	12,849.84	17,654.63	4,804.79
Non-Payroll Expense	42030	State Agency Reimbursements	0.00	0.00	0.00	0.00	-82.67	82.67	82.67	0.00
Non-Payroll Expense	43000	Other Operating Costs	26,120.00	30,320.00	0.00	23.42	2,134.25	28,162.33	28,185.75	23.42
Non-Payroll Expense	47160	Equipment-Non Capital	-33,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Non-Payroll Expense Total</b>			<b>8,067,123.21</b>	<b>10,342,681.21</b>	<b>0.00</b>	<b>4,550,998.85</b>	<b>5,588,582.99</b>	<b>203,099.37</b>	<b>4,754,098.22</b>	<b>4,550,998.85</b>
Payroll Expense	41000	Full Time - Salary	2,604,624.00	2,803,462.49	0.00	663,272.60	2,140,189.89	0.00	663,272.60	600,874.98
Payroll Expense	41030	Part-Time-Seasonal-Labor Serv	327,858.00	338,119.38	0.00	44,162.37	293,957.01	0.00	44,162.37	58,675.09
Payroll Expense	41050	Overtime and Premium Pay	8.64	52.77	0.00	-2.67	55.44	0.00	-2.67	0.00
Payroll Expense	41070	Other Employee Cost	386.15	706.15	0.00	0.00	706.15	0.00	0.00	0.00
<b>Payroll Expense Total</b>			<b>2,932,876.79</b>	<b>3,142,340.79</b>	<b>0.00</b>	<b>707,432.30</b>	<b>2,434,908.49</b>	<b>0.00</b>	<b>707,432.30</b>	<b>659,550.07</b>
<b>Grand Total</b>			<b>11,000,000.00</b>	<b>13,485,022.00</b>	<b>0.00</b>	<b>5,258,431.15</b>	<b>8,023,491.48</b>	<b>203,099.37</b>	<b>5,461,530.52</b>	<b>5,210,548.92</b>

**History and Proforma**

**MINNESOTA MANAGEMENT AND BUDGET  
Management Analysis and Development (MAD)  
FOR FISCAL YEAR 2024**

	<u>FY 2022 ACTUAL</u>	<u>FY 2023 ACTUAL</u>	<u>FY 2024 PROPOSED</u>	<u>\$ CHANGE FY23/FY24</u>	<u>% CHANGE FY23/FY24</u>
<b>Operating Revenues</b>	9,049,233	11,301,119	12,652,674	1,351,555	16%
Sales					
Cost of Goods Sold					
Gross Margin					
<b>Operating Expenses</b>					
Salaries and Benefits	2,488,783	3,032,092	3,957,890	925,798	31%
Rent	64,950	78,936	80,000	1,064	1%
Repairs	2,949	1,084	2,000	917	85%
Insurance	340	392	340	-52	-13%
Printing	1,445	2,242	2,400	158	7%
Prof/Tech Services	6,368,227	7,820,213	8,500,000	679,787	9%
Computer/System Services	103,883	32,797	183,600	150,803	460%
Communications	23,337	358	2,500	2,142	598%
In-State Travel	143	3,900	2,500	-1,400	-36%
Travel out-of-state	0	709	2,500	1,791	0%
Supplies	19,912	12,913	12,000	-913	-7%
Employee Development Fees	5,283	35,472	60,000	24,528	69%
Purchased Services	23,000	1,861	80,000	78,139	4199%
Equipment	0	0	0	0	0%
Indirect Costs	30,836	121,174	190,660	69,486	57%
<b>Total Operating Expenses</b>	9,133,088	11,144,144	13,076,390	1,932,246	17%
<b>Operating Income (Losses)</b>					
<b>Nonoperating Revenues (Expenses)</b>					
Interest Expense					
Interest Revenue					
<b>Total Nonoperating Revenue (Expenses)</b>					
<b>Income (Loss) before Contributions and Transfers</b>					
Transfers					
<b>Net Income (Loss) before Contributions *</b>	-83,855	156,975	-423,716	-580,691	
<b>Retained Earnings, Beginning Period</b>	1,716,741	1,632,886	1,789,861	1,366,145	
Adjustment to Retained Earnings					
<b>Retained Earnings, Ending Period</b>	1,632,886	1,789,861	1,366,145	785,454	
<b>Reconciliation to Net Assets</b>					
Retained Earnings	1,632,886	1,789,861	1,366,145	785,454	
Contributed Capital					
<b>Total Net Assets, Ending Period</b>	1,632,886	1,789,861	1,366,145	785,454	



## **Minnesota Management & Budget**

### **Enterprise Talent Development**

#### **Revolving Fund (5200)**

## **FY 2024**

## **Business Plan**

Centennial Office Building,  
458 Cedar Street,  
Saint Paul, Minnesota 55155

## **Table of Contents**

### **Executive Summary**

Description of Business	3
ETD Background and Business Model	3
Funding Model and Rate Structure	5
ETD Successes – Review of 2023	7

### **Financial Status**

Summary of FY 2024 – History and Pro Forma	10
Summary of Budgeted Staff Expense for FY 2024	11
Changes in Staffing for FY 2024	11

### **Summary of Proposed Rates/Rationale**

Rate Request	12
Five Year Historical Rate Comparison	13
Detailed Products and Services – Rates	13
Market Evaluation, Strategies and Competition	14

### **Additional Documentation**

Organizational Chart	17
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## Executive Summary

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### 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 learning 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 learning 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 in support of agency and enterprise-wide engagement, inclusion, and retention goals.*
- *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, inclusion, 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 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. Based on the results of the current biennial assessment and overarching strategic programs, ETD will play a key role in statewide initiatives to support the Governor's One Minnesota directives.

Enterprise Talent Development has broadened the original mission of employee professional development to include leadership institutes, employee skills development, engagement, retention, 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 has continued to evolve the new norms of working in the office versus working from home. For ETD, we have maintained the greater part of our training in a virtual format but are actively seeking opportunities to bring participants back to a live or hybrid class setting where it is most appropriate. For example, our key Leadership training programs (Emerging Leaders Institute and Senior Leadership Institute) can benefit immensely from networking and interpersonal connections. In these areas, we will provide opportunities to re-engage employees in live sessions beginning in the Fall of 2023. In other areas, we will continue to use our virtual platforms wherever it is appropriate to reach employees from across the state, not just the twin cities metropolitan area. 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 and hybrid learning for key programs
- Access to critical skill development opportunities (virtual classroom, eLearning, potentially blended offerings – classroom and virtual training models)
- A toolbox of talent management and inclusive leadership resources to attract and retain a talented and diverse workforce
- Recruiting and retention support / onboarding training
- Accessible resources to cultivate a safe, respectful, and inclusive work environment
- Facilitated best-practices via Train-the-Trainer model, where needed
- Continued leadership development programs at multiple levels (aspiring, emerging and senior leadership)

- A library of online personal and professional development courses and just-in-time resources for leaders
- Career development curriculum and best practice guidance for individual development plans.
- 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.

#### Per Employee Rate

For FY 2023, an interagency rate of \$30.91 was established to cover the Enterprise-wide costs in the 5200 Fund. In FY 2024, the spending requirements for G1037615 have increased due to inflation over the last few years and will result in a 12.6% increase or \$34.81 per employee fee (or a minimum of \$5,000 for those with less than 200 employees) as specified in the attached breakdown. **Schedule A – Per Employee FY24 Billing**

Agency	Total FY 20 per employee costs	Total FY 21 per employee costs	Total FY 22 per employee costs	Total FY 23 per employee costs	Total FY 24 per employee costs
DHS	\$0	\$187,101	\$188,476	\$221,841	\$263,843
MnDOT	\$0	\$137,856	\$141,439	\$160,454	\$184,829
Corrections	\$0	\$110,799	\$113,505	\$131,244	\$146,193
DNR	\$0	\$100,065	\$77,832	\$84,662	\$104,632
MN.IT	\$0	\$62,729	\$66,441	\$76,750	\$89,456
DPS	\$0	\$53,032	\$55,594	\$62,407	\$69,337
Health	\$0	\$40,756	\$47,500	\$53,165	\$68,119
DEED	\$0	\$34,252	\$38,780	\$45,036	\$52,351
Revenue	\$0	\$39,975	\$37,962	\$40,956	\$47,721
Vet's Affairs	\$0	\$36,899	\$37,444	\$43,552	\$46,294
MPCA	\$0	\$22,884	\$23,682	\$28,221	\$31,571
Agriculture	\$0	\$16,384	\$14,444	\$15,362	\$19,179
Admin	\$0	\$13,881	\$13,463	\$15,548	\$18,622
DOLI	\$0	\$11,615	\$11,991	\$14,435	\$16,917
Education	\$0	\$9,849	\$10,819	\$12,920	\$15,663
Military Affairs	\$0	\$12,479	\$12,945	\$14,620	\$16,743
Commerce	\$0	\$10,193	\$8,857	\$10,324	\$13,888
Housing	\$0	\$6,067	\$7,222	\$8,253	\$10,477
MMB	\$0	\$6,683	\$7,167	\$8,655	\$10,233
OHE	\$0	\$5,000	\$5,000	\$5,000	\$5,000
IRRRB	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Human Rights	\$0	\$5,000	\$5,000	\$5,000	\$5,000
BMS	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Governor's Office	\$0	\$5,000	\$5,000	\$5,000	\$5,000
<b>Total</b>	<b>\$0</b>	<b>\$938,497</b>	<b>\$940,563</b>	<b>\$1,073,405</b>	<b>\$1,251,068</b>
Cost per Employee	<b>\$32.80</b>	<b>\$25.58</b>	<b>\$27.25</b>	<b>\$30.91</b>	<b>\$34.81</b>
Annual Change		<b>-22.0%</b>	<b>6.5%</b>	<b>13.4%</b>	<b>12.6%</b>

These costs are related to project staff, development staff and systems and administrative support for the Learning Management (LM) system, virtual and eLearning development. It also includes costs for 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.

### ***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 employee development courses.

In FY24, we plan to continue building our leadership institutes to support and encourage ongoing participation in these necessary programs. We will provide a blend of in-person classes and virtual delivery. For employee and supplemental leadership development we will continue to work with our vendor base to identify necessary additional online content in alignment with agency and enterprise goals and initiatives. We are growing and updating content to support diversity, equity and inclusion needs across the state. We will also expand our course offerings and talent development guidance in support of enterprise retention goals and initiatives. We started work in FY23 to build enterprise leader competencies and will continue that work in FY24. We have experienced increases in the cost services for our Master Contract program and will need to adjust the rates charged for the classes to balance the revenues and expenses for this fiscal year.

Although we routinely update/upgrade our Core Programs (Supervisor, Manager and Human Resources) but only now have increased our rates to keep pace with the increased costs. To support development needs for supervisors and managers, we continue to offer supplemental learning opportunities that will be available on a central Leadership Learning Hub or delivered by ETD staff. As part of this business plan, all Pay Per Participant class rates will be updated and continue to be charged when employees enroll/complete ETD training courses as specified in attached breakdown. (Schedule B)

## Schedule B – Per Participant FY24 Billing

Financial Revenue and Sources - Projection for FY 2024 - Per Participant Rate					
ETD Fee-based Courses					
	Sessions	Participants per session	Price per Participant (b)	% Increase	Total Revenue
<b>Core Training:</b>					
Management Core (Virtual)	4	55	\$895	6%	\$196,900
Supervisory Core (Virtual)	6	90	\$895	6%	\$483,300
HR Core	2	55	\$100	0%	\$11,000
<b>Retirement Preparation Courses:</b>					
State Retirement Seminar	4	150	\$125	32%	\$75,000 **
Pre-planning for Retirement	3	75	\$125	32%	\$28,125 **
<b>Leadership Development Cohort Based:</b>					
Strategic Effectiveness for Aspiring Leaders (SEAL - cohort 5 Days)	6	20	\$935	0%	\$112,200
Emerging Leaders Institute (ELI - cohort. 11 days)	3	32	\$3,740	50%	\$359,040 **
Senior Leadership Institute (SLI - cohort)	1	32	\$4,070	36%	\$130,240 **
<b>Customized Training</b>					
			<b>Per Session</b>		<b>\$61,020</b>
Clifton Strengths / Gallup *	12		\$1,050	**	\$12,600 **
Take Charge of your Career	12		\$2,340	**	\$28,080 **
Onboarding for Results	6		\$1,050	**	\$6,300 **
Extraordinary Coaching *	6		\$2,340	**	\$14,040 **
<b>Leadership &amp; Professional Development</b>					
Advanced Project Management	4	25	\$795	7%	\$79,500
Agile Scrum Overview	4	25	\$625	5%	\$62,500
Better Communications/Better Teams	2	20	\$195	11%	\$7,800
Big Decision: Outcomes with Better Results	1	20	\$195	11%	\$3,900
Bldg a Respectful Workplace: Navigating Differences	2	20	\$195	11%	\$7,800
Business Writing Fundamentals	4	20	\$195	11%	\$15,600
Coaching and Feedback Skills for Supvs and Mgrs	2	20	\$195	11%	\$7,800
Conflict-Savvy Leader	2	20	\$195	11%	\$7,800
Creative Thinking: How to Think Differently...	2	20	\$195	11%	\$7,800
Cust Serv Skills for Govt Employees	2	25	\$195	11%	\$9,750
Dealing with Difficult People	3	25	\$195	11%	\$14,625
Effective Presentations for Subject Matter Experts	2	20	\$195	11%	\$7,800
Elevating Feedback Workshop*	2	15	\$195	11%	\$5,850
20 Others				11%	\$244,700
<b>Total Open Enrollment</b>	<b>88</b>				
<b>Contracted Services - Individual Consulting and Master Vendor Contracts</b>					
Training Center Revenue					\$0
Interagency Agreements					\$140,000
Interagency Agreements - Materials (ZF, Insights, EQ, MBTI, etc.) *					\$70,000
<b>Total Projected FY'23</b>					<b>\$2,053,405</b>
** Return to Pre-Pandemic prices					
* includes material costs					

### ETD Successes - Review of FY23

In FY23, 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 update their virtual presentation skills, where necessary, while raising the standard for delivering accessible training content for our employee base. Along with maintaining the strategic direction for MMB, staff continue to update key programs and to continue to grow learning and development opportunities for state employees.

Throughout FY23, many employees at state 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 FY24, the following is a summary of accomplishments during FY23.

The ETD team achieved several successes, which included:

- Introduced Leader Competencies and prepared for Enterprise launch.
- Built out and published the Leadership Learning Hub.
- Created guidance in support of an enterprise-wide requirement for Individual Development Plans (IDPs) for all state employees
- 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
- Continued major expansion of Diversity, Equity and Inclusion content and tools to support State initiatives
- Updated current eLearning programs for mandatory training modules. Standardizing eLearning programs for state-wide utilization
- Continued to update delivery and content of management and employee development classes based on the state’s ongoing statewide learning and development initiatives
- Graduated 92 of the state’s finest employees in an expanded ELI program - three cohorts virtual 28<sup>th</sup>, 29<sup>th</sup> and 30<sup>th</sup> cohorts of the Emerging Leaders Institute
- Graduated another Senior Leadership Cohort – using virtual delivery format and re-introducing in-person sessions.
- Improved and expanded the use of our LinkedIn Learning program for 15,000 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 virtual and hybrid work initiatives.
- Continued efforts to balance 5200 Fund financial position for long term stability
- 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 2024

ETD continues to provide employee, talent, and organizational development across the enterprise. As a result of successful transition of programming and training over the last two years, we anticipate the following for 2024:

- Launch Leader Competencies through an Enterprise-wide program
- Enhance IDP and Employee/Career Development efforts
- Provide support and instruction to leaders and employees in creating IDPs
- Continuous improvement in all key training programs now delivered in a virtual and in-person format – ELI, SLI, HR Core, Diversity, Equity & Inclusion, Employee Development, Retirement, etc.
- Provide strategic leadership for state-wide DEI efforts through enhanced and embedded learning in most ETD programming
- Continue to expand use of Intercultural Development Inventory (IDI), offering program support to agencies to enhance cultural competency.
- Expand Leadership Learning Hub - our just-in-time, supplemental leadership / supervisory / managerial resources site for all State employees
- Provide ongoing support for the growth of the statewide LinkedIn Learning program
- Coordinate training on compliance related topics and upgrade the Annual Training content for all eLearning courses and policy acknowledgements
- Develop a standardized process for the development and maintenance of eLearning content
- Continue to provide Customized Training Services (as capacity allows) offered at reasonable prices to Executive and non-Executive agencies.

The core strategy of ETD is to improve our ability to recruit, retain and develop 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

### Net Cash Position – Adjusted with current SWIFT information.

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Proposed
Beginning Balance	2,230,611	2,734,794	924,499	288,663	70,217	24,095
Operating Revenue	2,594,780	1,522,278	2,033,525	2,272,942	2,464,847	3,304,473
Operating Expenses	2,090,596	3,332,573	2,669,361	2,491,388	2,510,968	3,146,517
Adjustments to Retained Earnings	0	0	0	0	0	0
Corrections to Ending Balance	0	0	0	0	0	0
Ending Balance	2,734,794	924,499	288,663	70,217	24,095	182,051

Revenue and Expense Summary	FY2024		
	"Per Participant" Proposed	"Upfront Rate" Proposed	Total
<b>Revenues:</b>			
Operating Revenue	\$2,053,405	\$1,251,068	\$3,304,473
<b>Expenses:</b>			
Full Time - Salary	\$1,114,430	\$643,086	\$1,757,516
Full Time - Salary- MMB Allocations	\$125,220	\$125,220	\$250,440
Part-Time-Seasonal-Labor Serv	\$0	\$0	\$0
Overtime and Premium Pay	\$215	\$215	\$431
Other Employee Cost	\$2,827	\$2,827	\$5,654
Space Rental And Utilities	\$142,638	\$19,310	\$161,948
Printing And Advertising	\$759	\$0	\$759
Prof-Tech Serv-Outside Vend	\$403,126	\$2,023	\$405,149
IT/Prof/Tech O/S Vendor	\$0	\$0	\$0
Computer and System Services	\$1,010	\$193,500	\$194,510
Communications	\$1,593	\$0	\$1,593
Trav-Sub-InState-Border Comm	\$84	\$84	\$168
Trav/Sub-OutOfState-BorderComm	\$7	\$7	\$13
Employee Development	\$35,145	\$565	\$35,709
State Agcy-Prov Prof-Tech Serv	\$7,681	\$0	\$7,681
Rate-Based MNIT Services	\$1,001	\$0	\$1,001
Agency-Specific MNIT Services	\$0	\$0	\$0
Supplies	\$25,237	\$163	\$25,399
Repairs To Equip and Furn	\$2,415	\$0	\$2,415
Agency Indirect Costs	\$51,238	\$45,717	\$96,954
Statewide Indirect Costs	\$6,299	\$0	\$6,299
Other Operating Costs	\$2,214	\$190,664	\$192,878
Pmt To Indiv-Med-Rehab Client	\$0	\$0	\$0
Pmt To Indiv-Not Med-Rehab	\$0	\$0	\$0
Equipment-Non Capital	\$0	\$0	\$0
<b>Total Operating Expenses</b>	<b>\$1,923,138</b>	<b>\$1,223,379</b>	<b>\$3,146,517</b>
<b>Operating Income (Loss)</b>	<b>\$130,267</b>	<b>\$27,689</b>	<b>\$157,956</b>

## 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 FY24 programming, the following staffing levels are recommended to provide adequate support: (See following tables).

<b>Fund 5200 - FTEs</b>	<b>Per Participant</b>	<b>Per Employee</b>	<b>Total Headcount</b>
Aberle,Laurie Faye	0.60	0.40	1.00
Bromley,Lovlie M	0.80	0.20	1.00
Duff,Rodney Joseph	0.70	0.30	1.00
Dusick,Jeffrey Lynn	0.50	0.50	1.00
Eversman,Kimberly Ann	0.30	0.70	1.00
Gramza,Debra Kateri	0.70	0.30	1.00
Groski,McCayla	0.70	0.30	1.00
Kidd,Lovie J	0.80	0.20	1.00
Kluttz-Horton,Joy	0.30	0.70	1.00
Kosharek,Kathleen M.	0.70	0.30	1.00
Mellang,Gregory B	0.75	0.25	1.00
Tansatit,Wannaporn	0.80	0.20	1.00
Tipler-Smart,Sarah Jeanne	0.80	0.20	1.00
Wellock,George Edward	0.60	0.40	1.00
Xiong,Mee	0.80	0.20	1.00
Total	9.85	5.15	15.00
Avg	0.66	0.34	1.00
<b>Learning Management - G1034000</b>	<b>Per Participant</b>	<b>Per Employee</b>	<b>Total Headcount</b>
Hollman,Richard Evan			1
Iverson,Kirsten J			1
New Supervisor			1
Total			3

## Changes in Staffing for FY 2024

For FY 24: The Training Program Coordinators and Learning & Development Consultants at ETD are positioned well to deliver the anticipated programs for the upcoming Fiscal Year.

In FY23, ETD assumed the responsibility for the Learning Management Systems Team and moved two Systems Administrators into our team. In the upcoming year, we anticipate combining the Learning Management responsibilities and resources in one team and adding a supervisor to lead the system support initiatives for FY24.

Any other 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

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### 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 change rate structure for FY 2024 as follows:

- Fees for Emerging Leaders Institute (ELI) will return to historical charges at \$3,740 this year with a return to partial classroom sessions.
- Fees for Senior Leaders Institute (ELI) will return to \$4,070 this year with a combined virtual / in-person classroom format.
- Fees for all Core Programs will be adjusted to \$895/participant for Supervisor and Manager Core.
- Rates for our Employee Development classes will be adjusted as noted in the ETD Rate Schedule to keep step with increasing vendor costs.
- We are adjusting the rate for our Retirement Program and Pre-Planning for Retirement back to their original, pre-pandemic rates at \$125.
- Customized Training programs will return to their former pricing structure.
- ETD will continue to grow the LinkedIn Learning program beyond our current 15,000 state employees through the Per Employee Fees. If demand for LinkedIn Learning increases above our contract levels, ETD will offer additional licenses for \$12.90 per employee. A similar cost will be charged for all non-Executive Agencies that are not covered by the Per Employee Fee.

For the annual Per Employee Fees, ETD proposes to increase rates 12.6% from last year. The increase to \$34.81 per employee reflects the growth of LinkedIn Learning, support for expanded Diversity, Equity, Accessibility and Inclusion efforts across the enterprise. It also reflects inflationary impacts and wage increases.

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	FY20	FY21	FY22	FY23	Proposed FY24
<b>Contracted Customized Group Training Facilitated by ETD Staff:</b>						
	One Hour Session	\$550	\$0	\$0	\$0	\$550
	One and 1/2 Hour Session	\$715	\$0	\$0	\$0	\$715
	Two Hour Session	\$880	\$0	\$0	\$0	\$880
	Two and 1/2 Hour Session	\$1,045	\$0	\$0	\$0	\$1,050
	Three Hour Session	N/A	N/A	N/A	N/A	\$1,195
	Three and 1/2 Hour Session	N/A	N/A	N/A	N/A	\$1,325
	Half Day Rate	\$1,405	\$0	\$0	\$0	\$1,400
	Full Day Rate	\$2,340	\$0	\$0	\$0	\$2,340
<b>Contracted Training-Related Services:</b>						
	Incremental LinkedIn Learning Licenses	\$0	\$0	\$14.38	\$13.90	\$12.90
	Extraordinary Leader Workshop					
	Facilitated by Z-F; 1-day, 30 max.*					
	Materials	\$310	\$310	\$310	\$310	\$351
	Facilitation Fee	\$6,000	\$6,000	\$6,000	\$6,000	\$5,500
	Facilitated by ETD Staff; 1-day, 30 max.					N/A
	Materials	\$310	\$310	\$345	\$345	\$351
	Extraordinary Leader 1-to-1					
	Facilitated by Senior Z-F Coach*	\$590	\$590	\$590	\$590	\$590
	Facilitated by ETD Coach	\$210	\$210	\$0	\$0	N/A
<b>Core Classroom Training (per person):</b>						
	Supervisor Core ****	\$845	\$845	\$845	\$845	\$895
	Manager Core ****	\$845	\$845	\$845	\$845	\$895
<b>IDI QA Training and Assessments (per person):</b>						
	IDI QA Qualifying Seminar	N/A	N/A	\$1,800	\$1,800	\$1,950
	IDI Assessment	N/A	N/A	\$21	\$21	\$23
<b>Retirement Preparation Courses (per person):</b>						
	State Retirement Seminar ****	\$145	\$145	\$50	\$95	\$125
	Pre-planning for Retirement ****	\$140	\$140	\$50	\$95	\$125
<b>Other Open Enrollment courses (per person)**:</b>						
	Less than Half Day (Virtual)		\$95	\$95	\$95	\$115
	Half Day (Classroom or Virtual)	\$150	\$150	\$150	\$175	\$195
	Full Day (Classroom or Virtual)	\$275	\$275	\$275	\$295	\$325
	2 Day (Classroom or Virtual)	\$550	\$550	\$550	\$595	\$625
	3 Day (Classroom or Virtual)	\$715	\$715	\$715	\$745	\$795
	4 Day (Classroom or Virtual)	\$935	\$935	\$935	\$935	\$995
	Extraordinary Leader	\$275	\$275	\$275	\$350	\$350
	Extraordinary Coach - 1 day	\$275	\$275	\$275	\$350	\$450
	Elevating Feedback - 1/2 day	\$150	\$150	\$150	\$150	\$250
<b>Cohort Based Learning (per person):</b>						
	Emerging Leaders Institute***	\$3,740	\$2,500	\$2,500	\$2,500	\$3,740
	Senior Leadership Institute ***	\$4,070	\$3,000	\$3,000	\$3,000	\$4,070
	Strategic Effectiveness for Aspiring Leaders ****	\$935	\$935	\$935	\$935	\$935

## Market Evaluation, Strategies and Competition

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### 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.).

### Employee Development Revenues

Employee 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	<b>\$175</b>	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	<b>\$295</b>	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	<b>\$595</b>	NA
Learning Tree International – Agile Fundamentals	\$1,795	\$1,200
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

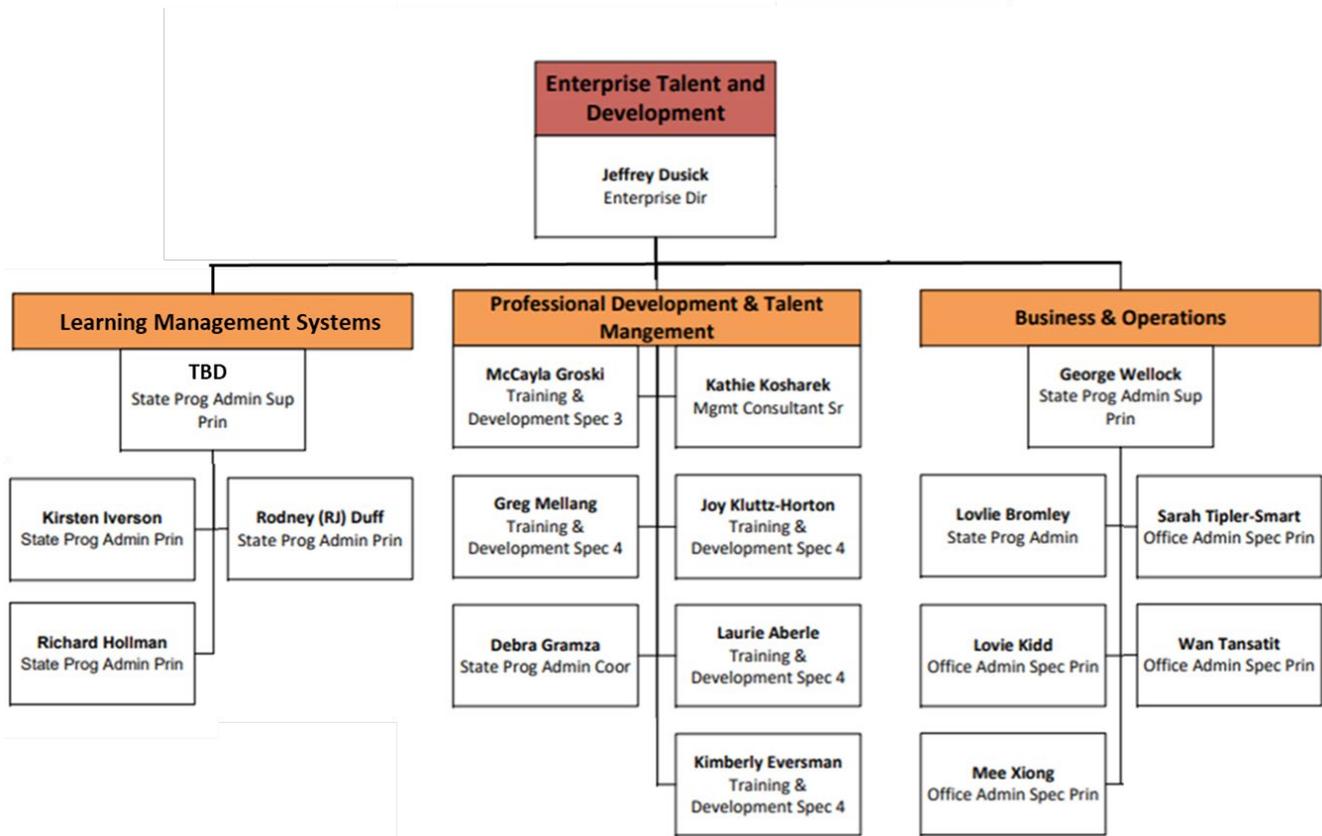
Contracted Training – 1 Day – Group, customized, on premise		
Training Provider	Full Day Rate	<i>Savings through ETD</i>
Minnesota Management & Budget ETD	<b>\$2,340</b>	NA
University of Minnesota, College of Continuing Education	\$4,000	\$1,660
Center for Leadership Studies	\$3,500 plus travel	\$1,160
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	<b>\$1,045</b>	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 proceedings .....may be allowed but only to the extent that: The costs are reasonable and necessary in relation to the administration of the Federal award and activities required to deal with the proceeding and underlying cause of action"*

### How Rates are Computed

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

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

FOR YEAR ENDING JUNE 30, 2024

ADMINISTRATIVE HEARINGS

(All Figures in 000's)

FUND 5201

**PART I 2 CFR 200 R.E. BALANCE**

<b>2 CFR 200 R.E. BALANCE July 1, 2023 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)</b>		258
Adjustments (e.g. Contrib. Capital)		-
<b>Adjusted Retained Earnings Balance</b>		258

**FY24 Retained Earnings Increase (Decrease) Per ACFR**

**2 CFR 200 Revenues**

Operating Revenue	3,233	
Non Operating Revenue	-	
<b>Total Revenues</b>		3,233

**Less: Expenditures (Actual Costs):**

Total Operating Expenses per States Financial Report	(3,305)	
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	17	
GASB75 Net OPEB Liability Adjustment	(18)	
<b>Total Expenditures</b>		(3,306)

**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	-	
<b>Total OMB 2 CFR 200 Allowable Expenditures</b>		-

**Plus 2 CFR 200 Adjustments:**

Imputed Interest Earnings on Monthly Average Cash Balance	2	
Other	-	
<b>Total Adjustments</b>		2

**FY24 Net Increase (Decrease) to Retained Earnings Balance per ACFR** (71)

<b>2 CFR 200 R.E. BALANCE June 30, 2024</b>	A)		187
Allowable Reserve	B)	551	
Excess Balance (A)-(B)		(364)	

(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, 2024  
 (All Figures in 000's)

**ADMINISTRATIVE HEARINGS**  
**FUND 5201**

**PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE**

<b>2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2023</b>		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.)	-	
<b>Net Transfers</b>	-	
<b>2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2023</b>	C)	237

**PART III 2 CFR 200 ADJUSTMENTS BALANCE**

**2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2023**

**ADJUSTMENTS:**

FY98 PPD Adjustment	(39)	
Accumulated Prior Year Imputed Interest Adjustment	(246)	
Accumulated Prior Years GASB68 Adjustment	(386)	
Accumulated Prior Years GASB75 Adjustment	(160)	
Current year Imputed Interest Adjustment	(2)	
Current year GASB68 Net Pension Liability Adjustment	(17)	
Current year GASB75 OPEB Adjustment	18	
Current year GASB87 Lease/Amortization Cash Expense	-	
<b>Total Adjustments</b>	(832)	

<b>2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2024</b>	D)	(832)
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**PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO ACFR BALANCE**

<b>RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL &amp; ADJUST. BALANCES TO ACFR (A) + (C) + (D)</b> (Should Tie to the Fund Balance in the ACFR)		(408)
--	--	-------

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Current	FY2024 Imputed Interest (CR. always negative sign)	(2)	interest earned on excess retained earnings
Current	FY24 GASB68 Net Pension Liability Adjustment	(17)	change in deferred liability from ACFR
Current	FY24 GASB75 Net OPEB Liability Adjustment	18	change in deferred liability from ACFR
Current	FY24 GASB87 Lease/Amortization Cash Expense	-	
	<b>TOTAL</b>	<u><u>(1)</u></u>	

Others	FY1998 PPD Adjustment	(39)	per FY2004 A-87 Admin Hearings Fund 904 interest earned on excess retained earnings,
Interest	FYpre2004 Imputed Interest	(176)	per FY2004 A-87 Admin Hearings Fund 904
Interest	FY2004 Imputed Interest	(8)	interest earned on excess retained earnings
Interest	FY2005 Imputed Interest	(11)	interest earned on excess retained earnings
Interest	FY2006 Imputed Interest	(17)	interest earned on excess retained earnings
Interest	FY2007 Imputed Interest	(27)	interest earned on excess retained earnings
Interest	FY2008 Imputed Interest	(29)	interest earned on excess retained earnings
Interest	FY2009 Imputed Interest	(18)	interest earned on excess retained earnings
Interest	FY2010 Imputed Interest	(5)	interest earned on excess retained earnings
Interest	FY2011 Imputed Interest	(3)	interest earned on excess retained earnings
Interest	FY2012 Imputed Interest	(1)	interest earned on excess retained earnings
Interest	FY2013 Imputed Interest	(3)	interest earned on excess retained earnings
Interest	FY2014 Imputed Interest	(5)	interest earned on excess retained earnings
Interest	FY2015 Imputed Interest	(6)	interest earned on excess retained earnings
GASB68	FY15 GASB68 Beginning Balance Adjustment	(1,646)	adjustment from ACFR
GASB68	FY15 GASB68 Net Pension Liability Adjustment	168	change in deferred liability from ACFR
Interest	FY2016 Imputed Interest	(5)	interest earned on excess retained earnings
GASB68	FY16 GASB68 Net Pension Liability Adjustment	(62)	change in deferred liability from ACFR
Interest	FY2017 Imputed Interest	(6)	interest earned on excess retained earnings
GASB68	FY17 GASB68 Net Pension Liability Adjustment	(1,061)	change in deferred liability from ACFR
Interest	FY2018 Imputed Interest	(10)	interest earned on excess retained earnings
GASB68	FY18 GASB68 Net Pension Liability Adjustment	(396)	change in deferred liability from ACFR
GASB75	FY18 GASB75 Beginning Balance Adjustment	(110)	adjustment from ACFR
GASB75	FY18 GASB75 Net OPEB Liability Adjustment	(56)	change in deferred liability from ACFR adjustment on accumulated imputed interest due to
Interest	Accumulated Imputed Interest Adjustment	99	change in calculation
Interest	FY2019 Imputed Interest	(10)	interest earned on excess retained earnings
GASB68	FY19 GASB68 Net Pension Liability Adjustment	789	change in deferred liability from ACFR
GASB75	FY19 GASB75 Net OPEB Liability Adjustment	11	change in deferred liability from ACFR
Interest	FY2020 Imputed Interest	(5)	interest earned on excess retained earnings
GASB68	FY20 GASB68 Net Pension Liability Adjustment	404	change in deferred liability from ACFR
GASB75	FY20 GASB75 Net OPEB Liability Adjustment	18	change in deferred liability from ACFR
Interest	FY2021 Imputed Interest	0	interest earned on excess retained earnings
GASB68	FY21 GASB68 Net Pension Liability Adjustment	(223)	change in deferred liability from ACFR
GASB75	FY21 GASB75 Net OPEB Liability Adjustment	16	change in deferred liability from ACFR
Interest	FY2022 Imputed Interest	0	interest earned on excess retained earnings
GASB68	FY22 GASB68 Net Pension Liability Adjustment	1,268	change in deferred liability from ACFR
GASB75	FY22 GASB75 Net OPEB Liability Adjustment	(9)	change in deferred liability from ACFR
Interest	FY2023 Imputed Interest	0	interest earned on excess retained earnings
GASB68	FY23 GASB68 Net Pension Liability Adjustment	373	change in deferred liability from ACFR
GASB75	FY23 GASB75 Net OPEB Liability Adjustment	(30)	change in deferred liability from ACFR
	<b>TOTAL</b>	<u><u>(831)</u></u>	
		(831,000)	

	<u>Prior years accumulated</u>	<u>Sum</u>
Others	FY1998 PPD Adjustment	(39)
Interest	Accumulated Imputed Interest	(246)
GASB68	Accumulated Prior Years GASB68 Adjustment	(386)
GASB75	Accumulated Prior Years GASB75 Adjustment	(160)
	<b>TOTAL in thousand</b>	<u><u>(831)</u></u>
		-

**GRAND TOTAL** (832)

CONTRIBUTED CAPITAL

Per FY2004 2 CFR 200 Admin Hearings Fund 904  
 FY16 Transfer from GF (1000) Municipal Boundary  
 Adjustment Approp

AMOUNT

182

55

**Total** 237

This is per Vicki's restatement of Retained Earnings research.



## FISCAL YEAR 2024

### Rate Proposal for Enterprise Fund (5201)

June 6, 2023

**Jenny Starr**  
**Chief Administrative Law Judge**  
**Office of Administrative Hearings**  
600 Robert St N  
PO Box 64620  
St. Paul, MN 55164-0620  
P: 651-361-7830  
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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 2024 (FY24).

# CONTENTS

Office of Administrative Hearings .....	3
What We Do.....	3
• Contested Case Hearings .....	3
• Rulemaking.....	3
• Boundary Adjustments.....	3
Successes (FY23) .....	4
• High impact cases.....	4
• High volume cases.....	4
• Public Comment Portal Project .....	4
• Increased cash-on-hand .....	5
• Security and Technology.....	5
Challenges (FY23).....	6
Structure and Staffing .....	6
• Largest Executive Branch Court.....	6
• Organizational Chart .....	7
Executive Summary .....	8
Recommended Rate .....	8
Anticipated Revenues and Expenses .....	8
Assumptions.....	9
Projected Operating Expenses.....	9
Projected Revenues by Rate Option .....	9
1. Roll forward.....	9
2. Customer demand for services.....	10
3. Rate options .....	12

# 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.<sup>1</sup>

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.<sup>2</sup>

Our work increases public access, public participation, and public accountability in government, and provides a meaningful forum for Minnesotans to resolve their disputes.<sup>3</sup>

- **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.<sup>4</sup>
- Interested members of the public and stakeholders comment on proposed rules online, in writing, and at hybrid hearings held virtually and in person across the state.<sup>5</sup>

- **Boundary Adjustments**

- Judges determine the boundaries of cities and towns throughout Minnesota in annexations, detachments, consolidations, and related planning proceedings.<sup>6</sup>

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<sup>1</sup> Minn. Stat. §§ 14.48, .50 (2022).

<sup>2</sup> Minn. Stat. § 14.50.

<sup>3</sup> Minn. Stat. § 14.001 (2022).

<sup>4</sup> Minn. Stat. §§ 14.05-.55 (2022).

<sup>5</sup> *Id.*; See Minn. Stat. § 14.001(5).

<sup>6</sup> Minn. Stat. §§ 414.01-.12 (2022).

## Successes (FY23)

OAH experienced tremendous successes in FY23, including securing appropriations necessary for technology and safety investments, stabilizing cash flow, and maintaining quality services throughout the influx of high-impact and high-volume caseloads.

- **High impact cases**

In FY23, administrative law judges presided over high-impact hearings, including:

- The efficacy of PolyMet Mining company's plan to add a layer of bentonite to its tailings basin to limit the potential environmental impacts from mine waste;
- Minnesota Power's and Xcel Energy's proposed increases to their electricity rates;
- Rules preventing members of extremist groups from serving as police officers;
- Creation of Minnesota's newest city, Empire;
- The City of St. Paul's fine issued to Billy's on Grand for alleged liquor license violations;
- Xcel Energy's request to build an electric vehicle charging network; and
- Rules requiring cultural competency for Minnesota teachers.

- **High volume cases**

In FY23, OAH experienced a 300% increase in newly-filed data practices and campaign cases.

On average, for an entire fiscal year, OAH generally receives 25 newly-filed data practices and campaign cases and expends 600 hours of judicial time.

In the first quarter of FY23, OAH exceeded those annual averages, receiving 33 newly-filed data practices and campaign cases and expending 608 hours of judicial time.

OAH anticipates over 100 newly-filed cases and over 2,000 hours by close of FY23.

Despite the significant spike in cases, OAH met strict, statutory timelines throughout the fiscal year.

- **Public Comment Portal Project**

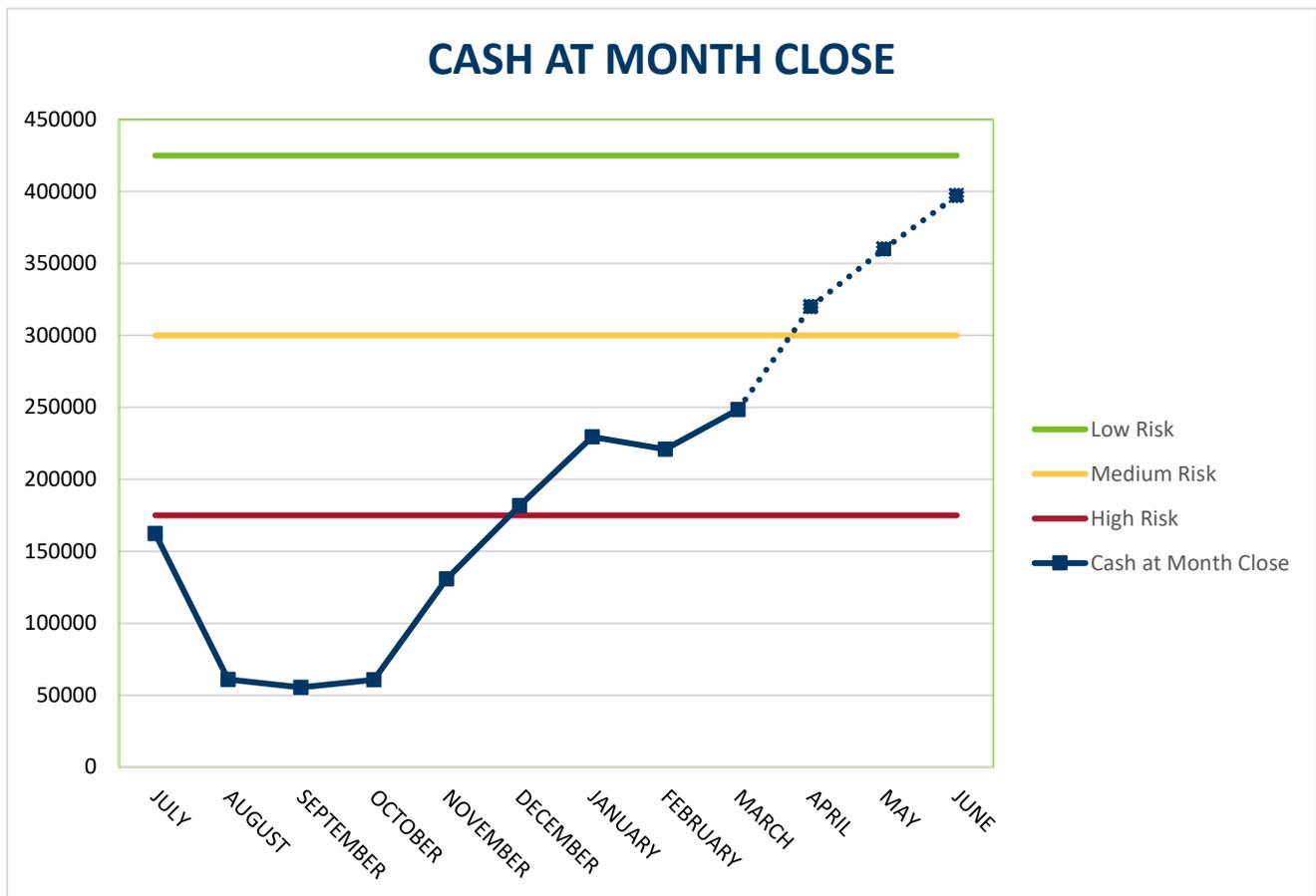
In FY23, OAH completed gathering business requirements for a new public comment portal and posted a request for proposal (RFP). OAH anticipates full legislative funding for this project appropriated for FY24.

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.

- **Increased cash-on-hand**

In FY23, rates increased to \$245 per hour for judges/mediators and \$145 per hour for attorneys. In part, the rate increase was intended to stabilize month-to-month cashflow.

**Low risk** cash flow is at least **46 days** operating expense. **High risk** is cash flow **below 19 days**. The goal is a rate that stabilizes month-to-month cashflow at 60 days' operating expense.



- **Security and Technology**

The rate increase that began in FY23, along with an appropriation from the workers' compensation fund beginning in FY24, will allow OAH to lease effective security screening technology for our St. Paul hearing rooms.

Also, a general fund appropriation for FY24 will allow OAH to replace its outdated case management system.

## Challenges (FY23)

Over past years, funding could not support the investment in necessary **judicial training, continuing legal education, and professional development**. With stabilization in cash flow, and collaboration with executive branch partners, we anticipate more robustly meeting these needs going forward.

OAH also struggled in FY23 to **retain staff attorneys**. By utilizing the new “Staff Attorney” classification developed by Minnesota Management and Budget and creating internal promotional opportunities with the new “General Counsel” classification series, OAH anticipates overcoming the challenges faced in FY23.

## 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.

OAH is physically located in both St. Paul and Duluth, and serves the entire state of Minnesota.

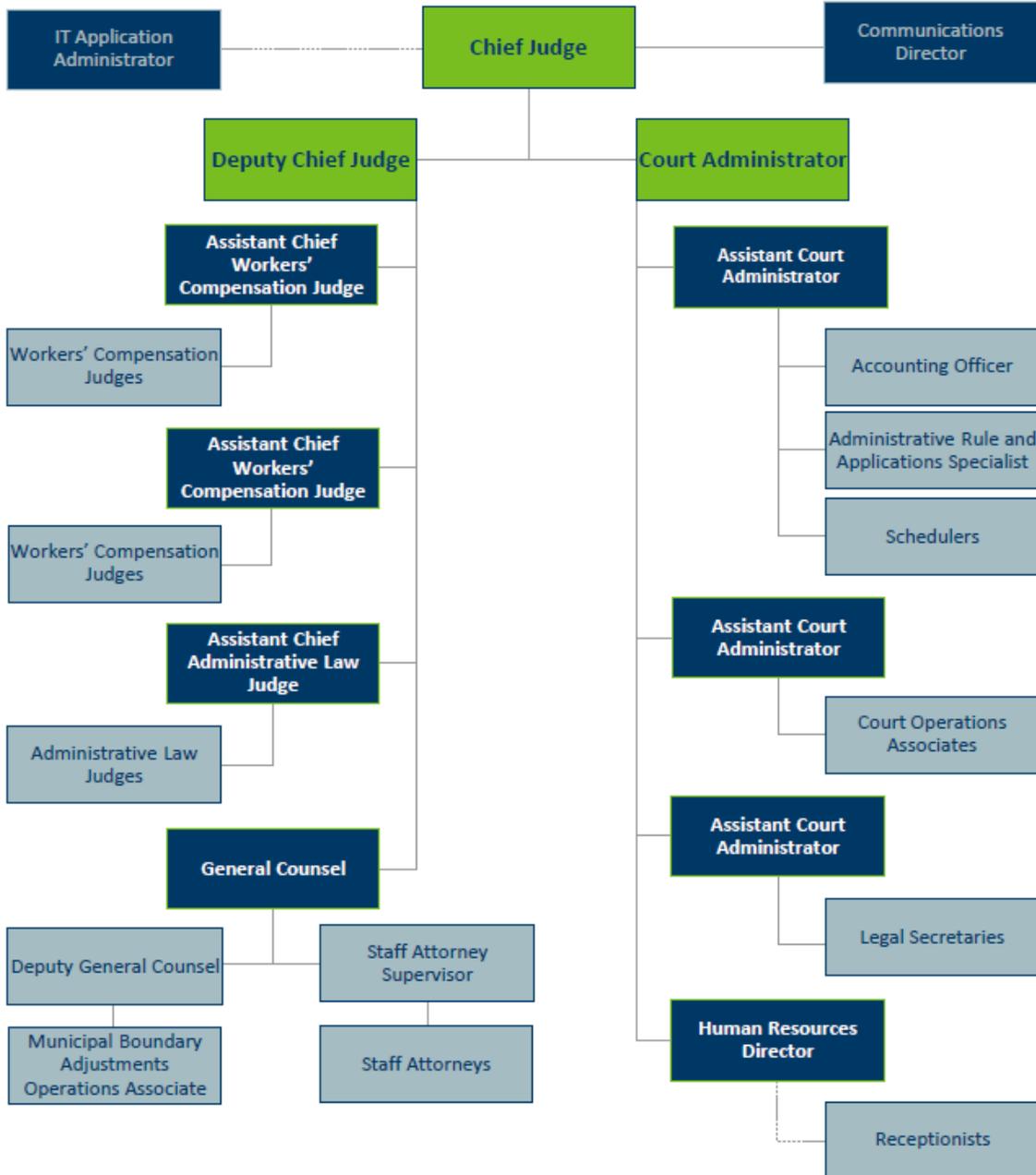
With 31 judges, OAH’s trial bench is similar in size to the bench in Ramsey County District Court.

In FY24, the Administrative Law Division is anticipated to consist of 20.50 FTE:

- Chief Administrative Law Judge (.3 FTE)
- Deputy Chief Judge (.15 FTE)
- Court Administrator (.3 FTE)
- Assistant Chief Judge (1 FTE)
- Administrative Law Judges (9 FTEs)
- General Counsel (.3 FTE)
- Deputy General Counsel (.55 FTE)
- Attorneys (3 FTEs)
- Assistant Court Administrator (.6 FTE)
- Administrative Support (5.3 FTEs)

OAH also engages post-retirement option and contract judges to manage temporary spikes in case filings.

- Organizational Chart



## EXECUTIVE SUMMARY

### Recommended Rate

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

Group	Existing FY23 Rates	Proposed FY24 Rates
Judges and mediators	\$245 per hour	\$245 per hour
Staff attorneys	\$145 per hour	\$145 per hour
Paralegals	\$0	\$0

### Anticipated Revenues and Expenses

- Roll forward from FY23 to FY24 is estimated at **\$397,061**.
- FY24 revenues are anticipated at **\$3,848,465**.
- FY24 operating expenses are anticipated at **\$3,926,558**.
- Roll forward from FY24 to FY25 is projected at **\$318,968**.

### Private Sector Comparison

Type	Rate
Minnesota Law Partner	\$560 <sup>7</sup>
Minnesota Associate Attorney	\$370 <sup>8</sup>
Minnesota Solo Practitioner	\$350 <sup>9</sup>
OAH Administrative Law Judge	\$245 (proposed)
Private Paralegal	\$125 <sup>10</sup>
OAH Staff Attorney	\$145 (proposed)
OAH Paralegal	\$0.00 (proposed)

<sup>7</sup> 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 (8<sup>th</sup> Cir. 2019).

<sup>8</sup> *Id.*

<sup>9</sup> 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).

<sup>10</sup> 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 (8<sup>th</sup> 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).

# ASSUMPTIONS

## Projected Operating Expenses

The **operating expenses** of the Administrative Law Division are **expected to increase** from \$3,155,860 in FY23 to \$3,926,558 in FY24:

- Costs for salaries and benefits increase from \$2,767,872 to \$3,494,460.
- Costs increase for centralized IT services from \$132,551 in FY23 to \$143,876 in FY24.
- 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.
  - 71% of OAH’s total FTE is dedicated to Workers’ Compensation.
  - We estimate a slightly higher percentage of physical space, professional and technical services, centralized IT services, supplies, equipment rental, repairs, and other operating costs are attributed to Workers’ Compensation because of the higher volume of hearings and case filings per FTE.
  - As such, the distribution of shared costs across the court’s operational funds for FY24 remains the same as the split for the FY23:

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

## Projected Revenues by Rate Option

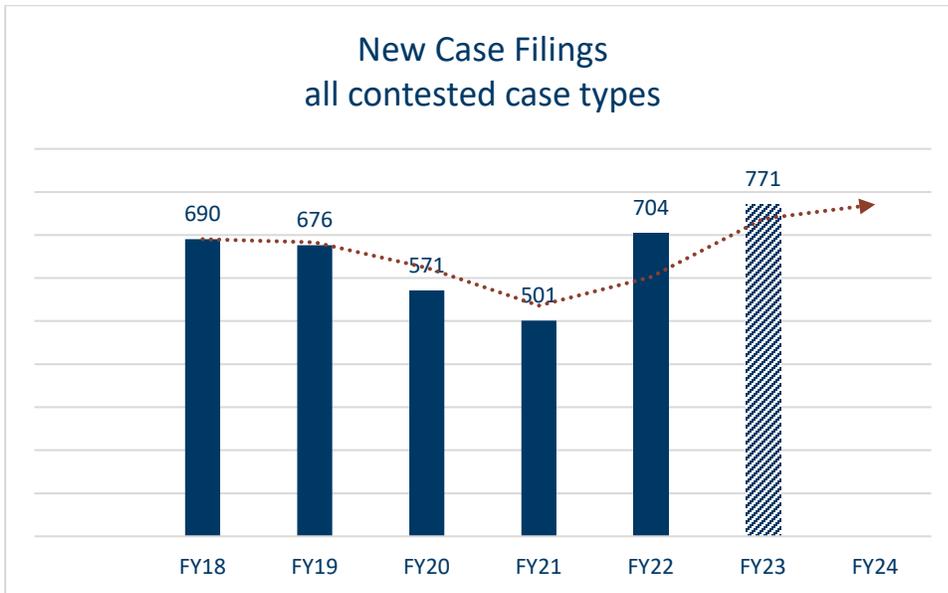
Three components make up the revenues earned by the Administrative Law Division and contributed to the Administrative Law Enterprise Fund: **(1)** roll forward from the prior fiscal year; **(2)** customer demand for services; and **(3)** rates at which service hours are billed.

### 1. Roll forward

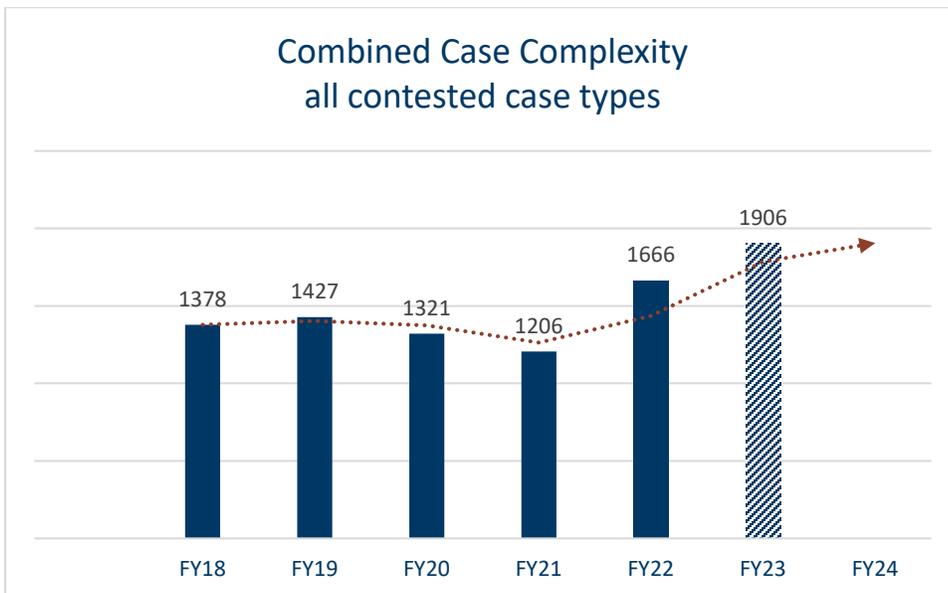
We estimate a roll forward from FY23 to FY24 is estimated at \$397,061.

## 2. Customer demand for services

The volume of new cases continues to increase.



The combined complexity of new cases also continues to rise: <sup>11</sup>

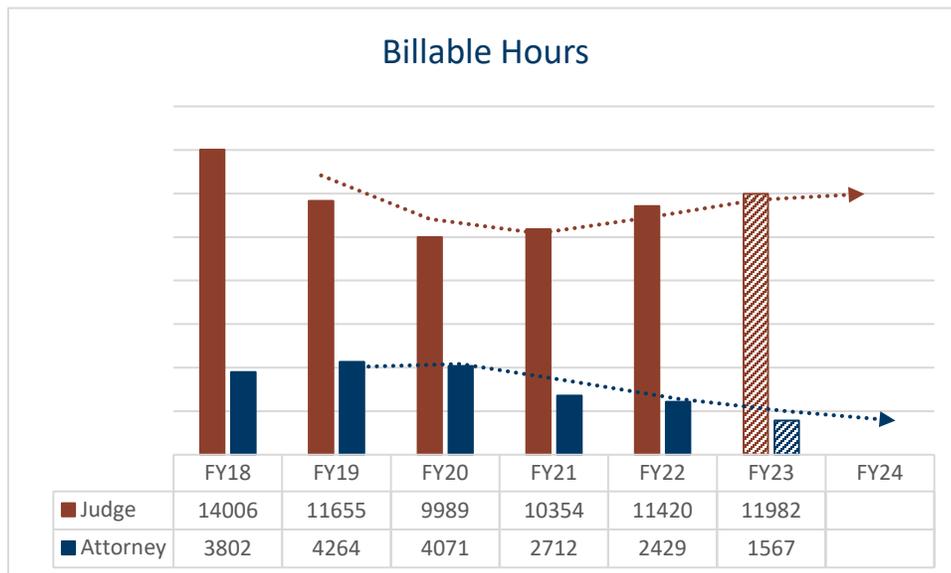


The five-year historical average for judge and mediator billable hours is 11,485 per fiscal year, trending slightly upward. The five-year historical average for staff attorney billable hours is decreasing due to

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<sup>11</sup> OAH assigns a complexity value to cases when filed based on 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.

position vacancies and does not represent a decrease in demand.



Based on this combined data, we assume **billable hours** of **12,745** for **Administrative Law Judges and Mediators** in FY24. 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 **4,600** for Staff **Attorneys** in FY24. 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, the 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.

**3. Rate options**

<b>Option 1</b> Current/Proposed Rate - \$245/\$145	<b>FY24</b>	<b>FY25 **</b>
<b>EXPENSES</b>		
Planned Expenditures	3,926,558	4,005,089
<b>REVENUE</b>		
Roll Forward from prior Fiscal Year	397,061	<b>318,968</b>
Fees and Reimbursements	58,940	58,940
Time Billed		
Administrative Law Judge - FTEs	2,797,900	2,797,900
Administrative Law Judge - Contractors	324,625	324,625
Staff Attorneys	667,000	667,000
<b>TOTAL REVENUE</b>		
Total Revenue	4,245,526	4,167,433
<b>Projected Revenue less Expenses</b>	<b>318,968</b>	<b>162,344</b>
**FY24 Planned expenditures are a 2% increase from FY23 expenditures.		

Option 1 provides cash flow of 30 days’ operational expense at the close of FY24 and 15 days’ operational expense at the close of FY25.

<b>Option 2</b> Break-even Rate - \$238/\$138		FY24	FY25 **
<b>EXPENSES</b>			
Planned Expenditures		3,926,558	4,005,089
<b>REVENUE</b>			
Roll Forward from prior Fiscal Year		397,061	<b>197,553</b>
Fees and Reimbursements		58,940	58,940
Time Billed			
Administrative Law Judge - FTEs		2,717,960	2,717,960
Administrative Law Judge - Contractors		315,350	315,350
Staff Attorneys		634,800	634,800
<b>TOTAL REVENUE</b>			
Total Revenue		4,124,111	3,942,603
<b>Projected Revenue less Expenses</b>		<b>197,553</b>	<b>-80,486</b>
**FY24 Planned expenditures are a 2% increase from FY23 expenditures.			

Option 2 provides cash flow of 19 days' operational expense at the close of FY24 and a deficit at the close of FY25.

Option 3 provides cash flow of 38 days' operational expense at the close of FY24 and 31 days' operational expense at the close of FY25.

<b>Option 3</b> Comparison Rate - \$250/\$150		FY24	FY25 **
<b>EXPENSES</b>			
Planned Expenditures		3,926,558	4,005,089
<b>REVENUE</b>			
Roll Forward from prior Fiscal Year		396,061	<b>404,693</b>
Fees and Reimbursements		58,940	58,940
Time Billed			
Administrative Law Judge - FTEs		2,855,000	2,855,000
Administrative Law Judge - Contractors		331,250	331,250
Staff Attorneys		690,000	690,000
<b>TOTAL REVENUE</b>			
Total Revenue		4,331,251	4,339,883
<b>Projected Revenue less Expenses</b>		<b>404,693</b>	<b>334,794</b>
**FY24 Planned expenditures are a 2% increase from FY23 expenditures.			

#### 4. RATE HISTORY COMPARISON

	2017	2018	2019	2020	2021	2022	2023 (Est)	2024 (Est)
<b>RATE</b>								
Administrative Law Judges	\$170	\$170	\$170	\$170	\$215	\$215	\$245	\$245
Staff Attorney	\$90	\$90	\$90	\$90	\$105	\$105	\$145	\$145
Paralegal	\$35	\$35	\$35	\$35	\$0	\$0	\$0	\$0
<b>HOURS</b>								
Administrative Law Judges	14,445	14,006	11,512	9,974.3	10,374	11,420	11,982	12,745
Staff Attorney/General Counsel-	3,472	3,802	4,159.55	3,847.95	2,619	2,428	1567	4,600
Paralegal		18	15	0	0	0	0	
<b>TOTAL</b>	<b>17,935</b>	<b>17,823</b>	<b>15,919</b>	<b>18,020</b>	<b>12,342</b>	<b>13,848</b>	<b>13,591</b>	<b>17,345</b>
<b>TOTAL</b>								
Administrative Law Judges	\$2,455,650	\$2,381,020	\$1,957,040	\$1,695,631	\$2,230,410	\$2,455,300	\$2,935,590	\$3,122,525
Staff Attorney/Paralegal	\$312,480	\$342,180	\$374,884	\$346,315	\$274,995	\$255,003	\$227,215	\$667,000
Fees and Expense Reimbursements (billed to clients)	\$56,107	\$88,221	\$32,281	\$65,599	\$48,212	\$60,009	\$62,154	\$58,940
<b>TOTAL</b>	<b>\$2,824,237</b>	<b>\$2,811,421</b>	<b>\$2,364,205</b>	<b>\$2,107,545</b>	<b>\$2,553,617</b>	<b>\$2,770,312</b>	<b>\$3,224,959</b>	<b>\$3,848,465</b>

## 5. PRO FORMA FUND STATEMENT

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Projection 2023	Projection 2024
<b>Balance Forward</b>		806,923	575,250	292,334	256,511	327,962	397,061
Transfer In		125				10	
600145-8001	State Agencies	2,029,261	1,865,213	2,302,808	2,425,273	2,629,350	3,434,091
600145-8002	Non-State Agencies	194,728	126,646	139,137	214,571	329,011	250,819
600145-8003	Interested Parties	675	305	473	380	712	509
600145-8004	Data Practices Fees	50	56,605	31,759	52,581	54,331	39,065
600145-8007	CVH	139,366	58,776	79,407	77,507	211,555	123,981
600145-8008	State Agencies	0	0	32			
<b>Total Revenue</b>		<b>2,364,205</b>	<b>2,107,545</b>	<b>2,553,616</b>	<b>2,770,312</b>	<b>3,224,959</b>	<b>3,848,465</b>
41000	Salary & Benefits	2,096,552	2,210,131	2,094,462	2,387,625	2,767,872	3,494,460
41100	Rent	23,057	30,683	65,749	68,503	68,503	68,503
41110	Printing	80	0	0	0	0	0
41130	Professional/Technical Svcs	97,953	60,466	59,277	89,257	76,017	116,000
41150	Computer/ System Svcs	2,763	7,685	9,258	10,137	12,239	11,480
41155	Communications	4,692	2,800	3,307	2,833	2,948	3,629
41160	Instate Travel	7,826	4,166	393	2,415	3,471	6,275
41170	Outstate Travel	4,834	3,360	0	105	240	295
41180	Employee Development	7,277	4,915	5,276	6,049	7,588	23,719
41190	Agency Provided Prof/Tech Svcs	1,711	2,809	4,687	4,890	1,600	5,609
41196	Centralized IT Services	320,196	26,840	85,289	97,563	132,551	143,876
41300	Supplies	4,902	3,810	133,712	13,077	59,005	12,750
41400	Equipment Rental	1,467	1,142	2,786	2,316	2,284	3,750
41500	Repairs	77	36	1,853	343	82	750
42010	Statewide Indirect Costs	19,064	19,808	17,482	3,403	11,460	23,502
42020	Attorney General Costs	131	0	13	853	941	1,000
43000	Other Operating Costs	3,296	11,810	105,892	9,493	10,596	10,960
<b>Total Operating Exp.</b>		<b>2,595,878</b>	<b>2,390,461</b>	<b>2,589,440</b>	<b>2,698,862</b>	<b>3,155,860</b>	<b>3,926,558</b>
<b>EOY Fund Balance</b>		<b>575,250</b>	<b>292,334</b>	<b>256,511</b>	<b>327,962</b>	<b>397,061</b>	<b>318,968</b>

## 6. CASH FLOW STATEMENT

(Dollars in Thousands)	Actual 2022	Projected 2023
<b>Operating Revenues</b>		
Receipts from Customers	2,770	3,224
Other Income		
<b>Total Operating Revenues</b>	<b>2,770</b>	<b>3,224</b>
<b>Gross Margin</b>	<b>2,770</b>	<b>3,224</b>
<b>Operating Expenses</b>		
Purchased Services	285	305
Salaries and Fringe Benefits	2,387	2,768
Claims		
Depreciation		
Amortization		
Supplies and Materials	13	59
Indirect Costs	4	12
Other Expenses	9	11
<b>Total Operating Expenses</b>	<b>2,698</b>	<b>3,155</b>
<b>Operating Income</b>	<b>327</b>	<b>397</b>
<b>Nonoperating Revenues (Expenses)</b>		
Investment Income		
Interest and Financing Costs		
Other Nonoperating Expenses		
Gain (Loss) on Disposal of Capital Assets		
<b>Total Nonoperating Revenues (Expenses)</b>	<b>0</b>	<b>0</b>
Income Before Transfers and Contributions	327	397
Capital Contributions		
Transfers in		
Transfers out		
<b>Cash Flow</b>	<b>327</b>	<b>397</b>

**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.

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

FOR YEAR ENDING JUNE 30, 2024

Central Mail

(All Figures in 000's)

FUND 5203

**PART I 2 CFR 200 R.E. BALANCE**

<b>2 CFR 200 R.E. BALANCE July 1, 2023 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)</b>	2,597
Adjustments (e.g. Contrib. Capital)	-
<b>Adjusted Retained Earnings Balance</b>	2,597

**FY24 Retained Earnings Increase (Decrease) Per ACFR**

**2 CFR 200 Revenues**

Operating Revenue	14,345	
Non Operating Revenue		
<b>Total Revenues</b>		14,345

**Less: Expenditures (Actual Costs):**

Total Operating Expenses per States Financial Report	(13,657)	
Other Expenses	(349)	
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	(18)	
GASB75 Net OPEB Liability Adjustment	1	
<b>Total Expenditures</b>		(13,964)

**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		
<b>Total OMB 2 CFR 200 Allowable Expenditures</b>		(59)

**Plus 2 CFR 200 Adjustments:**

Imputed Interest Earnings on Monthly Average Cash Balance	-	
Other		
<b>Total Adjustments</b>		-

<b>FY24 Net Increase (Decrease) to Retained Earnings Balance per ACFR</b>	322
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<b>2 CFR 200 R.E. BALANCE June 30, 2024</b>	A)			2,919
Allowable Reserve	B)	2,327		
Excess Balance (A)-(B)		592		

(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, 2024  
(All Figures in 000's)

Central Mail  
FUND 5203

**PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE**

<b>2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2023</b>		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.)	-	
<b>Net Transfers</b>	-	
<b>2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2024</b>	C)	66

**PART III 2 CFR 200 ADJUSTMENTS BALANCE**

**2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2023**

**ADJUSTMENTS:**

FY98 PPD Adjustment	(47)	
Accumulated prior years Imputed Interest Adjustment	8	
Accumulated prior years GASB68 Adjustment	(94)	
Accumulated prior years GASB75 Adjustment	(49)	
Current year Imputed Interest Adjustment	-	
Current year GASB68 Net Pension Liability Adjustment	18	
Current year GASB75 OPEB Adjustment	(1)	
Current year GASB87 Lease/Amortization Cash Expense	-	
<b>Total Adjustments</b>	(165)	

<b>2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2024</b>	D)	(165)
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**PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO ACFR BALANCE**

<b>RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL &amp; ADJUST. BALANCES TO ACFR (A) + (C) + (D)</b>		2,820
(Should Tie to the Fund Balance in the ACFR)		2,820

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Current	FY2024 Imputed Interest (CR. always negative sign)	0	interest earned on excess retained earnings
Current	FY24 GASB68 Net Pension Liability Adjustment	18	change in deferred liability from ACFR
Current	FY24 GASB75 Net OPEB Liability Adjustment	(1)	change in deferred liability from ACFR
Current	FY24 GASB87 Lease/Amortization Cash Expense	-	
	TOTAL	<u>17</u>	

Others	FY1998 PPD Adjustment	(34)	per FY2004 A-87 Admin Hearings Fund 904 interest earned on excess retained earnings,
Interest	FYpre2004 Imputed Interest	(48)	per FY2004 A-87 Admin Hearings Fund 904
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 Stmts"
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	214	interest earned on excess retained earnings
GASB68	FY18 GASB68 Net Pension Liability Adjustment	(102)	change in deferred liability from ACFR
GASB75	FY18 GASB75 Beginning Balance Adjustment	(49)	adjustment from ACFR
GASB75	FY18 GASB75 Net OPEB Liability Adjustment	(4)	change in deferred liability from ACFR adjustment on accumulated imputed interest due to
Interest	Accumulated Imputed Interest Adjustment	8	change in calculation
Interest	FY2019 Imputed Interest	0	interest earned on excess retained earnings
GASB68	FY19 GASB68 Net Pension Liability Adjustment	281	change in deferred liability from ACFR
GASB75	FY19 GASB75 Net OPEB Liability Adjustment	3	change in deferred liability from ACFR
Interest	FY2020 Imputed Interest	0	interest earned on excess retained earnings
GASB68	FY20 GASB68 Net Pension Liability Adjustment	(39)	change in deferred liability from ACFR
GASB75	FY20 GASB75 Net OPEB Liability Adjustment	6	change in deferred liability from ACFR
Interest	FY2021 Imputed Interest	0	interest earned on excess retained earnings
GASB68	FY21 GASB68 Net Pension Liability Adjustment	70	change in deferred liability from ACFR
GASB75	FY21 GASB75 Net OPEB Liability Adjustment	(1)	change in deferred liability from ACFR
Interest	FY2022 Imputed Interest	0	interest earned on excess retained earnings
GASB68	FY22 GASB68 Net Pension Liability Adjustment	333	change in deferred liability from ACFR
GASB75	FY22 GASB75 Net OPEB Liability Adjustment	(3)	change in deferred liability from ACFR
Interest	FY2023 Imputed Interest	0	interest earned on excess retained earnings
GASB68	FY23 GASB68 Net Pension Liability Adjustment	81	change in deferred liability from ACFR
GASB75	FY23 GASB75 Net OPEB Liability Adjustment	(1)	change in deferred liability from ACFR
	TOTAL	<u>(182)</u>	
		(182,000)	

	<u>Prior years accumulated</u>	<u>Sum</u>
Others	FY1998 PPD Adjustment and Other	(47)
Interest	Accumulated Imputed Interest	8
GASB68	Accumulated Prior Years GASB68 Adjustment	(94)
GASB75	Accumulated Prior Years GASB75 Adjustment	(49)
	TOTAL in thousand	<u>(182)</u>

**GRAND TOTAL** (165)

CONTRIBUTED CAPITAL	AMOUNT	Explanation
General Fund Contributions	66	
Total	<u>66</u>	



**Central Mail  
Fund 5203**

**Fiscal Year 2024  
Business Plan**

April 27, 2023

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# Table of Contents

- Department of Administration.....1**
- Executive Summary .....3**
- The Business .....5**
  - Description of Business ..... 5
  - Products and Services ..... 8
  - Marketing ..... 10
  - Competition..... 13
  - Financial Outlook..... 15
- Financial Data .....17**
  - Assumptions for Rate Matrix ..... 17
  - Rate Matrix..... 18
  - Rate Matrix Computations ..... 20
  - Six-year Rate Comparison ..... 21
  - History and Proforma ..... 22
  - SWIFT Spending Plan..... 23
  - Projected Cash Flow ..... 24
- Financial Statement .....25**
  - Statement of Net Position..... 25
  - Statement of Revenues, Expenses and Changes in Net Position..... 26
  - Statement of Cash Flows..... 27
  - Budget to Actual Comparison ..... 28
  - Footnotes to Financial Statements ..... 29
- Supporting Information .....32**
  - Organization Chart ..... 32
  - Appendix: Products/Services Descriptions and How Calculated ..... 33

## 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 Saint Paul
- The Department of Education in Minneapolis
- The Department of Corrections in Arden Hills
- The state boards in Saint Paul
- Minnesota State offices in Saint Paul
- The Nursing Board in Mendota Heights
- The Department of Human Services (DHS) in Vadnais Heights

### Our goals for next year

- Provide the state overall postage savings of \$1.5 million in FY 2024.
- Implement new billing system during the first quarter of FY 2024.
- Improve the timing of invoice distribution with the new billing system.
- Implement new Print on Demand service.
- Continue to review and update website.

### Our proposed rates

There will be no changes to current rates in FY 2024 however, we have added two new rates for Print on Demand service as requested by our partners.

New rates for Print on Demand service beginning in FY 2024 are shown below.

Product/Services	Black & White Rate per page	Color Rate per page
Print on Demand	\$0.11	\$0.16

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
- Print on Demand revenues

See page 21 for Central Mail's detailed rates.

The USPS implements rate changes every January and July. This plan includes estimated USPS rate increases of 2% at the beginning of July 2023 and the beginning of January 2024. At this time, USPS has not announced commercial pricing for July 2023.

Our successes, challenges, and economic and legislative impacts

Successes

The goals set for FY 2023 are anticipated to be achieved by:

- Achieving \$1.5 million in postage savings
- Cross-training providing for improved production efficiency
- Improve cash flow deficits by:
  - Utilizing prepaid postage payment schedule
  - Increasing revenues

Challenges

As noted in the last business plan:

- Updating our website is in process. Updates have been forwarded to technical team members to update the site.
- The goal to implement a new billing system is now expected to occur during the first quarter of FY 2024.
- 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 cost of implementing and maintaining a prepayment plan would exceed its benefits.

Other challenges include:

- Providing timely services with numerous vacant positions.
- Providing timely and accurate invoices to customers with an outdated and unreliable billing system. This should be resolved when the new billing system is implemented in FY 2024.
- Keeping up to date with changing USPS requirements such as postage rate changes, mail preparation requirements, and mail piece design changes.
- Managing retained earnings and cash flow.

Projected FY 2024 financial activities

Revenue	\$11,924,127
Expenses	\$11,826,372
Year-end Retained Earnings	\$2,484,793
Working Capital	\$1,961,253
Full Time Equivalents (FTE)	8.30
Overall Rate Change	0%

# The Business

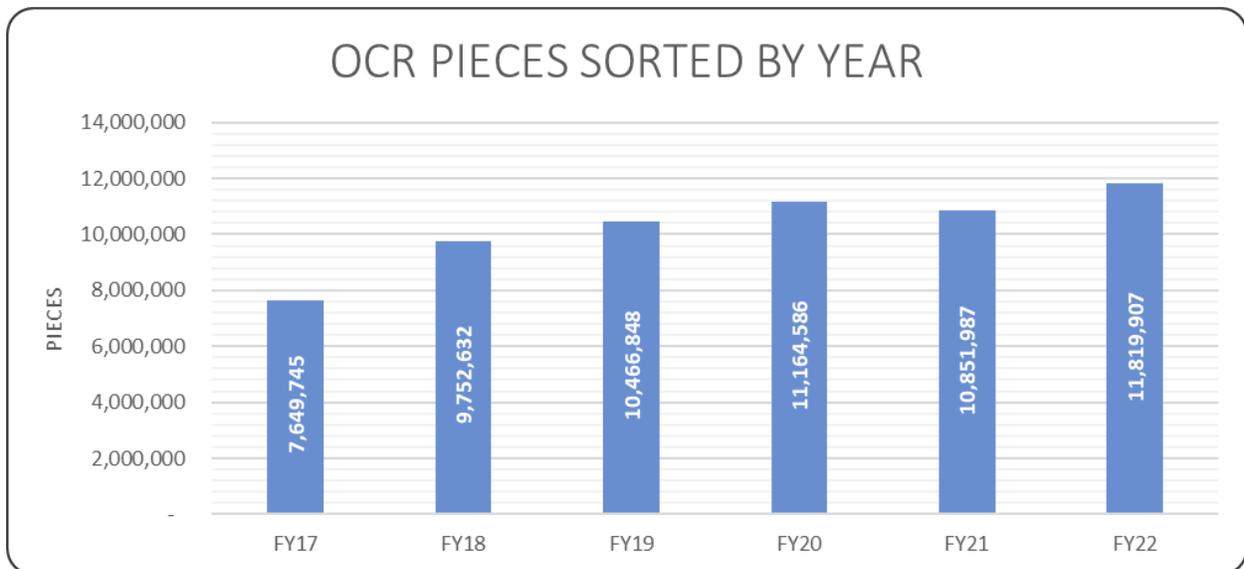
## Description of Business

### 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 and around Saint 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 optical character reader (OCR) sorted permit postage beginning in FY 2020.
- In FY 2017, Central Mail installed a new Pitney Bowes 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 through the OCR.



### Significant aspects of the business

Central Mail provides mail services to state agencies in the Saint Paul area. State agencies within the boundaries of Saint Paul are required by M.S. 16B.49 to use Central Mail for outbound USPS mail. Buildings within the Capitol Complex have a unique USPS designated zip code. Any incoming mail with this zip code is delivered to Central Mail to be sorted and distributed to building tenants.

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

- Minnesota Attorney General’s Office, issued in 1999 for their legal documents.
- Pollution Control Agency, issued in 2002 for their board documents only.
- Minnesota Secretary of State, issued in 2007 for their ‘Safe at Home’ program documents only.
- DHS, issued in 2008 for its own official outgoing business-related mail. Documents produced by the DHS 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/](http://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.

#### 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 2024

## 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 to improve efficiency of parcel shipment processing by providing agencies access to the portal to enter shipping addresses themselves. A new shipping system is planned to be in place by fourth quarter of FY 2023.
- Cross-training continues for Central Mail team members to mitigate staffing issues and ensure all critical services continue.
- Meet some of the printing needs of partners by offering the new service of Print on Demand.

## Threats/Risks/Vulnerabilities

- There are many problems with our current billing system which have 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.
- Condition of leased dock trucks. Central Mail has been actively working with Fleet Services to replace two of the three vehicles since April 2021. With the supply chain issues experienced so far, the anticipated delivery date for the new vehicles is unknown at this time. The vehicles are in poor condition and subject to chronic breakdown that incurred additional, unplanned expenses to Central Mail. We had to rent a commercial truck to meet customer needs for extended time periods. The unreliability of the vehicles will affect both the general fund and the internal service fund. Ultimately, it could greatly impact customer satisfaction. With older vehicles, break downs are not predictable. Supply chain issues along with inventory shortages open up the risk of trucks from the private sector to not be available when needed.

## 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 with mail requirements
- Fold, insert, and address
- Print on Demand
- 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 Saint Paul
  - Lafayette Park in Saint Paul
  - Saint Paul airport
  - State boards' buildings in Saint Paul
  - Roseville
  - Arden Hills
  - Energy Park Drive in Saint Paul
  - Spruce Tree Centre in Saint Paul
  - The Nursing Board in Mendota Heights
  - Minnesota Department of Education in Minneapolis
  - DHS in Vadnais Heights
- Consultation to all state agencies regarding postage matters.

New services Central Mail will be offering in FY 2024 are Print on Demand, black and white and color. On a small scale, when a partner needs a document for a mailing to be printed, we will be able to complete this for them rather than using an outside vendor. We will use the existing printer we are renting to complete this service and charge a small fee to recover the costs related to this service. Our partners have been asking for this service for several years.

See the Appendix on pages 33-36 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 Print on Demand for documents generates efficiency in completion of jobs in one place.
- 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.

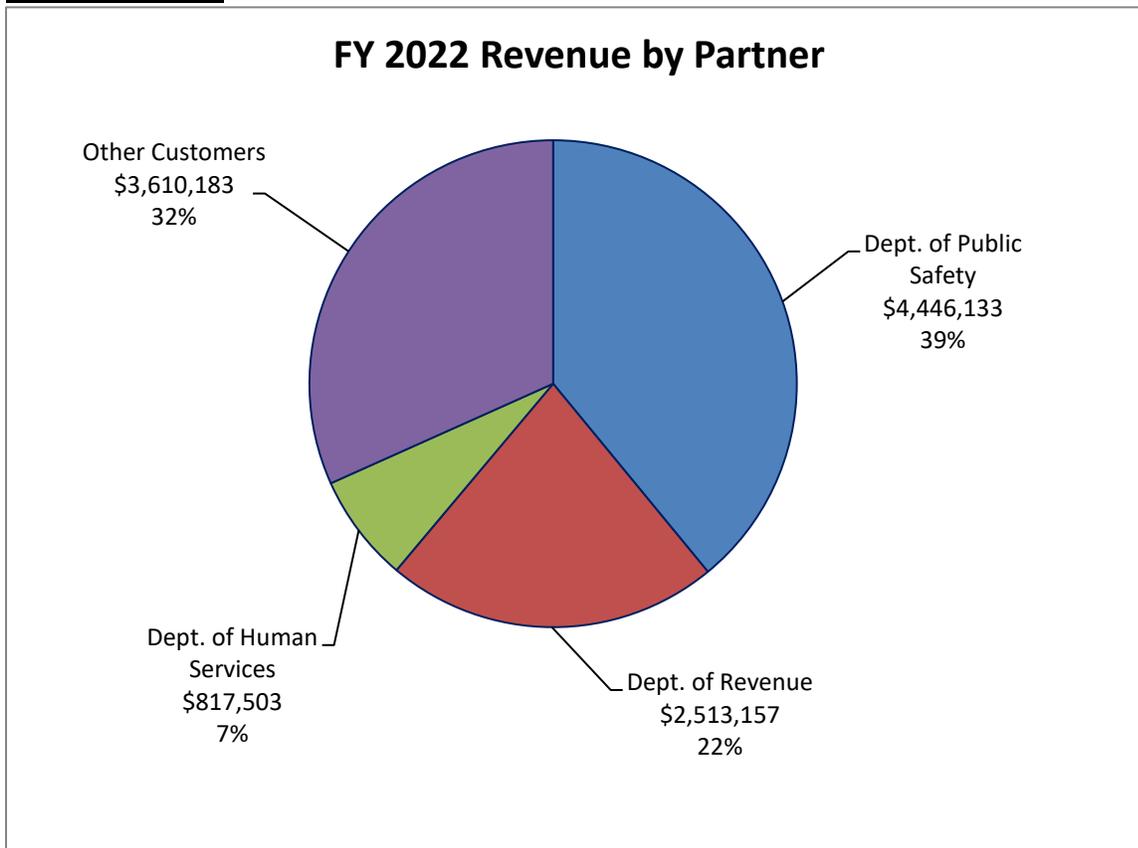
## Marketing

### 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
- Minnesota 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. The introduction of Print on Demand services may help to mitigate this problem.
  - 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 two business plans, we planned to focus our outreach and education efforts toward agencies that are not fully using Central Mail.

### 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. While we have not had the opportunity to reach out to customers, we interact with them almost daily discussing various projects. We will continue to have these conversations throughout FY 2024.
- Website – includes delivery route and rate information.

### What we have heard from our partners

In February 2023, Central Mail sent 44 surveys related to work completed during FY 2023 to partners and received 14 responses. A summary of the responses is shown below.

#### **Central Mail Customer Service Survey Results**

<b>Survey Questions</b>	<b>1 (Low Satisfaction)</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5 (High Satisfaction)</b>
Please rate the customer service you have received from Central Mail staff.			1	4	9
How do you rate the professionalism and responsiveness of the staff in Central Mail?			1	2	11
Do you feel the service provided by Central Mail is timely?				4	10

<b>Survey Question</b>	<b>Yes</b>	<b>No</b>	<b>Other</b>
Do Central Mail staff demonstrate a willingness to understand your particular needs as a customer?	14		

<b>Survey Question</b>	<b>Very Dissatisfied</b>	<b>Somewhat Dissatisfied</b>	<b>Neither Satisfied nor Dissatisfied</b>	<b>Somewhat Satisfied</b>	<b>Very Satisfied</b>
How satisfied are you with the services received from Central Mail?			1	1	12

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

## 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 two private sector vendors and two government agencies offering similar services. There is no standard pricing structure for mailing services so comparing rates is difficult. Overall, our rates for other services are competitive with other vendors.

A comparison chart for Print on Demand is shown below. This service was added to meet more of our partners' needs so the service is more focused on their convenience. Overall, the service is expected to be a cost-effective solution for state agencies when factoring in efficiencies.

<b>Service</b>	<b>Central Mail Rates</b>	<b>Vendor A</b>	<b>Vendor B</b>
Print on Demand – Black & White per page	\$0.11	\$0.035	\$0.032
Print on Demand – Color per page	\$0.16	N/A	\$0.099

A comparison chart for other services is shown on the next page.

<b>Service</b>	<b>Central Mail Rates</b>	<b>Vendor C</b>	<b>Vendor D</b>
Folding Set-up	\$0.00	N/A	\$12.50
Folding per 1000 per fold	\$8.00	N/A	\$13.75
Inserting Set-up includes 1 <sup>st</sup> 1000 pieces <sup>1</sup>	\$30.00	N/A	\$35.00
Inserting Additional Page Set-up	N/A	N/A	\$10.00
Inserting per piece - 1 insert <sup>1</sup>	\$0.018	\$0.103	\$0.017
Inserting per piece - Add'l inserts <sup>1</sup>	\$0.004	N/A	\$0.007
Match Inserting Set-up includes 1 <sup>st</sup> 1000 pieces <sup>2</sup>	\$45.00	N/A	N/A
Match Inserting - 2 inserts per 1000 <sup>2</sup>	\$30.00	N/A	\$103.75
Match Inserting – 3 inserts per 1000	N/A	N/A	\$117.75
Use of State Permit # 171	\$40.00	N/A	\$55.00
Sort & Handling Permit per piece	\$0.03	\$0.0357	N/A
Sort & Handling Meter per piece	\$0.03	\$0.0357	N/A
Sort & Handling Parcel per piece	\$0.04	N/A	N/A
Shop Rate per hour	\$48.00	N/A	\$60.00
Ink Jet Set-up & Data Import <sup>3</sup>	\$51.00	N/A	\$46.00
Ink jet Zip+4, NCOA per 1000	\$15.00	N/A	N/A
Ink Jet Address per 1000 <sup>4</sup>	\$17.50	N/A	\$17.50
Ink Jet Sort & Handling per piece	\$0.03	N/A	N/A
Ink Jet Sort & Handling High Volume per piece	\$0.01	N/A	N/A
Ink Jet Custom per 1000	\$6.50	N/A	\$8.75
Ink Jet Indicia per 1000	\$6.50	N/A	N/A
Tabbing Set-up <sup>5</sup>	\$32.00	N/A	\$35.00
Tabbing # of tabs applied <sup>5</sup>	\$0.02	N/A	\$0.02425

<sup>1</sup> Central Mail charges one inserting set-up fee which includes the first 1000 pieces inserted regardless of page quantity; Vendor C rate is @ \$0.103 per pc for letters and \$0.172 per pc for flats and includes set-up, additional inserts, and meter processing.

<sup>2</sup>Central Mail charges one set-up fee for match inserting, regardless of page quantity; Vendor D 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.

<sup>3</sup>Central Mail charges \$51.00 set-up regardless of quantity; Vendor D charges \$46.00 - \$35.00 ink jet set-up plus \$11.00 import fee for NCOA.

<sup>4</sup> Vendor D charges \$17.50 per 1000 for letters, \$20.00 per 1000 for flats.

<sup>5</sup> Vendor D 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. Retained earnings is expected to be more than 60 days working capital which will help ensure adequate cash at fiscal year close.

Over the past three years, Central Mail has been operating short-staffed. Unit leadership has been filling in to help complete these tasks which has resulted in less time to focus on long-term goals such as marketing and one-on-one consultation.

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 however we are finding the pool of qualified candidates to be 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, the Department of Administration (Admin) and MMB jointly decided to eliminate the fiduciary fund and combine postage clearing with the Central Mail ISF to conform to new accounting changes as prescribed by the Governmental Accounting Standards Board. Since this change was made in FY 2005, Admin has annually required cash flow assistance with MMB's approval for this fund. The cash flow assistance allows this fund to have a negative cash balance.

Historically, this fund received enough cash by fiscal year hard close in mid-August to cover the fiscal year's cash shortfall at soft close on June 30. However, in FY 2019, this fund was short on cash at hard close; requiring the ISF to take out a loan to cover the shortage. This loan has been paid in full.

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 2024 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 Saint 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 will be no changes to current rates in FY 2024 however, we have added two new rates for Print on Demand service.

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
- Print on Demand revenues

#### 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 2024 is expected to increase by \$97,755 resulting in an ending retained earnings balance of \$2,484,793. This exceeds 60 days working capital and ensures cash balance is positive at the end of FY 2024.

#### How our proposed rates will impact our partners

Central Mail will continue to offer the same level of service to its partners during FY 2024 through an expanded product and service mix. Print on Demand service will enhance the variety of services offered.

# Financial Data

**Assumptions for Rate Matrix**  
 Minnesota Department Of Administration  
 Central Mail For Fiscal Year 2024

<b>Operating Expenses</b>	
<b>SWIFT Account</b>	<b>Salaries &amp; Benefits</b>
41000 - 41070	Change = (4%) or (\$27,564) FY2023 includes a one-time payment offset by vacancies
<b>SWIFT Account</b>	<b>Rent</b>
41100	Change = (7%) or (\$9,019) FY2024 increase in amount general fund is allocated
<b>SWIFT Account</b>	<b>Repairs &amp; Maintenance</b>
41500	Change = 5% or \$5,910 Increase in cost of OCR maintenance
<b>SWIFT Account</b>	<b>Centralized IT Services</b>
41196 - 41197	Change = (16%) or (\$33,958) Implementation costs of new billing system will be less in FY 2024
<b>SWIFT Account</b>	<b>Purchased Services</b>
43000	Change = 11% or \$150 Increased use of interpreter service expected
<b>SWIFT Account</b>	<b>Communications</b>
41155	Change = 5% or \$2,500 FY 2024 includes USPS permit fees that were waived in FY 2023 due to meeting certain criteria
<b>SWIFT Account</b>	<b>Other Operating Expense</b>
various	Change = (22%) or (\$4,471) FY 2023 includes cost of leasing vehicle from a private vendor when Fleet leased vehicle was being repaired
<b>SWIFT Account</b>	<b>Supplies</b>
41300	Change = 11% or \$9,561 Cost of supplies through one of our main suppliers is increasing in FY 2024

## Rate Matrix

### Minnesota Department Of Administration Central Mail For Fiscal Year 2024

	FY 2024	FY 2023	\$ CHANGE	% CHANGE
<b>Expenses</b>	<b>PROJECTED</b>	<b>ESTIMATED</b>	<b>FY24-FY23</b>	<b>\$ Change/FY23</b>
Salaries & Benefits	665,714	693,278	(27,564)	-4%
Rent	116,361	125,380	(9,019)	-7%
Rent - Equipment	75,218	76,570	(1,352)	-2%
Repairs & Maintenance	128,290	122,380	5,910	5%
Insurance	1,239	1,216	23	2%
Centralized IT Services	177,611	211,569	(33,958)	-16%
Purchased Services	1,500	1,350	150	11%
Communications	48,805	46,305	2,500	5%
Less Intrafund Communications	(36,008)	(36,008)	0	0%
Communications - Postage Clearing	10,363,690	10,039,737	323,953	3%
Other Operating Expenses	16,045	20,516	(4,471)	-22%
Supplies	99,965	90,404	9,561	11%
Indirect Cost	109,090	110,817	(1,727)	-2%
Subtotal	11,767,520	11,503,514	264,006	2%
<b>Included In Rates</b>				
Depreciation - Equipment	58,852	58,852	0	0%
Intrafund Expense (postage)	36,008	36,008	0	0%
<b>Basis for Rates before Adjustment</b>	<b>11,862,380</b>	<b>11,598,374</b>	<b>264,006</b>	<b>2%</b>
Retained Earnings Adjustment	97,755			
<b>Total Basis for Rates after Adjustment</b>	<b>11,960,135</b>			

Billable Units	FY 2024	FY 2023	CHANGE
Folding per 1000 per Fold	2,450	2,350	100
Inserting Set-Up includes 1st 1000 pieces	120	118	2
Inserting per piece- 1 Insert	1,300,000	1,500,000	(200,000)
Inserting per piece - Add'l Inserts	650,000	650,000	0
Match Inserting Set-Up includes 1st 1000 pieces	8	8	0
Match Inserting - 2 inserts per 1000	8	8	0
Use of State permit #171	8	8	0
Sort & Handling Permit per piece	4,550,000	4,776,457	(226,457)
Sort & Handling Meter per piece	7,500,000	7,595,481	(95,481)
Sort & Handling Parcel per piece	210,000	213,478	(3,478)
Shop Rate per hour	55	50	5
Ink Jet Set-Up and Data Import	280	285	(5)
Ink Jet Zip+4 NCOA/Sort per 1000	4,250	4,250	0
Ink Jet Address per 1000	4,260	4,260	0
Ink Jet Sort & Handling per piece	2,250,000	2,557,024	(307,024)
Ink Jet Sort & Handling High Volume per piece	2,000,000	2,000,000	0
Ink Jet Custom per 1000	1,900	1,934	(34)
Ink Jet Indicia per 1000	550	600	(50)
Tabbing Set-Up	88	90	(2)
Tabbing # of tabs applied	2,800,000	3,000,000	(200,000)
Print on Demand - Black & White	1,400	NA	NA
Print on Demand - Color	600	NA	NA
Agency Delivery Service per hour	1,700	1,781	(81)
Postage Handling Fee	7,583,781	7,372,339	211,442
<b>Total</b>	<b>28,861,458</b>	<b>29,680,521</b>	<b>(821,063)</b>

Requested VS Current Rates	Requested Rates	Current Rates	Change in Rates	% Change in Rates	Revenues at		Change in Revenues	Overall Change in Rates - %
					Requested Rates	Current Rates		
Folding per 1000 per Fold	\$8.00	\$8.00	\$0.00	0%	\$19,600	\$19,600	\$0	
Inserting Set-Up includes 1st 1000 pieces	\$30.00	\$30.00	\$0.00	0%	\$3,600	\$3,600	\$0	
Inserting per piece - 1 Insert	\$0.018	\$0.018	\$0.000	0%	\$23,400	\$23,400	\$0	
Inserting per piece - Add'l Inserts	\$0.004	\$0.004	\$0.000	0%	\$2,600	\$2,600	\$0	
Match Inserting Set-Up includes 1st 1000 pieces	\$45.00	\$45.00	\$0.00	0%	\$360	\$360	\$0	
Match Inserting - 2 inserts per 1000	\$30.00	\$30.00	\$0.00	0%	\$240	\$240	\$0	
Use of State permit #171	\$40.00	\$40.00	\$0.00	0%	\$320	\$320	\$0	
Sort & Handling Permit per piece	\$0.03	\$0.03	\$0.00	0%	\$136,500	\$136,500	\$0	
Sort & Handling Meter per piece	\$0.03	\$0.03	\$0.00	0%	\$225,000	\$225,000	\$0	
Sort & Handling Parcel per piece	\$0.04	\$0.04	\$0.00	0%	\$8,400	\$8,400	\$0	
Shop Rate per hour	\$48.00	\$48.00	\$0.00	0%	\$2,640	\$2,640	\$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%	\$63,750	\$63,750	\$0	
Ink Jet Address per 1000	\$17.50	\$17.50	\$0.00	0%	\$74,550	\$74,550	\$0	
Ink Jet Sort & Handling per piece	\$0.03	\$0.03	\$0.00	0%	\$67,500	\$67,500	\$0	
Ink Jet Sort & Handling High Volume per piece	\$0.01	\$0.01	\$0.00	0%	\$20,000	\$20,000	\$0	
Ink Jet Custom per 1000	\$6.50	\$6.50	\$0.00	0%	\$12,350	\$12,350	\$0	
Ink Jet Indicia per 1000	\$6.50	\$6.50	\$0.00	0%	\$3,575	\$3,575	\$0	
Tabbing Set-Up	\$32.00	\$32.00	\$0.00	0%	\$2,816	\$2,816	\$0	
Tabbing # of tabs applied	\$0.02	\$0.02	\$0.00	0%	\$56,000	\$56,000	\$0	
Print on Demand - Black & White	\$0.11	NA	NA	NA	\$154	NA	\$154	
Print on Demand - Color	\$0.16	NA	NA	NA	\$96	NA	\$96	
Agency Delivery Service per hour	\$70.00	\$70.00	\$0.00	0%	\$119,000	\$119,000	\$0	
Postage Handling Fee	5.00%	5.00%	0.00%	0%	\$379,189	\$379,189	\$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					\$409,837	\$409,837	\$0	
Bar Code Credit					-\$52,771	-\$52,771	\$0	
Postage Clearing					\$10,327,682	\$10,039,737	\$287,945	
<b>Total</b>					\$11,924,127	\$11,635,932	\$288,195	2%

## **Rate Matrix Computations**

**Minnesota Department Of Administration  
Central Mail For Fiscal Year 2024**

- 1. Describe cost and usage estimation methods:** Actual expenses for the past four years and current SWIFT reports were analyzed. FY 2023 and FY 2024 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 2024**

Rate	FY 2019	FY 2020 July to Dec	FY 2020 Jan to June	FY 2021	FY 2022	FY 2023	FY 2024
	<b>Folding</b>						
Per 1000 per fold	\$7.50	\$7.75	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00
<b>Traditional inserting</b>							
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	NA	NA	NA
Inserting per 1000 - Additional Inserts	\$3.00	\$3.00	\$3.25	\$3.50	NA	NA	NA
Inserting per piece - 1 Insert	NA	NA	NA	NA	\$0.018	\$0.018	\$0.018
Inserting per piece - Additional Inserts	NA	NA	NA	NA	\$0.004	\$0.004	\$0.004
<b>Match inserting</b>							
Inserting Set-Up includes 1st 1000 pieces	\$40.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
Inserting fee - 2 inserts per 1000	\$25.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
<b>Permit filing</b>							
Use of State Permit #171	\$20.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
<b>Sorting &amp; Handling - Pieces Sorted</b>							
Sort & Handling Permit per piece	\$0.029	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
Sort & Handling Meter per piece	\$0.029	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
Sort & Handling Parcel per piece	\$0.029	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04
<b>Shop Rate<sup>1</sup></b>							
Per hour	\$36.75	\$45.00	\$48.00	\$48.00	\$48.00	\$48.00	\$48.00
<b>Ink Jet addressing</b>							
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	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
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	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50
Ink Jet Indicia per 1000	\$6.00	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50
<b>Tabbing</b>							
Tabbing Set-up	\$25.00	\$30.00	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00
Tabbing # of tabs applied	\$0.015	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
<b>Print on Demand</b>							
Black & White per page	NA	NA	NA	NA	NA	NA	\$0.11
Color per page	NA	NA	NA	NA	NA	NA	\$0.16
<b>Agency Delivery Service</b>							
Per hour	\$68.10	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00
<b>Postage Handling Fee</b>							
Postage Handling Fee	3.25%	5.00%	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

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

**History and Proforma**  
**Minnesota Department Of Administration**  
**Central Mail For Fiscal Year 2024**

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	\$ CHANGE	% CHANGE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROJECTED	FY24-FY23	\$ Change/FY23
<b>Operating Revenue</b>								
Sales	881,322	1,240,746	1,291,528	1,288,092	1,249,064	1,217,256	(31,808)	-3%
Postage Handling Fee	158,851	347,508	326,525	375,127	368,617	379,189	10,572	3%
Postage Clearing	7,828,364	8,552,361	9,388,861	9,762,263	10,039,737	10,363,690	323,953	3%
Less Intrafund Revenue	(31,155)	(24,669)	(33,326)	(38,521)	(36,008)	(36,008)	0	0%
Miscellaneous Revenue	0	0	0	15	0	0	0	0%
<b>Total Revenues</b>	<b>8,837,382</b>	<b>10,115,945</b>	<b>10,973,587</b>	<b>11,386,976</b>	<b>11,621,410</b>	<b>11,924,127</b>	<b>302,717</b>	<b>3%</b>
<b>Operating Expenses</b>								
Salaries & Benefits	643,525	572,693	478,544	581,421	693,278	665,714	(27,564)	-4%
Rent	83,658	113,165	89,528	97,173	125,380	116,361	(9,019)	-7%
Rent - Equipment	50,551	57,131	62,939	66,064	76,570	75,218	(1,352)	-2%
Repairs & Maintenance	111,613	109,192	109,648	113,755	122,380	128,290	5,910	5%
Insurance	626	676	923	1,072	1,216	1,239	23	2%
Professional & Technical Services	81	27	0	14,230	0	0	0	0%
Centralized IT Services	51,825	206,614	119,553	188,366	211,569	177,611	(33,958)	-16%
Purchased Services	534	467	86	128	1,350	1,500	150	11%
Communications <sup>1</sup>	45,955	55,978	78,349	23,432	46,305	48,805	2,500	5%
Less Intrafund Communications	(31,155)	(24,669)	(33,326)	(38,521)	(36,008)	(36,008)	0	0%
Communications-Postage Clearing	7,828,364	8,552,361	9,388,861	9,762,263	10,039,737	10,363,690	323,953	3%
Other Operating Expenses	21,551	18,345	18,512	18,615	20,516	16,045	(4,471)	-22%
Supplies	68,492	65,034	64,373	73,164	90,404	99,965	9,561	11%
Depreciation - Equipment	62,190	61,746	61,746	61,504	58,852	58,852	0	0%
Indirect Cost	48,055	24,421	34,912	29,478	110,817	109,090	(1,727)	-2%
<b>Total Operating Expenses</b>	<b>8,985,865</b>	<b>9,813,180</b>	<b>10,474,646</b>	<b>10,992,144</b>	<b>11,562,366</b>	<b>11,826,372</b>	<b>264,006</b>	<b>2%</b>
<b>Operating Income (Loss)</b>	<b>(148,483)</b>	<b>302,766</b>	<b>498,941</b>	<b>394,832</b>	<b>59,044</b>	<b>97,755</b>	<b>38,711</b>	<b>66%</b>
<b>Non-Operating Income (Expense)</b>								
Gain (Loss) on Disposal of Capital Assets	(1,946)	0	0	0	0	0	0	0%
<b>Net Income (Loss)</b>	<b>(150,429)</b>	<b>302,766</b>	<b>498,941</b>	<b>394,832</b>	<b>59,044</b>	<b>97,755</b>	<b>38,711</b>	<b>66%</b>
<b>Beginning Retained Earnings</b>	<b>1,257,170</b>	<b>1,131,456</b>	<b>1,434,221</b>	<b>1,933,162</b>	<b>2,327,994</b>	<b>2,387,038</b>		
Adjustment to Retained Earnings	24,715	0	0	0	0	0		
<b>Ending Retained Earnings</b>	<b>1,131,456</b>	<b>1,434,221</b>	<b>1,933,162</b>	<b>2,327,994</b>	<b>2,387,038</b>	<b>2,484,793</b>		
<b>Reconciliation to Net Position</b>								
Retained Earnings	1,131,456	1,434,221	1,933,162	2,327,994	2,387,038	2,484,793		
Contributed Capital	66,000	66,000	66,000	66,000	66,000	66,000		
<b>Total Net Position, Ending Period</b>	<b>1,197,456</b>	<b>1,500,221</b>	<b>1,999,162</b>	<b>2,393,994</b>	<b>2,453,038</b>	<b>2,550,793</b>		

Beginning FY 2023, Professional & Technical Services expense included in Other Operating Expenses

**SWIFT Spending Plan**  
**Minnesota Department Of Administration**  
**Central Mail For Fiscal Year 2024**

Revenue Description	SWIFT Account	Total	Fund 5203	Fund 5203
			Central Mail	Postage Clearing
Sales	670005	\$1,217,256	\$1,217,256	\$0
Postage Handling Fee	670006	379,189	379,189	0
Postage Clearing	512802	10,363,690	0	10,363,690
<b>Total</b>		<b>11,960,135</b>	<b>1,596,445</b>	<b>10,363,690</b>
Less: Intrafund Revenue		(36,008)	0	(36,008)
<b>History &amp; Proforma Net Sales Amount</b>		<b>11,924,127</b>	<b>1,596,445</b>	<b>10,327,682</b>
<b>Expense Description</b>				
Salaries & Benefits	41000	\$643,968	\$643,968	0
Salaries & Benefits - Overtime	41050	19,622	19,622	0
Salaries & Benefits - Other Benefits	41070	2,124	2,124	0
Rent	41100	116,361	116,361	0
Rent - Equipment	41400	75,218	75,218	0
Repairs & Maintenance	41500	128,290	128,290	0
Insurance	430018	1,239	1,239	0
Centralized IT Services - Rate Based	41196	22,426	22,426	0
Centralized IT Services - Agency Specific	41197	155,185	155,185	0
Purchased Services	43000	1,500	1,500	0
Communications	41155	10,412,495	48,805	10,363,690
Supplies	41300	99,965	99,965	0
Other Operating (Printing)	41110	200	200	0
Other Operating (Travel - Vehicle Leases)	411606	11,445	11,445	0
Other Operating (Travel - Out state)	41170	2,800	2,800	0
Other Operating (Employee Development)	41180	1,600	1,600	0
Agency Indirect Cost	42000	77,005	77,005	0
Statewide Indirect Cost	42010	32,085	32,085	0
<b>Total</b>		<b>\$11,803,528</b>	<b>\$1,439,838</b>	<b>\$10,363,690</b>
<b>Adjustments</b>				
Plus: Depreciation - Equipment		58,852	58,852	0
Less: Intrafund Expense		(36,008)	0	(36,008)
<b>History &amp; Proforma Expense Amount</b>		<b>\$11,826,372</b>	<b>\$1,498,690</b>	<b>\$10,327,682</b>

**Projected Cash Flow**

Minnesota Department Of Administration  
Central Mail For Fiscal Year 2024

	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24
<b>Projected Beginning Cash Balance</b>	(776,658)	(319,898)	553,646	(218,287)	(188,553)	(600,099)	(1,254,131)	(1,402,779)	(1,352,462)	(1,709,396)	(1,335,103)	(698,067)
Services - operating	136,285	167,530	40,637	112,511	45,579	83,054	73,597	96,657	75,038	139,472	140,524	106,372
Postage Handling Fee - operating	42,454	52,187	12,659	35,049	14,198	25,872	22,926	30,110	23,375	43,447	43,775	33,137
Postage Clearing - operating	1,156,299	1,421,389	344,779	954,591	386,707	704,662	624,424	820,078	636,651	1,183,334	1,192,259	902,509
<b>Total Cash Receipt</b>	<b>1,335,038</b>	<b>1,641,106</b>	<b>398,075</b>	<b>1,102,151</b>	<b>446,484</b>	<b>813,588</b>	<b>720,947</b>	<b>946,845</b>	<b>735,064</b>	<b>1,366,253</b>	<b>1,376,558</b>	<b>1,042,018</b>
<b>Expenses</b>												
Salaries & Benefits	51,209	51,209	51,209	51,209	51,209	76,813	51,209	51,209	51,209	51,209	51,209	76,811
Communications - Postage Clearing	771,040	715,320	972,669	945,061	775,162	1,329,456	761,450	831,247	890,906	910,019	674,285	799,872
Indirect Costs	0	0	27,273	0	0	27,273	0	0	27,273	0	0	27,271
Other Operating Expenses	56,029	1,033	118,857	76,147	31,659	34,078	56,936	14,072	122,610	30,732	14,028	60,048
<b>Total Expense Paid</b>	<b>878,278</b>	<b>767,562</b>	<b>1,170,008</b>	<b>1,072,417</b>	<b>858,030</b>	<b>1,467,620</b>	<b>869,595</b>	<b>896,528</b>	<b>1,091,998</b>	<b>991,960</b>	<b>739,522</b>	<b>964,002</b>
<b>Projected Ending Cash Balance</b>	<b>(319,898)</b>	<b>553,646</b>	<b>(218,287)</b>	<b>(188,553)</b>	<b>(600,099)</b>	<b>(1,254,131)</b>	<b>(1,402,779)</b>	<b>(1,352,462)</b>	<b>(1,709,396)</b>	<b>(1,335,103)</b>	<b>(698,067)</b>	<b>(620,051)</b>

**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		3/27/2023
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203		Unaudited
STATEMENT OF NET POSITION		
DECEMBER 31, 2022		
	FY23	FY22
	YTD	YTD
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ -	\$ -
Accounts Receivable - Mail	342,630.34	314,741.49
Accounts Receivable - Postage Handling Fee	99,044.76	114,796.38
Accounts Receivable - Postage Clearing	2,709,248.92	2,332,072.60
Inventory	5,133.16	2,616.22
Prepaid Expenses	45,087.00	42,940.19
Prepaid Expenses - Postage Clearing	352,975.83	505,344.57
Total Current Assets	<u>\$ 3,554,120.01</u>	<u>\$ 3,312,511.45</u>
<b>NONCURRENT ASSETS (Note 3)</b>		
Equipment	\$ 848,731.72	\$ 848,731.72
Accumulated Depreciation - Equipment	(647,654.55)	(587,597.02)
Total Noncurrent Assets	<u>\$ 201,077.17</u>	<u>\$ 261,134.70</u>
<b>TOTAL ASSETS</b>	<u>\$ 3,755,197.18</u>	<u>\$ 3,573,646.15</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Other Postemployment Benefits Outflows (Note 5)	\$ 8,000.00	\$ 8,000.00
Deferred Pension Outflows (Note 6)	191,000.00	42,000.00
Total Deferred Outflows of Resources	<u>\$ 199,000.00</u>	<u>\$ 50,000.00</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 111,718.26	\$ 85,459.76
Salaries and Benefits Payable	15,241.85	19,345.27
Compensated Absences Payable (Note 4)	4,000.00	4,000.00
Due to Other Funds (Note 7)	1,047,559.72	1,221,714.08
Total Current Liabilities	<u>\$ 1,178,519.83</u>	<u>\$ 1,330,519.11</u>
<b>NONCURRENT LIABILITIES</b>		
Compensated Absences Payable (Note 4)	\$ 35,000.00	\$ 33,000.00
Net Other Postemployment Benefits Obligation (Note 5)	50,000.00	46,000.00
Net Pension Liability (Note 6)	9,000.00	168,000.00
Total Noncurrent Liabilities	<u>\$ 94,000.00</u>	<u>\$ 247,000.00</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 1,272,519.83</u>	<u>\$ 1,577,519.11</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Other Postemployment Benefits Inflows (Note 5)	\$ 6,000.00	\$ 7,000.00
Deferred Pension Inflows (Note 6)	357,000.00	382,000.00
Total Deferred Inflows of Resources	<u>\$ 363,000.00</u>	<u>\$ 389,000.00</u>
<b>NET POSITION (Note 8)</b>		
Net Investment in Capital Assets	\$ 201,077.17	\$ 261,134.70
Unrestricted	2,117,600.18	1,395,992.34
<b>TOTAL NET POSITION</b>	<u>\$ 2,318,677.35</u>	<u>\$ 1,657,127.04</u>

STATE OF MINNESOTA  
 FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 QUARTER ENDED DECEMBER 31, 2022

3/27/2023  
 Unaudited

	FY23 QTD	FY23 YTD	FY22 QTD	FY22 YTD
<b>OPERATING REVENUES (Note 1)</b>				
Sales	\$ 336,260.45	\$ 658,043.19	\$ 324,141.96	\$ 617,816.87
Postage Handling Fee	91,945.68	184,574.90	115,115.62	195,733.81
Postage Clearing Sales	2,462,102.99	4,949,994.45	2,658,876.43	4,983,182.98
Other Revenues	-	-	15.10	15.10
Total Operating Revenues	<u>\$ 2,890,309.12</u>	<u>\$ 5,792,612.54</u>	<u>\$ 3,098,149.11</u>	<u>\$ 5,796,748.76</u>
<b>OPERATING EXPENSES (Note 1)</b>				
Salaries and Benefits	\$ 123,703.35	\$ 252,438.96	\$ 164,515.38	\$ 290,821.80
Rent	31,690.53	62,690.01	24,293.21	48,586.42
Rent - Equipment	20,341.98	38,799.62	15,520.51	31,100.69
Repairs and Maintenance	30,242.77	59,678.90	28,705.54	57,054.94
Professional and Technical Services	-	-	4,455.50	4,455.50
Centralized IT Services	71,306.91	98,740.27	62,394.26	80,209.89
Communications	9,041.97	24,234.33	19,552.33	2,451.11
Communications - Postage Clearing	2,462,102.99	4,949,994.45	2,658,876.43	4,983,182.98
Supplies and Materials	45,083.21	70,073.78	24,927.63	43,199.12
Purchased Services	270.00	540.00	128.00	128.00
Insurance	-	1,216.00	-	1,072.00
Indirect Costs	27,704.37	55,408.74	7,369.61	14,739.22
Depreciation	14,712.96	29,425.92	15,436.38	30,872.76
Other Expenses	7,723.07	12,687.83	3,503.37	8,909.13
Total Operating Expenses	<u>\$ 2,843,924.11</u>	<u>\$ 5,655,928.81</u>	<u>\$ 3,029,678.15</u>	<u>\$ 5,596,783.56</u>
<b>OPERATING INCOME (LOSS)</b>	<u>\$ 46,385.01</u>	<u>\$ 136,683.73</u>	<u>\$ 68,470.96</u>	<u>\$ 199,965.20</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenues (Expenses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<u>\$ 46,385.01</u>	<u>\$ 136,683.73</u>	<u>\$ 68,470.96</u>	<u>\$ 199,965.20</u>
<b>TRANSFERS AND CONTRIBUTIONS</b>				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ 46,385.01</u>	<u>\$ 136,683.73</u>	<u>\$ 68,470.96</u>	<u>\$ 199,965.20</u>
<b>NET POSITION, BEGINNING, AS REPORTED</b>	<u>\$ 2,272,292.34</u>	<u>\$ 2,181,993.62</u>	<u>\$ 1,588,656.08</u>	<u>\$ 1,457,161.84</u>
Adjustment to Net Position	-	-	-	-
<b>NET POSITION, BEGINNING, AS RESTATED</b>	<u>\$ 2,272,292.34</u>	<u>\$ 2,181,993.62</u>	<u>\$ 1,588,656.08</u>	<u>\$ 1,457,161.84</u>
<b>NET POSITION, ENDING</b>	<u>\$ 2,318,677.35</u>	<u>\$ 2,318,677.35</u>	<u>\$ 1,657,127.04</u>	<u>\$ 1,657,127.04</u>

STATE OF MINNESOTA  
 FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203  
 STATEMENT OF CASH FLOWS  
 FISCAL YEAR 2023 AS OF DECEMBER 31, 2022

3/27/2023  
 Unaudited

	YTD
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	\$ 5,529,145.62
Receipts from Other Revenues	-
Payments to Suppliers for Goods and Services	(5,403,604.74)
Payments to Employees	(281,532.50)
Payments to Others	-
<b>Net Cash Provided from Operating Activities</b>	<u>\$ (155,991.62)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Repayment of Loan from Leases, Repair and Other Jobs Fund - Transfer Out	\$ -
Cash Overdraft Position Assumed to be Financed	155,991.62
Operating Contributions	-
<b>Net Cash Provided from Noncapital Financing Activities</b>	<u>\$ 155,991.62</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Investments in Capital Assets	\$ -
Proceeds from Disposal of Capital Assets	-
Capital Contributions	-
<b>Net Cash Provided from Capital and Related Financing Activities</b>	<u>\$ -</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment Earnings	\$ -
<b>Net Cash Provided from Investing Activities</b>	<u>\$ -</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	\$ -
Cash and Cash Equivalents, Beginning, as Reported	-
Cash and Cash Equivalents, Ending	<u>\$ -</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities</b>	
Operating Income (Loss)	\$ 136,683.73
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities</b>	
Depreciation	\$ 29,425.92
(Increase) Decrease in Accounts Receivable - Mail	(39,444.71)
(Increase) Decrease in Accounts Receivable - Postage Handling Fee	(15,595.81)
(Increase) Decrease in Accounts Receivable - Postage Clearing	(208,426.40)
Increase (Decrease) in Due from Other Funds	-
(Increase) Decrease in Inventory	(4,128.44)
(Increase) Decrease in Prepaid Expenses	(45,087.00)
(Increase) Decrease in Prepaid Expenses - Postage Clearing	(16,315.75)
(Increase) Decrease in Other Postemployment Benefits Outflow	-
(Increase) Decrease in Deferred Pension Outflow	-
Increase (Decrease) in Accounts Payable	35,990.38
Increase (Decrease) in Salaries and Benefits Payable	(29,093.54)
Increase (Decrease) in Interfund Payable	-
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>\$ (292,675.35)</u>
<b>Net Cash Provided from Operating Activities</b>	<u>\$ (155,991.62)</u>
<b>Noncash Investing, Capital and Financing Activities</b>	\$ -

STATE OF MINNESOTA  
 FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203  
 STATEMENT OF BUDGET AND ACTUAL COMPARISON  
 QUARTER ENDED DECEMBER 31, 2022

3/27/2023  
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
<b>OPERATING REVENUES (Note 1)</b>						
Sales	\$ 304,508.50	\$ 609,017.00	\$ 336,260.45	\$ 658,043.19	\$ 31,751.95	\$ 49,026.19
Postage Handling Fee	87,074.25	174,148.50	91,945.68	184,574.90	4,871.43	10,426.40
Postage Clearing Sales	2,541,423.25	5,082,846.50	2,462,102.99	4,949,994.45	(79,320.26)	(132,852.05)
Total Operating Revenues	<u>\$ 2,933,006.00</u>	<u>\$ 5,866,012.00</u>	<u>\$ 2,890,309.12</u>	<u>\$ 5,792,612.54</u>	<u>\$ (42,696.88)</u>	<u>\$ (73,399.46)</u>
<b>OPERATING EXPENSES (Note 1)</b>						
Salaries and Benefits	199,288.00	397,688.00	\$ 123,703.35	\$ 252,438.96	\$ (75,584.65)	\$ (145,249.04)
Rent	26,835.50	53,671.00	31,690.53	62,690.01	4,855.03	9,019.01
Rent - Equipment	19,450.00	38,900.00	20,341.98	38,799.62	891.98	(100.38)
Repairs and Maintenance	29,763.50	59,527.00	30,242.77	59,678.90	479.27	151.90
Centralized IT Services	18,955.00	37,910.00	71,306.91	98,740.27	52,351.91	60,830.27
Communications	12,408.00	24,816.00	9,041.97	24,234.33	(3,366.03)	(581.67)
Communications - Postage Clearing	2,541,423.25	5,082,846.50	2,462,102.99	4,949,994.45	(79,320.26)	(132,852.05)
Supplies and Materials	19,664.75	39,329.50	45,083.21	70,073.78	25,418.46	30,744.28
Purchased Services	125.00	250.00	270.00	540.00	145.00	290.00
Insurance	-	1,092.00	-	1,216.00	-	124.00
Indirect Costs	7,509.50	15,019.00	27,704.37	55,408.74	20,194.87	40,389.74
Depreciation	14,713.00	29,426.00	14,712.96	29,425.92	(0.04)	(0.08)
Other Expenses	6,031.50	12,063.00	7,723.07	12,687.83	1,691.57	624.83
Total Operating Expenses	<u>\$ 2,896,167.00</u>	<u>\$ 5,792,538.00</u>	<u>\$ 2,843,924.11</u>	<u>\$ 5,655,928.81</u>	<u>\$ (52,242.89)</u>	<u>\$ (136,609.19)</u>
<b>OPERATING INCOME (LOSS)</b>	<u>\$ 36,839.00</u>	<u>\$ 73,474.00</u>	<u>\$ 46,385.01</u>	<u>\$ 136,683.73</u>	<u>\$ 9,546.01</u>	<u>\$ 63,209.73</u>
<b>NONOPERATING REVENUE (EXPENSES)</b>						
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenue (Expenses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<u>\$ 36,839.00</u>	<u>\$ 73,474.00</u>	<u>\$ 46,385.01</u>	<u>\$ 136,683.73</u>	<u>\$ 9,546.01</u>	<u>\$ 63,209.73</u>
<b>TRANSFERS AND CONTRIBUTIONS</b>						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ 36,839.00</u>	<u>\$ 73,474.00</u>	<u>\$ 46,385.01</u>	<u>\$ 136,683.73</u>	<u>\$ 9,546.01</u>	<u>\$ 63,209.73</u>

**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).

The amounts presented in the financial statements are based upon information from the State Wide Integrated Financial Tools (SWIFT). The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY23.

**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.

**Changes in Classification:**

On July 1, 2022, an Agency Indirect Cost Plan was enacted to allocate certain overhead costs incurred throughout Department of Administration (Admin), including salaries and separation costs, centralized IT services, miscellaneous indirect costs, and interagency agreements. Starting in FY23, these agency indirect costs are reported as part of the Indirect Costs expense. They were reported in various operating expense categories and transfers prior to FY23.

**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 7/1/2022	Additions	Deletions	Balance 12/31/2022
Equipment	\$ 848,731.72	\$ -	\$ -	\$ 848,731.72
Total Capital Assets	\$ 848,731.72	\$ -	\$ -	\$ 848,731.72
Accumulated Depreciation for:				
Equipment	\$ (618,228.63)	\$ (29,425.92)	\$ -	\$ (647,654.55)
Total Accumulated Depreciation	\$ (618,228.63)	\$ (29,425.92)	\$ -	\$ (647,654.55)

**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 7/1/2022	\$ 4,000.00	\$ 35,000.00
Increase	-	-
Decrease	-	-
Balance 12/31/2022	\$ 4,000.00	\$ 35,000.00

**5. OTHER POSTEMPLOYMENT BENEFITS**

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

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

The June 30, 2022 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 2.16% was used to measure the total OPEB liability as of June 30, 2021. The single discount rate was based on a municipal bond rate of 2.16% (based on a 20-year Bond Buyer General Obligation Index as of the end of June 2021). 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 7/1/2022	\$ 8,000.00	\$ 50,000.00	\$ 6,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 12/31/2022	\$ 8,000.00	\$ 50,000.00	\$ 6,000.00

**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, 2022 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2021 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 7/1/2022	\$ 191,000.00	\$ 9,000.00	\$ 357,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 12/31/2022	\$ 191,000.00	\$ 9,000.00	\$ 357,000.00

**7. DUE TO OTHER FUNDS**

FY23 - As of December 31, 2022, the total Due to Other Funds balance is \$1,047,559.72  
 \$1,045,309.30 is due to general fund for the cash overdraft position.  
 \$2,250.42 is due to Leases Fund 5400 for Central Mail Centralized IT expenses paid by Leases.

FY22 - As of December 31, 2021, the total Due to Other Funds balance is \$1,221,714.08  
 \$1,221,068.20 is due to general fund for the cash overdraft position.  
 \$645.88 is due to State Parking Facilities ARPA Fund 3015 for Centralized IT expenses paid by Parking in error.

**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	\$ 201,077.17
Unrestricted	<u>2,117,600.18</u>
Total Net Position	<u>\$ 2,318,677.35</u>

**Schedule of Retained Earnings**

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Retained Earnings, Beginning	\$ 2,115,993.62	\$ 2,206,292.34	\$ -	\$ -
Change in Net Position	<u>90,298.72</u>	<u>46,385.01</u>	-	-
Retained Earnings, Ending	\$ 2,206,292.34	\$ 2,252,677.35	\$ -	\$ -
Add: Capital Contributions (Note 2)	\$ 66,000.00	\$ 66,000.00	\$ -	\$ -
Reconciliation to Total Net Position	<u>\$ 2,272,292.34</u>	<u>\$ 2,318,677.35</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

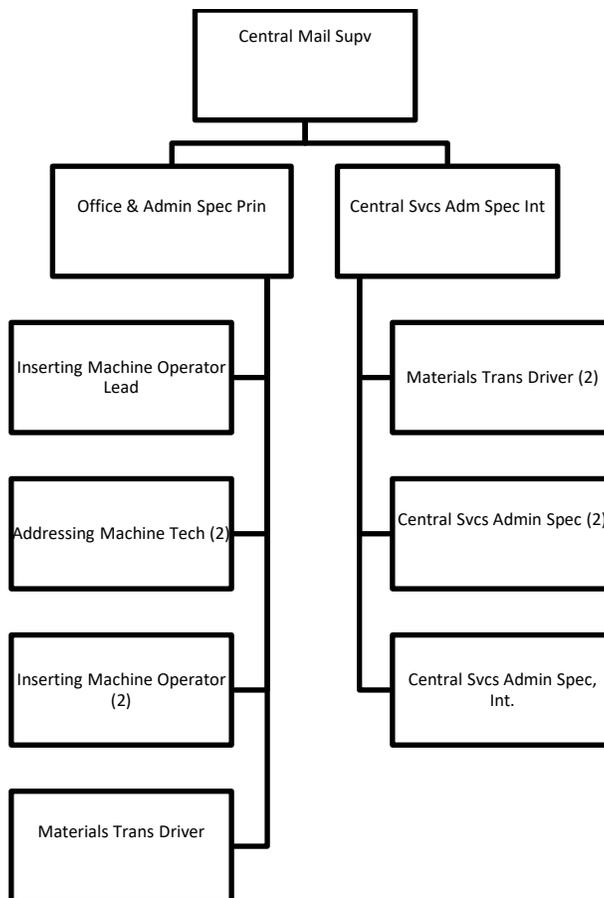
### Organization Chart

The FY 2024 budgeted FTE for Central Mail is 13.30; 5.00 for the general fund and 8.30 for the ISF. The ISF budgeted FTE for FY 2023 was 9.88. The change is primarily due to Agency team members' salaries now being paid as an Agency Indirect Cost.

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.

Shown below is Central Mail's organization chart.



## **Appendix: Products/Services Descriptions and How Calculated**

### **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 mail pieces in the previous fiscal year qualify for this credit – in FY 2024, DPS and DOR will qualify. Previously, only metered pieces were included. The makeup of the mail changed since this credit was implemented. This discount offsets the sort fee charged for mail pieces sorted on the OCR.

How calculated: number of pieces X \$0.033 (difference between USPS AADC rate and actual discounted rate paid X 0.91 in FY 2023)

### **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 ink jet pieces in the previous fiscal year are charged at a reduced rate – in FY 2024, 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 1<sup>st</sup> 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 1<sup>st</sup> insert)
- 1100 – 1000 X 3 X \$0.004 (for additional inserts)

Note: fee for Inserting Set-Up includes 1<sup>st</sup> 1000 pieces

### **Inserting Set-Up includes 1<sup>st</sup> 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 1<sup>st</sup> 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 Saint 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

### **Print On Demand – Black & White or Color**

Description: printing of mailing related documents on request.

How calculated: number of pages printed X rate

### **Shop Rate per hour**

Description: hourly labor rate for manual labor such as collating, manual inserting, etc.; any job that cannot be completed on a machine or if overtime is needed. 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 2022, \$22,656 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 \$0.07 (based on cost difference between 5-digit and Presort postage rates in FY 2023).



## Office Memorandum

**Date:** October 11, 2023

**To:** Stacie Christensen, Deputy Commissioner, Department of Administration

**From:** Ahna Minge, Assistant Commissioner and State Budget Director 

**Subject:** Approval of FY 2024 Central Mail Interim Rate Change

In response to your request and memo of October 3, 2023, Minnesota Management and Budget approves interim rate request for pass-through charges on USPS Caller Service Fees.

cc: Ify Onyiah, Chief Financial Officer, Department of Administration  
Mary Jubenville, Accounting Manager, Department of Administration  
Travis Bunch, Director, Budget Policy and Analysis, MMB  
Brian Hornbecker, Executive Budget Officer, MMB

**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, 2024  
 (All Figures in 000's)

**Risk Management - Property and Casualty**  
**FUND 5300**

<b>PART I 2 CFR 200 R.E. BALANCE</b>		
<b>2 CFR 200 R.E. BALANCE July 1, 2023 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)</b>		12,017
Adjustments (e.g. Contrib. Capital)		-
<b>Adjusted Retained Earnings Balance</b>		12,017
<b>FY24 Retained Earnings Increase (Decrease) Per ACFR</b>		
<b>2 CFR 200 Revenues</b>		
Operating Revenue	20,532	
Non Operating Revenue	1,660	
<b>Total Revenues</b>		22,192
<b>Less: Expenditures (Actual Costs):</b>		
Total Operating Expenses per States Financial Report	(19,698)	
Other Expenses	(367)	
GASB87 Lease/Amortization Cash Expense		
Less Depreciation Expense	(37)	
<b>Less 2 CFR 200 Unallowable costs:</b>		
Capital Outlay		
Projected Cost Increases/Replacement Reserve		
Unallowable excess RE balance Refund		
Bad Debt		
GASB68 Net Pension Liability Adjustment	(33)	
GASB75 Net OPEB Liability Adjustment	2	
<b>Total Expenditures</b>		(20,133)
<b>Plus 2 CFR 200 Allowable costs:</b>		
Indirect Costs from SWCAP (if not allocated in SWCAP)		
Depreciation or Use Allowance (if not included in Actual Cost above)	37	
Other		
<b>Total OMB 2 CFR 200 Allowable Expenditures</b>		37
<b>Plus 2 CFR 200 Adjustments:</b>		
Imputed Interest Earnings on Monthly Average Cash Balance		-
Other		
<b>Total Adjustments</b>		-
<b>FY24 Net Increase (Decrease) to Retained Earnings Balance per ACFR</b>		2,096
<b>2 CFR 200 R.E. BALANCE June 30, 2024</b>	A)	14,113
Allowable Reserve	B)	3,356
Excess Balance (A)-(B)		10,758

(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, 2024  
(All Figures in 000's)

Risk Management - Property and Casualty  
FUND 5300

**PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE**

<b>2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2023</b>			-
TRANSFERS Per ACFR (Supported by Official Accounting Records)			
Plus: Transfers In (e.g. Contrib. Capital)	12,500		
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)	-		
<b>Net Transfers</b>	12,500		
<b>2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2024</b>	C)		12,500

**PART III 2 CFR 200 ADJUSTMENTS BALANCE**

**2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2023**

**ADJUSTMENTS:**

Other Accumulated Prior Year Adjustment	-		
Accumulated prior years Imputed Interest Adjustment	(322)		
Accumulated prior years GASB68 Adjustment	(190)		
Accumulated prior years GASB75 Adjustment	(62)		
Current year Imputed Interest Adjustment	-		
Current year GASB68 Net Pension Liability Adjustment	33		
Current year GASB75 OPEB Adjustment	(2)		
Current year GASB87 Lease/Amortization Cash Expense	-		
<b>Total Adjustments</b>	(543)		

<b>2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2024</b>	D)		(543)
--	----	--	-------

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

<b>RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL &amp; ADJUST. BALANCES TO ACFR (A) + (C) + (D)</b>			26,070
(Should Tie to the Fund Balance in the ACFR)			

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Current	FY2024 Imputed Interest (CR. always negative sign)	0	interest earned on excess retained earnings
Current	FY24 GASB68 Net Pension Liability Adjustment	33	change in deferred liability from ACFR
Current	FY24 GASB75 Net OPEB Liability Adjustment	(2)	change in deferred liability from ACFR
Current	FY24 GASB87 Lease/Amortization Cash Expense	-	
	TOTAL in thousand	<u>31</u>	

Interest	FYpre2004 Imputed Interest	(322)	interest earned on excess retained earnings, per FY2004 A-87 Risk Mgmt Fund 410
Interest	FY2004 Imputed Interest	0	interest earned on excess retained earnings
Interest	FY2005 Imputed Interest	0	interest earned on excess retained earnings
Interest	FY2006 Imputed Interest	0	interest earned on excess retained earnings
Interest	FY2007 Imputed Interest	0	interest earned on excess retained earnings
Interest	FY2008 Imputed Interest	0	interest earned on excess retained earnings
Interest	FY2009 Imputed Interest	0	interest earned on excess retained earnings
Interest	FY2010 Imputed Interest	0	interest earned on excess retained earnings
Interest	FY2011 Imputed Interest	0	interest earned on excess retained earnings
Interest	FY2012 Imputed Interest	0	interest earned on excess retained earnings
Interest	FY2013 Imputed Interest	0	interest earned on excess retained earnings
Interest	FY2014 Imputed Interest	0	interest earned on excess retained earnings
Interest	FY2015 Imputed Interest	0	interest earned on excess retained earnings
Interest	FY2016 Imputed Interest	0	interest earned on excess retained earnings
GASB68	FY2017 Imputed Interest	0	interest earned on excess retained earnings
GASB68	FY2018 Imputed Interest	0	interest earned on excess retained earnings
GASB68	FY15 GASB68 Beginning Balance Adjustment	(948)	adjustment from CAFR
GASB68	FY15 GASB68 Net Pension Liability Adjustment	95	change in deferred liability from CAFR
GASB68	FY16 GASB68 Net Pension Liability Adjustment	(92)	change in deferred liability from CAFR
GASB68	FY17 GASB68 Net Pension Liability Adjustment	(418)	change in deferred liability from CAFR
GASB68	FY18 GASB68 Net Pension Liability Adjustment	(395)	change in deferred liability from CAFR
GASB75	FY18 GASB75 Beginning Balance Adjustment	(74)	adjustment from CAFR
GASB75	FY18 GASB75 Net OPEB Obligation Adjustment	11	change in deferred liability from CAFR
GASB68	FY19 GASB68 Net Pension Liability Adjustment	644	change in deferred liability from CAFR
GASB75	FY19 GASB75 Net OPEB Obligation Adjustment	(6)	change in deferred liability from CAFR
GASB68	FY20 GASB68 Net Pension Liability Adjustment	121	change in deferred liability from CAFR
GASB75	FY20 GASB75 Net OPEB Obligation Adjustment	0	change in deferred liability from CAFR
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
GASB68	FY23 GASB68 Net Pension Liability Adjustment	220	change in deferred liability from ACFR
GASB75	FY23 GASB75 Net OPEB Obligation Adjustment	13	change in deferred liability from ACFR
	TOTAL in thousand	<u>(574)</u>	
		(574,000)	

	<u>Prior years accumulated</u>	<u>Sum</u>
Others	PPD Adjustment	0
Interest	Accumulated Imputed Interest	(322)
GASB68	Accumulated Prior Years GASB68 Adjustment	(190)
GASB75	Accumulated Prior Years GASB75 Adjustment	(62)
	TOTAL in thousand	<u>(574)</u>
		-

**GRAND TOTAL** (543)

CONTRIBUTED CAPITAL	AMOUNT	Explanation
item 1	12,500	In FY24, Risk Management fund property self-Insurance received a \$12.5 million one-time legislative funding to help position the fund to accept more risk with future property reinsurance renewals. YR 23 Chp 62, Art 1, Sec 11, Subd 2
	TOTAL in thousand	<u>12,500</u>



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

**FISCAL YEAR 2024  
Business Plan**

June 26, 2023  
Gary Westman, Director  
Department of Administration  
Risk Management Division / Property & Casualty  
309 Administration Building  
50 Sherburne Avenue  
St. Paul, MN 55155  
Phone: 651/201-3030  
Fax: 651/297-7715  
Email address: [gary.westman@state.mn.us](mailto:gary.westman@state.mn.us)  
Website: [www.mn.gov/admin/risk](http://www.mn.gov/admin/risk)

## Table of Contents

Executive Summary .....	3
The Business .....	7
Description of Business .....	7
Products and Services .....	11
Marketing .....	25
Competition.....	27
Financial Outlook.....	28
Financial Data .....	32
Assumptions for Rate Matrix .....	32
Rate Matrix.....	33
Rate Matrix Computation.....	34
Six-Year Rate Comparison .....	35
History and Proforma .....	36
SWIFT Spending Plan.....	37
SWIFT Spending Plan by FinDept ID .....	38
Projected Cash Flow .....	39
Financial Statement.....	40
Statement of Net Position.....	40
Statement of Revenues, Expenses & Changes in Net Position .....	41
Statement of Cash Flow .....	42
Budget to Actual Comparison .....	43
Footnotes to Financial Statements .....	44
Supporting Information.....	47
Staffing and Organizational Chart .....	47
Actuarial Opinion.....	48
Risk Management Advisory Committee.....	50
Auto Liability Tier Rating .....	51
Dividend Calculation.....	52

# 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
- Evaluate self-insured retention and aggregate levels
- Explore options for funding recommended level of retained earnings from actuarial review and for increased participation in the reinsurance level
- Assist interested partners in acquiring cyber security/data breach coverage
- Further development of policy system to increase efficiencies

## Our proposed rates

Rate	Current Rate (\$)	Proposed FY 2024Rate (\$)	Change (\$)	Change (%)
<b>Automobile Liability per non-siren vehicle</b>				
Tier 1	\$164	\$171	\$7.00	4.3%
Tier 2	\$184	\$191	\$7.00	3.8%
Tier 3	\$204	\$211	\$7.00	3.4%
Tier 4 – “A” rated	Varies	Varies	Varies	N/A
<b>Auto Liability per siren vehicle</b>				
Tier 1	\$221	\$231	\$10.00	4.5%
Tier 2	\$251	\$261	\$10.00	4.0%
Tier 3	\$281	\$291	\$10.00	3.6%
Public Safety	\$484	\$484	\$0.00	0.0%
<b>Automobile Physical Damage (per \$100 of insurance)</b>				
\$ 500 deductible	\$0.75	\$0.75	\$0.00	0.0%
\$1,000 deductible	\$0.65	\$0.65	\$0.00	0.0%
\$ 500 deductible (select agencies)	\$1.47	\$1.47	\$0.00	0.0%
\$1,000 deductible (select agencies)	\$1.37	\$1.37	\$0.00	0.0%
\$1,500 deductible (Human Services)	\$1.97	\$1.97	\$0.00	0.0%
\$2,500 deductible (MAC)	\$1.67	\$1.67	\$0.00	0.0%
<b>General Liability</b>				
Standard rate	\$34/1,000 ft <sup>2</sup>	\$34/1,000 ft <sup>2</sup>	\$0.00	0.0%
“A” rated	Varies	Varies	Varies	N/A
Police Professional, Broadcasters, Public Officials *	\$500/cov	\$500/cov	\$0.00	0.0%

\*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 2024 Rate (\$)	Change (\$)	Change (%)
<b>Property (including Boiler &amp; Crime) / (per \$100 of insurance)</b>				
\$ 1,000 deductible	\$0.1444	\$0.1661	\$0.0217	15.0%
\$ 2,500 deductible	\$0.0953	\$0.1096	\$0.0143	15.0%
\$ 5,000 deductible	\$0.0780	\$0.0897	\$0.0117	15.0%
\$ 10,000 deductible	\$0.0693	\$0.0797	\$0.0104	15.0%
\$ 25,000 deductible	\$0.0578	\$0.0664	\$0.0087	15.0%
\$ 50,000 deductible	\$0.0491	\$0.0565	\$0.0074	15.0%
\$ 75,000 deductible	\$0.0462	\$0.0531	\$0.0069	15.0%
\$100,000 deductible	\$0.0433	\$0.0498	\$0.0065	15.0%
\$250,000 deductible	\$0.0370	\$0.0426	\$0.0056	15.0%
<b>Builder's Risk (per \$100 of insurance)</b>				
\$ 5,000 deductible	\$0.173	\$0.173	\$0.00	0.0%
<b>Homeowner's Warranty (per \$1,000 of replacement value)</b>	\$8.75	\$8.75	\$0.00	0.0%
<b>Inland Marine (per \$100 of insurance)</b>				
<b>Computer Equipment</b>				
\$ 100 deductible	\$0.75	\$0.75	\$0.00	0.0%
\$ 250 deductible	\$0.50	\$0.50	\$0.00	0.0%
\$ 500 deductible	\$0.30	\$0.30	\$0.00	0.0%
\$ 1,000 deductible	\$0.25	\$0.25	\$0.00	0.0%
\$10,000 deductible	\$0.18	\$0.18	\$0.00	0.0%
<b>Fine Arts</b>				
\$ 500 deductible - non-owned exhibits (blanket limit)	\$1.75	\$1.75	\$0.00	0.0%
\$ 500 deductible - owned exhibits	\$0.65	\$0.65	\$0.00	0.0%
\$1,000 deductible - non-owned exhibits (blanket limit)	\$1.30	\$1.30	\$0.00	0.0%
\$1,000 deductible - owned exhibits	\$0.50	\$0.50	\$0.00	0.0%
\$5,000 deductible - non-owned exhibits (blanket limit)	\$1.05	\$1.05	\$0.00	0.0%
\$5,000 deductible - owned exhibits	\$0.35	\$0.35	\$0.00	0.0%
<b>Contractors Equipment</b>				
\$ 500 deductible	\$0.40	\$0.40	\$0.00	0.0%
\$1,000 deductible	\$0.30	\$0.30	\$0.00	0.0%
\$2,500 deductible	\$0.25	\$0.25	\$0.00	0.0%
<b>Musical Instruments</b>				
\$ 500 deductible	\$0.65	\$0.65	\$0.00	0.0%
\$1,000 deductible	\$0.50	\$0.50	\$0.00	0.0%
<b>Scoreboards</b>				
\$ 500 deductible	\$0.65	\$0.65	\$0.00	0.0%
\$1,000 deductible	\$0.50	\$0.50	\$0.00	0.0%
<b>Cameras, TV &amp; Radio Equipment</b>				
\$ 500 deductible	\$0.40	\$0.40	\$0.00	0.0%
\$1,000 deductible	\$0.30	\$0.30	\$0.00	0.0%
<b>Towers, Radio &amp; TV</b>				
\$1,000 deductible	\$0.90	\$0.90	\$0.00	0.0%
<b>Miscellaneous Equipment</b>				
\$ 500 deductible	\$0.25	\$0.25	\$0.00	0.0%
\$1,000 deductible	\$0.20	\$0.20	\$0.00	0.0%
<b>Garagekeepers (average premium)</b>	\$827	\$827	\$0.00	0.0%
<b>Insurance Services Fee Schedule - per hour</b>				
Consulting	\$100	\$100	\$0.00	0.0%

Rate	Current Rate (\$)	Proposed FY 2024 Rate (\$)	Change (\$)	Change (%)
Non-Insured Tort (NIT) Claims	\$80	\$90	\$10.00	12.5%
Billback (Purchased Insurances)	Varies	Varies	\$0.00	0.0%

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 average 3.9% auto liability rate increase, and we are proposing a 15.0% property rate increase for FY24. 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
- London market participation providing competition for domestic partners
- Higher scrutiny of public sector exposures
- 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
- Worsening auto liability experience and the effect of erosion on retained earnings
- Excess casualty policy renewal with a 3.0% increase
- No change to property retention level and annual aggregate
- No change to tort cap level

We are proposing a 12.5% increase in the hourly fee for NIT claims management for FY24 to cover an increased portion of the costs for providing this service. The new rate will be \$90.00.

Our successes, challenges, along with economic and legislative impacts

Successes

- Anticipate receiving a \$12.5 million one-time legislative funding to the Risk Management Fund to help position the fund to accept more risk with future property reinsurance renewals.
- Able to offer RMF general liability FY24 rates at FY23 levels
- Renewed excess casualty extraterritorial coverage with a 3.0% increase
- Staffing adjustments to support insureds and internal RMD operations
- Assisting MNIT with an enterprise cyber security/data breach policy renewal

## Challenges

- Property reinsurers reluctant to offer large limits, which requires multiple reinsurers to cover our property risk
- High inflation expecting to impact property values and claim costs
- Growth of retained earnings to self-fund primary property reinsurance level continues to be 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
- Securing cyber security/data breach coverage for our partners not managed by MNIT

## Economic Impacts

- Partners with property and/or contents coverage can expect an increase in property coverage premium payments assuming similar deductible levels in FY24
- Partners with favorable auto liability claims experience are projected to receive dividend payments in FY24
- 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

## Projected FY24 financial activity

Revenues	\$21,819,914
Expenses	\$21,021,281
• Rebate/Dividend, if applicable	\$351,136
Year-end Retained Earnings	\$24,671,633
Working Capital *	\$3,497,380
Full Time Equivalents	10.5
Overall Revenue Change	18.4%

\*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

### 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

309 Administration Building

50 Sherburne Avenue

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](http://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
- Provide partners with innovative coverage options and competitive insurance rates

### Weaknesses

- Staffing levels, concentration of duties with individual team members make it challenging to expand risk management services
- Retained earnings has historically been insufficient 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

- Anticipate receiving a \$12.5 million one-time legislative funding to the Risk Management Fund to help position the fund to accept more risk with future property reinsurance renewals.
- Strengthen property exposure data and valuation
- Increase underwriting capabilities for coverages placed in conventional market
- Increase loss reporting and use of claims data by insureds
- Increase understanding and use of risk management principles across 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

- 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 \$500,000 cost savings
- Renewal of FY24 excess casualty reinsurance for a nominal increase in line with industry trends
- Saved \$2.8 million in administrative costs over the last five years compared to the industry average operating expense ratio
- \$2.0 million FY21 dividends available in FY23 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 challenging as we move into FY24.

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 show a loss expectancy comparable to areas of the country historically considered at higher risk for convective storms.

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 historically without significantly raising rates has limited our ability to accept a greater quota share of the primary \$10-\$25 million level. With the anticipated \$12.5 million one-time legislative funding, the Risk Management Fund will be in a better position to accept more risk with future property reinsurance renewals.

## Products and Services

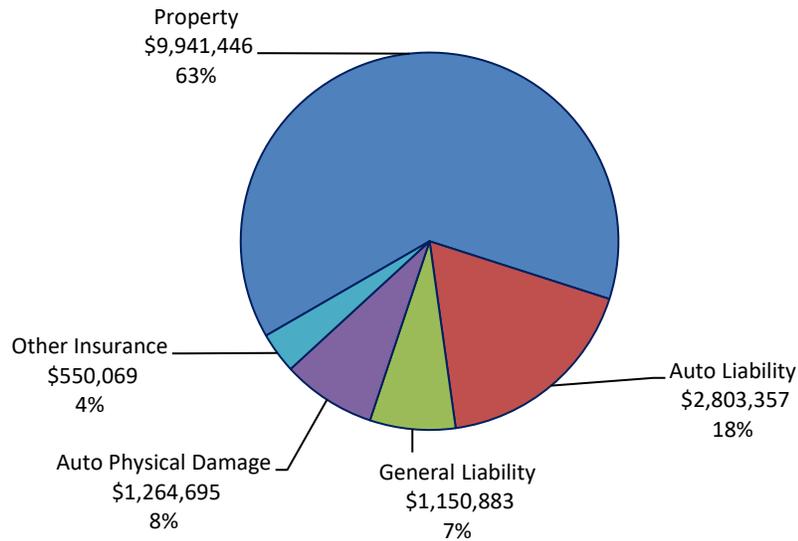
### Our main products/services and the benefits to partners

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 FY23.

**RMF FY23 Collected Self-Insurance Premium by Product  
(estimated)**



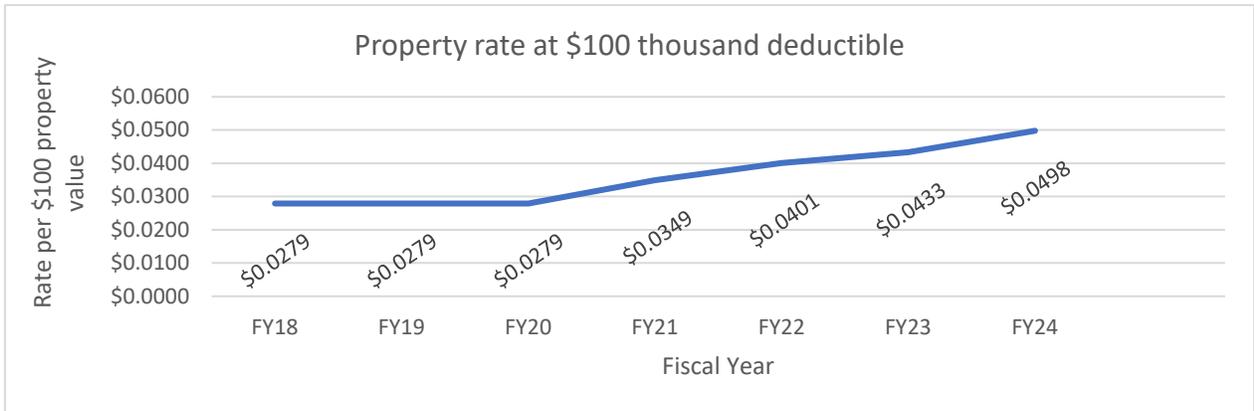
#### 1. **Property Insurance** (offered through the RMF)

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 proposed property rates for FY24 are increased 15% from FY23. After a three-year rate guarantee with AIG Lexington (FY18-FY20), property rates have been increasing due to higher reinsurance costs. The following graph shows the historical and proposed rates for the \$100 thousand deductible level.



The proposed FY24 property rates for all deductible levels are presented in the following table.

FY24 Property Rates (per \$100 of property value)	
Deductible	Rate
\$1,000	\$0.1661
\$2,500	\$0.1096
\$5,000	\$0.0897
\$10,000	\$0.0797
\$25,000	\$0.0664
\$50,000	\$0.0565
\$75,000	\$0.0531
\$100,000	\$0.0498
\$250,000	\$0.0426

Real property values, except real property values appraised last year, will receive a 7.5% inflationary increase for the FY24 policy year. Personal property values will receive a 7.5% inflationary increase for the FY24 policy year. The FY24 estimated total insurable value is \$21.7 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 FY24.

2. **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 FY24 Builder’s Risk rate which is unchanged from FY23.

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

The property rates for FY24 will allow us to provide continued service delivery at FY23 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 FY24 and the past five years are detailed in the Six-Year Rate Comparison table, page 35.

3. **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 14,027 vehicles in FY24.

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 FY24.

- a. **Standard Rates** (non-siren vehicles) - The following table details annual FY24 standard rates which includes an average 3.8% increase from FY23.

Auto Liability Standard Rates (non-siren)		
Tier	Loss Ratio	Rate (per vehicle)
1	<50%	\$171
2	51% - 85%	\$191
3	86% - 110%	\$211
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 FY24 siren rates which includes an average 4.0% increase from FY23.

Auto Liability Siren Rates		
Tier	Loss Ratio	Rate (per vehicle)
1	<50%	\$231
2	51% - 85%	\$261
3	86% - 110%	\$291
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 FY24 rate will remain the same as FY23 for Public Safety’s siren vehicles at \$484 per vehicle.

Auto liability rates for FY24 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.

4. **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 FY24 is unchanged from FY23 and is presented in the following table.

Standard General Liability Rate
\$34 per 1,000 ft <sup>2</sup>

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.

5. **Automobile Physical Damage** (offered through the RMF)

Automobile physical damage provides coverage for damage to owned vehicles. There are two basic types of physical damage:

- Collision coverage insures against damage from collision with another vehicle or object, as well as from overturning
- Comprehensive coverage provides protection against damage from perils other than collision, such as hail, fire, vandalism, and flood

We estimate providing auto physical damage coverage for 9,994 vehicles in FY24 with a total insurable value of \$93.6 million for rating purposes.

The following tables detail automobile physical damage rates for FY24 which are unchanged from FY23.

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	
* Administration - Fleet Services, Corrections, Lottery, Minnesota State, Natural Resources, Pollution Control, 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
2024	1
2023	.85
2022	.74
2021	.63
2020	.52
2019	.43
2018	.34
2017	.29
2016	.23
2015	.20
<2015	.15

Auto physical damage rates for FY24 and the past five years are detailed in the Six-Year Rate Comparison table, page 35.

6. 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 FY24 rates, which are unchanged from FY23.

**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 FY24 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 FY24 Garagekeepers Legal Liability rates, which are unchanged from FY23.

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 FY24 Homeowner’s Warranty rate which is unchanged from FY23.

Rate per \$1,000 of replacement value
\$8.75

## 7. 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 FY23 purchased insurance efforts.

Coverage	Policy count
Aviation	5
Bonds	10
Cyber	4
Directors & Officers	5
Disaster Management Services	1
Excess Crime	11
Fine Arts	2
General Liability	1
Liquor Liability	1
Marine Liability	7
Professional Liability	12
Property	1
Travel Accident	2
Volunteer Accident	4
Work Comp	10
<b>Grand Total</b>	<b>77</b>

## 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 FY24. Consulting rates for FY24 and the past five years are detailed in the Six-Year Rate Comparison table, page 35. For FY23 there have been no chargeable consulting services and we are not projecting any for FY24.

## 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 and beyond for the foreseeable future.

FY23 appraisal inspections were completed. We will start receiving the appraisal data on 6/1/23. We appraised 226 buildings for 23 agencies. Of the 194 locations appraised for FY23, 40% were undervalued and 60% were overvalued.

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 FY23 a total of 70 partners have conducted 11,030 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) 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-insured tort 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. RMD is working with partners to explore alternative service delivery models.

Through mutual agreement, MnDOT assumed responsibility for managing their non-insured tort claims through their Office of Chief Counsel in January 2023.

We are proposing a 12.5% increase in the hourly fee for NIT claims management for FY24 to cover an increased portion of the costs for providing this service. The new rate will be \$90.00 per hour up from \$80.00 per hour. NIT claims management rates for FY24 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 FY24 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. 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 FY24.

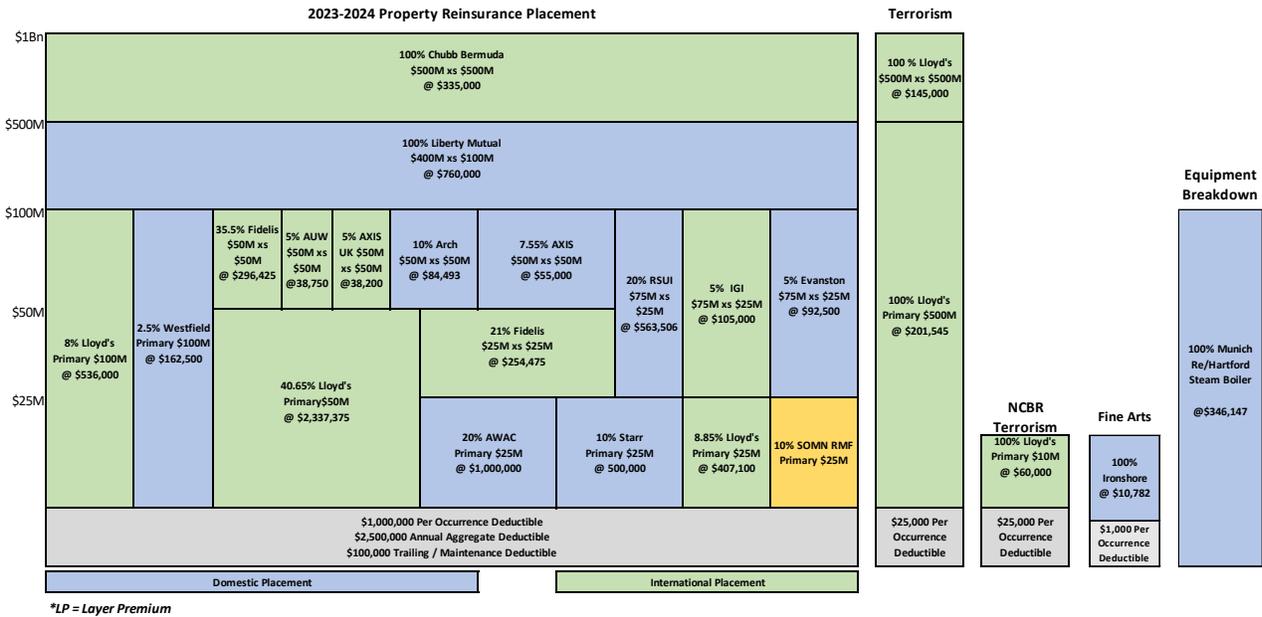


Chart definitions:

- 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 \$500,000. 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.

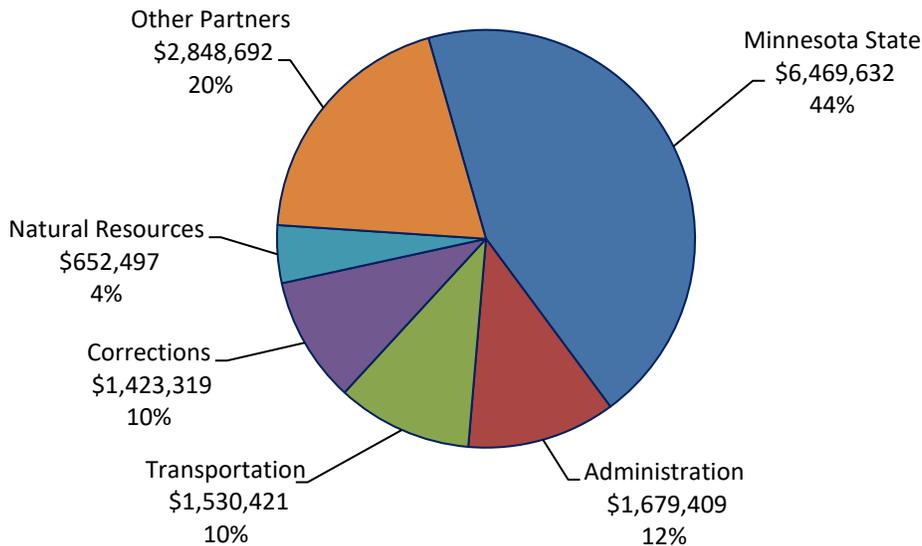
We provide auto liability coverage for all state automobiles which is required for any agency that owns or leases vehicles for business use.

All other coverages offered by us are voluntarily purchased.

### Our key partners

The following graph summarizes our top five partners.

**FY22 Self-Insurance Revenue by Partner**



### 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 COVID-19 pandemic 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](http://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 \$2.7 million for our partners over the past five years.

The following table outlines the administrative expense savings we provide.

	FY19	FY20	FY21	FY22	FY23 (est.)
Net premium written	\$7,901,904	\$8,434,646	\$6,578,933	\$7,302,053	\$8,084,942
Industry average operation expense ratio	32.9%	31.7%	31.3%	30.0%	30.0%
Projected industry average operation expense based on RMF's premium base	\$2,599,726	\$2,673,783	\$2,052,627	\$2,285,784	\$2,425,483
Actual RMF operating expenses*	\$1,697,923	\$1,745,528	\$1,864,571	\$1,893,093	\$2,090,298
RMF operating expense ratio	21.5%	20.7%	28.3%	25.9%	25.9%
Savings to partners	\$901,804	\$928,255	\$188,057	\$392,690	\$335,185
Five-year total savings	\$2,745,989				

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

## Financial Outlook

### Our current overall financial health

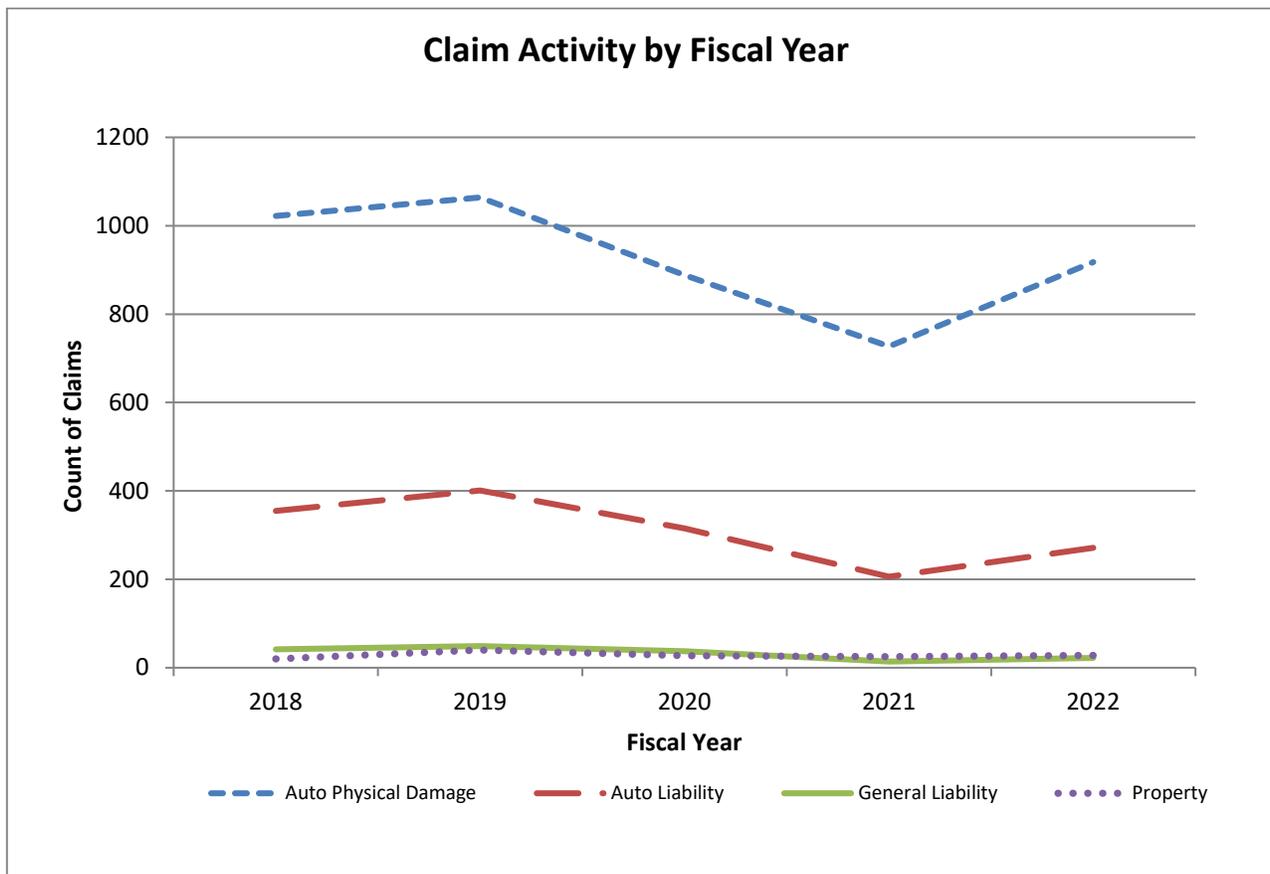
Even with the continued unprecedented change in the property reinsurance market, the RMF remains stable. The RMF has been able to maintain low rates for partners, pay claim obligations, and utilize unused premium to offset large reinsurance premium increases and reward partners in form of a dividend. 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 3/31/23	Periods	Policy year loss ratios below 100% since	Note
Property	95%	FY16-23	FY19, FY21, FY22, have loss ratios above 100%	Claims more than the RMF \$1M retention level in three of the past four fiscal years
General Liability	41%	FY16-23	FY16	Continued excellent results
Auto Liability	84%	FY16-23	FY19	COVID19 resulted in fewer reported claims in the previous two years. Frequency of claims is now increasing
Auto Physical Damage	104%	FY16-23	Current year-to-date ratio above 100%	Increased costs of vehicle repairs

## 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 \$7,704,206 in paid dividends over the past 5 years (FY19-23). The following table summarizes estimated FY24 dividends as of 3/31/2023.

	Property	Auto Liability	General Liability	Total
Estimated FY22 dividend available in FY24	\$133,045	\$351,136	\$407,381	\$891,562

In order to offset continued property reinsurance premium increases, the RMF will retain the \$540,426 package policy estimated dividends (property and general liability) payable in FY24 and apply it towards the \$8,368,410 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 FY23 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 FY24 is projected to increase by \$447,497 for an ending balance of \$24,671,633. 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.

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 average 3.9% auto liability rate increase and a 15.0% property rate increase for FY24. The rate increase is necessary because of worsening loss experience and to offset the property reinsurance increase for the FY24 policy year.

We are proposing a 12.5% increase in the hourly fee for NIT claims management for FY24 to cover an increased portion of the costs for providing this service. The new rate will be \$90.00.

FY24 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 FY24. 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 2024	
OPERATING REVENUES/EXPENSES	
SWIFT Account	
670022	<b>REVENUES - INSURANCE PREMIUMS - SELF INSURANCE</b> Change = 18.4% or \$2,882,964 Increase is a result of a 15% increase in the property rate and a 4% increase in auto liability.
670040	<b>REVENUES - NON-INSURED TORT CLAIMS</b> Change = (82.4%) or (\$7,000) Decrease due to transferring NIT claims to DOT for handling.
41200	<b>CLAIMS (SELF-INSURANCE &amp; IBNR)</b> Change = 40.0% or \$2,022,193 The variance is due to anticipated claims expense and an IBNR adjustment as a result of the claims analysis.
41000-70	<b>SALARIES</b> Change = 10.6% or \$122,034 Increases due to filling vacancies.
41100	<b>RENT</b> Change = (20.9%) or (\$15,030) Reduced cost in FY24 due to move to administration building and shared space along with team members teleworking.
41110	<b>PRINTING</b> Change = 40% or \$200 Anticipated increased expense due to new address on envelopes and cab cards.
41110	<b>ADVERTISING</b> Change = (39.4%) or (\$325) Decrease due to advertising for vacant positions.
41130	<b>PROFESSIONAL &amp; TECHNICAL SERVICES - ADJUSTER</b> Change = (21.7%) or (\$38,700) In FY23 more claims were assigned to the TPA due to in-house staffing shortages.
41130	<b>PROFESSIONAL &amp; TECHNICAL SERVICES - LEGAL &amp; OTHER SERVICES</b> Change = 51.2% or \$76,189 Increase is due to appraisals, loss control services, and a new actuarial review of property program in FY24.
43000	<b>PURCHASED SERVICES</b> Change = 35% or \$700 Increase is attributed to ISO claim service lookup fees.
41155	<b>COMMUNICATIONS</b> Change = 100% or \$550 Increase is due to anticipated postage costs.
41160-70	<b>TRAVEL</b> Change = (15.8%) or (\$1,500) Decrease due to less out-state travel.
41180	<b>MEMBERSHIPS &amp; EMPLOYEE DEVELOPMENT</b> Change = 240% or \$4,800 Increase is due to anticipated membership dues and increased attendance at professional organizational meetings and conferences.
43000	<b>INSURANCE PREMIUM - SELF INSURANCE</b> Change = 17.2% or \$1,313,126 Increase is a result of a 7.5% inflation factor on the property exposures and a hardening of the property reinsurance market.
42020	<b>ATTORNEY GENERAL COST</b> Change = 69.2% or \$4,500 Increase is a result of potential general liability claims.
42000-10	<b>INDIRECT COSTS</b> Change = (5.9%) or (\$9,964) Decrease is a result of lower statewide and agency indirect costs.
44200	<b>DIVIDENDS</b> Change = 6.6% or \$21,635 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.
<b>The assumptions for the business plan does not include a set inflation factor.</b>	

# Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION  
RISK MANAGEMENT DIVISION  
FOR FISCAL YEAR 2024**

	Automobile Liability	Auto Physical Damage	General Liability	(Estimated) Property Boiler/Crime	Miscellaneous Lines	Total
Claim Expense	\$1,485,567	\$1,223,072	\$374,179	\$3,692,365	\$452,441	\$7,227,623
MN Auto Assigned Claims Bureau Expense	\$4,194					\$4,194
Estimated Statewide/Agency Allocation	\$33,110	\$26,800	\$58,335	\$33,110	\$6,307	\$157,662
Estimated Miscellaneous Expense	\$209,270	\$122,834	\$284,364	\$219,750	\$32,238	\$868,456
Estimated Salary Expense	\$402,023	\$196,435	\$289,171	\$322,891	\$61,514	\$1,272,034
Reinsurance Premium	\$423,237		\$149,665	\$8,368,410		\$8,941,312
Surcharge premium	\$122,133					\$122,133
<b>TOTAL BASE SELF-INSURANCE PREMIUM</b>	<b>\$2,679,534</b>	<b>\$1,569,141</b>	<b>\$1,155,714</b>	<b>\$12,636,526</b>	<b>\$552,500</b>	<b>\$18,593,414</b>
2022 ESTIMATED DIVIDEND PAYABLE IN FY24	(\$351,136)		\$0	\$0		(\$351,136)
<b>TOTAL NET BASE SELF-INSURANCE PREMIUM</b>	<b>\$2,328,398</b>	<b>\$1,569,141</b>	<b>\$1,155,714</b>	<b>\$12,636,526</b>	<b>\$552,500</b>	<b>\$18,242,278</b>

**ESTIMATED FY24 SELF-INSURANCE PREMIUM  
Based on Estimated Vehicle Costs and Insurable Values**

**Automobile Liability**

Rate per Vehicle - Tier 2	\$191 (\$261 siren) (\$484 siren - Public Safety-State Patrol)
Number of Vehicles (FY24 Estimate)	14,027
Estimated FY24 Premium	\$2,679,534

**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
*Administration-Fleet Services, Corrections, Lottery, Minnesota State, Natural Resources, 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)	9,994
Estimated Insurable Value (FY24)	\$93,563,619
Estimated FY24 premium	\$1,569,141

**General Liability**

Specific rates established by exposure	Various
Estimated FY24 premium	\$1,155,714

**Property (Including Boiler & Crime)**

Property per \$100 Ins. Value	Various
FY24 Estimated Total Insurable Value	\$21,685,086,789
Estimated FY24 premium	\$12,636,526

**Inland Marine**

Specific rates established by exposure	Various
FY24 Estimated Total Insurable Value	\$188,440,323
Estimated FY24 premium	\$522,000

**Garage Keepers**

Specific rates vary by Limits of Liability	Various
FY24 estimated total insurance values included in property	
Estimated FY24 premium	\$30,000

**All Other**

Rates established by consultation with insurance broker	Various
Estimated FY24 premium	\$500

**TOTAL ESTIMATED FY24 SELF-INSURANCE PREMIUM \$18,593,414**

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

REVENUES AT CURRENT RATES	15,710,450
CHANGE IN REVENUES	2,882,964

**OVERALL CHANGE IN REVENUE 18.4%**  
(Insurance Premiums - Self Insurance only)

## Rate Matrix Computation

### MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION FOR FISCAL YEAR 2024

#### 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 FY24 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 FY24.

**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 2024							
Rate	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Change FY23/FY24
<b>Automobile Liability per non-siren vehicle</b>							
Tier 1	\$164	\$164	\$164	\$164	\$164	\$171	4.3%
Tier 2	\$184	\$184	\$184	\$184	\$184	\$191	3.8%
Tier 3	\$204	\$204	\$204	\$204	\$204	\$211	3.4%
Tier 4 - "A" rated	Varies	Varies	Varies	Varies	Varies	Varies	N/A
<b>Auto Liability per siren vehicle</b>							
Tier 1	\$221	\$221	\$221	\$221	\$221	\$231	4.5%
Tier 2	\$251	\$251	\$251	\$251	\$251	\$261	4.0%
Tier 3	\$281	\$281	\$281	\$281	\$281	\$291	3.6%
Public Safety	\$484	\$484	\$484	\$484	\$484	\$484	0.0%
<b>Automobile Physical Damage (per \$100 of insurance)</b>							
\$ 500 deductible	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	0.0%
\$1,000 deductible	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	0.0%
\$ 500 deductible (selected agencies)	\$1.47	\$1.47	\$1.47	\$1.47	\$1.47	\$1.47	0.0%
\$1,000 deductible (selected agencies)	\$1.37	\$1.37	\$1.37	\$1.37	\$1.37	\$1.37	0.0%
\$1,500 deductible (MAC until 7/1/2017, Human Services)	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	0.0%
\$2,500 deductible (MAC effective 7/1/2017)	\$1.67	\$1.67	\$1.67	\$1.67	\$1.67	\$1.67	0.0%
<b>General Liability</b>							
Standard rate	\$34/1,000 ft2	0.0%					
"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	0.0%
<b>Property (including Boiler &amp; Crime/Cyber) / (per \$100 of insurance)</b>							
\$ 1,000 deductible	\$0.0930	\$0.0930	\$0.1163	\$0.1337	\$0.1444	\$0.1661	15.0%
\$ 2,500 deductible	\$0.0614	\$0.0614	\$0.0767	\$0.0883	\$0.0953	\$0.1096	15.0%
\$ 5,000 deductible	\$0.0502	\$0.0502	\$0.0628	\$0.0722	\$0.0780	\$0.0897	15.0%
\$ 10,000 deductible	\$0.0447	\$0.0447	\$0.0558	\$0.0642	\$0.0693	\$0.0797	15.0%
\$ 25,000 deductible	\$0.0372	\$0.0372	\$0.0465	\$0.0535	\$0.0578	\$0.0664	15.0%
\$ 50,000 deductible	\$0.0316	\$0.0316	\$0.0395	\$0.0455	\$0.0491	\$0.0565	15.0%
\$ 75,000 deductible	\$0.0298	\$0.0298	\$0.0372	\$0.0428	\$0.0462	\$0.0531	15.0%
\$100,000 deductible	\$0.0279	\$0.0279	\$0.0349	\$0.0401	\$0.0433	\$0.0498	15.0%
\$250,000 deductible	\$0.0239	\$0.0239	\$0.0298	\$0.0343	\$0.0370	\$0.0426	15.0%
<b>Builder's Risk (per \$100 of insurance)</b>							
\$ 5,000 deductible	\$0.173	\$0.173	\$0.173	\$0.173	\$0.173	\$0.173	0.0%
<b>Homeowner's Warranty (per \$1,000 of replacement value)</b>							
Inland Marine (per \$100 of insurance)	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	0.0%
<b>Computer Equipment (\$100 min prem 1st yr of new business)</b>							
\$ 100 deductible	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	0.0%
\$ 250 deductible	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	0.0%
\$ 500 deductible	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	0.0%
\$ 1,000 deductible	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	0.0%
\$10,000 deductible	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	0.0%
<b>Fine Arts (\$100 min prem 1st yr of new business)</b>							
\$ 500 deductible - non-owned exhibits (blanket limit)	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	0.0%
\$ 500 deductible - owned exhibits	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	0.0%
\$1,000 deductible - non-owned exhibits (blanket limit)	\$1.30	\$1.30	\$1.30	\$1.30	\$1.30	\$1.30	0.0%
\$1,000 deductible - owned exhibits	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	0.0%
\$5,000 deductible - non-owned exhibits (blanket limit)	\$1.05	\$1.05	\$1.05	\$1.05	\$1.05	\$1.05	0.0%
\$5,000 deductible - owned exhibits	\$0.35	\$0.35	\$0.35	\$0.35	\$0.35	\$0.35	0.0%
<b>Contractors' Equipment (\$250 min prem 1st yr of new business)</b>							
\$ 500 deductible	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	0.0%
\$1,000 deductible	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	0.0%
\$2,500 deductible	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	0.0%
<b>Musical Instruments (\$100 min prem 1st yr of new business)</b>							
\$ 500 deductible	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	0.0%
\$1,000 deductible	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	0.0%
<b>Scoreboards (\$100 min prem 1st yr of new business)</b>							
\$ 500 deductible	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	0.0%
\$1,000 deductible	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	0.0%
<b>Cameras, TV &amp; Radio Equipment (\$100 min prem 1st yr of new business)</b>							
\$ 500 deductible	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	0.0%
\$1,000 deductible	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	0.0%
<b>Towers, Radio &amp; TV (\$250 min prem 1st yr of new business)</b>							
\$1,000 deductible	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	0.0%
<b>Miscellaneous Equipment (\$100 min prem 1st yr of new business)</b>							
\$ 500 deductible	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	0.0%
\$1,000 deductible	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	0.0%
Garagekeepers (average premium)	\$827	\$827	\$827	\$827	\$827	\$827	0.0%
A \$50 minimum annual premium will apply to RMF renewal policies. A \$100 minimum annual premium will apply to new RMF policies.							
<b>Insurance Services Fee Schedule - per hour</b>							
Consulting	\$100	\$100	\$100	\$100	\$100	\$100	0.0%
Non-Insured Tort Claims	\$60	\$65	\$65	\$65	\$80	\$90	12.5%
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 2024**

		<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</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>FY23/FY24</u>	<u>FY23/FY24</u>
<b>Operating Revenues</b>									
Insurance Premiums - Self Insurance	670022	10,944,820	11,718,118	13,136,393	14,603,970	15,710,450	18,593,414	2,882,964	18.4%
Insurance Premiums - Purchased		786,958	967,520	1,378,907	2,021,844	2,450,000	2,550,000	100,000	4.1%
Consulting Services		-	-	-	-	-	-	-	0.0%
Non-Insured Tort	670040	45,504	36,368	18,883	21,979	8,500	1,500	(7,000)	-82.4%
Other Revenue		-	-	204	202,542	-	-	-	0.0%
<b>Total Operating Revenue</b>		<b>11,777,282</b>	<b>12,722,005</b>	<b>14,534,386</b>	<b>16,850,334</b>	<b>18,168,950</b>	<b>21,144,914</b>	<b>2,975,964</b>	<b>16.4%</b>
<b>Operating Expenses</b>									
Claims - Self-Insurance	41200	4,665,661	3,513,321	4,249,704	5,777,246	4,705,780	6,327,973	1,622,193	34.5%
Claims - IBNR	41200	203,457	(271,597)	2,228,120	(13,685)	350,000	750,000	400,000	114.3%
Salaries and Benefits	41000-70	1,082,434	1,129,491	1,172,028	1,149,089	1,150,000	1,272,034	122,034	10.6%
Rent	41100	67,212	70,058	70,593	59,348	72,030	57,000	(15,030)	-20.9%
Rent - Equipment	41400	747	2,281	2,383	1,518	2,000	2,000	-	0.0%
Printing	41110	606	350	2,212	(45)	500	700	200	40.0%
Advertising	41110	-	400	95	650	825	500	(325)	-39.4%
Repairs	41500	574	-	-	-	-	-	-	0.0%
Professional & Technical Services - Adjuster	41130	196,060	202,140	206,182	150,000	178,350	139,650	(38,700)	-21.7%
Professional & Technical Services - Broker	41130	154,541	154,560	154,560	139,104	139,104	139,104	-	0.0%
Professional & Technical Services - Legal & Other Services	41130	30,706	24,437	6,241	86,899	148,811	225,000	76,189	51.2%
Centralized IT Services	41196-97	247,187	266,400	338,684	355,143	362,880	379,800	16,920	4.7%
Purchased Services	43000	31,378	23,781	19,584	1,436	2,000	2,700	700	35.0%
Communications	41155	1,299	1,198	1,000	776	550	1,100	550	100.0%
Travel	41160-70	3,840	4,739	411	115	9,500	8,000	(1,500)	-15.8%
Supplies and Materials	41300	7,584	3,847	1,612	3,623	4,500	4,500	-	0.0%
Membership & Employee Development	41180	2,995	6,484	2,068	1,063	2,000	6,800	4,800	240.0%
Insurance	43000	-	-	-	-	-	-	-	0.0%
Insurance Premium - Self-Insurance	430018	3,060,003	3,294,670	6,564,514	7,305,568	7,628,186	8,941,312	1,313,126	17.2%
Insurance Premium - Purchased	430018	786,958	967,520	1,378,907	2,021,844	2,450,000	2,550,000	100,000	4.1%
Attorney General Costs	42020	102,489	112,695	59,933	35,118	6,500	11,000	4,500	69.2%
Indirect Costs	42000-10	67,711	56,657	67,392	66,763	167,626	157,662	(9,964)	-5.9%
Amortization	49005	37,002	37,002	37,002	37,002	37,002	37,002	-	0.0%
Other Expenses	43000	2,150	2,873	3,063	6,895	7,800	7,444	(356)	-4.6%
<b>Total Operating Expenses</b>		<b>10,752,595</b>	<b>9,603,306</b>	<b>16,566,286</b>	<b>17,185,468</b>	<b>17,425,944</b>	<b>21,021,281</b>	<b>3,595,337</b>	<b>20.6%</b>
<b>Operating Income (Losses)</b>		<b>1,024,687</b>	<b>3,118,700</b>	<b>(2,031,899)</b>	<b>(335,134)</b>	<b>743,006</b>	<b>123,633</b>	<b>(619,373)</b>	<b>-83.4%</b>
<b>Nonoperating Revenues (Expenses)</b>									
Interest Earnings	51200	581,770	429,065	90,798	89,297	670,000	675,000	5,000	0.7%
Policyholder Dividend Expense	44200	(2,787,284)	(3,342,111)	(692,773)	(552,537)	(329,501)	(351,136)	(21,635)	6.6%
Non-Operating Revenues		-	-	-	-	-	-	-	0.0%
<b>Total Nonoperating Revenue (Expenses)</b>		<b>(2,205,514)</b>	<b>(2,913,046)</b>	<b>(601,975)</b>	<b>(463,240)</b>	<b>340,499</b>	<b>323,864</b>	<b>(16,635)</b>	<b>-4.9%</b>
<b>Income (Loss) before Contributions and Transfers</b>		<b>(1,180,827)</b>	<b>205,653</b>	<b>(2,633,875)</b>	<b>(798,374)</b>	<b>1,083,505</b>	<b>447,497</b>	<b>(636,008)</b>	<b>-58.7%</b>
Transfers *		-	-	-	-	-	12,500,000	12,500,000	0.0%
<b>Change in Net Position</b>		<b>(1,180,827)</b>	<b>205,653</b>	<b>(2,633,875)</b>	<b>(798,374)</b>	<b>1,083,505</b>	<b>12,947,497</b>	<b>11,863,992</b>	<b>1095.0%</b>
<b>Retained Earnings, Beginning Period</b>		<b>15,017,482</b>	<b>13,867,227</b>	<b>14,072,880</b>	<b>11,439,005</b>	<b>10,640,631</b>	<b>11,724,136</b>	<b>1,083,505</b>	<b>10.2%</b>
Adjustment to Retained Earnings		30,572	-	-	-	-	-	-	0.0%
<b>Retained Earnings, Ending Period</b>		<b>13,867,227</b>	<b>14,072,880</b>	<b>11,439,005</b>	<b>10,640,631</b>	<b>11,724,136</b>	<b>24,671,633</b>	<b>12,947,497</b>	<b>110.4%</b>

\*Anticipated transfer in from FY23 legislative session

# SWIFT Spending Plan

**MINNESOTA DEPARTMENT OF ADMINISTRATION  
RISK MANAGEMENT DIVISION  
FOR FISCAL YEAR 2024**

Fund 5300					
Revenue Description*	SWIFT Account	Total	FinDept ID G0236100 Operations	FinDept ID G0236200 Claims	FinDept ID G0236400 Tort Claims
Self Insurance/Purchased Insurance	670022	21,143,414		21,143,414	
Non-Insured Tort Claims	670040	1,500			1,500
Interest	512001	675,000		675,000	
		<u>21,819,914</u>		<u>21,818,414</u>	<u>1,500</u>
Expense Description*	Account				
Salaries	41000	1,237,539	1,237,539	-	-
Part-time/Seasonal	41030	-	-	-	-
Overtime	41050	-	-	-	-
Premium Pay	41050	-	-	-	-
Other Benefits	41070	34,495	34,495	-	-
Rent	41100	57,000	57,000	-	-
Rent - Equipment	41400	2,000	2,000	-	-
Printing	41110	700	700	-	-
Advertising	41110	500	500	-	-
Prof/Tech Services-Outside Vendor	41130	503,754	364,104	139,650	-
Rate-Based MNIT Services	41196	52,800	52,800	-	-
Agency-Specific MNIT Services	41197	327,000	327,000	-	-
Purchased Services	43000	2,700	2,700	-	-
Communications	41155	1,100	1,100	-	-
Travel - In-state	41160	1,500	1,500	-	-
Travel - Out-of-state	41170	6,500	6,500	-	-
Supplies	41300	4,500	4,500	-	-
Employee Development	41180	6,800	6,800	-	-
Claims	41200	7,077,973	-	7,077,973	-
Other Purchased Services	43000	7,444	7,444	-	-
Insurance Premiums - Self-Insurance	430018	8,941,312	-	8,941,312	-
Insurance Premiums - Purchased	430018	2,550,000	-	2,550,000	-
Agency Indirect costs	42000	96,094	96,094	-	-
Statewide Indirect costs	42010	61,568	61,568	-	-
Attorney General	42020	11,000	1,000	10,000	-
Dividend	44200	351,136	-	351,136	-
		<u>21,335,415</u>	<u>2,265,344</u>	<u>19,070,071</u>	<u>-</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>
Total		<u>21,372,417</u>	<u>2,302,346</u>	<u>19,070,071</u>	<u>-</u>
History and Proforma Expense Amount		<u>21,372,417</u>	<u>2,302,346</u>	<u>19,070,071</u>	<u>-</u>

# SWIFT Spending Plan by FinDept ID

**MINNESOTA DEPARTMENT OF ADMINISTRATION  
RISK MANAGEMENT DIVISION  
FOR FISCAL YEAR 2024**

**Reconciliation:**

G0236100	Operating expenses	2,302,346
G0236200	Claims, Reinsurance, and Dividends	
	Claims - Self-Insurance	7,077,973
	Insurance Premiums - Self-Insurance	8,941,312
	Insurance Premiums - Purchased	2,550,000
	Dividends	351,136
	Professional & Technical Services - Broker	139,650
	Attorney General	10,000
		<u>19,070,071</u>
G0236400	Non-Insured Tort Claims Operating Expenses	0
<b>TOTAL</b>		<u><b>21,372,417</b></u>

**Self-Insurance**

		<b>Other Operations</b>	<b>Professional &amp; Technical Services - Adjuster - 41130</b>	<b>Attorney General-42021</b>	<b>Dividends</b>	<b>Totals</b>
G0246210	Auto Liability	1,769,154	139,650		351,136	2,259,940
G0246220	Auto Physical Damage	1,223,072				1,223,072
G0246230	General Liability	513,844		10,000		523,844
G0246240	Property/Boiler/Crime	12,060,774				12,060,774
G0246250	Miscellaneous Lines	441,941				441,941
G0246260	Homeowner's Warranty	500				500
G0236200	Other Expenses	10,000				10,000
	<b>TOTAL</b>	<u>16,019,285</u>	139,650	10,000	351,136	<u>16,520,071</u>

**Purchased Insurance by FinDept ID - FY24**

		<b>43000</b>
G0246270	Liability (Med Mal, Student Intern, D&O)	1,808,000
G0246271	Property	35,000
G0246272	Accident Insurance	25,000
G0246273	Crime	100,000
G0246274	Bonds	2,000
G0246275	Aviation	530,000
G0264276	Workers' Compensation	50,000
	<b>TOTAL</b>	<u>2,550,000</u>

# Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION  
RISK MANAGEMENT DIVISION  
FOR FISCAL YEAR 2024

	Estimate Jul 23	Estimate Aug 23	Estimate Sep 23	Estimate Oct 23	Estimate Nov 23	Estimate Dec 23	Estimate Jan 24	Estimate Feb 24	Estimate Mar 24	Estimate Apr 24	Estimate May 24	Estimate Jun 24
<b>Projected Beginning Cash Balance</b>	<b>24,015,750</b>	<b>26,829,879</b>	<b>30,131,168</b>	<b>35,066,887</b>	<b>37,810,559</b>	<b>40,866,412</b>	<b>40,777,598</b>	<b>40,343,041</b>	<b>39,892,618</b>	<b>39,223,724</b>	<b>38,488,933</b>	<b>37,743,380</b>
Receipts - operating	147,614	4,147,081	6,005,253	4,282,481	4,245,041	800,793	446,598	527,664	236,350	161,965	118,060	26,014
Transfer Ins	12,500,000	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	56,250	56,250	56,250	56,250	56,250	56,250	56,250	56,250	56,250	56,250	56,250	56,250
<b>Total Cash Receipt</b>	<b>12,703,864</b>	<b>4,203,331</b>	<b>6,061,503</b>	<b>4,338,731</b>	<b>4,301,291</b>	<b>857,043</b>	<b>502,848</b>	<b>583,914</b>	<b>292,600</b>	<b>218,215</b>	<b>174,310</b>	<b>82,264</b>
Expenses (include major categories for the business)												
Salaries & Benefits	95,195	95,195	97,195	127,693	95,195	142,793	95,195	95,195	95,195	95,195	142,793	95,195
Indirect Costs	-	-	39,416	-	-	39,415	-	-	39,416	-	-	39,415
Claim Expense	602,303	602,302	602,302	602,303	602,302	602,301	602,303	602,301	602,301	602,303	602,301	602,301
Other Operating Expenses	9,192,237	204,545	386,871	513,927	547,941	161,348	239,907	336,841	224,582	255,508	174,769	125,486
Dividends/Rebates, if applicable	-	-	-	351,136	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expense Paid</b>	<b>9,889,735</b>	<b>902,042</b>	<b>1,125,784</b>	<b>1,595,059</b>	<b>1,245,438</b>	<b>945,857</b>	<b>937,405</b>	<b>1,034,337</b>	<b>961,494</b>	<b>953,006</b>	<b>919,863</b>	<b>862,397</b>
<b>Projected Ending Cash Balance</b>	<b>26,829,879</b>	<b>30,131,168</b>	<b>35,066,887</b>	<b>37,810,559</b>	<b>40,866,412</b>	<b>40,777,598</b>	<b>40,343,041</b>	<b>39,892,618</b>	<b>39,223,724</b>	<b>38,488,933</b>	<b>37,743,380</b>	<b>36,963,247</b>

# Financial Statement

## Statement of Net Position

STATE OF MINNESOTA	5/11/2023	
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300	Unaudited	
STATEMENT OF NET POSITION		
MARCH 31, 2023		
	FY23	FY22
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 26,239,230.30	\$ 25,202,949.90
Accounts Receivable	122,822.30	384,156.46
Due From Other Funds (Note 3)	-	560.18
Prepaid Expenses	34,876.00	47,359.33
Prepaid Insurance - Billback	880,556.59	744,690.54
Prepaid Insurance - Reinsurance	1,907,046.45	1,826,177.75
Reinsurance Recoverable	4,684,398.36	2,039,500.00
Total Current Assets	<u>\$ 33,868,930.00</u>	<u>\$ 30,245,394.16</u>
<b>NONCURRENT ASSETS (Note 4)</b>		
Internally Generated Computer Software (IGCS)	\$ 370,018.85	\$ 370,018.85
Accumulated Amortization - IGCS	(323,766.49)	(286,764.61)
Total Noncurrent Assets	<u>\$ 46,252.36</u>	<u>\$ 83,254.24</u>
<b>TOTAL ASSETS</b>	<u>\$ 33,915,182.36</u>	<u>\$ 30,328,648.40</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Other Postemployment Benefits Outflows (Note 6)	\$ 11,000.00	\$ 12,000.00
Deferred Pension Outflows (Note 7)	451,000.00	86,000.00
Total Deferred Outflows of Resources	<u>\$ 462,000.00</u>	<u>\$ 98,000.00</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 74,841.32	\$ 39,172.07
Salaries and Benefits Payable	49,434.87	58,055.70
Claims Payable	9,809,020.05	7,518,259.94
Claims Payable - IBNR (Note 1)	6,664,595.00	6,545,040.00
Dividend Payable	30.00	-
Unearned Premiums - Billback	909,619.64	790,868.59
Unearned Premiums - Self-Insurance	3,871,427.80	3,594,380.96
Compensated Absences Payable (Note 5)	23,000.00	22,000.00
Total Current Liabilities	<u>\$ 21,401,968.68</u>	<u>\$ 18,567,777.26</u>
<b>NONCURRENT LIABILITIES</b>		
Compensated Absences Payable (Note 5)	\$ 148,000.00	\$ 142,000.00
Other Postemployment Benefits (Note 6)	77,000.00	73,000.00
Net Pension Liability (Note 7)	20,000.00	338,000.00
Total Noncurrent Liabilities	<u>\$ 245,000.00</u>	<u>\$ 553,000.00</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 21,646,968.68</u>	<u>\$ 19,120,777.26</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Other Postemployment Benefits Inflows (Note 6)	\$ 9,000.00	\$ 12,000.00
Deferred Pension Inflows (Note 7)	841,000.00	766,000.00
Total Deferred Inflows of Resources	<u>\$ 850,000.00</u>	<u>\$ 778,000.00</u>
<b>NET POSITION (Note 8)</b>		
Net Investment In Capital Assets	\$ 46,252.36	\$ 83,254.24
Unrestricted Net Position	<u>11,833,961.32</u>	<u>10,444,616.90</u>
<b>TOTAL NET POSITION</b>	<u>\$ 11,880,213.68</u>	<u>\$ 10,527,871.14</u>

# Statement of Revenues, Expenses & Changes in Net Position

STATE OF MINNESOTA  
 RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300  
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION  
 QUARTER ENDED MARCH 31, 2023

5/11/2023  
 Unaudited

	FY23 QTD	FY23 YTD	FY22 QTD	FY22 YTD
<b>OPERATING REVENUES</b>				
Insurance Premiums - Self-Insurance	\$ 3,826,828.24	\$ 11,632,842.20	\$ 3,552,284.78	\$ 10,812,915.04
Insurance Premiums - Billback	595,399.59	1,823,458.60	530,859.16	1,503,302.36
Non-Insured Tort Claims	8,264.00	8,264.00	4,355.00	13,871.00
Other Revenue	-	-	-	202,541.51
<b>Total Operating Revenues</b>	<b>\$ 4,430,491.83</b>	<b>\$ 13,464,564.80</b>	<b>\$ 4,087,498.94</b>	<b>\$ 12,532,629.91</b>
<b>OPERATING EXPENSES</b>				
Claims - Self-Insurance	\$ (707,841.82)	\$ 3,154,327.44	\$ 1,304,265.82	\$ 4,155,524.15
Claims - IBNR	(127,000.00)	(127,000.00)	(260,000.00)	(260,240.35)
Salaries and Benefits (Note 1)	258,719.40	830,296.99	272,827.66	834,152.24
Rent	18,004.30	54,021.50	14,833.28	44,508.12
Rent - Equipment	486.81	1,460.43	452.02	1,031.93
Printing	123.42	393.57	151.33	(190.99)
Advertising	-	162.50	325.00	325.00
Professional and Technical Services - Adjuster	56,783.32	149,958.30	36,249.99	113,749.97
Professional and Technical Services - Broker	34,776.00	104,328.00	34,776.00	104,328.00
Professional and Technical Services - Legal and Other	9,962.64	93,811.44	8,088.42	23,766.85
Centralized IT Services (Note 1)	34,134.98	272,428.50	53,195.56	296,296.09
Purchased Services	1,414.04	1,467.64	1,345.45	1,379.94
Communications	116.52	410.92	128.34	503.54
Travel	3,681.85	9,112.72	97.80	101.61
Supplies and Materials	223.12	3,348.44	501.88	1,337.33
Employee Development	667.00	1,364.10	499.00	574.00
Insurance Premiums - Self-Insurance	1,907,046.44	5,721,139.32	1,826,177.77	5,479,390.47
Insurance Premiums - Billback	595,399.59	1,823,458.60	530,859.16	1,503,302.36
Attorney General Costs	4,690.50	5,051.70	6,008.21	31,900.61
Indirect Costs (Note 1)	41,906.60	125,719.80	16,690.75	50,072.25
Amortization	9,250.47	27,751.41	9,250.47	27,751.41
Other Expenses	1,590.00	7,611.78	500.00	6,794.54
<b>Total Operating Expenses</b>	<b>\$ 2,144,135.18</b>	<b>\$ 12,260,625.10</b>	<b>\$ 3,857,223.91</b>	<b>\$ 12,416,359.07</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 2,286,356.65</b>	<b>\$ 1,203,939.70</b>	<b>\$ 230,275.03</b>	<b>\$ 116,270.84</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Revenue	\$ 248,631.08	\$ 504,642.79	\$ 19,880.12	\$ 47,594.81
Policyholder Dividend Expense	-	-	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$ 248,631.08</b>	<b>\$ 504,642.79</b>	<b>\$ 19,880.12</b>	<b>\$ 47,594.81</b>
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<b>\$ 2,534,987.73</b>	<b>\$ 1,708,582.49</b>	<b>\$ 250,155.15</b>	<b>\$ 163,865.65</b>
<b>TRANSFERS AND CONTRIBUTIONS</b>				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Nonoperating Transfer In (Out)	-	-	-	-
<b>Total Transfers and Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 2,534,987.73</b>	<b>\$ 1,708,582.49</b>	<b>\$ 250,155.15</b>	<b>\$ 163,865.65</b>
<b>NET POSITION, BEGINNING, AS REPORTED</b>	<b>\$ 9,345,225.95</b>	<b>\$ 10,171,631.19</b>	<b>\$ 10,277,715.99</b>	<b>\$ 10,364,005.49</b>
<b>NET POSITION, BEGINNING, AS RESTATED</b>	<b>\$ 9,345,225.95</b>	<b>\$ 10,171,631.19</b>	<b>\$ 10,277,715.99</b>	<b>\$ 10,364,005.49</b>
<b>NET POSITION, ENDING (Note 8)</b>	<b>\$ 11,880,213.68</b>	<b>\$ 11,880,213.68</b>	<b>\$ 10,527,871.14</b>	<b>\$ 10,527,871.14</b>

## Statement of Cash Flow

STATE OF MINNESOTA	5/11/2023
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300	Unaudited
STATEMENT OF CASH FLOWS	
FISCAL YEAR 2023 AS OF MARCH 31, 2023	
	YTD
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	\$ 18,302,553.63
Receipts from Other Revenue	-
Payments to Claimants	(4,349,836.16)
Payments to Suppliers for Goods and Services	(10,816,966.47)
Payments to Employees	(864,405.99)
<b>Net Cash Flows from Operating Activities</b>	<u>\$ 2,271,345.01</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Policyholder Dividend Payments	\$ (552,507.00)
<b>Net Cash Flows from Noncapital Financing Activities</b>	<u>\$ (552,507.00)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Investment in Capital Assets	\$ -
Capital Contributions	-
<b>Net Cash Flows from Capital and Related Financing Activities</b>	<u>\$ -</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment Earnings	\$ 504,642.79
<b>Net Cash Flows from Investing Activities</b>	<u>\$ 504,642.79</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	\$ 2,223,480.80
Cash and Cash Equivalents, Beginning, as Reported	24,015,749.50
Cash and Cash Equivalents, Ending	<u>\$ 26,239,230.30</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities</b>	
Operating Income (Loss)	\$ 1,203,939.70
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities</b>	
Amortization	\$ 27,751.41
(Increase) Decrease in Accounts Receivable	467,457.87
(Increase) Decrease in Due from Other Funds	140.65
(Increase) Decrease in Prepaid Expenses	(2,449,201.61)
(Increase) Decrease in Reinsurance Recoverable	(2,644,898.36)
(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	7,466.90
Increase (Decrease) in Salaries and Benefits Payable	(34,109.00)
Increase (Decrease) in Claims Payable	1,322,389.64
Increase (Decrease) in Unearned Revenue	4,370,530.96
Increase (Decrease) in Compensated Absences Payable	-
Increase (Decrease) in Due to Other Funds	(123.15)
Increase (Decrease) in Other Current Liabilities	-
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>\$ 1,067,405.31</u>
<b>Net Cash Flows from Operating Activities</b>	<u>\$ 2,271,345.01</u>
<b>Noncash Investing, Capital and Financing Activities:</b>	\$ -

# Budget to Actual Comparison

STATE OF MINNESOTA  
 RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300  
 STATEMENT OF BUDGET AND ACTUAL COMPARISON  
 QUARTER ENDED MARCH 31, 2023

5/11/2023  
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
<b>OPERATING REVENUES</b>						
Insurance Premiums - Self-Insurance	\$ 3,938,434.75	\$ 11,815,304.25	\$ 3,828,828.24	\$ 11,632,842.20	\$ (111,606.51)	\$ (182,462.05)
Insurance Premiums - Billback	512,500.00	1,537,500.00	595,399.59	1,823,458.60	82,899.59	285,958.60
Non-Insured Tort Claims	5,380.00	16,140.00	8,264.00	8,264.00	2,884.00	(7,876.00)
Other Revenue	-	-	-	-	-	-
Total Operating Revenue	\$ 4,456,314.75	\$ 13,368,944.25	\$ 4,430,491.83	\$ 13,464,564.80	\$ (25,822.92)	\$ 95,620.55
<b>OPERATING EXPENSES</b>						
Claims - Self Insurance	\$ 1,207,930.00	\$ 3,623,790.00	\$ (707,841.82)	\$ 3,154,327.44	\$ (1,015,771.82)	\$ (469,462.56)
Claims - IBNR	187,500.00	562,500.00	(127,000.00)	(127,000.00)	(314,500.00)	(689,500.00)
Salaries and Benefits	328,086.50	984,259.50	258,719.40	830,298.99	(69,387.10)	(153,962.51)
Rent	17,302.50	51,907.50	18,004.30	54,021.50	701.80	2,114.00
Rent - Equipment	637.50	1,912.50	488.81	1,480.43	(150.69)	(452.07)
Printing	250.00	750.00	123.42	393.57	(126.58)	(356.43)
Advertising	125.00	375.00	-	182.50	(125.00)	(212.50)
Professional and Technical Services - Adjuster	37,337.50	112,012.50	56,783.32	149,958.30	10,445.82	37,945.80
Professional and Technical Services - Broker	34,776.00	104,328.00	34,776.00	104,328.00	-	-
Professional and Technical Services - Legal and Other	10,000.00	30,000.00	9,982.64	93,811.44	(37.36)	63,811.44
Centralized IT Services	90,720.00	272,180.00	34,134.98	272,428.50	(56,585.02)	268.50
Purchased Services	675.00	2,025.00	1,414.04	1,467.64	739.04	(557.36)
Communications	375.00	1,125.00	118.52	410.92	(258.48)	(714.08)
Travel	3,000.00	9,000.00	3,681.85	9,112.72	681.85	112.72
Supplies and Materials	1,125.00	3,375.00	223.12	3,348.44	(901.88)	(26.56)
Employee Development	875.00	2,625.00	667.00	1,364.10	(208.00)	(1,260.90)
Insurance Premiums - Self-Insurance	1,946,363.75	5,839,091.25	1,907,048.44	5,721,139.32	(39,317.31)	(117,951.93)
Insurance Premiums - Billback	512,500.00	1,537,500.00	595,399.59	1,823,458.60	82,899.59	285,958.60
Attorney General	12,750.00	38,250.00	4,690.50	5,061.70	(8,059.50)	(33,198.30)
Indirect Costs	17,500.00	52,500.00	41,906.60	125,719.80	24,408.60	73,219.80
Amortization	9,250.50	27,751.50	9,250.47	27,751.41	(0.03)	(0.09)
Other Expenses	1,723.75	5,171.25	1,590.00	7,611.78	(133.75)	2,440.53
Total Operating Expense	\$ 4,420,803.00	\$ 13,262,409.00	\$ 2,144,135.18	\$ 12,260,625.10	\$ (2,276,667.82)	\$ (1,001,783.90)
<b>OPERATING INCOME (LOSS)</b>	\$ 35,511.75	\$ 106,535.25	\$ 2,286,356.65	\$ 1,203,939.70	\$ 2,250,844.90	\$ 1,097,404.45
<b>NON-OPERATING REVENUE (EXPENSES)</b>						
Interest Revenue	\$ 15,000.00	\$ 45,000.00	\$ 248,631.08	\$ 504,642.79	\$ 233,631.08	\$ 459,642.79
Policyholder Dividend Expense	-	-	-	-	-	-
Total Non-Operating Revenue (Expenses)	\$ 15,000.00	\$ 45,000.00	\$ 248,631.08	\$ 504,642.79	\$ 233,631.08	\$ 459,642.79
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	\$ 50,511.75	\$ 151,535.25	\$ 2,534,987.73	\$ 1,708,582.49	\$ 2,484,475.98	\$ 1,557,047.24
<b>TRANSFERS AND CONTRIBUTIONS</b>						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonoperating Transfer In (Out)	-	-	-	-	-	-
Total Transfers and Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CHANGE IN NET POSITION</b>	\$ 50,511.75	\$ 151,535.25	\$ 2,534,987.73	\$ 1,708,582.49	\$ 2,484,475.98	\$ 1,557,047.24

# Footnotes to Financial Statements

STATE OF MINNESOTA  
 RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300  
 FOOTNOTES TO FINANCIAL STATEMENTS  
 FISCAL YEAR 2023 AS OF MARCH 31, 2023

5/11/2023  
 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 FY23.

### 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, 2023 for claims incurred prior to April 1, 2023.

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.

### Changes in Classification:

On July 1, 2022, an Agency Indirect Cost Plan was enacted to allocate certain overhead costs incurred throughout Department of Administration (Admin), including salaries and separation costs, centralized IT services, miscellaneous indirect costs, and interagency agreements. Starting in FY23, these agency indirect costs are reported as part of the Indirect Costs expense. They were reported in various operating expense categories prior to FY23.

## 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

FY23 - As of March 31, 2023, the total Due from Other Funds is \$0.00.

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.

## 4. CAPITAL ASSETS

	Balance 7/1/2022	Additions	Deletions	Balance 3/31/2023
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)	\$ (298,015.08)	\$ (27,751.41)	\$ -	\$ (323,766.49)
Total Accumulated Depri/Amort	\$ (298,015.08)	\$ (27,751.41)	\$ -	\$ (323,766.49)

**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 7/1/2022	\$ 23,000.00	\$ 148,000.00
Increase	-	-
Decrease	-	-
Balance 3/31/2023	<u>\$ 23,000.00</u>	<u>\$ 148,000.00</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, 2022 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 2.16% was used to measure the total OPEB liability as of June 30, 2021. The single discount rate was based on a municipal bond rate of 2.16% (based on a 20-year Bond Buyer General Obligation Index as of the end of June 2021). 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 7/1/2022	\$ 11,000.00	\$ 77,000.00	\$ 9,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 3/31/2023	<u>\$ 11,000.00</u>	<u>\$ 77,000.00</u>	<u>\$ 9,000.00</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, 2022 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2021 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 7/1/2022	\$ 451,000.00	\$ 20,000.00	\$ 841,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 3/31/2023	<u>\$ 451,000.00</u>	<u>\$ 20,000.00</u>	<u>\$ 841,000.00</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	\$ 46,252.36
Unrestricted Net Position	11,833,961.32
Total Net Position	<u>\$ 11,880,213.68</u>

**Schedule of Retained Earnings**

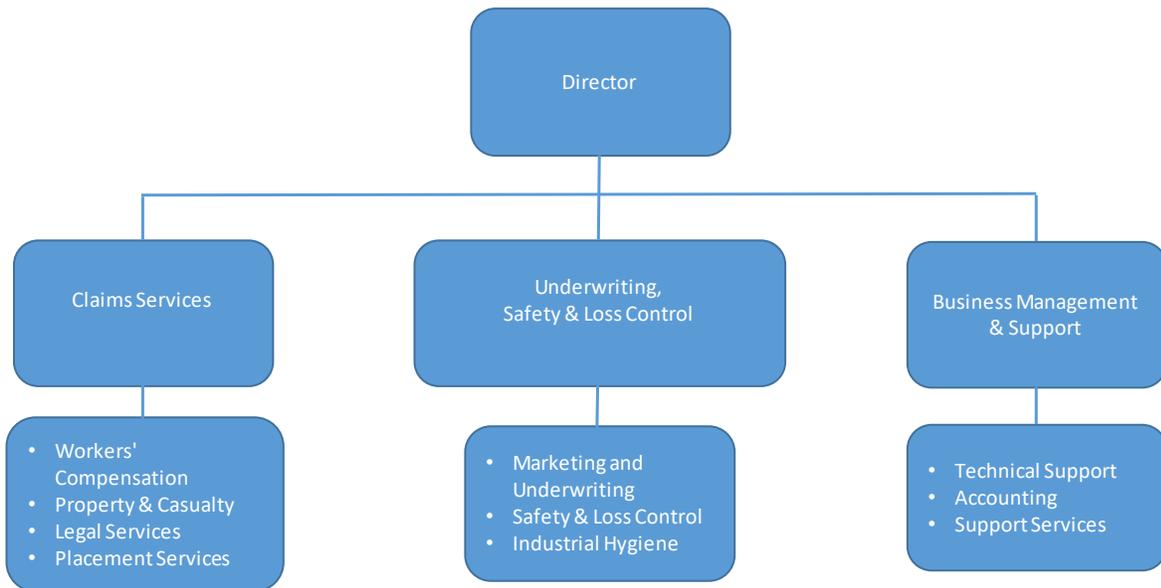
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Retained Earnings, Beginning	\$ 10,171,631.19	\$ 9,901,403.35	\$ 9,345,225.95	
Net Income (Loss)	(270,227.84)	(556,177.40)	2,534,987.73	
Adjustment to Net Position	-	-	-	
Retained Earnings, Ending	<u>\$ 9,901,403.35</u>	<u>\$ 9,345,225.95</u>	<u>\$ 11,880,213.68</u>	
Add: Capital Contributions	\$ -	\$ -	\$ -	
Reconciliation to Total Net Position	<u>\$ 9,901,403.35</u>	<u>\$ 9,345,225.95</u>	<u>\$ 11,880,213.68</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 FY23 business plan had 10.4 FTEs. The FY24 business plan has 10.5 FTEs. The increase is a result of filling a vacant position.



# Actuarial Opinion

## Upper Midwest Insurance Services LLC

Kevin J. Moynihan ACAS MAAA  
Principal

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

### Minnesota Department of Administration Risk Management Division Retained Liability Lines of Coverage Statement of Actuarial Opinion as of March 31, 2023

#### 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, 2023.

#### 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, 2023.

**Table A**  
**Net Loss and Allocated Loss Adjustment Expense Reserves**

Line of Coverage	Low	Expected	High
Automobile Liability	\$ 4,063,000	\$ 4,269,000	\$ 4,544,000
General Liability	\$ 780,000	\$ 987,000	\$ 1,272,000
Total	\$ 4,842,000	\$ 5,256,000	\$ 5,816,000

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, 2023. 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, 2023.

### **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.



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Kevin J. Moynihan ACAS MAAA  
April 13, 2023

## **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
- Travis Prill, Department of Natural Resources
- Dr. Andy Whitman, University of Minnesota
- Brian Hornbecker, MN Management & Budget

# Auto Liability Tier Rating

## Auto Liability Tier Pricing

Policy Period FY 2016 - FY 2023  
As of 3/31/23

Tier	Loss Ratio	
1	0%	50%
2	61%	85%
3	86%	110%
4	111% & over	

Tier	FY23 Tier Rates	
	Non-Siren	Siren
1	164	221
2	184	251
3	204	281
4 ****	'A' Rated	
State Patrol	204	484

Tier	FY24 Tier Rates	
	Non-Siren	Siren
1	171	231
2	191	261
3	211	291
4 ****	'A' Rated	
State Patrol	204	484

	Earned Premium	Total Incurred Loss and Expenses	Loss Ratio	Tier	Non-Siren Vehicle Count	Siren Vehicle Count	FY23		FY23		FY23 Premium	Non-Siren Vehicle Premium	Siren Vehicle Premium	Total Projected Premium
							FY23 Tier	Non-Siren Vehicle Premium	FY23 Tier	Siren Vehicle Premium				
Administration	\$3,073,446	\$1,892,514	61%	2	2,066		2	386,400	-	386,400		394,606	-	394,606
Agriculture	\$4,501	\$1,923	43%	1	3		1	492	-	492		513	-	513
Animal Health Board	\$1,193	\$366	31%	1	1		1	164	-	164		171	-	171
Commerce	\$41,927	\$23,544	56%	2	24		2	4,232	-	4,232		4,584	-	4,584
Corrections	\$701,718	\$414,436	59%	2	391		2	71,392	-	71,392		74,681	-	74,681
Employment & Economic Development	\$1,501	\$458	31%	1	1		1	164	-	164		171	-	171
Governor's Office	\$1,894	\$526	28%	1	2		2	368	-	368		342	-	342
Health	\$1,752	\$455	26%	1	1		3	204	-	204		171	-	171
Human Services	\$226,760	\$147,666	65%	2	55		2	11,040	-	11,040		10,505	-	10,505
Iron Range Resources	\$92,458	\$31,730	34%	1	81		1	13,448	-	13,448		13,851	-	13,851
Metropolitan Airport Commission	\$78,460	\$368,955	47%	1	534	60	1	96,596	9,282	105,878		91,314	13,860	105,174
Military Affairs	\$409,619	\$179,651	44%	1	345		1	52,972	-	52,972		58,995	-	58,995
Mn Amateur Sports Commission	\$110,593	\$42,051	38%	1	92		1	14,924	-	14,924		15,732	-	15,732
MN Board of Water & Soil Resources	\$13,280	\$4,017	30%	1	11		1	1,804	-	1,804		1,881	-	1,881
MN Historical Society	\$2,034	\$687	34%	1	3		1	164	-	164		513	-	513
MN State Academies	\$39,194	\$24,454	62%	2	30		2	5,336	-	5,336		5,730	-	5,730
MinnState	\$2,199,439	\$1,913,082	87%	3	1,668		1	278,964	-	278,964		351,948	-	351,948
Natural Resources ***	\$2,565,654	\$1,277,690	50%	1	2,945		1	387,551	-	387,551		399,151	-	399,151
Perpich Center for Arts Education	\$1,325	\$399	30%	1	2		1	164	-	164		342	-	342
Pollution Control Agency	\$33,398	\$14,459	43%	1	14		1	2,296	-	2,296		2,394	-	2,394
Public Safety **	\$3,395,858	\$2,178,748	64%	2/4	348	908	2/4	62,376	401,720	464,096		66,468	439,472	505,940
Revenue	\$39,481	\$15,714	40%	1	16		1	3,116	-	3,116		2,736	-	2,736
State Fair	\$173,372	\$66,893	39%	1	137		1	23,124	-	23,124		23,427	-	23,427
State Lottery	\$66,556	\$40,123	60%	2	43		2	10,672	-	10,672		8,213	-	8,213
Supreme Court	\$3,638	\$1,010	28%	1	3		1	492	-	492		513	-	513
Teachers Retirement Assoc	\$1,198	\$366	31%	1	1		1	164	-	164		171	-	171
Transportation ****	\$6,570,526	\$8,776,833	134%	4	4,006		4	803,292	-	803,292		913,368	-	913,368
Veterans Affairs	\$33,074	\$11,033	33%	1	34		1	4,264	-	4,264		5,814	-	5,814
Veterans Home	\$113,295	\$90,025	79%	2	58		2	10,488	-	10,488		11,078	-	11,078
Zoological Board	\$157,581	\$58,532	37%	1	144		1	17,712	-	17,712		24,624	-	24,624
<b>TOTAL</b>	<b>20,864,217</b>	<b>17,568,342</b>	<b>84%</b>		<b>13,059</b>	<b>968</b>		<b>2,264,375</b>	<b>411,002</b>	<b>2,675,377</b>		<b>2,484,007</b>	<b>453,332</b>	<b>2,937,339</b>

\*\* Public Safety - Tier 2 rate for non-siren vehicles

\*\*\*\* DNR On-road/Off-road rates+ safety program

\*\*\*\* 'A' rated - pricing based on loss experience and other factors

## Dividend Calculation

The RMF returns unused premium to insureds with favorable premium loss ratios in the form of an annual dividend. The following discussion outlines the dividend calculation process and exceptions utilized by the Program.

- **Property Dividend:** Property losses have the shortest maturity. Dividends are generated quickly with a 25 percent dividend declaration just 24 months after the close of the policy year, and 25 percent for each of the following three years.
- **Automobile Liability:** Automobile Liability losses are longer to mature, with dividends being declared 36 months after the close of the policy year. Dividends are paid out over a four-year time period with 35 percent paid the first year, 25 percent for years two and three and 15 percent the last year.
- **General Liability:** General Liability losses are the longest to mature, resulting in a 48-month period before the first dividend declaration. Dividends are paid out over a four-year time period with 35 percent paid the first year, 25 percent for years two and three and 15 percent the last year.

Risk Management Division										
Dividend Criteria										
Dividend Pay Out Pattern in Years after Policy Year is Closed										

Lines of Business	Dividend Start Date	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Property	24 mos. after fiscal year closes	0%	0%	25%	25%	25%	25%	0%	0%	100%
Auto Liability	36 mos. after fiscal year closes	0%	0%	0%	35%	25%	25%	15%	0%	100%
General Liability	48 mos. after fiscal year closes	0%	0%	0%	0%	35%	25%	25%	15%	100%

### Exceptions:

1. Predicated on the division's responsibility to maintain adequate funds to pay obligations, dividends will only be declared and paid at the discretion of the RMD, following approval by the RMAC.
2. Dividends declared for an entity that merges with a second entity will be paid to the successor entity.
3. Dividends declared for an entity that ceases to exist, provided financial functions of that entity have ceased, or voluntarily leaves the RMF, will be placed back into the dividend pool to be distributed, on a pro-rata basis, among existing participants.
4. Dividends are declared and distributed by line of business. Participants having negative balances will be subsidized by participants having positive balances until the number of participants with negative balances reaches zero. The remaining declared dividends will be distributed only to participants with positive balances. If an entire line(s) of business develops unfavorably, it may then be necessary to subsidize that line(s) from other lines.
5. For any insured, if their pre-dividend period results have a negative balance in a line of business that is subject to dividends, the payment of a dividend for that insured will be waived

until such time as the insured's results return to profitability in both the pre-dividend and the dividend payout periods.

Dividend estimates for the coming fiscal year are presented in the Financial Outlook section.



## Office Memorandum

**Date:** August 11, 2023

**To:** Stacie Christensen, Interim Commissioner,  
Department of Administration

**From:** Ahna Minge, Deputy Commissioner and  
State Budget Director

A handwritten signature in black ink, appearing to be 'AM'.

**Subject:** Approval of FY 2024 Rates for the Property & Casualty Program

In response to your request and memo of June 29, 2023, Minnesota Management and Budget approves the FY 2024 rates for the risk management property and casualty program as proposed in the FY 2024 business plan. Thank you for your and your staff's assistance as we reviewed this plan.

cc: Wayne Waslaski, Assistant Commissioner, Department of Administration  
Ify Onyiah, Department of Administration  
Mary Jubenville, Department of Administration  
Travis Bunch, Minnesota Management and Budget  
Brian Hornbecker, Minnesota Management and Budget

## TABLE OF CONTENTS

### **BILLED SERVICES AS REPORTED IN THE ACFR**

[Summary of Billed Services](#)

[Imputed Interest Calculations](#)

[Financial Statements - ACFR](#)

Combining Statement of Net Assets

Combining Statement of Revenues, Expenses and changes in Net Assets

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

FY24 Business Plan

### **MGMT ANALYSIS & DEVELOPMENT and ENTERPRISE TRAINING & DEVELOPMENT**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation - combined FY24

Business Plan – Management Analysis & Development FY24

Business Plan – Enterprise Training & Development

### **ADMINISTRATIVE HEARINGS**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24 Business Plan

### **CENTRAL MAIL**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24 Business Plan

### **RISK MANAGEMENT**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24 Business Plan

### **PLANT MANAGEMENT**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24/25 Business Plan (Leases)

FY24 Business Plan (Repair and Other Jobs)

**MINNESOTA INFORMATION TECHNOLOGY**

Nature and Extent of Services  
2 CFR 200 Retained Earnings Reconciliation  
FY24/25 Rate Package/Business Plan

**EMPLOYEE INSURANCE**

Nature and Extent of Services  
2 CFR 200 Retained Earnings Reconciliation  
Plan Year 23 & Plan Year 24 Rate Package

**WORKER'S COMPENSATION**

Nature and Extent of Services  
Summary of Revenue and Expenses  
FY24 Business Plan

**OFFICE OF THE ATTORNEY GENERAL**

Nature and Extent of Services  
FY24 Partner Agreements  
FY24 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**

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

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<sup>1</sup> The Central Service Fund in the ACFR 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 2024 Actual**  
 Section II—Imputed Interest Calculations

Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations

Fiscal Year 2024- 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 2024 Average Monthly Cash Balance (000s)	7,030	914	34	0	0	20,403
FY 2024 ITC Interest Rate*	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%
Estimated Interest Earnings (000s)	343	45	2	0	Accumulates interest No imputed interest calculated	996

YEAR/MONTH	Monthly ITC Interest Rate FY 2024	
	Monthly Interest Rate	Annual Interest Rate
2307	0.3657%	4.3884%
2308	0.3737%	4.4845%
2309	0.3870%	4.6437%
2310	0.3996%	4.7955%
2311	0.4086%	4.9031%
2312	0.4151%	4.9807%
2401	0.4150%	4.9804%
2402	0.4219%	5.0627%
2403	0.4205%	5.0455%
2404	0.4226%	5.0708%
2405	0.4234%	5.0809%
2406	0.4280%	5.1361%
Average		4.88%

2024  
Annual  
Comprehensive  
Financial Report

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# Internal Service Funds

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**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, 2024**  
**(IN THOUSANDS)**

ASSETS	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
<b>Current Assets:</b>			
Cash and Cash Equivalents .....	\$ 4,696	\$ 603	\$ 495,694
Accounts Receivable .....	1,476	6,785	54,237
Interfund Receivables .....	—	—	—
Inventories .....	—	14	—
Leases Receivable .....	1,265	—	—
Prepaid Expenses .....	—	338	—
Total Current Assets .....	\$ 7,437	\$ 7,740	\$ 549,931
<b>Noncurrent Assets:</b>			
Leases Receivable .....	\$ 1,718	\$ —	\$ —
Right-to-Use Assets (Net) .....	—	334	—
Depreciable Capital Assets (Net) .....	50,043	113	—
Nondepreciable Capital Assets .....	—	—	—
Prepaid Expenses .....	—	—	—
Total Noncurrent Assets .....	\$ 51,761	\$ 447	\$ —
Total Assets .....	\$ 59,198	\$ 8,187	\$ 549,931
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension Outflows .....	\$ 178	\$ 1,800	\$ 1,246
Deferred Other Postemployment Benefits Outflows .....	9	81	55
Total Deferred Outflows of Resources .....	\$ 187	\$ 1,881	\$ 1,301
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts Payable .....	\$ 6,349	\$ 2,281	\$ 20,311
Interfund Payables .....	—	334	—
Unearned Revenue .....	19	—	5,044
Accrued Interest Payable .....	101	—	—
Bonds and Notes Payable .....	10,212	—	—
Lease/Subscription Payable .....	—	51	—
Claims Payable .....	—	—	95,911
Compensated Absences Payable .....	12	81	83
Other Postemployment Benefits .....	3	29	20
Total Current Liabilities .....	\$ 16,696	\$ 2,776	\$ 121,369
<b>Noncurrent Liabilities:</b>			
Unearned Revenue .....	\$ 75	\$ —	\$ —
Bonds and Notes Payable .....	21,275	—	—
Lease/Subscription Payable .....	—	256	—
Compensated Absences Payable .....	97	865	660
Other Postemployment Benefits .....	46	438	300
Net Pension Liability .....	148	1,501	1,039
Total Noncurrent Liabilities .....	\$ 21,641	\$ 3,060	\$ 1,999
Total Liabilities .....	\$ 38,337	\$ 5,836	\$ 123,368
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Leases .....	\$ 2,983	\$ —	\$ —
Deferred Pension Inflows .....	141	1,428	989
Deferred Other Postemployment Benefits Inflows .....	5	52	36
Total Deferred Inflows of Resources .....	\$ 3,129	\$ 1,480	\$ 1,025
<b>NET POSITION</b>			
Net Investment in Capital Assets .....	\$ 18,556	\$ 140	\$ —
Unrestricted .....	\$ (637)	\$ 2,612	\$ 426,839
Total Net Position .....	\$ 17,919	\$ 2,752	\$ 426,839

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 80,508	\$ 12,662	\$ 37,850	\$ 632,013
38,033	7,011	4,235	111,777
—	45	—	45
—	440	—	454
—	—	—	1,265
2,836	—	430	3,604
<u>\$ 121,377</u>	<u>\$ 20,158</u>	<u>\$ 42,515</u>	<u>\$ 749,158</u>
\$ —	\$ —	\$ —	\$ 1,718
41,790	—	—	42,124
32,086	6,338	—	88,580
—	261	—	261
949	—	—	949
<u>\$ 74,825</u>	<u>\$ 6,599</u>	<u>\$ —</u>	<u>\$ 133,632</u>
<u>\$ 196,202</u>	<u>\$ 26,757</u>	<u>\$ 42,515</u>	<u>\$ 882,790</u>
\$ 25,348	\$ 3,780	\$ 247	\$ 32,599
1,140	268	12	1,565
<u>\$ 26,488</u>	<u>\$ 4,048</u>	<u>\$ 259</u>	<u>\$ 34,164</u>
\$ 9,383	\$ 10,166	\$ 309	\$ 48,799
60,000	—	5	60,339
2,077	—	469	7,609
—	4	—	105
9,940	123	—	20,275
12,646	—	—	12,697
—	—	15,294	111,205
1,506	243	18	1,943
410	97	4	563
<u>\$ 95,962</u>	<u>\$ 10,633</u>	<u>\$ 16,099</u>	<u>\$ 263,535</u>
\$ —	\$ —	\$ —	\$ 75
20,027	2,507	—	43,809
26,932	—	—	27,188
12,842	1,222	129	15,815
6,230	1,467	65	8,546
21,128	3,151	207	27,174
<u>\$ 87,159</u>	<u>\$ 8,347</u>	<u>\$ 401</u>	<u>\$ 122,607</u>
<u>\$ 183,121</u>	<u>\$ 18,980</u>	<u>\$ 16,500</u>	<u>\$ 386,142</u>
\$ —	\$ —	\$ —	\$ 2,983
20,101	2,998	197	25,854
745	175	7	1,020
<u>\$ 20,846</u>	<u>\$ 3,173</u>	<u>\$ 204</u>	<u>\$ 29,857</u>
\$ 4,331	\$ 3,969	\$ —	\$ 26,996
\$ 14,392	\$ 4,683	\$ 26,070	\$ 473,959
<u>\$ 18,723</u>	<u>\$ 8,652</u>	<u>\$ 26,070</u>	<u>\$ 500,955</u>

**STATE OF MINNESOTA**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENSES**

**AND CHANGES IN NET POSITION**

**YEAR ENDED JUNE 30, 2024**

**(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales .....	\$ 12,521	\$ 30,387	\$ —
Insurance Premiums .....	—	—	1,202,408
Other Income .....	277	3,117	9,752
Total Operating Revenues .....	<u>\$ 12,798</u>	<u>\$ 33,504</u>	<u>\$ 1,212,160</u>
Operating Expenses:			
Purchased Services .....	\$ 1,554	\$ 23,145	\$ 95,499
Salaries and Fringe Benefits .....	685	9,237	6,080
Claims .....	—	—	1,136,059
Depreciation and Amortization .....	7,424	115	—
Supplies and Materials .....	3,528	315	20
Repairs and Maintenance .....	1,531	133	3
Indirect Costs .....	166	522	516
Other Expenses .....	426	2	445
Total Operating Expenses .....	<u>\$ 15,314</u>	<u>\$ 33,469</u>	<u>\$ 1,238,622</u>
Operating Income (Loss) .....	<u>\$ (2,516)</u>	<u>\$ 35</u>	<u>\$ (26,462)</u>
Nonoperating Revenues (Expenses):			
Investment/Interest Earnings .....	\$ 1,154	\$ —	\$ 23,513
Other Nonoperating Revenues .....	71	—	—
Interest and Financing Costs .....	(956)	(25)	—
Other Nonoperating Expenses .....	—	(349)	—
Gain (Loss) on Disposal of Capital Assets including Right-to-Use Assets .....	2,599	—	—
Total Nonoperating Revenues (Expenses) .....	<u>\$ 2,868</u>	<u>\$ (374)</u>	<u>\$ 23,513</u>
Income (Loss) Before Transfers and Contributions .....	\$ 352	\$ (339)	\$ (2,949)
Transfers-In .....	—	—	—
Transfers-Out .....	—	—	—
Change in Net Position .....	<u>\$ 352</u>	<u>\$ (339)</u>	<u>\$ (2,949)</u>
Net Position, Beginning, as Reported .....	<u>\$ 17,567</u>	<u>\$ 3,091</u>	<u>\$ 429,788</u>
Net Position, Ending .....	<u><u>\$ 17,919</u></u>	<u><u>\$ 2,752</u></u>	<u><u>\$ 426,839</u></u>

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 250,490	\$ 76,047	\$ —	\$ 369,445
—	—	20,532	1,222,940
—	1,003	—	14,149
<u>\$ 250,490</u>	<u>\$ 77,050</u>	<u>\$ 20,532</u>	<u>\$ 1,606,534</u>
\$ 76,492	\$ 16,331	\$ 12,077	\$ 225,098
119,336	18,062	1,109	154,509
—	—	6,248	1,142,307
27,376	628	37	35,580
4,996	8,613	4	17,476
5,528	11,936	—	19,131
1,062	2,384	215	4,865
18	145	8	1,044
<u>\$ 234,808</u>	<u>\$ 58,099</u>	<u>\$ 19,698</u>	<u>\$ 1,600,010</u>
<u>\$ 15,682</u>	<u>\$ 18,951</u>	<u>\$ 834</u>	<u>\$ 6,524</u>
\$ 1,024	\$ 2	\$ 1,660	\$ 27,353
—	—	—	71
(3,433)	(96)	—	(4,510)
—	—	(367)	(716)
—	4	—	2,603
<u>\$ (2,409)</u>	<u>\$ (90)</u>	<u>\$ 1,293</u>	<u>\$ 24,801</u>
\$ 13,273	\$ 18,861	\$ 2,127	\$ 31,325
—	—	12,500	12,500
(111)	(31,028)	—	(31,139)
<u>\$ 13,162</u>	<u>\$ (12,167)</u>	<u>\$ 14,627</u>	<u>\$ 12,686</u>
\$ 5,561	\$ 20,819	\$ 11,443	\$ 488,269
<u>\$ 18,723</u>	<u>\$ 8,652</u>	<u>\$ 26,070</u>	<u>\$ 500,955</u>

**STATE OF MINNESOTA**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF CASH FLOWS**

**YEAR ENDED JUNE 30, 2024**

**(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
<b>Cash Flows from Operating Activities:</b>			
Receipts from Customers .....	\$ 12,935	\$ 29,308	\$ 1,197,016
Receipts from Other Revenues .....	348	3,117	9,752
Payments to Claimants .....	—	—	(1,126,299)
Payments to Suppliers .....	(3,139)	(24,145)	(102,429)
Payments to Employees .....	(730)	(9,086)	(6,036)
Payments to Others .....	—	(349)	—
Net Cash Flows from Operating Activities .....	<u>\$ 9,414</u>	<u>\$ (1,155)</u>	<u>\$ (27,996)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Transfers-In .....	\$ —	\$ —	\$ —
Transfers-Out .....	—	—	—
Net Cash Flows from Noncapital Financing Activities .....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Investment in Capital Assets .....	\$ (26,672)	\$ —	\$ —
Proceeds from Disposal of Capital Assets .....	6,865	—	—
Proceeds from Loans .....	22,869	—	—
Lease/Subscription Payments .....	—	(69)	—
Right-to-Use Assets Advance Payments .....	—	—	—
Repayment of Loan Principal .....	(10,532)	—	—
Interest Paid .....	(897)	(25)	—
Net Cash Flows from Capital and Related Financing Activities .....	<u>\$ (8,367)</u>	<u>\$ (94)</u>	<u>\$ —</u>
<b>Cash Flows from Investing Activities:</b>			
Investment/Interest Earnings .....	\$ 1,154	\$ —	\$ 23,513
Net Cash Flows from Investing Activities .....	<u>\$ 1,154</u>	<u>\$ —</u>	<u>\$ 23,513</u>
Net Increase (Decrease) in Cash and Cash Equivalents .....	<u>\$ 2,201</u>	<u>\$ (1,249)</u>	<u>\$ (4,483)</u>
Cash and Cash Equivalents, Beginning, as Reported .....	<u>\$ 2,495</u>	<u>\$ 1,852</u>	<u>\$ 500,177</u>
Cash and Cash Equivalents, Ending .....	<u>\$ 4,696</u>	<u>\$ 603</u>	<u>\$ 495,694</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:</b>			
Operating Income (Loss) .....	\$ (2,516)	\$ 35	\$ (26,462)
<b>Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:</b>			
Depreciation and Amortization .....	\$ 7,424	\$ 115	\$ —
Miscellaneous Nonoperating Revenues .....	71	—	—
Miscellaneous Nonoperating Expenses .....	—	(349)	—
<b>Change in Assets, Liabilities, Deferred Outflows and Inflows of Resources:</b>			
Accounts Receivable .....	320	(1,079)	(5,291)
Inventories .....	—	(10)	—
Other Assets .....	—	(144)	—
Deferred Outflows of Resources .....	116	309	307
Accounts Payable .....	4,066	126	(5,946)
Claims Payable .....	—	—	9,760
Compensated Absences Payable .....	1	122	82
Unearned Revenue .....	94	—	(101)
Other Postemployment Benefits .....	(6)	(30)	(34)
Net Pension Liability .....	(173)	(795)	(650)
Deferred Inflows of Resources .....	17	545	339
Net Reconciling Items to be Added to (Deducted from) Operating Income .....	<u>\$ 11,930</u>	<u>\$ (1,190)</u>	<u>\$ (1,534)</u>
Net Cash Flows from Operating Activities .....	<u>\$ 9,414</u>	<u>\$ (1,155)</u>	<u>\$ (27,996)</u>
<b>Noncash Investing, Capital and Financing Activities:</b>			
Leases Receivable Additions .....	\$ 1,897	\$ —	\$ —
Right-to-Use Assets Acquired through Lease/Subscription .....	—	—	—
Right-to-Use Assets Remeasurement Additions .....	—	214	—
Right-to-Use Assets Remeasurement Deletions .....	—	—	—

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 258,161	\$ 72,061	\$ 21,282	\$ 1,590,763
—	1,003	—	14,220
—	—	(6,125)	(1,132,424)
(76,181)	(33,306)	(12,343)	(251,543)
(118,607)	(18,352)	(1,134)	(153,945)
—	—	(367)	(716)
<u>\$ 63,373</u>	<u>\$ 21,406</u>	<u>\$ 1,313</u>	<u>\$ 66,355</u>
\$ —	\$ —	\$ 12,500	\$ 12,500
(111)	(31,028)	—	(31,139)
<u>\$ (111)</u>	<u>\$ (31,028)</u>	<u>\$ 12,500</u>	<u>\$ (18,639)</u>
\$ (19,342)	\$ (293)	\$ —	\$ (46,307)
—	21	—	6,886
19,562	—	—	42,431
(16,724)	—	—	(16,793)
(396)	—	—	(396)
(9,720)	(210)	—	(20,462)
(3,433)	(145)	—	(4,500)
<u>\$ (30,053)</u>	<u>\$ (627)</u>	<u>\$ —</u>	<u>\$ (39,141)</u>
\$ 1,024	\$ 2	\$ 1,660	\$ 27,353
<u>\$ 1,024</u>	<u>\$ 2</u>	<u>\$ 1,660</u>	<u>\$ 27,353</u>
\$ 34,233	\$ (10,247)	\$ 15,473	\$ 35,928
\$ 46,275	\$ 22,909	\$ 22,377	\$ 596,085
<u>\$ 80,508</u>	<u>\$ 12,662</u>	<u>\$ 37,850</u>	<u>\$ 632,013</u>
\$ 15,682	\$ 18,951	\$ 834	\$ 6,524
\$ 27,376	\$ 628	\$ 37	\$ 35,580
—	—	—	71
—	—	(367)	(716)
6,950	(3,986)	701	(2,385)
—	(203)	—	(213)
2,722	—	(41)	2,537
8,018	1,489	126	10,365
9,193	6,306	2	13,747
—	—	123	9,883
1,604	21	6	1,836
721	—	49	763
245	14	5	194
(15,363)	(2,595)	(202)	(19,778)
6,225	781	40	7,947
<u>\$ 47,691</u>	<u>\$ 2,455</u>	<u>\$ 479</u>	<u>\$ 59,831</u>
<u>\$ 63,373</u>	<u>\$ 21,406</u>	<u>\$ 1,313</u>	<u>\$ 66,355</u>
\$ —	\$ —	\$ —	\$ 1,897
17,487	—	—	17,487
—	—	—	214
(189)	—	—	(189)

**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, 2024  
(IN THOUSANDS)**

	5200	5201	5202	5203	TOTAL
<b>Operating Revenues:</b>					
Net Sales.....	\$ 12,807	\$ 3,233	\$ 2	\$ 14,345	\$ 30,387
Insurance Premiums.....	-	-	-	-	-
Other Income.....	3,117	-	-	-	3,117
Total Operating Revenues.....	<u>\$ 15,924</u>	<u>\$ 3,233</u>	<u>\$ 2</u>	<u>\$ 14,345</u>	<u>\$ 33,504</u>
Less: Cost of Goods Sold.....	-	-	-	-	-
Gross Margin.....	<u>\$ 15,924</u>	<u>\$ 3,233</u>	<u>\$ 2</u>	<u>\$ 14,345</u>	<u>\$ 33,504</u>
<b>Operating Expenses:</b>					
Purchased Services.....	\$ 10,300	\$ 260	\$ -	\$ 12,585	\$ 23,145
Salaries and Fringe Benefits.....	5,678	2,955	-	604	9,237
Claims.....	-	-	-	-	-
Depreciation and Amortization.....	56	-	-	59	115
Supplies and Materials.....	83	62	-	170	315
Repairs and Maintenance.....	2	2	-	129	133
Indirect Costs.....	386	26	-	110	522
Other Expenses.....	2	-	-	-	2
Total Operating Expenses.....	<u>\$ 16,507</u>	<u>\$ 3,305</u>	<u>\$ -</u>	<u>\$ 13,657</u>	<u>\$ 33,469</u>
Operating Income (Loss).....	<u>\$ (583)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 688</u>	<u>\$ 35</u>
<b>Nonoperating Revenues (Expenses):</b>					
Investment/Interest Earnings.....	\$ -	\$ -	\$ -	\$ -	\$ -
Other Derivative Instruments.....	-	-	-	-	-
Increase (Decrease) Upon Hedge Termination.....	-	-	-	-	-
Federal Grants.....	-	-	-	-	-
Private Grants.....	-	-	-	-	-
Grants and Subsidies.....	-	-	-	-	-
Securities Lending Income.....	-	-	-	-	-
Other Nonoperating Revenues.....	-	-	-	-	-
Interest and Financing Costs.....	(25)	-	-	-	(25)
Grants, Aids and Subsidies.....	-	-	-	-	-
Securities Lending Rebates and Fees.....	-	-	-	-	-
Other Nonoperating Expenses.....	-	-	-	(349)	(349)
Gain (Loss) on Disposal of Capital Assets.....	-	-	-	-	-
Total Nonoperating Revenues (Expenses).....	<u>\$ (25)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (349)</u>	<u>\$ (374)</u>
Income (Loss) Before Transfers and Contributions.....	<u>\$ (608)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 339</u>	<u>\$ (339)</u>
Capital Contributions.....	-	-	-	-	-
Transfers-In.....	-	-	-	-	-
Transfers-Out.....	-	-	-	-	-
Total Income (Loss).....	<u>\$ (608)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 339</u>	<u>\$ (339)</u>
Special Item.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in Net Position.....	<u>\$ (608)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 339</u>	<u>\$ (339)</u>
Net Position, Beginning, as Reported.....	\$ 897	\$ (336)	\$ 48	\$ 2,482	3,091
Change in Accounting Principle.....	-	-	-	-	-
Change in Reporting Entity.....	-	-	-	-	-
Error Correction.....	-	-	-	-	-
Net Position, Beginning, as Restated.....	<u>\$ 897</u>	<u>\$ (336)</u>	<u>\$ 48</u>	<u>\$ 2,482</u>	<u>\$ 3,091</u>
Net Position, Ending.....	<u>\$ 289</u>	<u>\$ (408)</u>	<u>\$ 50</u>	<u>\$ 2,821</u>	<u>\$ 2,752</u>

# STATE OF MINNESOTA

## INTERNAL SERVICE FUNDS

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

June 30, 2024

(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
<b>ASSETS</b>					
Current Assets:					
Cash and Cash Equivalents.....	\$ 564	\$ (9)	\$ 48	\$ -	\$ 603
Investments.....	-	-	-	-	-
Accounts Receivable.....	3,351	527	-	2,907	6,785
Inventories.....	-	-	-	14	14
Prepaid Expenses.....	-	-	-	338	338
Total Current Assets.....	<u>\$ 3,915</u>	<u>\$ 518</u>	<u>\$ 48</u>	<u>\$ 3,259</u>	<u>\$ 7,740</u>
Noncurrent Assets:					
Cash and Cash Equivalents-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Right-to-Use Assets (Net).....	334	-	-	-	334
Depreciable Capital Assets (Net).....	-	-	-	113	113
Total Noncurrent Assets.....	<u>\$ 334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113</u>	<u>\$ 447</u>
Total Assets.....	<u>\$ 4,249</u>	<u>\$ 518</u>	<u>\$ 48</u>	<u>\$ 3,372</u>	<u>\$ 8,187</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Pension Outflows.....	1,038	642	-	120	1,800
Deferred Other Postemployment Benefits Outflows	50	22	-	9	81
Total Deferred Outflows of Resources.....	<u>\$ 1,088</u>	<u>\$ 664</u>	<u>\$ -</u>	<u>\$ 129</u>	<u>\$ 1,881</u>
<b>LIABILITIES</b>					
Current Liabilities:					
Accounts Payable.....	\$ 2,141	\$ 96	\$ -	\$ 44	\$ 2,281
Interfund Payables.....	-	-	-	334	334
Lease/Subscription Payable.....	51	-	-	-	51
Compensated Absences Payable.....	57	19	-	5	81
Other Postemployment Benefits.....	18	8	-	3	29
Total Current Liabilities.....	<u>\$ 2,267</u>	<u>\$ 123</u>	<u>\$ -</u>	<u>\$ 386</u>	<u>\$ 2,776</u>
Noncurrent Liabilities:					
Accounts Payable-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lease/Subscription Payable.....	256	-	-	-	256
Compensated Absences Payable.....	536	292	-	37	865
Other Postemployment Benefits.....	271	117	-	50	438
Net Pension Liability.....	865	536	-	100	1,501
Total Noncurrent Liabilities.....	<u>\$ 1,928</u>	<u>\$ 945</u>	<u>\$ -</u>	<u>\$ 187</u>	<u>\$ 3,060</u>
Total Liabilities.....	<u>\$ 4,195</u>	<u>\$ 1,068</u>	<u>\$ -</u>	<u>\$ 573</u>	<u>\$ 5,836</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Pension Inflows.....	823	509	-	96	1,428
Deferred Other Postemployment Benefits Inflows	32	14	-	6	52
Total Deferred Inflows of Resources.....	<u>\$ 855</u>	<u>\$ 523</u>	<u>\$ -</u>	<u>\$ 102</u>	<u>\$ 1,480</u>
<b>NET POSITION</b>					
Net Investment in Capital Assets.....	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113</u>	<u>\$ 140</u>
Unrestricted .....	<u>\$ 262</u>	<u>\$ (410)</u>	<u>\$ 48</u>	<u>\$ 2,712</u>	<u>\$ 2,612</u>
Total Net Position.....	<u><u>\$ 289</u></u>	<u><u>\$ (410)</u></u>	<u><u>\$ 48</u></u>	<u><u>\$ 2,825</u></u>	<u><u>\$ 2,752</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.

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

FOR YEAR ENDING JUNE 30, 2024  
 (All Figures in 000's)

**PLANT MANAGEMENT**  
**FUND 5400**

<b>PART I 2 CFR 200 R.E. BALANCE</b>		
<b>2 CFR 200 R.E. BALANCE July 1, 2023 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)</b>		32,434
Adjustments (e.g. Contrib. Capital)		-
<b>Adjusted Retained Earnings Balance</b>		32,434
<b>FY24 Retained Earnings Increase (Decrease) Per ACFR</b>		
<b>2 CFR 200 Revenues</b>		
Operating Revenue	77,050	
Non Operating Revenue	6	
<b>Total Revenues</b>		77,056
<b>Less: Expenditures (Actual Costs):</b>		
Total Operating Expenses per States Financial Report	(58,099)	
Other Expenses	(96)	
GASB87 Lease/Amortization Cash Expense		
Less Depreciation Expense	628	
<b>Less 2 CFR 200 Unallowable costs:</b>		
Capital Outlay		
Projected Cost Increases/Replacement Reserve		
Unallowable excess RE balance Refund		
Bad Debt		
GASB68 Net Pension Liability Adjustment	(272)	
GASB75 Net OPEB Liability Adjustment	(39)	
<b>Total Expenditures</b>		(57,878)
<b>Plus 2 CFR 200 Allowable costs:</b>		
Indirect Costs from SWCAP (if not allocated in SWCAP)		
Depreciation or Use Allowance (if not included in Actual Cost above)	(628)	
Other		
<b>Total OMB 2 CFR 200 Allowable Expenditures</b>		(628)
<b>Plus 2 CFR 200 Adjustments:</b>		
Imputed Interest Earnings on Monthly Average Cash Balance	996	
Other	(31,028)	
<b>Total Adjustments</b>		(30,032)
<b>FY24 Net Increase (Decrease) to Retained Earnings Balance per ACFR</b>		(11,482)
<b>2 CFR 200 R.E. BALANCE June 30, 2024</b>	A)	20,952
Allowable Reserve	B)	9,646
Excess Balance (A)-(B)		11,306

(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, 2024  
(All Figures in 000's)

PLANT MANAGEMENT  
FUND 5400

**PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE**

<b>2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2023</b>		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.)	-	
<b>Net Transfers</b>	-	
<b>2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2024</b>	C)	149

**PART III 2 CFR 200 ADJUSTMENTS BALANCE**

**2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2023**

**ADJUSTMENTS:**

FY2008 Adjustment to Net Assets	(965)	
Accumulated prior years Imputed Interest Adjustment	(6,648)	
Accumulated prior years GASB68 Adjustment	(2,641)	
Accumulated prior years GASB75 Adjustment	(1,510)	
Current year Imputed Interest Adjustment	(996)	
Current year GASB68 Net Pension Liability Adjustment	272	
Current year GASB75 OPEB Adjustment	39	
Current year GASB87 Lease/Amortization Cash Expense	-	
<b>Total Adjustments</b>	(12,449)	

<b>2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2024</b>	D)	(12,449)
--	----	----------

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

<b>RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL &amp; ADJUST. BALANCES TO ACFR (A) + (C) + (D)</b>		8,652
(Should Tie to the Fund Balance in the ACFR)		8,652

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Current	FY2024 Imputed Interest (CR. always negative sign)	(996)	interest earned on excess retained earnings
Current	FY24 GASB68 Net Pension Liability Adjustment	272	change in deferred liability from ACFR
Current	FY24 GASB75 Net OPEB Liability Adjustment	39	change in deferred liability from ACFR
Current	FY24 GASB87 Lease/Amortization Cash Expense	-	
	<b>TOTAL</b>	<b>(685)</b>	

Others	FY2008 Adjustment to Net Assets	(965)	per FY2008 A-87 and IncStmnt Plant Mgmt Fund 820 interest earned on excess retained earnings, per FY2004 A-87 Plant Mgmt Fund 820
Interest	FYpre2004 Imputed Interest	(2,970)	
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 CAFR
GASB68	FY15 GASB68 Net Pension Liability Adjustment	1,754	change in deferred liability from CAFR
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 CAFR
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 CAFR
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 CAFR
GASB75	FY18 GASB75 Beginning Balance Adjustment	(1,491)	adjustment from CAFR
GASB75	FY18 GASB75 Net OPEB Obligation Adjustment	(13)	change in deferred liability from CAFR
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 CAFR
GASB75	FY19 GASB75 Net OPEB Obligation Adjustment	(117)	change in deferred liability from CAFR
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 CAFR
GASB75	FY20 GASB75 Net OPEB Obligation Adjustment	115	change in deferred liability from CAFR
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
Interest	FY2023 Imputed Interest	(734)	interest earned on avg. monthly cash balance
GASB68	FY23 GASB68 Net Pension Liability Adjustment	3,273	change in deferred liability from ACFR
GASB75	FY23 GASB75 Net OPEB Obligation Adjustment	9	change in deferred liability from ACFR
	<b>TOTAL</b>	<b>(11,764)</b>	
		(11,764,000.00)	

	<u>Prior years accumulated</u>	<u>Sum</u>
Others	FY2008 Adjustment to Net Assets	(965)
Interest	Accumulated Imputed Interest	(6,648)
GASB68	Accumulated Prior Years GASB68 Adjustment	(2,641)
GASB75	Accumulated Prior Years GASB75 Adjustment	(1,510)
	<b>TOTAL in thousand</b>	<b>(11,764)</b>
		-

**GRAND TOTAL** (12,449)



## **Leases Fund 5400**

### **Fiscal Years 2024 and 2025 Business Plan**

August 31, 2022  
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**TABLE OF CONTENTS**

---

**Department of Administration..... 1**

**Executive Summary ..... 4**

**The Business..... 8**

    Description of Business ..... 8

    Products and Services ..... 11

    Marketing ..... 13

    Competition..... 15

    Loans ..... 16

    Financial Outlook..... 17

**Financial Data..... 20**

    Assumptions for Rate Matrix ..... 20

    Rate Matrix –FY 2024 ..... 21

    Rate Matrix – FY 2025 ..... 25

    Rate Proposal/Comparison ..... 29

    Rate Matrix Computation..... 30

    Six Year Rate Comparison ..... 31

    History and Proforma – FY 2024 ..... 32

    History and Proforma – FY 2025 ..... 33

    Capital Asset & Technology Purchases – FY 2024..... 34

    Capital Asset & Technology Purchases – FY 2025..... 35

    SWIFT Spending Plan – FY 2024 ..... 36

    SWIFT Spending Plan – FY 2025 ..... 37

**Financial Statement..... 38**

    Statement of Net Position..... 38

    Statement of Revenues, Expenses and Changes in Net Position..... 39

    Statement of Cash Flows..... 40

    Budget to Actual Comparison ..... 41

Footnotes to Financial Statements ..... 42

Statement of Revenues, Expenses and Changes in Retained Earnings by Cost Center..... 46

**Supporting Information ..... 47**

    Organization Chart ..... 47

    FY 2022/2023 Standard Lease Exhibit B..... 48

## 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 maintains and operates 23 buildings on the 140-acre Capitol Complex and at select locations elsewhere in the Twin Cities and the State of Minnesota.

FMD strives to provide the best value to our customers by ensuring that our services are responsive, responsible, and cost-effective in order to keep the buildings 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.
- Establishing rates 2-3 years in advance does not allow us the flexibility to implement minor rate adjustments from year to year.
- Maintaining a retained earnings balance equal to 60 days' working capital, as allowed by federal guidelines, restricts our ability to set funds aside for future projects.
- Each of the challenges listed above are more pronounced in smaller buildings such as the Administration and Veterans Service buildings.

Establishing lease rates for the FY 2024 and FY 2025 biennium was especially challenging because of the uncertainty around return to office planning. In March 2020, most of the state's workforce began teleworking to reduce the spread of COVID-19. As a result, state agencies are now considering what their physical workspaces will look like in the future when many team members are anticipated to work a hybrid office/telework schedule. State agencies are currently working through their return to office planning, and most are expected to make the decision to reduce, consolidate, or relocate their offices.

It will likely take several years for building occupancy to be settled. First, state agencies need to determine their future space needs; then agencies in non-state-owned leases need to decide if, when and where to move; funding then needs to be identified; space needs to be remodeled to best accommodate the needs of the next agency; and then agencies need to relocate. As state agencies work through this process there will be vacant space in some buildings for short periods of time.

Vacant space creates 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 heating, ventilation, and air conditioning (HVAC) system, we may, or may not, be able to reduce utility expenses. Utility expenses are never

reduced at a rate commensurate to the occupancy reduction. Buildings rarely have HVAC zones that mirror occupancy zones and unoccupied spaces must continue to receive some level of climate control in order to ensure the building infrastructure and components are not damaged due to temperature and moisture extremes.

This plan assumes the small areas of office space that are currently vacant in the Freeman and State Capitol buildings will remain vacant. In addition, it is assumed that approximately 85,000 square feet of office space will become vacant in the Centennial Office Building starting in FY 2024. Although it is expected there will be other vacant space in many buildings for short periods of time, the rates for other buildings are based on full building occupancy.

State government will need to invest significant financial resources to remodel, reconfigure, and relocate agencies to state-owned facilities on the Capitol Complex. There are \$3 million dollars available for this purpose through June 30, 2023. This plan assumes additional funds will be made available in FY 2024 and FY 2025. These funds are critical to ensuring state-owned space does not remain vacant for long periods of time. If funds are not available for remodeling, reconfiguring, and relocating state agencies, lease rates may need to be increased mid-biennium in some buildings if they experience vacant space for extended time periods. This would be problematic for our state-agency partners that will have already established their FY 2024 and FY 2025 biennial budgets.

#### Our goals for next year

Admin's mission is to provide leadership, innovation, solutions, and support to help our partners succeed. Our focus areas consist of the following strategic priorities:

- Partner Service and Satisfaction
- Agency Culture
- Diversity, Equity, and Inclusion
- Sustainability
- Technology Optimization
- Positioning Admin for the Future

FMD had previously developed Specific, Measurable, Achievable, Relevant, and Timely (SMART) objectives for the past biennium. Some of these efforts were put on temporary hold as we concentrated on changes in operations due to the pandemic. FMD is now in the position of moving forward towards achieving these goals which include:

- Implementing a mobile technology pilot program for facility maintenance and repair activities and more energy efficient building climate control.
- 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 team members.

In addition, FMD will work towards facilitating a smooth return to office for state agencies that occupy FMD managed buildings through timely programming, execution of maintenance and repairs, and minor alteration work.

### Our proposed rates

Over the two-year period from FY 2023 to FY 2025, overall rates will decrease 1%, with an overall decrease of 1% in FY 2024 and no change in FY 2025.

Comparing FY 2025 to FY 2023 rates:

- 8 buildings have no rate change: 691 N. Robert, Administration, Fleet & Surplus Services, Judicial Center, Minnesota Senate, Stassen, State Office, and Transportation buildings.
- 8 buildings have rate increases: 603 Pine (formerly called 321 Grove Building 2), BCA Maryland, Centennial, Governor’s Residence, Minnesota History Center, Retirement Systems, State Capitol, and Veterans Service buildings. Most of these buildings have small rate increases equivalent to inflation. The Minnesota History Center rate increases 6% each year which are the first in over 20 years. These changes are needed due to the increased costs of maintaining buildings. The rate increases will provide FMD with the funds necessary to deliver the same level of service to building occupants.
- 3 buildings have rate decreases: Agriculture/Health Laboratory, Andersen, and Freeman buildings.
- 3 buildings do not have tenants and therefore do not have lease rates: Ely Revenue, Ford, and Power House. The Power House building houses the utility infrastructure for the Capitol Complex.
- The BCA Bemidji Building: FY 2024 and FY 2025 rates will be set through the interim rate setting process after FMD has some experience maintaining and operating this building.

See page 31 for detailed rates.

This plan includes a \$614,000 (6%) increase in FY 2024 for In Lieu of Rent and no change in FY 2025. The increase will help pay for programmed maintenance for the State Capitol Building necessary to protect the significant public investment for the building restoration and ensure it does not fall back into disrepair. This will also help to maintain the ceremonial grounds, including repairs to the overlook at Cass Gilbert Park.

### Our successes, challenges, and economic and legislative impacts

#### Successes

- Reduced overall energy consumption from CY 2008 to CY 2021 by 16%.
- Reduced carbon dioxide equivalent (CO<sub>2</sub>e) from CY 2008 to CY 2021 by 54%.

### Challenges

- The Ford Building has been vacant since 2003 and has a current deficit over \$1 million. The building condition continues to deteriorate, and operating costs will continue to be incurred with no revenue source to offset them.
- The Ely Revenue Building was vacated in December 2021 and this building is currently for sale. It is unknown how long FMD will be maintaining this building without a revenue source to cover its costs.
- Supply chain delays over the past year have resulted in delays and interruptions for repair work and construction projects.

### Economic Impacts

Due to a significant shortage of workers in the workforce, eighteen percent (18%) of Leases' team positions are currently vacant. This plan assumes that hiring conditions will improve. The assumed vacancy factors in FY 2023, FY 2024, and FY 2025 are 15%, 12%, and 10% respectively. To attract well qualified candidates to fill these vacancies, FMD will be offering incentives at the time of hiring and after one year of service for select hard to fill positions.

### Legislative Impacts

- During the 2021 session, legislation was passed that established a Capitol Area Building Account which will fund the much-needed restoration of the State Office Building.
- A bonding bill was not passed during the 2022 legislative session, so we continue to wait for funding on some critical projects including:
  - 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 mitigate security vulnerabilities in and around the Capitol Complex.

### Projected FY 2024 financial activities

Revenue	\$77,839,320
Expenses	\$81,856,071
Year-end Retained Earnings	\$9,982,491
Working Capital	\$11,351,971
Full Time Equivalents	265.07
Overall Rate Change	(1%)

### Projected FY 2025 financial activities

Revenue	\$78,278,155
Expenses	\$77,326,362
Year-end Retained Earnings	\$10,934,284
Working Capital	\$10,699,827
Full Time Equivalents	265.07
Overall Rate Change	0%

# 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.
  - Agencies kept rent savings that were realized and were expected to absorb rent increases.
  - Lease rate methodology was altered to set rates so there were no overall rate increases each biennium.
  - To offset buildings that required rate increases, other building rates were lowered resulting in service level cuts and lease rates in some buildings that were not reflective of actual costs or building need.
- 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.
- The State Capitol Building underwent an historic \$310 million restoration project that began in the fall of 2013 and was completed in June 2017.
- In FY 2020, the COVID-19 pandemic led to a stay-at-home order by the governor. State of Minnesota team members worked out of their homes whenever possible. Today, all buildings have been reopened and it has become safer to work outside the home. State agencies are at various stages in creating and implementing a return to office plan for their team members. However, building occupancy is not expected to revert back to pre-pandemic levels and the end result regarding building occupancy remains unknown at this time.

### Significant aspects of the business

- FMD maintains and operates 4.7 million gross square feet in 23 buildings. This includes 20 buildings under FMD's custodial control as well as the Minnesota History Center, Retirement Systems Building, and Fleet & Surplus Services Building.
- FMD began operating and maintaining the BCA Bemidji Building on July 1, 2022. Lease rates will be established annually through interim rate requests for the first several years until we have enough history with this building to project costs several years in advance. The BCA Bemidji Building is not included in this business plan but will be added to the plan in FY 2026.
- FMD's Leases activity delivers consistent, quality services to ensure cost-effective, clean, safe, and environmentally sound facilities and grounds.
- 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 State 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 team members are housed throughout the buildings it manages.

FMD's Service Line (651.201.2300) operates 7:00 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 people from disadvantaged populations become self-reliant by sponsoring two to four interns annually.
- Through a partnership with the Governor's Office, Saint 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. This is done by sponsoring several students each school year by providing them work in various positions within FMD as part of their daily school curriculum, so they get the experience needed to gain full employment.

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

#### Strengths

- FMD's highly skilled team members 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 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

Nationwide workforce shortages have resulted in extended vacancies in multiple positions. This has exposed vulnerabilities, especially in some of our small units with limited backup.

#### Opportunities

Admin is currently in the design phase of a major restoration of the State Office building that will address the critical health, life safety, security, and infrastructure needs for this building.

#### 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 civil unrest that has taken place in Minnesota and the rest of the nation has brought to light additional security risks that will need to be addressed.
- The Governor's Residence and Centennial Office buildings need 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 Park, Leif Erikson Park, 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

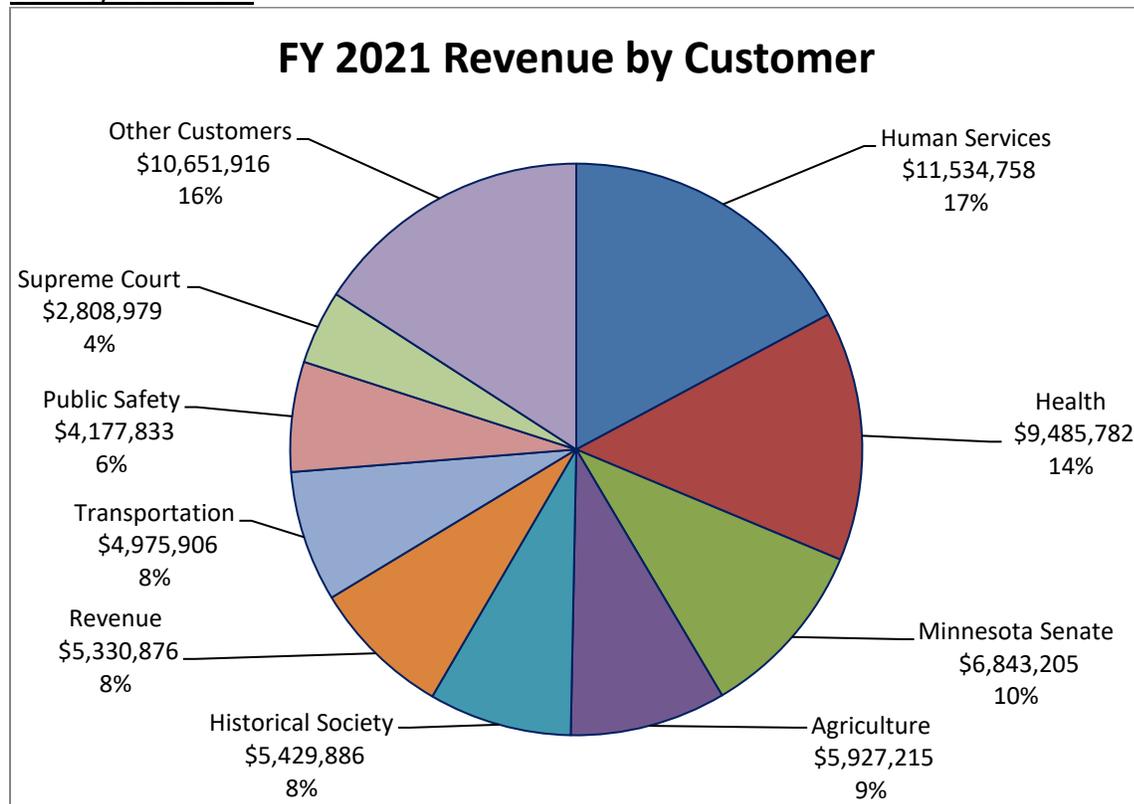
### Our target audiences/customers

Leases customers in the buildings managed by FMD are:

- state agencies
- constitutional offices
- members of the judicial branch
- legislators
- employees
- visitors
- media

The majority of FMD buildings are located in the Capitol Complex, but there are also buildings in Saint Paul at 603 Pine, Retirement Systems Building on Empire Drive, Governor's Residence on Summit Avenue, BCA building on Maryland Avenue, BCA building in Bemidji and the Ely Revenue building.

### Our key customers



### What we have heard from our customers

FMD monitors performance through an evaluation process conducted on each building every three years. This evaluation is composed of three distinct components:

- a survey of all building tenants

- meetings with all FMD team members that work directly in the building and grounds to get their recommendations for improvements
- a building tour by FMD's management team

The evaluation process provides FMD with an assessment of performance from both the operational and tenant perspective and assists 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

These building assessments were on hold during FY 2020 and most of FY 2021 due to the limited number of tenants in our buildings and FMD's staff vacancies. The assessments began again with the Judicial Center in the spring of 2022. Overall customer satisfaction was 97% which is consistent with results prior to the pandemic.

## 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:
  - Agriculture/Health Laboratory
  - BCA Bemidji Laboratory
  - BCA Maryland Laboratory
  - Governor's Residence
  - Minnesota History Center
  - State Capitol Building
- 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 2022 office lease rates for state agencies in privately owned buildings in Saint Paul. FMD's rates can be found on page 31.

#### **Office Rates of State Agencies in Privately Owned Space in Saint Paul**

<b>Building</b>	<b>Rate per SF</b>
180 5 <sup>th</sup> St E	\$23.35
443 Lafayette Rd (DoLI)	\$21.53
444 Lafayette Rd (DHS)	\$23.51
500 Lafayette Rd (DNR)	\$22.89
520 Lafayette Rd (PCA)	\$22.05
540 Fairview Ave. North	\$19.89 - \$22.00
Bandana Square	\$23.50
Capitol Office Building	\$23.50
DC-1 Warehouse	\$14.81
First National Bank Building	\$15.39 - \$18.44
Golden Rule Building	\$23.58 - \$26.67
Metro Square Building	\$18.90 - \$20.48
Town Square	\$23.80 - \$25.38

## Loans

### The purpose of our loans, and why we took them

- In December 2005, Admin began long term lease purchase agreements with the Saint 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.
- In February 2018, Admin entered into a Guaranteed Energy Savings Program (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
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	\$138,119	\$78,810	\$216,929
2029	\$149,611	\$73,826	\$223,437
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	\$216,748	\$42,276	\$259,024
2035	\$232,320	\$34,475	\$266,795
2036	\$248,682	\$26,117	\$274,799
2037	\$265,871	\$17,172	\$283,043
2038	\$285,630	\$5,904	\$291,534

- 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
2023	\$97,746	\$3,699	\$101,445
2024	\$67,209	\$1,266	\$68,475
2025	\$16,016	\$154	\$16,170

## Financial Outlook

### Our current overall financial health

The rates in this plan are expected to result in a retained earnings balance of just over 60 days' working capital and will 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. In FY 2021, Leases began funding an additional project manager in Admin's Real Estate and Construction Services division (RECS) to assist with these projects and this position has proven helpful. However, supply chain issues have resulted in delays with construction and other repair projects. These supply chain delays along with other changes resulting from the pandemic have resulted in higher retained earnings balances than previously projected.

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. 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 need to reassess the rental rate for that facility.

This plan includes a \$614,000 (6%) increase in FY 2024 for in Lieu of Rent and no change in FY 2025. The additional funds are needed for the State Capitol Building, Governor's Residence, and Ceremonial Grounds. The increase will help pay for programmed maintenance for the State Capitol Building necessary to protect the significant public investment for the building restoration and ensure it does not fall back into disrepair. Additional staff time is needed at the Residence to oversee many repair projects required due to the ongoing delay of major restoration. Additional funds are also needed to maintain the ceremonial grounds, including repairs to the overlook at Cass Gilbert Park.

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.

RECS has had a long-standing budget shortfall in their Leasing section that has been funded by Leases. The annual cost for RECS Leasing positions is \$449,000.

A portion of the depreciation and bond interest collected through the rental rates are transferred to a segregated Facilities Repair & Replacement (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 rates reflect an overall rate decrease of 1% in FY 2024 and no change in FY 2025. Although overall Lease rates will decrease, some agency tenants will experience rate increases, most notably, the Minnesota History Center with an increase of \$1.00 per square foot (6%) each year. It is important to note that this building has experienced several rate decreases over the past 20 years. In fact, the FY 2025 rate of \$18.50 is 16% lower than the oldest known rate for this building of \$22.02 in FY 2003.

Agriculture/Health Laboratory rate is decreasing due to a reduction in bond interest. Andersen and Freeman buildings’ rates are decreasing due to reduced debt service payments.

How our rates will impact our financial health

It is estimated Leases will have a decrease in retained earnings of \$4,016,751 in FY 2024 and an increase of \$951,793 in FY 2025 resulting in an ending retained earnings balance \$10,934,284 in FY 2025. This ending balance is just over 60 days’ working capital.

How our rates will impact our customers

**Projected Impact on Largest Customers**

Customer	Increase/(Decrease) FY 2023 to FY 2024	Increase/(Decrease) FY 2024 to FY 2025
Dept of Human Services	(\$960,427)	\$0
Dept of Health	(\$677,076)	\$0
MN Senate	\$0	\$0
MN Historical Society	\$328,977	\$328,950
Dept of Transportation	\$0	\$0
Dept of Agriculture	(\$833,453)	\$0
Dept of Revenue	\$0	\$0
Dept of Public Safety	\$91,763	\$0
Supreme Court	\$7,340	\$0

Note: Change is based on changes in rates only; excludes the effect of changes in square feet.

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 advance approval from MMB.

# Financial Data

## Assumptions for Rate Matrix

### Fiscal Years 2024 and 2025

Revenue Category	Account	Increase/Decrease	Explanation
Rent Revenue	670030	FY24: Decrease (\$3,110,613) (-5%) FY25: Increase \$378,257 (1%)	FY24 overall decrease in rates. In FY25, building rates either increased or remained the same.
In Lieu of Rent	670030	FY24: Increase \$614,000 (6%) FY25: no increase or decrease	Increase in rates in buildings funded by In Lieu of Rent.
Miscellaneous Revenue	512001, 512800, 553090, 670024 & 670043	FY24: Increase \$74,307 (8%) FY25: Increase \$50,046 (5%)	Due to anticipated increase in electric and District Cooling costs.

Expense Category	Account	Increase/Decrease	Explanation
Salaries & Benefits	41000 - 41070	FY24: Increase \$1,236,667 (7%) FY25: Increase \$901,364 (5%)	FY24 due to addition of 3 new positions and lower staff vacancy rate. FY25 due to lower staff vacancy rate (filled positions increase).
Utilities – Electric	411003 - 80001	FY24: Increase \$510,154 (9%) FY25: Increase \$389,315 (6%)	FY24 & FY25 based on projected utility rate increases of 8% & 5% respectively and assumed increase in building occupancy.
Utilities – Water	411003 - 80002	FY24: Increase \$41,692 (10%) FY25: Increase \$45,857 (10%)	FY24 & FY25 based on projected usage and rate increases each year.
Utilities – District Cooling	411003- 80007	FY24: Increase \$120,945 (10%) FY25: Increase \$93,732 (7%)	FY24 & FY25 based on projected utility rate increases of 8% & 5% respectively and assumed increase in building occupancy.
Repairs & Maintenance	41500	FY24: Decrease (\$316,944) (-10%) FY25: Increase \$52,028 (2%)	FY23 unusually high due to recommended maintenance for the State Capitol including replating brass railings and replacing lantern windows.
Maintenance & Leasehold	Various	FY24: Decrease (\$5,843,868) (-42%) FY25: Increase \$1,175,900 (14%)	Based on anticipated projects.
Supplies	41300	FY24: Increase \$107,947 (5%) FY25: Increase \$110,037 (5%)	Increased needs based on assumed increase in building occupancy.
Insurance	430018	FY24: Increase \$130,044 (15%) FY25: Increase \$153,352 (15%)	Assumed rate increase and property value increase in FY24 and FY25.
Vehicle Leases	411606	FY24: Increase \$27,801 (9%) FY25: Increase \$6,386 (2%)	Due to addition of vehicle in FY24.
Bond Interest	N/A	FY24: Decrease (\$213,573) (-9%) FY25: Decrease (\$269,871) (-12%)	Based on Bond Interest schedule.
Building Depreciation	N/A	FY24: Decrease (\$782,597) (-7%) FY25: Decrease (\$370,805) (-4%)	Based on Building Depreciation schedule.
Debt Service	N/A	FY24: Decrease (\$10,369) (-0%) FY25: Decrease (\$6,972,295) (-40%)	Based on Debt Service schedules.

**Facilities Management Cost/Rate Calculation  
Lease Rate Matrix FY 2024**

Lease Rate Matrix FY 2024  
July 18, 2022

	Total	603 Pine	691 N Robert	Administration	Ag/Health Lab	Andersen	BCA Maryland
<b>Costs</b>							
Salaries & Benefits	19,501,705	53,961	146,510	360,070	849,915	1,412,002	887,446
Utilities - Electric	6,435,060	8,205	51,043	72,288	834,285	1,094,493	594,085
Utilities - Water	458,602	1,124	14,376	6,204	86,360	12,985	42,743
Utilities - District Heat	2,721,313		31,511	96,415	555,947	172,261	
Utilities - District Cooling	1,302,046		5,524	6,764	255,943	571,149	
Utilities - Gas and Other	880,618	4,987			212,234	6,289	203,313
Repairs & Maintenance	2,738,232	2,785	14,542	68,472	126,853	133,441	144,578
Maintenance & Leasehold	8,121,000	1,470	5,670	14,560	32,830	2,541,020	43,050
Professional/Technical Services	398,599	168	2,898	13,501	10,421	38,818	19,450
Supplies	2,304,545	6,296	28,516	45,660	149,503	215,405	154,509
Purchased Services	980,763	7,130	5,136	20,804	30,561	98,112	29,149
Insurance	1,024,196	1,152	3,772	12,468	43,275	75,280	56,192
Statewide Indirect	881,412						
Centralized IT Services	1,414,592	2,013	1,957	17,371	12,438	11,179	8,821
Vehicle Leases	336,239						
Depreciation	509,193	19,277	20,939	5,016	46,547	5,995	28,801
Other Operating Costs	482,076	2,667	3,191	6,839	10,965	16,416	22,112
Intrafund Expenses (FMD Rent)	1,082,353						
Bond Interest	2,219,415		47	48,450	1,132,425		269,300
Building Depreciation	9,933,285	2,853	995	409,642	1,036,598		844,792
Debt Service	17,399,584					6,647,021	
Building Replacement Funds	730,343					335,557	
<b>Total Costs</b>	<b>81,856,071</b>	<b>114,088</b>	<b>336,627</b>	<b>1,204,524</b>	<b>5,427,100</b>	<b>13,387,393</b>	<b>3,348,341</b>
<b>Distributions/Allocations</b>							
Admin O/H Internal	0	4,238	17,372	44,513	100,276	243,003	131,664
Admin O/H External	0	4,119	16,890	43,278	97,495	236,263	128,012
Grounds	0	1,778	2,286	14,560	9,227	13,121	29,967
Tunnels	0			13,254	29,884		
Common Space (Conf Rms)	0		1,695	(16,107)	9,877		
Electric/Chiller Loop (Power House)	0		18,227	47,178	106,151		
Automation System	0	296	10,466	22,554	75,180	68,546	203,427
<b>Total Distributions/Allocations</b>	<b>0</b>	<b>10,431</b>	<b>66,936</b>	<b>169,230</b>	<b>428,090</b>	<b>560,933</b>	<b>493,070</b>
<b>Total Costs with Allocations</b>	<b>81,856,071</b>	<b>124,519</b>	<b>403,563</b>	<b>1,373,754</b>	<b>5,855,190</b>	<b>13,948,326</b>	<b>3,841,411</b>
<b>Revenue - In Lieu of Rent</b>							
Approp. - Ceremonial	2,811,426						
Approp. - Services for Blind	160,136			20,444		32,598	5,863
Approp. - Rent Waived	8,157,438						
<b>Total In Lieu of Rent</b>	<b>11,129,000</b>	<b>0</b>	<b>0</b>	<b>20,444</b>	<b>0</b>	<b>32,598</b>	<b>5,863</b>
<b>Revenue - Other</b>							
Specialized Utilities	1,004,011					641,307	
Intrafund Revenue	1,082,353	140,424	736,432	205,497			
Misc Revenue	11,189						
<b>Total Other Revenue</b>	<b>2,097,553</b>	<b>140,424</b>	<b>736,432</b>	<b>205,497</b>	<b>0</b>	<b>641,307</b>	<b>0</b>
<b>Revenue - Rent / Rate</b>							
Storage Rate				8.00			
Storage Revenue	140,976			3,728			
Office Rate Breakeven		21.28	16.82	22.46	42.29	39.66	21.13
Office Revenue Breakeven	69,785,644	124,509	403,478	1,352,788	5,855,854	13,268,412	3,836,194
Office Rate		24.00	30.70	26.55	38.40	32.50	22.55
Office Revenue	65,554,144	140,424	736,432	1,599,133	5,317,210	10,873,005	4,093,988
<b>Total Rent Revenue</b>	<b>65,695,120</b>	<b>140,424</b>	<b>736,432</b>	<b>1,602,861</b>	<b>5,317,210</b>	<b>10,873,005</b>	<b>4,093,988</b>
<b>Total Recoveries/Revenue</b>	<b>77,839,320</b>	<b>140,424</b>	<b>736,432</b>	<b>1,623,305</b>	<b>5,317,210</b>	<b>11,546,910</b>	<b>4,099,861</b>
<b>Inc (Dec) In Retained Earnings</b>	<b>(4,016,751)</b>	<b>15,905</b>	<b>332,869</b>	<b>249,551</b>	<b>(537,980)</b>	<b>(2,401,416)</b>	<b>258,450</b>
<b>FY24 Storage Rate</b>							
<b>FY24 Office Rate</b>		<b>24.00</b>	<b>30.70</b>	<b>8.00</b>	<b>26.55</b>	<b>38.40</b>	<b>32.50</b>
<b>FY23 Storage Rate</b>				<b>8.00</b>			
<b>FY23 Office Rate</b>		22.20	30.70	26.55	41.40	35.50	22.05
<b>FY22 Storage Rate</b>				<b>8.00</b>			
<b>FY22 Office Rate</b>		21.75	30.70	25.20	41.40	32.50	22.05
Automation System Points	99,098	17	730	1,514	5,050	4,604	13,675
<b>Distribution Methods</b>							
A, By Total Sq. Ft.	1.0000	0.0020	0.0080	0.0206	0.0464	0.1125	0.0609
B, By Sq. Ft. w/o Fleet	1.0000	0.0020	0.0081	0.0206	0.0465	0.1127	0.0610
C, By Sq. Ft. Cap Cmplx w/o Andersen, MHC	1.0000		0.0119	0.0308	0.0693		
D, By Grounds	1.0000	0.0021	0.0027	0.0172	0.0109	0.0155	0.0354
E, By Tunnel Connections	1.0000			0.0373	0.0841		
F, By Automation System Points	1.0000	0.0002	0.0071	0.0153	0.0510	0.0465	0.1380
H, M&L w/o Fleet & RSB	1.0000	0.0019	0.0084	0.0214	0.0483	0.1170	0.0634
I, Capitol Complex w/o MHC	1.0000		0.0103	0.0263	0.0593	0.1437	
J, Refuse Handling - Trash	1.0000	0.0028	0.0332	0.0409	0.1056	0.0727	0.0872
K, Refuse Handling - Organics	1.0000	0.0146	0.0383	0.0578	0.0791	0.0550	0.0943
<b>Comparison to Prior Year</b>							
Revenue at FY24 Rate	75,741,765	0	0	1,417,808	5,317,210	10,905,603	4,099,861
Revenue at FY23 Rate	76,785,898	0	0	1,417,808	5,732,617	11,912,274	4,008,955
Variance	(1,044,133)	0	0	0	(415,407)	(1,006,671)	90,906
% Rate Increase - Overall	-1%						
<b>Square Footage</b>							
Office	2,545,985	5,851	23,988	60,231	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						
<b>Total Square Footage</b>	<b>2,983,106</b>	<b>5,851</b>	<b>23,988</b>	<b>61,467</b>	<b>138,469</b>	<b>335,557</b>	<b>181,812</b>

**Facilities Management Cost/Rate Calculation  
Lease Rate Matrix FY 2024**

Lease Rate Matrix FY 2024  
July 18, 2022

	Centennial	Fleet & Surplus	Freeman	Governor's Residence	Judicial	MN History Center	MN Senate Bldg
<b>Costs</b>							
Salaries & Benefits	1,167,311	47,734	1,149,627	308,654	1,000,675	1,754,241	979,201
Utilities - Electric	360,913		294,545	43,194	233,671	1,000,089	105,252
Utilities - Water	6,336		14,276	7,582	16,413	77,781	12,316
Utilities - District Heat	192,433		338,422				145,318
Utilities - District Cooling	28,143		106,090		39,867		44,928
Utilities - Gas and Other	3,435		21,136	26,070		369,391	7,857
Repairs & Maintenance	123,952	1,548	214,208	147,000	189,269	420,516	81,981
Maintenance & Leasehold	51,730		1,973,820	4,060	542,560	462,980	33,320
Professional/Technical Services	18,389		31,887	3,862	24,329	33,015	15,107
Supplies	190,409	6,143	149,169	87,348	87,418	210,097	66,988
Purchased Services	38,670	610	75,199	49,733	30,943	159,064	26,858
Insurance	38,756		54,920	6,519	72,538		42,176
Statewide Indirect							
Centralized IT Services	23,143		19,065	2,732	17,622	23,394	18,713
Vehicle Leases							
Depreciation	17,121		9,348	4,261	10,026	6,608	7,527
Other Operating Costs	12,862		13,779	28,187	13,334	26,743	11,733
Intrafund Expenses (FMD Rent)							
Bond Interest	53,920			46,196	30,686	41,852	
Building Depreciation	451,744			161,350	980,224	707,047	
Debt Service			5,955,563				4,797,000
Building Replacement Funds			254,028				140,758
<b>Total Costs</b>	<b>2,779,266</b>	<b>56,035</b>	<b>10,675,082</b>	<b>926,748</b>	<b>3,387,513</b>	<b>5,292,828</b>	<b>6,537,033</b>
<b>Distributions/Allocations</b>							
Admin O/H Internal	99,326	3,637	183,961	12,331	130,037	238,218	101,934
Admin O/H External	96,571	3,536	178,859	11,989	126,430	231,611	99,107
Grounds	19,131		24,380	12,528	20,062	42,411	25,480
Tunnels	29,600		54,829		38,768		30,382
Common Space (Conf Rms)	(18,987)		18,114		12,798		10,033
Electric/Chiller Loop (Power House)	105,078		194,686		137,552		107,836
Automation System	39,948	3,390	71,200	442	108,789	142,989	53,510
<b>Total Distributions/Allocations</b>	<b>370,667</b>	<b>10,563</b>	<b>726,029</b>	<b>37,290</b>	<b>574,436</b>	<b>655,229</b>	<b>428,282</b>
<b>Total Costs with Allocations</b>	<b>3,149,933</b>	<b>66,598</b>	<b>11,401,111</b>	<b>964,038</b>	<b>3,961,949</b>	<b>5,948,057</b>	<b>6,965,315</b>
<b>Revenue - In Lieu of Rent</b>							
Approp. - Ceremonial				1,071,620			
Approp. - Services for Blind	16,974		23,418		855		
Approp. - Rent Waived							
<b>Total In Lieu of Rent</b>	<b>16,974</b>	<b>0</b>	<b>23,418</b>	<b>1,071,620</b>	<b>855</b>	<b>0</b>	<b>0</b>
<b>Revenue - Other</b>							
Specialized Utilities	131,398		28,296				
Intrafund Revenue							
Misc Revenue							
<b>Total Other Revenue</b>	<b>131,398</b>	<b>0</b>	<b>28,296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue - Rent / Rate</b>							
Storage Rate	8.00						
Storage Revenue	69,248						
Office Rate Breakeven	22.95	13.26	44.77		22.06	18.08	49.48
Office Revenue Breakeven	2,927,456	66,592	11,342,793		3,960,366	5,947,416	6,964,706
Office Rate	18.00	15.45	34.90		22.50	17.50	50.50
Office Revenue	2,296,044	77,590	8,842,159		4,039,358	5,756,625	7,108,279
<b>Total Rent Revenue</b>	<b>2,365,292</b>	<b>77,590</b>	<b>8,842,159</b>	<b>0</b>	<b>4,039,358</b>	<b>5,756,625</b>	<b>7,108,279</b>
<b>Total Recoveries/Revenue</b>	<b>2,513,664</b>	<b>77,590</b>	<b>8,893,873</b>	<b>1,071,620</b>	<b>4,040,213</b>	<b>5,756,625</b>	<b>7,108,279</b>
<b>Inc (Dec) in Retained Earnings</b>	<b>(636,269)</b>	<b>10,992</b>	<b>(2,507,238)</b>	<b>107,582</b>	<b>78,264</b>	<b>(191,432)</b>	<b>142,964</b>
<b>FY24 Storage Rate</b>	<b>8.00</b>						
<b>FY24 Office Rate</b>	<b>18.00</b>	<b>15.45</b>	<b>34.90</b>		<b>22.50</b>	<b>17.50</b>	<b>50.50</b>
FY23 Storage Rate	8.00						
FY23 Office Rate	17.70	15.45	37.90		22.50	16.50	50.50
FY22 Storage Rate	8.00						
FY22 Office Rate	14.50	15.45	33.40		22.50	16.50	49.50
Automation System Points	2,682	224	4,788	26	7,314	9,613	3,595
<b>Distribution Methods</b>							
A, By Total Sq. Ft.	0.0460	0.0017	0.0852	0.0057	0.0602	0.1103	0.0472
B, By Sq. Ft. w/o Fleet	0.0461		0.0853	0.0057	0.0603	0.1105	0.0473
C, By Sq. Ft. Cap Cmpx w/o Andersen, MHC	0.0696		0.1271		0.0898		0.0704
D, By Grounds	0.0226		0.0288	0.0148	0.0237	0.0501	0.0301
E, By Tunnel Connections	0.0833		0.1543		0.1091		0.0855
F, By Automation System Points	0.0271	0.0023	0.0483	0.0003	0.0738	0.0970	0.0363
H, M&L w/o Fleet & RSB	0.0478		0.0886	0.0059	0.0626	0.1147	0.0491
I, Capitol Complex w/o MHC	0.0588		0.1088		0.0769		0.0603
J, Refuse Handling - Trash	0.0521		0.0576	0.0251	0.0599	0.0747	0.0493
K, Refuse Handling - Organics	0.0574		0.0688	0.0348	0.0488	0.0740	0.0471
<b>Comparison to Prior Year</b>							
Revenue at FY24 Rate	2,382,266	77,590	8,865,577	1,071,620	4,040,213	5,756,625	7,108,279
Revenue at FY23 Rate	2,343,716	77,590	9,627,661	1,021,620	4,040,213	5,427,675	7,108,279
Variance	38,550	0	(762,084)	50,000	0	328,950	0
% Rate Increase - Overall							
<b>Square Footage</b>							
Office	127,558	5,022	253,357		179,527	328,950	140,758
Storage	8,656						
Ceremonial				17,027			
Services for the Blind	943		671		38		
Rent Waived - Office							
Rent Waived - Storage							
<b>Total Square Footage</b>	<b>137,157</b>	<b>5,022</b>	<b>254,028</b>	<b>17,027</b>	<b>179,565</b>	<b>328,950</b>	<b>140,758</b>

**Facilities Management Cost/Rate Calculation  
Lease Rate Matrix FY 2024**

Lease Rate Matrix FY 2024  
July 18, 2022

	Retirement Systems Bldg	Stassen	State Capitol Bldg	State Office Bldg	Transportation	Veterans Service Bldg	Admin O/H External
<b>Costs</b>							
Salaries & Benefits	705,736	1,343,534	1,296,744	1,082,885	1,295,094	420,242	1,210,660
Utilities - Electric	313,039	380,995	492,990	218,620	248,472	81,090	
Utilities - Water	18,980	15,886	49,062	6,951	15,176	6,198	
Utilities - District Heat	119,627	210,420	271,640	121,838	258,935	83,849	
Utilities - District Cooling		68,396	78,204	28,215	44,090	24,733	
Utilities - Gas and Other	5,072	14,156	2,235		4,463		
Repairs & Maintenance	51,763	139,777	287,006	176,431	198,882	34,797	
Maintenance & Leasehold		1,052,840	486,070	49,350	312,370	13,300	
Professional/Technical Services	8,665	18,804	42,133	21,696	16,496	7,327	2,670
Supplies	66,599	189,719	125,655	113,479	180,891	26,721	
Purchased Services	31,745	48,174	173,014	39,664	40,829	13,754	5,640
Insurance		74,516	423,449	35,952	49,926	12,942	
Statewide Indirect							881,412
Centralized IT Services	10,305	18,475	82,820	15,434	24,893	11,554	
Vehicle Leases			1,268				
Depreciation	4,499	13,204	12,030	82,925	65,529	27,888	
Other Operating Costs	8,339	29,667	64,030	12,410	119,022	4,077	
Intrafund Expenses (FMD Rent)							
Bond Interest		31,480	188,932	33,236	10,416	76,310	
Building Depreciation		861,424	1,548,778	254,026	1,271,041	411,769	
Debt Service							
Building Replacement Funds							
<b>Total Costs</b>	<b>1,344,369</b>	<b>4,511,267</b>	<b>5,626,060</b>	<b>2,293,112</b>	<b>4,156,527</b>	<b>1,256,551</b>	<b>2,100,382</b>
<b>Distributions/Allocations</b>							
Admin O/H Internal	79,675	237,957	149,980	150,919	190,611	40,646	
Admin O/H External	77,466	231,358	145,820	146,734	185,325	39,519	(2,100,382)
Grounds	22,263	37,162	73,139	19,555	25,565	0	
Tunnels			44,702	44,986	56,819	12,117	
Common Space (Conf Rms)		23,430	14,765	14,865	18,770	(89,253)	
Electric/Chiller Loop (Power House)		251,821	158,690	159,762	201,732	43,042	
Automation System	43,928	133,407	214,041	26,829	211,240	39,211	
<b>Total Distributions/Allocations</b>	<b>223,332</b>	<b>915,135</b>	<b>801,137</b>	<b>563,650</b>	<b>890,062</b>	<b>85,282</b>	<b>(2,100,382)</b>
<b>Total Costs with Allocations</b>	<b>1,567,701</b>	<b>5,426,402</b>	<b>6,427,197</b>	<b>2,856,762</b>	<b>5,046,589</b>	<b>1,341,833</b>	<b>0</b>
<b>Revenue - In Lieu of Rent</b>							
Approp. - Ceremonial			726,205				
Approp. - Services for Blind		9,307	33,581	3,055	9,478	4,563	
Approp. - Rent Waived			4,442,131	3,252,966		462,341	
<b>Total In Lieu of Rent</b>	<b>0</b>	<b>9,307</b>	<b>5,201,917</b>	<b>3,256,021</b>	<b>9,478</b>	<b>466,904</b>	<b>0</b>
<b>Revenue - Other</b>							
Specialized Utilities		128,070			41,584	33,356	
Intrafund Revenue			4,800				
Misc Revenue							
<b>Total Other Revenue</b>	<b>0</b>	<b>128,070</b>	<b>4,800</b>	<b>0</b>	<b>41,584</b>	<b>33,356</b>	<b>0</b>
<b>Revenue - Rent / Rate</b>							
Storage Rate		8.00	8.00	8.00	8.00	8.00	
Storage Revenue		23,888			17,904	26,208	
Office Rate Breakeven	14.25	16.20	31.85	13.77	19.11	25.67	
Office Revenue Breakeven	1,567,814	5,266,069	991,873	93,760	4,978,671	836,893	
Office Rate	14.30	17.30	30.50	16.25	21.25	27.00	
Office Revenue	1,573,315	5,623,642	949,831	110,646	5,536,199	880,254	
<b>Total Rent Revenue</b>	<b>1,573,315</b>	<b>5,647,530</b>	<b>949,831</b>	<b>110,646</b>	<b>5,554,103</b>	<b>906,462</b>	<b>0</b>
<b>Total Recoveries/Revenue</b>	<b>1,573,315</b>	<b>5,784,907</b>	<b>6,156,548</b>	<b>3,366,667</b>	<b>5,605,165</b>	<b>1,406,722</b>	<b>0</b>
<b>Inc (Dec) in Retained Earnings</b>	<b>5,614</b>	<b>358,505</b>	<b>(270,649)</b>	<b>509,905</b>	<b>558,576</b>	<b>64,889</b>	<b>0</b>
<b>FY24 Storage Rate</b>		<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	
<b>FY24 Office Rate</b>		<b>14.30</b>	<b>17.30</b>	<b>30.50</b>	<b>16.25</b>	<b>21.25</b>	<b>27.00</b>
FY23 Storage Rate		8.00	8.00	8.00	8.00	8.00	
FY23 Office Rate		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		14.00	17.30	20.75	16.25	20.35	26.50
Automation System Points	2,957	8,969	14,386	1,806	14,196	2,634	
<b>Distribution Methods</b>							
A, By Total Sq. Ft.	0.0369	0.1102	0.0694	0.0699	0.0882	0.0188	
B, By Sq. Ft. w/o Fleet	0.0369	0.1103	0.0695	0.0700	0.0884	0.0188	
C, By Sq Ft Cap Cmpxt w/o Andersen, MHC		0.1644	0.1036	0.1043	0.1317	0.0281	
D, By Grounds	0.0263	0.0439	0.0864	0.0231	0.0302		
E, By Tunnel Connections			0.1268	0.1268	0.1596	0.0341	
F, By Automation System Points	0.0298	0.0905	0.1452	0.0182	0.1433	0.0266	
H, M&L w/o Fleet & RSB		0.1146	0.0722	0.0727	0.0918	0.0196	
I, Capitol Complex w/o MHC		0.1408	0.0887	0.0893	0.1128	0.0240	
J, Refuse Handling - Trash	0.0426	0.0636	0.0517	0.0488	0.0600	0.0348	
K, Refuse Handling - Organics	0.0672	0.0597	0.0527	0.0508	0.0587	0.0409	
<b>Comparison to Prior Year</b>							
Revenue at FY24 Rate	1,573,315	5,656,837	6,151,747	3,366,667	5,563,580	1,373,366	
Revenue at FY23 Rate	1,573,315	5,656,837	5,852,086	3,366,667	5,563,580	1,349,041	
Variance	0	0	299,661	0	0	24,325	
% Rate Increase - Overall							
<b>Square Footage</b>							
Office	110,022	325,066	31,142	6,809	260,527	32,602	
Storage		2,986			2,238	3,276	
Ceremonial			23,810				
Services for the Blind		538	1,101	188	446	169	
Rent Waived - Office			143,721	198,998		15,879	
Rent Waived - Storage			7,330	2,406		4,201	
<b>Total Square Footage</b>	<b>110,022</b>	<b>328,590</b>	<b>207,104</b>	<b>208,401</b>	<b>263,211</b>	<b>56,127</b>	

**Facilities Management Cost/Rate Calculation  
Lease Rate Matrix FY 2024**

Lease Rate Matrix FY 2024  
July 18, 2022

	Admin O/H Internal	Automation System	Grounds O/H	Ceremonial Grounds	Electric/Chiller Loop	Tunnels
<b>Costs</b>						
Salaries & Benefits	628,092	541,023	428,545	309,126	117,837	4,840
Utilities - Electric				4,297	3,494	
Utilities - Water				48,054		
Utilities - District Heat					24,759	
Utilities - District Cooling						
Utilities - Gas and Other						
Repairs & Maintenance	44	28,755	33,513	68,572	43,362	6,185
Maintenance & Leasehold					500,000	
Professional/Technical Services	17,377		591	16,599	34,256	138
Supplies	84,143	14,307	58,347	31,551	12,554	3,118
Purchased Services	9,138	1,276	9,963	33,950	1,647	
Insurance			2,102	14,576		3,685
Statewide Indirect						
Centralized IT Services	201,718	873,734	8,486	888	7,837	
Vehicle Leases	243,771	2,613	87,319	1,268		
Depreciation	12,843		72,237	36,572		
Other Operating Costs	27,632	4,138	4,990	39,770	73	
Intrafund Expenses (FMD Rent)	941,929		140,424			
Bond Interest				71,922	80,193	104,050
Building Depreciation		8,264		48,556	697,172	237,010
Debt Service						
Building Replacement Funds						
<b>Total Costs</b>	<b>2,166,687</b>	<b>1,474,110</b>	<b>846,517</b>	<b>725,701</b>	<b>1,526,869</b>	<b>355,341</b>
<b>Distributions/Allocations</b>						
Admin O/H Internal	(2,160,298)					
Admin O/H External						
Grounds			(846,517)	453,733	169	(355,341)
Tunnels						
Common Space (Conf Rms)						
Electric/Chiller Loop (Power House)					(1,531,755)	
Automation System		(1,474,110)			4,717	
<b>Total Distributions/Allocations</b>	<b>(2,160,298)</b>	<b>(1,474,110)</b>	<b>(846,517)</b>	<b>453,733</b>	<b>(1,526,869)</b>	<b>(355,341)</b>
<b>Total Costs with Allocations</b>	<b>6,389</b>	<b>0</b>	<b>0</b>	<b>1,179,434</b>	<b>0</b>	<b>0</b>
<b>Revenue - In Lieu of Rent</b>						
Approp. - Ceremonial				1,013,601		
Approp. - Services for Blind						
Approp. - Rent Waived						
<b>Total In Lieu of Rent</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,013,601</b>	<b>0</b>	<b>0</b>
<b>Revenue - Other</b>						
Specialized Utilities						
Intrafund Revenue						
Misc Revenue	6,389					
<b>Total Other Revenue</b>	<b>6,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue - Rent / Rate</b>						
Storage Rate						
Storage Revenue						
Office Rate Breakeven						
Office Revenue Breakeven						
Office Rate						
Office Revenue						
<b>Total Rent Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Recoveries/Revenue</b>	<b>6,389</b>	<b>0</b>	<b>0</b>	<b>1,013,601</b>	<b>0</b>	<b>0</b>
<b>Inc (Dec) in Retained Earnings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(165,833)</b>	<b>0</b>	<b>0</b>
<b>FY24 Storage Rate</b>						
<b>FY24 Office Rate</b>						
FY23 Storage Rate						
FY23 Office Rate						
FY22 Storage Rate						
FY22 Office Rate						
Automation System Points					318	
<b>Distribution Methods</b>						
A, By Total Sq. Ft.						
B, By Sq. Ft. w/o Fleet						
C, By Sq Ft. Cap Cmpx w/o Andersen, MHC						
D, By Grounds				0.5360	0.0002	
E, By Tunnel Connections						
F, By Automation System Points					0.0032	
H, M&L w/o Fleet & RSB						
I, Capitol Complex w/o MHC						
J, Refuse Handling - Trash				0.0374		
K, Refuse Handling - Organics						
<b>Comparison to Prior Year</b>						
Revenue at FY24 Rate				1,013,601		
Revenue at FY23 Rate				705,964		
Variance				307,637		
% Rate Increase - Overall						
<b>Square Footage</b>						
Office						
Storage						
Ceremonial						
Services for the Blind						
Rent Waived - Office						
Rent Waived - Storage						
<b>Total Square Footage</b>						

**Facilities Management Cost/Rate Calculation**  
**Lease Rate Matrix FY 2025**

Lease Rate Matrix FY 2025  
 July 18, 2022

	Total	603 Pine	691 N Robert	Administration	Ag/Health Lab	Andersen	BCA Maryland
<b>Costs</b>							
Salaries & Benefits	20,403,069	56,546	153,532	377,329	890,652	1,479,734	930,002
Utilities - Electric	6,824,375	8,702	54,131	76,662	884,759	1,160,700	630,027
Utilities - Water	504,459	1,236	15,814	6,825	94,996	14,283	47,017
Utilities - District Heat	2,787,552		32,179	98,446	568,308	175,832	
Utilities - District Cooling	1,395,778		6,032	7,386	271,427	605,704	
Utilities - Gas and Other	871,650	4,791			205,819	8,471	193,307
Repairs & Maintenance	2,790,260	2,838	14,818	69,773	129,263	135,977	147,325
Maintenance & Leasehold	9,298,900	1,575	6,075	15,600	135,175	85,200	46,125
Professional/Technical Services	406,172	171	2,953	13,758	10,619	39,556	19,819
Supplies	2,414,580	6,608	29,929	47,924	156,913	226,082	162,168
Purchased Services	999,397	7,265	5,234	21,199	31,142	99,976	29,703
Insurance	1,177,648	1,325	4,337	14,339	49,767	86,572	64,621
Statewide Indirect	898,159						
Centralized IT Services	1,441,468	2,051	1,994	17,701	12,674	11,392	8,989
Vehicle Leases	342,625						
Depreciation	522,489	19,278	20,939	5,016	46,547	5,929	27,404
Other Operating Costs	487,340	2,754	3,280	7,010	11,242	16,773	22,621
Intrafund Expenses (FMD Rent)	1,092,885						
Bond Interest	1,949,544		47	48,450	1,132,425		1,015
Building Depreciation	9,562,480	2,853	995	409,216	1,036,598		844,792
Debt Service	10,427,289					2,821,393	
Building Replacement Funds	730,343					335,557	
<b>Total Costs</b>	<b>77,326,362</b>	<b>117,993</b>	<b>352,289</b>	<b>1,236,634</b>	<b>5,668,326</b>	<b>7,309,131</b>	<b>3,174,936</b>
<b>Distributions/Allocations</b>							
Admin O/H Internal	0	4,319	17,709	45,377	102,222	247,719	134,220
Admin O/H External	0	4,204	17,236	44,166	99,494	241,107	130,637
Grounds	0	1,883	2,420	15,419	9,771	13,895	31,734
Tunnels	0			31,924	71,977		
Common Space (Conf Rms)	0		1,717	(16,054)	9,996		
Electric/Chiller Loop (Power House)	0		12,369	32,056	72,149		
Automation System	0	303	10,778	23,225	77,418	70,567	209,485
<b>Total Distributions/Allocations</b>	<b>0</b>	<b>10,709</b>	<b>62,249</b>	<b>176,123</b>	<b>443,027</b>	<b>573,308</b>	<b>506,076</b>
<b>Total Costs with Allocations</b>	<b>77,326,362</b>	<b>128,702</b>	<b>414,538</b>	<b>1,412,757</b>	<b>6,111,353</b>	<b>7,882,439</b>	<b>3,681,011</b>
<b>Revenue - In Lieu of Rent</b>							
Approp. - Ceremonial	2,803,401						
Approp. - Services for Blind	160,221			20,444		32,598	5,863
Approp. - Rent Waived	8,165,378						
<b>Total In Lieu of Rent</b>	<b>11,129,000</b>	<b>0</b>	<b>0</b>	<b>20,444</b>	<b>0</b>	<b>32,598</b>	<b>5,863</b>
<b>Revenue - Other</b>							
Specialized Utilities	1,054,212					673,372	
Intrafund Revenue	1,092,885	150,956	736,432	205,497			
Misc Revenue	11,034						
<b>Total Other Revenue</b>	<b>2,158,131</b>	<b>150,956</b>	<b>736,432</b>	<b>205,497</b>	<b>0</b>	<b>673,372</b>	<b>0</b>
<b>Revenue - Rent / Rate</b>							
Storage Rate				8.00			
Storage Revenue	140,976			3,728			
Office Rate Breakeven		22.00	17.28	23.10	44.14	21.48	20.25
Office Revenue Breakeven	64,336,936	128,722	414,513	1,391,336	6,112,022	7,186,220	3,676,428
Office Rate		25.80	30.70	26.55	38.40	32.50	22.55
Office Revenue	66,942,933	150,956	736,432	1,599,133	5,317,210	10,873,005	4,093,998
<b>Total Rent Revenue</b>	<b>66,083,909</b>	<b>150,956</b>	<b>736,432</b>	<b>1,602,861</b>	<b>5,317,210</b>	<b>10,873,005</b>	<b>4,093,998</b>
<b>Total Recoveries/Revenue</b>	<b>78,278,155</b>	<b>150,956</b>	<b>736,432</b>	<b>1,623,305</b>	<b>5,317,210</b>	<b>11,578,975</b>	<b>4,099,861</b>
<b>Inc (Dec) In Retained Earnings</b>	<b>951,793</b>	<b>22,254</b>	<b>321,894</b>	<b>210,548</b>	<b>(794,143)</b>	<b>3,696,536</b>	<b>418,850</b>
<b>FY25 Storage Rate</b>				<b>8.00</b>			
<b>FY25 Office Rate</b>		<b>25.80</b>	<b>30.70</b>	<b>26.55</b>	<b>38.40</b>	<b>32.50</b>	<b>22.55</b>
FY24 Storage Rate				8.00			
FY24 Office Rate		24.00	30.70	26.55	38.40	32.50	22.55
FY23 Storage Rate				8.00			
FY23 Office Rate		22.20	30.70	26.55	41.40	35.50	22.05
Automation System Points	99,098	17	730	1,514	5,050	4,604	13,675
<b>Distribution Methods</b>							
A, By Total Sq. Ft.	1.0000	0.0020	0.0080	0.0206	0.0464	0.1125	0.0609
B, By Sq. Ft. w/o Fleet	1.0000	0.0020	0.0081	0.0206	0.0465	0.1127	0.0610
C, By Sq. Ft. Cap Cmplx w/o Andersen, MHC	1.0000		0.0119	0.0308	0.0693		
D, By Grounds	1.0000	0.0021	0.0027	0.0172	0.0109	0.0155	0.0354
E, By Tunnel Connections	1.0000			0.0373	0.0841		
F, By Automation System Points	1.0000	0.0002	0.0071	0.0153	0.0510	0.0465	0.1380
H, M&L w/o Fleet & RSB	1.0000	0.0019	0.0084	0.0214	0.0483	0.1170	0.0634
I, Capitol Complex w/o MHC	1.0000		0.0103	0.0263	0.0593	0.1437	
J, Refuse Handling - Trash	1.0000	0.0028	0.0332	0.0409	0.1056	0.0727	0.0872
K, Refuse Handling - Organics	1.0000	0.0146	0.0383	0.0578	0.0791	0.0550	0.0943
<b>Comparison to Prior Year</b>							
Revenue at FY25 Rate	76,120,021	0	0	1,417,808	5,317,210	10,905,603	4,099,861
Revenue at FY24 Rate	75,741,765	0	0	1,417,808	5,317,210	10,905,603	4,099,861
Variance	378,256	0	0	0	0	0	0
% Rate Increase - Overall	0%						
<b>Square Footage</b>							
Office	2,545,985	5,851	23,988	60,231	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						
<b>Total Square Footage</b>	<b>2,983,106</b>	<b>5,851</b>	<b>23,988</b>	<b>61,467</b>	<b>138,469</b>	<b>335,557</b>	<b>181,812</b>

**Facilities Management Cost/Rate Calculation  
Lease Rate Matrix FY 2025**

Lease Rate Matrix FY 2025  
July 18, 2022

	Centennial	Fleet & Surplus	Freeman	Governor's Residence	Judicial	MN History Center	MN Senate Bldg
<b>Costs</b>							
Salaries & Benefits	1,223,279	50,020	1,204,766	322,765	1,048,648	1,838,346	1,026,126
Utilities - Electric	382,749		312,365	45,807	247,808	1,060,605	111,619
Utilities - Water	6,968		15,703	8,340		85,559	13,547
Utilities - District Heat	196,453		345,470		99,942		148,290
Utilities - District Cooling	30,732		115,850		43,534		49,061
Utilities - Gas and Other	4,998		20,297	25,027		371,156	7,547
Repairs & Maintenance	126,307	1,577	218,278	149,793	192,865	428,606	83,539
Maintenance & Leasehold	55,425		1,003,200	4,350	1,795,600	758,550	36,900
Professional/Technical Services	18,738		32,493	3,935	24,792	33,642	15,394
Supplies	199,847	6,447	156,564	91,678	91,752	220,511	70,309
Purchased Services	39,405	622	76,628	50,678	31,531	162,086	27,368
Insurance	44,569		63,158	7,497	83,419		48,502
Statewide Indirect							
Centralized IT Services	23,583		19,428	2,784	17,957	23,838	19,068
Vehicle Leases							
Depreciation	17,044		9,979	4,789	9,618	6,608	7,527
Other Operating Costs	13,164		14,118	28,737	13,633	27,358	12,038
Intrafund Expenses (FMD Rent)							
Bond Interest	53,920			44,610	30,686	41,852	
Building Depreciation	357,475			161,350	956,949	706,265	
Debt Service			2,808,646				4,797,250
Building Replacement Funds			254,028				140,758
<b>Total Costs</b>	<b>2,794,656</b>	<b>58,666</b>	<b>6,670,971</b>	<b>952,140</b>	<b>4,706,788</b>	<b>5,764,862</b>	<b>6,614,843</b>
<b>Distributions/Allocations</b>							
Admin O/H Internal	101,254	3,707	187,532	12,570	132,561	242,842	103,912
Admin O/H External	98,551	3,608	182,526	12,234	129,023	236,360	101,139
Grounds	20,259		25,817	13,267	21,245	44,911	26,983
Tunnels	71,292		132,057		93,373		73,175
Common Space (Conf Rms)	(18,869)		18,334		12,953		10,155
Electric/Chiller Loop (Power House)	71,420		132,325		93,492		73,294
Automation System	41,138	3,491	73,320	455	112,029	147,246	55,104
<b>Total Distributions/Allocations</b>	<b>385,045</b>	<b>10,806</b>	<b>751,911</b>	<b>38,526</b>	<b>594,676</b>	<b>671,359</b>	<b>443,762</b>
<b>Total Costs with Allocations</b>	<b>3,179,701</b>	<b>69,472</b>	<b>7,422,882</b>	<b>990,666</b>	<b>5,301,464</b>	<b>6,436,241</b>	<b>7,058,605</b>
<b>Revenue - In Lieu of Rent</b>							
Approp. - Ceremonial				1,071,620			
Approp. - Services for Blind	16,974		23,418		855		
Approp. - Rent Waived							
<b>Total In Lieu of Rent</b>	<b>16,974</b>	<b>0</b>	<b>23,418</b>	<b>1,071,620</b>	<b>855</b>	<b>0</b>	<b>0</b>
<b>Revenue - Other</b>							
Specialized Utilities	137,968		29,711				
Intrafund Revenue							
Misc Revenue							
<b>Total Other Revenue</b>	<b>137,968</b>	<b>0</b>	<b>29,711</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue - Rent / Rate</b>							
Storage Rate	8.00						
Storage Revenue	69,248						
Office Rate Breakeven	23.13	13.83	29.10		29.52	19.57	50.15
Office Revenue Breakeven	2,950,417	69,454	7,372,689		5,299,637	6,437,552	7,059,014
Office Rate	18.00	15.45	34.90		22.50	17.50	50.50
Office Revenue	2,296,044	77,590	8,842,159		4,039,358	6,085,575	7,108,279
<b>Total Rent Revenue</b>	<b>2,365,292</b>	<b>77,590</b>	<b>8,842,159</b>	<b>0</b>	<b>4,039,358</b>	<b>6,085,575</b>	<b>7,108,279</b>
<b>Total Recoveries/Revenue</b>	<b>2,520,234</b>	<b>77,590</b>	<b>8,895,288</b>	<b>1,071,620</b>	<b>4,040,213</b>	<b>6,085,575</b>	<b>7,108,279</b>
<b>Inc (Dec) in Retained Earnings</b>	<b>(659,467)</b>	<b>8,118</b>	<b>1,472,406</b>	<b>80,954</b>	<b>(1,261,251)</b>	<b>(350,666)</b>	<b>49,674</b>
<b>FY25 Storage Rate</b>	<b>8.00</b>						
<b>FY25 Office Rate</b>	<b>18.00</b>	<b>15.45</b>	<b>34.90</b>		<b>22.50</b>	<b>17.50</b>	<b>50.50</b>
FY24 Storage Rate	8.00						
FY24 Office Rate	18.00	15.45	34.90		22.50	17.50	50.50
FY23 Storage Rate	8.00						
FY23 Office Rate	17.70	15.45	37.90		22.50	16.50	50.50
Automation System Points	2,682	224	4,788	26	7,314	9,613	3,595
<b>Distribution Methods</b>							
A, By Total Sq. Ft.	0.0460	0.0017	0.0852	0.0057	0.0602	0.1103	0.0472
B, By Sq. Ft. w/o Fleet	0.0461		0.0853	0.0057	0.0603	0.1105	0.0473
C, By Sq. Ft. Cap Cmpx w/o Andersen, MHC	0.0696		0.1271		0.0898		0.0704
D, By Grounds	0.0226		0.0288	0.0148	0.0237	0.0501	0.0301
E, By Tunnel Connections	0.0833		0.1543		0.1091		0.0855
F, By Automation System Points	0.0271	0.0023	0.0483	0.0003	0.0738	0.0970	0.0363
H, M&L w/o Fleet & RSB	0.0478		0.0886	0.0059	0.0626	0.1147	0.0491
I, Capitol Complex w/o MHC	0.0588		0.1088		0.0769		0.0603
J, Refuse Handling - Trash	0.0521		0.0576	0.0251	0.0599	0.0747	0.0493
K, Refuse Handling - Organics	0.0574		0.0688	0.0348	0.0488	0.0740	0.0471
<b>Comparison to Prior Year</b>							
Revenue at FY25 Rate	2,382,266	77,590	8,865,577	1,071,620	4,040,213	6,085,575	7,108,279
Revenue at FY24 Rate	2,382,266	77,590	8,865,577	1,071,620	4,040,213	5,756,625	7,108,279
Variance	0	0	0	0	0	328,950	0
% Rate Increase - Overall							
<b>Square Footage</b>							
Office	127,558	5,022	253,357		179,527	328,950	140,758
Storage	8,656						
Ceremonial				17,027			
Services for the Blind	943		671		38		
Rent Waived - Office							
Rent Waived - Storage							
<b>Total Square Footage</b>	<b>137,157</b>	<b>5,022</b>	<b>254,028</b>	<b>17,027</b>	<b>179,565</b>	<b>328,950</b>	<b>140,758</b>

**Facilities Management Cost/Rate Calculation  
Lease Rate Matrix FY 2025**

Lease Rate Matrix FY 2025  
July 18, 2022

	Retirement Systems Bldg	Stassen	State Capitol Bldg	State Office Bldg	Transportation	Veterans Service Bldg	Admin O/H External
<b>Costs</b>							
Salaries & Benefits	739,560	1,407,986	1,358,896	1,134,806	1,356,307	440,379	1,236,819
Utilities - Electric	331,978	404,045	522,816	231,846	263,504	85,996	
Utilities - Water	20,878	17,254	53,968	7,646	16,694	6,818	
Utilities - District Heat	131,633	214,264	277,049	124,303	264,128	85,572	
Utilities - District Cooling		74,689	85,399	30,810	48,146	27,008	
Utilities - Gas and Other	4,869	15,942	2,934		6,492		
Repairs & Maintenance	52,747	142,433	292,459	179,784	202,661	35,458	
Maintenance & Leasehold		3,008,400	1,090,775	52,875	66,825	634,250	
Professional/Technical Services	8,829	19,162	42,933	22,108	16,812	7,466	2,721
Supplies	69,900	199,124	131,883	119,104	185,659	28,046	
Purchased Services	32,348	49,089	176,301	40,417	41,605	14,016	5,747
Insurance		85,693	486,966	41,345	57,414	14,883	
Statewide Indirect							898,159
Centralized IT Services	10,500	18,826	84,393	15,727	25,365	11,774	
Vehicle Leases			1,292				
Depreciation	4,840	13,678	12,323	82,622	66,423	27,888	
Other Operating Costs	8,550	30,346	65,405	12,691	116,035	4,154	
Intrafund Expenses (FMD Rent)							
Bond Interest		31,480	188,932	33,236	10,416	76,310	
Building Depreciation		861,424	1,306,766	254,026	1,271,041	401,728	
Debt Service							
Building Replacement Funds							
<b>Total Costs</b>	<b>1,416,632</b>	<b>6,594,235</b>	<b>6,181,490</b>	<b>2,383,346</b>	<b>4,015,527</b>	<b>1,901,746</b>	<b>2,143,446</b>
<b>Distributions/Allocations</b>							
Admin O/H Internal	81,222	242,576	152,891	153,849	194,311	41,435	
Admin O/H External	79,054	236,101	148,810	149,742	189,125	40,329	(2,143,446)
Grounds	23,576	39,353	77,452	20,708	27,072	0	
Tunnels			107,666	108,350	136,850	29,184	
Common Space (Conf Rms)		23,714	14,944	15,045	18,997	(90,932)	
Electric/Chiller Loop (Power House)		171,158	107,859	108,588	137,114	29,255	
Automation System	45,237	137,379	220,414	27,628	217,530	40,379	
<b>Total Distributions/Allocations</b>	<b>229,089</b>	<b>850,281</b>	<b>830,036</b>	<b>583,910</b>	<b>920,999</b>	<b>89,650</b>	<b>(2,143,446)</b>
<b>Total Costs with Allocations</b>	<b>1,645,721</b>	<b>7,444,516</b>	<b>7,011,526</b>	<b>2,967,256</b>	<b>4,936,526</b>	<b>1,991,396</b>	<b>0</b>
<b>Revenue - In Lieu of Rent</b>							
Approp. - Ceremonial			726,205				
Approp. - Services for Blind		9,307	33,581	3,055	9,478	4,648	
Approp. - Rent Waived			4,442,131	3,252,966		470,281	
<b>Total In Lieu of Rent</b>	<b>0</b>	<b>9,307</b>	<b>5,201,917</b>	<b>3,256,021</b>	<b>9,478</b>	<b>474,929</b>	<b>0</b>
<b>Revenue - Other</b>							
Specialized Utilities		134,474			43,663	35,024	
Intrafund Revenue			4,800				
Misc Revenue							
<b>Total Other Revenue</b>	<b>0</b>	<b>134,474</b>	<b>4,800</b>	<b>0</b>	<b>43,663</b>	<b>35,024</b>	<b>0</b>
<b>Revenue - Rent / Rate</b>							
Storage Rate		8.00	8.00	8.00	8.00	8.00	
Storage Revenue		23,888			17,904	26,208	
Office Rate Breakeven	14.96	22.38	34.78	14.31	18.68	38.98	
Office Revenue Breakeven	1,645,929	7,274,977	1,083,119	97,437	4,866,644	1,270,826	
Office Rate	14.60	17.30	30.50	16.25	21.25	27.50	
Office Revenue	1,606,321	5,623,642	949,831	110,646	5,536,199	896,555	
<b>Total Rent Revenue</b>	<b>1,606,321</b>	<b>5,647,530</b>	<b>949,831</b>	<b>110,646</b>	<b>5,554,103</b>	<b>922,763</b>	<b>0</b>
<b>Total Recoveries/Revenue</b>	<b>1,606,321</b>	<b>5,791,311</b>	<b>6,156,548</b>	<b>3,366,667</b>	<b>5,607,244</b>	<b>1,432,716</b>	<b>0</b>
<b>Inc (Dec) in Retained Earnings</b>	<b>(39,400)</b>	<b>(1,653,205)</b>	<b>(854,978)</b>	<b>399,411</b>	<b>670,718</b>	<b>(558,680)</b>	<b>0</b>
<b>FY25 Storage Rate</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	
<b>FY25 Office Rate</b>	<b>14.60</b>	<b>17.30</b>	<b>30.50</b>	<b>16.25</b>	<b>21.25</b>	<b>27.50</b>	
FY24 Storage Rate		8.00	8.00	8.00	8.00	8.00	
FY24 Office Rate	14.30	17.30	30.50	16.25	21.25	27.00	
FY23 Storage Rate		8.00	8.00	8.00	8.00	8.00	
FY23 Office Rate	14.30	17.30	29.00	16.25	21.25	26.50	
Automation System Points	2,957	8,969	14,386	1,806	14,196	2,634	
<b>Distribution Methods</b>							
A, By Total Sq. Ft.	0.0369	0.1102	0.0694	0.0699	0.0882	0.0188	
B, By Sq. Ft. w/o Fleet	0.0369	0.1103	0.0695	0.0700	0.0884	0.0188	
C, By Sq Ft Cap Cmpxt w/o Andersen, MHC		0.1644	0.1036	0.1043	0.1317	0.0281	
D, By Grounds	0.0263	0.0439	0.0864	0.0231	0.0302		
E, By Tunnel Connections			0.1258	0.1266	0.1599	0.0341	
F, By Automation System Points	0.0298	0.0905	0.1452	0.0182	0.1433	0.0266	
H, M&L w/o Fleet & RSB		0.1146	0.0722	0.0727	0.0918	0.0196	
I, Capitol Complex w/o MHC		0.1408	0.0887	0.0893	0.1128	0.0240	
J, Refuse Handling - Trash	0.0426	0.0636	0.0517	0.0488	0.0600	0.0348	
K, Refuse Handling - Organics	0.0672	0.0597	0.0527	0.0508	0.0587	0.0409	
<b>Comparison to Prior Year</b>							
Revenue at FY25 Rate	1,606,321	5,656,837	6,151,747	3,366,667	5,563,580	1,397,691	
Revenue at FY24 Rate	1,573,315	5,656,837	6,151,747	3,366,667	5,563,580	1,373,366	
Variance	33,006	0	0	0	0	24,325	
% Rate Increase - Overall							
<b>Square Footage</b>							
Office	110,022	325,066	31,142	6,809	260,527	32,602	
Storage		2,986			2,238	3,276	
Ceremonial			23,810				
Services for the Blind		538	1,101	188	446	169	
Rent Waived - Office			143,721	198,998		15,879	
Rent Waived - Storage			7,330	2,406		4,201	
<b>Total Square Footage</b>	<b>110,022</b>	<b>328,590</b>	<b>207,104</b>	<b>208,401</b>	<b>263,211</b>	<b>56,127</b>	

**Facilities Management Cost/Rate Calculation  
Lease Rate Matrix FY 2025**

Lease Rate Matrix FY 2025  
July 18, 2022

	Admin O/H Internal	Automation System	Grounds O/H	Ceremonial Grounds	Electric/Chiller Loop	Tunnels
<b>Costs</b>						
Salaries & Benefits	657,803	566,910	449,393	323,918	123,475	5,072
Utilities - Electric				4,551	3,705	
Utilities - Water				52,859		
Utilities - District Heat					25,283	
Utilities - District Cooling						
Utilities - Gas and Other						
Repairs & Maintenance	45	29,301	34,150	69,875	44,185	6,303
Maintenance & Leasehold						500,000
Professional/Technical Services	17,707		602	16,914	34,907	141
Supplies	88,314	15,016	61,239	33,115	13,176	3,272
Purchased Services	9,312	1,300	10,152	34,695	1,678	
Insurance			2,142	16,762	4,237	
Statewide Indirect						
Centralized IT Services	205,551	890,335	8,647	905	7,986	
Vehicle Leases	248,402	2,662	88,977	1,292		
Depreciation	12,378		85,087	36,572		
Other Operating Costs	27,021	4,216	5,085	41,034	75	
Intrafund Expenses (FMD Rent)	941,929		150,956			
Bond Interest				71,922	80,193	104,050
Building Depreciation		8,264		48,556	697,172	237,010
Debt Service						
Building Replacement Funds						
<b>Total Costs</b>	<b>2,208,462</b>	<b>1,518,004</b>	<b>896,430</b>	<b>752,870</b>	<b>1,036,072</b>	<b>855,848</b>
<b>Distributions/Allocations</b>						
Admin O/H Internal	(2,202,228)					
Admin O/H External						
Grounds			(896,430)	480,486	179	
Tunnels						(855,848)
Common Space (Conf Rms)						
Electric/Chiller Loop (Power House)					(1,041,109)	
Automation System		(1,518,004)			4,858	
<b>Total Distributions/Allocations</b>	<b>(2,202,228)</b>	<b>(1,518,004)</b>	<b>(896,430)</b>	<b>480,486</b>	<b>(1,036,072)</b>	<b>(855,848)</b>
<b>Total Costs with Allocations</b>	<b>6,234</b>	<b>0</b>	<b>0</b>	<b>1,233,356</b>	<b>0</b>	<b>0</b>
<b>Revenue - In Lieu of Rent</b>						
Approp. - Ceremonial				1,005,576		
Approp. - Services for Blind						
Approp. - Rent Waived						
<b>Total In Lieu of Rent</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,005,576</b>	<b>0</b>	<b>0</b>
<b>Revenue - Other</b>						
Specialized Utilities						
Intrafund Revenue						
Misc Revenue	6,234					
<b>Total Other Revenue</b>	<b>6,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenue - Rent / Rate</b>						
Storage Rate						
Storage Revenue						
Office Rate Breakeven						
Office Revenue Breakeven						
Office Rate						
Office Revenue						
<b>Total Rent Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Recoveries/Revenue</b>	<b>6,234</b>	<b>0</b>	<b>0</b>	<b>1,005,576</b>	<b>0</b>	<b>0</b>
<b>Inc (Dec) in Retained Earnings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(227,780)</b>	<b>0</b>	<b>0</b>
<b>FY25 Storage Rate</b>						
<b>FY26 Office Rate</b>						
FY24 Storage Rate						
FY24 Office Rate						
FY23 Storage Rate						
FY23 Office Rate						
Automation System Points					318	
<b>Distribution Methods</b>						
A, By Total Sq. Ft.						
B, By Sq. Ft. w/o Fleet						
C, By Sq Ft. Cap Cmpx w/o Andersen, MHC						
D, By Grounds				0.5360	0.0002	
E, By Tunnel Connections						
F, By Automation System Points					0.0032	
H, M&L w/o Fleet & RSB						
I, Capitol Complex w/o MHC						
J, Refuse Handling - Trash				0.0374		
K, Refuse Handling - Organics						
<b>Comparison to Prior Year</b>						
Revenue at FY25 Rate				1,005,576		
Revenue at FY24 Rate				1,013,601		
Variance				(8,025)		
% Rate Increase - Overall						
<b>Square Footage</b>						
Office						
Storage						
Ceremonial						
Services for the Blind						
Rent Waived - Office						
Rent Waived - Storage						
<b>Total Square Footage</b>						

**Facilities Management Leases  
Fiscal Years 2024 & 2025  
Lease Rate Comparison**

Building	FY23	FY24	FY23 -		FY24 -		FY25	FY25	FY25
			Difference	Percent	Difference	Percent			
603 Pine (321 Grove Bldg 2)	\$22.20	\$24.00	\$1.80	8%	\$25.80	\$1.80	8%		
691 N. Robert	30.70	30.70	0.00	-	30.70	0.00	-		
Administration	26.55	26.55	0.00	-	26.55	0.00	-		
Agriculture/Health Laboratory	41.40	38.40	(3.00)	-7%	38.40	0.00	-		
Andersen	35.50	32.50	(3.00)	-8%	32.50	0.00	-		
BCA Maryland	22.05	22.55	0.50	2%	22.55	0.00	-		
Centennial	17.70	18.00	0.30	2%	18.00	0.00	-		
Fleet & Surplus Services	15.45	15.45	0.00	-	15.45	0.00	-		
Freeman	37.90	34.90	(3.00)	-8%	34.90	0.00	-		
Judicial Center	22.50	22.50	0.00	-	22.50	0.00	-		
MN History Center	16.50	17.50	1.00	6%	18.50	1.00	6%		
MN Senate Building	50.50	50.50	0.00	-	50.50	0.00	-		
Retirement Systems	14.30	14.30	0.00	-	14.60	0.30	2%		
Stassen	17.30	17.30	0.00	-	17.30	0.00	-		
State Capitol	29.00	30.50	1.50	5%	30.50	0.00	-		
State Office	16.25	16.25	0.00	-	16.25	0.00	-		
Transportation	21.25	21.25	0.00	-	21.25	0.00	-		
Veterans Service	26.50	27.00	0.50	2%	27.50	0.50	2%		
Storage - Select Buildings	8.00	8.00	0.00	-	8.00	0.00	-		
Media License (per month)	100.00	100.00	0.00	-	100.00	0.00	-		

Note: Rates are annual per square foot unless otherwise noted  
 Tenants reimburse costs for after-hours heating and cooling when applicable  
 Tenants reimburse costs for specialized cleaning performed by FMD at tenants' request  
 Storage rate applies to: Administration, Centennial, Stassen, State Capitol, State Office, Transportation, and Veterans Service  
 Starting in FY22, the Governor's Residence was set as a building rate rather than a rate per square feet

# Rate Matrix Computation

## Minnesota Department of Administration

### Leases

#### Fiscal Years 2024 & 2025

Square feet is based on the Space Management Inventory provided by Admin's Real Estate and Construction Services Division.

Buildings with vacant space are Centennial 2,683 storage sf; Freeman 4,825 office sf; State Capitol 457 office sf; and Veterans Service 1,510 storage sf. This plan projects an additional 86,620 vacant office sf at Centennial beginning FY 2024.

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 category assumes a staff vacancy factor of 12% in FY 2024 and 10% in FY 2025.

New asset purchases for this biennium include grounds, janitorial, and cafeteria equipment. 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, and 5-10 years for other equipment.

Governor's Residence Household budget is \$88,337 in FY 2024 and \$90,016 in FY 2025.

**Minnesota Department of Administration  
Facilities Management Division - Fund 5400 (Leases)  
Fiscal Years 2024 & 2025  
Six Year Rate Comparison**

<u>Building</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>
603 Pine (321 Grove Building 2)	\$20.50	\$21.30	\$21.75	\$22.20	\$24.00	\$25.80
691 N. Robert	19.45	20.40	30.70	30.70	30.70	30.70
Administration	23.90	23.90	25.20	26.55	26.55	26.55
Ag/Health Laboratory	41.40	41.40	41.40	41.40	38.40	38.40
Andersen	34.50	35.50	32.50	35.50	32.50	32.50
BCA Maryland	22.05	22.05	22.05	22.05	22.55	22.55
Centennial	17.35	17.70	14.50	17.70	18.00	18.00
Ely Revenue	24.00	24.00	26.50	26.50	NA	NA
Fleet & Surplus Services	14.70	15.45	15.45	15.45	15.45	15.45
Freeman	37.90	37.90	33.40	37.90	34.90	34.90
Governor's Residence	36.00	37.00	NA	NA	NA	NA
Judicial Center	21.00	22.00	22.50	22.50	22.50	22.50
Minnesota History Center	16.50	16.50	16.50	16.50	17.50	18.50
Minnesota Senate	48.50	48.50	49.50	50.50	50.50	50.50
Retirement Systems	13.30	13.70	14.00	14.30	14.30	14.60
Stassen	16.60	16.60	17.30	17.30	17.30	17.30
State Capitol	27.15	29.00	20.75	29.00	30.50	30.50
State Office	14.75	14.75	16.25	16.25	16.25	16.25
Transportation	19.50	19.50	20.35	21.25	21.25	21.25
Veterans Service	26.50	26.50	26.50	26.50	27.00	27.50
Storage - Select Buildings	8.00	8.00	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

Tenants reimburse costs for after-hours heating and cooling when applicable

Tenants reimburse costs for specialized cleaning performed by FMD at tenants' request

Storage rate applies to: Administration, Centennial, Stassen, State Capitol, State Office, Transportation, and Veterans Service

Starting in FY22, the Governor's Residence was set as a building rate rather than a rate per square feet

**Facilities Management - Leases  
History & Proforma - FY 2024**

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimated	FY23 Estimated	FY24 Projected	Inc/Dec Over FY23	% Change Over FY23
<b>Revenue:</b>								
Rent Revenue	65,996,024	66,311,984	67,166,356	64,537,936	67,723,380	64,612,767	(3,110,613)	-5%
In Lieu of Rent	9,253,729	9,391,000	9,891,000	10,515,000	10,515,000	11,129,000	614,000	6%
Intrafund Revenue	728,316	756,742	784,211	1,037,722	1,049,678	1,082,353	32,675	3%
Misc (Elec,Int,Other)	811,372	763,447	753,190	857,067	940,893	1,015,200	74,307	8%
<b>Total Revenue</b>	<b>76,789,441</b>	<b>77,223,173</b>	<b>78,594,757</b>	<b>76,947,725</b>	<b>80,228,951</b>	<b>77,839,320</b>	<b>(2,389,631)</b>	<b>-3%</b>
<b>Expenses:</b>								
Salaries & Benefits	16,860,499	17,335,576	16,766,033	16,376,632	18,265,038	19,501,705	1,236,667	7%
Utilities - Electric	5,612,374	5,237,384	4,863,795	5,888,610	5,924,906	6,435,060	510,154	9%
Utilities - Water	485,558	440,741	350,883	379,616	416,910	458,602	41,692	10%
Utilities - District Heat	2,168,655	2,083,265	2,226,139	2,497,629	2,641,579	2,721,313	79,734	3%
Utilities - District Cooling	1,092,748	1,095,254	1,092,085	1,041,738	1,181,101	1,302,046	120,945	10%
Utilities - Gas and Other	441,020	381,163	327,689	707,427	917,532	880,618	(36,914)	-4%
Repairs & Maintenance	2,261,373	2,464,046	3,336,097	3,165,981	3,055,176	2,738,232	(316,944)	-10%
Maintenance & Leasehold	3,417,483	8,727,348	9,922,362	5,530,223	13,964,868	8,121,000	(5,843,868)	-42%
Professional/Technical Services	434,115	394,598	230,461	774,551	391,166	398,599	7,433	2%
Supplies	2,085,287	2,404,313	1,765,475	1,644,151	2,196,598	2,304,545	107,947	5%
Purchased Services	740,414	1,066,423	803,725	1,241,976	989,771	980,763	(9,008)	-1%
Insurance	466,575	355,885	637,459	745,432	894,152	1,024,196	130,044	15%
Indirect Costs	799,005	740,372	948,936	905,858	865,335	881,412	16,077	2%
Centralized IT Services	905,697	1,329,811	1,476,277	1,363,037	1,389,748	1,414,592	24,844	2%
Vehicle Leases	233,329	253,391	253,958	252,875	308,438	336,239	27,801	9%
Depreciation	640,332	676,130	694,263	616,102	509,752	509,193	(559)	0%
Other Operating Costs	692,829	525,406	488,741	2,410,228	483,310	482,976	(334)	0%
Intrafund Expenses (FMD Rent)	729,727	761,490	785,345	1,037,722	1,049,678	1,082,353	32,675	3%
Bond Interest	3,567,846	2,422,157	2,403,854	2,432,988	2,432,988	2,219,415	(213,573)	-9%
Building Depreciation	10,987,604	10,945,882	10,936,407	10,971,449	10,715,882	9,933,285	(782,597)	-7%
Debt Service	17,396,618	17,374,633	17,433,894	17,421,804	17,409,953	17,399,584	(10,369)	0%
Building Replacement Funds	1,090,457	738,155	738,155	735,168	729,318	730,343	1,025	0%
<b>Total Expenses</b>	<b>73,109,545</b>	<b>77,753,423</b>	<b>78,482,033</b>	<b>78,141,197</b>	<b>86,733,199</b>	<b>81,856,071</b>	<b>(4,877,128)</b>	<b>-6%</b>
<b>Increase/(Decrease) in RE</b>	<b>3,679,896</b>	<b>(530,250)</b>	<b>112,724</b>	<b>(1,193,472)</b>	<b>(6,504,248)</b>	<b>(4,016,751)</b>		
<b>Retained Earnings, Beginning</b>	<b>18,434,593</b>	<b>22,114,488</b>	<b>21,584,238</b>	<b>21,696,962</b>	<b>20,503,490</b>	<b>13,999,242</b>		
Prior Period Adjustments	0	0	0	0	0	0		
<b>Retained Earnings, Ending</b>	<b>22,114,488</b>	<b>21,584,238</b>	<b>21,696,962</b>	<b>20,503,490</b>	<b>13,999,242</b>	<b>9,982,491</b>		

**Facilities Management - Leases  
History & Proforma - FY 2025**

	FY20 Actual	FY21 Actual	FY22 Estimated	FY23 Estimated	FY24 Projected	FY25 Projected	Inc/Dec Over FY24	% Change Over FY24
<b>Revenue:</b>								
Rent Revenue	66,311,984	67,166,356	64,537,936	67,723,380	64,612,767	64,991,024	378,257	1%
In Lieu of Rent	9,391,000	9,891,000	10,515,000	10,515,000	11,129,000	11,129,000	0	0%
Intrafund Revenue	756,742	784,211	1,037,722	1,049,678	1,082,353	1,092,885	10,532	1%
Misc (Elec,Int,Other)	763,447	753,190	857,067	940,893	1,015,200	1,065,246	50,046	5%
<b>Total Revenue</b>	<b>77,223,173</b>	<b>78,594,757</b>	<b>76,947,725</b>	<b>80,228,951</b>	<b>77,839,320</b>	<b>78,278,155</b>	<b>438,835</b>	<b>1%</b>
<b>Expenses:</b>								
Salaries & Benefits	17,335,576	16,766,033	16,376,632	18,265,038	19,501,705	20,403,069	901,364	5%
Utilities - Electric	5,237,384	4,863,795	5,888,610	5,924,906	6,435,060	6,824,375	389,315	6%
Utilities - Water	440,741	350,883	379,616	416,910	458,602	504,459	45,857	10%
Utilities - District Heat	2,083,265	2,226,139	2,497,629	2,641,579	2,721,313	2,787,552	66,239	2%
Utilities - District Cooling	1,095,254	1,092,085	1,041,738	1,181,101	1,302,046	1,395,778	93,732	7%
Utilities - Gas and Other	381,163	327,689	707,427	917,532	880,618	871,650	(8,968)	-1%
Repairs & Maintenance	2,464,046	3,336,097	3,165,981	3,055,176	2,738,232	2,790,260	52,028	2%
Maintenance & Leasehold	8,727,348	9,922,362	5,530,223	13,964,868	8,121,000	9,296,900	1,175,900	14%
Professional/Technical Services	394,598	230,461	774,551	391,166	398,599	406,172	7,573	2%
Supplies	2,404,313	1,765,475	1,644,151	2,196,598	2,304,545	2,414,582	110,037	5%
Purchased Services	1,066,423	803,725	1,241,976	989,771	980,763	999,395	18,632	2%
Insurance	355,885	637,459	745,432	894,152	1,024,196	1,177,548	153,352	15%
Indirect Costs	740,372	948,936	905,858	865,335	881,412	898,159	16,747	2%
Centralized IT Services	1,329,811	1,476,277	1,363,037	1,389,748	1,414,592	1,441,468	26,876	2%
Vehicle Leases	253,391	253,958	252,875	308,438	336,239	342,625	6,386	2%
Depreciation	676,130	694,263	616,102	509,752	509,193	522,489	13,296	3%
Other Operating Costs	525,406	488,741	2,410,228	483,310	482,976	487,340	4,364	1%
Intrafund Expenses (FMD Rent)	761,490	785,345	1,037,722	1,049,678	1,082,353	1,092,885	10,532	1%
Bond Interest	2,422,157	2,403,854	2,432,988	2,432,988	2,219,415	1,949,544	(269,871)	-12%
Building Depreciation	10,945,882	10,936,407	10,971,449	10,715,882	9,933,285	9,562,480	(370,805)	-4%
Debt Service	17,374,633	17,433,894	17,421,804	17,409,953	17,399,584	10,427,289	(6,972,295)	-40%
Building Replacement Funds	738,155	738,155	735,168	729,318	730,343	730,343	0	0%
<b>Total Expenses</b>	<b>77,753,423</b>	<b>78,482,033</b>	<b>78,141,197</b>	<b>86,733,199</b>	<b>81,856,071</b>	<b>77,326,362</b>	<b>(4,529,709)</b>	<b>-6%</b>
<b>Increase/(Decrease) in RE</b>	<b>(530,250)</b>	<b>112,724</b>	<b>(1,193,472)</b>	<b>(6,504,248)</b>	<b>(4,016,751)</b>	<b>951,793</b>		
<b>Retained Earnings, Beginning</b>	<b>22,114,488</b>	<b>21,584,238</b>	<b>21,696,962</b>	<b>20,503,490</b>	<b>13,999,242</b>	<b>9,982,491</b>		
Prior Period Adjustments	0	0	0	0	0	0		
<b>Retained Earnings, Ending</b>	<b>21,584,238</b>	<b>21,696,962</b>	<b>20,503,490</b>	<b>13,999,242</b>	<b>9,982,491</b>	<b>10,934,284</b>		

**Detailed Capital Assets and Technology Purchases**

(Including all items meeting the current capitalization threshold)

Minnesota Department of Administration

Leases

For Fiscal Year 2024

Included in  
Master Lease 19 & 20  
Demand Survey  
Yes or No

If yes, identify  
quarter in which  
item is planned to  
be purchased.

Description of Item	FinDept ID	Dept. Name	Justification	Qty	Unit Price	Total Amount	Yes or No	
T300 Walk - Behind Scrubber 500mm/20" Disk Self-Propel	G0234110	Building Operations	Replacement	2	\$8,548	\$17,096	No	
B7 Series Burnisher - 27" Self Propel 330AH Battery	G0234110	Building Operations	Replacement	1	\$13,763	\$13,763	No	
B10 Battery Rider Burnisher 690mm/27"	G0234110	Building Operations	Replacement	1	\$25,273	\$25,273	No	
1510 Battery Operated Automatic Extractor	G0234110	Building Operations	Replacement	2	\$13,633	\$27,266	No	
Q12 Multi-Surface Cleaner	G0234110	Building Operations	Replacement	1	\$10,901	\$10,901	No	
Salad bar condensing unit for coldwells	G0234110	Building Operations	Replacement	1	\$20,000	\$20,000	No	
Exmark stand on mower	G0234160	Grounds	Replacement	1	\$7,999	\$7,999	No	
John Deere Tractor Gov.	G0234160	Grounds	Replacement	1	\$21,123	\$21,123	No	
John Deere Gator	G0234160	Grounds	Replacement	1	\$27,966	\$27,966	No	
Towmaster trailer	G0234160	Grounds	Replacement	1	\$6,221	\$6,221	No	
<b>Sub-total of items with unit cost less than \$100,000</b>						<b>\$177,608</b>		
<b>GRAND TOTAL</b>						<b>\$177,608</b>		

**Detailed Capital Assets and Technology Purchases**

(Including all items meeting the current capitalization threshold)

Minnesota Department of Administration

Leases

For Fiscal Year 2025

Description of Item	FinDept ID	Dept. Name	Justification	Qty	Unit Price	Total Amount	Included in	If yes, identify
							Master Lease 20 Demand Survey Yes or No	quarter in which item is planned to be purchased.
Air Cooled Medium Cube Ice Machine	G0234110	Building Operations	Replacement	1	\$6,000	\$6,000	No	
ProGator 2020A	G0234160	Grounds	Replacement	1	\$31,665	\$31,665	No	
Cat small loader	G0234160	Grounds	Replacement	1	\$55,617	\$55,617	No	
Snow Blower attachment	G0234160	Grounds	Replacement	1	\$7,695	\$7,695	No	
<b>Sub-total of items with unit cost less than \$100,000</b>						<b>\$100,977</b>		
<b>GRAND TOTAL</b>						<b>\$100,977</b>		

**SWIFT Spending Plan**

Minnesota Department of Administration

Leases

For Fiscal Year 2024

SWIFT Account	Total	Fund 5400						
		G0234100 Director	G0234110 Bldg Ops	G0234140 Tech Svcs	G0234160 Grounds	G0234170 Bus Ops	G0234180 M & L	G0234190 Gov Res
Miscellaneous - Specialized Electric Leases	852,283	852,283	0	0	0	0	0	0
Miscellaneous - Specialized Cooling	151,728	151,728	0	0	0	0	0	0
Miscellaneous - Scrap	6,185	6,185	0	0	0	0	0	0
Miscellaneous - Other Revenue	4,800	4,800	0	0	0	0	0	0
Master Lease Interest Revenue	204	204	0	0	0	0	0	0
MN Senate Garage Debt Service Passthrough	990,250	990,250	0	0	0	0	0	0
<b>Total</b>	<b>77,747,217</b>	<b>77,747,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries & Benefits - Full time	18,631,306	1,558,195	8,995,093	6,339,084	916,774	822,160	0	0
Salaries & Benefits - Part time/Seasonal	141,592	20,634	50,080	0	70,878	0	0	0
Salaries & Benefits - Overtime/Premium	255,019	21,447	122,873	86,113	13,417	11,169	0	0
Salaries & Benefits - Other	473,788	39,847	228,280	159,985	24,926	20,750	0	0
Utilities	11,797,639	0	0	11,763,426	34,213	0	0	0
Other Operating Costs - Rent	41,418	0	22,610	18,808	0	0	0	0
Other Operating Costs - Printing & Advertising	500	0	0	0	0	500	0	0
Prof/Tech	398,599	3,986	318,879	39,860	15,944	19,930	0	0
Other Operating Costs - Communications	63,989	0	20,863	28,259	1,875	12,992	0	0
Other Operating Costs - Travel	5,000	97	2,655	2,130	118	0	0	0
Vehicle Leases	336,239	0	2,536	2,613	87,319	243,771	0	0
Other Operating Costs - Employee Development	49,459	2,515	15,387	18,433	3,448	9,676	0	0
Centralized IT Services - Rate Based	796,134	122,662	278,750	340,867	8,486	45,369	0	0
Centralized IT Services - Agency Specific	618,458	32,499	0	585,959	0	0	0	0
Other Operating Costs - Claims	1,800	1,800	0	0	0	0	0	0
Supplies	2,304,545	1,033	384,242	749,145	85,530	1,055,949	0	28,646
GESP Loan Payments	192,738	192,738	0	0	0	0	0	0
Other Operating Costs - Equipment Rent	73,381	0	34,323	28,096	6,713	4,249	0	0
Repairs & Maintenance	10,859,232	0	1,909,188	54,765	766,705	0	8,121,000	7,574
Statewide Indirect Costs	881,412	881,412	0	0	0	0	0	0
Purchased Services	980,763	0	853,928	28,658	94,901	3,276	0	0
Other Operating Costs - various	151,128	5,054	75,249	0	416	18,292	0	52,117
Insurance	1,024,196	0	1,007,518	0	16,678	0	0	0
Equipment Capital	177,608	0	114,300	0	63,308	0	0	0
Debt Service - Principal	11,749,540	11,749,540	0	0	0	0	0	0
Debt Service - Interest	853,045	853,045	0	0	0	0	0	0
<b>Total</b>	<b>62,858,528</b>	<b>15,486,504</b>	<b>14,436,755</b>	<b>20,246,200</b>	<b>2,211,649</b>	<b>2,268,083</b>	<b>8,121,000</b>	<b>88,337</b>
Plus:								
Master Lease Payments	68,475	68,475						
Intrafund Expense	1,082,353	1,082,353						
Depreciation	509,193	509,193						
Bldg Replacement Fund	730,343	730,343						
Bond Interest	2,219,415	2,219,415						
Building Depreciation	9,933,285	9,933,285						
MSB Debt Service	4,797,000	4,797,000						
Master Lease Interest Expense	1,266	1,266						
GESP Loan Interest Expense	95,034	95,034						
<b>Total</b>	<b>19,436,364</b>	<b>19,436,364</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Minus:								
Capital Assets - Equipment	177,608		114,300		63,308			
Master Lease Payments	68,475	68,475						
GESP Loan Payments	192,738	192,738						
<b>Total</b>	<b>438,821</b>	<b>261,213</b>	<b>114,300</b>	<b>0</b>	<b>63,308</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>History &amp; Proforma Amount</b>	<b>81,856,071</b>	<b>34,661,655</b>	<b>14,322,455</b>	<b>20,246,200</b>	<b>2,148,341</b>	<b>2,268,083</b>	<b>8,121,000</b>	<b>88,337</b>
MN Senate Garage Debt Service Passthrough	990,250	990,250	0	0	0	0	0	0
<b>Total</b>	<b>82,846,321</b>	<b>35,651,905</b>	<b>14,322,455</b>	<b>20,246,200</b>	<b>2,148,341</b>	<b>2,268,083</b>	<b>8,121,000</b>	<b>88,337</b>

**SWIFT Spending Plan**

Minnesota Department of Administration

Leases

For Fiscal Year 2025

SWIFT Account	Total	Fund 5400							
		G0234100 Director	G0234110 Bldg Ops	G0234140 Tech Svcs	G0234160 Grounds	G0234170 Bus Ops	G0234180 M & L	G0234190 Gov Res	
Miscellaneous - Specialized Electric	670024	894,898	894,898	0	0	0	0	0	0
Leases	670030	76,120,024	76,120,024	0	0	0	0	0	0
Miscellaneous - Specialized Cooling	670043	159,314	159,314	0	0	0	0	0	0
Miscellaneous - Scrap	512800	6,185	6,185	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	49	49	0	0	0	0	0	0
MN Senate Garage Debt Service Passthrough	514213	992,500	992,500	0	0	0	0	0	0
<b>Total</b>		<b>78,177,770</b>	<b>78,177,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries & Benefits - Full time	41000	19,522,391	1,641,863	9,406,294	6,592,167	1,027,083	854,984	0	0
Salaries & Benefits - Part time/Seasonal	41030	146,182	21,068	51,836	0	73,278	0	0	0
Salaries & Benefits - Overtime/Premium	41050	255,019	21,447	122,873	86,113	13,417	11,169	0	0
Salaries & Benefits - Other	41070	479,477	40,324	231,022	161,906	25,226	20,999	0	0
Utilities	41100	12,383,814	0	0	12,347,901	35,913	0	0	0
Other Operating Costs - Rent	41100	42,204	0	23,039	19,165	0	0	0	0
Other Operating Costs - Printing & Advertising	41110	600	0	0	0	600	0	0	0
Prof/Tech	41130	406,172	4,061	324,938	40,617	16,247	20,309	0	0
Other Operating Costs - Communications	41155	65,203	0	21,259	28,795	1,911	13,238	0	0
Other Operating Costs - Travel	41160	5,000	97	2,655	2,130	118	0	0	0
Vehicle Leases	41160	342,625	0	2,584	2,662	88,977	248,402	0	0
Other Operating Costs - Employee Development	41180	50,399	2,563	15,679	18,783	3,514	9,860	0	0
Centralized IT Services - Rate Based	41196	811,260	124,994	284,046	347,343	8,647	46,230	0	0
Centralized IT Services - Agency Specific	41197	630,208	33,116	0	597,092	0	0	0	0
Other Operating Costs - Claims	41200	2,000	0	0	0	0	0	0	0
Supplies	41300	2,414,582	1,082	402,358	787,605	89,563	1,105,733	0	28,241
GESP Loan Payments	442001	198,519	198,519	0	0	0	0	0	0
Other Operating Costs - Equipment Rent	41400	74,518	0	34,975	28,373	6,840	4,330	0	0
Repairs & Maintenance	41500	12,087,160	0	1,945,464	55,805	781,273	0	9,296,900	7,718
Statewide Indirect Costs	42010	898,159	898,159	0	0	0	0	0	0
Purchased Services	43000	999,395	0	870,150	29,203	96,704	3,338	0	0
Other Operating Costs - various	43000	155,765	5,186	77,213	0	19,309	0	0	54,057
Insurance	430018	1,177,548	0	1,158,644	0	18,904	0	0	0
Equipment Capital	47060	100,977	0	6,000	0	94,977	0	0	0
Debt Service - Principal	440101	5,364,471	5,364,471	0	0	0	0	0	0
Debt Service - Interest	440102	265,568	265,568	0	0	0	0	0	0
<b>Total</b>		<b>58,879,216</b>	<b>8,624,518</b>	<b>14,981,029</b>	<b>21,145,660</b>	<b>2,401,901</b>	<b>2,339,192</b>	<b>9,296,900</b>	<b>90,016</b>
<b>Adjustments</b>									
Plus:									
Master Lease Payments		16,169	16,169						
Intrafund Expense		1,092,885	1,092,885						
Depreciation		522,489	522,489						
Bldg Replacement Fund		730,343	730,343						
Bond Interest		1,949,544	1,949,544						
Building Depreciation		9,562,480	9,562,480						
MSB Debt Service		4,797,250	4,797,250						
Master Lease Interest Expense		154	154						
GESP Loan Interest Expense		91,497	91,497						
<b>Total</b>		<b>18,762,811</b>	<b>18,762,811</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Minus:									
Capital Assets - Equipment		100,977		6,000		94,977			
Master Lease Payments		16,169	16,169						
GESP Loan Payments		198,519	198,519						
<b>Total</b>		<b>315,665</b>	<b>214,688</b>	<b>6,000</b>	<b>0</b>	<b>94,977</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>History &amp; Proforma Amount</b>		<b>77,326,362</b>	<b>27,172,641</b>	<b>14,975,029</b>	<b>21,145,660</b>	<b>2,306,924</b>	<b>2,339,192</b>	<b>9,296,900</b>	<b>90,016</b>
MN Senate Garage Debt Service Passthrough		992,500	992,500	0	0	0	0	0	0
<b>Total</b>		<b>78,318,862</b>	<b>28,165,141</b>	<b>14,975,029</b>	<b>21,145,660</b>	<b>2,306,924</b>	<b>2,339,192</b>	<b>9,296,900</b>	<b>90,016</b>

# Financial Statement

STATE OF MINNESOTA		7/6/2022	
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400		Unaudited	
STATEMENT OF NET POSITION			
MARCH 31, 2022			
	FY22	FY21	
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ 25,180,322.50	\$ 23,644,459.67	
Accounts Receivable - Leases	115,904.04	7,149.75	
Accounts Receivable - Repairs and Other Jobs	16,897.50	20,503.42	
Accounts Receivable - Other	149,803.80	147,455.21	
Accounts Receivable - Non Trade (Note 3)	-	-	
Interfund Receivable (Note 4)	-	325,000.00	
Due from Other Funds (Note 5)	1,109,727.68	78,898.14	
Inventory - Supplies (Note 1)	335,570.14	429,430.27	
Total Current Assets	<u>\$ 26,908,225.66</u>	<u>\$ 24,652,896.46</u>	
<b>NONCURRENT ASSETS (Note 6)</b>			
Building Improvements	\$ 12,606,945.92	\$ 12,606,945.92	
Accumulated Depreciation - Building Improvements	(7,116,376.63)	(6,686,533.77)	
Infrastructure	900,934.39	900,934.39	
Accumulated Depreciation - Infrastructure	(705,883.36)	(645,510.53)	
Equipment	2,165,645.54	2,261,081.35	
Accumulated Depreciation - Equipment	(1,200,913.34)	(1,112,403.35)	
Art and Historical Treasures	260,866.50	260,866.50	
Total Noncurrent Assets	<u>\$ 6,911,219.02</u>	<u>\$ 7,585,380.51</u>	
<b>TOTAL ASSETS</b>	<u>\$ 33,819,444.68</u>	<u>\$ 32,238,276.97</u>	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
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>	
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 2,558,893.37	\$ 2,146,840.69	
Accounts Payable - Non Trade (Note 7)	455,687.49	486,541.06	
Salaries and Benefits Payable	794,152.07	705,178.86	
Retainage Payable (Note 8)	279,049.56	438,843.73	
Interest Payable (Note 9, 10)	31,168.55	32,749.19	
Unearned Revenue	1,902.08	2,660.75	
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)	47.00	8,959.26	
Total Current Liabilities	<u>\$ 4,517,101.26</u>	<u>\$ 4,209,484.69</u>	
<b>NONCURRENT LIABILITIES</b>			
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>	
<b>TOTAL LIABILITIES</b>	<u>\$ 15,096,013.63</u>	<u>\$ 15,223,598.20</u>	
<b>DEFERRED INFLOWS OF RESOURCES</b>			
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>	
<b>NET POSITION (Note 20)</b>			
Net Investment in Capital Assets	\$ 6,682,268.19	\$ 7,221,304.01	
Unrestricted Net Position	<u>2,199,162.86</u>	<u>435,374.76</u>	
<b>TOTAL NET POSITION</b>	<u>\$ 8,881,431.05</u>	<u>\$ 7,656,678.77</u>	

STATE OF MINNESOTA  
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 QUARTER ENDED MARCH 31, 2022

7/6/2022  
 Unaudited

	FY22 QTD	FY22 YTD	FY21 QTD	FY21 YTD
<b>OPERATING REVENUES (Note 1)</b>				
Leases	\$ 18,721,304.09	\$ 56,288,078.65	\$ 19,278,753.86	\$ 57,797,938.59
Repair and Other Jobs	44,974.64	145,766.92	20,681.90	123,490.70
Other Revenues	196,024.93	639,807.68	177,552.25	546,632.21
Minnesota Senate Garage Debt Service Pass Through (Note 3)	248,187.51	744,562.49	248,124.99	744,375.01
Total Operating Revenues	<u>\$ 19,210,491.17</u>	<u>\$ 57,818,215.74</u>	<u>\$ 19,725,113.00</u>	<u>\$ 59,212,436.51</u>
<b>OPERATING EXPENSES (Note 1)</b>				
Salaries and Benefits	\$ 3,957,995.41	\$ 12,195,204.70	\$ 4,099,946.40	\$ 12,755,307.94
Utilities - Electric	1,452,712.67	4,501,355.93	959,467.06	3,450,615.37
Utilities - Water	74,470.52	290,569.74	60,673.27	264,763.46
Utilities - District Heat	1,057,387.31	2,226,616.75	744,627.07	1,752,466.54
Utilities - District Cooling	94,763.44	809,799.43	130,491.76	771,702.53
Utilities - Gas & Other	304,113.98	589,573.52	168,049.67	266,037.83
Repairs and Maintenance	314,043.17	2,087,168.89	556,948.13	2,499,907.30
Maintenance and Leasehold	224,261.30	3,748,192.94	2,855,605.64	7,904,370.58
Professional and Technical Services	187,065.80	566,835.30	79,617.03	208,154.37
Centralized IT Services	384,627.65	1,041,942.22	378,873.60	1,116,684.54
Vehicle Leases	70,722.98	202,171.91	63,009.75	189,807.62
Supplies and Materials	451,366.51	1,200,557.21	468,478.66	1,358,390.01
Purchased Services	244,057.87	821,726.80	160,198.97	588,290.97
Insurance	10,562.00	745,432.00	-	626,773.00
Indirect Costs	238,449.52	715,188.56	249,806.11	749,137.53
Depreciation	160,427.19	491,277.30	174,515.52	521,803.21
Other Expenses	69,416.97	296,481.28	76,752.47	295,943.42
Total Operating Expenses	<u>\$ 9,296,444.29</u>	<u>\$ 32,530,094.48</u>	<u>\$ 11,226,861.11</u>	<u>\$ 35,320,156.22</u>
<b>OPERATING INCOME (LOSS)</b>	<u>\$ 9,914,046.88</u>	<u>\$ 25,288,121.26</u>	<u>\$ 8,498,251.89</u>	<u>\$ 23,892,280.29</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Revenue (Note 10)	\$ 180.61	\$ 560.24	\$ 297.64	\$ 1,221.86
Interest Expense (Note 9, 10)	(26,516.06)	(80,626.12)	(27,786.08)	(84,337.15)
Gain (Loss) on Disposal of Capital Assets	(3,113.07)	2,701.23	-	-
Total Nonoperating Revenues (Expenses)	<u>\$ (29,448.52)</u>	<u>\$ (77,364.65)</u>	<u>\$ (27,488.44)</u>	<u>\$ (83,115.29)</u>
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<u>\$ 9,884,598.36</u>	<u>\$ 25,210,756.61</u>	<u>\$ 8,470,763.45</u>	<u>\$ 23,809,165.00</u>
<b>TRANSFERS AND CONTRIBUTIONS</b>				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out (Note 15)	(608,247.00)	(1,824,741.00)	(600,963.50)	(1,802,890.50)
Building Depreciation Transfer Out (Note 15)	(2,742,862.25)	(8,228,586.75)	(2,734,101.75)	(8,202,305.25)
Debt Service Principal (Note 16)	(2,722,003.11)	(7,956,797.08)	(2,596,475.76)	(7,588,381.08)
Debt Service Interest (Note 16)	(432,657.78)	(2,918,426.03)	(562,481.61)	(3,342,626.64)
Building Replacement Fund Transfer Out (Note 17)	(183,792.00)	(551,376.00)	(184,538.75)	(553,616.25)
Enterprise Sustainability Services Transfer Out (Note 18)	(3,266.67)	(3,266.67)	-	(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)	(744,562.49)	(248,124.99)	(744,375.01)
Total Transfers and Contributions	<u>\$ (6,941,016.32)</u>	<u>\$ (22,234,423.02)</u>	<u>\$ (6,926,686.36)</u>	<u>\$ (22,244,128.40)</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ 2,943,582.04</u>	<u>\$ 2,976,333.59</u>	<u>\$ 1,544,077.09</u>	<u>\$ 1,565,036.60</u>
<b>NET POSITION, BEGINNING, AS REPORTED</b>	<u>\$ 5,937,849.01</u>	<u>\$ 5,905,097.46</u>	<u>\$ 6,112,601.68</u>	<u>\$ 6,091,642.17</u>
Adjustment to Net Position	-	-	-	-
<b>NET POSITION, BEGINNING, AS RESTATED</b>	<u>\$ 5,937,849.01</u>	<u>\$ 5,905,097.46</u>	<u>\$ 6,112,601.68</u>	<u>\$ 6,091,642.17</u>
<b>NET POSITION, ENDING (Note 20)</b>	<u>\$ 8,881,431.05</u>	<u>\$ 8,881,431.05</u>	<u>\$ 7,656,678.77</u>	<u>\$ 7,656,678.77</u>

STATE OF MINNESOTA 7/6/2022  
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 Unaudited  
 STATEMENT OF CASH FLOWS  
 FISCAL YEAR 2022 AS OF MARCH 31, 2022

	YTD
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	\$ 56,388,690.49
Receipts from Other Revenues	1,364,271.51
Payments to Claimants	(3,600.00)
Payments to Suppliers for Goods and Services	(21,205,817.79)
Payments to Employees	(12,400,675.86)
<b>Net Cash Flows from Operating Activities</b>	<u>\$ 24,142,868.35</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Operating Transfers In (Out) Central Mail Repayment of Intrafund Loan	\$ 325,000.00
Operating Transfers In (Out) Building Bond Interest	(1,824,741.00)
Operating Transfers In (Out) Building Depreciation	(8,228,586.75)
Debt Service Principal	(7,956,797.08)
Debt Service Interest	(2,918,426.03)
Operating Transfers In (Out) Building Replacement Fund	(551,376.00)
Enterprise Sustainability Services Transfer Out	(3,266.67)
Governor's Office Advisors Transfer Out	(6,667.00)
Minnesota Senate Garage Debt Service Pass Through	(288,875.00)
Other Nonoperating Revenues	-
<b>Net Cash Flows from Noncapital Financing Activities</b>	<u>\$ (21,453,735.53)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
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	560.24
Capital Contributions	-
<b>Net Cash Flows from Capital and Related Financing Activities</b>	<u>\$ (130,181.71)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment Earnings	\$ -
<b>Net Cash Flows from Investing Activities</b>	<u>\$ -</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>\$ 2,558,971.11</u>
Cash and Cash Equivalents, Beginning, as Reported	22,621,351.39
Cash and Cash Equivalents, Ending	<u>\$ 25,180,322.50</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities</b>	
Operating Income (Loss)	\$ 25,288,121.26
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	\$ 491,277.30
(Increase) Decrease in Accounts Receivable	(35,646.91)
(Increase) Decrease in Interfund Receivable	-
(Increase) Decrease in Due from Other Funds	(1,109,556.78)
(Increase) Decrease in Inventory	72,224.59
(Increase) Decrease in Deferred Other Postemployment Benefits Outflows	-
(Increase) Decrease in Deferred Pension Outflows	-
Increase (Decrease) in Accounts Payable	(267,873.08)
Increase (Decrease) in Salaries and Benefits Payable	(205,471.16)
Increase (Decrease) in Unearned Revenue	1,902.08
Increase (Decrease) in Due To Other Funds	47.00
Increase (Decrease) in Compensated Absences	-
Increase (Decrease) in Other Postemployment Benefits	-
Increase (Decrease) in Other Current Liabilities	(92,155.95)
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ (1,145,252.91)</u>
<b>Net Cash Flows from Operating Activities</b>	<u>\$ 24,142,868.35</u>
<b>Noncash Investing, Capital and Financing Activities</b>	
Accrual of Building Improvements as an Investment in Capital Assets	\$ -

STATE OF MINNESOTA  
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 6400  
 STATEMENT OF BUDGET AND ACTUAL COMPARISON  
 QUARTER ENDED MARCH 31, 2022

7/6/2022  
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
<b>OPERATING REVENUES</b>						
Leases	\$ 18,814,234.75	\$ 55,442,704.25	\$ 18,721,304.09	\$ 56,288,078.65	\$ (92,930.66)	\$ (154,625.60)
Repair and Other Jobs	75,473.00	230,419.00	44,974.64	145,766.92	(34,493.36)	(92,652.08)
Other Revenues	210,804.00	632,412.00	198,024.93	639,807.68	(14,779.07)	7,395.68
Minnesota Senate Garage Debt Service Pass Through	248,187.50	744,562.50	248,187.51	744,562.49	0.01	(0.01)
<b>Total Operating Revenues</b>	<b>\$ 19,352,699.25</b>	<b>\$ 58,058,097.75</b>	<b>\$ 19,210,491.17</b>	<b>\$ 57,818,215.74</b>	<b>\$ (142,208.08)</b>	<b>\$ (238,882.01)</b>
<b>OPERATING EXPENSES</b>						
Salaries and Benefits	\$ 4,852,540.00	\$ 14,907,269.00	\$ 3,957,995.41	\$ 12,195,204.70	\$ (894,544.59)	\$ (2,712,064.30)
Utilities - Electric	1,603,541.50	4,810,624.50	1,452,712.67	4,501,355.93	(150,828.83)	(309,268.57)
Utilities - Water	127,280.00	381,840.00	74,470.52	290,569.74	(52,809.48)	(91,270.26)
Utilities - District Heat	622,466.50	1,867,399.50	1,057,387.31	2,226,616.75	434,920.81	359,217.25
Utilities - District Cooling	317,517.25	952,551.75	94,763.44	809,799.43	(222,753.81)	(142,752.32)
Utilities - Gas & Other	122,537.25	367,611.75	304,113.98	589,573.52	181,576.73	221,961.77
Repairs and Maintenance	644,404.00	1,933,212.00	314,043.17	2,087,168.89	(330,360.83)	153,956.89
Maintenance and Leasehold	1,939,750.00	5,816,250.00	224,281.30	3,748,152.94	(1,714,498.70)	(2,068,057.06)
Professional and Technical Services	90,666.25	271,998.75	187,065.80	568,835.30	96,399.55	294,836.55
Centralized IT Services	261,287.50	783,862.50	384,627.65	1,041,942.22	123,340.15	258,079.72
Vehicle Leases	82,273.50	246,820.50	70,722.98	202,171.91	(11,550.52)	(44,648.59)
Supplies and Materials	539,736.00	1,619,208.00	451,366.51	1,200,557.21	(88,369.49)	(418,650.79)
Purchased Services	225,131.25	675,393.75	244,057.87	821,726.80	18,926.62	146,333.05
Insurance	-	541,662.00	10,562.00	745,432.00	10,562.00	103,770.00
Indirect Costs	254,349.00	783,047.00	238,449.52	715,188.56	(15,899.48)	(47,858.44)
Depreciation	166,930.25	500,790.75	160,427.19	491,277.30	(6,503.06)	(9,513.45)
Other Expenses	71,870.00	302,533.00	69,416.97	296,481.28	(2,453.03)	(6,051.72)
<b>Total Operating Expenses</b>	<b>\$ 11,921,280.25</b>	<b>\$ 36,842,094.75</b>	<b>\$ 9,296,444.29</b>	<b>\$ 32,530,094.48</b>	<b>\$ (2,624,835.96)</b>	<b>\$ (4,312,000.27)</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 7,431,419.00</b>	<b>\$ 21,216,003.00</b>	<b>\$ 9,914,046.88</b>	<b>\$ 25,288,121.26</b>	<b>\$ 2,482,627.88</b>	<b>\$ 4,072,118.26</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest Revenue	\$ -	\$ -	\$ 180.61	\$ 560.24	\$ 180.61	\$ 560.24
Interest Expense	-	-	(26,516.06)	(80,626.12)	(26,516.06)	(80,626.12)
Gain (Loss) on Disposal of Capital Assets	-	-	(3,113.07)	2,701.23	(3,113.07)	2,701.23
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (29,448.52)</b>	<b>\$ (77,364.65)</b>	<b>\$ (29,448.52)</b>	<b>\$ (77,364.65)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<b>\$ 7,431,419.00</b>	<b>\$ 21,216,003.00</b>	<b>\$ 9,884,598.36</b>	<b>\$ 25,210,756.61</b>	<b>\$ 2,453,179.36</b>	<b>\$ 3,964,753.61</b>
<b>TRANSFERS AND CONTRIBUTIONS</b>						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(608,247.00)	(1,824,741.00)	(608,247.00)	(1,824,741.00)	-	-
Building Depreciation Transfer Out	(2,742,862.25)	(8,228,586.75)	(2,742,862.25)	(8,228,586.75)	-	-
Debt Service Principal	(2,869,700.00)	(8,009,100.00)	(2,722,003.11)	(7,566,797.08)	(52,303.11)	52,302.92
Debt Service Interest	(486,751.00)	(2,863,253.00)	(432,657.78)	(2,518,426.03)	54,093.22	(55,173.03)
Building Replacement Fund Transfer Out	(183,792.00)	(551,376.00)	(183,792.00)	(551,376.00)	-	-
Enterprise Sustainability Services Transfer Out	-	-	(3,266.67)	(3,266.67)	(3,266.67)	(3,266.67)
Governor's Office Advisors Transfer Out	-	-	-	(6,667.00)	-	(6,667.00)
Minnesota Senate Garage Debt Service Pass Through	(248,187.50)	(744,562.50)	(248,187.51)	(744,562.49)	(0.01)	0.01
<b>Total Transfers and Contributions</b>	<b>\$ (6,939,539.75)</b>	<b>\$ (22,221,619.25)</b>	<b>\$ (6,941,016.32)</b>	<b>\$ (22,234,433.02)</b>	<b>\$ (1,476.57)</b>	<b>\$ (12,803.77)</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 491,879.25</b>	<b>\$ (1,005,616.25)</b>	<b>\$ 2,943,582.04</b>	<b>\$ 2,976,323.59</b>	<b>\$ 2,451,702.79</b>	<b>\$ 3,961,949.84</b>

**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 March 31, 2022, the total Accounts Receivable - Non Trade is \$0.00.

FY21 - As of March 31, 2021, 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 2021. No interest was paid.

**5. DUE FROM OTHER FUNDS**

FY22 - As of March 31, 2022, the total Due from Other Funds is \$1,109,727.68.

\$684.34 is due from Parking & Transit Fund 2000 for Parking & Transit non-salary expenses paid by Leases.  
 \$53,907.34 is due from State Parking Facilities ARPA Fund 3015 for Parking & Transit non-salary expenses paid by Leases.  
 \$1,055,136.00 is due from Building Construction Bonded Fund 3600 for building construction non-salary expenses paid by Leases.

FY21 - As of March 31, 2021, the total Due from Other Funds is \$78,898.14.

\$62,936.70 is due from Parking & Transit Fund 2000 for Parking & Transit non-salary expenses paid by Leases.  
 \$15,961.44 is due from Facility Repair and Replacement (FR&R) Fund 2001 for FR&R non-salary expenses paid by Leases.

**6. CAPITAL ASSETS**

	Balance 7/1/2021	Additions	Deletions	Balance 3/31/2022
Building Improvements	\$ 12,606,945.92	\$ -	\$ -	\$ 12,606,945.92
Infrastructure	900,934.39	-	-	900,934.39
Equipment	2,209,117.82	-	(43,472.28)	2,165,645.54
Art and Historical Treasures	260,866.50	-	-	260,866.50
<b>Total Capital Assets</b>	<b>\$ 15,977,864.63</b>	<b>\$ -</b>	<b>\$ (43,472.28)</b>	<b>\$ 15,934,392.35</b>
Accumulated Depreciation for:				
Building Improvements	\$ (6,793,994.47)	\$ (322,382.16)	\$ -	\$ (7,116,376.63)
Infrastructure	(668,934.04)	(36,949.32)	-	(705,883.36)
Equipment	(1,104,303.43)	(131,945.82)	35,335.91	(1,200,913.34)
<b>Total Accumulated Depreciation</b>	<b>\$ (8,567,231.94)</b>	<b>\$ (491,277.30)</b>	<b>\$ 35,335.91</b>	<b>\$ (9,023,173.33)</b>

**7. ACCOUNTS PAYABLE - NON TRADE**

FY22 - As of March 31, 2022, the total Accounts Payable - Non Trade is \$455,687.49, representing the Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate by March 31, 2022 and is scheduled to be transferred out to pay the debt services in May 2022 (see Note 3).

FY21 - As of March 31, 2021, the total Accounts Payable - Non Trade is \$486,541.06. Of this amount, \$40,916.05 is for capital assets - equipment; \$445,625.01 is for Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate by March 31, 2021 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 March 31, 2022, the total retainage payable is \$279,049.56. Of this amount, \$30,230.87 is for Leases operating expenses; \$248,818.69 is for Leases Maintenance and Leasehold expenses.

FY21 - As of March 31, 2021, the total retainage payable is \$438,843.73. Of this amount, \$53,835.55 is for Leases operating expenses; \$385,008.18 is for Leases Maintenance and Leasehold expenses.

**9. LOANS PAYABLE TO BANC OF AMERICA**

FMD entered into a loan agreement with Banc of America. It is a 20-year term lease (1 year and 4 months construction plus 18 years and 8 months repayment term). The total loan amount is \$2,886,635. This is the financed portion of \$6,978,000 Guaranteed Energy Savings Program (GESP) agreement; the remaining portion of this project is being funded from Facility Repair and Replacement (FR&R) Fund 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 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, 2022.

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	62,598.66	237,043.51
2032	187,841.93	56,312.78	244,154.71
2033	201,932.64	49,546.67	251,479.31
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
<b>Total</b>	<b>\$ 2,841,162.68</b>	<b>\$ 1,021,518.63</b>	<b>\$ 3,862,681.31</b>

The following balances are associated with the GESF Loan:

	Interest Payable	Interest Expense
Balance 3/31/2022	\$ 29,303.36	\$ 75,998.13

**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 March 31, 2022.

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
<b>Total Payments</b>	<b>\$ 228,950.83</b>	<b>\$ 7,861.14</b>	<b>\$ 236,811.97</b>

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 3/31/2022	\$ 1,865.19	\$ 560.24	\$ 4,627.99

**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	-	-
<b>Balance 3/31/2022</b>	<b>\$ 215,000.00</b>	<b>\$ 1,266,000.00</b>

**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	-	-	-
<b>Balance 3/31/2022</b>	<b>\$ 258,000.00</b>	<b>\$ 1,531,000.00</b>	<b>\$ 248,000.00</b>

**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	-	-	-
<b>Balance 3/31/2022</b>	<b>\$ 1,243,000.00</b>	<b>\$ 4,893,000.00</b>	<b>\$ 11,095,000.00</b>

**14. DUE TO OTHER FUNDS**

FY22 - As of March 31, 2022, the total Due to Other Funds balance is \$47,000. \$47,000 is due to Parking & Transit Fund 2000 for contract parking receipt deposited to Leases.

FY21 - As of March 31, 2021, the total Due to Other Funds balance is \$8,959,266. \$5,386,966 is due to Parking & Transit Fund 2000 for Leases non-salary expenses paid by Parking & Transit. \$3,557,600 is due to Governor's Residence Fund 1000 for Leases non-salary expenses paid by Governor's Residence. \$14,700 is due to Human Resources Fund 1000 for Leases non-salary expenses paid by Human Resources.

**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 transferred \$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	\$	6,682,268.19			
Unrestricted Net Position		<u>2,199,162.86</u>			
Total Net Position		<u>\$ 8,881,431.05</u>			
Schedule of Retained Earnings					
		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Retained Earnings, Beginning	\$	5,755,883.46	\$ 7,638,046.35	\$ 5,788,635.01	
Net Income (Loss)		1,882,162.89	(1,849,411.34)	2,943,582.04	
Adjustments to Net Position		-	-		
Retained Earnings, Ending	\$	<u>7,638,046.35</u>	<u>\$ 5,788,635.01</u>	<u>\$ 8,732,217.05</u>	
Add: Capital Contributions (Note 2)	\$	149,214.00	\$ 149,214.00	\$ 149,214.00	
Reconciliation to Total Net Position	\$	<u>7,787,260.35</u>	<u>\$ 5,937,849.01</u>	<u>\$ 8,881,431.05</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.

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 MARCH 31, 2022

7/6/2022  
 Unaudited

	Fund Total	Leases	Repair and Other Jobs	MN Senate Garage Debt Service Pass Through
<b>OPERATING REVENUES</b>				
Leases	\$ 56,288,078.65	\$ 56,288,078.65	\$ -	\$ -
Repair and Other Jobs	145,766.92	-	145,766.92	-
Other Revenues	639,807.68	639,807.68	-	-
Minnesota Senate Garage Debt Service Pass Through	744,562.49	-	-	744,562.49
Total Operating Revenues	\$ 57,818,215.74	\$ 56,927,886.33	\$ 145,766.92	\$ 744,562.49
<b>OPERATING EXPENSES</b>				
Salaries and Benefits	\$ 12,195,204.70	\$ 12,098,807.12	\$ 96,397.58	\$ -
Utilities - Electric	4,501,355.93	4,501,355.93	-	-
Utilities - Water	290,569.74	290,569.74	-	-
Utilities - District Heat	2,226,616.75	2,226,616.75	-	-
Utilities - District Cooling	809,799.43	809,799.43	-	-
Utilities - Gas & Other	589,573.52	589,573.52	-	-
Repairs and Maintenance	2,087,168.89	2,059,218.39	27,950.50	-
Maintenance and Leasehold	3,748,192.94	3,748,192.94	-	-
Professional and Technical Services	566,835.30	566,835.30	-	-
Centralized IT Services	1,041,942.22	1,041,942.22	-	-
Vehicle Leases	202,171.91	202,171.91	-	-
Supplies and Materials	1,200,557.21	1,180,124.28	20,432.93	-
Purchased Services	821,726.80	821,726.80	-	-
Insurance	745,432.00	745,432.00	-	-
Indirect Costs	715,188.56	679,473.47	35,715.09	-
Depreciation	491,277.30	491,277.30	-	-
Other Expenses	296,481.28	296,480.48	0.80	-
Total Operating Expenses	\$ 32,530,094.48	\$ 32,349,597.58	\$ 180,496.90	\$ -
<b>OPERATING INCOME (LOSS)</b>	\$ 25,288,121.26	\$ 24,578,288.75	\$ (34,729.98)	\$ 744,562.49
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Revenue	\$ 560.24	\$ 560.24	\$ -	\$ -
Interest Expense	(80,626.12)	(80,626.12)	-	-
Gain (Loss) on Disposal of Capital Assets	2,701.23	2,701.23	-	-
Total Nonoperating Revenues (Expenses)	\$ (77,364.65)	\$ (77,364.65)	\$ -	\$ -
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	\$ 25,210,756.61	\$ 24,500,924.10	\$ (34,729.98)	\$ 744,562.49
<b>TRANSFERS AND CONTRIBUTIONS</b>				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(1,824,741.00)	(1,824,741.00)	-	-
Building Depreciation Transfer Out	(8,228,586.75)	(8,228,586.75)	-	-
Debt Service Principal	(7,956,797.08)	(7,956,797.08)	-	-
Debt Service Interest	(2,918,426.03)	(2,918,426.03)	-	-
Building Replacement Fund Transfer Out	(551,376.00)	(551,376.00)	-	-
Enterprise Sustainability Services Transfer Out	(3,266.67)	(3,266.67)	-	-
Governor's Office Advisors Transfer Out	(6,667.00)	(6,667.00)	-	-
Minnesota Senate Garage Debt Service Pass Through	(744,562.49)	-	-	(744,562.49)
Total Transfers and Contributions	\$ (22,234,423.02)	\$ (21,489,860.53)	\$ -	\$ (744,562.49)
Adjustments for Intrafund Transactions (see below)	\$ -	\$ -	\$ -	\$ -
<b>CHANGE IN NET POSITION</b>	\$ 2,976,333.59	\$ 3,011,063.57	\$ (34,729.98)	\$ -
<b>NET POSITION, BEGINNING, AS REPORTED</b>	\$ 5,905,097.46	\$ 6,053,807.63	\$ (148,710.17)	\$ -
Adjustment to Net Position	-	-	-	-
<b>NET POSITION, BEGINNING, AS RESTATED</b>	\$ 5,905,097.46	\$ 6,053,807.63	\$ (148,710.17)	\$ -
<b>NET POSITION, ENDING</b>	\$ 8,881,431.05	\$ 9,064,871.20	\$ (183,440.15)	\$ -
<b>To account for Intrafund transactions, sales and expenses have been reduced as listed below:</b>				
Sales	\$ 786,687.34	\$ 786,687.34	\$ -	\$ -
Expenses	\$ 786,687.34	\$ 786,687.34	\$ -	\$ -

# Supporting Information

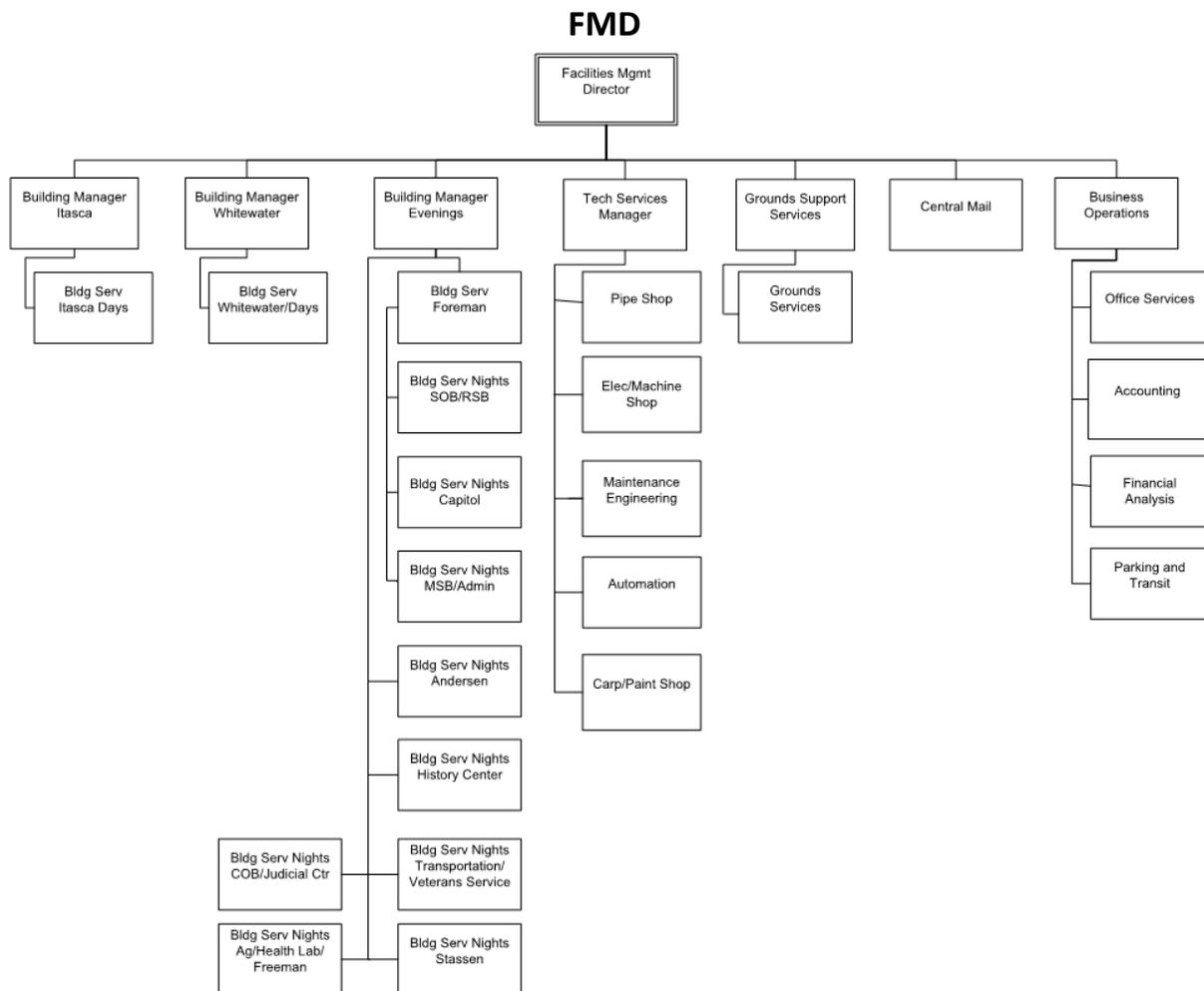
## Organization Chart

Leases' budgeted FTE for FY 2024 and FY 2025 is 265.07 which is an increase of 3.49 FTE from the FY 2022 and FY 2023 FTE of 261.58. This change reflects three additional FTE:

- Plant Maintenance Engineer
- Electromechanical Systems Specialist
- Nighttime Plumber

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 2022/2023 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 oversee all LANDLORD responsibilities as outlined in this agreement. The Building Manager shall be the contact person for all building-related work and concerns. TENANT should contact LANDLORD's Service Line or check the website: [www.mn.gov/admin/government/buildings-grounds](http://www.mn.gov/admin/government/buildings-grounds) for more information. Terms and conditions in items b-f below 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. LANDLORD financial obligation shall not exceed state contract amount. Painting is expected to have a minimum useful life of twelve (12) years under normal use and periodic touchups. Selection shall be made by TENANT from LANDLORD sample selections. If TENANT desires a different type of wall treatment, a color not on LANDLORD'S standard palette, or higher 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 to repair or replace 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

Exhibit B

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 and Locks** LANDLORD shall provide two (2) keys for each door with lock hardware within the Leased Premises. Additional keys will be furnished by LANDLORD upon a signed request by TENANT and at TENANT'S expense. TENANT shall not duplicate keys at any time. Locking hardware can only be altered, added, and or rekeyed by LANDLORD. TENANT must keep a current log of each key and holder for security purposes. LANDLORD may perform security audit of each key and key holder every two (2) years. If TENANT loses or misplaces any key(s) to the Building, LANDLORD shall, in LANDLORD'S sole discretion, either replace said key(s) or re-key such locks as may be affected, and TENANT shall reimburse LANDLORD for all such costs or re-keying and/or replacement. All keys must be returned and accounted for with LANDLORD upon termination of lease. In the case all keys are not returned, TENANT will be responsible for reimbursing LANDLORD the cost for keys and lock rekeying services.
- 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 after consulting with TENANT.
- m. Communication** LANDLORD shall coordinate with TENANT's key contact(s) regarding all Facilities Management 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(s) 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- 2019. All supply air shall be filtered in accordance with ASHRAE Standard 52.2- 2017 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 or deemed necessary by LANDLORD.

**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 requires specialized electrical operation, are considered a special program need 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 as necessary. 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, 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 reasonably 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 items

to dust. LANDLORD shall empty 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 and resupply all dispensers as needed.  
Clean mirrors.  
Clean soap, towel, and sanitary dispensers and hand dryers.  
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, toilets, and urinals.  
Wet mop floor with sanitizing solution.

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: Clean and sanitize if used.  
Remove debris on finishes and fixtures.

Weekly: Power wash shower room walls and floors with disinfectant cleaner.  
Clean and disinfect all shower room fixtures.

As Needed: Replace shower curtain.

**g. Miscellaneous**

Daily: Sanitize drinking fountains.  
Spot clean 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 15<sup>th</sup> 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 Administrative 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. 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 agrees 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 area.

6. TENANT agrees to maintain the Leased Premises in a reasonable safe, clean and sanitary condition in compliance of all applicable codes.

7. TENANT agrees to observe reasonable precautions to prevent pest problems and to optimally cooperate with FMD in their pest management program for control of rodents and insects. 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 a written agreement, be contracted to maintain, service, repair and replace such TENANT's equipment at TENANT's cost on a fee-for-service basis through LANDLORD's Repair and Other Jobs activity.

2. Specialized fire suppression, fire detection, and alarm systems supporting TENANT-owned equipment shall be the responsibility of TENANT to maintain, repair, replace and inspect per local jurisdiction requirements. TENANT may contract with LANDLORD for maintenance, repair and inspection services of TENANT's equipment at TENANT's cost on a fee for services basis through LANDLORD's Repair and Other Jobs activity. If TENANT chooses to contract separately, TENANT must provide inspection report as required.

3. TENANT shall ensure that equipment owned by TENANT such as lieberts, dry coolers, etc. is properly installed and maintained to ensure maximum efficiency.

I. **KEYS** Additional keys needed by TENANT beyond those provided by LANDLORD shall be obtained from LANDLORD on a fee-for-service basis through LANDLORD's Repair and Other Jobs activity. TENANT is responsible for returning all keys issued for the Leased Premises upon termination of the Lease. Cores belonging to lost keys shall be replaced by LANDLORD at TENANT expense.

J. **SECURITY SERVICES** TENANT shall be responsible for maintaining all non-perimeter security devices or sensors in the Leased Premises including duress devices, emergency call boxes, access control devices, and cameras.

#### **K. SIGNAGE**

1. Identification of space within Leased Premises is the responsibility of the TENANT.

2. TENANT shall not post nor permit any signs to be placed in the Leased Premises that are visible from the exterior of the building, through the windows or visible from the halls or other common areas of the building, unless prior written approval for the signs has been secured from the LANDLORD.

L. **BUILDING MANAGEMENT SERVICES** TENANT will pay all invoices when previously agreed in accordance with DUTIES OF LANDLORD, A.1. Building Management Services as it pertains to carpet, interior decoration and window treatments.

M. **COMMUNICATION**

1. TENANT shall submit TENANT initiated building postings to LANDLORD's Building Manager for approval. Approved posting will be distributed to the building's bulletin holders.
2. TENANT shall forward LANDLORD's communication to TENANT agency team members as appropriate.

N. **MODIFICATIONS TO LEASED PREMISES**

1. TENANT shall contact LANDLORD to initiate any work that will affect the physical and/or operational characteristics of the Leased Premises. Such work may include but not be limited to: construction, remodeling, renovation, security systems, as well as modular furniture and communications/data cabling installations. Detailed plans for all such work shall be developed and approved by LANDLORD or their designee. Implementation of the work shall be performed either by:

- a. Licensed contractor, as authorized by LANDLORD, under contract with the LANDLORD.
- b. Licensed contractor, as authorized by LANDLORD, under contract with TENANT. Such contracts must be approved by LANDLORD prior to contract execution. Said contractor must follow all applicable codes and licensure requirements.

2. At the time TENANT vacates the Leased Premises, TENANT shall, at LANDLORD's option, be responsible for restoration of the Leased Premises which have been modified by the TENANT since July 1, 2009. The Leased Premises shall be returned to its original condition by LANDLORD at TENANT's expense.

O. **PERSONAL PROPERTY** UL certified appliances such as, but not limited to, toasters, microwaves, refrigerators, coffee makers are only allowed in designated common areas as designated by LANDLORD. Personal items such as space heaters, humidifiers, bicycles, scooters or segways are not allowed inside the buildings or tunnels.

P. **CONTENT LIABILITY AND INSURANCE** Liability for damages to TENANT property is at TENANT's discretion and cost in all instances, including but not limited to, natural disasters, protests, fire and damage from building system failures.

Q. **PLANTS** TENANT shall ensure that all plants are properly maintained. TENANT will be responsible for any damages or air quality issues as a result of plants.

R. **EMERGENCIES**

1. TENANT is responsible for all emergency communications, including evacuation plans, routes, drills, etc.

2. In accordance with M.S.16B.04 subdivision 2 (4) and 2 (5) and M.S.16B.24 subdivision1 and in the event of a LANDLORD declared emergency, TENANT hereby agrees that any vacant office or meeting spaces within its Leased Premises may be temporarily reassigned to other agencies until the emergency is declared satisfied by the Commissioner of Administration. Lease billing adjustments for the temporarily reassigned space will be made accordingly by the LANDLORD.

S. **ANIMALS** Animals are not allowed inside LANDLORD managed facilities, except when approved as an ADA accommodation as outlined in Section II.T

T. **ADA ACCOMMODATIONS** Animals, equipment and materials that are necessary to provide reasonable accommodations must be approved by TENANT agency's Human Resources Office or other office having the authority for this responsibility. Any ADA accommodation that involves modification to the Leased premises or that would violate compliance of applicable building or safety codes must be approved by LANDLORD.



## Office Memorandum

**Date:** September 23, 2022

**To:** Alice Roberts-Davis, Commissioner

**From:** Ahna Minge, Assistant Commissioner and  
State Budget Director

A handwritten signature in black ink, appearing to be 'AM', is placed to the right of the 'From' field.

**Subject:** Approval of FY 2024-25 Lease Rates

In response to your request of August 30, 2022, Minnesota Management and Budget (MMB) approves the FY 2024-25 rates for Leases as proposed in the FY 2024-25 business plan. As members of our teams have discussed, we recognize that the full implementation of this plan depends on legislative action. We will be reaching out to you in the coming weeks and months to develop contingency plans to implement in the event this action does not occur.

cc: Wayne Waslaski, Department of Administration  
Ify Onyiah, Department of Administration  
Travis Bunch, MMB  
Brian Hornbecker, MMB



## **Repair and Other Jobs (ROJ) Fund 5400**

### **Fiscal Year 2024 Business Plan**

April 7, 2023

Christopher A. Guevin, Director  
Department of Administration  
Facilities Management Division  
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G-10 Administration Building  
St. Paul, MN 55155  
Phone: 651.201.2350  
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Web site: <http://mn.gov/admin/government/buildings-grounds/>

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## TABLE OF CONTENTS

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Department of Administration	1
Executive Summary	3
The Business	5
Description of Business	5
Products and Services	6
Marketing	8
Competition	9
Financial Outlook	11
Financial Data	12
Rate Matrix	13
Rate Matrix Computation	14
Six-year Rate Comparison	15
History and Proforma	16
SWIFT Spending Plan	17
Projected Cash Flow Cash Flow	18
Financial Statement	19
Statement of Net Position	19
Statement of Revenues, Expenses and Changes in Net Position	20
Statement of Cash Flows	21
Budget to Actual Comparison	22
Footnotes to the Financial Statement	23
Statement of Revenues, Expenses and Changes in Retained Earnings by Cost Center	27
Supporting Information	29
Organization Chart	29
Licensure Requirements	30
Building List	31

## 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, state agencies that have custodial control of state-owned buildings in the Twin Cities, and the governor's temporary residence.

### Our proposed rates

ROJ is not changing rates in FY 2024. See page 15 for detailed rates.

Historically, ROJ has shown strong business performance except during the height of the COVID-19 pandemic. During this time, a significant number of state employees worked remotely due to the pandemic resulting in a significant loss in billable hours and retained earnings. As employees gradually started to return to their offices, ROJ has seen an increased need for its services as many state agency partners are implementing changes in the layout of their spaces.

Last fiscal year, ROJ did not increase rates due to concerns we heard from customers and the fact that increased rates would make ROJ rates higher than our competitors. This could have led to loss in future business as the need for ROJ services increased again. ROJ will keep the rates the same in FY 2024 despite additional projected losses. Once business returns to an anticipated 'new normal', it will likely take a few more years for this business to return to a positive financial position. Until then, Leases will continue to 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 could 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 is difficult.
- ROJ expenses are sensitive to business volume with minimal opportunity for reducing expenses.
- As with all other construction, supply chain delays periodically have a negative impact on project schedules.
- Maintaining retained earnings at a level that is equal to 60 days' working capital resulting from unprecedented changes brought on by the pandemic.

Projected FY 2024 financial activity

Revenue	\$379,036
Expenses	\$395,675
Year-end Retained Earnings	(\$61,853)
Working Capital	\$65,946
Full Time Equivalent	2.45
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, and minor alteration 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 and 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, repairs, and minor alterations to leased areas and 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 Building List on page 31 for a list of the facilities managed by FMD.

### Our location, hours, and website

The mailing address for ROJ is:

50 Sherburne Avenue

G-10 Administration Building

St. Paul, MN 55155

Service hours: 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 and weaknesses

#### Strengths

- FMD team members have 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 small size of this business and its fluctuating billable hours from year to year. In recent years, the effect of the pandemic increased the uncertainty.

## 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, countertops, lay-in ceilings, furniture removal, relocation of doors and windows, and repair of office furniture/fixtures
  - Cabinetmaking - Design and fabrication of custom cabinets and countertops
  - 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 – 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:

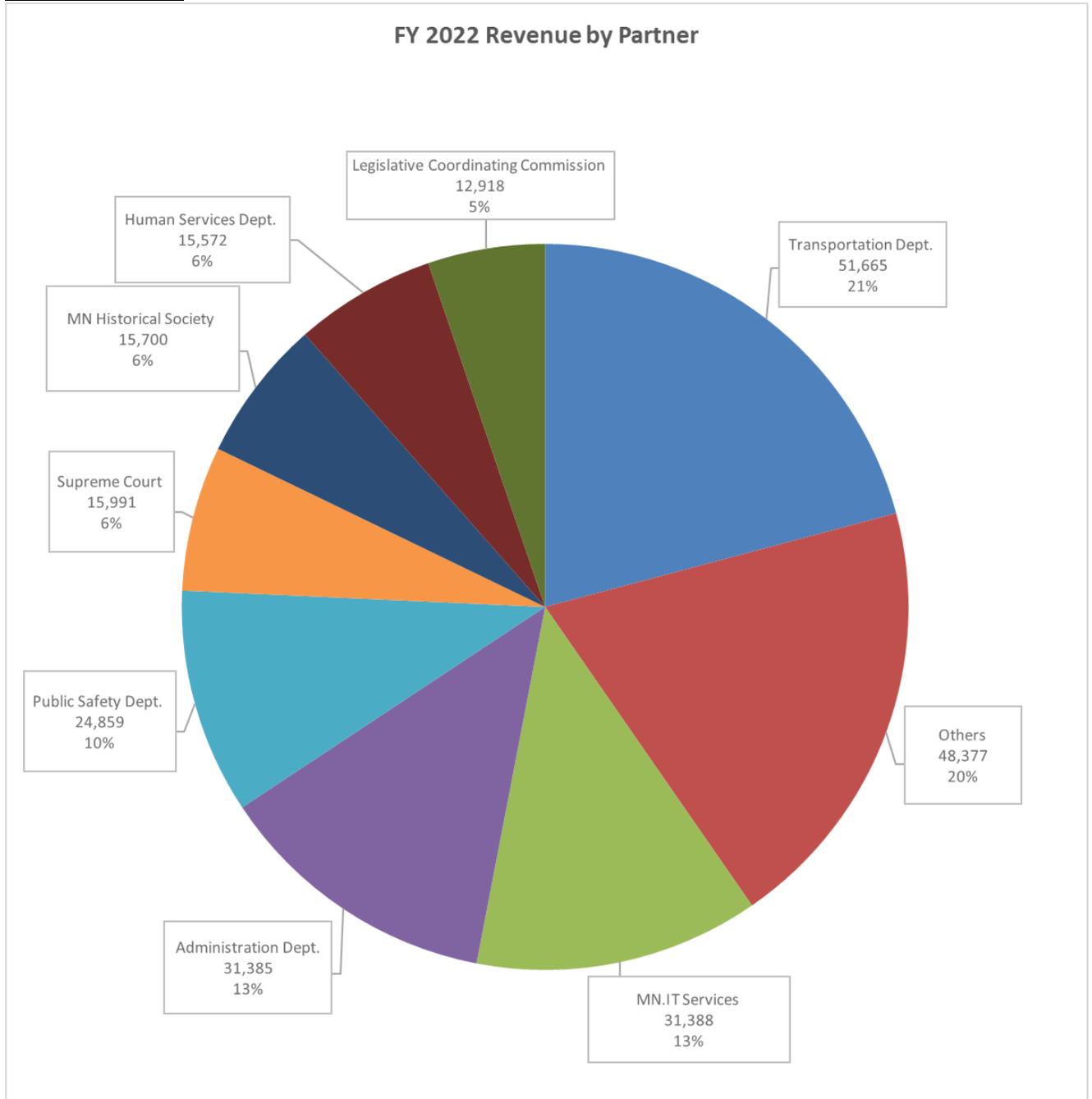
- Delivery of services at competitive prices
- Professional staff with knowledge about the services and the buildings
- Convenient location of trade shops in the Capitol Complex

## 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 the best method of completing work such as ROJ direct service, outside vendor with ROJ oversight, or construction contract for larger jobs.
- Partners can directly request services by submitting a form, email request, 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 January 2023, ROJ sent 16 surveys related to work completed during FY 2022 to building key contacts and received 2 responses. A summary of the responses is shown below.

### **ROJ Customer Service Survey Results**

<b>Survey Observations</b>	<b>Strongly Agree</b>	<b>Agree</b>	<b>Neither Agree nor Disagree</b>	<b>Disagree</b>	<b>Strongly Disagree</b>	<b>N/A</b>
A timely response from initial contact was provided.	2					
Service was completed within estimated cost.	1	1				
Service was completed within estimated time.		2				
Job was completed in a neat and organized manner.	1	1				
Service was performed as requested.	1	1				
Work was conducted in a professional manner.	2					

## **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 (TG/ED/VO) business up to \$25,000 without competitive solicitation. In accordance with state statutes, M.S. §177.41 to M.S. §177.44, contract workers are paid prevailing wage for state-funded projects.

How our rates compare

The table below compares ROJ’s FY 2024 hourly labor rates with current competitors’ rates. 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
ROJ <sup>1</sup>	93.60	93.60	93.60	93.60	93.60	93.60	93.60
A	110.00						
B	130.00		130.00				
C	125.00		125.00				
D <sup>2</sup>		79.90					
E <sup>2</sup>		101.00					
F <sup>2</sup>		83.65					
G <sup>2</sup>		130.00					
H <sup>2</sup>				67.00			
I <sup>2</sup>				90.00			
J <sup>2</sup>				79.13			
K <sup>2</sup>				98.00			
L					137.00	142.00	142.00
M					114.00		116.00

<sup>1</sup> ROJ charges travel time and labor charges are billed rounded to the nearest half hour. Other vendors charge time when they begin & end work at the site.

<sup>2</sup> D, E, F, G, H, I, J, and K are master contracts available for state agency use while G, I, & K are TG/ED/VO-certified vendors.

## Financial Outlook

### Our current overall financial health

ROJ has not had enough sales to cover its costs since FY 2020 due to the pandemic. As expected for FY 2022, the pandemic started to ease, and some agency partners' employees began to come back to their offices more frequently or started to work on a hybrid office/telework schedule. In FY 2024, agency partners are expected to continue implementing changes in the layout of their office spaces and will likely continue to request ROJ services for this purpose.

### Changes to our rates, and why

ROJ is not proposing rate changes. Maintaining the same rates in FY 2024 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 2024 regular labor rate would be \$140 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 2024 is expected to decrease by \$16,639, resulting in FY 2024 ending balance of (\$61,853).

While predicting billable hours for ROJ is difficult, it is expected that billable hours for FY 2024 will be 2,755, the same number of billable hours currently estimated for FY 2023. As employees continue to return to their offices on hybrid schedules, we expect many state agencies to continue reconfiguring their office spaces and therefore will need ROJ services through FY 2024.

### How our proposed rates will impact our partners

ROJ will continue to offer the same services to its partners during FY 2024. Because of the benefits of using ROJ at current rates, we anticipate partners will continue to use our services.

# Financial Data

## Assumptions for Rate Matrix

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2024

### Revenue

SWIFT Account	Other Sales
670029	Change = Decrease of (7%) or (\$8,749) FY23 was unusually high due to generator rental was needed twice this fiscal year (see Rent - Equipment below)

### Expenses

SWIFT Account	Salaries & Benefits
41000-41070	Change = Increase of 6% or \$13,339 Based on SEMA4 salary projections

SWIFT Account	Rent - Equipment
41400	Change = Decrease of (49%) or (\$10,791) FY23 was unusually high due to timing of generator work resulting from change in vendors

**Rate Matrix**

Minnesota Department Of Administration  
 Repair And Other Jobs (ROJ) For Fiscal Year 2024

	FY 2024	FY 2023	CHANGE	% CHANGE
	PROPOSED	ESTIMATE	FY24-FY23	\$ Change/FY23
Salaries and Benefits	228,534	215,196	13,339	6%
Rent - Equipment	11,209	22,000	(10,791)	-49%
Repairs & Maintenance	75,749	74,337	1,412	2%
Supplies	33,789	33,159	630	2%
Indirect Costs	46,382	45,517	865	2%
Other Operating	11	11	0	2%
Subtotal	395,675	390,220	5,455	1%
Excluded from Rates				
Other Sales	(120,747)	(129,496)	8,749	-7%
Basis for Rates before Adjustment	274,928	260,724	14,204	
Retained Earnings Adjustment	(16,639)	(2,435)	(14,204)	
Basis for Rates after Adjustment	258,289	258,289	0	

	Regular	Premium	Restricted	Non-restricted	Other Keys	Misc Revenue	Total Revenue
Billable Units	Hours	Hours	Bldg Keys	Bldg Keys			
Billable Units	2,745	10	72	142	82		
Prior Year (Estimate)	2,745	10	72	142	82		
Change in Billable Units	0	0	0	0	0		
<b>Rates</b>							
Breakeven Rates before adjustment	99.63	149.44					
Breakeven at Prior Year billable hours	99.63	149.44					
Change in Break even Rates	0.00	0.00					
Breakeven Rates before adjustment	99.63	149.44					
Requested Rates	93.60	140.40	36.00	5.00	9.00		
Current Rates	93.60	140.40	36.00	5.00	9.00		
<b>Requested VS Break Even Rates</b>							
Requested Rates	93.60	140.40	36.00	5.00	9.00		
Breakeven Rates before adjustment	99.63	149.44					
Variance	(6.03)	(9.04)					
Revenues at Requested Rates	256,885	1,404	2,592	710	738		
Revenues at Break even Rates before Adjustment	273,433	1,494					
Revenue Variance	(16,548)	(90)					
<b>Requested VS Current Rates</b>							
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	256,885	1,404	2,592	710	738	116,707	379,036
Revenues at Current Rates	256,885	1,404	2,592	710	738	116,707	379,036
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 2024**

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1. Actual expenses for the past four years and current SWIFT reports were analyzed. FY 2023 and FY 2024 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. Other Sales is reimbursement of expenses for supplies, generator rental, keys, 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 2024

Rate	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Labor - Regular	\$72.00	\$72.00	\$78.00	\$93.60	\$93.60	\$93.60
Labor - Premium	86.40	108.00	117.00	140.40	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	5.00	5.00	5.00	5.00	5.00
Other Keys	2.00	9.00	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 2024**

	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>PROJECTED</b>	<b>FY24-FY23</b>	<b>\$ CHANGE/FY23</b>
<b>Revenue</b>								
Sales from Labor	232,207	198,997	134,878	141,777	258,289	258,289	0	0%
Other Sales	133,206	70,352	77,939	106,827	129,496	120,747	(8,749)	-7%
Less Intrafund Sales	(1,411)	(4,748)	(1,134)	(749)	0	0	0	0%
<b>Net Sales</b>	<b>364,002</b>	<b>264,601</b>	<b>211,684</b>	<b>247,855</b>	<b>387,785</b>	<b>379,036</b>	<b>(8,749)</b>	<b>-2%</b>
<b>Expenses</b>								
Salaries and Benefits	191,151	166,936	148,304	140,306	215,196	228,534	13,339	6%
Rent - Equipment	11,202	11,202	12,197	0	22,000	11,209	(10,791)	-49%
Repairs & Maintenance	72,814	17,009	42,704	69,302	74,337	75,749	1,412	2%
Purchased Services	0	525	0	0	0	0	0	0%
Supplies	37,870	25,056	39,072	26,075	33,159	33,789	630	2%
Indirect Costs	24,521	38,898	49,808	47,620	45,517	46,382	865	2%
Rebates	119,997	45,000	0	0	0	0	0	0%
Other Operating Expenses	0	0	0	2	11	11	0	2%
<b>Total Expenses</b>	<b>457,556</b>	<b>304,626</b>	<b>292,085</b>	<b>283,305</b>	<b>390,220</b>	<b>395,675</b>	<b>5,455</b>	<b>1%</b>
<b>Net Income (Loss)</b>	<b>(93,554)</b>	<b>(40,025)</b>	<b>(80,402)</b>	<b>(35,450)</b>	<b>(2,435)</b>	<b>(16,639)</b>	<b>(14,204)</b>	
Adjustments for Intrafund Transactions	1,411	4,748	1,134	749	0	0	0	
<b>Increase (Decrease) in Retained Earnings</b>	<b>(92,142)</b>	<b>(35,277)</b>	<b>(79,268)</b>	<b>(34,701)</b>	<b>(2,435)</b>	<b>(16,639)</b>	<b>(14,204)</b>	
Beginning Retained Earnings	198,610	106,468	71,190	(8,078)	(42,779)	(45,214)	(2,435)	
Adjustment to Retained Earnings	0	0	0	0	0	0	0	
Change in Accounting Principle	0	0	0	0	0	0	0	
<b>Ending Retained Earnings</b>	<b>106,468</b>	<b>71,190</b>	<b>(8,078)</b>	<b>(42,779)</b>	<b>(45,214)</b>	<b>(61,853)</b>	<b>(16,639)</b>	

## SWIFT Spending Plan

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2024

		Fund 5400
		FinDept ID
		G0234240
Revenue Description	SWIFT Account	ROJ
ROJ Sales*	670029	\$379,036
Expense Description		
Salaries and Benefits	41000	226,933
Overtime/Premium	41050	1,539
Other Benefits	41070	62
Rent Equipment	41400	11,209
Repairs & Maintenance	41500	75,749
Supplies	41300	33,789
Other Operating	43000	12
Indirect Costs	42010	46,382
<b>Total</b>		<b>\$395,675</b>
Adjustments		
Minus:		
Other Sales		120,747
<b>Total</b>		<b>\$120,747</b>
<b>Rate Matrix Amount</b>		<b>\$274,928</b>
Notes		
*Excludes intrafund sales		

**Projected Cash Flow**  
**Minnesota Department Of Administration**  
**Fund 5400 For Fiscal Year 2024**

	Estimate											
	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24
<b>Projected Beginning Cash Balance</b>	<b>17,699,098</b>	<b>22,587,571</b>	<b>20,752,193</b>	<b>16,883,152</b>	<b>23,866,173</b>	<b>20,413,291</b>	<b>12,687,310</b>	<b>20,960,756</b>	<b>20,208,116</b>	<b>16,203,506</b>	<b>20,549,142</b>	<b>18,775,392</b>
Receipts - operating	10,363,817	3,358,058	4,298,371	11,442,905	4,420,865	2,573,141	13,299,912	3,892,848	4,257,262	7,704,078	7,313,622	4,211,122
Transfer In	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota Senate Garage Debt Service Pass Through	82,521	82,521	82,521	82,521	82,521	82,521	82,521	82,521	82,521	82,521	82,521	82,521
<b>Total Cash Receipt</b>	<b>10,446,338</b>	<b>3,440,579</b>	<b>4,380,892</b>	<b>11,525,426</b>	<b>4,503,386</b>	<b>2,655,662</b>	<b>13,382,433</b>	<b>3,975,369</b>	<b>4,339,783</b>	<b>7,786,599</b>	<b>7,396,143</b>	<b>4,293,643</b>
<b>Expenses</b>												
Salaries & Benefits	1,517,711	1,517,711	1,517,711	1,517,711	1,517,711	2,276,566	1,517,711	1,517,711	1,517,711	1,517,711	1,517,711	2,276,566
Utilities	1,365,161	754,973	1,074,869	853,933	1,113,363	1,211,330	1,085,586	679,174	1,190,870	912,035	937,013	619,331
M&L	978,772	141,015	380,741	304,279	1,505,514	1,402,777	819,244	836,501	527,989	(693,772)	814,772	1,103,167
Indirect Costs	0	0	231,949	0	0	231,949	0	0	231,949	0	0	231,949
Other Operating Expenses	646,005	1,812,044	767,021	816,267	1,090,914	891,676	636,231	585,205	604,899	654,773	613,804	682,059
Master Lease Payment	0	0	0	0	50,723	0	0	0	0	0	17,752	0
GESF Loan Payment	0	0	0	0	0	96,369	0	0	0	0	0	96,369
Capital Assets	0	0	0	0	59,203	0	0	59,203	0	0	0	59,203
Debt Service	1,050,215	1,050,215	1,050,215	1,050,215	1,050,215	1,050,215	1,050,215	1,050,215	1,050,215	1,050,215	1,050,215	1,050,215
Transfer Outs	0	0	3,227,428	0	1,301,000	3,220,761	0	0	3,220,761	0	3,496,000	3,220,761
Minnesota Senate Garage Debt Service Pass Through	0	0	0	0	267,625	0	0	0	0	0	722,625	0
<b>Total Expense Paid</b>	<b>5,557,865</b>	<b>5,275,957</b>	<b>8,249,933</b>	<b>4,542,405</b>	<b>7,956,268</b>	<b>10,381,642</b>	<b>5,108,987</b>	<b>4,728,009</b>	<b>8,344,394</b>	<b>3,440,963</b>	<b>9,169,893</b>	<b>9,339,619</b>
<b>Projected Ending Cash Balance</b>	<b>22,587,571</b>	<b>20,752,193</b>	<b>16,883,152</b>	<b>23,866,173</b>	<b>20,413,291</b>	<b>12,687,310</b>	<b>20,960,756</b>	<b>20,208,116</b>	<b>16,203,506</b>	<b>20,549,142</b>	<b>18,775,392</b>	<b>13,729,416</b>

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, 2022	3/10/2023 Unaudited	
	FY23	FY22
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 20,997,291.28	\$ 20,248,318.99
Accounts Receivable - Leases	2,182,719.06	2,735,458.89
Accounts Receivable - Repairs and Other Jobs	62,318.81	28,747.70
Accounts Receivable - Other	181,267.25	134,375.33
Accounts Receivable - Non Trade (Note 3)	82,664.98	82,729.17
Due from Other Funds (Note 4)	46,043.07	33,427.06
Inventory - Supplies (Note 1)	379,298.28	350,725.10
Total Current Assets	<u>\$ 23,931,602.73</u>	<u>\$ 23,613,782.24</u>
<b>NONCURRENT ASSETS (Note 5)</b>		
Building Improvements	\$ 9,515,070.06	\$ 12,606,945.92
Accumulated Depreciation - Building Improvements	(6,161,773.97)	(7,008,915.91)
Infrastructure	900,934.39	900,934.39
Accumulated Depreciation - Infrastructure	(733,312.41)	(696,740.35)
Equipment	2,323,300.80	2,171,139.19
Accumulated Depreciation - Equipment	(1,340,510.98)	(1,159,470.46)
Art and Historical Treasures	260,866.50	260,866.50
Total Noncurrent Assets	<u>\$ 4,764,574.39</u>	<u>\$ 7,074,759.28</u>
<b>TOTAL ASSETS</b>	<u>\$ 28,696,177.12</u>	<u>\$ 30,688,541.52</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Other Postemployment Benefits Outflows (Note 11)	\$ 241,000.00	\$ 258,000.00
Deferred Pension Outflows (Note 12)	6,495,000.00	1,243,000.00
Total Deferred Outflows of Resources	<u>\$ 6,736,000.00</u>	<u>\$ 1,501,000.00</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 2,144,281.57	\$ 2,451,470.49
Accounts Payable - Non Trade (Note 6)	228,040.26	207,499.98
Salaries and Benefits Payable	528,652.82	525,861.80
Retainage Payable (Note 7)	361,014.48	742,943.31
Interest Payable (Note 8, 9)	4,324.82	4,652.49
Capital Lease Payable (Note 8)	93,248.42	84,648.45
Loans Payable - Master Lease (Note 9)	98,955.49	96,552.69
Compensated Absences Payable (Note 10)	233,000.00	215,000.00
Due to Other Funds (Note 13)	-	1,150.93
Total Current Liabilities	<u>\$ 3,691,517.86</u>	<u>\$ 4,329,780.14</u>
<b>NONCURRENT LIABILITIES</b>		
Capital Lease Payable (Note 8)	\$ 2,663,265.81	\$ 2,756,514.23
Loans Payable - Master Lease (Note 9)	33,442.65	132,398.14
Compensated Absences Payable (Note 10)	1,271,000.00	1,266,000.00
Other Postemployment Benefits (Note 11)	1,569,000.00	1,531,000.00
Net Pension Liability (Note 12)	292,000.00	4,893,000.00
Total Noncurrent Liabilities	<u>\$ 5,828,708.46</u>	<u>\$ 10,578,912.37</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 9,520,226.32</u>	<u>\$ 14,908,692.51</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Other Postemployment Benefits Inflows (Note 11)	\$ 191,000.00	\$ 248,000.00
Deferred Pension Inflows (Note 12)	12,117,000.00	11,095,000.00
Total Deferred Inflows of Resources	<u>\$ 12,308,000.00</u>	<u>\$ 11,343,000.00</u>
<b>NET POSITION (Note 19)</b>		
Net Investment in Capital Assets	\$ 4,621,635.97	\$ 6,638,308.47
Unrestricted	8,982,314.83	(700,459.46)
<b>TOTAL NET POSITION</b>	<u>\$ 13,603,950.80</u>	<u>\$ 5,937,849.01</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, 2022

3/10/2023  
 Unaudited

	FY23 QTD	FY23 YTD	FY22 QTD	FY22 YTD
<b>OPERATING REVENUES (Note 1)</b>				
Leases	\$ 19,639,754.48	\$ 39,331,441.48	\$ 18,781,814.19	\$ 37,566,774.56
Repair and Other Jobs	86,528.04	172,013.80	53,995.08	100,792.28
Other Revenues	200,313.64	456,655.63	220,521.66	443,782.75
Minnesota Senate Garage Debt Service Pass Through (Note 3)	247,998.98	495,999.98	248,187.51	496,374.98
Total Operating Revenues	<u>\$ 20,174,595.14</u>	<u>\$ 40,456,110.89</u>	<u>\$ 19,304,518.44</u>	<u>\$ 38,607,724.57</u>
<b>OPERATING EXPENSES (Note 1)</b>				
Salaries and Benefits (Note 1)	\$ 4,069,463.37	\$ 8,344,731.54	\$ 4,244,563.31	\$ 8,237,209.29
Utilities - Electric	1,500,461.07	3,336,783.82	1,448,748.49	3,048,643.26
Utilities - Water	98,768.65	334,233.60	57,646.56	216,099.22
Utilities - District Heat	824,640.49	1,352,127.25	757,469.54	1,169,229.44
Utilities - District Cooling	284,266.83	808,106.09	270,973.76	715,035.99
Utilities - Gas & Other	206,355.68	329,724.72	212,302.35	285,459.54
Repairs and Maintenance	676,071.71	1,214,842.71	1,113,083.27	1,773,125.72
Maintenance and Leasehold	1,100,586.92	3,142,561.48	2,828,920.91	3,523,931.64
Professional and Technical Services	56,422.42	120,451.77	271,285.80	379,769.50
Centralized IT Services (Note 1)	365,557.91	830,334.82	301,208.10	657,314.57
Vehicle Leases	65,871.07	126,527.95	64,461.12	131,448.93
Supplies and Materials	530,225.95	931,433.96	388,050.76	749,190.70
Purchased Services	288,256.69	539,327.98	359,959.65	577,668.93
Insurance	-	835,644.00	-	734,870.00
Indirect Costs (Note 1)	579,142.25	1,158,284.50	238,369.52	476,739.04
Depreciation	131,737.01	262,792.93	160,610.31	330,850.11
Other Expenses	59,087.49	187,343.71	64,823.90	227,064.31
Total Operating Expenses	<u>\$ 10,836,915.51</u>	<u>\$ 23,855,252.83</u>	<u>\$ 12,782,477.35</u>	<u>\$ 23,233,650.19</u>
<b>OPERATING INCOME (LOSS)</b>	<u>\$ 9,337,679.63</u>	<u>\$ 16,600,858.06</u>	<u>\$ 6,522,041.09</u>	<u>\$ 15,374,074.38</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Revenue (Note 9)	\$ 1,194.52	\$ 1,930.52	\$ 183.75	\$ 379.63
Interest Expense (Note 8, 9)	(25,644.59)	(51,498.19)	(26,942.57)	(54,110.06)
Gain (Loss) on Disposal of Capital Assets	(301,041.57)	(301,259.97)	-	5,814.30
Total Nonoperating Revenues (Expenses)	<u>\$ (325,491.64)</u>	<u>\$ (350,828.64)</u>	<u>\$ (26,758.82)</u>	<u>\$ (47,916.13)</u>
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<u>\$ 9,012,187.99</u>	<u>\$ 16,250,029.42</u>	<u>\$ 6,495,282.27</u>	<u>\$ 15,326,158.25</u>
<b>TRANSFERS AND CONTRIBUTIONS</b>				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out (Note 14)	(608,247.00)	(1,216,494.00)	(608,247.00)	(1,216,494.00)
Building Depreciation Transfer Out (Note 14)	(2,703,800.00)	(5,407,600.00)	(2,742,862.25)	(5,485,724.50)
Debt Service Principal (Note 15)	(2,766,628.36)	(5,488,631.47)	(2,638,318.21)	(5,234,793.97)
Debt Service Interest (Note 15)	(1,740,541.05)	(2,173,198.83)	(1,923,286.64)	(2,485,768.25)
Building Replacement Fund Transfer Out (Note 16)	(183,792.00)	(367,584.00)	(183,792.00)	(367,584.00)
Enterprise Sustainability Services Transfer Out (Note 1, 17)	-	-	-	-
Governor's Office Advisors Transfer Out (Note 18)	-	(7,468.00)	-	(6,667.00)
Minnesota Senate Garage Debt Service Pass Through (Note 3)	(247,998.98)	(495,999.98)	(248,187.51)	(496,374.98)
Total Transfers and Contributions	<u>\$ (8,251,007.39)</u>	<u>\$ (15,156,976.28)</u>	<u>\$ (8,344,693.61)</u>	<u>\$ (15,293,406.70)</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ 761,180.60</u>	<u>\$ 1,093,053.14</u>	<u>\$ (1,849,411.34)</u>	<u>\$ 32,751.55</u>
<b>NET POSITION, BEGINNING, AS REPORTED</b>	<u>\$ 12,842,770.20</u>	<u>\$ 12,510,897.66</u>	<u>\$ 7,787,260.35</u>	<u>\$ 5,905,097.46</u>
Adjustment to Net Position	-	-	-	-
<b>NET POSITION, BEGINNING, AS RESTATED</b>	<u>\$ 12,842,770.20</u>	<u>\$ 12,510,897.66</u>	<u>\$ 7,787,260.35</u>	<u>\$ 5,905,097.46</u>
<b>NET POSITION, ENDING (Note 19)</b>	<u>\$ 13,603,950.80</u>	<u>\$ 13,603,950.80</u>	<u>\$ 5,937,849.01</u>	<u>\$ 5,937,849.01</u>

STATE OF MINNESOTA  
 FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 5400  
 STATEMENT OF CASH FLOWS  
 FISCAL YEAR 2023 AS OF DECEMBER 31, 2022

3/10/2023  
 Unaudited

	YTD
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	\$ 37,547,011.42
Receipts from Other Revenues	867,076.03
Payments to Claimants	-
Payments to Suppliers for Goods and Services	(17,121,107.05)
Payments to Employees	(9,180,880.86)
<b>Net Cash Flows from Operating Activities</b>	<b>\$ 12,112,099.54</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Operating Transfers In (Out) Building Bond Interest	(1,216,494.00)
Operating Transfers In (Out) Building Depreciation	(5,407,600.00)
Debt Service Principal	(5,488,631.47)
Debt Service Interest	(2,173,198.83)
Operating Transfers In (Out) Building Replacement Fund	(367,584.00)
Governor's Office Advisors Transfer Out	(7,468.00)
Minnesota Senate Garage Debt Service Pass Through	(278,500.00)
<b>Net Cash Flows from Noncapital Financing Activities</b>	<b>\$ (14,939,476.30)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Investment in Capital Assets	\$ (94,213.35)
Proceeds from Disposal of Capital Assets	-
Proceeds from Master Lease Loan	-
Repayment of Capital Lease Principal	(44,045.92)
Repayment of Capital Lease Interest	(49,516.44)
Repayment of Master Lease Loan Principal	(48,572.93)
Repayment of Master Lease Loan Interest	(2,149.76)
Master Lease Loan Interest Credit	1,930.52
Capital Contributions	-
<b>Net Cash Flows from Capital and Related Financing Activities</b>	<b>\$ (236,567.88)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment Earnings	\$ -
<b>Net Cash Flows from Investing Activities</b>	<b>\$ -</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>\$ (3,063,944.64)</b>
Cash and Cash Equivalents, Beginning, as Reported	24,061,235.92
Cash and Cash Equivalents, Ending	<b>\$ 20,997,291.28</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities</b>	
Operating Income (Loss)	\$ 16,600,858.06
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	\$ 262,792.93
Amortization	-
(Increase) Decrease in Accounts Receivable	(2,042,025.53)
(Increase) Decrease in Interfund Receivable	-
(Increase) Decrease in Due from Other Funds	(46,043.07)
(Increase) Decrease in Inventory	(23,379.98)
(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	(1,752,899.18)
Increase (Decrease) in Salaries and Benefits Payable	(836,149.21)
Increase (Decrease) in Unearned Revenue	-
Increase (Decrease) in Due To Other Funds	-
Increase (Decrease) in Compensated Absences	-
Increase (Decrease) in Other Postemployment Benefits	-
Increase (Decrease) in Other Current Liabilities	(51,054.48)
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<b>\$ (4,488,758.52)</b>
<b>Net Cash Flows from Operating Activities</b>	<b>\$ 12,112,099.54</b>
<b>Noncash Investing, Capital and Financing Activities</b>	
Accrual of Building Improvements as an Investment in Capital Assets	\$ -

STATE OF MINNESOTA  
 FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 6400  
 STATEMENT OF BUDGET AND ACTUAL COMPARISON  
 QUARTER ENDED DECEMBER 31, 2022

3/10/2023  
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
<b>OPERATING REVENUES</b>						
Leases	\$ 19,969,846.25	\$ 39,680,722.00	\$ 19,639,764.48	\$ 39,331,441.48	\$ (330,090.77)	\$ (349,280.52)
Repair and Other Jobs	62,208.25	124,418.50	86,528.04	172,013.80	24,318.79	47,595.30
Other Revenues	220,941.00	441,882.00	200,313.84	456,855.63	(20,627.36)	14,773.63
Minnesota Senate Garage Debt Service Pass Through	248,000.00	496,000.00	247,998.98	495,999.98	(1.02)	(0.02)
<b>Total Operating Revenues</b>	<b>\$ 20,500,995.50</b>	<b>\$ 40,743,022.50</b>	<b>\$ 20,174,586.14</b>	<b>\$ 40,456,110.89</b>	<b>\$ (326,400.36)</b>	<b>\$ (286,911.61)</b>
<b>OPERATING EXPENSES</b>						
Salaries and Benefits	\$ 4,979,001.50	\$ 10,357,462.50	\$ 4,089,463.37	\$ 8,344,731.54	\$ (908,538.13)	\$ (2,012,730.96)
Utilities - Electric	1,734,919.00	3,418,338.00	1,500,461.07	3,336,783.82	(234,157.93)	(81,554.18)
Utilities - Water	136,971.25	269,342.50	98,768.65	334,233.60	(38,202.60)	64,891.10
Utilities - District Heat	643,093.75	1,286,187.50	824,640.49	1,352,127.25	181,546.74	65,939.75
Utilities - District Cooling	333,392.50	666,785.00	284,266.83	808,108.09	(49,125.87)	141,321.09
Utilities - Gas & Other	145,982.00	284,514.00	206,355.68	329,724.72	60,373.68	65,210.72
Repairs and Maintenance	657,882.75	1,278,221.50	676,071.71	1,214,842.71	18,188.98	(64,378.79)
Maintenance and Leasehold	1,466,920.00	2,870,670.00	1,100,588.92	3,142,561.48	(366,333.08)	271,891.48
Professional and Technical Services	82,388.75	164,777.50	56,422.42	120,461.77	(35,966.33)	(64,325.73)
Centralized IT Services	266,955.28	533,207.04	365,557.91	830,334.82	98,602.63	297,127.78
Vehicle Leases	63,636.50	167,673.00	65,871.07	126,527.95	(17,965.43)	(41,145.05)
Supplies and Materials	648,660.75	1,093,202.50	530,225.95	931,433.96	(18,434.80)	(161,768.54)
Purchased Services	287,861.00	531,270.00	288,256.89	539,327.98	(9,604.31)	8,057.68
Insurance	9,318.00	661,170.00	-	835,944.00	(9,318.00)	174,474.00
Indirect Costs	258,383.25	516,766.50	579,142.25	1,168,284.50	320,769.00	641,518.00
Depreciation	166,282.75	332,565.50	131,737.01	262,792.93	(34,545.74)	(69,772.57)
Other Expenses	112,855.00	238,888.00	59,087.49	187,343.71	(53,767.51)	(49,544.29)
<b>Total Operating Expenses</b>	<b>\$ 11,934,404.03</b>	<b>\$ 24,670,041.04</b>	<b>\$ 10,836,915.51</b>	<b>\$ 23,855,252.83</b>	<b>\$ (1,097,488.52)</b>	<b>\$ (814,788.21)</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 8,566,591.47</b>	<b>\$ 16,072,981.46</b>	<b>\$ 9,337,670.63</b>	<b>\$ 16,600,858.06</b>	<b>\$ 771,088.16</b>	<b>\$ 527,876.60</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest Revenue	\$ -	\$ -	\$ 1,194.52	\$ 1,930.52	\$ 1,194.52	\$ 1,930.52
Interest Expense	-	-	(26,644.59)	(51,499.19)	(26,644.59)	(51,499.19)
Gain (Loss) on Disposal of Capital Assets	-	-	(301,041.57)	(301,259.97)	(301,041.57)	(301,259.97)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (325,491.64)</b>	<b>\$ (350,828.64)</b>	<b>\$ (325,491.64)</b>	<b>\$ (350,828.64)</b>
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<b>\$ 8,566,591.47</b>	<b>\$ 16,072,981.46</b>	<b>\$ 9,012,178.99</b>	<b>\$ 16,250,029.42</b>	<b>\$ 445,596.52</b>	<b>\$ 177,047.96</b>
<b>TRANSFERS AND CONTRIBUTIONS</b>						
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	(2,703,800.00)	(5,407,600.00)	(2,703,800.00)	(5,407,600.00)	-	-
Debt Service Principal	(2,848,847.25)	(5,697,694.50)	(2,766,628.36)	(5,488,631.47)	82,218.89	209,063.03
Debt Service Interest	(1,755,078.50)	(2,059,782.00)	(1,740,541.05)	(2,173,198.83)	14,537.45	(113,418.83)
Building Replacement Fund Transfer Out	(183,792.00)	(367,584.00)	(183,792.00)	(367,584.00)	-	-
Governor's Office Advisors Transfer Out	-	-	-	(7,468.00)	-	(7,468.00)
Minnesota Senate Garage Debt Service Pass Through	(248,000.00)	(496,000.00)	(247,998.98)	(495,999.98)	1.02	0.02
<b>Total Transfers and Contributions</b>	<b>\$ (6,347,764.75)</b>	<b>\$ (15,245,154.50)</b>	<b>\$ (8,251,007.39)</b>	<b>\$ (15,156,976.28)</b>	<b>\$ 96,757.36</b>	<b>\$ 88,178.22</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 218,826.72</b>	<b>\$ 827,826.96</b>	<b>\$ 761,180.60</b>	<b>\$ 1,093,053.14</b>	<b>\$ 542,353.88</b>	<b>\$ 265,228.18</b>

**STATE OF MINNESOTA  
 FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 5400  
 FOOTNOTES TO FINANCIAL STATEMENTS  
 FISCAL YEAR 2023 AS OF DECEMBER 31, 2022**

3/10/2023  
 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 FY23.

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

Capital assets are generally defined as assets with an initial, individual cost of more than \$300,000 for buildings and depreciable infrastructure, \$5,000 or more for equipment and art and historical treasures, and \$30,000 or more for software and internally generated computer software (IGCS). Land, land improvements, building improvements, and easement assets are capitalized, regardless of cost. Capital assets must also have an estimated useful life of two or more years. Capital assets are recorded at cost or, for donated assets, at acquisition value at the date of acquisition.

Capital assets are depreciated using the straight-line method with no salvage value based on the following useful lives: 10-30 years for building improvements and infrastructure; 5 years for office equipment; 4 years for information technology (IT) equipment; 6 years for new vehicles; 4 years for used vehicles and related accessories; and 5-10 years for other equipment.

**Changes in Classification:**

On July 1, 2022, an Agency Indirect Cost Plan was enacted to allocate certain overhead costs incurred throughout Department of Administration (Admin), including salaries and separation costs, centralized IT services, miscellaneous indirect costs, and interagency agreements. Starting in FY23, these agency indirect costs are reported as part of the Indirect Costs expense. They were reported in various operating expense categories and transfers prior to FY23.

**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 FY23 amount is \$992,000.00. The total FY22 amount is \$992,750.00.

Admin bills Minnesota Senate monthly through FMD Leases & 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.

FY23 - As of December 31, 2022, the total Accounts Receivable - Non Trade is \$82,664.98.  
 \$82,664.98 reflects the balance due from Minnesota Senate for the Minnesota Senate Garage Debt Service Pass Through.

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.

**4. DUE FROM OTHER FUNDS**

FY23 - As of December 31, 2022, the total Due from Other Funds is \$46,043.07.  
 \$0.11 is due from Parking & Transit Fund 2000 for Salaries and Benefits expenses paid by Leases.  
 \$1,358.01 is due from Parking & Transit Fund 2000 for non-salary expenses paid by Leases.  
 \$42,434.53 is due from State Parking Facilities ARPA Fund 3015 for non-salary expenses paid by Leases.  
 \$2,250.42 is due from Central Mail Fund 5203 for non-salary expenses paid by Leases.

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 non-salary expenses paid by Leases.

**5. CAPITAL ASSETS**

	Balance 7/1/2022	Additions	Deletions	Balance 12/31/2022
Building Improvements	\$ 9,923,723.62	\$ -	\$ (408,653.56)	\$ 9,515,070.06
Infrastructure	900,934.39	-	-	900,934.39
Equipment	2,218,547.17	104,753.63	-	2,323,300.80
Art and Historical Treasures	260,866.50	-	-	260,866.50
<b>Total Capital Assets</b>	<b>\$ 13,304,071.68</b>	<b>\$ 104,753.63</b>	<b>\$ (408,653.56)</b>	<b>\$ 13,000,171.75</b>
Accumulated Depreciation for:				
Building Improvements	\$ (6,119,617.62)	\$ (149,768.34)	\$ 107,611.99	\$ (6,161,773.97)
Infrastructure	(715,026.39)	(18,286.02)	-	(733,312.41)
Equipment	(1,245,554.01)	(94,738.57)	(218.40)	(1,340,510.98)
<b>Total Accumulated Depreciation</b>	<b>\$ (8,080,198.02)</b>	<b>\$ (262,792.93)</b>	<b>\$ 107,393.59</b>	<b>\$ (8,235,597.36)</b>

On December 8, 2022, the State of Minnesota sold the Ely – Revenue Building which FMD managed. The building improvements made by FMD to this building were not fully depreciated. The remaining balance is reported as loss on disposal of capital assets.

**6. ACCOUNTS PAYABLE - NON TRADE**

FY23 - As of December 31, 2022, the total Accounts Payable - Non Trade is \$228,040.26. Of this amount, \$10,540.28 is for capital assets - equipment; \$217,499.98 is for Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate by December 31, 2022 and is scheduled to be transferred out to pay the debt services in May 2023 (see Note 3).

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).

**7. RETAINAGE PAYABLE**

In accordance with M.S. 337.10, the maximum retainage on uncompleted projects is 5% of the value of completed work.

FY23 - As of December 31, 2022, the total retainage payable is \$361,014.48 for Leases Maintenance and Leasehold expenses.

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.

**8. CAPITAL LEASE PAYABLE TO BANC OF AMERICA**

FMD entered into a lease purchase 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 lease purchase amount is \$2,886,635. This is the financed portion of the \$6,978,000 Guaranteed Energy Savings Program (GESp) agreement; the remaining portion of this project was funded from Facility Repair and Replacement (FR&R) Fund 2001. The project made the Transportation Building's use of energy more efficient, resulting in reduction of energy and water consumption.

The proceed was deposited to GESp Fund 2000 in FY18 and was all expensed in FY19. The liability was transferred from Fund 2000 to Leases & ROJ Fund 5400 in FY20.

This lease liability is 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 lease liability 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 was not to exceed \$85,622.36. Since no payments were required during the construction period, the payment due on December 15, 2019 included interest from February 21, 2018 in total of \$185,439.22, which was 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 lease.

The following is a schedule by fiscal year of future repayments of the lease liability as of December 31, 2022.

FY	Principal	Interest	Total
2023	\$ 44,824.69	\$ 48,737.66	\$ 93,562.35
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
	<u>\$ 2,756,514.23</u>	<u>\$ 921,767.86</u>	<u>\$ 3,678,282.09</u>

The following balances are associated with this lease purchase agreement:

	Interest Payable	Interest Expense
Balance 12/31/2022	\$ 4,061.47	\$ 49,451.54

**9. LOANS PAYABLE TO MASTER LEASE**

FMD previously made 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, 2022.

FY	Principal	Interest	Total
2023	\$ 49,173.60	\$ 1,549.09	\$ 50,722.69
2024	67,208.99	1,265.60	68,474.59
2025	16,015.55	153.76	16,169.31
Total Payments	\$ 132,398.14	\$ 2,968.45	\$ 135,366.59

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 12/31/2022	\$ 263.35	\$ 1,930.52	\$ 2,047.65

**10. COMPENSATED ABSENCES**

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Leave balances are liquidated upon separation from state employment. The balance is shown as a liability.

	Current	Noncurrent
Balance 7/1/2022	\$ 233,000.00	\$ 1,271,000.00
Increase	-	-
Decrease	-	-
Balance 12/31/22	<u>\$ 233,000.00</u>	<u>\$ 1,271,000.00</u>

**11. OTHER POSTEMPLOYMENT BENEFITS**

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

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

The June 30, 2022 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 2.16% was used to measure the total OPEB liability as of June 30, 2021. The single discount rate was based on a municipal bond rate of 2.16% (based on a 20-year Bond Buyer General Obligation Index as of the end of June 2021). 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 7/1/2022	\$ 241,000.00	\$ 1,569,000.00	\$ 191,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 12/31/2022	<u>\$ 241,000.00</u>	<u>\$ 1,569,000.00</u>	<u>\$ 191,000.00</u>

**12. NET PENSION LIABILITY**

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

The June 30, 2022 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2021 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 7/1/2022	\$ 6,495,000.00	\$ 292,000.00	\$ 12,117,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 12/31/2022	<u>\$ 6,495,000.00</u>	<u>\$ 292,000.00</u>	<u>\$ 12,117,000.00</u>

**13. DUE TO OTHER FUNDS**

FY23 - As of December 31, 2022, the total Due to Other Funds balance is \$0.00.

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.

**14. BUILDING BOND INTEREST AND BUILDING DEPRECIATION**

FMD does not own the state buildings from which lease revenue is collected. However, the lease rates include depreciation and bond interest on these buildings. The money collected for building depreciation and bond interest is transferred to the general, special revenue, and trunk highway funds. Transfers are scheduled quarterly.

	FY23 YTD	FY22 YTD
Building Bond Interest	\$ 1,216,494.00	\$ 1,216,494.00
Building Depreciation	5,407,600.00	5,485,724.50
	<u>\$ 6,624,094.00</u>	<u>\$ 6,702,218.50</u>

**15. DEBT SERVICE**

In December 2005, the State of Minnesota began a 22-year basic lease purchase agreement for the lease/purchase of the Andersen and Freeman buildings. FMD, representing Admin as lessee, collects 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 May 2016, FMD made the first transfer for debt service principal and interest for the Minnesota Senate Building. Transfers are due in November and May each year, and will continue until May 2039.

	FY23 YTD	FY22 YTD
Debt Service Principal	\$ 5,488,631.47	\$ 5,234,793.97
Debt Service Interest	2,173,198.83	2,485,768.25
	<u>\$ 7,661,830.30</u>	<u>\$ 7,720,562.22</u>

**16. BUILDING REPLACEMENT FUND**

Beginning in the 1st quarter of FY08, per M.S. 16B.24 Subd 5E, FMD made transfers of appropriation to two special revenue funds. These funds were established to provide for future repair and replacement to the Andersen and Freeman buildings.

Beginning in the 4th quarter of FY19, per Laws 2013 143 12 021, FMD made transfers of appropriation to a special revenue fund. This fund was established to provide for future repair and replacement to the Minnesota Senate Building.

These transfers will continue quarterly on an 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.

	FY23 YTD	FY22 YTD
Building Replacement Fund Transfers	\$ 367,584.00	\$ 367,584.00

**17. 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 transferred \$3,266.67 from Fund 5400 to OES Fund 2001 in January 2022. The FY23 share of cost is included in the quarterly payment of agency indirect cost, not through appropriation transfer (see Note 1).

**18. 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 \$7,468.00 in August 2022 and \$6,667.00 in July 2021 from Fund 5400 to the governor's special revenue fund.

**19. 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	\$ 4,621,635.97
Unrestricted Net Position	8,982,314.83
Total Net Position	<u>\$ 13,603,950.80</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Retained Earnings, Beginning	\$ 12,361,683.66	\$ 12,693,556.20		
Change in Net Position	331,872.54	761,180.60		
Adjustments to Net Position	-	-		
Retained Earnings, Ending	<u>\$ 12,693,556.20</u>	<u>\$ 13,454,736.80</u>		
Add: Capital Contributions (Note 2)	\$ 149,214.00	\$ 149,214.00		
Reconciliation to Total Net Position	<u>\$ 12,842,770.20</u>	<u>\$ 13,603,950.80</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.

STATE OF MINNESOTA  
 FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 5400  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION BY COST CENTER  
 FISCAL YEAR 2023 AS OF DECEMBER 31, 2022

3/10/2023  
 Unaudited

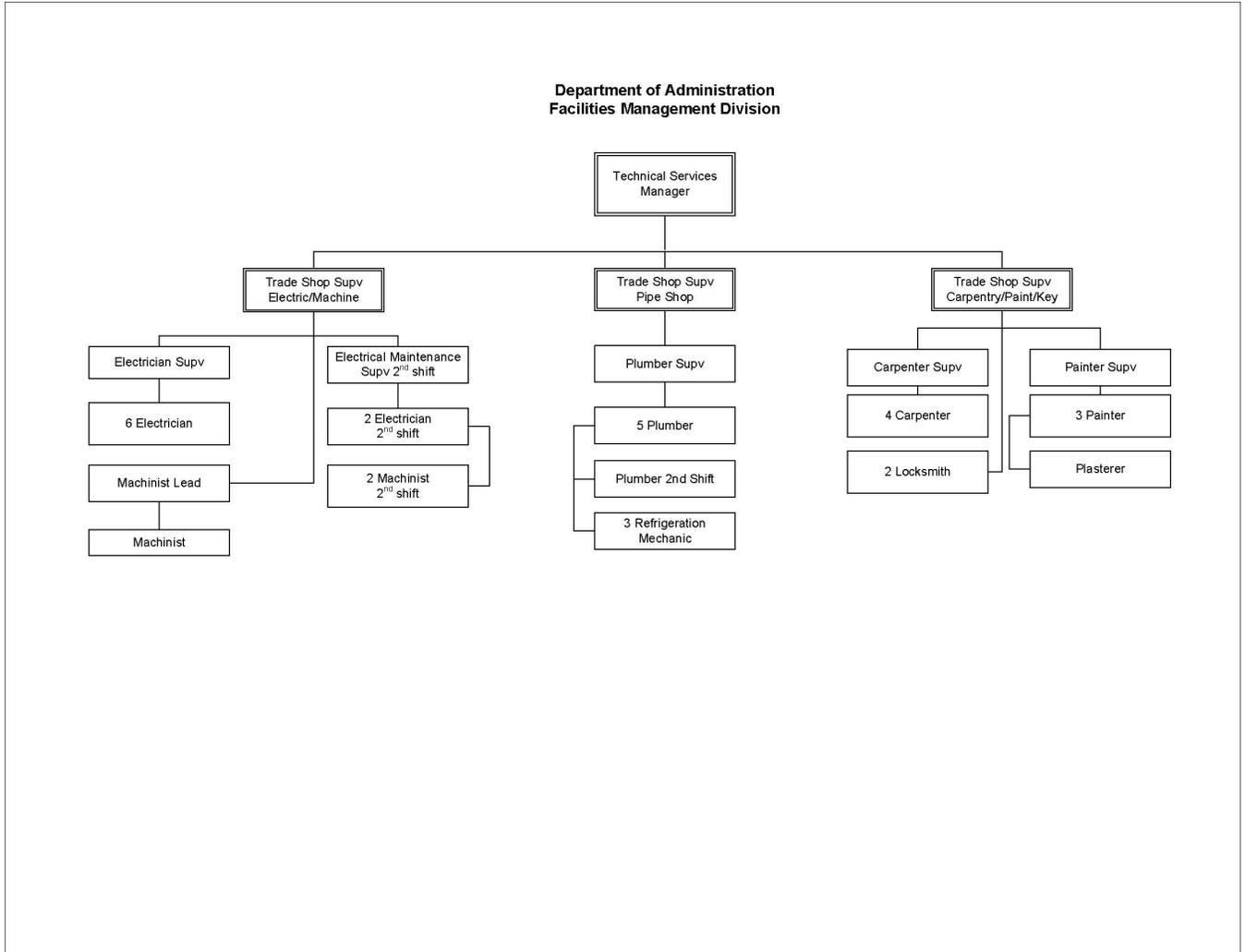
	Fund Total	Leases	Repair and Other Jobs	MN Senate Garage Debt Service Pass Through
<b>OPERATING REVENUES</b>				
Leases	\$ 39,331,441.48	\$ 39,331,441.48	\$ -	\$ -
Repair and Other Jobs	172,013.80	-	172,013.80	-
Other Revenues	456,655.63	456,655.63	-	-
Minnesota Senate Garage Debt Service Pass Through	495,999.98	-	-	495,999.98
Total Operating Revenues	\$ 40,456,110.89	\$ 39,788,097.11	\$ 172,013.80	\$ 495,999.98
<b>OPERATING EXPENSES</b>				
Salaries and Benefits	\$ 8,344,731.54	\$ 8,237,974.50	\$ 106,757.04	\$ -
Utilities - Electric	3,336,783.82	3,336,783.82	-	-
Utilities - Water	334,233.60	334,233.60	-	-
Utilities - District Heat	1,352,127.25	1,352,127.25	-	-
Utilities - District Cooling	808,106.09	808,106.09	-	-
Utilities - Gas & Other	329,724.72	329,724.72	-	-
Repairs and Maintenance	1,214,842.71	1,194,729.15	20,113.56	-
Maintenance and Leasehold	3,142,561.48	3,142,561.48	-	-
Professional and Technical Services	120,451.77	120,451.77	-	-
Centralized IT Services	830,334.82	830,334.82	-	-
Vehicle Leases	126,527.95	126,527.95	-	-
Supplies and Materials	931,433.96	912,340.58	19,093.38	-
Purchased Services	539,327.98	539,327.98	-	-
Insurance	835,644.00	835,644.00	-	-
Indirect Costs	1,158,284.50	1,135,525.78	22,758.72	-
Depreciation	262,792.93	262,792.93	-	-
Other Expenses	187,343.71	176,338.74	11,004.97	-
Total Operating Expenses	\$ 23,855,252.83	\$ 23,675,525.16	\$ 179,727.67	\$ -
<b>OPERATING INCOME (LOSS)</b>	\$ 16,600,858.06	\$ 16,112,571.95	\$ (7,713.87)	\$ 495,999.98
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Revenue	\$ 1,930.52	\$ 1,930.52	\$ -	\$ -
Interest Expense	(51,499.19)	(51,499.19)	-	-
Gain (Loss) on Disposal of Capital Assets	(301,259.97)	(301,259.97)	-	-
Total Nonoperating Revenues (Expenses)	\$ (350,828.64)	\$ (350,828.64)	\$ -	\$ -
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	\$ 16,250,029.42	\$ 15,761,743.31	\$ (7,713.87)	\$ 495,999.98
<b>TRANSFERS AND CONTRIBUTIONS</b>				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(1,216,494.00)	(1,216,494.00)	-	-
Building Depreciation Transfer Out	(5,407,600.00)	(5,407,600.00)	-	-
Debt Service Principal	(5,488,631.47)	(5,488,631.47)	-	-
Debt Service Interest	(2,173,198.83)	(2,173,198.83)	-	-
Building Replacement Fund Transfer Out	(367,584.00)	(367,584.00)	-	-
Governor's Office Advisors Transfer Out	(7,468.00)	(7,468.00)	-	-
Minnesota Senate Garage Debt Service Pass Through	(495,999.98)	-	-	(495,999.98)
Total Transfers and Contributions	\$ (15,156,976.28)	\$ (14,660,976.30)	\$ -	\$ (495,999.98)
Adjustments for Intrafund Transactions (see below)	\$ -	\$ -	\$ -	\$ -
<b>CHANGE IN NET POSITION</b>	\$ 1,093,053.14	\$ 1,100,767.01	\$ (7,713.87)	\$ -
<b>NET POSITION, BEGINNING, AS REPORTED</b>	\$ 12,510,897.66	\$ 12,612,771.59	\$ (101,873.93)	\$ -
Adjustment to Net Position	-	-	-	-
<b>NET POSITION, BEGINNING, AS RESTATED</b>	\$ 12,510,897.66	\$ 12,612,771.59	\$ (101,873.93)	\$ -
<b>NET POSITION, ENDING</b>	\$ 13,603,950.80	\$ 13,713,538.60	\$ (109,587.80)	\$ -
<b>To account for Intrafund transactions, sales and expenses have been reduced as listed below:</b>				
Sales	\$ 530,022.31	\$ 530,022.31	\$ -	\$ -
Expenses	\$ 530,022.31	\$ 530,022.31	\$ -	\$ -

# Supporting Information

## Organization Chart

The budgeted FTE for ROJ for FY 2024 is 2.45 compared to the budgeted FY 2023 FTE of 1.64 in last year's plan. The change is due to increased demand for billable hours beginning in FY 2023.

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 <sup>st</sup> Class “B” Operating Engineer (Lab) 1 <sup>st</sup> Class “C” Operating Engineer

## **Building List**

Currently, the 20 tenant occupied facilities under FMD's custodial control or management are:

- 321 Grove Building 2/603 Pine
- 691 N. Robert Street
- Administration Building
- Ag/Health Laboratory
- Andersen Building
- BCA Bemidji
- 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:** June 14, 2023

**To:** Stacie Christensen, Acting 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', is positioned to the right of the 'From:' field.

**Subject:** Approval of 2024 Rates for Repairs & Other Jobs (ROJ)

In response to your request, Minnesota Management and Budget (MMB) approves the FY 2024 rates for Repair & Other Jobs (ROJ) as proposed in the FY 2024 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. We look forward to working with you monitoring financial activity within ROJ and finding a path towards rate sustainability.

cc: Jessi Held, Department of Administration  
Ify Onyiah, Department of Administration  
Mary Jubenville, Department of Administration  
Kari Suchy, Department of Administration  
Travis Bunch, Minnesota Management and Budget

## TABLE OF CONTENTS

### **BILLED SERVICES AS REPORTED IN THE ACFR**

[Summary of Billed Services](#)

[Imputed Interest Calculations](#)

[Financial Statements - ACFR](#)

Combining Statement of Net Assets

Combining Statement of Revenues, Expenses and changes in Net Assets

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

FY24 Business Plan

### **MGMT ANALYSIS & DEVELOPMENT and ENTERPRISE TRAINING & DEVELOPMENT**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation - combined FY24

Business Plan – Management Analysis & Development FY24

Business Plan – Enterprise Training & Development

### **ADMINISTRATIVE HEARINGS**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24 Business Plan

### **CENTRAL MAIL**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24 Business Plan

### **RISK MANAGEMENT**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24 Business Plan

### **PLANT MANAGEMENT**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24/25 Business Plan (Leases)

FY24 Business Plan (Repair and Other Jobs)

**MINNESOTA INFORMATION TECHNOLOGY**

Nature and Extent of Services  
2 CFR 200 Retained Earnings Reconciliation  
FY24/25 Rate Package/Business Plan

**EMPLOYEE INSURANCE**

Nature and Extent of Services  
2 CFR 200 Retained Earnings Reconciliation  
Plan Year 23 & Plan Year 24 Rate Package

**WORKER'S COMPENSATION**

Nature and Extent of Services  
Summary of Revenue and Expenses  
FY24 Business Plan

**OFFICE OF THE ATTORNEY GENERAL**

Nature and Extent of Services  
FY24 Partner Agreements  
FY24 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**

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

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<sup>1</sup> The Central Service Fund in the ACFR 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 2024 Actual**  
 Section II—Imputed Interest Calculations

Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations  
 Fiscal Year 2024- 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 2024 Average Monthly Cash Balance (000s)	7,030	914	34	0	0	20,403
FY 2024 ITC Interest Rate*	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%
Estimated Interest Earnings (000s)	343	45	2	0	Accumulates interest No imputed interest calculated	996

YEAR/MONTH	Monthly ITC Interest Rate FY 2024	
	Monthly Interest Rate	Annual Interest Rate
2307	0.3657%	4.3884%
2308	0.3737%	4.4845%
2309	0.3870%	4.6437%
2310	0.3996%	4.7955%
2311	0.4086%	4.9031%
2312	0.4151%	4.9807%
2401	0.4150%	4.9804%
2402	0.4219%	5.0627%
2403	0.4205%	5.0455%
2404	0.4226%	5.0708%
2405	0.4234%	5.0809%
2406	0.4280%	5.1361%
Average		4.88%

2024  
Annual  
Comprehensive  
Financial Report

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## Internal Service Funds

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**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, 2024**  
**(IN THOUSANDS)**

ASSETS	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
<b>Current Assets:</b>			
Cash and Cash Equivalents .....	\$ 4,696	\$ 603	\$ 495,694
Accounts Receivable .....	1,476	6,785	54,237
Interfund Receivables .....	—	—	—
Inventories .....	—	14	—
Leases Receivable .....	1,265	—	—
Prepaid Expenses .....	—	338	—
Total Current Assets .....	\$ 7,437	\$ 7,740	\$ 549,931
<b>Noncurrent Assets:</b>			
Leases Receivable .....	\$ 1,718	\$ —	\$ —
Right-to-Use Assets (Net) .....	—	334	—
Depreciable Capital Assets (Net) .....	50,043	113	—
Nondepreciable Capital Assets .....	—	—	—
Prepaid Expenses .....	—	—	—
Total Noncurrent Assets .....	\$ 51,761	\$ 447	\$ —
Total Assets .....	\$ 59,198	\$ 8,187	\$ 549,931
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension Outflows .....	\$ 178	\$ 1,800	\$ 1,246
Deferred Other Postemployment Benefits Outflows .....	9	81	55
Total Deferred Outflows of Resources .....	\$ 187	\$ 1,881	\$ 1,301
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts Payable .....	\$ 6,349	\$ 2,281	\$ 20,311
Interfund Payables .....	—	334	—
Unearned Revenue .....	19	—	5,044
Accrued Interest Payable .....	101	—	—
Bonds and Notes Payable .....	10,212	—	—
Lease/Subscription Payable .....	—	51	—
Claims Payable .....	—	—	95,911
Compensated Absences Payable .....	12	81	83
Other Postemployment Benefits .....	3	29	20
Total Current Liabilities .....	\$ 16,696	\$ 2,776	\$ 121,369
<b>Noncurrent Liabilities:</b>			
Unearned Revenue .....	\$ 75	\$ —	\$ —
Bonds and Notes Payable .....	21,275	—	—
Lease/Subscription Payable .....	—	256	—
Compensated Absences Payable .....	97	865	660
Other Postemployment Benefits .....	46	438	300
Net Pension Liability .....	148	1,501	1,039
Total Noncurrent Liabilities .....	\$ 21,641	\$ 3,060	\$ 1,999
Total Liabilities .....	\$ 38,337	\$ 5,836	\$ 123,368
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Leases .....	\$ 2,983	\$ —	\$ —
Deferred Pension Inflows .....	141	1,428	989
Deferred Other Postemployment Benefits Inflows .....	5	52	36
Total Deferred Inflows of Resources .....	\$ 3,129	\$ 1,480	\$ 1,025
<b>NET POSITION</b>			
Net Investment in Capital Assets .....	\$ 18,556	\$ 140	\$ —
Unrestricted .....	\$ (637)	\$ 2,612	\$ 426,839
Total Net Position .....	\$ 17,919	\$ 2,752	\$ 426,839

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 80,508	\$ 12,662	\$ 37,850	\$ 632,013
38,033	7,011	4,235	111,777
—	45	—	45
—	440	—	454
—	—	—	1,265
2,836	—	430	3,604
<u>\$ 121,377</u>	<u>\$ 20,158</u>	<u>\$ 42,515</u>	<u>\$ 749,158</u>
\$ —	\$ —	\$ —	\$ 1,718
41,790	—	—	42,124
32,086	6,338	—	88,580
—	261	—	261
949	—	—	949
<u>\$ 74,825</u>	<u>\$ 6,599</u>	<u>\$ —</u>	<u>\$ 133,632</u>
<u>\$ 196,202</u>	<u>\$ 26,757</u>	<u>\$ 42,515</u>	<u>\$ 882,790</u>
\$ 25,348	\$ 3,780	\$ 247	\$ 32,599
1,140	268	12	1,565
<u>\$ 26,488</u>	<u>\$ 4,048</u>	<u>\$ 259</u>	<u>\$ 34,164</u>
\$ 9,383	\$ 10,166	\$ 309	\$ 48,799
60,000	—	5	60,339
2,077	—	469	7,609
—	4	—	105
9,940	123	—	20,275
12,646	—	—	12,697
—	—	15,294	111,205
1,506	243	18	1,943
410	97	4	563
<u>\$ 95,962</u>	<u>\$ 10,633</u>	<u>\$ 16,099</u>	<u>\$ 263,535</u>
\$ —	\$ —	\$ —	\$ 75
20,027	2,507	—	43,809
26,932	—	—	27,188
12,842	1,222	129	15,815
6,230	1,467	65	8,546
21,128	3,151	207	27,174
<u>\$ 87,159</u>	<u>\$ 8,347</u>	<u>\$ 401</u>	<u>\$ 122,607</u>
<u>\$ 183,121</u>	<u>\$ 18,980</u>	<u>\$ 16,500</u>	<u>\$ 386,142</u>
\$ —	\$ —	\$ —	\$ 2,983
20,101	2,998	197	25,854
745	175	7	1,020
<u>\$ 20,846</u>	<u>\$ 3,173</u>	<u>\$ 204</u>	<u>\$ 29,857</u>
\$ 4,331	\$ 3,969	\$ —	\$ 26,996
\$ 14,392	\$ 4,683	\$ 26,070	\$ 473,959
<u>\$ 18,723</u>	<u>\$ 8,652</u>	<u>\$ 26,070</u>	<u>\$ 500,955</u>

**STATE OF MINNESOTA**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENSES**

**AND CHANGES IN NET POSITION**

**YEAR ENDED JUNE 30, 2024**

**(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales .....	\$ 12,521	\$ 30,387	\$ —
Insurance Premiums .....	—	—	1,202,408
Other Income .....	277	3,117	9,752
Total Operating Revenues .....	<u>\$ 12,798</u>	<u>\$ 33,504</u>	<u>\$ 1,212,160</u>
Operating Expenses:			
Purchased Services .....	\$ 1,554	\$ 23,145	\$ 95,499
Salaries and Fringe Benefits .....	685	9,237	6,080
Claims .....	—	—	1,136,059
Depreciation and Amortization .....	7,424	115	—
Supplies and Materials .....	3,528	315	20
Repairs and Maintenance .....	1,531	133	3
Indirect Costs .....	166	522	516
Other Expenses .....	426	2	445
Total Operating Expenses .....	<u>\$ 15,314</u>	<u>\$ 33,469</u>	<u>\$ 1,238,622</u>
Operating Income (Loss) .....	<u>\$ (2,516)</u>	<u>\$ 35</u>	<u>\$ (26,462)</u>
Nonoperating Revenues (Expenses):			
Investment/Interest Earnings .....	\$ 1,154	\$ —	\$ 23,513
Other Nonoperating Revenues .....	71	—	—
Interest and Financing Costs .....	(956)	(25)	—
Other Nonoperating Expenses .....	—	(349)	—
Gain (Loss) on Disposal of Capital Assets including Right-to-Use Assets .....	2,599	—	—
Total Nonoperating Revenues (Expenses) .....	<u>\$ 2,868</u>	<u>\$ (374)</u>	<u>\$ 23,513</u>
Income (Loss) Before Transfers and Contributions .....	\$ 352	\$ (339)	\$ (2,949)
Transfers-In .....	—	—	—
Transfers-Out .....	—	—	—
Change in Net Position .....	<u>\$ 352</u>	<u>\$ (339)</u>	<u>\$ (2,949)</u>
Net Position, Beginning, as Reported .....	<u>\$ 17,567</u>	<u>\$ 3,091</u>	<u>\$ 429,788</u>
Net Position, Ending .....	<u><u>\$ 17,919</u></u>	<u><u>\$ 2,752</u></u>	<u><u>\$ 426,839</u></u>

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 250,490	\$ 76,047	\$ —	\$ 369,445
—	—	20,532	1,222,940
—	1,003	—	14,149
<u>\$ 250,490</u>	<u>\$ 77,050</u>	<u>\$ 20,532</u>	<u>\$ 1,606,534</u>
\$ 76,492	\$ 16,331	\$ 12,077	\$ 225,098
119,336	18,062	1,109	154,509
—	—	6,248	1,142,307
27,376	628	37	35,580
4,996	8,613	4	17,476
5,528	11,936	—	19,131
1,062	2,384	215	4,865
18	145	8	1,044
<u>\$ 234,808</u>	<u>\$ 58,099</u>	<u>\$ 19,698</u>	<u>\$ 1,600,010</u>
<u>\$ 15,682</u>	<u>\$ 18,951</u>	<u>\$ 834</u>	<u>\$ 6,524</u>
\$ 1,024	\$ 2	\$ 1,660	\$ 27,353
—	—	—	71
(3,433)	(96)	—	(4,510)
—	—	(367)	(716)
—	4	—	2,603
<u>\$ (2,409)</u>	<u>\$ (90)</u>	<u>\$ 1,293</u>	<u>\$ 24,801</u>
\$ 13,273	\$ 18,861	\$ 2,127	\$ 31,325
—	—	12,500	12,500
(111)	(31,028)	—	(31,139)
<u>\$ 13,162</u>	<u>\$ (12,167)</u>	<u>\$ 14,627</u>	<u>\$ 12,686</u>
\$ 5,561	\$ 20,819	\$ 11,443	\$ 488,269
<u>\$ 18,723</u>	<u>\$ 8,652</u>	<u>\$ 26,070</u>	<u>\$ 500,955</u>

**STATE OF MINNESOTA**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF CASH FLOWS**

**YEAR ENDED JUNE 30, 2024**

**(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
<b>Cash Flows from Operating Activities:</b>			
Receipts from Customers .....	\$ 12,935	\$ 29,308	\$ 1,197,016
Receipts from Other Revenues .....	348	3,117	9,752
Payments to Claimants .....	—	—	(1,126,299)
Payments to Suppliers .....	(3,139)	(24,145)	(102,429)
Payments to Employees .....	(730)	(9,086)	(6,036)
Payments to Others .....	—	(349)	—
Net Cash Flows from Operating Activities .....	<u>\$ 9,414</u>	<u>\$ (1,155)</u>	<u>\$ (27,996)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Transfers-In .....	\$ —	\$ —	\$ —
Transfers-Out .....	—	—	—
Net Cash Flows from Noncapital Financing Activities .....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Investment in Capital Assets .....	\$ (26,672)	\$ —	\$ —
Proceeds from Disposal of Capital Assets .....	6,865	—	—
Proceeds from Loans .....	22,869	—	—
Lease/Subscription Payments .....	—	(69)	—
Right-to-Use Assets Advance Payments .....	—	—	—
Repayment of Loan Principal .....	(10,532)	—	—
Interest Paid .....	(897)	(25)	—
Net Cash Flows from Capital and Related Financing Activities .....	<u>\$ (8,367)</u>	<u>\$ (94)</u>	<u>\$ —</u>
<b>Cash Flows from Investing Activities:</b>			
Investment/Interest Earnings .....	\$ 1,154	\$ —	\$ 23,513
Net Cash Flows from Investing Activities .....	<u>\$ 1,154</u>	<u>\$ —</u>	<u>\$ 23,513</u>
Net Increase (Decrease) in Cash and Cash Equivalents .....	<u>\$ 2,201</u>	<u>\$ (1,249)</u>	<u>\$ (4,483)</u>
Cash and Cash Equivalents, Beginning, as Reported .....	<u>\$ 2,495</u>	<u>\$ 1,852</u>	<u>\$ 500,177</u>
Cash and Cash Equivalents, Ending .....	<u>\$ 4,696</u>	<u>\$ 603</u>	<u>\$ 495,694</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:</b>			
Operating Income (Loss) .....	\$ (2,516)	\$ 35	\$ (26,462)
<b>Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:</b>			
Depreciation and Amortization .....	\$ 7,424	\$ 115	\$ —
Miscellaneous Nonoperating Revenues .....	71	—	—
Miscellaneous Nonoperating Expenses .....	—	(349)	—
<b>Change in Assets, Liabilities, Deferred Outflows and Inflows of Resources:</b>			
Accounts Receivable .....	320	(1,079)	(5,291)
Inventories .....	—	(10)	—
Other Assets .....	—	(144)	—
Deferred Outflows of Resources .....	116	309	307
Accounts Payable .....	4,066	126	(5,946)
Claims Payable .....	—	—	9,760
Compensated Absences Payable .....	1	122	82
Unearned Revenue .....	94	—	(101)
Other Postemployment Benefits .....	(6)	(30)	(34)
Net Pension Liability .....	(173)	(795)	(650)
Deferred Inflows of Resources .....	17	545	339
Net Reconciling Items to be Added to (Deducted from) Operating Income .....	<u>\$ 11,930</u>	<u>\$ (1,190)</u>	<u>\$ (1,534)</u>
Net Cash Flows from Operating Activities .....	<u>\$ 9,414</u>	<u>\$ (1,155)</u>	<u>\$ (27,996)</u>
<b>Noncash Investing, Capital and Financing Activities:</b>			
Leases Receivable Additions .....	\$ 1,897	\$ —	\$ —
Right-to-Use Assets Acquired through Lease/Subscription .....	—	—	—
Right-to-Use Assets Remeasurement Additions .....	—	214	—
Right-to-Use Assets Remeasurement Deletions .....	—	—	—

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 258,161	\$ 72,061	\$ 21,282	\$ 1,590,763
—	1,003	—	14,220
—	—	(6,125)	(1,132,424)
(76,181)	(33,306)	(12,343)	(251,543)
(118,607)	(18,352)	(1,134)	(153,945)
—	—	(367)	(716)
<u>\$ 63,373</u>	<u>\$ 21,406</u>	<u>\$ 1,313</u>	<u>\$ 66,355</u>
\$ —	\$ —	\$ 12,500	\$ 12,500
(111)	(31,028)	—	(31,139)
<u>\$ (111)</u>	<u>\$ (31,028)</u>	<u>\$ 12,500</u>	<u>\$ (18,639)</u>
\$ (19,342)	\$ (293)	\$ —	\$ (46,307)
—	21	—	6,886
19,562	—	—	42,431
(16,724)	—	—	(16,793)
(396)	—	—	(396)
(9,720)	(210)	—	(20,462)
(3,433)	(145)	—	(4,500)
<u>\$ (30,053)</u>	<u>\$ (627)</u>	<u>\$ —</u>	<u>\$ (39,141)</u>
\$ 1,024	\$ 2	\$ 1,660	\$ 27,353
<u>\$ 1,024</u>	<u>\$ 2</u>	<u>\$ 1,660</u>	<u>\$ 27,353</u>
\$ 34,233	\$ (10,247)	\$ 15,473	\$ 35,928
\$ 46,275	\$ 22,909	\$ 22,377	\$ 596,085
<u>\$ 80,508</u>	<u>\$ 12,662</u>	<u>\$ 37,850</u>	<u>\$ 632,013</u>
\$ 15,682	\$ 18,951	\$ 834	\$ 6,524
\$ 27,376	\$ 628	\$ 37	\$ 35,580
—	—	—	71
—	—	(367)	(716)
6,950	(3,986)	701	(2,385)
—	(203)	—	(213)
2,722	—	(41)	2,537
8,018	1,489	126	10,365
9,193	6,306	2	13,747
—	—	123	9,883
1,604	21	6	1,836
721	—	49	763
245	14	5	194
(15,363)	(2,595)	(202)	(19,778)
6,225	781	40	7,947
<u>\$ 47,691</u>	<u>\$ 2,455</u>	<u>\$ 479</u>	<u>\$ 59,831</u>
<u>\$ 63,373</u>	<u>\$ 21,406</u>	<u>\$ 1,313</u>	<u>\$ 66,355</u>
\$ —	\$ —	\$ —	\$ 1,897
17,487	—	—	17,487
—	—	—	214
(189)	—	—	(189)

**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, 2024  
(IN THOUSANDS)**

	5200	5201	5202	5203	TOTAL
<b>Operating Revenues:</b>					
Net Sales.....	\$ 12,807	\$ 3,233	\$ 2	\$ 14,345	\$ 30,387
Insurance Premiums.....	-	-	-	-	-
Other Income.....	3,117	-	-	-	3,117
Total Operating Revenues.....	<u>\$ 15,924</u>	<u>\$ 3,233</u>	<u>\$ 2</u>	<u>\$ 14,345</u>	<u>\$ 33,504</u>
Less: Cost of Goods Sold.....	-	-	-	-	-
Gross Margin.....	<u>\$ 15,924</u>	<u>\$ 3,233</u>	<u>\$ 2</u>	<u>\$ 14,345</u>	<u>\$ 33,504</u>
<b>Operating Expenses:</b>					
Purchased Services.....	\$ 10,300	\$ 260	\$ -	\$ 12,585	\$ 23,145
Salaries and Fringe Benefits.....	5,678	2,955	-	604	9,237
Claims.....	-	-	-	-	-
Depreciation and Amortization.....	56	-	-	59	115
Supplies and Materials.....	83	62	-	170	315
Repairs and Maintenance.....	2	2	-	129	133
Indirect Costs.....	386	26	-	110	522
Other Expenses.....	2	-	-	-	2
Total Operating Expenses.....	<u>\$ 16,507</u>	<u>\$ 3,305</u>	<u>\$ -</u>	<u>\$ 13,657</u>	<u>\$ 33,469</u>
Operating Income (Loss).....	<u>\$ (583)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 688</u>	<u>\$ 35</u>
<b>Nonoperating Revenues (Expenses):</b>					
Investment/Interest Earnings.....	\$ -	\$ -	\$ -	\$ -	\$ -
Other Derivative Instruments.....	-	-	-	-	-
Increase (Decrease) Upon Hedge Termination.....	-	-	-	-	-
Federal Grants.....	-	-	-	-	-
Private Grants.....	-	-	-	-	-
Grants and Subsidies.....	-	-	-	-	-
Securities Lending Income.....	-	-	-	-	-
Other Nonoperating Revenues.....	-	-	-	-	-
Interest and Financing Costs.....	(25)	-	-	-	(25)
Grants, Aids and Subsidies.....	-	-	-	-	-
Securities Lending Rebates and Fees.....	-	-	-	-	-
Other Nonoperating Expenses.....	-	-	-	(349)	(349)
Gain (Loss) on Disposal of Capital Assets.....	-	-	-	-	-
Total Nonoperating Revenues (Expenses).....	<u>\$ (25)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (349)</u>	<u>\$ (374)</u>
Income (Loss) Before Transfers and Contributions.....	<u>\$ (608)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 339</u>	<u>\$ (339)</u>
Capital Contributions.....	-	-	-	-	-
Transfers-In.....	-	-	-	-	-
Transfers-Out.....	-	-	-	-	-
Total Income (Loss).....	<u>\$ (608)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 339</u>	<u>\$ (339)</u>
Special Item.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Change in Net Position.....	<u>\$ (608)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 339</u>	<u>\$ (339)</u>
Net Position, Beginning, as Reported.....	\$ 897	\$ (336)	\$ 48	\$ 2,482	3,091
Change in Accounting Principle.....	-	-	-	-	-
Change in Reporting Entity.....	-	-	-	-	-
Error Correction.....	-	-	-	-	-
Net Position, Beginning, as Restated.....	<u>\$ 897</u>	<u>\$ (336)</u>	<u>\$ 48</u>	<u>\$ 2,482</u>	<u>\$ 3,091</u>
Net Position, Ending.....	<u>\$ 289</u>	<u>\$ (408)</u>	<u>\$ 50</u>	<u>\$ 2,821</u>	<u>\$ 2,752</u>

# STATE OF MINNESOTA

## INTERNAL SERVICE FUNDS

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

June 30, 2024

(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
<b>ASSETS</b>					
<b>Current Assets:</b>					
Cash and Cash Equivalents.....	\$ 564	\$ (9)	\$ 48	\$ -	\$ 603
Investments.....	-	-	-	-	-
Accounts Receivable.....	3,351	527	-	2,907	6,785
Inventories.....	-	-	-	14	14
Prepaid Expenses.....	-	-	-	338	338
Total Current Assets.....	<u>\$ 3,915</u>	<u>\$ 518</u>	<u>\$ 48</u>	<u>\$ 3,259</u>	<u>\$ 7,740</u>
<b>Noncurrent Assets:</b>					
Cash and Cash Equivalents-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Right-to-Use Assets (Net).....	334	-	-	-	334
Depreciable Capital Assets (Net).....	-	-	-	113	113
Total Noncurrent Assets.....	<u>\$ 334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113</u>	<u>\$ 447</u>
Total Assets.....	<u>\$ 4,249</u>	<u>\$ 518</u>	<u>\$ 48</u>	<u>\$ 3,372</u>	<u>\$ 8,187</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Pension Outflows.....	1,038	642	-	120	1,800
Deferred Other Postemployment Benefits Outflows	50	22	-	9	81
Total Deferred Outflows of Resources.....	<u>\$ 1,088</u>	<u>\$ 664</u>	<u>\$ -</u>	<u>\$ 129</u>	<u>\$ 1,881</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable.....	\$ 2,141	\$ 96	\$ -	\$ 44	\$ 2,281
Interfund Payables.....	-	-	-	334	334
Lease/Subscription Payable.....	51	-	-	-	51
Compensated Absences Payable.....	57	19	-	5	81
Other Postemployment Benefits.....	18	8	-	3	29
Total Current Liabilities.....	<u>\$ 2,267</u>	<u>\$ 123</u>	<u>\$ -</u>	<u>\$ 386</u>	<u>\$ 2,776</u>
<b>Noncurrent Liabilities:</b>					
Accounts Payable-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lease/Subscription Payable.....	256	-	-	-	256
Compensated Absences Payable.....	536	292	-	37	865
Other Postemployment Benefits.....	271	117	-	50	438
Net Pension Liability.....	865	536	-	100	1,501
Total Noncurrent Liabilities.....	<u>\$ 1,928</u>	<u>\$ 945</u>	<u>\$ -</u>	<u>\$ 187</u>	<u>\$ 3,060</u>
Total Liabilities.....	<u>\$ 4,195</u>	<u>\$ 1,068</u>	<u>\$ -</u>	<u>\$ 573</u>	<u>\$ 5,836</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Pension Inflows.....	823	509	-	96	1,428
Deferred Other Postemployment Benefits Inflows	32	14	-	6	52
Total Deferred Inflows of Resources.....	<u>\$ 855</u>	<u>\$ 523</u>	<u>\$ -</u>	<u>\$ 102</u>	<u>\$ 1,480</u>
<b>NET POSITION</b>					
Net Investment in Capital Assets.....	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113</u>	<u>\$ 140</u>
Unrestricted .....	<u>\$ 262</u>	<u>\$ (410)</u>	<u>\$ 48</u>	<u>\$ 2,712</u>	<u>\$ 2,612</u>
Total Net Position.....	<u><u>\$ 289</u></u>	<u><u>\$ (410)</u></u>	<u><u>\$ 48</u></u>	<u><u>\$ 2,825</u></u>	<u><u>\$ 2,752</u></u>

## 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  
 FY24 PRODUCT LINE PERFORMANCE  
 MNIT SERVICES  
 February 25, 2025  
 (In Thousands)

RATE CATEGORY	REVENUE					COST										NET CHANGE IN ASSETS	END. FUND BALANCE @ 06/30/2024	IMPUTED INTEREST ON AVG MONTHLY CASH BALANCE	END. FUND BALANCE @ 06/30/24 INCLUDING IMPUTED INTEREST	ALLOWABLE RESERVE (60 DAY W/C)	ADJUSTMENT TO FY21 RATES	ADJUSTMENTS/ FY24 REBATES	GASB 96 TIMING	06/30/2024 EXCESS FUND BALANCE	DEPRECIATION & AMORTIZATION FY24	Ending Fund Balance Carryforward
	BEG. FUND BALANCE @ 07/01/2023	ACTUAL BILLED REVENUE FROM CUSTOMERS	RATE ADJ RELATED TO FY18	LESS: REBATE	NON-OP REVENUE	ADJUSTED REVENUE	OPERATING EXPENSES	NON - OPERATING EXPENSES	TOTAL COST	UNALLOWABLE EXPENDITURES	ADJUSTED COST	(COL. 10)	(COL. 11)	(COL. 12)	(COL. 13)											
	(COL. 1)	(COL. 2)	(COL. 3)	(COL. 3)	(COL. 4)	(COL. 5)	(COL. 6)	(COL. 7)	(COL. 8)	(COL. 9)	(COL. 10)	(COL. 11)	(COL. 12)	(COL. 13)	(COL. 14)	(COL. 15)	(COL. 16)	(COL. 17)	(COL. 18)	(COL. 19)	COL. 20					
	(COL. 1)	(COL. 2)	(COL. 3)	(COL. 3)	(COL. 4)	(COL. 5)	(COL. 6)	(COL. 7)	(COL. 8)	(COL. 9)	(COL. 10)	(COL. 11)	(COL. 12)	(COL. 13)	(COL. 14)	(COL. 15)	(COL. 16)	(COL. 17)	(COL. 18)	(COL. 19)	COL. 20					
<b>MANAGED SERVICES</b>																										
Hosting Services	\$9,306	\$77,744	\$0		\$195	\$77,939	\$69,544	\$2,224	\$71,768	(\$136)	\$71,904	\$6,035	\$15,341		\$15,341	\$11,250				\$4,406	\$15,341					
Data Management (Storage)	\$2,592	\$9,296	\$0	(\$1,719)	\$49	\$7,626	\$7,248	\$195	\$7,443	\$15	\$7,428	\$198	\$2,790		\$2,790	\$1,118				(\$2,698)	(\$1,605)	\$0				
<b>TELECOMMUNICATIONS</b>																										
WAN Services	\$5,870	\$41,949	\$0		\$434	\$42,383	\$40,024	\$503	\$40,527	(\$40)	\$40,567	\$1,816	\$7,686		\$7,686	\$6,119					\$3,856	\$7,686				
Contracted Telecom Services	\$2,315	\$9,149	\$0	(\$1,070)	\$1	\$8,080	\$8,446	\$20	\$8,466	\$14	\$8,452	(\$372)	\$1,943		\$1,943	\$1,407				(\$537)	\$13	\$1,943				
IP Services	\$1,196	\$13,328	\$0	\$717	\$2	\$14,047	\$11,768	\$29	\$11,797	\$12	\$11,785	\$2,262	\$3,458		\$3,458	\$1,950				(\$1,504)	\$83	\$3,458				
<b>ENTERPRISE APPLICATIONS</b>																										
Workplace Services	\$4,522	\$70,388	\$0		\$335	\$70,723	\$68,116	\$464	\$68,580	(\$130)	\$68,710	\$2,013	\$6,535		\$6,535	\$10,844					\$3,644	\$6,535				
Business Process Management	\$28	\$234	\$0		\$0	\$234	\$234	\$0	\$234	\$0	\$234	\$0	\$28		\$28	\$39					\$1	\$28				
<b>BUSINESS SERVICES</b>																										
Customer Project Services	(\$1,175)	\$6,259	\$0			\$6,259	\$6,014	\$19	\$6,033	(\$29)	\$6,062	\$197	(\$978)		(\$978)	\$1,009					\$10	(\$978)				
MNIT Admin Chrgs	\$468	\$24,009	\$0		\$8	\$24,017	\$23,209	\$90	\$23,299	(\$76)	\$23,375	\$642	\$1,110		\$1,110	\$3,879					\$100	\$1,110				
Agency IT Services	(\$105)	\$206				\$206	\$206		\$206		\$206	\$0	(\$105)		(\$105)	\$34					\$0	(\$105)				
<b>GRAND TOTAL</b>	<b>\$25,017</b>	<b>\$252,562</b>	<b>\$0</b>	<b>(\$2,072)</b>	<b>\$1,024</b>	<b>\$251,514</b>	<b>\$234,809</b>	<b>\$3,544</b>	<b>\$238,353</b>	<b>(\$370)</b>	<b>\$238,723</b>	<b>\$12,791</b>	<b>\$37,808</b>	<b>\$0</b>	<b>\$37,808</b>	<b>\$37,649</b>	<b>\$0</b>	<b>(\$7,979)</b>	<b>(\$1,605)</b>	<b>\$4</b>	<b>\$12,834</b>	<b>\$37,808</b>				
	(a)	(b)	(c)	(c)	(d)	(e)	(g)	(h)	(i)	(i)	(j)	(k)	(k)	(k)	(l)	(l)	(m)	(n)	(n)							

COMMENTS/FOOTNOTES:

- (a) Beginning Fund Balance @ 7/1/2023 - FY23 Product Line Performance ending balance.
- (b) Billed Revenue.
- (c) Rebates related to over-recoveries in FY23.
- (d) Non-Operating Revenues - Includes Interest Revenue of \$1,024,000.
- (e) Sum of Operating and Non-Operating CAFR Revenue.
- (g) Operating Expenses - Total Service Expenses (Direct, Allocated and Overhead), and Allocated Pension/OPEB.
- (h) Non-Operating Expenses - Includes \$505,000 of Unallowable Interest, \$960,000 of Master Lease Interest, \$1,968,000 of Lease Interest, and \$111,000 of Transfers.
- (i) Unallowable and Excluded Expenditures include expenditure reduction of \$(893,000) due to Pension accrual, \$505,000 of Cash Flow loan interest expense, and \$18,000 of OPEB expense accrual ((893,000) + 505,000+ 18,000)
- (j) Total Operating and Non-Operating Expenses less unallowable expenses.
- (k) Average Cash Balance was negative (\$9,226,000) resulting in zero imputed interest.
- (l) Allowable Reserve is based on Adjusted Total Cost of \$238,723,000 less Depreciation & Amortization of \$12,834,000/6 months
- (m) Adjustments related to FY24 over/under recoveries include rebates of \$7,978,859 that will be processed in FY25.
- (n) Deferring adjustment of \$1.6 M of excess fund balance in Hosting due to GASB 96 timing, the over-recovery in FY24 will be offset by an under-recovery in FY25.



## Internal Memo

**Date:** 10/17/2022

**To:** Ahna Minge, State Budget Director

**From:** Jon Eichten, Deputy Commissioner

Cc Travis, Brian

### RE: Proposed FY24-25 Enterprise Rates

Enclosed for your review is the rate package proposing the FY24-25 biennial rates for enterprise IT services. This proposed rate package incorporates input from the Financial Steering Team in the form of the following recommendations:

1. The rate package includes the FY22-23 COLA and insurance costs. Similarly, MNIT supports the FST recommendation that MMB ensure consistency across all agencies as it relates to the potential inclusion of FY22-23 COLA and insurance costs in their operating adjustment request.
2. New MDM enterprise service (Cell phone)- develop a phased approach to take on management across the enterprise.

MNIT will offer agencies the ability to opt-in to the new service or opt-out and remain on the current MDM service. Given the uncertainty as to whether agencies will opt-in to the MDM enterprise service, the agency impact analysis has been prepared based on full agency opt-in.

3. Do not approve new investments as part of the rate package or provide only contingent approval.

MNIT is including the investment requests as part of the rate package. This decision will be revisited if there is broad under-funding of executive branch agency operating adjustment requests.

MNIT has worked diligently to meet evolving customer needs while being mindful of agency budget constraints. We ultimately arrived at a proposed budget that is 19% higher than the previous biennial budget due to net agency budget transfers as a continuation of enterprise IT service consolidation and significant increases in software (Microsoft +27%) and personnel costs. Our overarching goal has been to minimize the cost impact to executive agencies while ensuring service continuity, seeking IT modernization opportunities, and addressing increasing cyber security threats.

We used a variety of mechanisms as noted below to manage typical budget increases which are further detailed on page 8-9 and elsewhere in this Rate Package:

- No new COLA expenses for FY24-25 were included
- Assumed a 6% overall attrition factor
- Savings in data center space and equipment support requirements as we proceed with the CloudRAMP project and the Intentional Cloud Approach
- Minimized cloud adoption impact to agencies by leveraging retained earnings to offset transition costs
- Reduced equipment outlays in the near term by Implementing GASB guidelines on capitalization of laptop/desktop bulk purchases

As an organization, we are implementing state-of-the-art technologies to reduce costs and further improve service delivery. Cloud strategies involve the support of agency migration services and the refinement of IT management in cloud environments. Another priority is to support user adoption of Microsoft software applications and to fully leverage existing capacity and functionality. In terms of digital transformation, we aim to mature data governance strategies, leverage new cloud-based data management, and refine data management processes. Consistent with MNITs IT modernization efforts, we will focus on upgrading enterprise identity and access management (MNEIAM), application modernization and optimizing service delivery and the customer experience.

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 data analytics in Power BI to help customers understand their past, current, and future service usage, in order to forecast future consumption of IT services more accurately. This new transparency has increased 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 the Financial Steering Team, MMB and agency partners for support and cooperation during the FY24-25 enterprise rate process and very much look forward to continued collaboration and partnership as we strive to improve IT services for the State of Minnesota.

Cc: Tu Tong Tarek Tomes Jeff Nyberg John Israel Zarina Baber Brandon Hirsch Dan Kuntz Tony Rees



# FY24-25 Enterprise Rates

Submitted October 17, 2022

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# Table of Contents

<b>Introduction</b> .....	<b>4</b>
<b>Scope</b> .....	<b>4</b>
<b>IT Consolidation Status</b> .....	<b>5</b>
Services.....	5
Financial.....	5
<b>Service Rates Status</b> .....	<b>5</b>
FY22-23 Rates .....	5
FY24-25 Enterprise Rates .....	5
<b>Transparent Processes</b> .....	<b>6</b>
<b>Proposed and Recently Enacted Legislation</b> .....	<b>7</b>
<b>FY24-25 MNIT Budget Assumptions</b> .....	<b>8</b>
<b>Risk Analysis</b> .....	<b>10</b>
<b>Changes in Revenue/Expenses</b> .....	<b>10</b>
<b>Revenue Budget</b> .....	<b>10</b>
Enterprise IT Revenue .....	10
<b>Expense Budget</b> .....	<b>11</b>
Additional expense budget assumptions .....	12
Explanation of excess reserve issues.....	13
<b>Over- and Under-recovering Product Line Status</b> .....	<b>13</b>
<b>FY24-25 Agency Operational Billing</b> .....	<b>13</b>
<b>Agency Impact of FY24-25 Central Rates</b> .....	<b>13</b>
<b>Inflation</b> .....	<b>13</b>
<b>Full-time Equivalent (FTE)</b> .....	<b>14</b>
<b>Description of Rate Computation</b> .....	<b>14</b>
<b>IT Service Cost Models</b> .....	<b>14</b>
<b>MNIT Cost Model Elements</b> .....	<b>15</b>
<b>MNIT Cost Model Process</b> .....	<b>17</b>
Service Portfolio/Catalog.....	17
Demand Forecast.....	17
Budget .....	18
Direct Cost Allocation (FinDept to Services).....	18
Indirect Cost Allocation (Internal Volumes) .....	18
Overhead Allocation.....	20

**Service Benchmarks .....21**

**Capital Investments .....21**

    FY24-25 Capital Investments – Equipment ..... 21

    Master Lease Funding ..... 21

    Capital Investments – Computer Software ..... 22

**Outstanding Loans .....22**

    Master Lease Loan Program ..... 22

    Other Loans ..... 22

**MNIT Organization Chart .....23**

**Financial Data for Rate Package**

FY24 versus FY22 MNIT Enterprise IT Spend ..... 25

Cash Flow Forecast ..... 26

Schedule of Outstanding Loans ..... 27

Capital Asset and Technology Purchases ..... 28

SWIFT Spending Plan ..... 29

Historical Rate Comparison Summary ..... 30

Fixed Rate Schedule ..... 31

Cost Services ..... 41

Rate Matrix by Product Line ..... 44

Administrative Charges ..... 56

Overhead Basis Calculation-FTE based ..... 58

Overhead Basis Calculation-IT Spend based ..... 60

Overhead Basis Calculation-Security Core Services ..... 63

Overhead Cost Reconciliation ..... 65

Customer Impact of Rate Changes ..... 67

Financial Steering Team-Membership ..... 69

## Introduction

The FY24-25 rate package addresses the need to meet evolving customer needs while being mindful of agency budget constraints. Our overarching goal has been to minimize cost impact to executive agencies while ensuring service continuity, IT modernization, and cyber security. New centralized security services improves the state's ability to combat cybersecurity threats, increasing compliances, and reduces vulnerabilities.

Investments in this rate package align with MNITs overall strategic and tactical priorities:

- Cloud migration
- Maximize Microsoft Investment
- Digital Asset Management
- IT Modernization

Cloud services to support agency service migration and refined IT management in cloud environments are included in this package. Another priority is user adoption of existing Microsoft software applications to increase existing capacity and functionality. In terms of digital transformation, we aim to mature data governance strategies, leverage new cloud-based data management, and refine data management processes. Consistent with MNITs IT modernization efforts we will focus on enterprise identity and access management (MNEIAM), mainframe modernization and optimization of service delivery and the customer experience.

For FY24-25 rate-setting we used Microsoft Power Apps to help customers understand their past, current, and future service usage based on standardized volume forecasts. This new transparency increased stakeholder participation and engagement in the budget and rate-setting process. We continue to use Athena, a Microsoft Power BI tool to turn data into useful information for leadership to easily view their historical and forecasted salary and non-salary expenditures.

We ultimately arrived at a proposed budget that is 19% higher than the previous biennial budget due to net transfers in of agency budgets and projected increases in personnel and software costs. 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 FY24-25 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.

## IT Consolidation Status

### Services

In FY24-25 all executive branch agencies subject to IT consolidation are now included in enterprise rates with the addition of Infrastructure as a Service (IaaS) volumes and expenses into IaaS enterprise rates for Wave 3 agencies.

### Financial

IT expenditures for executive branch agencies subject to IT consolidation are all managed by MNIT except for DHS non-payroll, which continues to be managed locally. Based upon regular reports received from DHS their non payroll expenses are included in MNIT total IT spend.

## Service Rates Status

### FY22-23 Rates

To achieve break-even costs for customers MNIT has worked closely with the Financial Steering Team and MMB to implement a program of billing/rebates and mid-year rate adjustments that adhere to federal guidelines for internal service fund management to manage volume and expense variances.

In FY21 the services below services incurred over or under recovery and were issued bills or rebates in FY22:

- Contracted Voice
- FileNet
- Data Center
- Enterprise SW Bundles
- IP Phone
- LAN
- Mainframe
- Middleware
- Security
- Server
- Storage and Backup

FY22 mid-year rate adjustment for Telecom Interpretive Service was implemented in FY22. Enterprise Software Tier 2 and Admin Charge rate changes were approved and implemented as of July 1, 2022. Additional rebates will be issued in FY23 for the over recovery in FY22 in the following services: mainframe, storage, WAN, and MNEIAM as well as billing on certain services.

### FY24-25 Enterprise Rates

The FY24-25 rate process builds upon the model first established in FY18 based on IT Standard Service bundles billed through enterprise rates and pass-through charge backs. FY24-25 service portfolio changes or additions as compared to FY22-23 are listed in the FY24-25 Budget Assumptions section on page 8 of this document.

MNIT held individual meetings with agency CBTOs to help them understand the impact of FY24-25 enterprise rates. The major adjustments to FY24-25 rates were as follows:

- A service portfolio review resulted in a handful of new services, enhanced service bundling and the retirement of certain services with little or no volume. The goal of the service portfolio was to achieve improved transparency and greater simplicity.
- As a result of remaining large agencies (Wave 3) being included in enterprise rates, all agencies now participate in IT enterprise service rates.

## Transparent Processes

An FY24-25 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 process 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 the services that 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 FY24-25 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 FY24-25 business needs. The Executive Team followed a structured “lights-on” budgeting approach based upon the current FY22 expense forecast adjusted for one-time items (projects), inflation, volume changes, step increases and attrition factors. The final proposed budget is the adjusted “lights-on” budget plus any Commissioner-approved investments aligned with FY24-25 strategic priorities.

### 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 rates are reviewed with the Commissioner and Financial Steering Team, Finance prepares the rate package narrative and financial schedules for submission to MMB.

The formalized budget and rate development process provided a transparent framework for participation and input from 14 different stakeholder groups needed to successfully develop enterprise service rates:

<b>MNIT Leadership</b>	Commissioner
	Deputy Commissioner
	Chief Technology Officers (CTO)
	Chief Business Technology Officers (CBTO)
<b>Enterprise Service Teams</b>	Enterprise Service Directors (ESD)
	Service Managers (SM)
	Relationship Managers (RM)
	Finance
<b>Governance Groups</b>	Financial Steering Team (FST)
	Services Governance Team
	Strategic Governance Team
<b>Partner Agencies</b>	Agency Chief Financial Officers (CFOs)
	Agency Leadership
	Minnesota Management and Budget(MMB)

## Proposed and Recently Enacted Legislation

There is no proposed or recently enacted legislation that will impact MNIT rates.

# FY24-25 MNIT Budget Assumptions

## 1. Financial Consolidation

- Volumes and expenses for hosting services, e.g., servers and storage, from Revenue, Commerce, Natural Resources, Education, Health, and Public Safety were brought into enterprise rates.
- Additional workstation, service desk and telecom volumes and expenses from a few agencies were transferred into rates as “clean-ups” from the FY22-23 rate-setting process

## 2. Service Portfolio

- A limited number of new services and bundles were included in the FY24-25 Service Portfolio
  - Cell Phones/Other Mobile Devices, Power platform, Web Application Firewall, eDiscovery, VDI (3 services)
- Several services were combined or added to existing bundles.
  - Softphone was combined with IP Phone into a single service
  - VPN was added to the laptop bundle
- Several services were eliminated due to low usage or combining with other services.

## 3. Volume Forecasting

- CBTOs used new Power Apps tools.
  - Forecast FY24-25 service consumption tool allowed for rapid updating and enhanced interaction with enterprise and business partners
  - Visibility to historical volume trends to inform and improve volume forecast accuracy and integrity
- CBTOs partnered with their agency CFOs and Deputies to fine-tune final agency forecasts.
- All agency volumes used to calculate FY24-25 rates were certified by CBTOs on behalf of CFOs and Deputies.

## 4. Budget Process

- FY24-25 salary-non salary budget development was based on a structured “lights-on” approach.
- The baseline budget for FY24 budget was the current FY22 February forecast.
- The baseline budget was adjusted for...
  - non-recurring expenses (projects)
  - net transfer of Wave 3
  - other clean-up resulting from consolidation
  - increases in expenses related to volumes, inflation
  - contractual increases
- These adjustments resulted in the FY24 “lights-on” budget which was reviewed with the FST and MMB.
- The final proposed budget is the “lights-on” budget plus any Commissioner-approved investments aligned with FY24-25 Strategic Priorities

### 5. Salary Budgets

- SEMA4 salary projections are based on April 12, 2022, data.
- The current MAPE contract ends in FY23.
  - No COLA increases are included in FY24-25.
- Projected insurance increases of 3.45% and 6.51% for CY24 and CY25, respectively, were built into SEMA4 projections.
- Non-discretionary salary step increases for those employees who are scheduled for a step increase are projected in SEMA4.
- A 6% overall attrition factor was added to the budget.

### 6. Non-Salary Budgets

- The cost of the FY22-24 Microsoft contract included...
  - overall increase of 27%
  - 5% increase for FY25 for total contract included based on assumed contract renewal
- A 2.6% increase was assumed for all other software renewals unless a specific contractual increase was known.
  - Master lease (ML19) was the basis for the FY24-25 depreciation forecast.
    - ML expenditures used primarily to replace equipment at end of life/end of support in LAN, WAN and Hosting.
- Beginning in FY23 MNIT will begin to capitalize and depreciate bulk purchases of laptops/desktops greater than \$1M to comply with GASB guidance.

### 7. Service Cost Allocations

- FY24-25 service cost allocation methodologies and tables were reviewed and updated by Service Directors and Financial Analysts.
- FY24-25 hosting rates for data center, server and storage are being managed to facilitate rate stability during the Azure Cloud transition project with the shift away from on-prem hosting through the reduction of retained earnings and allocation adjustments between the hosting services.

### 8. Rate Calculations

- Service rates were calculated at 100% break-even based upon budgeted volume and expenses.
- One-time cloud transition costs were offset by retained earnings in data center cost savings and hosting to mitigate the immediate rate impact to agencies.

### 9. Overhead Costs

- Recovered in four ways through direct charges billed to agencies or general service overhead:
  - Admin charges based on percentage of MNIT FTEs
  - Admin charges based on percentage of agency IT Spend
  - Core Security Admin Charges based upon total agency FTE count, MNIT agency IT spend (5-year average) and desktop/laptop costs
  - General overhead is allocated to services based upon % of service expense.

## Risk Analysis

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 may impact service delivery
- Higher than expected increases on software contract renewals.
- Cloud migration expenses or savings not meeting project plan
- If FY24-25 COLA is approved this will be an unbudgeted increase.
- Lack of project dollars to address unanticipated needs.

## Changes in Revenue/Expenses

Fiscal years FY24-25 are not directly comparable to FY22-23 due to Wave 3 agencies transferring IaaS volumes and expenses into enterprise rates. The Wave 3 group includes some of the larger agencies resulting in a significant impact. Changes in revenue and expenditures (dollar amount and percent change between FY22 forecast and FY24 budget) are included in the Financial Schedules section of this document.

## 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 FY19, the 2001 Fund captured all agency passthrough 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

FY22 year-end forecast of \$209.9 million in revenue is \$4.9 million or 2.4% above budget, driven by increased mainframe, hosting (cloud and storage), MNEIAM, and LAN/WAN, partially offset by reduced enterprise FileNet revenue (transferred to DHS). Budgeted FY24 revenue of \$244.2 million is \$39.2 million higher than FY22 budget of \$205.0 due to increases in enterprise software, mobile device management, LAN/WAN (volumes), cloud usage, hosting, security admin charges, MNEIAM, and new project/WAF/eDiscovery services. The increases are primarily attributable to increased staff levels required to maintain enhanced service levels, net expense transfers from agencies (IaaS, Azure/AWS, cell phones), volume increases, and inflationary cost increases for Microsoft and salaries (COLA, insurance and step increases).

The FY24-25 revenue budget is \$0.6 lower than expenses due to the use of retained earnings to mitigate impact on rates.

Fund (\$000's)	FY21 Actual	FY22 Budget	FY22 Forecast	FY24-25 Budget
Enterprise Technology Fund	\$208,122	\$205,036	\$209,890	\$244,209

## Expense Budget

FY22 year-end expense forecast of \$209.6 million is \$4.6 million or 2.2% above budget, driven primarily by increased software expense (Microsoft), outside vendor PT expense (Cloud, Unified Support, ePMO), and other operating costs (LAN projects). MNIT's expense budget for FY24-25 is \$244.8 million, an increase of \$39.8 million, or 19% versus FY22-23 budget. The increase is primarily attributable to increased staff levels required to maintain and enhance service levels, net expense transfers from agencies (IaaS, Azure/AWS and cell phones), volume increases, and inflationary cost increases for Microsoft and salaries (COLA, insurance, and step increases).

Fund (\$000's)	FY21 Actual	FY22 Budget	FY22 Forecast	FY24-25 Budget
<b>Enterprise Technology Fund</b>	\$205,491	\$205,036	\$209,641	\$244,834

The F24-25 MNIT expense budget was significantly impacted by inflation and expense transfers from agencies as enterprise service consolidation efforts continued, and the shift to cloud-based services:

FY22-23 Budget (\$ Millions)	\$205.0	Explanation
Net Transfers	10.3	Infrastructure as a Service (IaaS) transfers from remaining agencies (Wave 3) and return of cloud purchases to enterprise from agency pass-through
Inflation	10.4	Microsoft contract, FY22-23 COLA carry-forward, workers comp
Volumes	7.5	MS Azure cloud ramp, Web Application Firewall (WAF), enterprise cell phone service
Service Enhancement	6.4	Dynatrace, Power Platform, M365 and Azure migration
FTE Restoration	2.3	Vacancies filled to meet customer demand
Investments	2.5	Cybersecurity, M365, IT Modernization
Cost Operationalization	0.4	Tanium
<b>Total Change</b>	<b>39.8</b>	
<b>FY24-25 Budget (\$ Millions)</b>	<b>\$244.8</b>	

The table below compares the FY24-25 enterprise budget to the FY22-23 enterprise budget by account class:

Account Class (\$000s)	FY22-23 Enterprise Rates	FY24-25 Enterprise Rates	FY24 vs FY22 Percent Change
Salaries	\$100,456	\$116,573	16%
Space Rental	6,960	6,110	-12
Prof/Tech	4,158	7,396	78
Software	43,384	63,162	46
Communications	15,419	19,662	28
Repairs	7,558	6,645	-12
Equip Non-capital	10,624	7,878	-26
Depreciation	9,738	9,259	-5
Other	6,739	8,149	21
<b>TOTAL</b>	<b>\$205,036</b>	<b>\$244,834</b>	<b>19%</b>

**Budget Variance Explanations**

- Personnel and Fringe Benefits
  - FY22-23 COLA carry over effect (less vacancies), FTE transfers into enterprise, staff required to maintain and enhance service levels, new services, and insurance increases
- Professional/Technical
  - MNEIAM end of life infrastructure replacement cloud project, Azure cloud ramp cost to be charged to retained earnings
- Computer and System Services
  - Microsoft EA contractual cost increase, Power platform, Azure cloud ramp-up and transfer of Cloud purchasing budget back to enterprise.
- Communications
  - Shift of agency cell phone plans to enterprise
- Equipment-Non-Capital
  - Net decrease due to adoption of GASB guidance on capitalization of bulk purchases of laptops partially offset by increase in laptop depreciation (also shown on this line for comparative purposes)
- Other Equipment/Depreciation
  - Decreased LAN, data center, storage, and server depreciation

**Note:** More detailed variance explanations are included in the financial schedule “FY24 Budget versus FY22 Budget MNIT Enterprise IT Spend” in the financial data section of this rate package.

**Additional expense 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 by issuing rebates to generate agency savings. Other service rates 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 calculations on all services were incorporated into the FY18-19 biennium via adjustment of enterprise/shared services rates. FY20-23 rates were also established to break even across all product lines based upon estimated volume and expenses.

## FY24-25 Agency Operational Billing

Agencies will continue to receive three invoices for centrally provided services in FY24-25: 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 FY24-25 Central Rates

For FY24-25 MNIT used Power Apps to develop a volume forecasting tool for CBTOs to forecast FY24-25 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 FY24 versus what they were budgeted to pay in FY22. 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	FY22 Billed Amount	FY24 Amount	FY24 vs FY22 Billed Amount	Change due to Volume	Change due to Rates	Change due to Admin	Change due to Cost Services
<b>Enterprise Services</b>	\$205,036	\$244,209	\$39,173	\$19,550	\$9,922	\$3,772	\$5,929

Note: This agency impact analysis is prepared based upon full agency opt-in to the enterprise MDM service.

## Inflation

The salary budget includes FY21-22-23 contractual non-discretionary increases (SEMA4 data) and insurance increases, but the salary budget excludes FY24-25 COLA and discretionary increases. Microsoft software budget includes contractual increases per the FY22-24 contract and a 5% increase for FY25 per contract renewal language. The remainder of software was increased by 2.6% consistent with the April MMB CPI forecast for FY23 or by known

contractual increases. 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 FY24-25 enterprise budget funds 860 FTEs (net of attrition), an increase of 82 positions from the FY22-23 Rate Package.

Fund	FY22 Forecast	FY22 Budget	FY24-25 Budget
Enterprise Technology Fund	759	778	860

The following table shows the explanation for the increase in FTEs between FY24 and FY22 budget

Factor	FTEs	Explanation
Net agency transfers	27	IaaS Wave 3 transfers, split fund cleanup, mainframe & FileNet transfer to DHS
New services/volumes	8	Security, MDM cellphone
Service enhancements	17	SaaS, workstation
FTE restoration	21	Workstation/service desk, hosting infrastructure, security
Investments	9	Security, cloud
<b>TOTAL</b>	<b>82</b>	

## 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

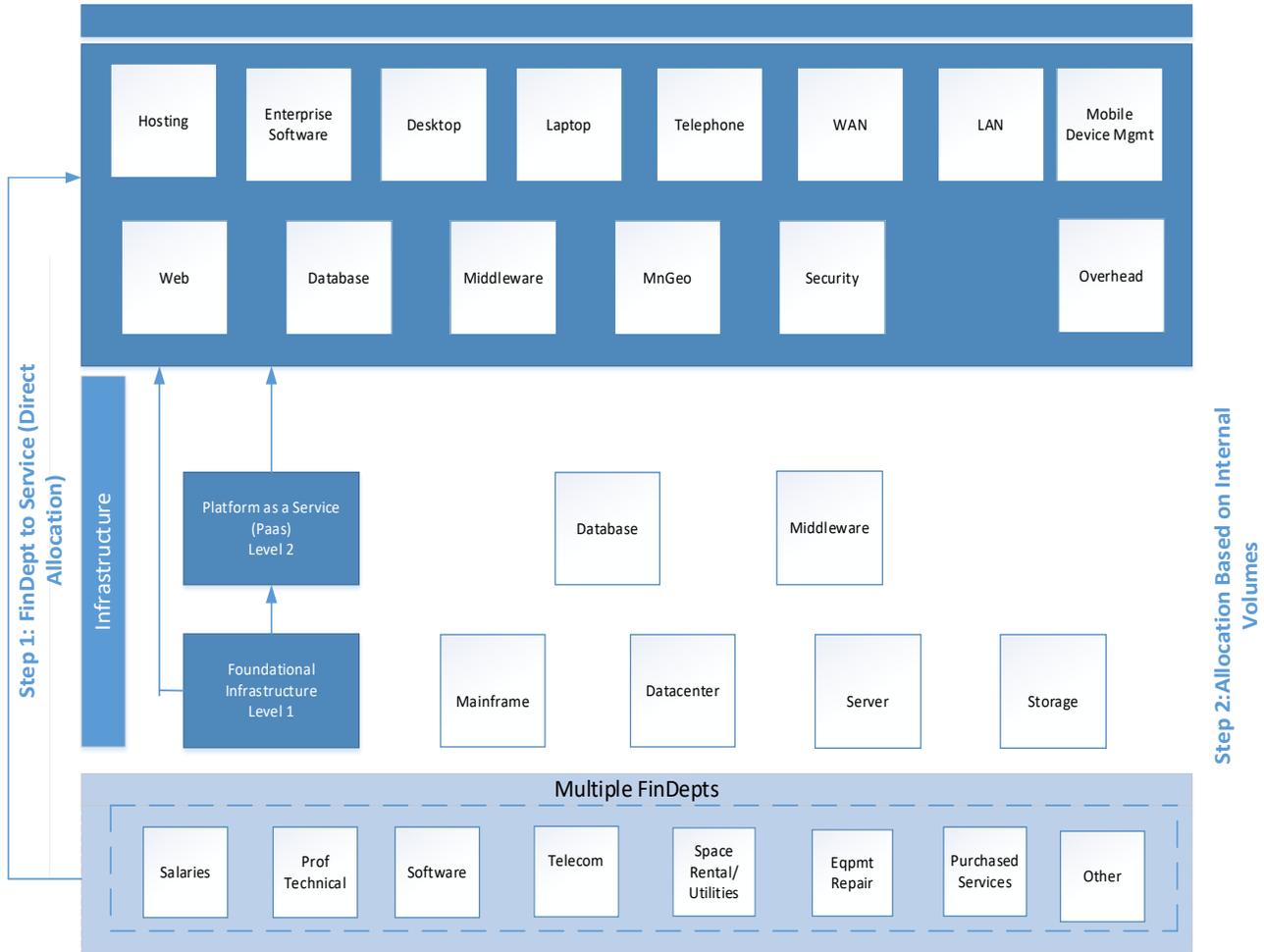
- a. Costs that are associated with a single service.
5. Indirect expenses
    - a. Costs that are associated with more than one service and are allocated to multiple services based upon an appropriate metric or cost driver.
  6. Overhead
    - a. Costs that support the enterprise, e.g. HR, finance. 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 FY14 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

The FY24-25 service portfolio includes services that are currently active, in addition to, adjustments and/or new services approved by MNIT Leadership. New services require financial analysis and impact data along with governance reviews from the Services and Financial Steering Teams. As a result of this process, MNIT further refined its FY24-25 service portfolio through the inclusion of a few new services/bundles, service combination and elimination of several services due to low usage (further described in the FY24-25 Budget Assumptions-page 8).

Professional Services rates that encompass ITS1 through ITS5 and architect job classifications were updated to reflect available hours and current wage rates.

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	Shared Svcs
WAN	X	
LAN	X	
Telephone	X	
Conferencing	X	
Mobile Device	X	
Enterprise Software	X	
Laptop	X	
Desktop	X	
Service Desk/IT Service Mgmt	X	
Professional Service Rates	X	
IaaS (Hosting/Storage)	X	
<b>Agency Apps/Projects</b>		X
<b>Shared Services-Central and Agency</b>		
Database		X
Middleware		X
Project Services		X
Salesforce		X
MnGeo		X
Web		X

## 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. For FY24-25 rate-setting we used Microsoft Power Apps to help customers understand their

past, current, and future service usage based on standardized volume forecasts. The new app allows to enter their expected volume (demand) under consistent methodologies and to compare forecasts to recent volume trends. The app also allows other stakeholders, e.g. service managers to interactively review the forecasted volumes. CBTOs engage their respective agencies to fine-tune and approve their final forecast.

## Budget

The Power BI dashboard was used for budgeting both 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 does not include COLA for FY24-25.

**Non-payroll**-The FY22 expense forecast (February) was used as the starting point for budget managers to generate their FY24 non-salary expense budget. The FY22 forecast was adjusted for non-recurring projects and expenses which established the FY22 “lights-on” budget. The lights-on budget was then adjusted for inflation and volume-related expense changes forecasted to occur in FY23-24-25. The resulting budget became the FY24 baseline budget. Added to the FY24 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)

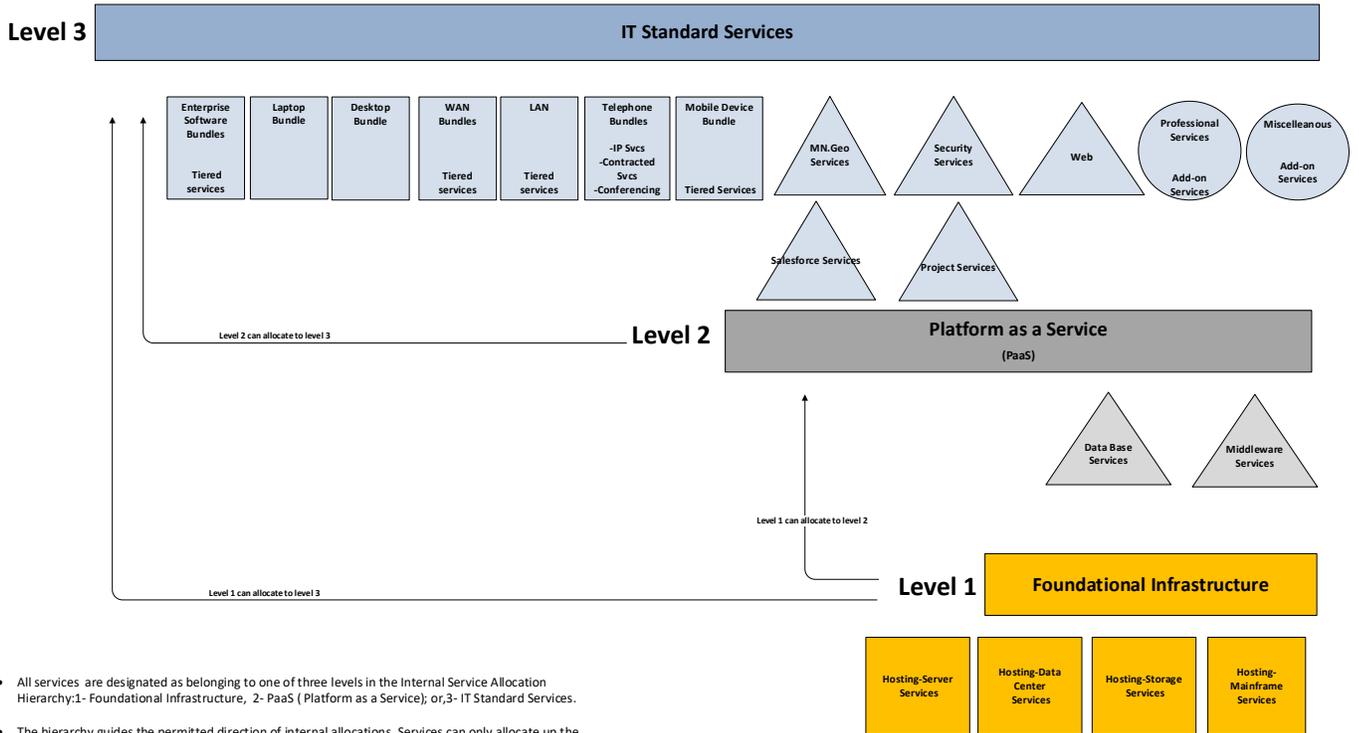
The MNIT chart of accounts has FinDepts (cost centers) to capture IT costs in discrete building blocks for central services and agency-based services. The FinDept is a repository for the direct costs of the FY24 Budget. Some FinDepts are 100% dedicated to a given service while others are allocated to 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 FY24-25 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:

### Indirect Service Cost Allocation Hierarchy



- All services are designated as belonging to one of three levels in the Internal Service Allocation Hierarchy: 1- Foundational Infrastructure, 2- PaaS ( Platform as a Service); or, 3- IT Standard Services.
- The hierarchy guides the permitted direction of internal allocations. Services can only allocate up the hierarchy: Level 1 can only allocate to level 2 or Level 3 and, Level 2 can only allocate to Level 3. Downward indirect cost allocation is not permitted.

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. This table includes metrics aggregated at the Service-Component Product-Line level.

Metrics used to Allocate Infrastructure and Indirect Costs		
Product Line	Service	Metric
<b>Level 2</b>		
Database	A69-Database - Dedicated DB Hosting-MS SQL	Database
Database	838-Database – Distributed Systems DB2	Instance
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

Metrics used to Allocate Infrastructure and Indirect Costs		
Service	Service	Service
<b>Level 1</b>		
Mainframe	750-Mainframe - Mainframe CPU	1000 CPU Svc/Unit
Mainframe	752-Mainframe - Mainframe Specialty Processor	1000 CPU Svc/Unit
Data Center	712-Hosting - Data Center Basic – RU	RU
Server	713-Hosting - Dedicated Physical Server	Dedicated Server
Server	715-Hosting - Shared Hosting – CPU	vCPU
Server	716-Hosting - Shared Hosting – Memory	GB-vMemory
MF DASD /Tape Storage	748-Mainframe - Disk Storage	Gb/day
MF DASD/Tape Storage	754-Mainframe backups	Gb/day
Storage & Backup	717-Hosting - Data Storage	GB - Storage

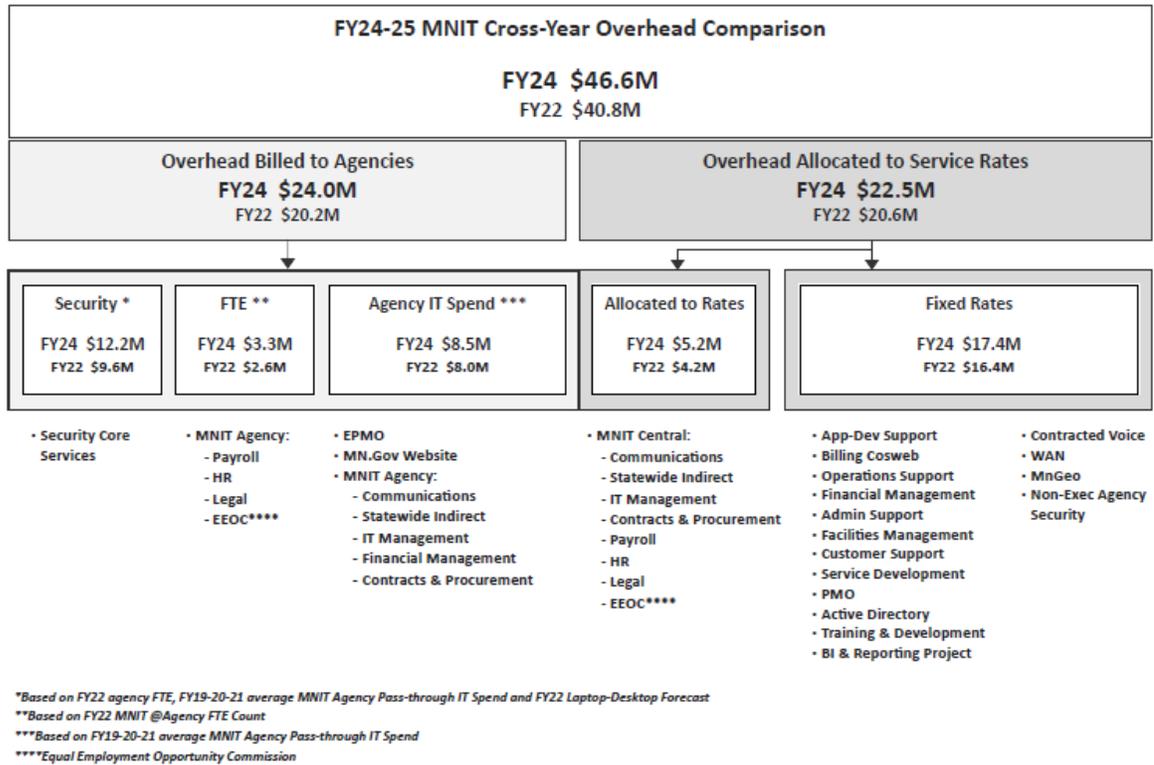
### Overhead Allocation

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 is included in enterprise service rates.
- The Admin Costs are billed using three separate service charges:
  - FTE based charges for payroll and HR support based on MNIT FTE counts.
  - Agency IT Spend based charges for MNIT agency application/development support, ePMO and MNGov Website support. Agency pass-through IT spend is calculated on a 3-year average for FY19-20-21.
  - MNIT core security services 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.

Note: All FTE counts are calculated based on total hours worked during the pertinent fiscal year divided by 2088.

The chart on page 21 shows a cross year comparison of overhead and administrative costs from FY22-23 to FY24-25.



## Service Benchmarks

MNIT recently contracted with an outside consultant (Maximus) to assess MNITs FY22-23 service rates against peer states. The results of the study were that 90% of MNIT rates were deemed to be of 'Similar Value', 'Better Value' or 'Highest Value' compared to other states surveyed.

## Capital Investments

### FY24-25 Capital Investments – Equipment

Detailed information regarding all FY24-25 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. Beginning in FY23 MNIT will begin to capitalize and depreciate bulk purchases of laptops/desktops greater than \$1M in order to comply with GASB guidance.

### Master Lease Funding

MNIT will purchase capital assets using Master Lease totaling \$15.6 million dollars in FY24 and \$16.6 million in FY25. These capital assets will be depreciated over the life cycle of the capital investment (generally three or four years). The FY24-25 planned, budgeted equipment investments are associated with anticipated requirements in: Storage Area Network (SAN), Local Area Network (LAN), Wide Area Network (WAN), Server, and desktop/laptop 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 FY23-26 repayments 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 \$6.3 and \$3.8 million dollars in FY24 and FY25, respectively.

Outstanding loan balances total roughly \$21.1 million as of June 30, 2022. 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, 2022.

### Other Loans

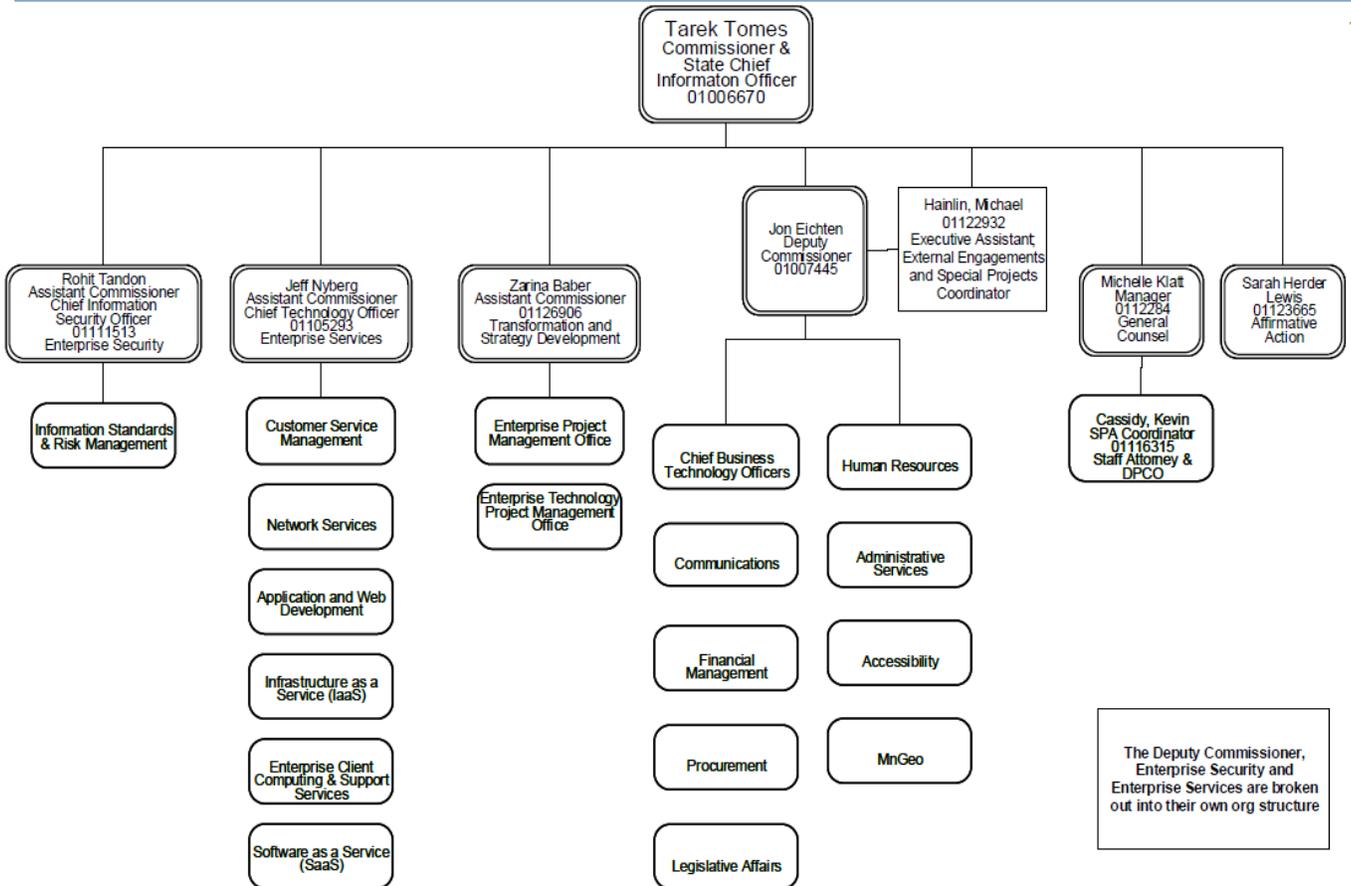
MNIT has a Cash Assistance loan from Minnesota Management & Budget as per Minnesota Statutes, section 16A.671, subdivision 3, paragraph a) which is repayable at the end of the biennium. MNIT intends to request a new cash assistance loan for FY24-25.

# MNIT Organization Chart

MNIT – Executive Office

March 2021

1



**FINANCIAL SCHEDULES FOR RATE PACKAGE  
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## MNIT Central IT Spend

FY24 vs FY22 Enterprise Revenue & Expenses

\$000's

Description	FY21 Actual*	FY22 Forecast	FY22 Budget	FY24 Budget	FY24 v FY22 Budget Var Inc(Dec) \$	FY24 v FY22 Budget Var Inc(Dec) %	Notes
<b>Revenue</b>	\$208,122	\$209,890	\$205,036	\$244,209	\$39,173	19%	Wave 3 Consolidation, Enterprise Cloud billing/ramp-up, Inflation (Microsoft/COLA), New Cellphone and Web Application Firewall (WAF) svcs, Svc Enhancements for Enterprise SW Bundle, Web, IaaS, Svc Desk/ITSM and Security
<b>Expenses</b>							
<b>Salaries</b>							
41000 Full Time - Salary	93,751	95,715	97,170	112,497	\$15,327	16%	Wave 3 Transfers, COLA/Inflation, New Svcs, Svc Enhancement
41030 Part-Time-Seasonal-Labor Serv	481	404	184	275	\$91	49%	
41050 Overtime and Premium Pay	2,738	2,793	2,363	2,554	\$191	8%	
41070 Other Employee Cost	1,772	1,376	740	1,248	\$508	69%	Compensated absence balances transferred from Wave 3 staff
<b>Sub Total Salary/Fringe</b>	<b>98,743</b>	<b>100,288</b>	<b>100,456</b>	<b>116,573</b>	<b>\$16,117</b>	<b>16%</b>	
41100 Space Rental and Utilities	6,519	6,483	6,960	6,110	(850)	-12%	Remote space reduction and data center closure
41110 Printing and Advertising	8	13	35	26	(9)	-26%	
41130/41145 IT/Prof/Tech O/S Vendor	4,167	6,095	4,158	7,396	3,239	78%	Cloud Transition, MNEIAM Conversion, Microsoft Unified Support to Enterprise, Asset Management (AM)/M365 Disaster Recovery (DR) Investments
41150 Computer and Systems Services	44,160	47,477	43,384	63,162	19,778	46%	Microsoft Contractual Increases and other SW inflation increases, Enterprise Cloud billing/ramp-up, Wave 3, New Services, Metallic Cloud Storage Investment, Dynatrace, Tanium.
41155 Communications	17,089	15,099	15,419	19,662	4,243	28%	New Cellphone Service
41160 Trav-Sub-InState-Border Comm	204	287	277	258	(19)	-7%	
41170 Trav/Sub-OutOfState-BorderComm	2	31	35	76	42	120%	
41180 Employee Development	599	530	468	849	381	81%	MMB Interagency Agreements (Training, Statewide Recruiter, Chief Inclusion Officer, Equal Opportunity/DiversityTraining), consolidation to Enterprise, return to conferences.
41190/41195 State Agcy-Prov Prof-Tech Serv	208	156	12	0	(12)	-100%	
41300 Supplies	1,340	1,180	799	1,106	307	38%	WAN and IAM
41400 Equipment	2,374	2,349	2,428	2,467	39	2%	
41500 Repairs to Equip & Furn	5,977	6,453	7,558	6,645	(913)	-12%	Data center closure/Storage savings
42010 Statewide indirect	1,567	1,199	1,220	1,220	(0)	0%	
42020 Attorney General	15	15	15	15	0	0%	
42030 State Agency Reimbursements	(4)	0	0	0	0	0%	
43000 Other Operating Costs	2,408	2,526	1,013	1,610	597	59%	Insurance, Governor's Office, and Sustainability
44010 ML Interest	355	266	438	521	83	19%	
47160 Equipment-Non Capital	11,169	10,397	10,624	7,878	(2,745)	-26%	Change in accounting for laptop/desktop bulk purchases
49000 Depreciation and Amortization	8,590	8,799	9,738	9,259	(479)	-5%	Savings from Cloud, Data Center, LAN and Storage partially offset by Wave 3
<b>Sub Total Non-Salary</b>	<b>106,748</b>	<b>109,353</b>	<b>104,580</b>	<b>128,261</b>	<b>23,681</b>	<b>23%</b>	
<b>Total Operating Expenses</b>	<b>205,491</b>	<b>209,641</b>	<b>205,036</b>	<b>244,834</b>	<b>39,798</b>	<b>19%</b>	Wave 3 Consolidation, Enterprise Cloud billing/ramp-up, Inflation (Microsoft/COLA), New Cellphone and WAF svcs, Svc Enhancements for Enterprise SW Bundle, Web, IaaS, Svc Desk/ITSM and Security
<b>Operating Income (Loss)</b>	<b>\$2,631</b>	<b>\$249</b>	<b>\$0</b>	<b>\$(625)</b>	<b>(625)</b>	<b>NA</b>	
<b>Non-Operating Revenues (Expenses)</b>							
Investment Income	115	80	200	200	0	0%	Interest rates increasing
Federal Grants	0	0	0	0	0	0%	
Other Non-Operating Revenues (Expenses)	0	0	0	0	0	0%	
44000 MMB Loan	(12)	(57)	(219)	(219)	0	0%	Interest rates increasing/consolidation expense increases
44200 Distrib of Amounts Collected (Fed Liability)	0	0	0	0	0	0%	
Gain (Loss) on Disposal of Capital Assets	0	0	0	0	0	0%	
<b>Sub Total Non-Operating Rev (Exp)</b>	<b>103</b>	<b>23</b>	<b>(19)</b>	<b>(19)</b>	<b>0</b>	<b>0%</b>	
<b>Income (Loss) Before Transfers and Contributions</b>	<b>\$2,735</b>	<b>\$272</b>	<b>\$(19)</b>	<b>\$(644)</b>	<b>(625)</b>	<b>NA</b>	

\*FY21 w/out impact of prior year billing/rebate adjustments and \$5.3 mil of Billback.

## Cash Flow Forecast

MNIT SERVICES

MNIT INTERNAL SERVICE FUND (5500)

FY2024-25

\$000

Time Period	Cash Assistance	FY24 Receipts	FY25 Receipts	FY24 Expenditures	FY25 Expenditures	Cash Assistance Repayment	Change in Cash	Cash Balance	Cash Balance w/o Cash Assistance
<b>Beginning Balance</b>								<b>30,302</b>	
July	50,000			20,213			29,787	60,089	10,089
August		2,540		23,359			(20,819)	39,270	(10,730)
September		15,116		22,511			(7,395)	31,875	(18,125)
October		20,562		19,235			1,327	33,202	(16,798)
November		14,359		18,380			(4,020)	29,181	(20,819)
December		21,710		21,309			400	29,582	(20,418)
January		27,619		19,797			7,822	37,404	(12,596)
February		16,679		17,323			(644)	36,760	(13,240)
March		22,931		17,135			5,796	42,556	(7,444)
April		19,829		16,939			2,890	45,446	(4,554)
May		14,994		20,872			(5,878)	39,568	(10,432)
June		14,432		16,204		123	(1,895)	37,673	(12,327)
<b>Total for FY24</b>	<b>50,000</b>	<b>190,772</b>		<b>233,278</b>		<b>123</b>	<b>7,371</b>	<b>37,673</b>	
<b>Beginning Balance</b>								<b>37,673</b>	<b>(12,327)</b>
July		13,089		10,861	19,590		(17,361)	20,311	(29,689)
August		23,883	2,540	695	23,383		2,344	22,656	(27,344)
September		708	15,116		22,535		(6,711)	15,945	(34,055)
October		1,368	20,562		19,260		2,670	18,615	(31,385)
November		14,384	14,359		22,875		5,867	24,482	(25,518)
December			21,710		16,875		4,835	29,317	(20,683)
January			27,619		10,879		16,740	46,058	(3,942)
February			16,679		17,347		(668)	45,389	(4,611)
March			22,931		17,160		5,771	51,160	1,160
April			19,829		16,964		2,865	54,026	4,026
May			14,994		16,437		(1,443)	52,582	2,582
June			14,432		20,700		(6,268)	46,315	(3,685)
July-Aug close period			53,432		20,828	50,151	(17,547)	28,767	28,767
<b>Total for FY25</b>	<b>-</b>		<b>244,203</b>		<b>244,834</b>	<b>50,151</b>	<b>(8,905)</b>	<b>28,767</b>	
	<b>50,000</b>	<b>244,203</b>	<b>244,203</b>	<b>244,834</b>	<b>244,834</b>	<b>50,274</b>	<b>(1,535)</b>	<b>28,767</b>	

## Schedule of Outstanding Loans

MNIT SERVICES

MNIT INTERNAL SERVICE FUND (5500)

FOR FISCAL YEAR 2024

\$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, 2022:

REPAYMENT SCHEDULE	MASTER LEASE 16	MASTER LEASE 17	MASTER LEASE 18	MASTER LEASE 19	TOTAL
FY2023	38	2,618	4,382	2,030	\$9,068
FY2024		294	3,991	2,030	\$6,315
FY2025			1,736	2,030	\$3,766
FY2026			102	1,854	1,957
<b>Total Principal</b>	<b>\$38</b>	<b>\$2,912</b>	<b>\$10,211</b>	<b>\$7,944</b>	<b>\$21,105</b>

### 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 2023 closing period

# Capital Assets and Technology Investment

MNIT SERVICES

MNIT INTERNAL SERVICE FUND (5500)

FOR FISCAL YEARS 2024-25

\$000's

Description of Item	FinDept	FinDept Name	FY24 Total Amount	FY25 Total Amount
Storage lifecycle (infrastructure upgrades)	G463B001	G46 SAN Storage	\$1,150	\$2,899
Bulk Workstation Purchases	G463C000	G46 Workstation	\$7,170	\$6,948
DC Network Switch Lifecycle	G463DN00	G46 Data Center-Network	\$100	\$500
LAN Switch Upgrades	G463F000	G46 LAN Services-Facilities	\$2,240	\$2,200
Network Hardware	G463FW05	G46 Network Design/Support	\$2,294	\$1,500
Physical Server Lifecycle	G463HS00	G46 Server	\$240	\$380
Virtual Data Center Server Hardware	G463HV00	G46 Virtualization	\$2,300	\$2,120
Security Appliances	G463LS03	G46 Security Services-ISIRT	\$150	\$28
		<b>GRAND TOTAL</b>	<b>\$15,644</b>	<b>\$16,575</b>

## Swift Spending Plan

MNIT SERVICES ENTERPRISE TECHNOLOGY FUND (5500)

FOR FISCAL YEAR 2024

\$000's

### Reconciliation to Services

<b>Operating Expenses</b>	<b>Amount</b>
Personnel and Fringe Benefits	\$116,573
Space Rent, Bldg, Maint & Utilities	6,110
Repair and Maint Contracts	6,645
Printing & Adv	26
Professional Services - Outside	7,289
Computer & Sys Svcs - PC & Non PC	63,162
Communications	19,662
Travel	335
Supplies	1,106
Other Equipment	10,345
Depreciation	9,259
Employee Development	849
Other Operating Costs	1,610
Statewide Indirect	1,220
Attorney General	15
Professional Services - State	108
State Agency Reimbursements	0
Loans and Advances	0
Debt Service	521
Working Capital Adjustment	0
<b>Total Operating Expenses</b>	<b>\$244,834</b>

### Cost Model Distribution to Services - Rate Matrix

<b>Service Line</b>	<b>Amount</b>
<b>IT Standard Services</b>	
Enterprise Software	\$33,719
Workstation Management	30,219
Mobile Device Management	8,074
Contracted Voice Services	8,703
IP Voice Services	12,266
LAN Services	12,331
WAN Services	26,306
MnGeo Service Bureau	3,040
Security Services	8,536
SaaS Development & Support	832
Financial Mgmt - Billback	174
MN.IT Administrative Charges	24,009
Web	239
<b>Platform as a Service (PaaS)</b>	
Database	1,208
Middleware	609
<b>Foundational Infrastructure</b>	
Mainframe	24,020
Data Center	4,595
Server	34,922
Azure Cloud Transition	625
Storage & Backup	8,829
<b>Project Mgmt</b>	<b>1,580</b>
<b>Centers of Excellence</b>	<b>0</b>
<b>Total</b>	<b>\$244,834</b>

## Historical Biennial Budget Rate Comparison- Major Cost Recovery Services

MNIT SERVICES ENTERPRISE TECHNOLOGY FUND (5500)

FISCAL YEARS 2018-2024

Budget Activity	Product Line	Service Desc.	Service Code	FY 2018-19	FY 2020-21	FY2022-23	FY2024-25	
IT Standard Services	Workstation Management	Desktop - Standard Desktop	701	58.30	57.54	61.63	66.29	
		Laptop - Standard Laptop	742	78.70	74.60	77.98	76.02	
	Enterprise Software	Entrprs SW - Workstation - MDE	702	19.50	19.24	21.45	27.91	
		Entrprs SW - Desktop & Mobile User - No Supp	703	22.90	28.61	31.54	40.43	
		Entrprs SW - Desktop & Mobile User-Tier2 Supp	705	55.90	48.74	53.89	72.46	
	Contracted Voice Services	Over-the-Phone Interp Svc	004	1.35	1.39	1.46	1.05	
		Centrex Prime Station	006	27.70	28.74	29.67	29.69	
		Toll Free Dedicated	020	0.0490	0.0482	0.0483	0.0486	
		Telephone - Business Line	759	52.80	52.31	53.88	53.91	
		Telephone - Centrex Line	760	35.70	35.79	36.93	36.95	
		WebEx Toll Only	A20	-	-	29.06	29.06	
	IP Voice Services	CCM IVR Service	042	47.20	47.63	50.76	54.83	
		CCM IVR Svc w/Speech Recognitn	043	81.40	80.74	86.05	92.95	
		IPT-Hosted Adv Subscription	054	12.50	12.19	13.05	14.10	
		Telephone - Cisco Softphone & Desk Phone	757	25.50	25.50	27.27	29.46	
		Telephone - Contact Center Agent	761	90.80	86.59	92.28	99.68	
		Telephone Contact Center Sup	762	164.00	160.35	170.90	184.60	
	LAN Services	LAN 12	718	78.20	73.34	76.82	84.46	
		LAN 24	719	158.00	143.17	149.96	164.88	
		LAN Core Medium	721	1,283.00	1,171.64	1,227.25	1,349.36	
		LAN Core Small	722	682.00	640.72	671.12	737.90	
		LAN 48	723	296.00	279.40	292.65	321.77	
		LAN - Wireless Dev Spec	724	40.00	41.38	43.33	47.64	
		LAN - Wireless Dev Stand	725	23.60	22.46	23.52	25.86	
		WAN Services	WAN - Branch office	774	3,075.00	2,915.59	3,009.88	3,228.64
	WAN - District Office 26-100 Employees		775	889.00	845.22	872.58	936.00	
	WAN - Field Office 13-25 Employees		776	395.00	374.44	386.54	414.63	
	WAN - Headquarters		777	8,912.00	8,560.45	8,837.43	9,479.74	
	WAN - One Person office		778	61.00	47.79	49.30	52.88	
	WAN - Small Office 2-12 Employees		779	159.00	148.16	152.95	164.07	
	MPLS BW		789	2.32	2.16	2.23	2.23	
	Network Device 4		795	200.00	192.90	199.15	213.62	
	Network Device 6		797	240.00	231.63	239.13	256.51	
	Network Device 8		799	466.00	452.13	466.76	500.68	
	PE Hub Port 3		804	241.00	232.70	240.26	257.72	
	PE Hub Port 4		805	439.00	423.57	437.27	469.05	
	Internet Bandwidth		812	2.77	1.85	1.91	1.91	
	Internet Bandwidth >40 Gbps	A30	-	-	1.00	1.00		
	MnGeo Service Bureau	MNGeo - Prof Svcs - Intermediate	857	80.60	80.60	89.58	105.80	
		MNGeo - Prof Svcs - Advanced	859	95.70	95.70	101.44	118.73	
	Security Services	MNEIAM Advanced	900	0.2900	0.1846	0.2527	0.2459	
Foundational Infrastructure	Data Center	Hosting - Data Center Basic - RU	712	48.60	43.05	50.94	61.03	
		Mainframe	Mainframe - Database - Adabas	745	0.0151	0.0115	0.0100	0.0120
		Mainframe - Disk Storage	748	0.2430	0.2301	0.1859	0.1862	
		Mainframe - Ent Workload Sched	749	1.23	1.01	1.03	1.04	
		Mainframe - Mainframe CPU	750	0.0255	0.0244	0.0213	0.0214	
		Mainframe - Mainframe - Scheduled Jobs	751	1.67	1.64	1.65	1.69	
		Mainframe Backups	754	0.1383	0.0940	0.0388	0.0388	
		Server	Hosting - Dedicated Physical Server	713	1,162.00	1,640.06	2,011.91	1,910.82
			Hosting - Shared Hosting - CPU	715	50.50	65.89	64.40	62.31
			Hosting - Shared Hosting - Memory	716	13.45	22.98	21.93	20.54
			Hosting - Remote Desktop Virtualization Citrix/RDS	897	30.00	17.31	16.32	16.53
			Hosting - Remote Server	990	-	537.32	543.78	517.33
		Storage & Backup	Hosting - Ent E-mail Archiving	069	5.63	5.79	6.48	6.99
	Hosting - Data Storage		717	0.4430	0.1865	0.2119	0.1542	
	Hosting - Ent Disk Backups AddlRet		893	0.1130	0.1218	0.1452	0.1507	
Platform as a Service	Database	Database - Distributed Systems DB2	838	755.00	647.55	714.23	766.64	
		Database - Shared DB Host MS SQL	839	189.00	203.51	223.88	267.60	
	Middleware	Middleware - Tier 1 Middleware Inst	841	1,121.00	1,056.87	1,004.27	1,161.01	

Excludes discontinued services and new services

## RATE SCHEDULE - FIXED RATE SERVICES

MNIT TECHNOLOGY FUND (5500)  
FISCAL YEAR 2024-25

### FY24/25 RATE SCHEDULE - FIXED RATE SERVICES

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY22-23 Requested Rate	FY24-25 Requested Rate	FY24-25 Notes
Foundational Infrastructure	Hosting	Data Center	Data Center	712-Hosting - Data Center Basic - RU	8EH0	RU	Month	50.94	61.03	Increase
Foundational Infrastructure	Hosting	Hosting Professional Services	Hosting Prof Svcs	908-Hosting - Prof Svcs - Basic	8PSH1	Hour	One-time	69.56	77.27	Increase
Foundational Infrastructure	Hosting	Hosting Professional Services	Hosting Prof Svcs	910-Hosting - Prof Svcs - Intermediate	8PSH2	Hour	One-time	89.58	105.80	Increase
Foundational Infrastructure	Hosting	Hosting Professional Services	Hosting Prof Svcs	912-Hosting - Prof Svcs - Advanced	8PSH3	Hour	One-time	101.44	118.73	Increase
Foundational Infrastructure	Hosting	Mainframe	Mainframe	745-Mainframe - Database - Adabas	8022	1000 CPU Svc/Unt	Month	0.0100	0.0120	Increase
Foundational Infrastructure	Hosting	Mainframe	Mainframe	749-Mainframe - Enterprise Workload Schedule	8231	Job	Month	1.03	1.04	Increase
Foundational Infrastructure	Hosting	Mainframe	Mainframe	750-Mainframe - Mainframe CPU	8EMF2	1000 CPU Svc/Unt	Month	0.0213	0.0214	Increase
Foundational Infrastructure	Hosting	Mainframe	Mainframe	751-Mainframe - Mainframe Scheduled Jobs	8030	Job	Month	1.65	1.69	Increase
Foundational Infrastructure	Hosting	Mainframe	Mainframe	752-Mainframe - Mainframe Specialty Processor	8EMF3	1000 CPU Svc/Unt	Month	0.0056	0.0054	Decrease
Foundational Infrastructure	Hosting	Mainframe	Mainframe Prof Svcs	944-Mainframe - Prof Svcs - Basic	8PSMF1	Hour	One-time	69.56	77.27	Increase
Foundational Infrastructure	Hosting	Mainframe	Mainframe Prof Svcs	946-Mainframe - Prof Svcs - Intermediate	8PSMF2	Hour	One-time	89.58	105.80	Increase
Foundational Infrastructure	Hosting	Mainframe	Mainframe Prof Svcs	948-Mainframe - Prof Svcs - Advanced	8PSMF3	Hour	One-time	101.44	118.73	Increase
Foundational Infrastructure	Hosting	Mainframe	MF DASD/Tape Storage	748-Mainframe - Disk Storage	8EMF1	Gb/day	Month	0.1859	0.1862	Increase
Foundational Infrastructure	Hosting	Mainframe	MF DASD/Tape Storage	754-Mainframe backups	8EMF4	Gb/day	Month	0.0388	0.0388	No Change
Foundational Infrastructure	Hosting	Server	Server	713-Hosting - Dedicated Physical Server	8EH1	Dedicated Server	Month	2,011.91	1,910.82	Decrease
Foundational Infrastructure	Hosting	Server	Server	715-Hosting - Shared Hosting - CPU	8EH2	vCPU	Month	64.40	62.31	Decrease
Foundational Infrastructure	Hosting	Server	Server	716-Hosting - Shared Hosting - Memory	8EH3	GB - vMemory	Month	21.93	20.54	Decrease
Foundational Infrastructure	Hosting	Server	Server	897-Hosting - Remote Desktop Virtualization Citrix/RDS	8EHA5	User	Month	16.32	16.53	Increase
Foundational Infrastructure	Hosting	Server	Server	990-Hosting - Remote Server	8EH6	Remote Server	Month	543.78	517.33	Decrease
Foundational Infrastructure	Hosting	Server	Server	A32-Enterprise Secure File Transfer	8EHFT1	User	Month	4.27	4.27	No Change
Foundational Infrastructure	Hosting	Server	Server	A70-Hosting - Remote Desktop Virtualization VDI - CPU	8EHA6	vCPU	Month	-	2.57	New in FY24/25

**FY24/25 RATE SCHEDULE - FIXED RATE SERVICES**

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY22-23 Requested Rate	FY24-25 Requested Rate	FY24-25 Notes
Foundational Infrastructure	Hosting	Server	Server	A71-Hosting - Remote Desktop Virtualization VDI - Memory	8EHA7	GB - vMemory	Month	-	0.9549	New in FY24/25
Foundational Infrastructure	Hosting	Server	Server	A72-Hosting - Remote Desktop Virtualization VDI - Storage	8EHA8	GB - Storage	Month	-	0.0697	New in FY24/25
Foundational Infrastructure	Hosting	Storage & Backup	Backup & Archive	069-Hosting - Ent E-mail Archiving	8297	Mailbox	Month	6.48	6.99	Increase
Foundational Infrastructure	Hosting	Storage & Backup	Backup & Archive	893-Hosting - Ent Disk Backups - Addl Retention	8EHA1	GB	Month	0.1452	0.1507	Increase
Foundational Infrastructure	Hosting	Storage & Backup	SAN Storage	717-Hosting - Data Storage	8EH4	GB - Storage	Month	0.2119	0.1542	Decrease
IT Standard Services	Application Infrastructure	Web	Web	850-Web Content Mgmt - Static Hosting Extra Small	8203	<500 MB	Month	16.57	17.17	Increase
IT Standard Services	Application Infrastructure	Web	Web	851-Web Content Mgmt - Static Hosting Large	8206	>5000 MB	Month	173.68	182.29	Increase
IT Standard Services	Application Infrastructure	Web	Web	852-Web Content Mgmt - Static Hosting Medium	8205	2001-5000 MB	Month	142.92	149.92	Increase
IT Standard Services	Application Infrastructure	Web	Web	853-Web Content Mgmt - Static Hosting Small	8204	501-2000 MB	Month	61.87	63.99	Increase
IT Standard Services	Application Infrastructure	Web	Web	A21-Web Content Mgmt - Custom Search	8208	Tier Instances	Month	24.56	25.69	Increase
IT Standard Services	Application Infrastructure	Web	Web	A22-Web Content Mgmt - Website Analytics	8209	Visit	Month	0.0004	0.0004	No Change
IT Standard Services	Application Infrastructure	Web	Web	A23-Web Content Mgmt - Website QA	8210	QA Pages	Month	0.0364	0.0382	Increase
IT Standard Services	Application Infrastructure	Web	Web Prof Svcs	902-Web Content Mgmt - Prof Svcs - Basic	8PSWEB1	Hour	One-time	69.56	77.27	Increase
IT Standard Services	Application Infrastructure	Web	Web Prof Svcs	904-Web Content Mgmt - Prof Svcs - Intermediate	8PSWEB2	Hour	One-time	89.58	105.80	Increase
IT Standard Services	Application Infrastructure	Web	Web Prof Svcs	906-Web Content Mgmt - Prof Svcs - Advanced	8PSWEB3	Hour	One-time	101.44	118.73	Increase
IT Standard Services	Client Computing	Enterprise Software	Entrprs SW	484-Microsoft EA-User	8450	User	One-time	257.78	304.66	Increase
IT Standard Services	Client Computing	Enterprise Software	Entrprs SW	702-Entrprs SW - Workstation - MDE	8ESDMDE1	AD Attribute	Month	21.45	27.91	Increase
IT Standard Services	Client Computing	Enterprise Software	Entrprs SW	703-Entrprs SW - Workstation - No Supp	8ESD0	AD Attribute	Month	31.54	40.43	Increase
IT Standard Services	Client Computing	Enterprise Software	Entrprs SW	705-Entrprs SW - Workstation-Tier2 Supp	8ESD2	AD Attribute	Month	53.89	72.46	Increase
IT Standard Services	Client Computing	Enterprise Software	Entrprs SW	707-Entrprs SW - Kiosk User - Tier 1 Support	8ESK1	AD Attribute	Month	38.99	38.99	No Change
IT Standard Services	Client Computing	Enterprise Software	Entrprs SW	A24-Entrprs SW - Exchange Online	8EEX1	AD Attribute	Month	23.66	24.38	Increase
IT Standard Services	Client Computing	Enterprise Software	Entrprs SW	A62-Windows Only Device	8WOD	License Count	One-time	-	150.43	New in FY24/25
IT Standard Services	Client Computing	Enterprise Software	Entrprs SW Prof Svcs	A27-M365 - Prof Svcs - Basic	8PSWS4	Hour	One-time	69.56	77.27	Increase
IT Standard Services	Client Computing	Enterprise Software	Entrprs SW Prof Svcs	A28-M365 - Prof Svcs - Intermediate	8PSWS5	Hour	One-time	89.58	105.80	Increase

**FY24/25 RATE SCHEDULE - FIXED RATE SERVICES**

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY22-23 Requested Rate	FY24-25 Requested Rate	FY24-25 Notes
IT Standard Services	Client Computing	Enterprise Software	Entrprs SW Prof Svcs	A29-M365 - Prof Svcs - Advanced	8PSWS6	Hour	One-time	101.44	118.73	Increase
IT Standard Services	Client Computing	Mobile Device Management	Mobile Device Management	755-Mobile Device Management - Advanced MDM	8230	Intune	Month	11.70	12.87	Increase
IT Standard Services	Client Computing	Mobile Device Management	Mobile Device Management	A63-Mobile Device Management - Hot Spot	8EMD1	Device	Month	-	58.43	New in FY24/25
IT Standard Services	Client Computing	Mobile Device Management	Mobile Device Management	A64-Mobile Device Management -State Owned Device	8EMD2	Device	Month	-	77.70	New in FY24/25
IT Standard Services	Client Computing	Mobile Device Management	Mobile Device Management	A65-Mobile Device Management - Tablets	8EMD3	Device	Month	-	13.56	New in FY24/25
IT Standard Services	Client Computing	Mobile Device Management	Mobile Device Mgmt Prof Svcs	956-Mobile Device Mgmt - Prof Svcs - Basic	8PSMDM1	Hour	One-time	69.56	77.27	Increase
IT Standard Services	Client Computing	Mobile Device Management	Mobile Device Mgmt Prof Svcs	958-Mobile Device Mgmt - Prof Svcs - Intermediate	8PSMDM2	Hour	One-time	89.58	105.80	Increase
IT Standard Services	Client Computing	Mobile Device Management	Mobile Device Mgmt Prof Svcs	960-Mobile Device Mgmt - Prof Svcs - Advanced	8PSMDM3	Hour	One-time	101.44	118.73	Increase
IT Standard Services	Client Computing	Workstation Management	Workstation Management	701-Desktop - Standard Desktop	8ED0	Desktops	Month	61.63	66.29	Increase
IT Standard Services	Client Computing	Workstation Management	Workstation Management	742-Laptop - Standard Laptop	8EL0	Laptops	Month	77.98	76.02	Decrease
IT Standard Services	Client Computing	Workstation Management	Workstation Mgmt Prof Svcs	926-Workstation - Prof Svcs - Basic	8PSWS1	Hour	One-time	69.56	77.27	Increase
IT Standard Services	Client Computing	Workstation Management	Workstation Mgmt Prof Svcs	928-Workstation - Prof Svcs - Intermediate	8PSWS2	Hour	One-time	89.58	105.80	Increase
IT Standard Services	Client Computing	Workstation Management	Workstation Mgmt Prof Svcs	930-Workstation - Prof Svcs - Advanced	8PSWS3	Hour	One-time	101.44	118.73	Increase
IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau Prof Svcs	855-MNGeo - Prof Svcs - Basic	8PSMG1	Hour	One-time	69.56	77.27	Increase
IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau Prof Svcs	857-MNGeo - Prof Svcs - Intermediate	8PSMG2	Hour	One-time	89.58	105.80	Increase
IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau Prof Svcs	859-MNGeo - Prof Svcs - Advanced	8PSMG3	Hour	One-time	101.44	118.73	Increase
IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Prof Svcs	980-SaaS - Prof Svcs - Basic	8PSAAS1	Hour	One-time	69.56	77.27	Increase
IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Prof Svcs	982-SaaS - Prof Svcs - Intermediate	8PSAAS2	Hour	One-time	89.58	105.80	Increase
IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Prof Svcs	984-SaaS - Prof Svcs - Advanced	8PSAAS3	Hour	One-time	101.44	118.73	Increase
IT Standard Services	Security Services	Security Services	eDiscov Non-Subscriber	A48-eDiscov Non-Subscriber Basic Request	8DSEC11	Mailbox	One-time	58.00	79.57	Increase
IT Standard Services	Security Services	Security Services	eDiscov Non-Subscriber	A49-eDiscov Non-Subscriber Standard Request	8DSEC12	Request	One-time	173.00	244.11	Increase
IT Standard Services	Security Services	Security Services	eDiscov Non-Subscriber	A50-eDiscov Non-Subscriber Standard Addl Mailbox	8DSEC13	Addl Mailbox	One-time	23.00	23.30	Increase
IT Standard Services	Security Services	Security Services	eDiscov Non-Subscriber	A51-eDiscov Non-Subscriber Advanced Services	8DSEC14	Hours	One-time	205.00	208.54	Increase
IT Standard Services	Security Services	Security Services	eDiscov Non-Subscriber	A52-eDiscov Non-Subscriber File Share Only	8DSEC15	Storage Location	One-time	115.00	118.32	Increase

**FY24/25 RATE SCHEDULE - FIXED RATE SERVICES**

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY22-23 Requested Rate	FY24-25 Requested Rate	FY24-25 Notes
IT Standard Services	Security Services	Security Services	eDiscov Non-Subscriber	A53-eDiscov Non-Subscriber File Share Std add-on	8DSEC16	Request	One-time	58.00	59.81	Increase
IT Standard Services	Security Services	Security Services	eDiscov Non-Subscriber	A54-eDiscov Non-Subscriber Legal Hold	8DSEC17	Custodian/Site	One-time	58.00	56.17	Decrease
IT Standard Services	Security Services	Security Services	eDiscov Subscriber	A35-eDiscov ELA	8DSEC1	Licensed Mailbox	Month	2.16	2.17	Increase
IT Standard Services	Security Services	Security Services	eDiscov Subscriber	A36-eDiscov Subscriber Basic Request	8DSEC2	Mailbox	One-time	50.00	50.00	No Change
IT Standard Services	Security Services	Security Services	eDiscov Subscriber	A37-eDiscov Subscriber Standard Request	8DSEC3	Request	One-time	150.00	150.00	No Change
IT Standard Services	Security Services	Security Services	eDiscov Subscriber	A38-eDiscov Subscriber Standard Addl Mailbox	8DSEC4	Add Mailbox	One-time	20.00	20.00	No Change
IT Standard Services	Security Services	Security Services	eDiscov Subscriber	A39-eDiscov Subscriber Advanced Services	8DSEC5	Hours	One-time	101.00	101.00	No Change
IT Standard Services	Security Services	Security Services	eDiscov Subscriber	A40-eDiscov Subscriber File Share Only	8DSEC6	Storage Location	One-time	100.00	100.00	No Change
IT Standard Services	Security Services	Security Services	eDiscov Subscriber	A41-eDiscov Subscriber File Share Std add-on	8DSEC7	Request	One-time	50.00	50.00	No Change
IT Standard Services	Security Services	Security Services	eDiscov Subscriber	A42-eDiscov Subscriber Legal Hold	8DSEC8	Custodian/Site	One-time	50.00	51.69	Increase
IT Standard Services	Security Services	Security Services	MNEIAM	900-MNEIAM Advanced	8CEIAM1	User	Month	0.2450	0.2450	No Change
IT Standard Services	Security Services	Security Services	MNEIAM	A34-MNEIAM Basic	8CEIAM2	User	Month	0.0728	0.0729	Increase
IT Standard Services	Security Services	Security Services	MNEIAM Prof Svcs	998-IAM-Prof Svcs-Basic	IAM-PS-BASIC	Hour	One-time	69.56	77.27	Increase
IT Standard Services	Security Services	Security Services	MNEIAM Prof Svcs	999-IAM-Prof Svcs-Intermediate	IAM-PS-INTM	Hour	One-time	89.58	105.80	Increase
IT Standard Services	Security Services	Security Services	MNEIAM Prof Svcs	A01-IAM-Prof Svcs-Advanced	IAM-PS-ADV	Hour	One-time	101.44	118.73	Increase
IT Standard Services	Security Services	Security Services	Security Services	901-Vulnerability Mgmt	8SEC3	Device	Month	1.30	1.34	Increase
IT Standard Services	Security Services	Security Services	Security Services Prof Svcs	920-Security Services - Prof Svcs - Basic	8PSSEC1	Hour	One-time	69.56	77.27	Increase
IT Standard Services	Security Services	Security Services	Security Services Prof Svcs	922-Security Services - Prof Svcs - Intermediate	8PSSEC2	Hour	One-time	89.58	105.80	Increase
IT Standard Services	Security Services	Security Services	Security Services Prof Svcs	924-Security Services - Prof Svcs - Advanced	8PSSEC3	Hour	One-time	101.44	118.73	Increase
IT Standard Services	Security Services	Security Services	Web Application Firewall	A74-Web Application Firewall License	8SECWAFLIC	Site	Month	218.61	218.55	New in FY23
IT Standard Services	Telecom	Contracted Voice Services	Audio & Web Conferencing	080-Reservationless Toll Free	IC-R8	Minute	Month	0.0358	0.0390	Increase
IT Standard Services	Telecom	Contracted Voice Services	Audio & Web Conferencing	504-Reservationless Toll	IC-R	Minute	Month	0.0358	0.0358	No Change
IT Standard Services	Telecom	Contracted Voice Services	Audio & Web Conferencing	822-Telephone - NOTE CONF (Appendix)	TEL-CONFNOTE	Item	Month	Various	Various	
IT Standard Services	Telecom	Contracted Voice Services	Audio & Web Conferencing	832-WebEx Meeting Center per minute	CONF-WBX-MCPM	Minute	Month	0.1121	0.1222	Increase

**FY24/25 RATE SCHEDULE - FIXED RATE SERVICES**

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY22-23 Requested Rate	FY24-25 Requested Rate	FY24-25 Notes
IT Standard Services	Telecom	Contracted Voice Services	Audio & Web Conferencing	994-WebEx-Recording-Per-Minute Meeting-Screen/Audio	WXPPM-REC	Item	Month	91.09	99.34	Increase
IT Standard Services	Telecom	Contracted Voice Services	Audio & Web Conferencing	995-Recording-ResPlus Per-Minute Meeting-Audio Only	RESPLUS-REC	Minute	Month	0.0358	0.0391	Increase
IT Standard Services	Telecom	Contracted Voice Services	Audio & Web Conferencing	996-WebEx-Storage Overage-Branded WebEx Site	WXSTORE-OVER	GB	Month	22.89	22.89	No Change
IT Standard Services	Telecom	Contracted Voice Services	Audio & Web Conferencing	A19-WebEx Toll & Toll Free	CONF-WEBEX-TF	Account	Month	45.44	45.44	No Change
IT Standard Services	Telecom	Contracted Voice Services	Audio & Web Conferencing	A20-WebEx Toll Only	CONF-WEBEX-T	Account	Month	29.06	29.06	No Change
IT Standard Services	Telecom	Contracted Voice Services	Language Services	004-Over-the-Phone Interp Svc	IDCODELANG	Minute	Month	1.05	1.05	No Change
IT Standard Services	Telecom	Contracted Voice Services	Local Service	006-Centrex Prime Station	QCP-A	Item	Month	29.67	29.69	Increase
IT Standard Services	Telecom	Contracted Voice Services	Local Service	758-Telephone - Basic Line	TEL-BASIC	Line	Month	24.69	24.70	Increase
IT Standard Services	Telecom	Contracted Voice Services	Local Service	759-Telephone - Business Line	TEL-BUSINESS	Line	Month	53.88	53.91	Increase
IT Standard Services	Telecom	Contracted Voice Services	Local Service	760-Telephone - Centrex Line	TEL-CENTREX	Line	Month	36.93	36.95	Increase
IT Standard Services	Telecom	Contracted Voice Services	Local Service	764-Telephone - Small office Multi Line	TEL-MULTILINE	Line	Month	24.46	24.47	Increase
IT Standard Services	Telecom	Contracted Voice Services	Local Service	801-Fed Fees - Standard Charge	FEDFEES	Item	Month	6.96	6.96	No Change
IT Standard Services	Telecom	Contracted Voice Services	Local Service	992-Telephone-Emergency Phone	EMERGPHN	Line	Month	12.84	12.85	Increase
IT Standard Services	Telecom	Contracted Voice Services	Long Distance	016-Switched LD	LD-1	Minute	Month	0.0688	0.0740	Increase
IT Standard Services	Telecom	Contracted Voice Services	Long Distance	017-Dedicated LD	LD-2	Minute	Month	0.0521	0.0558	Increase
IT Standard Services	Telecom	Contracted Voice Services	Long Distance	019-Toll Free Switched	LD-4	Minute	Month	0.0855	0.0861	Increase
IT Standard Services	Telecom	Contracted Voice Services	Long Distance	020-Toll Free Dedicated	LD-5	Minute	Month	0.0483	0.0486	Increase
IT Standard Services	Telecom	IP Voice Services	Contact Center	002-CCM Agent	CCMG01	Seat	Month	87.83	94.87	Increase
IT Standard Services	Telecom	IP Voice Services	Contact Center	003-CCM Supervisor	CCMG02	Seat	Month	170.02	183.65	Increase
IT Standard Services	Telecom	IP Voice Services	Contact Center	042-CCM IVR Service	CCMIVR	Port	Month	50.76	54.83	Increase
IT Standard Services	Telecom	IP Voice Services	Contact Center	043-CCM IVR Svc w/Speech Recognitn	CCMIVR-SR	Port	Month	86.05	92.95	Increase
IT Standard Services	Telecom	IP Voice Services	Contact Center	044-CCM Agent Activation	CCMLIC	Device	One-time	1,873.00	1,873.00	No Change
IT Standard Services	Telecom	IP Voice Services	Contact Center	057-IPT Activation Metro Gateway	IPTLICMG	Subscription	One-time	82.00	82.00	No Change
IT Standard Services	Telecom	IP Voice Services	Contact Center	477-CCM Agent Setup	CCMSET	Seat	One-time	51.67	51.67	No Change

**FY24/25 RATE SCHEDULE - FIXED RATE SERVICES**

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY22-23 Requested Rate	FY24-25 Requested Rate	FY24-25 Notes
IT Standard Services	Telecom	IP Voice Services	Contact Center	478-IVR CVP Activation	IVRLIC	Port	One-time	781.00	781.00	No Change
IT Standard Services	Telecom	IP Voice Services	Contact Center	761-Telephone - Contact Center Agent	TEL-AGENT	Station Count	Month	92.28	99.68	Increase
IT Standard Services	Telecom	IP Voice Services	Contact Center	762-Telephone - Contact Center Supervisor	TEL-SUPV	Station Count	Month	170.90	184.60	Increase
IT Standard Services	Telecom	IP Voice Services	Contact Center	767-VoIP SIP Session	CCOFFNET	Port	Month	16.14	17.43	Increase
IT Standard Services	Telecom	IP Voice Services	Contact Center	768-IVR Premium Reporting	CCMIVR-PR	Item	Month	107.84	116.49	Increase
IT Standard Services	Telecom	IP Voice Services	eFax Services	A17-eFax Inbound/Outbound Fee per Page	EFAX-PP	Page	Month	0.0526	0.0568	Increase
IT Standard Services	Telecom	IP Voice Services	eFax Services	A18-eFax Monthly User Account Fee	EFAX-MR	User	Month	2.09	2.26	Increase
IT Standard Services	Telecom	IP Voice Services	IP Telephony	054-IPT-Hosted Adv Subscription	IPTA	Station	Month	13.05	14.10	Increase
IT Standard Services	Telecom	IP Voice Services	IP Telephony	056-IPT-Hosted Basic Subscription	IPTB	Station	Month	6.91	7.46	Increase
IT Standard Services	Telecom	IP Voice Services	IP Telephony	059-Quality Mgmt Support Only	QM-01	Seat	Month	6.79	7.33	Increase
IT Standard Services	Telecom	IP Voice Services	IP Telephony	479-Workforce Mgmt Support Only	WFM-01	Seat	Month	6.89	7.44	Increase
IT Standard Services	Telecom	IP Voice Services	IP Telephony	520-IPT-Hosted Ported Nbr Stn SC	IPTPORT	Station	Month	6.90	7.45	Increase
IT Standard Services	Telecom	IP Voice Services	IP Telephony	757-Telephone - Cisco Softphone & Desk Phone	TEL-CISCO-SOFT\DESK	Line	Month	27.27	29.46	Increase
IT Standard Services	Telecom	IP Voice Services	IP Telephony	A66-IPT Telephone	IPTPHONE	Line	Month	-	22.85	New in FY24/25
IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	039-IP Professional Svc Fees	7570D	Hour	One-time	130.86	141.35	Increase
IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	055-IPT-Hosted Adv Subs Setup	IPTAS	Device	One-time	101.43	101.43	No Change
IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	061-Voice Mail Activation	UC-LIC	Mailbox	One-time	14.41	14.41	No Change
IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	515-IPT Tel# Transition Fee	SIPTN	Number	One-time	5.04	5.04	No Change
IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	518-IPT-Activation Other Gateway	IPTLICOG	Subscription	One-time	69.00	69.00	No Change
IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	519-IPT-Hosted Basic Subs Setup	IPTBS	Device	One-time	94.00	94.00	No Change
IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	557-IP Vendor Professional Svc Fee	IPVPS	Hour	One-time	250.00	250.00	No Change
IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	950-Telephone - Prof Svcs - Basic	TEL-PS-BASIC	Hour	One-time	69.56	77.27	Increase
IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	952-Telephone - Prof Svcs - Intermediate	TEL-PS-INTM	Hour	One-time	89.58	105.80	Increase
IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	954-Telephone - Prof Svcs - Advanced	TEL-PS-ADV	Hour	One-time	101.44	118.73	Increase

**FY24/25 RATE SCHEDULE - FIXED RATE SERVICES**

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY22-23 Requested Rate	FY24-25 Requested Rate	FY24-25 Notes
IT Standard Services	Telecom	IP Voice Services	Video Conferencing	813-Conferencing Personal Video Conf Account	CONF-PVCA	Account	Month	5.81	6.67	Increase
IT Standard Services	Telecom	IP Voice Services	Video Conferencing	814-Conferencing Video Room	CONF-VR	Room System	Month	51.47	59.35	Increase
IT Standard Services	Telecom	IP Voice Services	Video Conferencing	820-Streaming Media Type 1	CONF-STRM1	Item	Month	112.33	129.04	Increase
IT Standard Services	Telecom	IP Voice Services	Video Conferencing	821-Streaming Media Type 2	CONF-STRM2	Item	Month	168.46	193.53	Increase
IT Standard Services	Telecom	IP Voice Services	Video Conferencing	823-Video Directory Service	CONF-DIR	Subscription	Month	304.54	304.54	No Change
IT Standard Services	Telecom	IP Voice Services	Video Conferencing	824-Video LNM Support	CONF-LNM	Subscription	Month	23,850.67	5,000.00	Decrease
IT Standard Services	Telecom	IP Voice Services	Video Conferencing	825-Video Service Installation	CONF-VID-INSTALL	Item	One-time	250.00	250.00	No Change
IT Standard Services	Telecom	IP Voice Services	Video Conferencing	826-Video Service Type 1	CONF-VID1	Subscription	Month	24.03	28.52	Increase
IT Standard Services	Telecom	IP Voice Services	Video Conferencing	827-Video Service Type 2	CONF-VID2	Subscription	Month	158.51	192.70	Increase
IT Standard Services	Telecom	IP Voice Services	Video Conferencing	828-Video Service Type 3	CONF-VID3	Subscription	Month	299.32	363.55	Increase
IT Standard Services	Telecom	IP Voice Services	Video Conferencing	829-Video Service Type 4	CONF-VID4	Subscription	Month	398.29	493.39	Increase
IT Standard Services	Telecom	IP Voice Services	Video Conferencing Prof Svcs	974-Conferencing - Prof Svcs - Basic	VID-PS-BASIC	Hour	One-time	69.56	77.27	Increase
IT Standard Services	Telecom	IP Voice Services	Video Conferencing Prof Svcs	976-Conferencing - Prof Svcs - Intermediate	VID-PS-INTM	Hour	One-time	89.58	105.80	Increase
IT Standard Services	Telecom	IP Voice Services	Video Conferencing Prof Svcs	978-Conferencing - Prof Svcs - Advanced	VID-PS-ADV	Hour	One-time	101.44	118.73	Increase
IT Standard Services	Telecom	IP Voice Services	Voice Mail	062-Voice Mail for Analog	UCVMANALOG	Mailbox	Month	12.56	13.57	Increase
IT Standard Services	Telecom	IP Voice Services	Voice Mail	063-Voice Mail Std-IPT	UCVMSTD	Mailbox	Month	1.17	1.26	Increase
IT Standard Services	Telecom	IP Voice Services	Voice Mail	521-Handlers UC-Call and Directory	UCHANDLERS	Port	Month	49.73	53.72	Increase
IT Standard Services	Telecom	LAN Services	LAN Install and Professional Services	727-LAN Device Config One-time	LAN-CONFIG	Configuration	One-time	220.00	235.99	Increase
IT Standard Services	Telecom	LAN Services	LAN Install and Professional Services	728-LAN Device Install One-time	LAN-INSTALL	Install	One-time	220.00	235.99	Increase
IT Standard Services	Telecom	LAN Services	LAN Install and Professional Services	738-LAN IT Professional	LAN-PS-PRO	Service	One-time	60.32	60.32	No Change
IT Standard Services	Telecom	LAN Services	LAN Install and Professional Services	932-LAN - Prof Svcs - Basic	LAN-PS-BASIC	Hour	One-time	69.56	77.27	Increase
IT Standard Services	Telecom	LAN Services	LAN Install and Professional Services	934-LAN - Prof Svcs - Intermediate	LAN-PS-INTM	Hour	One-time	89.58	105.80	Increase
IT Standard Services	Telecom	LAN Services	LAN Install and Professional Services	936-LAN - Prof Svcs - Advanced	LAN-PS-ADV	Hour	One-time	101.44	118.73	Increase
IT Standard Services	Telecom	LAN Services	LAN Switch Services	718-LAN - LAN 12	LAN-12	Device	Month	76.82	84.46	Increase

**FY24/25 RATE SCHEDULE - FIXED RATE SERVICES**

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY22-23 Requested Rate	FY24-25 Requested Rate	FY24-25 Notes
IT Standard Services	Telecom	LAN Services	LAN Switch Services	719-LAN - LAN 24	LAN-24	Device	Month	149.96	164.88	Increase
IT Standard Services	Telecom	LAN Services	LAN Switch Services	720-LAN - LAN Core Large	LAN-CORE-L	Device	Month	2,614.64	2,874.79	Increase
IT Standard Services	Telecom	LAN Services	LAN Switch Services	721-LAN - LAN Core Medium	LAN-CORE-M	Device	Month	1,227.25	1,349.36	Increase
IT Standard Services	Telecom	LAN Services	LAN Switch Services	722-LAN - LAN Core Small	LAN-CORE-S	Device	Month	671.12	737.90	Increase
IT Standard Services	Telecom	LAN Services	LAN Switch Services	723-LAN - LAN 48	LAN-48	Device	Month	292.65	321.77	Increase
IT Standard Services	Telecom	LAN Services	LAN Switch Services	729-LAN Device Service Level AA	LAN-DEV-AA	Service	Month	40.84	44.90	Increase
IT Standard Services	Telecom	LAN Services	LAN Switch Services	731-LAN - LAN-12-Fiber	LAN-12-FIBER	Service	Month	375.75	413.14	Increase
IT Standard Services	Telecom	LAN Services	LAN Switch Services	A67-LAN Firewall	LAN-FW	Service	Month	-	300.00	New in FY24/25
IT Standard Services	Telecom	LAN Services	WLAN Services	724-LAN - Wireless Device Specialized	LAN-AP-SPECIAL	Device	Month	43.33	47.64	Increase
IT Standard Services	Telecom	LAN Services	WLAN Services	725-LAN - Wireless Device Standard	LAN-AP-STANDARD	Device	Month	23.52	25.86	Increase
IT Standard Services	Telecom	LAN Services	WLAN Services	740-Wireless Access Point A	LAN-AP-A	Service	Month	14.95	16.43	Increase
IT Standard Services	Telecom	WAN Services	Access Circuit Services	337-MNET Access Facility (Appendix)	AF-XXXX	Circuit	Month	Various	Various	
IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	791-Network Device 1	WAN-ND1	Device	Month	51.55	55.30	Increase
IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	792-Network Device 10	WAN-ND10	Device	Month	912.75	979.09	Increase
IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	793-Network Device 2	WAN-ND2	Device	Month	107.88	115.72	Increase
IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	795-Network Device 4	WAN-ND4	Device	Month	199.15	213.62	Increase
IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	797-Network Device 6	WAN-ND6	Device	Month	239.13	256.51	Increase
IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	798-Network Device 7	WAN-ND7	Device	Month	292.30	313.54	Increase
IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	799-Network Device 8	WAN-ND8	Device	Month	466.76	500.68	Increase
IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	800-Network Device 9	WAN-ND9	Device	Month	650.78	698.08	Increase
IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	803-PE Hub Port 2	WAN-PE2	Connection	Month	137.62	147.62	Increase
IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	804-PE Hub Port 3	WAN-PE3	Connection	Month	240.26	257.72	Increase
IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	805-PE Hub Port 4	WAN-PE4	Connection	Month	437.27	469.05	Increase
IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	A31-WAN Site Encryption	WAN-ENCRYPT	Site	Month	892.24	957.09	Increase

**FY24/25 RATE SCHEDULE - FIXED RATE SERVICES**

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY22-23 Requested Rate	FY24-25 Requested Rate	FY24-25 Notes
IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	A68-PE Hub Port 5	WAN-PE5	Connection	Month	-	1,993.00	New in FY24/25
IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	789-MPLS BW	WAN-MPLS	Mbps	Month	2.23	2.23	No Change
IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	812-Internet Bandwidth	WAN-INET	Mbps	Month	1.91	1.91	No Change
IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	A30-Internet Bandwidth >40 Gbps	WAN-INET-40G	Mbps	Month	1.00	1.00	No Change
IT Standard Services	Telecom	WAN Services	WAN Collab Equipment	A09-Collab - Pop. < 10,001	WAN-CLLB-T1	Service	Month	926.75	926.75	No Change
IT Standard Services	Telecom	WAN Services	WAN Collab Equipment	A10-Collab - Pop. 10,001-25,000	WAN-CLLB-T2	Service	Month	1,338.65	1,338.65	No Change
IT Standard Services	Telecom	WAN Services	WAN Collab Equipment	A11-Collab - Pop. 25,001-50,000	WAN-CLLB-T3	Service	Month	1,750.55	1,750.55	No Change
IT Standard Services	Telecom	WAN Services	WAN Collab Equipment	A12-Collab - Pop. 50,001-100,000	WAN-CLLB-T4	Service	Month	2,162.44	2,162.44	No Change
IT Standard Services	Telecom	WAN Services	WAN Collab Equipment	A13-Collab - Pop. > 100,000	WAN-CLLB-T5	Service	Month	3,089.20	3,089.20	No Change
IT Standard Services	Telecom	WAN Services	WAN Collab Equipment	A14-Collab - Partner 1	WAN-CLLB-P1	Service	Month	8,577.69	8,577.69	No Change
IT Standard Services	Telecom	WAN Services	WAN Collab Equipment	A15-Collab - Partner 2	WAN-CLLB-P2	Service	Month	55,708.59	55,708.59	No Change
IT Standard Services	Telecom	WAN Services	WAN Install and Professional Services	808-WAN Device Config One-time	WAN-CONFIG	Configuration	One-time	220.00	235.99	Increase
IT Standard Services	Telecom	WAN Services	WAN Install and Professional Services	809-WAN Device Install One-time	WAN-INSTALL	Install	One-time	220.00	235.99	Increase
IT Standard Services	Telecom	WAN Services	WAN Install and Professional Services	810-WAN IT Professional	WAN-PROF3054A	Hour	One-time	85.00	85.00	No Change
IT Standard Services	Telecom	WAN Services	WAN Install and Professional Services	938-WAN - Prof Svcs - Basic	WAN-PS-BASIC	Hour	One-time	69.56	77.27	Increase
IT Standard Services	Telecom	WAN Services	WAN Install and Professional Services	940-WAN - Prof Svcs - Intermediate	WAN-PS-INTM	Hour	One-time	89.58	105.80	Increase
IT Standard Services	Telecom	WAN Services	WAN Install and Professional Services	942-WAN - Prof Svcs - Advanced	WAN-PS-ADV	Hour	One-time	101.44	118.73	Increase
IT Standard Services	Telecom	WAN Services	WAN Service Tiers	774-WAN - Branch Office 101-500 Employees	WAN-BNCH	Bandwidth	Month	3,009.88	3,228.64	Increase
IT Standard Services	Telecom	WAN Services	WAN Service Tiers	775-WAN - District Office 26-100 Employees	WAN-DIST	Bandwidth	Month	872.58	936.00	Increase
IT Standard Services	Telecom	WAN Services	WAN Service Tiers	776-WAN - Field Office 13-25 Employees	WAN-FLD	Bandwidth	Month	386.54	414.63	Increase
IT Standard Services	Telecom	WAN Services	WAN Service Tiers	777-WAN - Headquarters 501+ Employees	WAN-HQ	Bandwidth	Month	8,837.43	9,479.74	Increase
IT Standard Services	Telecom	WAN Services	WAN Service Tiers	778-WAN - One Person Office	WAN-1	Bandwidth	Month	49.30	52.88	Increase
IT Standard Services	Telecom	WAN Services	WAN Service Tiers	779-WAN - Small Office 2-12 Employees	WAN-SM	Bandwidth	Month	152.95	164.07	Increase
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	Database Prof Svcs	962-Database - Prof Svcs - Basic	8PSDB1	Hour	One-time	69.56	77.27	Increase

**FY24/25 RATE SCHEDULE - FIXED RATE SERVICES**

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY22-23 Requested Rate	FY24-25 Requested Rate	FY24-25 Notes
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	Database Prof Svcs	964-Database - Prof Svcs - Intermediate	8PSDB2	Hour	One-time	89.58	105.80	Increase
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	Database Prof Svcs	966-Database - Prof Svcs - Advanced	8PSDB3	Hour	One-time	101.44	118.73	Increase
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	DB2	838-Database - Distributed Systems - DB2	8150	Instance	Month	714.23	766.64	Increase
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	MS SQL	839-Database - Shared DB Hosting - MS SQL	8DBH5	Database	Month	223.88	267.60	Increase
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	MS SQL	A69-Database - Dedicated DB Hostsing - MS SQL	8DBH3	Database	Month	-	351.80	New in FY24/25
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	Oracle	840-Database - Shared DB Hosting - Oracle	8DBH6	Instance	Month	1,344.06	1,631.89	Increase
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	841-Middleware - Tier 1 Middleware Inst (Complex)	8155	Instance	Month	1,004.27	1,161.01	Increase
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	842-Middleware - Tier 2 Middleware Inst (Simple)	8156	Instance	Month	390.41	452.47	Increase
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	843-Middleware - Middleware Shared Hosting	8MW1	Instance	Month	263.00	263.00	No Change
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware Prof Svcs	968-Middleware - Prof Svcs - Basic	8PSMW1	Hour	One-time	69.56	77.27	Increase
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware Prof Svcs	970-Middleware - Prof Svcs - Intermediate	8PSMW2	Hour	One-time	89.58	105.80	Increase
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware Prof Svcs	972-Middleware - Prof Svcs - Advanced	8PSMW3	Hour	One-time	101.44	118.73	Increase
Projects & Initiatives	Project Management	Project Mgmt	Project Mgmt	914-Project Mgmt - Prof Svcs - Basic	8PSPM1	Hour	One-time	69.56	77.27	Increase
Projects & Initiatives	Project Management	Project Mgmt	Project Mgmt	916-Project Mgmt - Prof Svcs - Intermediate	8PSPM2	Hour	One-time	89.58	105.80	Increase
Projects & Initiatives	Project Management	Project Mgmt	Project Mgmt	918-Project Mgmt - Prof Svcs - Advanced	8PSPM3	Hour	One-time	101.44	118.73	Increase

## RATE SCHEDULE - COST SERVICES

MNIT TECHNOLOGY FUND (5500)  
FISCAL YEAR 2024-25

### FY24/25 RATE SCHEDULE - COST SERVICES

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY22-23 Requested Rate	FY24-25 Requested Rate	FY24-25 Notes
Foundational Infrastructure	Hosting	Data Center	Data Center	491-Hosting - Data Center Miscellaneous	8372	Item	Month	Cost	Cost	
Foundational Infrastructure	Hosting	Server	Server	545-Hosting - Server Miscellaneous	8325	Item	Month	Cost	Cost	
Foundational Infrastructure	Hosting	Server	Server	600-Server Enterprise SW	8753	Item	One-time	Cost	Cost	
Foundational Infrastructure	Hosting	Server	Server	709-Hosting - Cloud Usage Tier 1	8EHC1	Usage	Month	Cost	Cost	
Foundational Infrastructure	Hosting	Server	Server	710-Hosting - Cloud Usage Tier 2	8EHC2	Usage	Month	Cost	Cost	
Foundational Infrastructure	Hosting	Storage & Backup	Backup & Archive	261-Hosting - Data Storage Miscellaneous	8126	Item	Month	Cost	Cost	
Foundational Infrastructure	Hosting	Storage & Backup	Server	711-Hosting - Cloud Usage Tier 3	8EHC3	Usage	Month	Cost	Cost	
IT Standard Services	Application Infrastructure	Web	Web	210-WC Miscellaneous	8134	Item	One-time	Cost	Cost	
IT Standard Services	Client Computing	Enterprise Software	Entrprs SW	586-Desktop Enterprise SW	8752	Item	One-time	Cost	Cost	
IT Standard Services	Client Computing	Workstation Management	Workstation Management	546-Desktop Miscellaneous	8277	Item	Month	Cost	Cost	
IT Standard Services	Client Computing	Workstation Management	Workstation Management	887-Performance/Special Build Computer	8EL9	Cost	One-time	Cost	Cost	
IT Standard Services	Client Computing	Workstation Management	Workstation Management	888-Early Replacement PC	8EL3R	Cost	One-time	Cost	Cost	
IT Standard Services	Client Computing	Workstation Management	Workstation Management	889-Desktop-4 Year Desktop Replacement	8ED4R	Cost	One-time	Cost	Cost	
IT Standard Services	Client Computing	Workstation Management	Workstation Management	890-Desktop-3 Year Desktop Replacement	8ED3R	Cost	One-time	Cost	Cost	
IT Standard Services	Leadership	Financial Mgmt - Billback	Financial Mgmt - Billback	165-Financial Management - Billback	8406	Purchase Price	One-time	Cost + 13% (Min \$25 & Max \$500)	Cost + 13% (Min \$25 & Max \$500)	
IT Standard Services	Leadership	Financial Mgmt - Billback	Financial Mgmt - Billback	991-Billback	8430	Dollars	One-time	Cost	Cost	
IT Standard Services	Leadership	Financial Mgmt - Billback	Financial Mgmt - Billback	A58-Billback-Adobe	8431	Dollars	One-time	Cost	Cost	
IT Standard Services	Leadership	Financial Mgmt - Billback	Financial Mgmt - Billback	A59-Billback-Unified Support	8432	Dollars	One-time	Cost	Cost	
IT Standard Services	Leadership	Financial Mgmt - Billback	Financial Mgmt - Billback	A60-Billback-DocuSign	8433	Dollars	One-time	Cost	Cost	
IT Standard Services	MN.IT Administrative Charges	MNIT Administrative Charges	MNIT Administrative Charges	863-Administrative Charges - FTE Based	8SGA1	Item	Month	Cost*	Cost*	

**FY24/25 RATE SCHEDULE - COST SERVICES**

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY22-23 Requested Rate	FY24-25 Requested Rate	FY24-25 Notes
IT Standard Services	MN.IT Administrative Charges	MNIT Administrative Charges	MNIT Administrative Charges	864-Administrative Charges - IT Spend Based	8SGA2	Item	Month	Cost*	Cost*	
IT Standard Services	MN.IT Administrative Charges	MNIT Administrative Charges	MNIT Administrative Charges	A26-Security Core Services	8SGA3	Various	Month	Cost*	Cost*	
IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	529-Other Fees or Surcharges	8182	Item	Month	Cost	Cost	
IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	562-Aerial Photo EA	8756	Item	Month	Cost	Cost	
IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	844-MNGeo - Enterprise GIS Software	8MGEO1	License Use	One-time	Cost	Cost	
IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	845-MNGeo - Geospatial Commons	8MGEO2	Cost Server/Storage Plus Professional Services	One-time	Cost	Cost	
IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	846-MNGeo - GIS Web Services	8MGEO3	Transactions Used or Flat Fee	One-time	Cost	Cost	
IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	891-MNGeo - Shared MNGeo Application Hosting	8MGEO4	Instance	Month	Cost	Cost	
IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	892-MNGeo - Dedicated MNGeo Application Support	8MGEO5	Item	Month	Cost	Cost	
IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	860-SaaS App Dev & Support - Licensing	8SAAS1	Item	One-time	Cost	Cost	
IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	861-SaaS App Dev & Support - Storage	8SAAS2	Item	One-time	Cost	Cost	
IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	862-SaaS App Dev & Support - Platform Support	8SAAS3	Item	One-time	Cost	Cost	
IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	987-SaaS App Dev & Support - Add-on	8SAAS4	Item	One-time	Cost	Cost	
IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	A57-SaaS App Dev Vendor Svcs	8SAAS5	Hour	Month	Cost	Cost	
IT Standard Services	Security Services	Security Services	MNEIAM	997-IAM -Vendor Professional Svcs	IAM-PS-VENDOR	Cost	One-time	Cost	Cost	
IT Standard Services	Security Services	Security Services	Security Services	564-Security Services	8754	Item	Month	Cost	Cost	
IT Standard Services	Security Services	Security Services	Web Application Firewall	A73-Web Application Firewall Support and Usage	8SECWAFSUP	Usage	Monthly	Cost	Cost	New in FY23
IT Standard Services	Telecom	Contracted Voice Services	Language Services	005-Interpretation-Miscellaneous	INTERP-MISC	Item	Month	Cost	Cost	
IT Standard Services	Telecom	Contracted Voice Services	Local Service	032-Misc Monthly Charges	NOTE G	Item	Month	Cost	Cost	

**FY24/25 RATE SCHEDULE - COST SERVICES**

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY22-23 Requested Rate	FY24-25 Requested Rate	FY24-25 Notes
IT Standard Services	Telecom	Contracted Voice Services	Local Service	034-Voice Circuits, T-1, PRI	NOTE D	Circuit	Month	Cost	Cost	
IT Standard Services	Telecom	Contracted Voice Services	Local Service	035-Payphones	NOTE C	Item	Month	Cost	Cost	
IT Standard Services	Telecom	Contracted Voice Services	Local Service	771-TEL-NOTEVT1(\$0.01-10)	TEL-NOTE-VT1	Item	Month	Cost	Cost	
IT Standard Services	Telecom	Contracted Voice Services	Local Service	772-TEL-NOTEVT2(\$10.01-100)	TEL-NOTE-VT2	Item	Month	Cost	Cost	
IT Standard Services	Telecom	Contracted Voice Services	Local Service	773-TEL-NOTEVT3(\$100.01+)	TEL-NOTE-VT3	Item	Month	Cost	Cost	
IT Standard Services	Telecom	Contracted Voice Services	Long Distance	769-Telephone - NOTE CE	TEL-NOTE-CE	Item	Month	Cost	Cost	
IT Standard Services	Telecom	Contracted Voice Services	Long Distance	770-Telephone - NOTE MIN	TEL-NOTE-MIN	Minute	Month	Cost	Cost	
IT Standard Services	Telecom	IP Voice Services	IP Telephony	691-Misc Charges-Recurring	IPMISC	Item	Month	Cost	Cost	
IT Standard Services	Telecom	IP Voice Services	IP Telephony	993-IPT-Telephone Handset	PHONESET	Phone	One-time	Cost	Cost	
IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	558-IP Vendor Professional Services	VENDORPS	Service	One-time	Cost	Cost	
IT Standard Services	Telecom	IP Voice Services	Video Conferencing	818-Room System Lease	CONF-RMLEASE	Item	Month	Cost	Cost	
IT Standard Services	Telecom	IP Voice Services	Video Conferencing	819-Room System Smartnet	CONF-RMMAINT	Item	Month	Cost	Cost	
IT Standard Services	Telecom	LAN Services	LAN Install and Professional Services	739-LAN Structured Cabling Installation	LAN-CABLING	Install	One-time	Cost	Cost	
IT Standard Services	Telecom	LAN Services	LAN Other Services	989-LAN Miscellaneous	LAN-0000	Item	One-time	Cost	Cost	
IT Standard Services	Telecom	WAN Services	WAN Install and Professional Services	780-Access Facility One-time	WAN-AF-INSTALL	Install	One-time	Cost	Cost	
IT Standard Services	Telecom	WAN Services	WAN Other Services	787-Miscellaneous Charges - One Time	WAN-0000	Item	One-time	Cost	Cost	
IT Standard Services	Telecom	WAN Services	WAN Other Services	788-Miscellaneous Charges - Recurring	WAN-9999	Item	Month	Cost	Cost	
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	All Other (Database)	201-Database SW Maint	8119	Processor Core	Month	Cost	Cost	
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	All Other (Database)	202-Database Lic Maint	8128	Processor Core	Month	Cost	Cost	
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	All Other (Database)	598-Database Enterprise SW	8750	Item	One-time	Cost	Cost	
Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	599-Middleware Enterprise SW	8751	Item	One-time	Cost	Cost	
Projects & Initiatives	Project Management	Project Mgmt	Project Mgmt	A61-EEPMO Vendor Project Services	8PMVPS	Hours	One-time	Cost	Cost	

\* Budgeted cost

## RATE MATRIX - MNIT CENTRAL AND ENTERPRISE-BASED COSTS & VOLUMES

MNIT TECHNOLOGY FUND (5500)

FISCAL YEAR 2024-25

### FY24/25 RATE MATRIX - MNIT CENTRAL AND ENTERPRISE-BASED COSTS & VOLUMES

Product Line	Service Group	Service Description	Metric	Billing Interval	Volumes	B/E Rate (\$)	Direct Cost ('000\$)	Net Indirect Cost ('000\$)	Overhead ('000\$)	Total Cost ('000\$)	Revenue ('000\$)	Net Margin ('000\$)
Contracted Voice Services	Audio & Web Conferencing	080-Reservationless Toll Free	Minute	Month	1,471,970	0.0390	49	2	6	57	57	0
Contracted Voice Services	Audio & Web Conferencing	822-Telephone - NOTE CONF	Item	Month	197,817	1.0000	176	1	21	198	198	0
Contracted Voice Services	Audio & Web Conferencing	832-WebEx Meeting Center per minute	Minute	Month	82,160	0.1222	9	0	1	10	10	0
Contracted Voice Services	Audio & Web Conferencing	994-WebEx-Recording-Per-Minute Meeting-Screen/Audio	Item	Month	21	99.3364	2	0	0	2	2	0
Contracted Voice Services	Audio & Web Conferencing	995-Recording-ResPlus Per-Minute Meeting-Audio Only	Minute	Month	2,137	0.0391	0	0	0	0	0	0
Contracted Voice Services	Audio & Web Conferencing	A19-WebEx Toll & Toll Free	Account	Month	2,016	45.4400	81	1	10	92	92	0
Contracted Voice Services	Audio & Web Conferencing	A20-WebEx Toll Only	Account	Month	25,186	29.0600	647	7	79	732	732	0
Contracted Voice Services	Language Services	004-Over-the-Phone Interp Svc	Minute	Month	2,345,197	1.0514	2,182	19	265	2,466	2,466	-
Contracted Voice Services	Language Services	005-Interpretation-Miscellaneous	Item	Month	58,681	1.0000	59	-	-	59	59	0
Contracted Voice Services	Local Service	006-Centrex Prime Station	Item	Month	45,557	29.6863	1,192	15	145	1,352	1,352	(0)
Contracted Voice Services	Local Service	032-Misc Monthly Charges	Item	Month	88,565	1.0000	89	-	-	89	89	(0)
Contracted Voice Services	Local Service	034-Voice Circuits, T-1, PRI	Circuit	Month	384,570	1.0000	384	1	-	385	385	0
Contracted Voice Services	Local Service	035-Payphones	Item	Month	9,504	1.0000	10	-	-	10	10	0
Contracted Voice Services	Local Service	758-Telephone - Basic Line	Line	Month	1,482	24.7036	32	0	4	37	37	0
Contracted Voice Services	Local Service	759-Telephone - Business Line	Line	Month	9,611	53.9096	456	6	56	518	518	0
Contracted Voice Services	Local Service	760-Telephone - Centrex Line	Line	Month	34,799	36.9503	1,134	14	138	1,286	1,286	0
Contracted Voice Services	Local Service	764-Telephone - Small office Multi Line	Line	Month	1,512	24.4734	32	1	4	37	37	0
Contracted Voice Services	Local Service	771-Telephone - NOTE VT1 (\$.01-\$10)	Item	Month	101,115	1.0000	101	-	-	101	101	(0)

**FY24/25 RATE MATRIX - MNIT CENTRAL AND ENTERPRISE-BASED COSTS & VOLUMES**

Product Line	Service Group	Service Description	Metric	Billing Interval	Volumes	B/E Rate (\$)	Direct Cost ('000\$)	Net Indirect Cost ('000\$)	Overhead ('000\$)	Total Cost ('000\$)	Revenue ('000\$)	Net Margin ('000\$)
Contracted Voice Services	Local Service	772-Telephone - NOTE VT2 (\$10.01 -\$100)	Item	Month	254,123	1.0000	254	-	-	254	254	(0)
Contracted Voice Services	Local Service	773-Telephone - NOTE VT3 (\$100.01+)	Item	Month	11,534	1.0000	12	-	-	12	12	(0)
Contracted Voice Services	Local Service	801-Fed Fees - Standard Charge	Item	Month	8,424	6.9638	52	1	6	59	59	-
Contracted Voice Services	Local Service	992-Telephone-Emergency Phone	Line	Month	420	12.8471	5	0	1	5	5	0
Contracted Voice Services	Long Distance	016-Switched LD	Minute	Month	1,553,229	0.0740	101	2	12	115	115	0
Contracted Voice Services	Long Distance	017-Dedicated LD	Minute	Month	1,134,524	0.0558	56	1	7	63	63	0
Contracted Voice Services	Long Distance	019-Toll Free Switched	Minute	Month	1,178,642	0.0861	90	1	11	101	101	(0)
Contracted Voice Services	Long Distance	020-Toll Free Dedicated	Minute	Month	13,624,732	0.0486	584	8	71	663	663	-
Contracted Voice Services	Long Distance	769-Telephone - NOTE CE	Item	Month	1,097	1.0002	1	-	-	1	1	0
Contracted Voice Services	Long Distance	770-Telephone - NOTE MIN	Minute	Month	638	0.9999	1	-	-	1	1	0
<b>Contracted Voice Services Total</b>							<b>7,787</b>	<b>80</b>	<b>837</b>	<b>8,703</b>	<b>8,703</b>	<b>0</b>
Data Center	Data Center	491-Hosting - Data Center Miscellaneous	Item	Month	356,746	1.0000	357	-	-	357	357	0
Data Center	Data Center	712-Hosting - Data Center Basic - RU	RU	Month	69,447	61.0257	5,084	(1,301)	455	4,238	4,238	(0)
<b>Data Center Total</b>							<b>5,440</b>	<b>(1,301)</b>	<b>455</b>	<b>4,595</b>	<b>4,595</b>	<b>(0)</b>
Database	Database Prof Svcs	966-Database - Prof Svcs - Advanced	Hour	One-time	3,459	118.8042	367	-	44	411	411	-
Database	DB2	838-Database - Distributed Systems - DB2	Instance	Month	360	766.6433	240	6	30	276	276	(0)
Database	MS SQL	839-Database - Shared DB Hosting - MS SQL	Database	Month	936	267.5968	159	64	27	250	250	(0)
Database	MS SQL	A69-Database - Dedicated DB Hostsing - MS SQL	Database	Month	156	351.7996	217	(168)	6	55	55	(0)
Database	Oracle	840-Database - Shared DB Hosting - Oracle	Instance	Month	132	1,631.8926	132	60	23	215	215	(0)
<b>Database Total</b>							<b>1,116</b>	<b>(38)</b>	<b>130</b>	<b>1,208</b>	<b>1,208</b>	<b>(0)</b>
Enterprise Software	Entrprs SW	484-Microsoft EA-User	User	One-time	163	304.6566	44	-	5	50	50	0

**FY24/25 RATE MATRIX - MNIT CENTRAL AND ENTERPRISE-BASED COSTS & VOLUMES**

Product Line	Service Group	Service Description	Metric	Billing Interval	Volumes	B/E Rate (\$)	Direct Cost ('000\$)	Net Indirect Cost ('000\$)	Overhead ('000\$)	Total Cost ('000\$)	Revenue ('000\$)	Net Margin ('000\$)
Enterprise Software	Entrprs SW	702-Entrprs SW - Workstation - MDE	AD Attribute	Month	10,224	27.9098	238	17	31	285	285	0
Enterprise Software	Entrprs SW	703-Entrprs SW - Workstation - No Supp	AD Attribute	Month	23,544	40.4251	816	33	102	952	952	(0)
Enterprise Software	Entrprs SW	705-Entrprs SW - Workstation-Tier2 Supp	AD Attribute	Month	436,504	72.4646	27,447	787	3,396	31,631	31,631	(0)
Enterprise Software	Entrprs SW	A24-Entrprs SW - Exchange Online	AD Attribute	Month	8,760	24.3806	191	-	23	214	214	0
Enterprise Software	Entrprs SW	A62-Windows Only Device	License Cost	One-time	104	150.4335	14	-	2	16	16	0
Enterprise Software	Power Platform	A46-M365-Powerapps	AD Attribute	Month	36,142	15.8155	510	-	61	572	572	0
<b>Enterprise Software Total</b>							<b>29,261</b>	<b>837</b>	<b>3,620</b>	<b>33,719</b>	<b>33,719</b>	<b>(0)</b>
Financial Mgmt - Billback	Financial Mgmt - Billback	A58-Billback-Adobe	Dollars	One-time	8,750	1.0000	9	-	-	9	9	-
Financial Mgmt - Billback	Financial Mgmt - Billback	A59-Billback-Unified Support	Dollars	One-time	138,700	1.0000	139	-	-	139	139	(0)
Financial Mgmt - Billback	Financial Mgmt - Billback	A60-Billback-DocuSign	Dollars	One-time	26,250	1.0000	26	-	-	26	26	-
<b>Financial Mgmt - Billback Total</b>							<b>174</b>	<b>-</b>	<b>-</b>	<b>174</b>	<b>174</b>	<b>(0)</b>
IP Voice Services	Contact Center	002-CCM Agent	Seat	Month	1,548	94.8709	109	22	16	147	147	-
IP Voice Services	Contact Center	003-CCM Supervisor	Seat	Month	156	183.6504	21	4	3	29	29	0
IP Voice Services	Contact Center	042-CCM IVR Service	Port	Month	21,372	54.8292	914	132	126	1,172	1,172	(0)
IP Voice Services	Contact Center	043-CCM IVR Svc w/Speech Recogntn	Port	Month	3,732	92.9482	256	53	37	347	347	0
IP Voice Services	Contact Center	761-Telephone - Contact Center Agent	Station Cost	Month	17,338	99.6776	1,265	278	186	1,728	1,728	(0)
IP Voice Services	Contact Center	762-Telephone - Contact Center Supervisor	Station Cost	Month	2,495	184.6002	344	67	49	461	461	0
IP Voice Services	Contact Center	767-VoIP SIP Session	Port	Month	9,660	17.4339	125	26	18	168	168	(0)
IP Voice Services	Contact Center	768-IVR Premium Reporting	Item	Month	24	116.4918	2	0	0	3	3	(0)
IP Voice Services	eFax Services	A17-eFax Inbound/Outbound Fee per Page	Page	Month	318,406	0.0568	7	9	2	18	18	(0)

**FY24/25 RATE MATRIX - MNIT CENTRAL AND ENTERPRISE-BASED COSTS & VOLUMES**

Product Line	Service Group	Service Description	Metric	Billing Interval	Volumes	B/E Rate (\$)	Direct Cost ('000\$)	Net Indirect Cost ('000\$)	Overhead ('000\$)	Total Cost ('000\$)	Revenue ('000\$)	Net Margin ('000\$)
IP Voice Services	eFax Services	A18-eFax Monthly User Account Fee	User	Month	3,343	2.2575	1	6	1	8	8	0
IP Voice Services	IP Telephony	054-IPT-Hosted Adv Subscription	Station	Month	32,504	14.0961	334	75	49	458	458	0
IP Voice Services	IP Telephony	056-IPT-Hosted Basic Subscription	Station	Month	1,704	7.4639	10	2	1	13	13	(0)
IP Voice Services	IP Telephony	059-Quality Mgmt Support Only	Seat	Month	23,076	7.3343	132	19	18	169	169	-
IP Voice Services	IP Telephony	479-Workforce Mgmt Support Only	Seat	Month	5,952	7.4423	34	6	5	44	44	0
IP Voice Services	IP Telephony	520-IPT-Hosted Ported Nbr Stn SC	Station	Month	576	7.4530	3	1	0	4	4	(0)
IP Voice Services	IP Telephony	691-Misc Charges-Recurring	Item	Month	2,442	1.0000	2	-	-	2	2	(0)
IP Voice Services	IP Telephony	757-Telephone - Cisco Softphone & Desk Phone	Line	Month	10,935	29.4561	288	-	35	322	322	0
IP Voice Services	IP Telephony	A66-IPT Telephone	Line	Month	292,440	22.8500	5,088	876	717	6,682	6,682	0
IP Voice Services	IPT Install and Professional Services	039-IP Professional Svc Fees	Hour	One-time	120	141.3499	15	-	2	17	17	-
IP Voice Services	Video Conferencing	813-Conferencing Personal Video Conf Account	Account	Month	828	6.6726	2	3	1	6	6	0
IP Voice Services	Video Conferencing	814-Conferencing Video Room	Room System	Month	648	59.3527	18	17	4	38	38	-
IP Voice Services	Video Conferencing	820-Streaming Media Type 1	Item	Month	96	129.0432	5	6	1	12	12	0
IP Voice Services	Video Conferencing	821-Streaming Media Type 2	Item	Month	60	193.5284	5	6	1	12	12	(0)
IP Voice Services	Video Conferencing	824-Video LNM Support	Subscription	Month	12	5,000.0012	39	14	6	60	60	0
IP Voice Services	Video Conferencing	826-Video Service Type 1	Subscription	Month	1,116	28.5232	14	15	3	32	32	(0)
IP Voice Services	Video Conferencing	827-Video Service Type 2	Subscription	Month	120	192.6958	10	11	2	23	23	-
IP Voice Services	Video Conferencing	828-Video Service Type 3	Subscription	Month	144	363.5452	23	24	6	52	52	0
IP Voice Services	Video Conferencing	829-Video Service Type 4	Subscription	Month	96	493.3892	19	24	5	48	48	(0)
IP Voice Services	Voice Mail	062-Voice Mail for Analog	Mailbox	Month	2,334	13.5669	22	7	3	32	32	(0)
IP Voice Services	Voice Mail	063-Voice Mail Std-IPT	Mailbox	Month	28,739	1.2638	26	6	4	36	36	0

**FY24/25 RATE MATRIX - MNIT CENTRAL AND ENTERPRISE-BASED COSTS & VOLUMES**

Product Line	Service Group	Service Description	Metric	Billing Interval	Volumes	B/E Rate (\$)	Direct Cost ('000\$)	Net Indirect Cost ('000\$)	Overhead ('000\$)	Total Cost ('000\$)	Revenue ('000\$)	Net Margin ('000\$)
IP Voice Services	Voice Mail	521-Handlers UC-Call and Directory	Port	Month	2,292	53.7165	95	15	13	123	123	(0)
<b>IP Voice Services Total</b>							<b>9,228</b>	<b>1,722</b>	<b>1,317</b>	<b>12,266</b>	<b>12,266</b>	<b>0</b>
LAN Services	LAN Install and Professional Services	739-LAN structured cabling installation	Install	One-time	100,000	1.0000	100	-	-	100	100	-
LAN Services	LAN Install and Professional Services	934-LAN - Prof Svcs - Intermediate	Hour	One-time	80	105.4699	8	-	1	8	8	-
LAN Services	LAN Install and Professional Services	936-LAN - Prof Svcs - Advanced	Hour	One-time	4,156	118.7100	440	-	53	493	493	(0)
LAN Services	LAN Switch Services	718-LAN - LAN 12	Device	Month	5,654	84.4636	413	13	51	478	478	(0)
LAN Services	LAN Switch Services	719-LAN - LAN 24	Device	Month	9,093	164.8809	1,288	50	161	1,499	1,499	0
LAN Services	LAN Switch Services	720-LAN - LAN Core Large	Device	Month	60	2,874.7918	144	10	19	172	172	0
LAN Services	LAN Switch Services	721-LAN - LAN Core Medium	Device	Month	474	1,349.3615	539	32	69	640	640	0
LAN Services	LAN Switch Services	722-LAN - LAN Core Small	Device	Month	1,452	737.8959	921	36	115	1,071	1,071	0
LAN Services	LAN Switch Services	723-LAN - LAN 48	Device	Month	18,003	321.7685	5,004	167	622	5,793	5,793	(0)
LAN Services	LAN Switch Services	729-LAN Device Service Level AA	Service	Month	1,452	44.9032	57	1	7	65	65	(0)
LAN Services	LAN Switch Services	731-LAN - LAN-12-Fiber	Service	Month	516	413.1359	183	8	23	213	213	0
LAN Services	LAN Switch Services	A67-LAN Firewall	Service	Month	12	300.0036	3	-	0	4	4	0
LAN Services	WLAN Services	724-LAN - Wireless Device Specialized	Device	Month	6,588	47.6413	279	1	34	314	314	0
LAN Services	WLAN Services	725-LAN - Wireless Device Standard	Device	Month	57,172	25.8602	1,293	27	159	1,478	1,478	0
LAN Services	WLAN Services	740-Wireless Access Point A	Service	Month	108	16.4333	2	0	0	2	2	(0)
<b>LAN Services Total</b>							<b>10,673</b>	<b>345</b>	<b>1,313</b>	<b>12,331</b>	<b>12,331</b>	<b>0</b>
Mainframe	Mainframe	745-Mainframe - Database - Adabas	1000 CPU	Month	184,825,515	0.0120	1,984	-	239	2,223	2,223	0
Mainframe	Mainframe	749-Mainframe - Enterprise Workload Schedule	Job	Month	356,167	1.0356	338	(9)	40	369	369	0
Mainframe	Mainframe	750-Mainframe - Mainframe CPU	1000 CPU	Month	844,081,372	0.0214	16,578	(460)	1,939	18,056	18,056	(0)

**FY24/25 RATE MATRIX - MNIT CENTRAL AND ENTERPRISE-BASED COSTS & VOLUMES**

Product Line	Service Group	Service Description	Metric	Billing Interval	Volumes	B/E Rate (\$)	Direct Cost ('000\$)	Net Indirect Cost ('000\$)	Overhead ('000\$)	Total Cost ('000\$)	Revenue ('000\$)	Net Margin ('000\$)
Mainframe	Mainframe	751-Mainframe - Mainframe Scheduled Jobs	Job	Month	507,462	1.6949	816	(48)	92	860	860	(0)
Mainframe	Mainframe	752-Mainframe - Mainframe Specialty Processor	1000 CPU S	Month	19,313,526	0.0054	98	(5)	11	104	104	0
Mainframe	MF DASD/Tape Storage	748-Mainframe - Disk Storage	Gb/day	Month	2,836,813	0.1862	504	(32)	57	528	528	(0)
Mainframe	MF DASD/Tape Storage	754-Mainframe backups	Gb/day	Month	48,435,646	0.0388	1,873	(195)	202	1,880	1,880	(0)
<b>Mainframe Total</b>							<b>22,190</b>	<b>(749)</b>	<b>2,579</b>	<b>24,020</b>	<b>24,020</b>	<b>(0)</b>
Middleware	Middleware	841-Middleware - Tier 1 Middleware Inst (Complex)	Instance	Month	468	1,161.0084	763	(278)	58	543	543	(0)
Middleware	Middleware	842-Middleware - Tier 2 Middleware Inst. (Simple)	Instance	Month	144	452.4668	475	(417)	7	65	65	0
<b>Middleware Total</b>							<b>1,238</b>	<b>(695)</b>	<b>65</b>	<b>609</b>	<b>609</b>	<b>(0)</b>
MnGeo Service Bureau	MnGeo Service Bureau	844-MNGeo - Enterprise GIS Software	License Use	One-time	808,200	1.0002	806	2	-	808	808	(0)
MnGeo Service Bureau	MnGeo Service Bureau	845-MNGeo - Geospatial Commons	Cost Server	One-time	96,434	1.0113	56	42	-	98	98	0
MnGeo Service Bureau	MnGeo Service Bureau	846-MNGeo - GIS Web Services	Transaction	One-time	76,870	1.0063	55	22	-	77	77	(0)
MnGeo Service Bureau	MnGeo Service Bureau	891-MNGeo - Shared MNGeo Application Hosting	Instance	Month	25,402	1.0086	2	24	-	26	26	0
MnGeo Service Bureau	MnGeo Service Bureau	892-MNGeo - Dedicated MNGeo Application Support	Item	Month	213,746	1.0054	90	125	-	215	215	(0)
MnGeo Service Bureau	MnGeo Service Bureau Prof Svcs	855-MNGeo - Prof Svcs - Basic	Hour	One-time	185	77.2666	13	0	2	14	14	0
MnGeo Service Bureau	MnGeo Service Bureau Prof Svcs	857-MNGeo - Prof Svcs - Intermediate	Hour	One-time	9,000	105.7976	850	0	102	952	952	0
MnGeo Service Bureau	MnGeo Service Bureau Prof Svcs	859-MNGeo - Prof Svcs - Advanced	Hour	One-time	7,159	118.7276	759	0	91	850	850	(0)
<b>MnGeo Service Bureau Total</b>							<b>2,630</b>	<b>215</b>	<b>195</b>	<b>3,040</b>	<b>3,040</b>	<b>0</b>

**FY24/25 RATE MATRIX - MNIT CENTRAL AND ENTERPRISE-BASED COSTS & VOLUMES**

Product Line	Service Group	Service Description	Metric	Billing Interval	Volumes	B/E Rate (\$)	Direct Cost ('000\$)	Net Indirect Cost ('000\$)	Overhead ('000\$)	Total Cost ('000\$)	Revenue ('000\$)	Net Margin ('000\$)
MNIT Administrative Charges	MNIT Administrative Charges	863-Administrative Charges - FTE Based	Item	Month	(blank)	(blank)	3,262	1	-	3,263	3,263	(0)
MNIT Administrative Charges	MNIT Administrative Charges	864-Administrative Charges - IT Spend Based	Item	Month	(blank)	(blank)	7,562	985	-	8,547	8,547	(0)
MNIT Administrative Charges	MNIT Administrative Charges	A26-Security Core Services	Various	Month	(blank)	(blank)	9,988	2,212	-	12,199	12,199	(0)
<b>MNIT Administrative Charges Total</b>							<b>20,812</b>	<b>3,198</b>	<b>-</b>	<b>24,009</b>	<b>24,009</b>	<b>(0)</b>
Mobile Device Management	Mobile Device Management	A63-Mobile Device Management - Hot Spot	Device	Month	1,200	58.4268	63	0	8	70	70	-
Mobile Device Management	Mobile Device Management	A64-Mobile Device Management -State Owned Device	Device	Month	101,646	77.7017	7,046	4	848	7,898	7,898	(0)
Mobile Device Management	Mobile Device Management	A65-Mobile Device Management - Tablets	Device	Month	7,793	13.5642	94	0	11	106	106	-
<b>Mobile Device Management Total</b>							<b>7,202</b>	<b>5</b>	<b>867</b>	<b>8,074</b>	<b>8,074</b>	<b>(0)</b>
Project Mgmt	Project Mgmt	916-Project Mgmt - Prof Svcs - Intermediate	Hour	One-time	1,498	105.4134	141	-	17	158	158	-
Project Mgmt	Project Mgmt	918-Project Mgmt - Prof Svcs - Advanced	Hour	One-time	11,984	118.6828	1,270	-	153	1,422	1,422	0
Project Mgmt	Project Mgmt	A56-Azure Cloud Project Transition Costs	Cost	One-time	(blank)	(blank)	625	-	-	625	-	(625)
<b>Project Mgmt Total</b>							<b>2,036</b>	<b>-</b>	<b>170</b>	<b>2,205</b>	<b>1,580</b>	<b>(625)</b>
SaaS Development & Support	SaaS Development & Support	860-SaaS App Dev & Support - Licensing	Item	One-time	227,000	1.0129	229	0	-	230	230	0
SaaS Development & Support	SaaS Development & Support	861-SaaS App Dev & Support - Storage	Item	One-time	5,894	0.9995	6	0	-	6	6	-
SaaS Development & Support	SaaS Development & Support	862-SaaS App Dev & Support - Platform Support	Item	One-time	289,633	1.0001	289	1	-	290	290	(0)
SaaS Development & Support	SaaS Development & Support	987-SaaS App Dev & Support - Add-on	Item	One-time	52,900	1.0001	53	0	-	53	53	0
SaaS Development & Support	SaaS Prof Svcs	984-SaaS - Prof Svcs - Advanced	Hour	One-time	2,131	118.8082	225	2	27	253	253	-
<b>SaaS Development &amp; Support Total</b>							<b>801</b>	<b>3</b>	<b>27</b>	<b>832</b>	<b>832</b>	<b>0</b>

**FY24/25 RATE MATRIX - MNIT CENTRAL AND ENTERPRISE-BASED COSTS & VOLUMES**

Product Line	Service Group	Service Description	Metric	Billing Interval	Volumes	B/E Rate (\$)	Direct Cost ('000\$)	Net Indirect Cost ('000\$)	Overhead ('000\$)	Total Cost ('000\$)	Revenue ('000\$)	Net Margin ('000\$)
Security Services	eDiscov Non-Subscriber	A48-eDiscov Non-Subscriber Basic Request	Mailbox	One-time	908	79.5718	64	-	8	72	72	(0)
Security Services	eDiscov Non-Subscriber	A49-eDiscov Non-Subscriber Standard Request	Request	One-time	117	244.1090	26	-	3	29	29	0
Security Services	eDiscov Non-Subscriber	A50-eDiscov Non-Subscriber Standard Addl Mailbox	Addl Mailbox	One-time	549	23.3003	11	-	1	13	13	0
Security Services	eDiscov Non-Subscriber	A51-eDiscov Non-Subscriber Advanced Services	Hours	One-time	312	208.5439	58	-	7	65	65	0
Security Services	eDiscov Non-Subscriber	A52-eDiscov Non-Subscriber File Share Only	Storage Loc	One-time	334	118.3160	35	-	4	40	40	(0)
Security Services	eDiscov Non-Subscriber	A53-eDiscov Non-Subscriber File Share Std add-on	Request	One-time	132	59.8091	7	-	1	8	8	0
Security Services	eDiscov Non-Subscriber	A54-eDiscov Non-Subscriber Legal Hold	Custodian/	One-time	232	56.1659	12	-	1	13	13	-
Security Services	eDiscov Subscriber	A35-eDiscov ELA	Licensed M	Month	98,995	2.1691	192	-	23	215	215	-
Security Services	eDiscov Subscriber	A42-eDiscov Subscriber Legal Hold	Custodian/	One-time	153	51.6936	7	-	1	8	8	0
Security Services	MNEIAM	900-MNEIAM Advanced	User	Month	30,253,968	0.2459	4,524	2,117	799	7,439	7,439	0
Security Services	MNEIAM	A34-MNEIAM Basic	User	Month	26,136	0.0729	2	-	0	2	2	-
Security Services	Security Services	901-Vulnerability Mgmt	Device	Month	9,300	1.3427	11	0	1	12	12	(0)
Security Services	Web Application Firewall	A73-Web Application Firewall Support and Usage	Usage	Monthly	389,154	1.0000	389	-	-	389	389	0
Security Services	Web Application Firewall	A74-Web Application Firewall License	Site	Monthly	1,058	218.5535	206	-	25	231	231	(0)
<b>Security Services Total</b>							<b>5,544</b>	<b>2,117</b>	<b>875</b>	<b>8,536</b>	<b>8,536</b>	<b>0</b>
Server	Server	709-Hosting - Cloud Usage Tier 1	Usage	Month	4,086,604	1.0000	4,087	-	-	4,087	4,087	(0)
Server	Server	710-Hosting - Cloud Usage Tier 2	Usage	Month	2,150,657	1.0000	2,151	-	-	2,151	2,151	-
Server	Server	713-Hosting - Dedicated Physical Server	Dedicated	Month	1,044	1,910.8154	1,937	(157)	214	1,995	1,995	0

**FY24/25 RATE MATRIX - MNIT CENTRAL AND ENTERPRISE-BASED COSTS & VOLUMES**

Product Line	Service Group	Service Description	Metric	Billing Interval	Volumes	B/E Rate (\$)	Direct Cost ('000\$)	Net Indirect Cost ('000\$)	Overhead ('000\$)	Total Cost ('000\$)	Revenue ('000\$)	Net Margin ('000\$)
Server	Server	715-Hosting - Shared Hosting - CPU	vCPU	Month	134,075	62.3126	11,172	(3,714)	897	8,355	8,355	(0)
Server	Server	716-Hosting - Shared Hosting - Memory	GB - vMem	Month	578,700	20.5414	15,433	(4,822)	1,276	11,887	11,887	(0)
Server	Server	897-Hosting - Remote Desktop Virtualization Citrix/RDS	User	Month	227,556	16.5336	3,419	(61)	404	3,762	3,762	(0)
Server	Server	990-Hosting - Remote Server	Remote Se	Month	4,380	517.3311	2,032	(9)	243	2,266	2,266	(0)
Server	Server	A32-Enterprise Secure File Transfer	User	Month	9,504	4.2690	36	(0)	4	41	41	(0)
Server	Server	A70-Hosting - Remote Desktop Virtualization VDI - CPU	vCPU	Month	46,044	2.5746	106	-	13	119	119	(0)
Server	Server	A71-Hosting - Remote Desktop Virtualization VDI - Memory	GB - vMem	Month	180,660	0.9549	154	-	19	173	173	0
Server	Server	A72-Hosting - Remote Desktop Virtualization VDI - Storage	GB - Storag	Month	1,259,316	0.0697	78	-	9	88	88	0
<b>Server Total</b>							<b>40,606</b>	<b>(8,764)</b>	<b>3,080</b>	<b>34,922</b>	<b>34,922</b>	<b>(0)</b>
Storage & Backup	Backup & Archive	069-Ent E-mail Archiving	Mailbox	Month	71,448	6.9856	450	(5)	54	499	499	0
Storage & Backup	Backup & Archive	893-Hosting - Ent Disk Backups - Addl Retention	GB	Month	9,775,763	0.1507	1,355	(40)	158	1,473	1,473	(0)
Storage & Backup	SAN Storage	717-Hosting - Data Storage	GB - Storag	Month	44,464,258	0.1542	7,286	(1,166)	736	6,856	6,856	0
<b>Storage &amp; Backup Total</b>							<b>9,091</b>	<b>(1,211)</b>	<b>948</b>	<b>8,829</b>	<b>8,829</b>	<b>0</b>
WAN Services	Access Circuit Services	337-MNET AccessFacility	Circuit	Month	7,391,004	1.0000	6,023	574	794	7,391	7,391	(0)
WAN Services	Customer Premise Network Hardware	791-Network Device 1	Device	Month	144	55.2956	6	1	1	8	8	(0)
WAN Services	Customer Premise Network Hardware	792-Network Device 10	Device	Month	109	979.0899	87	8	11	107	107	0

**FY24/25 RATE MATRIX - MNIT CENTRAL AND ENTERPRISE-BASED COSTS & VOLUMES**

Product Line	Service Group	Service Description	Metric	Billing Interval	Volumes	B/E Rate (\$)	Direct Cost ('000\$)	Net Indirect Cost ('000\$)	Overhead ('000\$)	Total Cost ('000\$)	Revenue ('000\$)	Net Margin ('000\$)
WAN Services	Customer Premise Network Hardware	793-Network Device 2	Device	Month	816	115.7208	78	6	10	94	94	(0)
WAN Services	Customer Premise Network Hardware	795-Network Device 4	Device	Month	1,631	213.6241	283	28	37	348	348	0
WAN Services	Customer Premise Network Hardware	797-Network Device 6	Device	Month	1,557	256.5101	327	29	43	399	399	0
WAN Services	Customer Premise Network Hardware	798-Network Device 7	Device	Month	757	313.5442	193	19	25	237	237	(0)
WAN Services	Customer Premise Network Hardware	799-Network Device 8	Device	Month	857	500.6844	351	32	46	429	429	0
WAN Services	Customer Premise Network Hardware	800-Network Device 9	Device	Month	192	698.0793	109	10	14	134	134	-
WAN Services	Customer Premise Network Hardware	803-PE Hub Port 2	Connector	Month	891	147.6226	108	9	14	132	132	0
WAN Services	Customer Premise Network Hardware	804-PE Hub Port 3	Connector	Month	1,560	257.7222	345	14	43	402	402	0
WAN Services	Customer Premise Network Hardware	805-PE Hub Port 4	Connector	Month	564	469.0512	190	46	28	265	265	0
WAN Services	Customer Premise Network Hardware	A31-WAN Site Encryption	Site	Month	168	957.0904	144	-	17	161	161	-
WAN Services	WAN Bandwidth Services	789-MPLS BW	Mbps	Month	1,468,276	2.2300	2,677	245	352	3,274	3,274	(0)

**FY24/25 RATE MATRIX - MNIT CENTRAL AND ENTERPRISE-BASED COSTS & VOLUMES**

Product Line	Service Group	Service Description	Metric	Billing Interval	Volumes	B/E Rate (\$)	Direct Cost ('000\$)	Net Indirect Cost ('000\$)	Overhead ('000\$)	Total Cost ('000\$)	Revenue ('000\$)	Net Margin ('000\$)
WAN Services	WAN Bandwidth Services	812-Internet Bandwidth	Mbps	Month	402,377	1.9100	594	92	83	769	769	0
WAN Services	WAN Bandwidth Services	A30-Internet Bandwidth >40 Gbps	Mbps	Month	960,000	1.0000	857	-	103	960	960	0
WAN Services	WAN Collab Equipment	A09-Collab - Pop. < 10,001	Service	Month	236	926.7500	195	-	23	219	219	(0)
WAN Services	WAN Collab Equipment	A10-Collab - Pop. 10,001-25,000	Service	Month	347	1,338.6498	414	-	50	464	464	(0)
WAN Services	WAN Collab Equipment	A11-Collab - Pop. 25,001-50,000	Service	Month	239	1,750.5496	373	-	45	418	418	(0)
WAN Services	WAN Collab Equipment	A12-Collab - Pop. 50,001-100,000	Service	Month	85	2,162.4392	164	-	20	184	184	0
WAN Services	WAN Collab Equipment	A13-Collab - Pop. > 100,000	Service	Month	132	3,089.1997	365	-	44	409	409	0
WAN Services	WAN Collab Equipment	A14-Collab - Partner 1	Service	Month	48	8,577.6885	368	-	44	412	412	0
WAN Services	WAN Collab Equipment	A15-Collab - Partner 2	Service	Month	36	55,708.5799	1,786	-	215	2,001	2,001	0
WAN Services	WAN Collab Equipment	A16-Collab Credit Recurring	Item	Month	(40,752)	1.0000	(41)	-	-	(41)	(41)	(0)
WAN Services	WAN Install and Professional Services	808-WAN Device Config One-time	Configuration	One-time	66	235.9881	16	-	-	16	16	(0)
WAN Services	WAN Other Services	787-Miscellaneous Charges - One Time	Item	One-time	6	0.9967	0	-	-	0	0	-
WAN Services	WAN Other Services	788-Miscellaneous Charges - Recurring	Item	Month	209,274	1.0000	209	-	-	209	209	(0)
WAN Services	WAN Service Tiers	774-WAN - Branch Office 101-500 Employees	Bandwidth	Month	474	3,228.6397	1,219	148	164	1,531	1,531	0
WAN Services	WAN Service Tiers	775-WAN - District Office 26-100 Employees	Bandwidth	Month	839	935.9996	620	81	84	785	785	(0)
WAN Services	WAN Service Tiers	776-WAN - Field Office 13-25 Employees	Bandwidth	Month	1,324	414.6337	428	62	59	549	549	(0)
WAN Services	WAN Service Tiers	777-WAN - Headquarters 501+ Employees	Bandwidth	Month	185	9,479.7382	1,381	185	188	1,755	1,755	(0)
WAN Services	WAN Service Tiers	778-WAN - One Person office	Bandwidth	Month	23,453	52.8832	1,044	63	133	1,240	1,240	(0)

**FY24/25 RATE MATRIX - MNIT CENTRAL AND ENTERPRISE-BASED COSTS & VOLUMES**

Product Line	Service Group	Service Description	Metric	Billing Interval	Volumes	B/E Rate (\$)	Direct Cost ('000\$)	Net Indirect Cost ('000\$)	Overhead ('000\$)	Total Cost ('000\$)	Revenue ('000\$)	Net Margin ('000\$)
WAN Services	WAN Service Tiers	779-WAN - Small Office 2-12 Employees	Bandwidth	Month	6,379	164.0665	822	112	112	1,046	1,046	0
<b>WAN Services Total</b>							<b>21,735</b>	<b>1,766</b>	<b>2,805</b>	<b>26,306</b>	<b>26,306</b>	<b>(0)</b>
Web	Web	850-Web Content Mgmt - Static Hosting Extra Small	<500 MB	Month	216	17.1667	3	-	0	4	4	(0)
Web	Web	851-Web Content Mgmt - Static Hosting Large	>5000 MB	Month	120	182.2905	20	-	2	22	22	(0)
Web	Web	852-Web Content Mgmt - Static Hosting Medium	2001-5000	Month	36	149.9203	5	-	1	5	5	-
Web	Web	853-Web Content Mgmt - Static Hosting Small	501-2000	Month	120	63.9871	7	-	1	8	8	(0)
Web	Web	A21-Web Content Mgmt - Custom Search	Tier Instance	Month	480	25.6884	11	-	1	12	12	(0)
Web	Web	A22-Web Content Mgmt - Website Analytics	Visit	Month	94,994,289	0.0004	38	-	5	42	42	0
Web	Web	A23-Web Content Mgmt - Website QA	QA Pages	Month	929,297	0.0382	32	-	4	36	36	(0)
Web	Web Prof Svcs	906-Web Content Mgmt - Prof Svcs - Advanced	Hour	One-time	929	118.9494	99	-	12	111	111	-
<b>Web Total</b>							<b>213</b>	<b>-</b>	<b>26</b>	<b>239</b>	<b>239</b>	<b>(0)</b>
Workstation Management	Workstation Management	546-Desktop Miscellaneous	Item	Month	-	-	-	-	-	-	-	-
Workstation Management	Workstation Management	701-Desktop - Standard Desktop	Desktops	Month	123,744	66.2900	7,309	14	881	8,203	8,203	(0)
Workstation Management	Workstation Management	742-Laptop - Standard Laptop	Laptops	Month	288,278	76.0224	19,548	15	2,353	21,916	21,916	-
Workstation Management	Workstation Management	887-Performance/Special Build Computer	Cost	One-time	100,000	1.0000	100	-	-	100	100	-
<b>Workstation Management Total</b>							<b>26,957</b>	<b>28</b>	<b>3,234</b>	<b>30,219</b>	<b>30,219</b>	<b>(0)</b>
<b>Total</b>							<b>224,734</b>	<b>(2,441)</b>	<b>22,541</b>	<b>244,834</b>	<b>244,209</b>	<b>(625)</b>

# ADMINISTRATIVE CHARGES

FY24/25 Rate Setting

MNIT Enterprise Services

## ADMINISTRATIVE CHARGES

Biennial	FY22/23 Basis				FY24/25 Basis			
	863- Administrative Charges - FTE Based	864- Administrative Charges - IT Spend Based	A26-Security Core Services	Total	863- Administrative Charges - FTE Based	864- Administrative Charges - IT Spend Based	A26-Security Core Services	Total
B04	\$ 31,921	\$ 78,561	\$ 104,219	\$ 214,702	\$ 35,463	\$ 80,339	\$ 130,660	\$ 246,462
B11	\$ -	\$ 4,740	\$ 6,170	\$ 10,910	\$ 101	\$ 4,759	\$ 7,381	\$ 12,241
B13	\$ 15,591	\$ 69,180	\$ 87,180	\$ 171,952	\$ 22,547	\$ 79,228	\$ 119,460	\$ 221,235
B14	\$ 2,117	\$ 7,246	\$ 9,307	\$ 18,671	\$ 1,906	\$ 7,780	\$ 12,095	\$ 21,780
B15	\$ -	\$ 176	\$ 337	\$ 514	\$ -	\$ 166	\$ 436	\$ 602
B20	\$ -	\$ 10,697	\$ 13,088	\$ 23,785	\$ -	\$ 13,473	\$ 18,224	\$ 31,697
B22	\$ 80,271	\$ 385,168	\$ 452,231	\$ 917,670	\$ 100,084	\$ 457,794	\$ 641,801	\$ 1,199,679
B41	\$ -	\$ 17	\$ 649	\$ 666	\$ -	\$ 19	\$ 1,186	\$ 1,205
B42	\$ 30,067	\$ 115,589	\$ 137,061	\$ 282,718	\$ 38,059	\$ 238,447	\$ 306,484	\$ 582,990
B7E	\$ -	\$ 958	\$ 1,285	\$ 2,243	\$ -	\$ 418	\$ 1,020	\$ 1,438
B7P	\$ -	\$ 989	\$ 1,206	\$ 2,195	\$ -	\$ 404	\$ 960	\$ 1,364
B7S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ 214	\$ 246
B82	\$ 2,708	\$ 7,810	\$ 10,800	\$ 21,318	\$ 3,041	\$ 7,002	\$ 12,836	\$ 22,879
E25	\$ 1,625	\$ 5,893	\$ 7,624	\$ 15,141	\$ 1,825	\$ 5,652	\$ 9,354	\$ 16,830
E37	\$ 64,138	\$ 205,066	\$ 223,656	\$ 492,860	\$ 89,236	\$ 242,472	\$ 308,196	\$ 639,904
E39	\$ 263	\$ 10,970	\$ 11,884	\$ 23,117	\$ 831	\$ 9,328	\$ 12,384	\$ 22,544
E44	\$ 3,315	\$ 8,115	\$ 13,962	\$ 25,392	\$ 3,893	\$ 8,666	\$ 18,650	\$ 31,210
E50	\$ 1,822	\$ 3,467	\$ 4,295	\$ 9,584	\$ 2,230	\$ 4,270	\$ 6,026	\$ 12,527
E60	\$ 13,967	\$ 39,371	\$ 42,214	\$ 95,552	\$ 19,891	\$ 78,315	\$ 94,456	\$ 192,662
E77	\$ 3,611	\$ 13,938	\$ 26,464	\$ 44,012	\$ 4,441	\$ 13,296	\$ 32,566	\$ 50,302
G02	\$ 16,133	\$ 100,438	\$ 125,309	\$ 241,880	\$ 24,636	\$ 113,553	\$ 167,519	\$ 305,708
G05	\$ 164	\$ 470	\$ 1,374	\$ 2,009	\$ 203	\$ 480	\$ 2,018	\$ 2,700
G09	\$ -	\$ 109	\$ 1,875	\$ 1,983	\$ -	\$ 232	\$ 3,457	\$ 3,689
G10	\$ 101,919	\$ 392,152	\$ 395,176	\$ 889,247	\$ 133,723	\$ 404,926	\$ 480,744	\$ 1,019,393
G17	\$ 1,740	\$ 5,164	\$ 7,718	\$ 14,622	\$ 142	\$ 6,006	\$ 10,712	\$ 16,860
G19	\$ -	\$ 27	\$ 327	\$ 354	\$ -	\$ 11	\$ 383	\$ 395
G45	\$ 82	\$ 1,189	\$ 2,018	\$ 3,288	\$ 101	\$ 1,130	\$ 2,648	\$ 3,880
G67	\$ 162,939	\$ 582,958	\$ 653,799	\$ 1,399,696	\$ 188,530	\$ 551,352	\$ 736,365	\$ 1,476,247
G92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,114	\$ 1,699	\$ 2,813
G9K	\$ 1,822	\$ 12,738	\$ 16,382	\$ 30,941	\$ 1,399	\$ 9,427	\$ 17,703	\$ 28,529
G9L	\$ -	\$ 72	\$ 256	\$ 328	\$ -	\$ 82	\$ 503	\$ 585
G9M	\$ -	\$ 21	\$ 259	\$ 280	\$ -	\$ 29	\$ 396	\$ 425
G9N	\$ -	\$ 73	\$ 392	\$ 466	\$ -	\$ 50	\$ 465	\$ 515
G9X	\$ -	\$ 26	\$ 227	\$ 254	\$ -	\$ 39	\$ 334	\$ 373
G9Y	\$ -	\$ 123	\$ 658	\$ 780	\$ -	\$ 230	\$ 1,011	\$ 1,241
H12	\$ 153,453	\$ 497,729	\$ 572,070	\$ 1,223,252	\$ 200,229	\$ 536,266	\$ 750,521	\$ 1,487,017
H55	\$ 1,045,995	\$ 2,113,504	\$ 2,430,230	\$ 5,589,729	\$ 1,295,621	\$ 2,233,598	\$ 3,053,365	\$ 6,582,583
H60	\$ 45,687	\$ 47,963	\$ 55,107	\$ 148,757	\$ 56,590	\$ 50,688	\$ 71,011	\$ 178,289
H75	\$ 20,400	\$ 65,565	\$ 124,594	\$ 210,559	\$ 25,913	\$ 67,268	\$ 162,903	\$ 256,084
H7B	\$ -	\$ 2,492	\$ 4,969	\$ 7,461	\$ 2,190	\$ 998	\$ 5,242	\$ 8,430
H7C	\$ -	\$ 8,662	\$ 10,673	\$ 19,335	\$ 2,190	\$ 5,183	\$ 9,524	\$ 16,897
H7D	\$ -	\$ 8,029	\$ 9,219	\$ 17,248	\$ 142	\$ 23,067	\$ 27,864	\$ 51,074
H7F	\$ -	\$ 902	\$ 1,683	\$ 2,585	\$ 41	\$ 1,026	\$ 2,719	\$ 3,785
H7H	\$ -	\$ 278	\$ 688	\$ 966	\$ -	\$ 474	\$ 1,195	\$ 1,670
H7J	\$ -	\$ 175	\$ 185	\$ 359	\$ -	\$ 197	\$ 326	\$ 523
H7K	\$ 8,255	\$ 13,595	\$ 13,866	\$ 35,716	\$ -	\$ 17,977	\$ 20,709	\$ 38,686
H7L	\$ -	\$ 1,629	\$ 2,674	\$ 4,303	\$ 41	\$ 960	\$ 2,441	\$ 3,441
H7M	\$ -	\$ 251	\$ 354	\$ 604	\$ -	\$ 322	\$ 608	\$ 930
H7Q	\$ -	\$ 162	\$ 206	\$ 368	\$ -	\$ 197	\$ 295	\$ 491
H7R	\$ -	\$ 108	\$ 373	\$ 480	\$ -	\$ 165	\$ 546	\$ 711
H7S	\$ 66	\$ 2,125	\$ 2,900	\$ 5,091	\$ 101	\$ 2,716	\$ 4,443	\$ 7,260
H7U	\$ -	\$ 97	\$ 128	\$ 225	\$ -	\$ 163	\$ 252	\$ 415
H7V	\$ -	\$ 255	\$ 1,067	\$ 1,322	\$ 41	\$ 131	\$ 896	\$ 1,068
H7W	\$ -	\$ 470	\$ 879	\$ 1,349	\$ -	\$ 3,208	\$ 4,065	\$ 7,273

**ADMINISTRATIVE CHARGES**

Biennial	FY22/23 Basis				FY24/25 Basis			
	863- Administrative Charges - FTE Based	864- Administrative Charges - IT Spend Based	A26-Security Core Services	Total	863- Administrative Charges - FTE Based	864- Administrative Charges - IT Spend Based	A26-Security Core Services	Total
H7X	\$ -	\$ 62	\$ 536	\$ 598	\$ 41	\$ 12	\$ 719	\$ 771
H7Y	\$ -	\$ 925	\$ 1,007	\$ 1,932	\$ -	\$ 688	\$ 1,020	\$ 1,707
H9G	\$ 1,756	\$ 3,124	\$ 4,255	\$ 9,135	\$ 203	\$ 2,902	\$ 4,818	\$ 7,923
J68	\$ -	\$ 2,118	\$ 2,479	\$ 4,596	\$ -	\$ 2,396	\$ 3,599	\$ 5,994
P07	\$ 232,247	\$ 1,328,236	\$ 1,383,544	\$ 2,944,027	\$ 263,816	\$ 1,522,896	\$ 1,867,621	\$ 3,654,332
P08	\$ -	\$ -	\$ -	\$ -	\$ 101	\$ -	\$ 321	\$ 423
P78	\$ 86,869	\$ 237,595	\$ 470,077	\$ 794,541	\$ 100,226	\$ 255,325	\$ 637,951	\$ 993,502
P7T	\$ -	\$ 384	\$ 699	\$ 1,083	\$ 831	\$ 1,315	\$ 2,469	\$ 4,615
P9E	\$ -	\$ 63	\$ 405	\$ 468	\$ -	\$ 5	\$ 481	\$ 486
R29	\$ 153,256	\$ 365,147	\$ 512,555	\$ 1,030,958	\$ 189,260	\$ 363,772	\$ 633,842	\$ 1,186,874
R32	\$ 83,193	\$ 198,386	\$ 243,589	\$ 525,167	\$ 106,167	\$ 207,486	\$ 312,829	\$ 626,482
R9P	\$ 8,157	\$ 23,865	\$ 30,130	\$ 62,152	\$ 9,854	\$ 26,571	\$ 39,705	\$ 76,130
T79	\$ 243,851	\$ 1,066,513	\$ 1,323,993	\$ 2,634,357	\$ 336,973	\$ 878,599	\$ 1,414,784	\$ 2,630,356
<b>Total</b>	<b>2,619,400</b>	<b>8,053,918</b>	<b>9,564,535</b>	<b>20,237,853</b>	<b>3,262,853</b>	<b>8,547,095</b>	<b>12,199,429</b>	<b>\$ 24,009,376</b>

# Overhead Basis Calculation and Cost by Agency - 863 Admin Charges - FTE Based

FISCAL YEARS 2024-25  
MNIT Enterprise Services

## 863-AdminCharges FTE Based\*

Biennial		FY22/23 Basis			FY24/25 Basis		
Agency Code	Agency Name	MNIT FTE	% of Total FTEs	863 Admin Charges Amount	MNIT FTE	% of Total FTEs	863 Admin Charges Amount
B04	AGRICULTURE DEPARTMENT	19.45	1.22%	\$ 31,921	17.49	1.09%	\$ 35,463
B11	COSMETOLOGIST EXAM BOARD	-	0.00%	\$ -	0.05	0.00%	\$ 101
B13	DEPARTMENT OF COMMERCE	9.50	0.60%	\$ 15,591	11.12	0.69%	\$ 22,547
B14	ANIMAL HEALTH BOARD	1.29	0.08%	\$ 2,117	0.94	0.06%	\$ 1,906
B22	EMPLOYMENT & ECONOMIC DEVELOP	48.91	3.06%	\$ 80,271	49.36	3.07%	\$ 100,084
B42	LABOR & INDUSTRY DEPARTMENT	18.32	1.15%	\$ 30,067	18.77	1.17%	\$ 38,059
B82	PUBLIC UTILITIES COMMISSION	1.65	0.10%	\$ 2,708	1.50	0.09%	\$ 3,041
E25	PERPICH CENTER FOR ARTS EDUCATION	0.99	0.06%	\$ 1,625	0.90	0.06%	\$ 1,825
E37	EDUCATION DEPARTMENT	39.08	2.45%	\$ 64,138	44.01	2.73%	\$ 89,236
E39	PELSB	0.16	0.01%	\$ 263	0.41	0.03%	\$ 831
E44	MINNESOTA STATE ACADEMIES	2.02	0.13%	\$ 3,315	1.92	0.12%	\$ 3,893
E50	ARTS BOARD	1.11	0.07%	\$ 1,822	1.10	0.07%	\$ 2,230
E60	OFFICE OF HIGHER EDUCATION	8.51	0.53%	\$ 13,967	9.81	0.61%	\$ 19,891
E77	ZOOLOGICAL BOARD	2.20	0.14%	\$ 3,611	2.19	0.14%	\$ 4,441
G02	ADMINISTRATION DEPARTMENT	9.83	0.62%	\$ 16,133	12.15	0.76%	\$ 24,636
G05	RACING COMMISSION	0.10	0.01%	\$ 164	0.10	0.01%	\$ 203
G10	MINNESOTA MANAGEMENT & BUDGET	62.10	3.89%	\$ 101,919	65.95	4.10%	\$ 133,723
G17	HUMAN RIGHTS DEPARTMENT	1.06	0.07%	\$ 1,740	0.07	0.00%	\$ 142
G45	MEDIATION SERVICES DEPARTMENT	0.05	0.00%	\$ 82	0.05	0.00%	\$ 101
G67	REVENUE DEPARTMENT	99.28	6.22%	\$ 162,939	92.98	5.78%	\$ 188,530
G9K	ADMINISTRATIVE HEARINGS	1.11	0.07%	\$ 1,822	0.69	0.04%	\$ 1,399
H12	HEALTH DEPARTMENT	93.50	5.86%	\$ 153,453	98.75	6.14%	\$ 200,229
H55	HUMAN SERVICES DEPARTMENT	637.33	39.93%	\$ 1,045,995	638.98	39.71%	\$ 1,295,621

**863-AdminCharges FTE Based\***

Biennial	Agency Name	FY22/23 Basis			FY24/25 Basis		
		MNIT FTE	% of Total FTEs	863 Admin Charges Amount	MNIT FTE	% of Total FTEs	863 Admin Charges Amount
H60	MNSURE	27.84	1.74%	\$ 45,687	27.91	1.73%	\$ 56,590
H75	VETERANS AFFAIRS DEPARTMENT	12.43	0.78%	\$ 20,400	12.78	0.79%	\$ 25,913
H7B	MEDICAL PRACTICE BOARD	-	0.00%	\$ -	1.08	0.07%	\$ 2,190
H7C	NURSING BOARD	-	0.00%	\$ -	1.08	0.07%	\$ 2,190
H7D	PHARMACY BOARD	-	0.00%	\$ -	0.07	0.00%	\$ 142
H7F	DENTISTRY BOARD	-	0.00%	\$ -	0.02	0.00%	\$ 41
H7K	BOARD OF EXECUTIVES FOR LONG TERM SERVIC	5.03	0.32%	\$ 8,255	-	0.00%	\$ -
H7L	SOCIAL WORK BOARD	-	0.00%	\$ -	0.02	0.00%	\$ 41
H7S	EMERGENCY MEDICAL SERVICES OFF	0.04	0.00%	\$ 66	0.05	0.00%	\$ 101
H7V	PSYCHOLOGY BOARD	-	0.00%	\$ -	0.02	0.00%	\$ 41
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	0.00%	\$ -	0.02	0.00%	\$ 41
H9G	OMBUDSMAN FOR MENTAL HEALTH & DEVELOPMEN	1.07	0.07%	\$ 1,756	0.10	0.01%	\$ 203
P07	PUBLIC SAFETY DEPARTMENT	141.51	8.87%	\$ 232,247	130.11	8.09%	\$ 263,816
P08	OMBUDS FOR CORRECTIONS	-	0.00%	\$ -	0.05	0.00%	\$ 101
P78	CORRECTIONS DEPARTMENT	52.93	3.32%	\$ 86,869	49.43	3.07%	\$ 100,226
P7T	PEACE OFFICERS BOARD (POST)	-	0.00%	\$ -	0.41	0.03%	\$ 831
R29	DEPARTMENT OF NATURAL RESOURCE	93.38	5.85%	\$ 153,256	93.34	5.80%	\$ 189,260
R32	POLLUTION CONTROL AGENCY	50.69	3.18%	\$ 83,193	52.36	3.25%	\$ 106,167
R9P	WATER AND SOIL RESOURCES BOARD	4.97	0.31%	\$ 8,157	4.86	0.30%	\$ 9,854
T79	TRANSPORTATION DEPARTMENT	148.58	9.31%	\$ 243,851	166.19	10.33%	\$ 336,973
<b>Total</b>		<b>1,596</b>	<b>100%</b>	<b>2,619,400</b>	<b>1,609</b>	<b>100%</b>	<b>3,262,853</b>

\*FY24/25 is based on average FY22 MNIT @Agency FTEs from SEMA4 Labor Distribution. FY22/23 is based on FY20 MNIT @Agency FTEs from SEMA4 Labor Distribution.

DHS/MNSURE split is based on FY22/23 percentages as provided in the last biennium.

# Overhead Basis Calculation and Cost by Agency - 864 Admin Charges - IT Spend

FISCAL YEARS 2024-25

MNIT Enterprise Services

## 864-AdminCharges IT Spend\*\*

Biennial	Agency Name	FY22/23 Basis			FY24/25 Basis		
		Agency based pass-through IT spend	% of Total	864 Admin Charges Amount	Agency based pass-through IT spend	% of Total	864 Admin Charges Amount
B04	AGRICULTURE DEPARTMENT	\$ 3,304,499	0.98%	\$ 78,561	\$ 3,281,175	0.94%	\$ 80,339
B11	COSMETOLOGIST EXAM BOARD	\$ 199,367	0.06%	\$ 4,740	\$ 194,368	0.06%	\$ 4,759
B13	DEPARTMENT OF COMMERCE	\$ 2,909,929	0.86%	\$ 69,180	\$ 3,235,825	0.93%	\$ 79,228
B14	ANIMAL HEALTH BOARD	\$ 304,793	0.09%	\$ 7,246	\$ 317,737	0.09%	\$ 7,780
B15	BARBER EXAMINERS BOARD	\$ 7,406	0.00%	\$ 176	\$ 6,790	0.00%	\$ 166
B20	EXPLORE MINNESOTA TOURISM	\$ 449,945	0.13%	\$ 10,697	\$ 550,243	0.16%	\$ 13,473
B22	EMPLOYMENT & ECONOMIC DEVELOP	\$ 16,201,346	4.78%	\$ 385,168	\$ 18,697,143	5.36%	\$ 457,794
B41	WORKERS' COMP COURT OF APPEALS	\$ 718	0.00%	\$ 17	\$ 787	0.00%	\$ 19
B42	LABOR & INDUSTRY DEPARTMENT	\$ 4,862,039	1.44%	\$ 115,589	\$ 9,738,603	2.79%	\$ 238,447
B7E	ARCHITECTURE, ENGINEERING BD	\$ 40,307	0.01%	\$ 958	\$ 17,071	0.00%	\$ 418
B7P	ACCOUNTANCY BOARD	\$ 41,610	0.01%	\$ 989	\$ 16,519	0.00%	\$ 404
B7S	PRIVATE DETECTIVE BOARD	\$ -	0.00%	\$ -	\$ 1,326	0.00%	\$ 32
B82	PUBLIC UTILITIES COMMISSION	\$ 328,518	0.10%	\$ 7,810	\$ 285,974	0.08%	\$ 7,002
E25	PERPICH CENTER FOR ARTS EDUCATION	\$ 247,869	0.07%	\$ 5,893	\$ 230,832	0.07%	\$ 5,652
E37	EDUCATION DEPARTMENT	\$ 8,625,698	2.55%	\$ 205,066	\$ 9,903,003	2.84%	\$ 242,472
E39	PELSB	\$ 461,421	0.14%	\$ 10,970	\$ 380,986	0.11%	\$ 9,328
E44	MINNESOTA STATE ACADEMIES	\$ 341,338	0.10%	\$ 8,115	\$ 353,948	0.10%	\$ 8,666
E50	ARTS BOARD	\$ 145,847	0.04%	\$ 3,467	\$ 174,411	0.05%	\$ 4,270
E60	OFFICE OF HIGHER EDUCATION	\$ 1,656,084	0.49%	\$ 39,371	\$ 3,198,548	0.92%	\$ 78,315
E77	ZOOLOGICAL BOARD	\$ 586,268	0.17%	\$ 13,938	\$ 543,017	0.16%	\$ 13,296
G02	ADMINISTRATION DEPARTMENT	\$ 4,224,711	1.25%	\$ 100,438	\$ 4,637,727	1.33%	\$ 113,553
G05	RACING COMMISSION	\$ 19,788	0.01%	\$ 470	\$ 19,601	0.01%	\$ 480
G09	GAMBLING CONTROL BOARD	\$ 4,576	0.00%	\$ 109	\$ 9,463	0.00%	\$ 232
G10	MINNESOTA MANAGEMENT & BUDGET	\$ 16,495,124	4.87%	\$ 392,152	\$ 16,537,908	4.74%	\$ 404,926

**864-AdminCharges IT Spend\*\***

Biennial	Agency Name	FY22/23 Basis			FY24/25 Basis		
		Agency based pass-through IT spend	% of Total	864 Admin Charges Amount	Agency based pass-through IT spend	% of Total	864 Admin Charges Amount
G17	HUMAN RIGHTS DEPARTMENT	\$ 217,208	0.06%	\$ 5,164	\$ 245,288	0.07%	\$ 6,006
G19	INDIAN AFFAIRS COUNCIL	\$ 1,135	0.00%	\$ 27	\$ 459	0.00%	\$ 11
G45	MEDIATION SERVICES DEPARTMENT	\$ 49,995	0.01%	\$ 1,189	\$ 46,168	0.01%	\$ 1,130
G67	REVENUE DEPARTMENT	\$ 24,520,993	7.24%	\$ 582,958	\$ 22,518,249	6.45%	\$ 551,352
G92	OMBUDSPERSON FOR FAMILIES	\$ -	0.00%	\$ -	\$ 45,478	0.01%	\$ 1,114
G9K	ADMINISTRATIVE HEARINGS	\$ 535,799	0.16%	\$ 12,738	\$ 384,998	0.11%	\$ 9,427
G9L	COUNCIL FOR MINNESOTANS OF AFRICAN HERIT	\$ 3,035	0.00%	\$ 72	\$ 3,360	0.00%	\$ 82
G9M	MINNESOTA COUNCIL ON LATINO AFFAIRS	\$ 877	0.00%	\$ 21	\$ 1,197	0.00%	\$ 29
G9N	ASIAN PACIFIC COUNCIL	\$ 3,088	0.00%	\$ 73	\$ 2,042	0.00%	\$ 50
G9X	CAPITOL AREA ARCHITECT	\$ 1,112	0.00%	\$ 26	\$ 1,605	0.00%	\$ 39
G9Y	MN STATE COUNCIL ON DISABILITY	\$ 5,156	0.00%	\$ 123	\$ 9,404	0.00%	\$ 230
H12	HEALTH DEPARTMENT	\$ 20,936,012	6.18%	\$ 497,729	\$ 21,902,109	6.27%	\$ 536,266
H55	HUMAN SERVICES DEPARTMENT	\$ 88,900,458	26.24%	\$ 2,113,504	\$ 91,224,232	26.13%	\$ 2,233,598
H60	MNSURE	\$ 2,017,469	0.60%	\$ 47,963	\$ 2,070,202	0.59%	\$ 50,688
H75	VETERANS AFFAIRS DEPARTMENT	\$ 2,757,857	0.81%	\$ 65,565	\$ 2,747,349	0.79%	\$ 67,268
H7B	MEDICAL PRACTICE BOARD	\$ 104,836	0.03%	\$ 2,492	\$ 40,756	0.01%	\$ 998
H7C	NURSING BOARD	\$ 364,335	0.11%	\$ 8,662	\$ 211,682	0.06%	\$ 5,183
H7D	PHARMACY BOARD	\$ 337,724	0.10%	\$ 8,029	\$ 942,110	0.27%	\$ 23,067
H7F	DENTISTRY BOARD	\$ 37,961	0.01%	\$ 902	\$ 41,893	0.01%	\$ 1,026
H7H	CHIROPRACTORS BOARD	\$ 11,692	0.00%	\$ 278	\$ 19,372	0.01%	\$ 474
H7J	OPTOMETRY BOARD	\$ 7,353	0.00%	\$ 175	\$ 8,030	0.00%	\$ 197
H7K	BOARD OF EXECUTIVES FOR LONG TERM SERVIC	\$ 571,854	0.17%	\$ 13,595	\$ 734,215	0.21%	\$ 17,977
H7L	SOCIAL WORK BOARD	\$ 68,534	0.02%	\$ 1,629	\$ 39,207	0.01%	\$ 960
H7M	MARRIAGE AND FAMILY THERAPY BD	\$ 10,545	0.00%	\$ 251	\$ 13,139	0.00%	\$ 322
H7Q	PODIATRIC MEDICINE BOARD	\$ 6,797	0.00%	\$ 162	\$ 8,030	0.00%	\$ 197
H7R	VETERINARY MEDICINE BOARD	\$ 4,528	0.00%	\$ 108	\$ 6,733	0.00%	\$ 165
H7S	EMERGENCY MEDICAL SERVICES OFF	\$ 89,395	0.03%	\$ 2,125	\$ 110,942	0.03%	\$ 2,716

### 864-AdminCharges IT Spend\*\*

Biennial	Agency Name	FY22/23 Basis			FY24/25 Basis		
		Agency based pass-through IT spend	% of Total	864 Admin Charges Amount	Agency based pass-through IT spend	% of Total	864 Admin Charges Amount
H7U	DIETETICS & NUTRITION PRACTICE	\$ 4,092	0.00%	\$ 97	\$ 6,678	0.00%	\$ 163
H7V	PSYCHOLOGY BOARD	\$ 10,718	0.00%	\$ 255	\$ 5,362	0.00%	\$ 131
H7W	PHYSICAL THERAPY BOARD	\$ 19,765	0.01%	\$ 470	\$ 131,020	0.04%	\$ 3,208
H7X	BEHAVIORAL HEALTH & THERAPY BD	\$ 2,601	0.00%	\$ 62	\$ 500	0.00%	\$ 12
H7Y	OCCUPATIONAL THERAPY PRACTICE BOARD	\$ 38,909	0.01%	\$ 925	\$ 28,091	0.01%	\$ 688
H9G	OMBUDSMAN FOR MENTAL HEALTH & DEVELOPMEN	\$ 131,392	0.04%	\$ 3,124	\$ 118,541	0.03%	\$ 2,902
J68	TAX COURT	\$ 89,073	0.03%	\$ 2,118	\$ 97,842	0.03%	\$ 2,396
P07	PUBLIC SAFETY DEPARTMENT	\$ 55,869,660	16.49%	\$ 1,328,236	\$ 62,197,860	17.82%	\$ 1,522,896
P78	CORRECTIONS DEPARTMENT	\$ 9,993,976	2.95%	\$ 237,595	\$ 10,427,923	2.99%	\$ 255,325
P7T	PEACE OFFICERS BOARD (POST)	\$ 16,150	0.00%	\$ 384	\$ 53,709	0.02%	\$ 1,315
P9E	SENTENCING GUIDELINES COMMISSION	\$ 2,652	0.00%	\$ 63	\$ 201	0.00%	\$ 5
R29	DEPARTMENT OF NATURAL RESOURCE	\$ 15,359,212	4.53%	\$ 365,147	\$ 14,857,135	4.26%	\$ 363,772
R32	POLLUTION CONTROL AGENCY	\$ 8,344,717	2.46%	\$ 198,386	\$ 8,474,127	2.43%	\$ 207,486
R9P	WATER AND SOIL RESOURCES BOARD	\$ 1,003,844	0.30%	\$ 23,865	\$ 1,085,206	0.31%	\$ 26,571
T79	TRANSPORTATION DEPARTMENT	\$ 44,860,811	13.24%	\$ 1,066,513	\$ 35,883,612	10.28%	\$ 878,599
<b>Total</b>		<b>\$ 338,772,520</b>	<b>100%</b>	<b>8,053,918</b>	<b>\$ 349,079,064</b>	<b>100%</b>	<b>8,547,095</b>

\*\* FY24/25 is based on average 3 years FY19-20-21 MNIT @Agency IT Spend from SWIFT Expenditure Report. FY22/23 is based on average 3 years FY17-18-19 MNIT @Agency IT Spend from SWIFT Expenditure Report.

DHS/MNSURE split is based on FY22/23 percentages as provided in the last biennium.

# Overhead Basis Calculation and Cost by Agency - A26 Security Core Admin Charges

FISCAL YEARS 2024-25  
MNIT Enterprise Services

## A26 Security Core Services\*\*\*

Biennial	FY22/23 Basis										FY24/25 Basis								
	Agency Code	Agency FTE	Partner Agency % of Total FTEs	Admin Charges related to FTEs	Annual Forecast of Desktop-Laptop Charges	Agency based pass-through IT spend	DT/LT Charges and Total Agency IT Spend	Pct of Total	Admin Charges related to DT/LT and Agency IT spend	A26 Admin Charges Amount	Agency FTE	Partner Agency % of Total FTEs	Admin Charges related to FTEs	Annual Forecast of Desktop-Laptop Charges	Agency based pass-through IT spend	DT/LT Charges and Total Agency IT Spend	Pct of Total	Admin Charges related to DT/LT and Agency IT spend	A26 Admin Charges Amount
B04	487.83	1.56%	\$ 18,149	\$ 451,203	\$ 3,304,499	\$ 3,755,701	1.02%	\$ 86,070	\$ 104,219	460.49	1.52%	\$ 26,555	\$ 498,897	\$ 3,281,175	\$ 3,780,072	1.00%	\$ 104,105	\$ 130,660	
B11	25.07	0.08%	\$ 933	\$ 29,172	\$ 199,367	\$ 228,539	0.06%	\$ 5,237	\$ 6,170	22.50	0.07%	\$ 1,297	\$ 26,529	\$ 194,368	\$ 220,896	0.06%	\$ 6,084	\$ 7,381	
B13	334.91	1.07%	\$ 12,460	\$ 350,516	\$ 2,909,929	\$ 3,260,444	0.89%	\$ 74,720	\$ 87,180	336.59	1.11%	\$ 19,410	\$ 397,002	\$ 3,235,825	\$ 3,632,827	0.96%	\$ 100,050	\$ 119,460	
B14	42.12	0.13%	\$ 1,567	\$ 32,959	\$ 304,793	\$ 337,752	0.09%	\$ 7,740	\$ 9,307	39.35	0.13%	\$ 2,269	\$ 39,042	\$ 317,737	\$ 356,779	0.09%	\$ 9,826	\$ 12,095	
B15	2.98	0.01%	\$ 111	\$ 2,481	\$ 7,406	\$ 9,887	0.00%	\$ 227	\$ 337	2.95	0.01%	\$ 170	\$ 2,869	\$ 6,790	\$ 9,658	0.00%	\$ 266	\$ 436	
B20	44.42	0.14%	\$ 1,653	\$ 49,044	\$ 449,945	\$ 498,989	0.14%	\$ 11,435	\$ 13,088	33.90	0.11%	\$ 1,955	\$ 40,486	\$ 550,243	\$ 590,729	0.16%	\$ 16,269	\$ 18,224	
B22	1,308.42	4.18%	\$ 48,679	\$ 1,407,823	\$ 16,201,346	\$ 17,609,168	4.80%	\$ 403,552	\$ 452,231	1,375.10	4.53%	\$ 79,296	\$ 1,727,450	\$ 18,697,143	\$ 20,424,594	5.38%	\$ 562,504	\$ 641,801	
B41	11.58	0.04%	\$ 431	\$ 8,804	\$ 718	\$ 9,522	0.00%	\$ 218	\$ 649	12.77	0.04%	\$ 736	\$ 15,537	\$ 787	\$ 16,324	0.00%	\$ 450	\$ 1,186	
B42	427.94	1.37%	\$ 15,921	\$ 423,971	\$ 4,862,039	\$ 5,286,010	1.44%	\$ 121,140	\$ 137,061	428.42	1.41%	\$ 24,705	\$ 492,838	\$ 9,738,603	\$ 10,231,441	2.70%	\$ 281,779	\$ 306,484	
B7E	6.93	0.02%	\$ 258	\$ 4,497	\$ 40,307	\$ 44,803	0.01%	\$ 1,027	\$ 1,285	7.08	0.02%	\$ 408	\$ 5,147	\$ 17,071	\$ 22,218	0.01%	\$ 612	\$ 1,020	
B7P	3.72	0.01%	\$ 138	\$ 4,981	\$ 41,610	\$ 46,591	0.01%	\$ 1,068	\$ 1,206	4.77	0.02%	\$ 275	\$ 8,344	\$ 16,519	\$ 24,863	0.01%	\$ 685	\$ 960	
B7S	-	0.00%	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	3.07	0.01%	\$ 177	\$ -	\$ 1,326	\$ 1,326	0.00%	\$ 37	\$ 214	
B82	54.07	0.17%	\$ 2,011	\$ 54,981	\$ 328,518	\$ 383,499	0.10%	\$ 8,789	\$ 10,800	53.56	0.18%	\$ 3,089	\$ 67,945	\$ 285,974	\$ 353,920	0.09%	\$ 9,747	\$ 12,836	
E25	52.24	0.17%	\$ 1,943	\$ -	\$ 247,869	\$ 247,869	0.07%	\$ 5,680	\$ 7,624	51.96	0.17%	\$ 2,996	\$ -	\$ 230,832	\$ 230,832	0.06%	\$ 6,357	\$ 9,354	
E37	389.21	1.24%	\$ 14,480	\$ 501,782	\$ 8,625,698	\$ 9,127,480	2.49%	\$ 209,176	\$ 223,656	398.09	1.31%	\$ 22,956	\$ 454,079	\$ 9,903,003	\$ 10,357,082	2.73%	\$ 285,240	\$ 308,196	
E39	21.82	0.07%	\$ 812	\$ 21,730	\$ 461,421	\$ 483,151	0.13%	\$ 11,072	\$ 11,884	21.74	0.07%	\$ 1,254	\$ 23,158	\$ 380,986	\$ 404,144	0.11%	\$ 11,130	\$ 12,384	
E44	165.01	0.53%	\$ 6,139	\$ -	\$ 341,338	\$ 341,338	0.09%	\$ 7,823	\$ 13,962	154.38	0.51%	\$ 8,902	\$ -	\$ 353,948	\$ 353,948	0.09%	\$ 9,748	\$ 18,650	
E50	15.95	0.05%	\$ 593	\$ 15,662	\$ 145,847	\$ 161,509	0.04%	\$ 3,701	\$ 4,295	14.64	0.05%	\$ 844	\$ 13,724	\$ 174,411	\$ 188,136	0.05%	\$ 5,181	\$ 6,026	
E60	66.13	0.21%	\$ 2,460	\$ 78,569	\$ 1,656,084	\$ 1,734,653	0.47%	\$ 39,753	\$ 42,214	67.43	0.22%	\$ 3,888	\$ 89,966	\$ 3,198,548	\$ 3,288,514	0.87%	\$ 90,567	\$ 94,456	
E77	229.00	0.73%	\$ 8,520	\$ 196,719	\$ 586,268	\$ 782,987	0.21%	\$ 17,944	\$ 26,464	214.65	0.71%	\$ 12,378	\$ 190,016	\$ 543,017	\$ 733,034	0.19%	\$ 20,188	\$ 32,566	
G02	533.24	1.70%	\$ 19,839	\$ 377,545	\$ 4,224,711	\$ 4,602,256	1.26%	\$ 105,471	\$ 125,309	490.70	1.62%	\$ 28,297	\$ 417,458	\$ 4,637,727	\$ 5,055,185	1.33%	\$ 139,223	\$ 167,519	
G05	15.39	0.05%	\$ 573	\$ 15,200	\$ 19,788	\$ 34,988	0.01%	\$ 802	\$ 1,374	14.48	0.05%	\$ 835	\$ 23,335	\$ 19,601	\$ 42,937	0.01%	\$ 1,182	\$ 2,018	
G09	30.76	0.10%	\$ 1,144	\$ 27,296	\$ 4,576	\$ 31,872	0.01%	\$ 730	\$ 1,875	35.36	0.12%	\$ 2,039	\$ 42,034	\$ 9,463	\$ 51,496	0.01%	\$ 1,418	\$ 3,457	
G10	260.22	0.83%	\$ 9,681	\$ 326,123	\$ 16,495,124	\$ 16,821,248	4.59%	\$ 385,495	\$ 395,176	265.94	0.88%	\$ 15,335	\$ 361,141	\$ 16,537,908	\$ 16,899,049	4.45%	\$ 465,409	\$ 480,744	
G17	45.83	0.15%	\$ 1,705	\$ 45,175	\$ 217,208	\$ 262,383	0.07%	\$ 6,013	\$ 7,718	45.52	0.15%	\$ 2,625	\$ 48,345	\$ 245,288	\$ 293,633	0.08%	\$ 8,087	\$ 10,712	
G19	4.66	0.01%	\$ 173	\$ 5,574	\$ 1,135	\$ 6,708	0.00%	\$ 154	\$ 327	4.64	0.02%	\$ 268	\$ 3,743	\$ 459	\$ 4,202	0.00%	\$ 116	\$ 383	
G45	10.83	0.03%	\$ 403	\$ 20,469	\$ 49,995	\$ 70,464	0.02%	\$ 1,615	\$ 2,018	12.17	0.04%	\$ 702	\$ 24,495	\$ 46,168	\$ 70,662	0.02%	\$ 1,946	\$ 2,648	
G67	1,492.12	4.76%	\$ 55,513	\$ 1,585,478	\$ 24,520,993	\$ 26,106,472	7.12%	\$ 598,286	\$ 653,799	1,308.22	4.31%	\$ 75,440	\$ 1,480,030	\$ 22,518,249	\$ 23,998,278	6.33%	\$ 660,926	\$ 736,365	
G92	-	0.00%	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	4.78	0.02%	\$ 276	\$ 6,218	\$ 45,478	\$ 51,697	0.01%	\$ 1,424	\$ 1,699	
G9L	60.73	0.19%	\$ 2,260	\$ 80,419	\$ 535,799	\$ 616,219	0.17%	\$ 14,122	\$ 16,382	63.55	0.21%	\$ 3,665	\$ 124,745	\$ 384,998	\$ 509,744	0.13%	\$ 14,039	\$ 17,703	
G9M	3.32	0.01%	\$ 123	\$ 2,760	\$ 3,035	\$ 5,795	0.00%	\$ 133	\$ 256	3.51	0.01%	\$ 202	\$ 7,564	\$ 3,360	\$ 10,924	0.00%	\$ 301	\$ 503	
G9N	3.71	0.01%	\$ 138	\$ 4,384	\$ 877	\$ 5,261	0.00%	\$ 121	\$ 259	3.91	0.01%	\$ 226	\$ 4,988	\$ 1,197	\$ 6,185	0.00%	\$ 170	\$ 396	
G9N	4.05	0.01%	\$ 151	\$ 7,459	\$ 3,088	\$ 10,547	0.00%	\$ 242	\$ 392	2.99	0.01%	\$ 230	\$ 6,467	\$ 2,042	\$ 8,509	0.00%	\$ 234	\$ 465	
G9X	3.46	0.01%	\$ 129	\$ 3,197	\$ 1,112	\$ 4,309	0.00%	\$ 99	\$ 227	3.35	0.01%	\$ 136	\$ 5,594	\$ 1,605	\$ 7,199	0.00%	\$ 198	\$ 334	
G9Y	7.19	0.02%	\$ 267	\$ 11,877	\$ 5,156	\$ 17,034	0.00%	\$ 390	\$ 658	7.57	0.02%	\$ 437	\$ 11,439	\$ 9,404	\$ 20,843	0.01%	\$ 574	\$ 1,011	
H12	1,530.86	4.89%	\$ 56,954	\$ 1,541,266	\$ 20,936,012	\$ 22,477,279	6.13%	\$ 515,115	\$ 572,070	1,639.38	5.40%	\$ 94,536	\$ 1,916,774	\$ 21,902,109	\$ 23,818,884	6.28%	\$ 655,985	\$ 750,521	
H55	6,982.05	22.29%	\$ 259,762	\$ 5,808,855	\$ 88,900,458	\$ 94,709,313	25.84%	\$ 2,170,468	\$ 2,430,230	6,648.32	21.90%	\$ 383,381	\$ 5,723,166	\$ 91,224,232	\$ 96,947,398	25.55%	\$ 2,669,984	\$ 3,053,365	
H60	158.99	0.51%	\$ 5,915	\$ 129,036	\$ 2,017,469	\$ 2,146,505	0.59%	\$ 49,192	\$ 55,107	172.73	0.57%	\$ 9,960	\$ 146,538	\$ 2,070,202	\$ 2,216,740	0.58%	\$ 61,050	\$ 71,011	
H75	1,222.92	3.90%	\$ 45,498	\$ 693,560	\$ 2,757,857	\$ 3,451,416	0.94%	\$ 79,097	\$ 124,594	1,144.11	3.77%	\$ 65,976	\$ 772,079	\$ 2,747,349	\$ 3,519,428	0.93%	\$ 96,927	\$ 162,903	
H7B	29.49	0.09%	\$ 1,097	\$ 64,105	\$ 104,836	\$ 168,941	0.05%	\$ 3,872	\$ 4,969	30.64	0.10%	\$ 1,767	\$ 85,443	\$ 40,756	\$ 126,199	0.03%	\$ 3,476	\$ 5,242	
H7C	30.57	0.10%	\$ 1,137	\$ 51,764	\$ 364,335	\$ 416,099	0.11%	\$ 9,536	\$ 10,673	33.62	0.11%	\$ 1,918	\$ 64,505	\$ 211,682	\$ 276,187	0.07%	\$ 7,606	\$ 9,524	
H7D	21.43	0.07%	\$ 797	\$ 29,782	\$ 337,724	\$ 367,506	0.10%	\$ 8,422	\$ 9,219	20.69	0.07%	\$ 1,193	\$ 26,329	\$ 942,110	\$ 968,439	0.26%	\$ 26,671	\$ 27,864	
H7F	10.67	0.03%	\$ 397	\$ 18,147	\$ 37,961	\$ 56,108	0.02%	\$ 1,286	\$ 1,683	15.61	0.05%	\$ 900	\$ 24,139	\$ 41,893	\$ 66,032	0.02%	\$ 1,819	\$ 2,719	
H7H	5.00	0.02%	\$ 186	\$ 10,203	\$ 11,692	\$ 21,895	0.01%	\$ 502	\$ 688	5.02	0.02%	\$ 289	\$ 13,535	\$ 19,372	\$ 32,907	0.01%	\$ 906	\$ 1,195	
H7J	0.43	0.00%	\$ 16	\$ -	\$ 7,353	\$ 7,353	0.00%	\$ 169	\$ 185	0.89	0.00%	\$ 51	\$ 1,950	\$ 8,030	\$ 9,980	0.00%	\$ 275	\$ 326	
H7K	9.25	0.03%	\$ 344	\$ 18,166	\$ 571,854	\$ 590,020	0.16%	\$ 13,522	\$ 13,866	5.31	0.02%	\$ 306	\$ 6,622	\$ 734,215	\$ 740,837	0.20%	\$ 20,403	\$ 20,709	
H7L	12.16	0.04%	\$ 453	\$ 28,391	\$ 68,534	\$ 96,926	0.03%	\$ 2,221	\$ 2,674	12.24	0.04%	\$ 706	\$ 23,780	\$ 39,207	\$ 62,988	0.02%	\$ 1,735	\$ 2,441	
H7M	3.01	0.01%	\$ 112	\$ -	\$ 10,545	\$ 10,545	0.00%	\$ 242	\$ 354	3.00	0.01%	\$ 173	\$ 2,651	\$ 13,139	\$ 15,791	0.00%	\$ 435	\$ 608	
H7Q	0.50	0.00%	\$ 19	\$ 1,381	\$ 6,797	\$ 8,177	0.00%	\$ 187	\$ 206	0.50	0.00%	\$ 29	\$ 1,623	\$ 8,030	\$ 9,653	0.00%	\$ 266	\$ 295	
H7R	2.01	0.01%	\$ 75	\$ 8,468	\$ 4,528	\$ 12,996	0.00%	\$ 298	\$ 373	2.00	0.01%	\$ 115	\$ 8,904	\$ 6,733	\$ 15,637	0.00%	\$ 431	\$ 546	

**A26 Security Core Services\*\*\***

Biennial	FY22/23 Basis									FY24/25 Basis								
	Agency Code	Agency FTE	Partner Agency % of Total FTEs	Admin Charges related to FTEs	Annual Forecast of Desktop-Laptop Charges	Agency based pass-through IT spend	DT/LT Charges and Total Agency IT Spend	Pct of Total	Admin Charges related to DT/LT and Agency IT spend	A26 Admin Charges Amount	Agency FTE	Partner Agency % of Total FTEs	Admin Charges related to FTEs	Annual Forecast of Desktop-Laptop Charges	Agency based pass-through IT spend	DT/LT Charges and Total Agency IT Spend	Pct of Total	Admin Charges related to DT/LT and Agency IT spend
H7S	6.25	0.02%	\$ 232	\$ 26,990	\$ 89,395	\$ 116,385	0.03%	\$ 2,667	\$ 2,900	9.18	0.03%	\$ 530	\$ 31,145	\$ 110,942	\$ 142,088	0.04%	\$ 3,913	\$ 4,443
H7U	0.91	0.00%	\$ 34	\$ -	\$ 4,092	\$ 4,092	0.00%	\$ 94	\$ 128	1.10	0.00%	\$ 63	\$ 156	\$ 6,678	\$ 6,834	0.00%	\$ 188	\$ 252
H7V	8.28	0.03%	\$ 308	\$ 22,411	\$ 10,718	\$ 33,129	0.01%	\$ 759	\$ 1,067	6.83	0.02%	\$ 394	\$ 12,872	\$ 5,362	\$ 18,234	0.00%	\$ 502	\$ 896
H7W	2.04	0.01%	\$ 76	\$ 15,295	\$ 19,765	\$ 35,060	0.01%	\$ 803	\$ 879	2.69	0.01%	\$ 155	\$ 10,965	\$ 131,020	\$ 141,985	0.04%	\$ 3,910	\$ 4,065
H7X	5.43	0.02%	\$ 202	\$ 11,976	\$ 2,601	\$ 14,577	0.00%	\$ 334	\$ 536	6.13	0.02%	\$ 353	\$ 12,760	\$ 500	\$ 13,260	0.00%	\$ 365	\$ 719
H7Y	3.09	0.01%	\$ 115	\$ -	\$ 38,909	\$ 38,909	0.01%	\$ 892	\$ 1,007	3.00	0.01%	\$ 173	\$ 2,651	\$ 28,091	\$ 30,742	0.01%	\$ 847	\$ 1,020
H9G	19.18	0.06%	\$ 714	\$ 23,126	\$ 131,392	\$ 154,518	0.04%	\$ 3,541	\$ 4,255	17.43	0.06%	\$ 1,005	\$ 19,885	\$ 118,541	\$ 138,426	0.04%	\$ 3,812	\$ 4,818
J68	7.53	0.02%	\$ 280	\$ 6,865	\$ 89,073	\$ 95,938	0.03%	\$ 2,199	\$ 2,479	9.47	0.03%	\$ 546	\$ 13,005	\$ 97,842	\$ 110,848	0.03%	\$ 3,053	\$ 3,599
P07	2,067.86	6.60%	\$ 76,933	\$ 1,144,898	\$ 55,869,660	\$ 57,014,558	15.56%	\$ 1,306,611	\$ 1,383,544	2,056.00	6.77%	\$ 118,561	\$ 1,310,692	\$ 62,197,860	\$ 63,508,551	16.74%	\$ 1,749,060	\$ 1,867,621
P08	-	0.00%	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	4.19	0.01%	\$ 242	\$ 2,885	\$ -	\$ 2,885	0.00%	\$ 79	\$ 321
P78	4,280.51	13.67%	\$ 159,253	\$ 3,568,956	\$ 9,993,976	\$ 13,562,932	3.70%	\$ 310,824	\$ 470,077	4,024.44	13.26%	\$ 232,073	\$ 4,309,571	\$ 10,427,923	\$ 14,737,494	3.88%	\$ 405,879	\$ 637,951
P7T	8.85	0.03%	\$ 329	\$ -	\$ 16,150	\$ 16,150	0.00%	\$ 370	\$ 699	11.55	0.04%	\$ 666	\$ 11,747	\$ 53,709	\$ 65,455	0.02%	\$ 1,803	\$ 2,469
P9E	5.94	0.02%	\$ 221	\$ 5,371	\$ 2,652	\$ 8,024	0.00%	\$ 184	\$ 405	5.62	0.02%	\$ 324	\$ 5,505	\$ 201	\$ 5,706	0.00%	\$ 157	\$ 481
R29	2,551.56	8.15%	\$ 94,929	\$ 2,864,092	\$ 15,359,212	\$ 18,223,304	4.97%	\$ 417,626	\$ 512,555	2,465.80	8.12%	\$ 142,192	\$ 2,994,731	\$ 14,857,135	\$ 17,851,866	4.71%	\$ 491,650	\$ 633,842
R32	869.92	2.78%	\$ 32,365	\$ 872,127	\$ 8,344,717	\$ 9,216,843	2.51%	\$ 211,224	\$ 243,589	842.26	2.77%	\$ 48,569	\$ 1,121,158	\$ 8,474,127	\$ 9,595,285	2.53%	\$ 264,259	\$ 312,829
R9P	113.56	0.36%	\$ 4,225	\$ 126,522	\$ 1,003,844	\$ 1,130,365	0.31%	\$ 25,905	\$ 30,130	108.11	0.36%	\$ 6,234	\$ 130,118	\$ 1,085,206	\$ 1,215,325	0.32%	\$ 33,471	\$ 39,705
T79	5,188.59	16.56%	\$ 193,037	\$ 4,488,957	\$ 44,860,811	\$ 49,349,768	13.47%	\$ 1,130,956	\$ 1,323,993	5,080.65	16.74%	\$ 292,980	\$ 4,849,194	\$ 35,883,612	\$ 40,732,806	10.74%	\$ 1,121,803	\$ 1,414,784
<b>Total</b>	<b>31,323.70</b>	<b>100.00%</b>	<b>\$ 1,165,374</b>	<b>\$ 27,728,558</b>	<b>\$ 338,772,520</b>	<b>\$ 366,501,077</b>	<b>100.00%</b>	<b>\$ 8,399,161</b>	<b>\$ 9,564,535</b>	<b>30,358.31</b>	<b>100.00%</b>	<b>\$ 1,750,638</b>	<b>\$ 30,317,701</b>	<b>\$ 349,079,064</b>	<b>\$ 379,396,765</b>	<b>100.00%</b>	<b>\$ 10,448,791</b>	<b>\$ 12,199,429</b>

\*\*\* Agency FTE: For 22/23 is based on partner agencies FY20 FTE count hours reported in SEMA4 labor distribu on divided by 2088. For 24/25, data is based on fiscal year 2022 FTEs.

Admin charges related to FTEs: Costs allocated to each agency based on their percentage of the total FTE count across all execu ve branch agencies.

Annual Forecast of Desktop- Laptop Charges: FY22 data is based on full year FY20 billing. FY24/25 data is based on FY22 billing.

Agency based pass-through IT Spend: FY22/23 is based on average 3 years FY 2017-18-19 MNIT @Agency IT Spend from SWIFT Expenditure Report. FY24/25 data is based on average 3 years FY 2019-20-21.

# OVERHEAD COST RECONCILIATION

FY24/25 Rate Setting  
MNIT Enterprise Services

## FY24/25 OVERHEAD COST RECONCILIATION

SG&A Service Name	SG&A Definition/Notes and Comments	Total SG&A Expense	SG&A Expense Allocated to Central Rates	SG&A Expense Billed to Agencies for Finance, HR, Security, Comms
<b>Billable to Agency and Service SG&amp;A</b>		<b>29,189,839</b>	<b>5,180,462</b>	<b>24,009,376</b>
<b>863-Administrative Charges - FTE Based</b>		<b>4,796,935</b>	<b>1,534,082</b>	<b>3,262,853</b>
172-OH-Financial Mgmt - Payroll	Payroll processing staffing	469,803	151,826	317,978
173-OH-HR AC Office, 174-OH-Human Resources	Human Resources Office and Human Resources management, staffing, and supplies, legal and equal opportunity costs.	4,135,754	1,382,257	2,753,497
Internal Allocation of Services		191,377	-	191,377
<b>864-Administrative Charges - IT Spend Based</b>		<b>12,093,346</b>	<b>3,546,251</b>	<b>8,547,095</b>
151-OH-FM AC Office	Financial Mgmt Office. Management staffing for Financial Services activities	449,547	271,316	178,231
156-Communications, 157-OH-Communications & Planning - Governance, 181-OH-PC AC Office	Planning and communications Office and Governance management, staffing, software, and other costs	934,704	429,107	505,597
161-OH-Enterprise Architecture		1,307,271	591,148	716,123
163-OH-Financial Mgmt - Accounts Payable	Accounts payable processing staffing	372,969	168,657	204,313
164-OH-Financial Mgmt - Audit, Billing, & Rcvbls	Auditing, billing, and receivable staffing and materials	535,384	256,064	279,320
168-OH-Financial Mgmt - Finance-General	All Finance General costs except Statewide Indirect Costs	668,316	-	668,316
169-OH-Financial Mgmt - Financial Analysis	Financial analysis staffing	863,151	390,317	472,834
182-OH-PI AC Office	Projects & Initiatives Office	746,329	337,490	408,839
184-OH-Procurement/Contracts	Contracting and procurement processing staffing	2,089,411	944,832	1,144,579
188-OH-Secure Systems Engineering	Security Services Secure Systems Engineering	54,571	26,279	28,292
602-OH-App Support - Web Content Management		1,611,325	-	1,611,325
884-OH-Program Mgmt Office - ePMO		591,077	131,041	460,036
Internal Allocation of Services		1,869,290	-	1,869,290
<b>A26-Security Core Services</b>		<b>12,299,558</b>	<b>100,129</b>	<b>12,199,429</b>
122-OH-IAM (Cyber-Ark)	Identity and Access Mgmt staffing and software	1,191,967	-	1,191,967
180-OH-ITSRM AC Office	IT Standards and Risk Mgmt Office. Management staffing and software for Security and Risk activities	843,539	100,129	743,410
186-OH-Risk & Compliance	Security Services Risk and Compliance Staffing	1,007,294	-	1,007,294
189-OH-Security Services - ISIRT	Information Security Incident & Response team staffing, software, and equipment maintenance	3,473,727	-	3,473,727
191-OH-Security Services - Vulnerability Mgmt	Vulnerability management team staffing, software, and equipment maintenance	1,562,259	-	1,562,259
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.	1,627,646	-	1,627,646
865-OH-Active Directory		119,994	-	119,994
Internal Allocation of Services		2,473,132	-	2,473,132
<b>100% Service SG&amp;A</b>		<b>17,360,487</b>	<b>17,360,487</b>	<b>-</b>
<b>100% Service SG&amp;A</b>		<b>17,360,487</b>	<b>17,360,487</b>	<b>-</b>
113-OH-Application Development Other		917,785	917,785	-
116-OH-Application Support Other		110,726	110,726	-
119-OH-App Support - Cosweb ARS		864,353	864,353	-
126-OH-App Support - Operations Mgmt		1,321,994	1,321,994	-
150-OH-Admin Support		494,649	494,649	-
154-OH-Asset Mgmt - Mobile Devices		150,000	150,000	-

**FY24/25 OVERHEAD COST RECONCILIATION**

SG&A Service Name	SG&A Definition/Notes and Comments	Total SG&A Expense	SG&A Expense Allocated to Central Rates	SG&A Expense Billed to Agencies for Finance, HR, Security, Comms
160-OH-Customer Support & Svc Development		1,403,040	1,403,040	-
167-OH-Facilities Mgmt		671,992	671,992	-
168-OH-Financial Mgmt - Finance-General	All Finance General costs except Statewide Indirect Costs	4,271,881	4,271,881	-
187-OH-SD AC Office	Service Delivery Office	654,976	654,976	-
192-OH-Training & Development		407,070	407,070	-
865-OH-Active Directory		1,861,085	1,861,085	-
866-OH-Project Mgmt Office - PM		2,932,057	2,932,057	-
883-OH-BI & Reporting	Business Intelligence and Reporting. Service was called Data Management prior to FY18	444,609	444,609	-
986-OH-Costs Alloc to 100% OH	See Note below for detail	854,271	854,271	-
<b>Grand Total</b>		<b>\$ 46,550,326</b>	<b>\$ 22,540,949</b>	<b>\$ 24,009,376</b>

**\*\*FY24 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 SG&A Expense Billed to Agencies for Finance, HR, Security, Comms). The costs allocated to lines *Internal Allocation of Services* are listed below:

Description	Amount
Infrastructure (Indirect costs)	3,197,857
Service Desk/ITSM	945,316
Application Security	216,939
Workstation	75,827
Network	66,747
Phones	27,111
Enterprise Software	4,003
<b>Total</b>	<b>\$ 4,533,800</b>

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.

Description	Amount
Service Desk/ITSM	462,587
Database	143,056
Workstation	75,141
Network	47,276
Infrastructure (Indirect costs)	41,530
Enterprise Software	35,123
eDiscovery	32,297
Phones	17,261
<b>Total</b>	<b>\$ 854,271</b>

**AGENCY IMPACT**

FY24/25 Rate Setting  
MNIT Enterprise Services

**FY24/25 AGENCY IMPACT**

AGENCY DESCRIPTION	FY22-23 Budget	FY24-25 Budget	Incr/(Decr) to FY22-23 Budget	%Change	Variance due to Volumes	Variance due to Rates	Variance due to Admin Charges	Variance due to Cost Services
100-COUNTIES	\$ 3,346,227	\$ 3,146,955	\$ (199,272)	-6.0%	\$ (139,981)	\$ 28,314	\$ -	\$ (87,605)
200-CITIES	\$ 678,932	\$ 693,266	\$ 14,334	2.1%	\$ (43,766)	\$ 6,711	\$ -	\$ 51,389
300-QUASI GOV/AGENCIES/PRIVATE	\$ 804,802	\$ 742,451	\$ (62,351)	-7.7%	\$ (43,474)	\$ 12,165	\$ -	\$ (31,042)
400-PUBLIC SCHOOLS (NON HIGHER ED.-K12)	\$ 2,835,292	\$ 2,846,307	\$ 11,016	0.4%	\$ 40,499	\$ 31,164	\$ -	\$ (60,647)
999-BUDGET HOLDER	\$ 4,991,839	\$ 5,668,838	\$ 676,999	13.6%	\$ (1,943,999)	\$ 753,510	\$ -	\$ 1,867,488
B04-AGRICULTURE DEPARTMENT	\$ 2,161,797	\$ 2,358,051	\$ 196,255	9.1%	\$ 50,044	\$ 133,381	\$ 31,760	\$ (18,931)
B11-COSMETOLOGIST EXAM BOARD	\$ 101,643	\$ 144,855	\$ 43,212	42.5%	\$ 38,042	\$ 3,852	\$ 1,332	\$ (13)
B13-DEPARTMENT OF COMMERCE	\$ 1,517,945	\$ 1,890,578	\$ 372,633	24.5%	\$ 160,682	\$ 116,794	\$ 49,284	\$ 45,874
B14-ANIMAL HEALTH BOARD	\$ 177,051	\$ 196,244	\$ 19,193	10.8%	\$ 13,784	\$ 8,135	\$ 3,110	\$ (5,836)
B15-BARBER EXAMINERS BOARD	\$ 8,193	\$ 13,994	\$ 5,801	70.8%	\$ 5,121	\$ 374	\$ 89	\$ 217
B20-EXPLORE MINNESOTA TOURISM	\$ 182,817	\$ 201,431	\$ 18,613	10.2%	\$ (7,098)	\$ 14,545	\$ 7,912	\$ 3,255
B22-EMPLOYMENT & ECONOMIC DEVELOP	\$ 7,841,937	\$ 10,711,837	\$ 2,869,901	36.6%	\$ 1,120,139	\$ 451,185	\$ 282,009	\$ 1,016,567
B24-PUBLIC FACILITIES AUTHORITY	\$ 28,823	\$ 25,053	\$ (3,770)	-13.1%	\$ (6,239)	\$ 2,470	\$ -	\$ (1)
B34-HOUSING FINANCE AGENCY	\$ 243,468	\$ 298,323	\$ 54,855	22.5%	\$ 18,786	\$ 36,538	\$ -	\$ (470)
B41-WORKERS' COMP COURT OF APPEALS	\$ 24,002	\$ 35,057	\$ 11,055	46.1%	\$ 6,838	\$ 3,678	\$ 539	\$ -
B42-LABOR & INDUSTRY DEPARTMENT	\$ 2,007,738	\$ 2,917,263	\$ 909,525	45.3%	\$ 218,599	\$ 138,165	\$ 300,272	\$ 252,489
B43-IRON RANGE RESOURCES & REHAB	\$ 165,789	\$ 192,996	\$ 27,207	16.4%	\$ 8,902	\$ 18,180	\$ -	\$ 125
B7E-ARCHITECTURE, ENGINEERING BD	\$ 25,701	\$ 31,781	\$ 6,080	23.7%	\$ 5,324	\$ 1,561	\$ (805)	\$ -
B7P-ACCOUNTANCY BOARD	\$ 25,269	\$ 33,149	\$ 7,879	31.2%	\$ 7,452	\$ 1,258	\$ (831)	\$ -
B7S-PRIVATE DETECTIVE BOARD	\$ -	\$ 246	\$ 246	New	\$ -	\$ -	\$ 246	\$ -
B82-PUBLIC UTILITIES COMMISSION	\$ 243,391	\$ 344,201	\$ 100,810	41.4%	\$ 61,792	\$ 20,292	\$ 1,561	\$ 17,165
E25-PERPICH CENTER FOR ARTS EDUCATION	\$ 150,648	\$ 167,582	\$ 16,934	11.2%	\$ (227)	\$ 10,690	\$ 1,689	\$ 4,782
E26-MN STATE COLLEGES/UNIVERSITIES	\$ 6,192,555	\$ 5,946,023	\$ (246,532)	-4.0%	\$ (192,182)	\$ 3,084	\$ -	\$ (57,434)
E37-EDUCATION DEPARTMENT	\$ 1,595,851	\$ 3,175,310	\$ 1,579,459	99.0%	\$ 1,502,571	\$ (65,133)	\$ 147,044	\$ (5,023)
E39-PELSB	\$ 99,523	\$ 105,039	\$ 5,516	5.5%	\$ 492	\$ 5,596	\$ (573)	\$ -
E40-HISTORICAL SOCIETY	\$ 149,296	\$ 128,569	\$ (20,727)	-13.9%	\$ (24,196)	\$ 5,989	\$ -	\$ (2,520)
E44-MINNESOTA STATE ACADEMIES	\$ 213,379	\$ 288,364	\$ 74,985	35.1%	\$ 60,623	\$ 21,242	\$ 5,818	\$ (12,699)
E50-ARTS BOARD	\$ 61,224	\$ 59,401	\$ (1,824)	-3.0%	\$ (11,389)	\$ 4,486	\$ 2,943	\$ 2,137
E60-OFFICE OF HIGHER EDUCATION	\$ 320,508	\$ 552,647	\$ 232,139	72.4%	\$ 67,359	\$ 2,308	\$ 97,110	\$ 65,362
E77-ZOOLOGICAL BOARD	\$ 600,934	\$ 760,053	\$ 159,119	26.5%	\$ 64,716	\$ 88,277	\$ 6,290	\$ (164)
E81-UNIVERSITY OF MINNESOTA	\$ 637,511	\$ 746,065	\$ 108,554	17.0%	\$ 91,999	\$ 7,062	\$ -	\$ 9,494
E9W-HIGHER ED FACILITIES AUTHORITY	\$ 2,381	\$ -	\$ (2,381)	-100.0%	\$ (2,265)	\$ -	\$ -	\$ (116)
G02-ADMINISTRATION DEPARTMENT	\$ 2,118,556	\$ 2,485,409	\$ 366,853	17.3%	\$ 122,415	\$ 153,185	\$ 63,828	\$ 27,426
G03-LOTTERY	\$ 125,660	\$ 135,151	\$ 9,491	7.6%	\$ (1,672)	\$ 2,940	\$ -	\$ 8,222
G05-RACING COMMISSION	\$ 38,373	\$ 53,405	\$ 15,031	39.2%	\$ 10,911	\$ 3,440	\$ 691	\$ (11)
G06-ATTORNEY GENERAL	\$ 263,457	\$ 209,690	\$ (53,768)	-20.4%	\$ (85,091)	\$ 8,316	\$ -	\$ 23,008
G09-GAMBLING CONTROL BOARD	\$ 118,336	\$ 162,863	\$ 44,528	37.6%	\$ 29,554	\$ 13,270	\$ 1,705	\$ (2)
G10-MINNESOTA MANAGEMENT & BUDGET	\$ 4,174,625	\$ 4,891,361	\$ 716,736	17.2%	\$ 330,922	\$ 229,610	\$ 130,145	\$ 26,059
G17-HUMAN RIGHTS DEPARTMENT	\$ 192,759	\$ 194,727	\$ 1,968	1.0%	\$ (1,761)	\$ 7,683	\$ 2,238	\$ (6,191)
G19-INDIAN AFFAIRS COUNCIL	\$ 19,133	\$ 39,891	\$ 20,758	108.5%	\$ 16,273	\$ 3,794	\$ 41	\$ 651
G38-INVESTMENT BOARD	\$ 16,939	\$ 22,662	\$ 5,723	33.8%	\$ 2,211	\$ 3,512	\$ -	\$ -
G39-GOVERNORS OFFICE	\$ 236,343	\$ 334,565	\$ 98,222	41.6%	\$ 70,903	\$ 25,944	\$ -	\$ 1,374
G45-MEDIATION SERVICES DEPARTMENT	\$ 75,054	\$ 84,137	\$ 9,083	12.1%	\$ 1,495	\$ 3,234	\$ 591	\$ 3,762
G46-MN.IT - OFFICE OF MN.IT SERVICES	\$ 91,343	\$ 873,774	\$ 782,431	856.6%	\$ 505,621	\$ 89,360	\$ -	\$ 187,450
G53-SECRETARY OF STATE	\$ 400,976	\$ 414,087	\$ 13,111	3.3%	\$ 37,789	\$ 31,127	\$ -	\$ (55,806)
G61-STATE AUDITOR	\$ 50,013	\$ 53,630	\$ 3,617	7.2%	\$ (486)	\$ 4,154	\$ -	\$ (50)
G62-MINN STATE RETIREMENT SYSTEM	\$ 131,497	\$ 91,543	\$ (39,954)	-30.4%	\$ (34,053)	\$ 808	\$ -	\$ (6,709)
G63-PUBLIC EMPLOYEES RETIRE ASSOC	\$ 136,655	\$ 125,817	\$ (10,838)	-7.9%	\$ (18,175)	\$ 7,109	\$ -	\$ 228
G67-REVENUE DEPARTMENT	\$ 6,685,026	\$ 10,359,714	\$ 3,674,688	55.0%	\$ 3,562,774	\$ 50,253	\$ 76,552	\$ (14,891)
G69-TEACHERS RETIREMENT ASSOCIATION	\$ 175,258	\$ 170,411	\$ (4,846)	-2.8%	\$ (8,148)	\$ 4,178	\$ -	\$ (876)
G92-OMBUDSPERSON FOR FAMILIES	\$ 13,880	\$ 25,415	\$ 11,534	83.1%	\$ 6,889	\$ 1,809	\$ 2,813	\$ 23
G98-VFW	\$ 199	\$ -	\$ (199)	-100.0%	\$ (199)	\$ -	\$ -	\$ -
G9J-CAMPAIGN FINANCE BOARD	\$ 13,295	\$ 16,615	\$ 3,320	25.0%	\$ 782	\$ 2,537	\$ -	\$ 1
G9K-ADMINISTRATIVE HEARINGS	\$ 434,284	\$ 579,402	\$ 145,119	33.4%	\$ 142,588	\$ 5,034	\$ (2,412)	\$ (91)
G9L-COUNCIL FOR MINNESOTANS OF AFRICAN HERIT	\$ 14,247	\$ 22,742	\$ 8,496	59.6%	\$ 6,642	\$ 1,631	\$ 257	\$ (34)
G9M-MINNESOTA COUNCIL ON LATINO AFFAIRS	\$ 16,924	\$ 28,467	\$ 11,543	68.2%	\$ 7,710	\$ 3,695	\$ 146	\$ (8)
G9N-ASIAN PACIFIC COUNCIL	\$ 18,518	\$ 18,925	\$ 407	2.2%	\$ (1,688)	\$ 2,057	\$ 49	\$ (11)
G9X-CAPITOL AREA ARCHITECT	\$ 9,961	\$ 15,080	\$ 5,118	51.4%	\$ 3,287	\$ 1,712	\$ 119	\$ -
G9Y-MN STATE COUNCIL ON DISABILITY	\$ 29,094	\$ 42,247	\$ 13,154	45.2%	\$ 857	\$ 2,525	\$ 460	\$ 9,311
H12-HEALTH DEPARTMENT	\$ 6,406,975	\$ 8,925,235	\$ 2,518,260	39.3%	\$ 706,657	\$ 472,987	\$ 263,765	\$ 1,074,851
H55-HUMAN SERVICES DEPARTMENT	\$ 75,266,321	\$ 79,612,469	\$ 4,346,148	5.8%	\$ 75,488	\$ 3,035,003	\$ 992,854	\$ 242,802
H60-MNSURE	\$ 1,528,499	\$ 1,523,252	\$ (5,247)	-0.3%	\$ (134,936)	\$ 93,308	\$ 29,532	\$ 6,848
H75-VETERANS AFFAIRS DEPARTMENT	\$ 3,464,209	\$ 5,177,929	\$ 1,713,720	49.5%	\$ 1,210,936	\$ 458,323	\$ 45,525	\$ (1,064)
H7B-MEDICAL PRACTICE BOARD	\$ 146,385	\$ 265,356	\$ 118,970	81.3%	\$ 100,811	\$ 9,073	\$ 969	\$ 8,118
H7C-NURSING BOARD	\$ 156,430	\$ 250,585	\$ 94,155	60.2%	\$ 91,164	\$ 5,590	\$ (2,437)	\$ (162)
H7D-PHARMACY BOARD	\$ 82,753	\$ 162,766	\$ 80,013	96.7%	\$ 38,181	\$ 5,620	\$ 33,825	\$ 2,387
H7F-DENTISTRY BOARD	\$ 42,995	\$ 92,323	\$ 49,328	114.7%	\$ 42,608	\$ 4,824	\$ 1,200	\$ 696
H7H-CHIROPRACTORS BOARD	\$ 23,040	\$ 36,530	\$ 13,490	58.6%	\$ 10,173	\$ 2,294	\$ 704	\$ 319
H7J-OPTOMETRY BOARD	\$ 2,294	\$ 6,975	\$ 4,681	204.0%	\$ 4,363	\$ 45	\$ 163	\$ 109
H7K-BOARD OF EXECUTIVES FOR LONG TERM SERVIC	\$ 338,979	\$ 51,987	\$ (286,992)	-84.7%	\$ (278,552)	\$ 492	\$ 2,970	\$ (11,902)

**FY24/25 AGENCY IMPACT**

AGENCY DESCRIPTION	FY22-23 Budget	FY24-25 Budget	Incr/(Decr) to FY22-23 Budget	%Change	Variance due to Volumes	Variance due to Rates	Variance due to Admin Charges	Variance due to Cost Services
H7L-SOCIAL WORK BOARD	\$ 38,480	\$ 78,725	\$ 40,245	104.6%	\$ 35,727	\$ 4,624	\$ (862)	\$ 756
H7M-MARRIAGE AND FAMILY THERAPY BD	\$ 7,043	\$ 12,651	\$ 5,609	79.6%	\$ 4,668	\$ 399	\$ 325	\$ 217
H7Q-PODIATRIC MEDICINE BOARD	\$ 3,891	\$ 8,150	\$ 4,259	109.5%	\$ 3,654	\$ 373	\$ 124	\$ 109
H7R-VETERINARY MEDICINE BOARD	\$ 16,547	\$ 23,560	\$ 7,013	42.4%	\$ 4,861	\$ 1,707	\$ 230	\$ 215
H7S-EMERGENCY MEDICAL SERVICES OFF	\$ 89,060	\$ 123,245	\$ 34,185	38.4%	\$ 25,767	\$ 6,132	\$ 2,170	\$ 117
H7U-DIETETICS & NUTRITION PRACTICE	\$ 1,622	\$ 4,367	\$ 2,745	169.3%	\$ 2,384	\$ 63	\$ 190	\$ 109
H7V-PSYCHOLOGY BOARD	\$ 129,993	\$ 102,268	\$ (27,725)	-21.3%	\$ 1,438	\$ 1,670	\$ (254)	\$ (30,578)
H7W-PHYSICAL THERAPY BOARD	\$ 20,670	\$ 31,274	\$ 10,604	51.3%	\$ 3,813	\$ 545	\$ 5,924	\$ 321
H7X-BEHAVIORAL HEALTH & THERAPY BD	\$ 31,597	\$ 42,402	\$ 10,805	34.2%	\$ 8,183	\$ 1,905	\$ 173	\$ 543
H7Y-OCCUPATIONAL THERAPY PRACTICE BOARD	\$ 7,826	\$ 14,225	\$ 6,399	81.8%	\$ 6,257	\$ 149	\$ (224)	\$ 217
H9G-OMBUDSMAN FOR MENTAL HEALTH & DEV	\$ 75,838	\$ 71,091	\$ (4,747)	-6.3%	\$ (7,953)	\$ 4,414	\$ (1,212)	\$ 4
J33-TRIAL COURTS	\$ 155,227	\$ 87,948	\$ (67,278)	-43.3%	\$ (81,274)	\$ 2,474	\$ -	\$ 11,522
J50-STATE GUARDIAN AD LITEM	\$ 394	\$ 324	\$ (70)	-17.8%	\$ (70)	\$ 0	\$ -	\$ -
J52-PUBLIC DEFENSE BOARD	\$ 316,534	\$ 66,250	\$ (250,284)	-79.1%	\$ (202,238)	\$ 8,369	\$ -	\$ (56,415)
J58-COURT OF APPEALS	\$ 337	\$ -	\$ (337)	-100.0%	\$ (324)	\$ -	\$ -	\$ (13)
J65-SUPREME COURT	\$ 1,562,075	\$ 1,680,888	\$ 118,813	7.6%	\$ 54,139	\$ 74,074	\$ -	\$ (9,400)
J68-TAX COURT	\$ 94,482	\$ 219,152	\$ 124,670	132.0%	\$ 127,037	\$ (3,765)	\$ 1,398	\$ -
J70-JUDICIAL STANDARDS BOARD	\$ 4,065	\$ 4,462	\$ 397	9.8%	\$ (56)	\$ 454	\$ -	\$ (2)
L28-SENATE	\$ 11,458	\$ 11,458	\$ (1)	-0.0%	\$ (7)	\$ 6	\$ -	\$ -
L31-HOUSE	\$ 37,947	\$ 37,948	\$ 1	0.0%	\$ (3)	\$ 4	\$ -	\$ -
L49-LEGISLATIVE AUDITOR	\$ 59,564	\$ 91,620	\$ 32,056	53.8%	\$ 25,744	\$ 6,611	\$ -	\$ (300)
L5D-LEG COORDINATING COMM	\$ 1,780	\$ 1,781	\$ 1	0.1%	\$ 0	\$ 1	\$ -	\$ -
L5G-REVISOR OF STATUTES	\$ 48,390	\$ 48,360	\$ (30)	-0.1%	\$ (30)	\$ -	\$ -	\$ -
P01-MILITARY AFFAIRS DEPARTMENT	\$ 1,180,574	\$ 1,343,734	\$ 163,160	13.8%	\$ 84,472	\$ 40,177	\$ -	\$ 38,511
P07-PUBLIC SAFETY DEPARTMENT	\$ 11,171,691	\$ 12,427,856	\$ 1,256,165	11.2%	\$ (209,357)	\$ 504,533	\$ 710,305	\$ 250,684
P08-OMBUDS FOR CORRECTIONS	\$ -	\$ 21,369	\$ 21,369	New	\$ 18,446	\$ 1,541	\$ 423	\$ 960
P78-CORRECTIONS DEPARTMENT	\$ 13,343,379	\$ 17,547,625	\$ 4,204,246	31.5%	\$ 1,783,896	\$ 1,424,118	\$ 198,961	\$ 797,271
P7T-PEACE OFFICERS BOARD (POST)	\$ 118,600	\$ 125,094	\$ 6,494	5.5%	\$ 6,356	\$ 4,234	\$ 3,532	\$ (7,628)
P9E-SENTENCING GUIDELINES COMMISSION	\$ 15,107	\$ 17,082	\$ 1,975	13.1%	\$ 354	\$ 1,603	\$ 18	\$ -
R29-DEPARTMENT OF NATURAL RESOURCE	\$ 9,905,013	\$ 14,514,013	\$ 4,609,000	46.5%	\$ 3,720,692	\$ 614,676	\$ 155,916	\$ 117,716
R32-POLLUTION CONTROL AGENCY	\$ 4,218,433	\$ 4,206,941	\$ (11,492)	-0.3%	\$ (430,269)	\$ 192,166	\$ 101,315	\$ 125,296
R9P-WATER AND SOIL RESOURCES BOARD	\$ 544,719	\$ 680,883	\$ 136,163	25.0%	\$ 58,277	\$ 35,229	\$ 13,979	\$ 28,679
T79-TRANSPORTATION DEPARTMENT	\$ 20,914,202	\$ 28,095,171	\$ 7,180,969	34.3%	\$ 6,801,436	\$ 326,732	\$ (4,001)	\$ 56,802
T9B-METROPOLITAN COUNCIL	\$ 413,631	\$ 482,334	\$ 68,703	16.6%	\$ 6	\$ 50,857	\$ -	\$ 17,840
<b>Total</b>	<b>\$ 205,035,921</b>	<b>\$ 244,203,320</b>	<b>\$ 39,167,399</b>	<b>19.1%</b>	<b>\$ 19,550,225</b>	<b>\$ 9,922,423</b>	<b>\$ 3,771,523</b>	<b>\$ 5,923,228</b>

(1) FY24-25 Amount = FY24/25 Submitted Volumes x FY24/25 B/E Rates (for fixed-rate services). For cost services, FY24/25 Amount is the Cost/Volumes.

(2) Variance due to Volumes = (FY24/25 Submitted Volumes - FY22 Volumes) x FY22/23 Published Rates. This is the impact due to change in service consumption compared to FY22/23 or new services in FY24/25.

(3) Variance due to Rates = (FY24/25 B/E Rates - FY22/23 Published Rates) x FY24/25 Submitted Volumes. This is the impact due to service rate changes compared to FY22/23.

(4) Variance due to Cost Services = Incr/(Decr) to FY22/23 Budget - Variance due to Volumes - Variance due to Rates. This is the impact of pass-through enterprise services, one-time service costs, special projects that are not rated services.

<b>Financial Steering Team</b>
Tanya Belanger, Project Manager, MNIT
Jim Close, CBTO, MnDOT
Mary Robison, CFO, OMB
Robert Maki, CBTO, MDH
Dave Greeman, DHS
Rindal, John, CBTO, Admin
Shawn Kremer, DPS
Brian Hornbecker, EBO, MMB
Travis Bunch, MMB
Tu Tong. CFO, MNIT
Jeff Nyberg, CTO
Jon Eichten, Deputy, MNIT

## TABLE OF CONTENTS

### **BILLED SERVICES AS REPORTED IN THE ACFR**

[Summary of Billed Services](#)

[Imputed Interest Calculations](#)

[Financial Statements - ACFR](#)

Combining Statement of Net Assets

Combining Statement of Revenues, Expenses and changes in Net Assets

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

FY24 Business Plan

### **MGMT ANALYSIS & DEVELOPMENT and ENTERPRISE TRAINING & DEVELOPMENT**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation - combined FY24

Business Plan – Management Analysis & Development FY24

Business Plan – Enterprise Training & Development

### **ADMINISTRATIVE HEARINGS**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24 Business Plan

### **CENTRAL MAIL**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24 Business Plan

### **RISK MANAGEMENT**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24 Business Plan

### **PLANT MANAGEMENT**

Nature and Extent of Services

2 CFR 200 Retained Earnings Reconciliation

FY24/25 Business Plan (Leases)

FY24 Business Plan (Repair and Other Jobs)

**MINNESOTA INFORMATION TECHNOLOGY**

Nature and Extent of Services  
2 CFR 200 Retained Earnings Reconciliation  
FY24/25 Rate Package/Business Plan

**EMPLOYEE INSURANCE**

Nature and Extent of Services  
2 CFR 200 Retained Earnings Reconciliation  
Plan Year 23 & Plan Year 24 Rate Package

**WORKER’S COMPENSATION**

Nature and Extent of Services  
Summary of Revenue and Expenses  
FY24 Business Plan

**OFFICE OF THE ATTORNEY GENERAL**

Nature and Extent of Services  
FY24 Partner Agreements  
FY24 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**

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

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<sup>1</sup> The Central Service Fund in the ACFR 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 2024 Actual**  
 Section II—Imputed Interest Calculations

Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations

Fiscal Year 2024- 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 2024 Average Monthly Cash Balance (000s)	7,030	914	34	0	0	20,403
FY 2024 ITC Interest Rate*	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%
Estimated Interest Earnings (000s)	343	45	2	0	Accumulates interest No imputed interest calculated	996

YEAR/MONTH	Monthly ITC Interest Rate FY 2024	
	Monthly Interest Rate	Annual Interest Rate
2307	0.3657%	4.3884%
2308	0.3737%	4.4845%
2309	0.3870%	4.6437%
2310	0.3996%	4.7955%
2311	0.4086%	4.9031%
2312	0.4151%	4.9807%
2401	0.4150%	4.9804%
2402	0.4219%	5.0627%
2403	0.4205%	5.0455%
2404	0.4226%	5.0708%
2405	0.4234%	5.0809%
2406	0.4280%	5.1361%
Average		4.88%

2024  
Annual  
Comprehensive  
Financial Report

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## Internal Service Funds

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**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, 2024**  
**(IN THOUSANDS)**

ASSETS	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
<b>Current Assets:</b>			
Cash and Cash Equivalents .....	\$ 4,696	\$ 603	\$ 495,694
Accounts Receivable .....	1,476	6,785	54,237
Interfund Receivables .....	—	—	—
Inventories .....	—	14	—
Leases Receivable .....	1,265	—	—
Prepaid Expenses .....	—	338	—
Total Current Assets .....	\$ 7,437	\$ 7,740	\$ 549,931
<b>Noncurrent Assets:</b>			
Leases Receivable .....	\$ 1,718	\$ —	\$ —
Right-to-Use Assets (Net) .....	—	334	—
Depreciable Capital Assets (Net) .....	50,043	113	—
Nondepreciable Capital Assets .....	—	—	—
Prepaid Expenses .....	—	—	—
Total Noncurrent Assets .....	\$ 51,761	\$ 447	\$ —
Total Assets .....	\$ 59,198	\$ 8,187	\$ 549,931
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension Outflows .....	\$ 178	\$ 1,800	\$ 1,246
Deferred Other Postemployment Benefits Outflows .....	9	81	55
Total Deferred Outflows of Resources .....	\$ 187	\$ 1,881	\$ 1,301
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts Payable .....	\$ 6,349	\$ 2,281	\$ 20,311
Interfund Payables .....	—	334	—
Unearned Revenue .....	19	—	5,044
Accrued Interest Payable .....	101	—	—
Bonds and Notes Payable .....	10,212	—	—
Lease/Subscription Payable .....	—	51	—
Claims Payable .....	—	—	95,911
Compensated Absences Payable .....	12	81	83
Other Postemployment Benefits .....	3	29	20
Total Current Liabilities .....	\$ 16,696	\$ 2,776	\$ 121,369
<b>Noncurrent Liabilities:</b>			
Unearned Revenue .....	\$ 75	\$ —	\$ —
Bonds and Notes Payable .....	21,275	—	—
Lease/Subscription Payable .....	—	256	—
Compensated Absences Payable .....	97	865	660
Other Postemployment Benefits .....	46	438	300
Net Pension Liability .....	148	1,501	1,039
Total Noncurrent Liabilities .....	\$ 21,641	\$ 3,060	\$ 1,999
Total Liabilities .....	\$ 38,337	\$ 5,836	\$ 123,368
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Leases .....	\$ 2,983	\$ —	\$ —
Deferred Pension Inflows .....	141	1,428	989
Deferred Other Postemployment Benefits Inflows .....	5	52	36
Total Deferred Inflows of Resources .....	\$ 3,129	\$ 1,480	\$ 1,025
<b>NET POSITION</b>			
Net Investment in Capital Assets .....	\$ 18,556	\$ 140	\$ —
Unrestricted .....	\$ (637)	\$ 2,612	\$ 426,839
Total Net Position .....	\$ 17,919	\$ 2,752	\$ 426,839

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 80,508	\$ 12,662	\$ 37,850	\$ 632,013
38,033	7,011	4,235	111,777
—	45	—	45
—	440	—	454
—	—	—	1,265
2,836	—	430	3,604
<u>\$ 121,377</u>	<u>\$ 20,158</u>	<u>\$ 42,515</u>	<u>\$ 749,158</u>
\$ —	\$ —	\$ —	\$ 1,718
41,790	—	—	42,124
32,086	6,338	—	88,580
—	261	—	261
949	—	—	949
<u>\$ 74,825</u>	<u>\$ 6,599</u>	<u>\$ —</u>	<u>\$ 133,632</u>
<u>\$ 196,202</u>	<u>\$ 26,757</u>	<u>\$ 42,515</u>	<u>\$ 882,790</u>
\$ 25,348	\$ 3,780	\$ 247	\$ 32,599
1,140	268	12	1,565
<u>\$ 26,488</u>	<u>\$ 4,048</u>	<u>\$ 259</u>	<u>\$ 34,164</u>
\$ 9,383	\$ 10,166	\$ 309	\$ 48,799
60,000	—	5	60,339
2,077	—	469	7,609
—	4	—	105
9,940	123	—	20,275
12,646	—	—	12,697
—	—	15,294	111,205
1,506	243	18	1,943
410	97	4	563
<u>\$ 95,962</u>	<u>\$ 10,633</u>	<u>\$ 16,099</u>	<u>\$ 263,535</u>
\$ —	\$ —	\$ —	\$ 75
20,027	2,507	—	43,809
26,932	—	—	27,188
12,842	1,222	129	15,815
6,230	1,467	65	8,546
21,128	3,151	207	27,174
<u>\$ 87,159</u>	<u>\$ 8,347</u>	<u>\$ 401</u>	<u>\$ 122,607</u>
<u>\$ 183,121</u>	<u>\$ 18,980</u>	<u>\$ 16,500</u>	<u>\$ 386,142</u>
\$ —	\$ —	\$ —	\$ 2,983
20,101	2,998	197	25,854
745	175	7	1,020
<u>\$ 20,846</u>	<u>\$ 3,173</u>	<u>\$ 204</u>	<u>\$ 29,857</u>
\$ 4,331	\$ 3,969	\$ —	\$ 26,996
\$ 14,392	\$ 4,683	\$ 26,070	\$ 473,959
<u>\$ 18,723</u>	<u>\$ 8,652</u>	<u>\$ 26,070</u>	<u>\$ 500,955</u>

**STATE OF MINNESOTA**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENSES**

**AND CHANGES IN NET POSITION**

**YEAR ENDED JUNE 30, 2024**

**(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales .....	\$ 12,521	\$ 30,387	\$ —
Insurance Premiums .....	—	—	1,202,408
Other Income .....	277	3,117	9,752
Total Operating Revenues .....	<u>\$ 12,798</u>	<u>\$ 33,504</u>	<u>\$ 1,212,160</u>
Operating Expenses:			
Purchased Services .....	\$ 1,554	\$ 23,145	\$ 95,499
Salaries and Fringe Benefits .....	685	9,237	6,080
Claims .....	—	—	1,136,059
Depreciation and Amortization .....	7,424	115	—
Supplies and Materials .....	3,528	315	20
Repairs and Maintenance .....	1,531	133	3
Indirect Costs .....	166	522	516
Other Expenses .....	426	2	445
Total Operating Expenses .....	<u>\$ 15,314</u>	<u>\$ 33,469</u>	<u>\$ 1,238,622</u>
Operating Income (Loss) .....	<u>\$ (2,516)</u>	<u>\$ 35</u>	<u>\$ (26,462)</u>
Nonoperating Revenues (Expenses):			
Investment/Interest Earnings .....	\$ 1,154	\$ —	\$ 23,513
Other Nonoperating Revenues .....	71	—	—
Interest and Financing Costs .....	(956)	(25)	—
Other Nonoperating Expenses .....	—	(349)	—
Gain (Loss) on Disposal of Capital Assets including Right-to-Use Assets .....	2,599	—	—
Total Nonoperating Revenues (Expenses) .....	<u>\$ 2,868</u>	<u>\$ (374)</u>	<u>\$ 23,513</u>
Income (Loss) Before Transfers and Contributions .....	\$ 352	\$ (339)	\$ (2,949)
Transfers-In .....	—	—	—
Transfers-Out .....	—	—	—
Change in Net Position .....	<u>\$ 352</u>	<u>\$ (339)</u>	<u>\$ (2,949)</u>
Net Position, Beginning, as Reported .....	<u>\$ 17,567</u>	<u>\$ 3,091</u>	<u>\$ 429,788</u>
Net Position, Ending .....	<u><u>\$ 17,919</u></u>	<u><u>\$ 2,752</u></u>	<u><u>\$ 426,839</u></u>

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 250,490	\$ 76,047	\$ —	\$ 369,445
—	—	20,532	1,222,940
—	1,003	—	14,149
<u>\$ 250,490</u>	<u>\$ 77,050</u>	<u>\$ 20,532</u>	<u>\$ 1,606,534</u>
\$ 76,492	\$ 16,331	\$ 12,077	\$ 225,098
119,336	18,062	1,109	154,509
—	—	6,248	1,142,307
27,376	628	37	35,580
4,996	8,613	4	17,476
5,528	11,936	—	19,131
1,062	2,384	215	4,865
18	145	8	1,044
<u>\$ 234,808</u>	<u>\$ 58,099</u>	<u>\$ 19,698</u>	<u>\$ 1,600,010</u>
<u>\$ 15,682</u>	<u>\$ 18,951</u>	<u>\$ 834</u>	<u>\$ 6,524</u>
\$ 1,024	\$ 2	\$ 1,660	\$ 27,353
—	—	—	71
(3,433)	(96)	—	(4,510)
—	—	(367)	(716)
—	4	—	2,603
<u>\$ (2,409)</u>	<u>\$ (90)</u>	<u>\$ 1,293</u>	<u>\$ 24,801</u>
\$ 13,273	\$ 18,861	\$ 2,127	\$ 31,325
—	—	12,500	12,500
(111)	(31,028)	—	(31,139)
<u>\$ 13,162</u>	<u>\$ (12,167)</u>	<u>\$ 14,627</u>	<u>\$ 12,686</u>
\$ 5,561	\$ 20,819	\$ 11,443	\$ 488,269
<u>\$ 18,723</u>	<u>\$ 8,652</u>	<u>\$ 26,070</u>	<u>\$ 500,955</u>

**STATE OF MINNESOTA**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF CASH FLOWS**

**YEAR ENDED JUNE 30, 2024**

**(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
<b>Cash Flows from Operating Activities:</b>			
Receipts from Customers .....	\$ 12,935	\$ 29,308	\$ 1,197,016
Receipts from Other Revenues .....	348	3,117	9,752
Payments to Claimants .....	—	—	(1,126,299)
Payments to Suppliers .....	(3,139)	(24,145)	(102,429)
Payments to Employees .....	(730)	(9,086)	(6,036)
Payments to Others .....	—	(349)	—
Net Cash Flows from Operating Activities .....	<u>\$ 9,414</u>	<u>\$ (1,155)</u>	<u>\$ (27,996)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Transfers-In .....	\$ —	\$ —	\$ —
Transfers-Out .....	—	—	—
Net Cash Flows from Noncapital Financing Activities .....	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Investment in Capital Assets .....	\$ (26,672)	\$ —	\$ —
Proceeds from Disposal of Capital Assets .....	6,865	—	—
Proceeds from Loans .....	22,869	—	—
Lease/Subscription Payments .....	—	(69)	—
Right-to-Use Assets Advance Payments .....	—	—	—
Repayment of Loan Principal .....	(10,532)	—	—
Interest Paid .....	(897)	(25)	—
Net Cash Flows from Capital and Related Financing Activities .....	<u>\$ (8,367)</u>	<u>\$ (94)</u>	<u>\$ —</u>
<b>Cash Flows from Investing Activities:</b>			
Investment/Interest Earnings .....	\$ 1,154	\$ —	\$ 23,513
Net Cash Flows from Investing Activities .....	<u>\$ 1,154</u>	<u>\$ —</u>	<u>\$ 23,513</u>
Net Increase (Decrease) in Cash and Cash Equivalents .....	<u>\$ 2,201</u>	<u>\$ (1,249)</u>	<u>\$ (4,483)</u>
Cash and Cash Equivalents, Beginning, as Reported .....	<u>\$ 2,495</u>	<u>\$ 1,852</u>	<u>\$ 500,177</u>
Cash and Cash Equivalents, Ending .....	<u>\$ 4,696</u>	<u>\$ 603</u>	<u>\$ 495,694</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:</b>			
Operating Income (Loss) .....	\$ (2,516)	\$ 35	\$ (26,462)
<b>Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:</b>			
Depreciation and Amortization .....	\$ 7,424	\$ 115	\$ —
Miscellaneous Nonoperating Revenues .....	71	—	—
Miscellaneous Nonoperating Expenses .....	—	(349)	—
<b>Change in Assets, Liabilities, Deferred Outflows and Inflows of Resources:</b>			
Accounts Receivable .....	320	(1,079)	(5,291)
Inventories .....	—	(10)	—
Other Assets .....	—	(144)	—
Deferred Outflows of Resources .....	116	309	307
Accounts Payable .....	4,066	126	(5,946)
Claims Payable .....	—	—	9,760
Compensated Absences Payable .....	1	122	82
Unearned Revenue .....	94	—	(101)
Other Postemployment Benefits .....	(6)	(30)	(34)
Net Pension Liability .....	(173)	(795)	(650)
Deferred Inflows of Resources .....	17	545	339
Net Reconciling Items to be Added to (Deducted from) Operating Income .....	<u>\$ 11,930</u>	<u>\$ (1,190)</u>	<u>\$ (1,534)</u>
Net Cash Flows from Operating Activities .....	<u>\$ 9,414</u>	<u>\$ (1,155)</u>	<u>\$ (27,996)</u>
<b>Noncash Investing, Capital and Financing Activities:</b>			
Leases Receivable Additions .....	\$ 1,897	\$ —	\$ —
Right-to-Use Assets Acquired through Lease/Subscription .....	—	—	—
Right-to-Use Assets Remeasurement Additions .....	—	214	—
Right-to-Use Assets Remeasurement Deletions .....	—	—	—

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 258,161	\$ 72,061	\$ 21,282	\$ 1,590,763
—	1,003	—	14,220
—	—	(6,125)	(1,132,424)
(76,181)	(33,306)	(12,343)	(251,543)
(118,607)	(18,352)	(1,134)	(153,945)
—	—	(367)	(716)
<u>\$ 63,373</u>	<u>\$ 21,406</u>	<u>\$ 1,313</u>	<u>\$ 66,355</u>
\$ —	\$ —	\$ 12,500	\$ 12,500
(111)	(31,028)	—	(31,139)
<u>\$ (111)</u>	<u>\$ (31,028)</u>	<u>\$ 12,500</u>	<u>\$ (18,639)</u>
\$ (19,342)	\$ (293)	\$ —	\$ (46,307)
—	21	—	6,886
19,562	—	—	42,431
(16,724)	—	—	(16,793)
(396)	—	—	(396)
(9,720)	(210)	—	(20,462)
(3,433)	(145)	—	(4,500)
<u>\$ (30,053)</u>	<u>\$ (627)</u>	<u>\$ —</u>	<u>\$ (39,141)</u>
\$ 1,024	\$ 2	\$ 1,660	\$ 27,353
<u>\$ 1,024</u>	<u>\$ 2</u>	<u>\$ 1,660</u>	<u>\$ 27,353</u>
\$ 34,233	\$ (10,247)	\$ 15,473	\$ 35,928
\$ 46,275	\$ 22,909	\$ 22,377	\$ 596,085
<u>\$ 80,508</u>	<u>\$ 12,662</u>	<u>\$ 37,850</u>	<u>\$ 632,013</u>
\$ 15,682	\$ 18,951	\$ 834	\$ 6,524
\$ 27,376	\$ 628	\$ 37	\$ 35,580
—	—	—	71
—	—	(367)	(716)
6,950	(3,986)	701	(2,385)
—	(203)	—	(213)
2,722	—	(41)	2,537
8,018	1,489	126	10,365
9,193	6,306	2	13,747
—	—	123	9,883
1,604	21	6	1,836
721	—	49	763
245	14	5	194
(15,363)	(2,595)	(202)	(19,778)
6,225	781	40	7,947
<u>\$ 47,691</u>	<u>\$ 2,455</u>	<u>\$ 479</u>	<u>\$ 59,831</u>
<u>\$ 63,373</u>	<u>\$ 21,406</u>	<u>\$ 1,313</u>	<u>\$ 66,355</u>
\$ —	\$ —	\$ —	\$ 1,897
17,487	—	—	17,487
—	—	—	214
(189)	—	—	(189)

**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, 2024  
(IN THOUSANDS)**

	5200	5201	5202	5203	TOTAL
<b>Operating Revenues:</b>					
Net Sales.....	\$ 12,807	\$ 3,233	\$ 2	\$ 14,345	\$ 30,387
Insurance Premiums.....	-	-	-	-	-
Other Income.....	3,117	-	-	-	3,117
Total Operating Revenues.....	<u>\$ 15,924</u>	<u>\$ 3,233</u>	<u>\$ 2</u>	<u>\$ 14,345</u>	<u>\$ 33,504</u>
Less: Cost of Goods Sold.....	-	-	-	-	-
Gross Margin.....	<u>\$ 15,924</u>	<u>\$ 3,233</u>	<u>\$ 2</u>	<u>\$ 14,345</u>	<u>\$ 33,504</u>
<b>Operating Expenses:</b>					
Purchased Services.....	\$ 10,300	\$ 260	\$ -	\$ 12,585	\$ 23,145
Salaries and Fringe Benefits.....	5,678	2,955	-	604	9,237
Claims.....	-	-	-	-	-
Depreciation and Amortization.....	56	-	-	59	115
Supplies and Materials.....	83	62	-	170	315
Repairs and Maintenance.....	2	2	-	129	133
Indirect Costs.....	386	26	-	110	522
Other Expenses.....	2	-	-	-	2
Total Operating Expenses.....	<u>\$ 16,507</u>	<u>\$ 3,305</u>	<u>\$ -</u>	<u>\$ 13,657</u>	<u>\$ 33,469</u>
Operating Income (Loss).....	<u>\$ (583)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 688</u>	<u>\$ 35</u>
<b>Nonoperating Revenues (Expenses):</b>					
Investment/Interest Earnings.....	\$ -	\$ -	\$ -	\$ -	\$ -
Other Derivative Instruments.....	-	-	-	-	-
Increase (Decrease) Upon Hedge Termination.....	-	-	-	-	-
Federal Grants.....	-	-	-	-	-
Private Grants.....	-	-	-	-	-
Grants and Subsidies.....	-	-	-	-	-
Securities Lending Income.....	-	-	-	-	-
Other Nonoperating Revenues.....	-	-	-	-	-
Interest and Financing Costs.....	(25)	-	-	-	(25)
Grants, Aids and Subsidies.....	-	-	-	-	-
Securities Lending Rebates and Fees.....	-	-	-	-	-
Other Nonoperating Expenses.....	-	-	-	(349)	(349)
Gain (Loss) on Disposal of Capital Assets.....	-	-	-	-	-
Total Nonoperating Revenues (Expenses).....	<u>\$ (25)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (349)</u>	<u>\$ (374)</u>
Income (Loss) Before Transfers and Contributions.....	\$ (608)	\$ (72)	\$ 2	\$ 339	\$ (339)
Capital Contributions.....	-	-	-	-	-
Transfers-In.....	-	-	-	-	-
Transfers-Out.....	-	-	-	-	-
Total Income (Loss).....	<u>\$ (608)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 339</u>	<u>\$ (339)</u>
Special Item.....	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Position.....	<u>\$ (608)</u>	<u>\$ (72)</u>	<u>\$ 2</u>	<u>\$ 339</u>	<u>\$ (339)</u>
Net Position, Beginning, as Reported.....	\$ 897	\$ (336)	\$ 48	\$ 2,482	3,091
Change in Accounting Principle.....	-	-	-	-	-
Change in Reporting Entity.....	-	-	-	-	-
Error Correction.....	-	-	-	-	-
Net Position, Beginning, as Restated.....	<u>\$ 897</u>	<u>\$ (336)</u>	<u>\$ 48</u>	<u>\$ 2,482</u>	<u>\$ 3,091</u>
Net Position, Ending.....	<u>\$ 289</u>	<u>\$ (408)</u>	<u>\$ 50</u>	<u>\$ 2,821</u>	<u>\$ 2,752</u>

# STATE OF MINNESOTA

## INTERNAL SERVICE FUNDS

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

June 30, 2024

(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
<b>ASSETS</b>					
<b>Current Assets:</b>					
Cash and Cash Equivalents.....	\$ 564	\$ (9)	\$ 48	\$ -	\$ 603
Investments.....	-	-	-	-	-
Accounts Receivable.....	3,351	527	-	2,907	6,785
Inventories.....	-	-	-	14	14
Prepaid Expenses.....	-	-	-	338	338
Total Current Assets.....	<u>\$ 3,915</u>	<u>\$ 518</u>	<u>\$ 48</u>	<u>\$ 3,259</u>	<u>\$ 7,740</u>
<b>Noncurrent Assets:</b>					
Cash and Cash Equivalents-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Right-to-Use Assets (Net).....	334	-	-	-	334
Depreciable Capital Assets (Net).....	-	-	-	113	113
Total Noncurrent Assets.....	<u>\$ 334</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113</u>	<u>\$ 447</u>
Total Assets.....	<u>\$ 4,249</u>	<u>\$ 518</u>	<u>\$ 48</u>	<u>\$ 3,372</u>	<u>\$ 8,187</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Pension Outflows.....	1,038	642	-	120	1,800
Deferred Other Postemployment Benefits Outflows	50	22	-	9	81
Total Deferred Outflows of Resources.....	<u>\$ 1,088</u>	<u>\$ 664</u>	<u>\$ -</u>	<u>\$ 129</u>	<u>\$ 1,881</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable.....	\$ 2,141	\$ 96	\$ -	\$ 44	\$ 2,281
Interfund Payables.....	-	-	-	334	334
Lease/Subscription Payable.....	51	-	-	-	51
Compensated Absences Payable.....	57	19	-	5	81
Other Postemployment Benefits.....	18	8	-	3	29
Total Current Liabilities.....	<u>\$ 2,267</u>	<u>\$ 123</u>	<u>\$ -</u>	<u>\$ 386</u>	<u>\$ 2,776</u>
<b>Noncurrent Liabilities:</b>					
Accounts Payable-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lease/Subscription Payable.....	256	-	-	-	256
Compensated Absences Payable.....	536	292	-	37	865
Other Postemployment Benefits.....	271	117	-	50	438
Net Pension Liability.....	865	536	-	100	1,501
Total Noncurrent Liabilities.....	<u>\$ 1,928</u>	<u>\$ 945</u>	<u>\$ -</u>	<u>\$ 187</u>	<u>\$ 3,060</u>
Total Liabilities.....	<u>\$ 4,195</u>	<u>\$ 1,068</u>	<u>\$ -</u>	<u>\$ 573</u>	<u>\$ 5,836</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Pension Inflows.....	823	509	-	96	1,428
Deferred Other Postemployment Benefits Inflows	32	14	-	6	52
Total Deferred Inflows of Resources.....	<u>\$ 855</u>	<u>\$ 523</u>	<u>\$ -</u>	<u>\$ 102</u>	<u>\$ 1,480</u>
<b>NET POSITION</b>					
Net Investment in Capital Assets.....	<u>\$ 27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113</u>	<u>\$ 140</u>
Unrestricted .....	<u>\$ 262</u>	<u>\$ (410)</u>	<u>\$ 48</u>	<u>\$ 2,712</u>	<u>\$ 2,612</u>
Total Net Position.....	<u><u>\$ 289</u></u>	<u><u>\$ (410)</u></u>	<u><u>\$ 48</u></u>	<u><u>\$ 2,825</u></u>	<u><u>\$ 2,752</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 2024 medical rates increased 3.0%. This increase is based on a projected 6.3% annual trend increase, a 1.9% 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 2024 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**  
**EMPLOYEE GROUP INSURANCE PROGRAM**  
**STATEMENTS OF REVENUE AND EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2024**

(file-SEGP24 Sheet19 FY2024)

	Self Insured Medical & Dental	Fully Insured Life, Vision & Disability	Adminis- trative	Total	Total Per ACFR (Rounded)
<b>Revenue</b>					
Premiums charged	\$1,151,556,047	\$50,867,689	(\$16,000)	\$1,202,407,736	\$1,202,408,000
Administrative fees and other income	0	0	9,752,476	9,752,476	9,752,000
<b>Total Revenue</b>	<b>1,151,556,047</b>	<b>50,867,689</b>	<b>9,736,476</b>	<b>1,212,160,212</b>	<b>1,212,160,000</b>
<b>Expenses</b>					
Purchased Services	41,681,175	49,119,529	4,697,812	95,498,516	95,499,000
Salaries and Benefits	-	-	6,079,555	6,079,555	6,080,000
Claims	1,136,058,662	-	0	1,136,058,662	1,136,059,000
Depreciation	-	-	0	0	0
Repairs	-	-	3,248	3,248	3,000
Supplies	-	-	19,583	19,583	20,000
Indirect Costs	-	-	515,609	515,609	516,000
Other Expenses	434,188	-	10,348	444,535	445,000
<b>Total Expenses</b>	<b>1,178,174,025</b>	<b>49,119,529</b>	<b>11,326,155</b>	<b>1,238,619,709</b>	<b>1,238,622,000</b>
<b>Operating Income (Loss)</b>	<b>(26,617,978)</b>	<b>1,748,160</b>	<b>(1,589,680)</b>	<b>(26,459,497)</b>	<b>(26,462,000)</b>
<b>Investment Income</b>	<b>22,485,988</b>	<b>344,277</b>	<b>682,399</b>	<b>23,512,663</b>	<b>23,513,000</b>
<b>Total Non Operating Revenue</b>	<b>22,485,988</b>	<b>344,277</b>	<b>682,399</b>	<b>23,512,663</b>	<b>23,513,000</b>
<b>Change in Reserves for Claims</b>	<b>(4,131,990)</b>	<b>2,092,437</b>	<b>(907,281)</b>	<b>(2,946,834)</b>	<b>(2,949,000)</b>
<b>Internal Transfer</b>	<b>(1,300,020)</b>	<b>0</b>	<b>1,300,020</b>	<b>0</b>	<b>0</b>
<b>Transfer To General Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve for Claims - Beginning of Year</b>	<b>424,406,449</b>	<b>2,674,936</b>	<b>2,707,371</b>	<b>429,788,757</b>	<b>429,788,000</b>
<b>Change in Accounting Principal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserve for Claims - End of Year</b>	<b>\$418,974,439</b>	<b>\$4,767,373</b>	<b>\$3,100,111</b>	<b>\$426,841,923</b>	<b>\$426,839,000</b>

**SELF INSURED MEDICAL PLANS  
REQUIRED RESERVE CALCULATION  
12 MONTHS ENDED JUNE 30, 2024**

(file-SEGP24 Sheet19 FY2024)

**Reserve For Unpaid Claims (Medical)**

1) Unpaid administrative fees	\$0	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	\$1,096,489,000	
Performance incentive factor	<u>0.50%</u>	
Retention Reserve Required	<u>5,482,445</u>	
<b>Total Reserve for Unpaid Retention Costs</b>		<b>5,482,445</b>

**Reserve For Unpaid Claim Costs**

Expected Annual Claims & Expenditures	\$1,096,489,000	
Percentage per Carrier estimates	<u>8.36%</u>	
<b>Total Reserve for Unpaid Claims (Medical)</b>		<b>91,657,000</b>

**Reserve For Claim Fluctuations (Contingency Reserve)**

The Reserve for Claim Fluctuations for 2024 is 33% of total Claims.  
The 33% figure is made up of the following three components:

- 1) The 2024 contract year was funded at the expected claim level plus retention.  
The 2024 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 2024 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$1,096,489,000	
Percentage per established reserve policy	<u>33%</u>	
<b>Total Reserve For Claim Fluctuations</b>		<b><u>361,841,370</u></b>
<b>Total Required Health Plan Reserve as of June 30, 2024</b>		<b><u><u>458,980,815</u></u></b>

**SELF INSURED DENTAL PLAN  
REQUIRED RESERVE CALCULATION  
12 MONTHS ENDED JUNE 30, 2024**



(file-SEGP24 Sheet19 FY2024)

**Reserve For Unpaid Claims (Dental)**

1) Unpaid administrative fees	-	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	\$70,947,000	
Performance incentive factor	<u>1.00%</u>	
Retention Reserve Required	<u>709,470</u>	
<b>Total Reserve for Unpaid Retention Costs</b>		<b>709,470</b>

**Reserve For Unpaid Claim Costs**

Expected Annual Claims & Expenditures	\$70,947,000	
Percentage per Carrier estimates	<u>3.24%</u>	
<b>Total Reserve for Unpaid Claims (Dental)</b>		<b>2,302,000</b>

**Reserve For Claim Fluctuations (Contingency Reserve)**

The Reserve for Claim Fluctuations for 2024 is 10% of total Claims.  
The 10% figure is made up of the following three components:

- 1) The 2024 contract year was funded at the expected claim level plus retention.  
The 2024 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 2024 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$70,947,000	
Percentage per established reserve policy	<u>10%</u>	
<b>Total Reserve For Claim Fluctuations</b>		<b><u>7,094,700</u></b>

<b>Total Required Dental Plan Reserve as of June 30, 2024</b>		<b><u><u>10,106,170</u></u></b>
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**THE EMPLOYEE GROUP INSURANCE PROGRAM  
RESERVE ANALYSIS  
AS OF JUNE 30, 2024  
(file-SEGP24 Sheet19 FY2024)**

**DETAIL OF CLAIMS PAYABLE IN THE SEGIP FY 2024 FINANCIAL STATEMENTS  
AS REPORTED TO THE LEGISLATURE**

Medical IBNR	91,657,000
Dental IBNR	<u>2,302,000</u>
Subtotal - Medical & Dental	<u>93,959,000</u>
Reserve for MML	1,952,000
<b>Total Claims Payable</b>	<b><u>95,911,000</u></b>

**COMPONENTS OF THE MEDICAL & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2024**

	Health Plans (Page 2)	Dental Plan (Page 3)	Total
Reserve for unpaid retention costs	5,482,445	709,470	6,191,915
Reserve for unpaid claims	91,657,000	2,302,000	93,959,000
Reserve for claim fluctuations			
Reserve margin	274,122,250	4,256,820	278,379,070
PSR	54,824,450	1,773,675	56,598,125
Overlapping of fiscal years	<u>32,894,670</u>	<u>1,064,205</u>	<u>33,958,875</u>
<b>Total Required Reserves</b>	<b><u>458,980,815</u></b>	<b><u>10,106,170</u></b>	<b><u>469,086,985</u></b>

**SUMMARY OF MEDICAL & DENTAL PLAN RESERVES**

	Reported in Financial Statements	Reported in Reserve Calculation	Difference
Reserve for unpaid retention costs	-	6,191,915	(6,191,915)
Reserve for unpaid claims	95,911,000	93,959,000	1,952,000
Reserve for claim fluctuations			
Reserve margin	-	278,379,070	(278,379,070)
PSR	-	56,598,125	(56,598,125)
Overlapping of fiscal years	-	<u>33,958,875</u>	<u>(33,958,875)</u>
Total	<u>95,911,000</u>	<u>469,086,985</u>	<u>(373,175,985)</u>

**Per Page 1 - Reserve for claims - End of Year** **418,974,439**

**THE EMPLOYEE GROUP INSURANCE PROGRAM  
for Health and Dental Plans**

As of June 30, 2024  
(file-SEGP24 Sheet19 FY2024)

**Self Funded Medical Plans**

	<b>IBNR Medical Claims</b>	<b>IBNR Pharmacy Claims</b>	<b>Total IBNR</b>
Blue Cross	Pg. 6 54,247,000	Pg. 9 5,319,000	59,566,000
Health Partners	Pg. 7 29,222,000	Pg. 9 3,024,000	32,246,000
Preferred One	Pg. 8 <u>218,000</u>	Pg. 9 <u>-373,000</u>	<u>-155,000</u>
Total Medical Plans	<u>83,687,000</u>	<u>7,970,000</u>	<u>91,657,000</u>

**Self Funded Dental Plans**

Delta Dental	Pg. 10 1,580,000		1,580,000
Health Partner Dental	Pg. 11 <u>722,000</u>		<u>722,000</u>
Total Dental Plans	<u>2,302,000</u>		<u>2,302,000</u>

Mn Life (Page 12) 1,952,000

Total IBNR 95,911,000

**State of MN Actives - Total**

Reserve Key: 10110  
202407

Incurred Month	12 mo. C.F. C.F.	Paid Claims	Ultimate Liability	Required Reserves	Members	Cost per Participant	Cumulative Reserves	Claims Paid Over Limit
202108	1.0000	\$ 33,389,610	\$ 33,389,833	\$ 223	63,371	\$526.89	\$ -	\$ -
202109	1.0000	\$ 33,800,404	\$ 33,806,597	\$ 6,193	63,142	\$535.41	\$ -	\$ -
202110	1.0000	\$ 32,705,613	\$ 32,705,624	\$ 11	63,259	\$517.01	\$ -	\$ -
202111	1.0000	\$ 35,318,221	\$ 35,319,242	\$ 1,021	63,112	\$559.63	\$ -	\$ -
202112	1.0000	\$ 39,185,817	\$ 39,185,971	\$ 154	63,106	\$620.95	\$ -	\$ -
202201	1.0000	\$ 27,789,610	\$ 27,789,380	\$ (230)	62,444	\$445.03	\$ -	\$ -
202202	1.0000	\$ 27,680,390	\$ 27,680,396	\$ 7	62,359	\$443.89	\$ -	\$ -
202203	1.0000	\$ 31,933,405	\$ 31,945,352	\$ 11,947	62,346	\$512.39	\$ -	\$ -
202204	1.0000	\$ 32,842,001	\$ 32,847,014	\$ 5,013	62,412	\$526.29	\$ -	\$ -
202205	1.0000	\$ 31,516,916	\$ 31,518,997	\$ 2,081	62,411	\$505.02	\$ -	\$ -
202206	1.0000	\$ 31,516,718	\$ 31,518,267	\$ 1,549	62,302	\$505.89	\$ -	\$ -
202207	1.0000	\$ 29,140,339	\$ 29,140,541	\$ 202	62,321	\$467.59	\$ -	\$ -
202208	1.0000	\$ 32,543,194	\$ 32,550,288	\$ 7,094	62,338	\$522.16	\$ 577	\$ -
202209	0.9999	\$ 33,118,263	\$ 33,126,243	\$ 7,980	62,352	\$531.28	\$ 4,837	\$ -
202210	0.9998	\$ 33,782,053	\$ 33,806,351	\$ 24,298	62,569	\$540.31	\$ 10,753	\$ -
202211	0.9996	\$ 34,348,906	\$ 34,363,844	\$ 14,938	62,587	\$549.06	\$ 22,921	\$ -
202212	0.9996	\$ 35,212,650	\$ 35,237,057	\$ 24,407	62,663	\$562.33	\$ 38,610	\$ -
202301	0.9996	\$ 31,362,009	\$ 31,377,450	\$ 15,441	63,104	\$497.23	\$ 51,912	\$ -
202302	0.9995	\$ 29,042,386	\$ 29,059,154	\$ 16,767	63,097	\$460.55	\$ 67,859	\$ -
202303	0.9986	\$ 33,946,566	\$ 34,012,203	\$ 65,637	63,112	\$538.92	\$ 113,851	\$ -
202304	0.9984	\$ 32,956,607	\$ 33,038,415	\$ 81,808	63,266	\$522.21	\$ 167,343	\$ -
202305	0.9980	\$ 38,094,760	\$ 38,181,601	\$ 86,841	63,323	\$602.97	\$ 244,155	\$ -
202306	0.9978	\$ 35,880,107	\$ 35,989,536	\$ 109,428	63,220	\$569.27	\$ 324,773	\$ -
202307	0.9973	\$ 31,267,638	\$ 31,395,244	\$ 127,606	63,226	\$496.56	\$ 410,917	\$ -
202308	0.9965	\$ 38,654,541	\$ 38,809,434	\$ 154,893	63,332	\$612.79	\$ 547,701	\$ -
202309	0.9959	\$ 35,359,531	\$ 35,525,707	\$ 166,177	63,539	\$559.12	\$ 694,238	\$ -
202310	0.9953	\$ 37,684,036	\$ 37,881,089	\$ 197,053	63,827	\$593.50	\$ 871,848	\$ -
202311	0.9947	\$ 39,271,306	\$ 39,560,948	\$ 289,642	64,004	\$618.10	\$ 1,083,331	\$ -
202312	0.9940	\$ 38,278,494	\$ 38,652,700	\$ 374,206	64,254	\$601.56	\$ 1,316,341	\$ -
202401	0.9921	\$ 38,862,640	\$ 39,621,977	\$ 759,337	75,416	\$525.38	\$ 1,629,384	\$ -
202402	0.9859	\$ 41,862,778	\$ 45,025,536	\$ 3,162,759	75,656	\$595.14	\$ 4,235,822	\$ -
202403	0.9804	\$ 39,521,876	\$ 40,866,965	\$ 1,345,089	76,067	\$537.25	\$ 5,037,218	\$ -
202404	0.9680	\$ 40,719,430	\$ 43,103,301	\$ 2,383,871	76,232	\$565.42	\$ 6,417,383	\$ -
202405	0.9340	\$ 37,763,756	\$ 46,361,211	\$ 8,597,455	76,476	\$606.22	\$ 9,475,474	\$ -
202406	0.7906	\$ 15,836,012	\$ 42,753,826	\$ 26,917,815	76,635	\$557.89	\$ 17,639,712	\$ -

Plan Yr		Rounded Amt (30 Day)	Unpaid Aligned Incentive Provider Settlements				
					2021	\$ 174,399,665	\$ 174,407,267
2022	12 Mths	\$ 381,424,443	\$ 381,523,728	\$ 99,285	99,000	\$99,000	
2023	12 Mths	\$ 421,797,981	\$ 423,483,480	\$ 1,685,499	1,685,000	\$8,478,000	
2024	6 Mths	\$ 214,566,492	\$ 257,732,816	\$ 43,166,325	43,166,000	\$45,670,000	
		<u>\$ 1,192,188,581</u>	<u>\$ 1,237,147,292</u>	<u>\$ 44,958,711</u>	<u>\$ 44,950,000</u>	<u>\$ 9,297,000</u>	<u>\$ 54,247,000</u>

J.E. 9B

Unpaid Aligned Incentive Provider Settlement calculations:

2022	2023	2024	
8,336,597	8,055,236	2,969,335	Negotiated Settlements
<u>-1,373,363</u>	<u>-1,262,120</u>	<u>-465,245</u>	Rx Rebates
6,963,234	6,793,116	2,504,090	net Provider Settlement
-6,963,234			pd 05/09/24
<u>0</u>	<u>6,793,000</u>	<u>2,504,000</u>	rounded

Negotiated Settlement amounts are from: 2022-Interim Settlement doc, 2023 and 2024-Award Allocation using June '24 reserves  
2022 Rx Rebate is from Interim Settlement document, 2023 and 2024 are estimates (based on 2022 percent)

Carrier HealthPartners

**IBNR Estimate one month runout  
2nd Quarter ending 06/30/2024**

**Part One - To be provided by 08/21/2024**

<u>Service Dates</u>	<u>Paid Claims</u> <u>from No run out</u>	<u>Est. of Ultimate Liability</u> <u>30-day Run out</u>	<u>IBNR Estimate</u>
Prior to July of 2023	\$306,786,065	\$306,845,608	\$59,543
Jul-23	\$26,939,417	\$26,984,291	\$44,874
Aug-23	\$29,333,391	\$29,394,366	\$60,975
Sep-23	\$27,089,412	\$27,177,103	\$87,691
Oct-23	\$32,014,697	\$32,167,388	\$152,691
Nov-23	\$30,681,378	\$30,887,464	\$206,086
Dec-23	\$28,381,701	\$28,642,434	\$260,733
Jan-24	\$28,420,359	\$28,956,485	\$536,126
Feb-24	\$27,775,082	\$28,622,324	\$847,242
Mar-24	\$30,673,648	\$31,976,580	\$1,302,932
Apr-24	\$29,533,818	\$31,721,849	\$2,188,031
May-24	\$27,014,965	\$32,299,227	\$5,284,262
Jun-24	\$10,554,611	\$28,745,060	\$18,190,449
Subtotal - Jul 2023 to Jun 2024	<u>\$346,636,736</u>	<u>\$357,574,570</u>	<u>\$10,937,834</u>
Total	<u>\$653,434,308</u>	<u>\$664,420,178</u>	<u>\$10,985,870</u>

			IBNR Rounded	
2023	\$481,226,061	\$482,098,654	\$872,593	\$873,000
2024	\$153,972,483	\$182,321,524	\$28,349,041	\$28,349,000
	\$635,198,544	\$664,420,178	\$29,221,634	<u>\$29,222,000</u>

JE 9B

Preferred One

IBNR Worksheet - Including Pharmacy

12 Months Ending 12/31/23 - @ 07/31/24

	6/30/2024 Total Paid <u>Claims</u>	6/30/2024 Total Paid <u>RX Claims</u>	6/30/2024 Total Paid <u>Medical Claims</u>	07/31/24 Total Projected <u>Claims</u>	07/31/24 Total Projected <u>Medical Claims</u>	<u>IBNR</u>
January - 23	8,377,625	2,006,404	6,371,221	8,377,625	6,371,221	0
February	7,473,946	1,774,319	5,699,627	7,473,946	5,699,627	0
March	7,800,883	1,986,102	5,814,781	7,800,883	5,814,781	0
April	7,505,560	1,974,327	5,531,233	7,505,560	5,531,233	0
May	7,568,022	1,923,332	5,644,690	7,568,079	5,644,747	57
June	8,664,534	1,992,051	6,672,483	8,664,534	6,672,483	0
July	7,725,153	2,055,469	5,669,684	7,737,554	5,682,085	12,401
August	8,694,039	1,887,550	6,806,489	8,712,523	6,824,973	18,484
September	7,969,891	1,942,626	6,027,265	7,993,521	6,050,895	23,630
October	8,421,504	2,031,340	6,390,164	8,458,169	6,426,829	36,665
Nov	8,330,268	2,044,192	6,286,076	8,382,441	6,338,249	52,173
December	9,078,666	2,348,525	6,730,141	9,153,627	6,805,102	74,961
	<u>97,610,091</u>	<u>23,966,237</u>	<u>73,643,854</u>	<u>97,828,462</u>	<u>73,862,225</u>	<u>218,371</u>
			<b>2023</b>	<b>Rounded IBNR</b>		<u><u>218,000</u></u>



State Of Minnesota		INCURRED CLAIMS																							
Group:	000216	Rounded																							
07/01/2023 - 06/30/2024. Estimated IBNR is \$1,579,600		1,580,000																							
Y PAID	JUN-2024	MAY-2024	APR-2024	MAR-2024	FEB-2024	JAN-2024	DEC-2023	NOV-2023	OCT-2023	SEP-2023	AUG-2023	JUL-2023	JUN-2023	MAY-2023	APR-2023	MAR-2023	FEB-2023	JAN-2023	DEC-2022	NOV-2022	OCT-2022	SEP-2022	AUG-2022	JUL-2022	
JUL-2023	0	0	0	0	0	0	0	0	0	0	0	2,578,450	562,796	62,387	28,095	4,990	1,133	3,399	3,116	1,368	559	1,162	78	416	
AUG-2023	0	0	0	0	0	0	3,491,694	516,616	67,167	11,807	9,436	3,121	3,558	1,361	2,063	3,922	3,038	0	0	0	0	0	0	0	
SEP-2023	0	0	0	0	0	0	2,672,466	513,942	8,864	16,281	13,053	6,659	4,838	3,494	2,040	1,456	562	0	0	0	0	0	0	0	
OCT-2023	0	0	0	0	0	3,174,374	629,426	32,519	19,946	8,534	3,355	4,703	2,147	2,275	182	118	959	0	0	0	0	0	0	0	
NOV-2023	0	0	0	0	0	3,148,193	579,076	17,462	11,231	5,261	6,772	5,84	1,237	2,275	451	111	1,500	0	0	0	0	0	0	0	
DEC-2023	0	0	0	0	0	3,044,058	628,376	43,687	17,281	5,658	9,081	3,813	3,236	3,257	887	1,458	0	0	0	0	0	0	0	0	
JAN-2024	0	0	0	0	0	3,610,966	1,060,453	43,687	22,156	3,272	1,399	1,618	1,848	2,009	16	124	0	0	0	0	0	0	0	0	
FEB-2024	0	0	0	0	0	2,968,596	96,339	19,615	15,047	4,426	2,378	5,748	1,179	644	896	0	0	0	0	0	0	0	0	0	
MAR-2024	0	0	0	0	0	3,084,203	629,104	11,009	6,010	3,856	1,675	1,102	280	280	0	0	0	0	0	0	0	0	0	0	
APR-2024	0	0	0	0	0	3,431,838	83,778	9,627	5,222	1,578	1,401	339	266	583	0	0	0	0	0	0	0	0	0	0	
MAY-2024	3,283,047	579,667	89,849	27,575	29,028	5,249	1,783	2,964	705	653	234	705	0	0	0	0	0	0	0	0	0	0	0	0	
JUN-2024	3,283,047	4,148,136	4,365,734	3,634,660	4,122,793	4,839,311	3,758,355	3,839,344	3,891,019	3,251,026	4,127,447	3,364,846	3,852,686	4,209,854	3,622,342	4,075,909	3,566,180	4,250,870	3,347,078	3,356,564	3,266,600	3,155,386	3,605,362	2,910,719	
TOTAL																									
	31,600	2022 Claims paid Jul 2023-Jun 2024																							
	22,226,822	2023 Claims paid Jul-Dec 2023																							
	928,006	2023 Claims paid Jan-Jun 2024																							
	24,614,683	2024 Claims paid Jan-Jun 2024																							
	47,801,111	Total Claims paid Jul 2023-Jun 2024																							
		(PY24)																							

**Carrier**     HealthPartners  
**Dental IBNR Estimate for Fiscal Year-End**  
**All Packages ending June 2024**

<u>Service Dates</u>	<u>Paid Claims</u>	<u>Est. of Ultimate Liability</u>	<u>IBNR Estimate</u>
JUL 2023	\$1,760,963	\$1,760,963	\$0
AUG 2023	\$2,101,768	\$2,102,326	\$558
SEP 2023	\$1,654,931	\$1,655,740	\$809
OCT 2023	\$1,961,310	\$1,962,969	\$1,659
NOV 2023	\$1,931,334	\$1,933,697	\$2,363
DEC 2023	\$1,861,242	\$1,864,804	\$3,562
JAN 2024	\$2,384,879	\$2,392,130	\$7,251
FEB 2024	\$2,147,179	\$2,157,313	\$10,133
MAR 2024	\$2,009,678	\$2,024,866	\$15,188
APR 2024	\$2,216,101	\$2,244,017	\$27,915
MAY 2024	\$2,172,032	\$2,221,853	\$49,821
JUN 2024	\$2,012,160	\$2,107,321	\$95,161
<b>Total - Jul. '23 to Jun. '24</b>	<b>\$24,213,578</b>	<b>\$24,427,997</b>	<b>\$214,420</b>
<b>* July 2024 run-out included in paid claims</b>	<b>\$507,684</b>		<b>IBNR with July</b> <b>\$722,103</b>
		<b>Rounded:</b>	<b><u><u>\$722,000</u></u></b>

**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, 2024** 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 2024 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 2024 unpaid claims reserve:	
Expected 2024 death claims	9,230,400
Expected 2024 AD&D claims	<u>314,500</u>
Total expected claims for 2024	9,544,900
Reserve policy ratio	<u>1/12</u>
Estimated unreported claims	795,408
2. Calculation of unpaid claims associated with waiver of premium disability	
Expected 2024 waiver of premium for disability	-753,000
Estimated reserve percentage	<u>67.00%</u>
Estimated unpaid claims on waiver of premium for disability claims	-504,510
<b>Total Unpaid Claims Reserve Needed June 30, 2024</b>	<u><u>290,898</u></u>

**Reserve for Claim Fluctuations**

The reserve for Claims Fluctuations for 2024 is 19% of expected premium. The 19% figure is made up of three components and is calculated as follows:

1. For 2024 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 2024 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 2024 claims fluctuation reserve:

Total Expected Premium for 2024	8,743,500	
Percentage per established reserve policy	<u>19.00%</u>	
<b>Total Claims Fluctuation Reserve Needed June 30, 2024</b>	<u><u>1,661,265</u></u>	
<b>Total June 30, 2024 Basic Life Trust Reserve</b>	<u><b>1,952,163</b></u>	Rounded <u><u>1,952,000</u></u>

# Minnesota Management & Budget

## Advantage Plan - SEGIP

Actuarial Rate Development  
2024 Plan Year

2022 base data, 1.9% reserve drawdown

Plan Design Change: MHOFV \$0/\$0 Deductible Waived; \$50/\$70 Deductible Applies

Experience Period
Projection Period
Projection Months (midpoint to midpoint)

All Plans
01/2022 - 12/2022
01/2024 - 12/2024
24

	Index	Claims	Formulas		
M e d i c a l	A	Allowed Medical Claims		\$	825,599,763
	B	Incurred But Not Reported (IBNR) Completion Factor			0.984
	C	Completed Medical Claims	A / B	\$	838,776,763
	D	Plan Paid Benefit Factor			91.8%
	E	Paid Medical Claims	C * D	\$	770,109,389
	F	Average Member Enrollment			127,332
	G	Medical Claims Cost (PMPM)	E / (F*12)	\$	504.00
	H	Medical Actuarial Value Factor			1.012
	I	Other Adjustment Factors / Aligned Incentive Programs			1.012
	J	Annual Trend Factor			5.16%
	K	Compound Trend (24 months)	(1+J)^2		1.106
	L	Benefit changes effective 1/1/2024 (PMPM) <sup>1</sup>		\$	3.66
	M	Expected Medical Rx Rebates (PMPM)		\$	1.78
	N	Projected Incurred Medical Claims (PMPM)	G * H * I * K + L - M	\$	572.94
P h a r m a c y	A	Allowed Prescription Drug Claims		\$	260,134,920
	B	Incurred But Not Reported (IBNR) Completion Factor			1.000
	C	Completed Drug Claims	A / B	\$	260,219,839
	D	Plan Paid Benefit Factor			94.6%
	E	Paid Pharmacy Claims	C * D	\$	246,070,563
	F	Average Member Enrollment			127,332
	G	Rx Claims Cost (PMPM)	E / (F*12)	\$	161.04
	H	Rx Actuarial Value Factor			1.006
	I	Other Adjustment Factors (4.1% savings)			0.959
	J	Annual Trend Factor			11.63%
	K	Compound Trend (24 months)	(1+J)^2		1.246
	L	Expected Rx Rebates (PMPM)		\$	76.15
	M	Projected Incurred Rx Claims (PMPM)	G * H * I * K - L	\$	117.41
		A	Total Claims (PMPM)	Medical N + Pharmacy M	\$
	B	Current Members			127,930
	C	<b>Projected Total Claims Costs</b>	A * B * 12	\$	<b>1,059,792,308</b>
F i x e d  F e e	A	Current Contract Count			
	B	Single			22,894
	C	Family			30,571
	D	Aggregate Stop Loss		\$	222,598
	E	Medical Administration (includes DM)		\$	32,617,187
	F	Pharmacy Administration		\$	997,854
	G	Wellness Program Vendor Fees		\$	3,572,000
	H	Employer HSA Contributions		\$	112,000
	I	Other Fees		\$	1,977,676
	J	ACA Fees		\$	399,909
	K	Contribution to Self Insured Reserve (-1.9% of '24 claims)		\$	(20,140,000)
	L	Interest Income		\$	(6,200,000)
	M	<b>Projected Fixed Costs</b> (including Reserve Contribution)	SUM (D:L)	\$	<b>13,559,224</b>
	P r e m	A	<b>Projected Total Costs</b>	Claims + Fixed Cost	\$
B		Projected Premium (at current rates & enrollment)		\$	1,042,148,411
C		<b>Required Rate Increase</b>	(A / B) - 1		<b>3.0%</b>

Med+Rx Trend  
6.7%

Reserve Load  
-1.9%

<sup>1</sup>Benefit changes include expansion of Fertility Benefit to all plan administrators (\$3.52 PMPM) and coverage of Medically Necessary Dental Procedures (\$0.14 PMPM)

Agcy CD	AGENCY	FY24 ANNUAL	%
B7P	ACCOUNTANCY BOARD	82,057.48	0.01%
G02	ADMINISTRATION DEPT	9,314,734.67	0.87%
G9K	ADMINISTRATIVE HEARINGS	1,203,545.22	0.11%
B04	AGRICULTURE DEPT	9,601,093.15	0.90%
B9D	AMATEUR SPORTS COMM	40,182.12	0.00%
B14	ANIMAL HEALTH BOARD	872,840.84	0.08%
B7E	ARCHITECTURE, ENGINEERING BD	68,280.09	0.01%
E50	ARTS BOARD	298,427.20	0.03%
G9N	ASIAN PACIFIC COUNCIL	30,535.59	0.00%
G06	ATTORNEY GENERAL	6,901,694.78	0.65%
B15	BARBER EXAMINERS	49,282.20	0.00%
B11	BARBERS BOARD	462,207.15	0.04%
H7X	BEHAVIORAL HEALTH & THERAPY BD	114,730.20	0.01%
G9L	BLACK MINNESOTANS COUNCIL	50,982.00	0.00%
B7G	BOXING BOARD	-	0.00%
G9J	CAMPAIGN FINANCE BOARD	165,226.12	0.02%
G9X	CAPITOL AREA ARCHITECT	53,781.64	0.01%
E25	CENTER FOR ARTS EDUCATION	1,045,893.13	0.10%
G9M	CHICANO LATINO AFFAIRS COUNCIL	64,224.42	0.01%
H7H	CHIROPRACTIC EXAMINERS BOARD	85,246.80	0.01%
B13	COMMERCE DEPT	7,449,595.78	0.70%
P78	CORRECTIONS DEPT	94,690,611.87	8.86%
J58	COURT OF APPEALS	1,385,724.92	0.13%
H7F	DENTISTRY BOARD	288,176.30	0.03%
G9Y	DISABILITY COUNCIL	100,132.14	0.01%
B21	ECONOMIC SECURITY DEPT	-	0.00%
E37	EDUCATION DEPT	8,230,398.69	0.77%
H7S	EMERGENCY MEDICAL SERVICES BD	205,956.90	0.02%
G24	EMPLOYEE RELATIONS DEPT	-	0.00%
B22	EMPLOYMENT & ECONOMIC DEVELPMT	27,254,365.44	2.55%
B20	EXPLORE MINNESOTA TOURISM	750,613.87	0.07%
E44	FARIBAULT ACADEMIES	3,284,088.92	0.31%
G10	MINN MANAGEMENT & BUDGET	6,189,802.25	0.58%
G09	GAMBLING CONTROL BOARD	710,855.48	0.07%
G39	GOVERNORS OFFICE	837,516.96	0.08%
H12	HEALTH DEPT	34,586,378.11	3.24%
E9W	HIGHER ED FACILITIES AUTHORITY	55,161.84	0.01%
B34	HOUSING FINANCE AGENCY	5,867,902.31	0.55%
G17	HUMAN RIGHTS DEPT	815,601.01	0.08%
H55	HUMAN SERVICES DEPT	142,304,612.17	13.32%
G19	INDIAN AFFAIRS COUNCIL	138,243.42	0.01%
G38	INVESTMENT BOARD	763,156.39	0.07%
B43	IRON RANGE RESOURCES & REHAB	996,325.97	0.09%
J70	JUDICIAL STANDARDS BOARD	52,879.02	0.00%
B42	LABOR AND INDUSTRY DEPT	8,827,692.56	0.83%
L49	LEGISLATIVE AUDITOR	1,146,778.04	0.11%
L10	LEGISLATIVE COORD COMMITTEE	1,932,587.83	0.18%
G03	LOTTERY	2,559,486.57	0.24%
H7M	MARRIAGE & FAMILY THERAPY BD	63,541.08	0.01%
G45	MEDIATION SERVICES DEPT	203,512.09	0.02%
H7B	MEDICAL PRACTICE BOARD	302,797.32	0.03%
P01	MILITARY AFFAIRS DEPT	6,724,791.65	0.63%
G93	MILITARY ORDER OF PURPLE HEART	27,580.92	0.00%
G62	MINN STATE RETIREMENT SYSTEM	2,711,799.78	0.25%
E26	MN STATE COLLEGES/UNIVERSITIES	220,821,509.07	20.67%
R29	NATURAL RESOURCES DEPT	49,305,239.25	4.61%
H7C	NURSING BOARD	527,855.60	0.05%
H7K	NURSING HOME ADMIN BOARD	67,133.73	0.01%

Agcy CD	AGENCY	FY24 ANNUAL	%
G46	OFFICE OF ENTERPRISE TECHNOLOGY	50,872,706.78	4.76%
E60	OFFICE OF HIGHER EDUCATION	1,585,395.19	0.15%
P08	OMBUDSMAN FOR CORRECTIONS	110,246.52	0.01%
H9G	OMBUDSMAN MH/MR	323,152.52	0.03%
G92	OMBUDSPERSON FOR FAMILIES	61,551.21	0.01%
H7J	OPTOMETRY BOARD	27,580.92	0.00%
P7T	PEACE OFFICERS BOARD (POST)	249,844.61	0.02%
H7D	PHARMACY BOARD	400,111.23	0.04%
H7W	PHYSICAL THERAPY BOARD	54,035.28	0.01%
H7Q	PODIATRY BOARD	-	0.00%
R32	POLLUTION CONTROL AGENCY	16,766,090.82	1.57%
B7S	PRIVATE DETECTIVES BOARD	51,473.49	0.00%
H7V	PSYCHOLOGY BOARD	195,031.49	0.02%
J52	PUBLIC DEFENSE BOARD	16,651,322.37	1.56%
G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,951,052.11	0.18%
B24	PUBLIC FACILITIES	279,950.76	0.03%
P07	PUBLIC SAFETY DEPT	45,036,757.14	4.22%
B82	PUBLIC UTILITIES COMM	1,304,450.44	0.12%
G05	RACING COMMISSION	254,795.18	0.02%
G67	REVENUE DEPT	25,164,137.23	2.36%
G53	SECRETARY OF STATE	1,814,983.49	0.17%
P9E	SENTENCING GUIDELINES COMM	123,486.58	0.01%
H7L	SOCIAL WORK BOARD	229,610.68	0.02%
G61	STATE AUDITOR	1,467,985.45	0.14%
J65	SUPREME COURT	8,551,379.43	0.80%
J68	TAX COURT	197,133.40	0.02%
G69	TEACHERS RETIREMENT ASSOC	1,812,141.38	0.17%
T79	TRANSPORTATION DEPT	99,996,527.10	9.36%
J33	TRIAL COURTS	46,847,200.02	4.38%
H75	VETERANS AFFAIRS DEPT	23,960,908.06	2.24%
H76	VETERANS HOME BOARD	5,340.50	0.00%
H7R	VETERINARY MEDICINE BOARD	36,190.38	0.00%
R9P	WATER & SOIL RESOURCES BOARD	2,596,446.16	0.24%
B41	WORKERS COMP COURT OF APPEALS	248,295.48	0.02%
E77	ZOOLOGICAL BOARD	4,065,499.55	0.38%
<b>TOTALS</b>		<b>1,015,978,183.00</b>	<b>95.09%</b>

IBU	29,519,489.01	2.76%
DIRECT PAY	22,910,482.25	2.14%

**1,068,408,154.26 100%**

**Medical Premiums per SWIFT-Hard Close - Fiscal '24 1,081,346,477.24**

Variance - Reflects Employee Payments - COBRA and Early Retirees with Incentive	12,938,322.98
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Variance as % of Total Premiums 1.20%

Above amounts reflect Medical Premiums paid by Agencies and Employees. (Includes Benefit Billing ar IBU amounts reflect Employer and Employee Medical Premiums (Estimated at 90% of the total IBU bil Direct Pay - per SWIFT. (100% of Premium paid by Former Employees)



# **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

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## Executive Summary

The State Employee Group Insurance Program (SEGIP) provides health insurance and other benefits to more than 129,000 State of Minnesota employees, retirees, and dependents.

State agencies contribute to the cost of health insurance, dental insurance, basic life insurance, and the manager’s income protection program (IPP). Employees can purchase several types of optional coverages at their own expense, including additional life insurance coverage, life insurance for spouse and/or children, short-term disability, long-term disability, 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 <sup>1</sup>	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 <sup>2</sup>	Fully-insured	0%	100%

<sup>1</sup> 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.

<sup>2</sup> 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
<b>Minnesota Advantage Health Plan</b>	<b>\$754.94</b>	<b>\$770.04</b>	<b>\$2,220.04</b>	<b>\$2,264.44</b>
Employee	\$37.74	<b>\$38.50</b>	\$257.50	<b>\$262.66</b>
Employer	\$717.20	<b>\$731.54</b>	\$1,962.54	<b>\$2,001.78</b>
<b>HDHP</b>	<b>\$713.28</b>	<b>\$728.38</b>	<b>\$2,136.72</b>	<b>\$2,181.12</b>
Employee	\$37.74	<b>\$38.50</b>	\$257.50	<b>\$262.66</b>
Employer	\$675.54	<b>\$689.88</b>	\$1,879.22	<b>\$1,918.46</b>

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
<b>Total</b>	<b>49,336</b>	<b>121,507</b>	<b>\$859,916,102</b>	<b>\$107,603,212</b>	<b>\$967,519,304</b>	<b>\$17,198,322</b>

## 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
<b>2023 Monthly Premium Rates</b>		
• 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





August 24, 2022

CONFIRMATION LETTER

Ms. Tamara Edwards  
Client Relationship Manager  
The Hartford Financial Group  
200 Colonial Center Parkway, 4<sup>th</sup> 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



# **Employee Insurance Fund**

**Plan Year 2024**

**(January 1, 2024– December 31, 2024)**

**Proposed Premium Rates**

**August 1, 2023**

Contact:

Galen Benshoof, Enterprise Director

Employee Insurance

[galen.benshoof@state.mn.us](mailto:galen.benshoof@state.mn.us)

# Table of Contents

- Executive Summary..... 1
- SEGIP Overview ..... 2
- Insurance Benefits ..... 3
- Health Insurance ..... 3
  - Premium setting process ..... 4
  - HDHP Premiums..... 5
  - Proposed Rates ..... 6
  - Assumptions and Supporting Data ..... 6
- Dental Insurance ..... 7
  - Proposed Rates ..... 8
  - Assumptions and Supporting Data ..... 8
- Other Insurance Offerings ..... 9
  - Fully-insured benefits ..... 9
- Effect of medical premium change on state agencies ..... 10
- Attachments..... 15
  - Attachment 1: Historical Rates
  - Attachment 2: Medical Financials
  - Attachment 3: Medical Balance Sheet
  - Attachment 4: Dental Financial
  - Attachment 5: Dental Balance Sheet
  - Attachment 6: Premium Equivalent Rate Development Memo
  - Attachment 7: STD/LTD and Managers IPP Rates
  - Attachment 8: Life Insurance and AD&D Rates
  - Attachment 9: Vision Rates

# Executive Summary

The State Employee Group Insurance Program (SEGIP) provides health insurance and other benefits to more than 127,500 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, 2024 for benefits offered to employees through SEGIP. The medical and dental plans are completely self-funded, with rates set by SEGIP in consultation with its actuarial consultants. 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	3.0%	3.0%
- Advantage High Deductible Health Plan	3.1%	3.1%
Dental	5.0%	5.0%
Basic Life/AD&D	3.7%	3.7%
Optional life, spouse life	0%	N/A*
Child life	0%	N/A*
Voluntary AD&D	0%	N/A*
Vision	-14.99%**	N/A*
Disability (short-term)	-6.8%	N/A*
Disability (long-term)	-7.4%	N/A*

\* Agencies do not contribute toward these optional coverages. Only employees are affected by premium changes.

\*\* Average premium reduction Employee/Family coverage

# 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 group insurance and benefits. 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 administered by 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 includes an Employee Assistance Program and a well-being program that seeks to engage employees in healthy activities.

Insurance benefits are collectively bargained with a coalition of 11 labor unions 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.

SEGIP’s membership has slightly declined over the last few years from an average monthly enrollment of 131,000 in 2019 to approximately 127,500 in 2022. 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. While the reduction in membership will definitively result in reduced premium income, the effects on medical and pharmacy claim expenditures are more uncertain.

SEGIP’s fiscal year 2022 expenditures were approximately \$1.092 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 2022 Expenditures	SEGIP % of FY 2022 Expenditures
Medical	\$970,707,156	88.9%
Dental	\$64,944,022	5.9%
Disability	\$22,287,218	2.0%
Life Insurance (Employee Paid)	\$16,190,244	1.5%
Life Insurance (Employer Paid)	\$7,856,130	0.7%
Vision Insurance	\$ 3,445,260	0.3%
Administration & Other*	\$ 7,088,942	0.6%
Total	\$1,092,518,972	100.0%

\* 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 way each is financed.

Table 31: All Benefits Funding Source

Product	Fully-insured or self-insured	Agency contribution	Employee contribution
Health insurance <sup>1</sup>	Self-insured	95% single 85% dependent	5% single 15% dependent
Dental insurance	Self-insured	70% single 50% dependent	30% single 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 <sup>2</sup>	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, in 2024 Employee Insurance will contract with Blue Cross Blue Shield of

<sup>1</sup> 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.

<sup>2</sup> 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.

Minnesota and HealthPartners to administer the medical benefit 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 for medical) is also bargained. The premium dollar amounts are not bargained; they are set at the level necessary to pay for projected claims, administrative costs, and a contingency reserve set at a level appropriate for unexpectedly high claim costs. Currently the contingency reserve target for medical is two months' worth of paid claims, or 16.7% of expected annual claims. The contingency reserve for dental is 10% of the next year's projected paid 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 2023 we set premiums for 2024 based on the best information available at that time, which is the 2022 claims experience combined with early estimates from the first part of 2023. 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% is intended to ensure the program is self-sufficient and avoid the need for an external infusion of funds.

### Premium setting process

SEGIP medical premiums are set by Employee Insurance in consultation with 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 medical claims are known as trend. In other words, trend is described as the percent change compared to the prior year's claims and is a combination of projected changes to utilization and cost. Administrative costs are negotiated and detailed in the services agreements MMB signs with each vendor.

The premium setting begins each summer when Employee Insurance 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's claims are usually available. During collective bargaining years, any benefit changes would be negotiated in the summer and would be estimated and included in the projected claims costs for rate setting. Premium rates are determined by multiplying the trend to the projected claims, adding administrative fees and reserve needs, and then dividing by the estimate of current premiums based on current rates and member enrollment.

Employee Insurance uses a multi-year budget strategy, whereby premiums are set for the coming plan year (2024) and projected over the subsequent three years, with the goal of reaching the target reserve balance by the end of the fourth year (2027). This four-year premium and reserve timeframe is designed to both protect the Advantage Plan and to provide predictability for agencies. The premium rate is smoothed over multiple years to avoid large peaks and valleys for agencies and employees. The longer

timeframe allows us to adjust premiums when new claims and estimated trends become available annually. Maintaining the cash reserve protects the Advantage Plan from periods when we cannot collect premiums, or when there are significant unpredictable claims costs. The reserve may be drawn down or increased based on the forecasted claims and reserve balance.

Following an analysis by SEGIP's actuarial consultants, it was determined that absent any other factors (such as reserve strategy), the medical premium required to keep pace with current claims experience and forecasted trend would be 4.9%. However, that is not the premium increase actually needed by SEGIP in light of where our reserve level currently sits. By the end of 2023, the Advantage Plan reserve is forecasted to be \$206 million over target. Thus, in 2024, we intend to reduce the reserve by 1.9 percentage points (approximately \$20.39 million), resulting in a final premium increase amount of 3.0% for next year ( $4.9 - 1.9 = 3.0$ ). This 1.9 percentage point 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.

There were several substantive medical plan benefit changes as a result of the 2023 collective bargaining that are included in the 3% premium rate increase for 2024 plan year (effective date is January 1, 2024).

- The Advantage Plan fertility benefit pilot program that is currently available through one health plan administrator, is becoming a covered benefit available through all health plan administrators.
- The Advantage Plan is waiving or reducing member cost sharing for mental health and substance use office visits. Members who select a primary care clinic in cost levels 1 or 2 will have no member cost sharing and members selecting a cost level 3 or 4 clinic will have reduced copays for these office visits.
- The Advantage Plan is covering medically necessary dental procedures that are a direct result of cancer treatment.

## 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. They also consider 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 2024 in the Minnesota Advantage Health Plan is 3.0%. For the HDHP, the premium increase is 3.2% for employee-only coverage and 3.1% for 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)	
	2023	2024	2023	2024
<b>Minnesota Advantage Health Plan</b>	<b>\$770.04</b>	<b>\$793.14</b>	<b>\$2,264.44</b>	<b>\$2,332.38</b>
Employee	\$38.50	\$39.66	\$262.66	\$270.54
Employer	\$731.54	\$753.48	\$2,001.78	\$2,061.84
<b>HDHP</b>	<b>\$728.38</b>	<b>\$751.48</b>	<b>\$2,181.12</b>	<b>\$2,249.06</b>
Employee	\$38.50	\$39.66	\$262.66	\$270.54
Employer	\$689.88	\$711.82	\$1,918.46	\$1,978.52

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 Health Benefits Survey is for calendar year 2022, but for clarity we included SEGIP's 2023 rates as well.

Type of medical coverage Monthly rates	2019	2020	2021	2022	2023
Advantage Plan - single	\$649.72	\$700.72	\$732.94	\$754.94	\$770.04
Advantage Plan - family	\$1,910.62	\$2,060.60	\$2,155.38	\$2,220.04	\$2,264.44
Employer average - single	\$599.00	\$623.00	\$645.00	\$659.00	NA
Employer average - family	\$1,714.67	\$1,779.00	\$1,852.00	\$1,872	NA

Source: <https://www.kff.org/report-section/ehbs-2022-summary-of-findings/> (Accessed on July 24, 2023)

## Assumptions and Supporting Data

Attachment 2 provides detailed information on the Advantage Plan's financial experience for plan years 2017 through 2022, with projections for 2023 through 2027. The financial projections rely on the following assumptions:

- 1) **Stable membership:** Member enrollment as of January 1, 2023 is used as the baseline. The number of members in 2024 through 2027 is anticipated to remain at the same level as in 2023.
- 2) **Growth in allowed claims per person:** Allowed claims is forecasted to increase by 6.5% per member per month in 2024 based on claims experience, trend, and collective bargained benefit agreements. Claims growth of 6% per year is anticipated for 2025 through 2027.
- 3) **Cost sharing:** Defined as the member out-of-pocket claims cost (in the form of deductibles, copays, coinsurance). Member cost sharing is forecasted to decrease to 7.4% in 2024 because the Advantage Plan cost sharing was mostly unchanged, and benefits were added during the 2023 collective bargaining benefit agreements. As medical claims costs increase annually, the Advantage Plan proportionately absorbs more than the member when there is no change to the member cost sharing provisions within the benefit design.
- 4) **Reserves:** The medical reserve is estimated to be \$206 million above target in Plan Year 2023. The premium holiday in March of 2022 reduced the reserve by approximately \$83.8 million. Plan Year 2024 reserves will be brought down by \$20.4 million resulting in a 1.9% premium reduction. The medical reserve is forecasted to reach the 16.7% target by 2027.

Attachment 3 illustrates the Minnesota Advantage Health Plan's historical and projected balance sheet and cash flow statements from 2018 through 2027.

## Dental Insurance

For 2024, both Delta Dental and HealthPartners are recommending increased dental provider reimbursements with recommended increases of 1.1% and 1.5%, respectively (these figures are distinct from, but related to, the overall premium needed for the dental plan). Our dental plan administrators believe that these increases are important for two reasons: ensuring network integrity and adjusting for inflation.

Several factors have contributed to the inflationary pressures facing dental clinics, including increased staff costs, the rising prices of dental equipment, and extra safety measures enacted during the COVID-19 pandemic. These issues have been particularly pronounced in dental clinics outside of the Twin Cities metropolitan area and increasing fee reimbursements for the 2024 plan year will help maintain the integrity of the state dental provider network.

In consultation with its actuarial consultant, SEGIP has determined that a 5% increase to the dental premium along with a reserve reduction is appropriate for plan year 2024. This rate increase is intended to increase dental provider reimbursements while limiting the rate increases experience by SEGIP's members. SEGIP also has a \$13 million excess dental reserve above the target 10% level. Our actuarial consultant estimates that the 5% dental premium increase will result in a \$2.12 million draw down of the reserve in 2024 with the goal of reaching its target reserve level in 2027. Dental benefits are less volatile than medical benefits and therefore require a lower contingency reserve. Annual dental benefits are capped at \$2,200 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 Employee Insurance in consultation with its actuaries at a level estimated to be sufficient to pay dental claims costs, administrative fees, and to maintain an adequate financial reserve.

There were several substantive changes to the dental benefit during the 2023 collective bargaining agreements that are included in the 5% dental premium increase for the 2024 program year (effective date January 1, 2024):

- The dental plan employee single premium is changing from a flat bargained amount to 30% of the overall single premium. Dependent coverage is unchanged.
- The dental annual maximum is increasing from \$2,000 to \$2,200.
- The lifetime orthodontia limit of \$3,000 is modified for employees who previously received the benefit as a dependent. If an employee elects dental benefits on their own policy, dollars spent when the employee was a dependent of another policyholder are no longer applied toward the new policy’s lifetime maximum.

**Proposed Rates**

The monthly rates for employee-only and family dental coverage are illustrated in 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	2021	2022	2023	2024
Employee only	\$40.74	\$40.74	\$42.78	\$44.92
Family	\$120.54	\$120.54	\$126.58	\$132.92

**Assumptions and Supporting Data**

Attachment 4 illustrates key financial trends and projections for the self-funded dental plan for 2017 through 2027. Key assumptions in forecasting financial experience for the dental plan include:

- Stable membership: Like the medical plan, actual membership as of January 1, 2023, is used to project member months for this year, and project the same level of membership forward to future years. Membership is relatively stable at 780,612 contract months in PY 2023.
- Claims increases: We assume a claims increase of 2.9% in 2024, and 2.0% claims increases from 2025 to 2027.
- Reserves. The excess dental reserve is forecast to be \$20.7 million at the end of Plan Year 2023. Approximately \$2.12 million of the reserve will be drawn down to fund the dental premium in 2024 with continued reserve drawdowns to approach the target reserve level in 2027.

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 2024 premium rates for the fully-insured products are detailed below in Table 6. Attachments 6 through 8 are letters from the fully-insured carriers verifying the rates for the life, accidental death and dismemberment, vision, and disability products.

Table 62: Fully-Insured Insurance Product Rates by Plan and Year

Plan type	Category	2023 Rate	2024 Rate	Percent Change
Basic Life Insurance and Accidental Death and Dismemberment (AD&D)	Managers (2x)	\$61.20	\$63.46	3.7%
	Managers (1.5x)	\$41.94	\$43.50	3.7%
	Non-Managers	\$11.22	\$11.64	3.7%
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	\$0.10	\$0.10	0.00%
	45-49	\$0.17	\$0.17	0.00%
	50-54	\$0.31	\$0.31	0.00%
	55-59	\$0.49	\$0.49	0.00%
	60-64	\$0.81	\$0.81	0.00%
	65-69	\$1.30	\$1.30	0.00%
	70-74	\$2.10	\$2.10	0.00%
	75-79	\$3.40	\$3.40	0.00%
	80-84	\$5.50	\$5.50	0.00%
	85-89	\$11.01	\$11.01	0.00%
	90	\$15.31	\$15.31	0.00%
	91	\$16.84	\$16.84	0.00%
	92	\$18.52	\$18.52	0.00%
	93	\$20.37	\$20.37	0.00%
	94	\$22.41	\$22.41	0.00%
	95	\$24.65	\$24.65	0.00%
	96	\$27.12	\$27.12	0.00%
97	\$29.83	\$29.83	0.00%	
98	\$32.81	\$32.81	0.00%	
99	\$36.09	\$36.09	0.00%	
100	\$39.70	\$39.70	0.00%	
Child Life (\$10,000 coverage for all children in family)	N/A	\$0.84	\$0.84	0.00%

Plan type	Category	2023 Rate	2024 Rate	Percent Change
Voluntary AD&D (per \$5,000)	N/A	\$0.16	\$0.16	0.00%
Vision	Employee	\$5.76	\$4.90	-14.93%
	Family	\$16.54	\$14.06	-14.99%
Disability Insurance	30 day elimination	\$0.32	\$0.30	-6.25%
	60 day elimination	\$0.29	\$0.27	-6.90%
	90 day elimination	\$0.26	\$0.24	-7.69%
	120 day elimination	\$0.24	\$0.22	-8.33%
	150 day elimination	\$0.22	\$0.20	-9.09%
	STD	\$1.46	\$1.36	-6.8%
	LTD	\$0.54	\$0.50	-7.4%

## Effect of medical premium change on state agencies

This chart details the effect of the 3% medical premium increase on each state agency for Plan Year 2024. It assumes the agency will have the same number of employees it had on January 1, 2023. 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 Agency Cost	Annual Employee Cost	Annual Total Cost	Impact of 3% Increase
MN St Colleges & Universities	10,944	27,278	\$196,982,275	\$23,746,316	\$220,728,591	\$5,909,468
Human Services Dept	7,015	17,085	\$122,290,340	\$15,159,903	\$137,450,243	\$3,668,710
Transportation Dept	4,729	12,175	\$86,864,425	\$10,484,243	\$97,348,668	\$2,605,933
Corrections Dept	4,694	11,602	\$82,672,776	\$10,767,915	\$93,440,691	\$2,480,183
Trial Courts	2,457	5,644	\$41,636,383	\$4,938,468	\$46,574,851	\$1,249,091
Minnesota IT Services	2,336	5,935	\$42,983,068	\$5,140,238	\$48,123,306	\$1,289,492
Natural Resources Dept	2,257	5,701	\$41,143,199	\$5,102,910	\$46,246,109	\$1,234,296
Public Safety Dept	2,194	5,585	\$39,149,305	\$5,260,357	\$44,409,662	\$1,174,479
Health Department	1,571	3,672	\$27,438,636	\$3,181,312	\$30,619,949	\$823,159
Employ & Econ Development Dept	1,320	3,038	\$22,867,045	\$2,689,824	\$25,556,870	\$686,011
Revenue Dept	1,224	2,954	\$21,257,976	\$2,460,869	\$23,718,845	\$637,739
Veterans Affairs Dept	1,075	2,571	\$18,682,074	\$2,351,346	\$21,033,419	\$560,462
Pollution Control Agency	817	1,955	\$14,536,483	\$1,691,964	\$16,228,447	\$436,094
Public Defense Board	800	1,847	\$13,628,476	\$1,670,773	\$15,299,249	\$408,854

Agency	# of Contracts	# of Members	Annual Agency Cost	Annual Employee Cost	Annual Total Cost	Impact of 3% Increase
Administration Dept	489	1,044	\$7,987,377	\$923,754	\$8,911,131	\$239,621
Agriculture Dept	439	1,142	\$8,157,093	\$974,460	\$9,131,553	\$244,713
Labor & Industry Dept	424	968	\$7,469,010	\$877,855	\$8,346,865	\$224,070
Supreme Court	408	1,048	\$7,292,491	\$883,594	\$8,176,086	\$218,775
Education Department	407	948	\$7,012,224	\$836,330	\$7,848,554	\$210,367
Commerce Dept	342	826	\$6,033,259	\$713,545	\$6,746,804	\$180,998
Military Affairs Dept	334	853	\$6,030,587	\$714,025	\$6,744,612	\$180,918
Attorney General	321	731	\$5,520,620	\$633,113	\$6,153,733	\$165,619
Housing Finance Agency	264	636	\$4,618,694	\$528,146	\$5,146,840	\$138,561
Mn Management & Budget	257	628	\$4,616,216	\$535,672	\$5,151,888	\$138,486
Guardian ad Litem Board	221	522	\$3,716,217	\$476,865	\$4,193,082	\$111,487
Minnesota Zoological Garden	194	404	\$3,029,156	\$323,651	\$3,352,807	\$90,875
Senate	185	357	\$2,722,971	\$290,613	\$3,013,584	\$81,689
MNsure	184	369	\$2,773,699	\$289,442	\$3,063,141	\$83,211
Mn State Academies	154	401	\$2,904,346	\$383,700	\$3,288,045	\$87,130
Lottery	129	267	\$2,197,690	\$267,561	\$2,465,251	\$65,931
MN State Retirement System	127	318	\$2,340,762	\$285,336	\$2,626,098	\$70,223
Water & Soil Resources Board	111	309	\$2,102,384	\$250,336	\$2,352,720	\$63,072
Public Employees Retire Assoc	102	225	\$1,688,953	\$239,880	\$1,928,833	\$50,669
LCC-Leg Coordinating Comm	95	211	\$1,598,870	\$192,049	\$1,790,919	\$47,966
Court of Appeals	85	170	\$1,325,400	\$141,487	\$1,466,887	\$39,762
Secretary of State	82	200	\$1,418,694	\$199,800	\$1,618,494	\$42,561
Teachers Retirement Assoc	80	207	\$1,468,692	\$185,119	\$1,653,811	\$44,061
Office of Higher Education	70	185	\$1,269,937	\$148,007	\$1,417,944	\$38,098
State Auditor	68	176	\$1,225,127	\$156,403	\$1,381,530	\$36,754
Administrative Hearings	60	132	\$999,238	\$111,108	\$1,110,346	\$29,977

Agency	# of Contracts	# of Members	Annual Agency Cost	Annual Employee Cost	Annual Total Cost	Impact of 3% Increase
Perpich Ctr For Arts Education	56	113	\$870,472	\$95,315	\$965,787	\$26,114
Public Utilities Comm	54	147	\$1,083,753	\$132,545	\$1,216,298	\$32,513
Legislative Auditor	54	139	\$946,067	\$108,336	\$1,054,403	\$28,382
Governors Office	53	88	\$654,138	\$68,233	\$722,372	\$19,624
Iron Range Resources & Rehab	49	117	\$841,703	\$95,266	\$936,969	\$25,251
Human Rights Dept	41	81	\$649,532	\$70,050	\$719,583	\$19,486
Animal Health Board	36	100	\$696,597	\$83,880	\$780,477	\$20,898
Gambling Control Board	35	100	\$688,319	\$83,418	\$771,737	\$20,650
Explore Minnesota Tourism	32	82	\$626,109	\$81,041	\$707,150	\$18,783
Nursing Board	32	69	\$509,555	\$55,133	\$564,687	\$15,287
Investment Board	31	87	\$605,976	\$73,500	\$679,477	\$18,179
Medical Practice Board	30	45	\$400,540	\$38,069	\$438,610	\$12,016
Prof Educator Licensing Std Bd	20	40	\$303,977	\$42,228	\$346,205	\$9,119
Pharmacy Board	20	50	\$358,484	\$41,519	\$400,003	\$10,755
Cosmetologist Exam Board	19	58	\$380,191	\$46,437	\$426,628	\$11,406
Arts Board	18	34	\$295,199	\$32,525	\$327,724	\$8,856
Ombud Mental Hlth & Dev Dis	17	41	\$316,906	\$37,443	\$354,349	\$9,507
Dentistry Board	16	26	\$262,399	\$28,911	\$291,310	\$7,872
Public Facilities Authority	13	37	\$246,917	\$34,604	\$281,521	\$7,408
Peace Officers Board - POST	13	26	\$190,335	\$19,456	\$209,790	\$5,710
Workers Comp Court of Appeals	12	25	\$227,285	\$27,063	\$254,348	\$6,819
Bureau of Mediation Services	12	30	\$196,799	\$21,684	\$218,483	\$5,904
Social Work Board	11	16	\$157,535	\$15,842	\$173,376	\$4,726
Tax Court	10	21	\$163,999	\$18,070	\$182,069	\$4,920
Racing Commission	9	14	\$139,978	\$14,918	\$154,896	\$4,199
Emergency Medical Services Bd	9	30	\$185,706	\$22,987	\$208,694	\$5,571

Agency	# of Contracts	# of Members	Annual Agency Cost	Annual Employee Cost	Annual Total Cost	Impact of 3% Increase
Campaign Fin & Public Discl Bd	8	27	\$161,685	\$19,836	\$181,521	\$4,851
Architecture, Engineering Bd	7	8	\$76,692	\$5,924	\$82,616	\$2,301
Indian Affairs Council	6	9	\$83,157	\$8,152	\$91,308	\$2,495
Disability Council	6	11	\$83,157	\$8,152	\$91,308	\$2,495
Sentencing Guidelines Comm	6	14	\$98,400	\$10,842	\$109,241	\$2,952
Ombudsperson for Families	5	8	\$59,135	\$5,000	\$64,135	\$1,774
Psychology Board	5	13	\$89,621	\$10,380	\$100,001	\$2,689
Behavioral Health & Therapy Bd	5	13	\$89,621	\$10,380	\$100,001	\$2,689
Accountancy Board	4	5	\$50,357	\$4,538	\$54,895	\$1,511
African Heritage Council	4	6	\$50,357	\$4,538	\$54,895	\$1,511
Latino Affairs Council	4	8	\$65,600	\$7,228	\$72,828	\$1,968
Asian-Pacific Council	4	6	\$50,357	\$4,538	\$54,895	\$1,511
Ombudsperson for Corrections	4	10	\$80,843	\$9,918	\$90,760	\$2,425
Barber Examiners Board	3	8	\$56,821	\$6,766	\$63,587	\$1,705
Private Detective Board	3	3	\$15,362	\$12,359	\$27,721	\$461
Amateur Sports Comm	3	4	\$41,578	\$4,076	\$45,654	\$1,247
Chiropractors Board	3	5	\$41,578	\$4,076	\$45,654	\$1,247
Exec for LT Svcs & Supports Bd	3	9	\$55,821	\$6,766	\$62,587	\$1,675
Marriage & Family Therapy	3	8	\$55,821	\$6,766	\$62,587	\$1,675
Physical Therapy Board	3	6	\$41,578	\$4,076	\$45,654	\$1,247
Occupational Therapy Pract Bd	3	7	\$41,578	\$4,076	\$45,654	\$1,247
Judicial Standards Board	3	9	\$56,821	\$6,766	\$63,587	\$1,705
Higher Ed Facilities Authority	2	5	\$48,043	\$6,304	\$54,347	\$1,441
Capitol Area Architect	2	4	\$30,605	\$5,808	\$36,414	\$918
Veterinary Medicine Board	2	3	\$32,800	\$3,614	\$36,414	\$984

Agency	# of Contracts	# of Members	Annual Agency Cost	Annual Employee Cost	Annual Total Cost	Impact of 3% Increase
Ombud American Indian Families	1	2	\$24,021	\$3,152	\$27,173	\$721
Rare Disease Advisory Council	1	4	\$24,021	\$3,152	\$27,173	\$721
Optometry Board	1	3	\$24,021	\$3,152	\$27,173	\$71
<b>Total</b>	<b>49,871</b>	<b>122,153</b>	<b>\$883,280,090</b>	<b>\$107,787,097</b>	<b>\$991,067,187</b>	<b>\$26,498,403</b>

# Attachments

### Attachment 1: Historical Rates

Insurance type	Category	Rates					Percent change 2023 to 2024
		2020	2021	2022	2023	2024 (proposed)	
Medical	Employee only	\$700.72	\$732.94	\$754.94	\$770.04	\$793.14	3.0%
	Family	\$2,060.60	\$2,155.38	\$220.04	\$2,264.44	\$2,332.38	3.0%
Medical - HDHP	Employee only	\$634.06	\$691.30	\$713.28	\$728.38	\$751.48	3.2%
	Family	\$1,927.28	\$2,072.06	\$2,136.72	\$2,181.12	\$2,249.06	3.1%
Dental	Employee only	\$40.74	\$40.74	\$40.74	\$42.78	\$44.92	5.00%
	Family	\$120.54	\$120.54	\$120.54	\$126.58	\$132.92	5.01%
Basic life insurance and accidental death and disability	Managers (2x)	\$57.78	\$55.86	\$58.22	\$61.20	\$63.46	3.7%
	Managers (1.5x)	\$39.66	\$38.30	\$39.94	\$41.94	\$43.50	3.7%
	Non-Managers	\$10.60	\$10.24	\$10.70	\$11.22	\$11.64	3.7%
Optional and spouse life (rates per \$1,000 of coverage)	Age <30	No change	No change	No change	\$0.06	No change	0.00%
	30-34				\$0.08		0.00%
	35-39				\$0.09		0.00%
	40-44				\$0.10		0.00%
	45-49				\$0.17		0.00%
	50-54				\$0.31		0.00%
	55-59				\$0.49		0.00%
	60-64				\$0.81		0.00%
	65-69				\$1.30		0.00%
	70-74				\$2.10		0.00%
	75-79				\$3.40		0.00%
	80-84				\$5.50		0.00%
	85-89				\$11.01		0.00%
	90				\$15.31		0.00%
	91				\$16.84		0.00%
	92				\$18.52		0.00%
	93				\$20.37		0.00%
	94				\$22.41		0.00%
	95				\$24.65		0.00%
96				\$27.12		0.00%	
97				\$29.83		0.00%	
98				\$32.81		0.00%	
99				\$36.09		0.00%	

	100				\$39.70		0.00%
Child life (\$10,000 coverage for all children in family)	all	No change	No change	No change	\$0.84	No change	0.00%
Voluntary AD&D (rates per \$5,000)	N/A	No change	No change	No change	\$0.16	No change	0.00%
Vision coverage	Employee	NA	\$5.76	\$5.76	\$5.76	\$4.90	-14.93%
	Family	NA	\$16.54	\$16.54	\$16.54	\$14.06	-14.99%
Disability insurance	30 day elimination	\$0.32	\$0.34	\$0.34	\$0.32	\$0.30	-6.25%
	60 day elimination	\$0.29	\$0.30	\$0.30	\$0.29	\$0.27	-6.90%
	90 day elimination	\$0.26	\$0.27	\$0.27	\$0.26	\$0.24	-7.69%
	120 day elimination	\$0.24	\$0.25	\$0.25	\$0.24	\$0.22	-8.33%
	150 day elimination	\$0.22	\$0.23	\$0.23	\$0.22	\$0.20	-9.09%
	STD	\$1.54	\$1.70	\$1.62	\$1.46	\$1.36	-6.8%
	LTD	\$0.54	\$0.58	\$0.58	\$0.54	\$0.50	-7.4%

## Attachment #2

Self funded Medical Plans - Plan Year Basis - 2017 to 2027 Preliminary  
 Labor/Management Financial Report  
 Interim 2022 Plan Year Results - 120-day Runout  
 Contingency Reserves Target of 16.7% met at end of 2027

	Actual '17 Plan Yr 8.70%	Actual '18 Plan Yr 2.85%	Actual '19 Plan Yr 3.00%	Actual '20 Plan Yr 7.85%	Actual '21 Plan Yr 4.60%	Interim '22 Plan Yr 3.00%	Forecast '23 Plan Yr 2.00%	Forecast '24 Plan Yr 3.00%	Forecast '25 Plan Yr 4.00%	Forecast '26 Plan Yr 6.00%	Forecast '27 Plan Yr 6.00%
Premium Increase Current Forecast											
Health Insurance											
Income (Premiums) Expenditures	847,949,658	877,944,858	907,310,833	983,057,087	1,003,817,357	1,016,601,920	1,042,301,233	1,073,570,270	1,116,513,081	1,183,503,866	1,254,514,098
Allowed Claims	834,307,125	888,509,490	939,693,657	882,500,457	1,006,167,781	1,012,759,294	1,076,299,465	1,144,438,806	1,208,870,711	1,277,171,906	1,349,715,271
Less : Deductibles, Co-Pays and other Cost Sharing Provisions	(68,127,650)	(63,263,828)	(64,479,796)	(73,964,433)	(81,656,575)	(83,104,146)	(83,704,146)	(84,404,146)	(85,104,146)	(85,804,146)	(86,504,146)
<b>Net - Allowed Claims Paid by SEGIP</b>	766,179,475	825,245,662	875,213,861	808,536,024	924,511,206	929,655,148	992,595,319	1,060,034,660	1,123,766,565	1,191,367,760	1,263,211,125
<b>Admin &amp; Reinsurance (Paid to Carriers)</b>	33,148,768	32,192,980	32,531,864	29,169,285	33,645,535	33,708,466	36,687,778	37,488,411	38,613,064	39,771,456	40,964,599
<b>Total Expenditures</b>	799,328,243	857,438,642	907,745,725	837,705,309	958,156,740	963,363,614	1,029,283,097	1,097,523,072	1,162,379,629	1,231,139,216	1,304,175,724
<b>Contribution Margin</b>	48,621,415	20,506,216	(434,892)	145,351,777	45,660,616	53,238,306	13,018,136	(23,952,801)	(45,866,548)	(47,635,350)	(49,661,626)
<b>Other Expenses, Settlements, and Adjustments</b>											
Federal Govt Fee - Transitional Reinsurance	0	0	0	0	0	0	0	0	0	0	0
Federal Govt Fee - PCOR	(307,972)	(317,499)	(287)	(683,005)	(360,990)	(389,778)	(392,349)	(399,909)	(399,909)	(399,909)	(399,909)
Other Expenses	(1,698,828)	(1,069,700)	(1,281,905)	(1,314,415)	(1,318,866)	(1,432,728)	(1,888,000)	(1,977,676)	(1,977,676)	(1,977,676)	(1,977,676)
Settlements - Prior Plan Years	5,387,965	1,789,369	(530,678)	0	(922,558)	6,141	(1,255,000)	0	0	0	0
Adjustments - Premium Holiday						(82,881,378)					
Total Other Expenses and Settlements	3,381,165	402,170	(1,812,870)	(1,997,420)	(2,602,413)	(84,697,743)	(3,535,349)	(2,377,585)	(2,377,585)	(2,377,585)	(2,377,585)
<b>Gain or Loss Before Interest Income</b>	52,002,580	20,908,386	(2,247,761)	143,354,357	43,058,203	(31,459,437)	9,482,787	(26,330,386)	(48,244,133)	(50,012,935)	(52,039,211)
<b>Interest Income</b>	2,830,516	5,311,740	6,177,837	2,859,934	1,367,839	5,885,955	6,061,017	5,943,084	5,421,062	4,733,262	4,018,897
<b>Gain or Loss After Interest Income</b>	54,833,096	26,220,126	3,930,076	146,214,292	44,426,042	(25,573,482)	15,543,804	(20,387,303)	(42,823,071)	(45,279,672)	(48,020,313)
<b>Contingency Reserves</b>											
Contingency Reserves - End of Plan Year	172,464,044	198,684,170	202,614,246	348,828,537	393,254,579	367,681,097	383,224,901	362,837,598	320,014,528	274,734,855	226,714,542
Target Reserves - 16.7 %	137,816,026	146,160,715	135,025,516	156,356,717	155,252,410	165,763,418	177,025,788	187,669,016	198,958,416	210,956,258	223,677,609
Variance	34,648,018	52,523,455	67,588,730	192,471,821	238,002,169	201,917,678	206,199,113	175,168,582	121,056,112	63,778,597	3,036,933
Member Months	1,543,906	1,558,637	1,572,916	1,583,113	1,550,696	1,528,511	1,538,592	1,538,592	1,538,592	1,538,592	1,538,592
Increase in Allowed Claims - PMPM	2.4%	5.5%	4.8%	-6.7%	16.4%	2.1%	5.6%	6.5%	6.0%	6.0%	6.0%
Cost Sharing Provisions - As % of Allowed Claims	8.2%	7.1%	6.9%	8.4%	8.1%	8.2%	7.8%	7.4%	7.0%	6.7%	6.4%
Increase in Claims Paid by SEGIP - PMPM	2.5%	6.7%	5.1%	-8.2%	16.7%	2.0%	6.1%	6.8%	6.0%	6.0%	6.0%

Note: The above Income Statement(s) have not been Independently Audited.

# Attachment #3

## State Employees' Group Insurance Program (SEGIP)

### Self Funded Medical

#### Balance Sheet and Cash Flow Projections 07/13/23

From 2018 to 2027

### Balance Sheet

#### ASSETS

	12/31/18		12/31/19		12/31/20		12/31/21		Interim 12/31/22		Projected 12/31/23		Projected 12/31/24		Projected 12/31/25		Projected 12/31/26		Projected 12/31/27	
	Self Funded Medical	Total																		
Cash and Investments	251,327,377		255,693,924		392,823,476		471,521,027		420,131,095		436,270,786		420,643,916		381,651,867		335,102,833		291,185,376	
Total Accounts Receivables	28,175,000		35,226,000		48,496,000		43,025,000		51,418,000		52,446,360		54,019,751		56,180,541		58,427,762		60,764,873	
<b>Total Assets</b>	<b>279,502,377</b>		<b>290,919,924</b>		<b>441,319,476</b>		<b>514,546,027</b>		<b>471,549,095</b>		<b>488,717,146</b>		<b>474,663,667</b>		<b>437,832,408</b>		<b>393,530,596</b>		<b>351,950,249</b>	

#### LIABILITIES

Accounts Payable	8,268,704		13,236,678		16,929,960		21,535,556		8,598,000		9,119,959		9,739,591		10,325,159		10,946,279		11,606,375	
IBNR	71,999,504		74,432,000		74,886,979		99,396,893		94,798,000		95,890,848		101,590,596		106,977,004		107,302,802		113,049,872	
Deferred Revenue	550,000		637,000		674,000		359,000		472,000		481,440		485,883		515,719		546,662		579,461	
<b>Total Liabilities</b>	<b>80,818,207</b>		<b>88,305,678</b>		<b>92,490,939</b>		<b>121,291,449</b>		<b>103,868,000</b>		<b>105,492,247</b>		<b>111,826,070</b>		<b>117,817,882</b>		<b>118,795,743</b>		<b>125,235,709</b>	

#### EQUITY/ NET ASSETS

Contingency Reserves - Beginning	172,464,044		198,684,170		202,614,246		348,828,537		393,254,578		367,681,096		383,224,900		362,837,598		320,014,527		274,734,855	
Income (Loss) - During Plan Year	26,220,126		3,930,076		146,214,292		44,426,042		(25,573,482)		15,543,804		(20,387,303)		(42,823,071)		(45,279,672)		(48,020,313)	
<b>Contingency Reserves - Ending</b>	<b>198,684,170</b>		<b>202,614,246</b>		<b>348,828,537</b>		<b>393,254,578</b>		<b>367,681,096</b>		<b>383,224,900</b>		<b>362,837,598</b>		<b>320,014,527</b>		<b>274,734,855</b>		<b>226,714,541</b>	

#### Total Liabilities and Reserves

	279,502,377		290,919,924		441,319,476		514,546,028		471,549,096		488,717,147		474,663,668		437,832,409		393,530,597		351,950,250	
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### Cash Flow Statement

#### Beginning Cash and Investments

	237,205,075		251,327,377		255,693,924		392,823,476		471,521,028		420,131,096		436,270,787		420,643,917		381,651,868		335,102,835	
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#### Cash Flow From Operating Activities

Operating Income (Loss)	26,220,126		3,930,076		146,214,292		44,426,042		(25,573,482)		15,543,804		(20,387,303)		(42,823,071)		(45,279,672)		(48,020,313)	
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#### Change in Assets and Liabilities

Accounts Receivable	(6,976,591)		(7,051,000)		(13,270,000)		5,471,000		(8,393,000)		(1,028,360)		(1,573,391)		(2,160,790)		(2,247,222)		(2,337,110)	
Accounts Payable	(78,737)		4,967,975		3,693,282		4,605,596		(12,937,556)		521,959		619,632		585,568		621,119		660,096	
IBNR	(5,206,497)		2,432,487		454,979		24,509,914		(4,598,893)		1,092,848		5,699,748		5,386,408		325,798		5,747,070	
Deferred Revenue	164,000		87,000		37,000		(315,000)		113,000		9,440		14,443		19,835		30,943		32,800	
Change related to Balance Sheet Accounts	(12,097,824)		436,471		(9,084,739)		34,271,510		(25,816,449)		595,887		4,760,433		3,831,022		(1,269,361)		4,102,856	

#### Ending Cash and Investments

	251,327,377		255,693,924		392,823,476		459,647,809		420,131,096		436,270,787		420,643,917		381,651,868		335,102,835		291,185,377	
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## Attachment #4

State Employees' Group Insurance Program (SEGIP)  
Self Funded Dental - Plan Year Basis  
Plan Years 2018 to 2027

5% increase in 2024, 1.5% increase in 2025, 1% increase in 2026-27

	Actual 12/31/17	Actual 12/31/18	Actual 12/31/19	Actual 12/31/20	Actual 12/31/21	7/12/2023 Prelim 12 Months 12/31/22	7/12/2023 Forecast 12 Months 12/31/23	7/12/2023 Forecast 12 Months 12/31/24	7/12/2023 Forecast 12 Months 12/31/25	7/12/2023 Forecast 12 Months 12/31/26	7/12/2023 Forecast 12 Months 12/31/27
Premium Increase Current Forecast	13.50%	1.98%	15.94%	2.25%	0.00%	0.00%	5.00%	5.00%	1.50%	1.00%	1.00%
<b>Income (Premiums)</b>	52,191,740	54,377,646	63,613,951	65,941,930	64,919,167	64,530,298	68,380,125	71,799,131	72,876,118	73,604,879	74,340,928
<b>Expenditures</b>											
Claims Paid & Incurred	48,075,593	50,636,855	59,133,852	52,031,727	62,543,468	61,881,802	68,828,059	70,824,073	72,240,554	73,685,365	75,159,073
Admin & Reinsurance (Paid to Carriers)	3,083,984	3,217,075	3,180,996	3,345,520	3,311,594	3,330,905	3,377,169	3,398,628	3,420,993	3,444,290	3,468,548
<b>Total Expenses</b>	51,159,577	53,853,930	62,314,848	55,377,247	65,855,062	65,212,707	72,205,228	74,222,701	75,661,547	77,129,656	78,627,621
<b>Gain or (Loss)</b>	1,032,163	523,716	1,299,103	10,564,683	(935,896)	(682,410)	(3,825,103)	(2,423,570)	(2,785,429)	(3,524,776)	(4,286,693)
Gain (Loss) as % of Prem.	2.0%	1.0%	2.0%	16.0%	-1.4%	-1.1%	-5.6%	-3.4%	-3.8%	-4.8%	-5.8%
<b>Interest Income</b>	145,136	258,952	343,458	185,152	78,150	365,298	331,543	302,417	265,210	216,719	156,184
<b>Gain or Loss After Interest Income</b>	<b>1,177,299</b>	<b>782,668</b>	<b>1,642,561</b>	<b>10,749,836</b>	<b>(857,746)</b>	<b>(317,112)</b>	<b>(3,493,560)</b>	<b>(2,121,153)</b>	<b>(2,520,219)</b>	<b>(3,308,057)</b>	<b>(4,130,509)</b>
<b>Contingency Reserves - End of Plan Year</b>	12,194,756	12,977,423	14,619,984	25,369,820	24,512,074	24,194,962	20,701,402	18,580,249	16,060,030	12,751,973	8,621,464
Target Reserves - 10% of Next Year Claims	5,063,686	5,913,385	5,203,173	6,254,347	6,229,369	6,882,806	7,082,407	7,224,055	7,501,491	7,515,907	7,748,900
Variance	7,131,070	7,064,038	9,416,812	19,115,473	18,282,705	17,312,156	13,618,995	11,356,194	8,558,539	5,236,066	872,563
<b>Members and Contracts</b>											
Member Months	1,675,063	1,709,934	1,729,275	1,744,961	1,723,411	1,716,013	1,731,960	1,731,960	1,731,960	1,731,960	1,731,960
Average Members Per Month	139,589	142,495	144,106	145,413	143,618	143,001	144,330	144,330	144,330	144,330	144,330
Contract Months - Single Plans	344,626	353,315	356,358	359,546	356,176	359,272	363,012	363,012	363,012	363,012	363,012
Contract Months - Family Plans	407,696	416,151	420,079	423,497	417,728	414,242	417,600	417,600	417,600	417,600	417,600
<b>Total Contract Months</b>	<b>752,322</b>	<b>769,466</b>	<b>776,437</b>	<b>783,043</b>	<b>773,904</b>	<b>773,514</b>	<b>780,612</b>	<b>780,612</b>	<b>780,612</b>	<b>780,612</b>	<b>780,612</b>
Average Number of Contracts per month											
Single Plans	28,398	29,443	29,697	29,962	29,681	29,939	30,251	30,251	30,251	30,251	30,251
Family Plans	33,958	34,679	35,007	35,291	34,811	34,520	34,800	34,800	34,800	34,800	34,800
<b>Total Plans</b>	<b>62,356</b>	<b>64,122</b>	<b>64,703</b>	<b>65,254</b>	<b>64,492</b>	<b>64,460</b>	<b>65,051</b>	<b>65,051</b>	<b>65,051</b>	<b>65,051</b>	<b>65,051</b>
Average Members Per Contract	2.23	2.22	2.23	2.23	2.23	2.22	2.22	2.22	2.22	2.22	2.22
<b>Change in Premiums and Expenses PMPM</b>											
Premiums	13.6%	2.1%	15.7%	2.7%	-0.32%	-0.17%	4.99%	5.00%	1.50%	1.00%	1.00%
Claims	-0.9%	3.2%	15.5%	-12.8%	21.7%	-0.6%	10.2%	2.9%	2.0%	2.0%	2.0%
Admin	0.1%	2.2%	-2.2%	4.2%	0.2%	1.0%	0.5%	0.6%	0.7%	0.7%	0.7%

Note: The above Income Statement(s) have not been Independently Audited.

## Attachment #5

### State Employees' Group Insurance Program (SEGIP) Self Funded Dental - Delta and Hith Partners Balance Sheet

Plan Years 2017 to 2027

#### Balance Sheet

#### ASSETS

Cash, Investments and Accrued Interest	13,380,195	14,032,423	14,379,298	26,993,529	27,288,392	25,927,962	22,584,684	20,466,084	17,972,726	14,698,932	10,603,507
Total Accounts Receivables	1,960,252	1,573,000	1,775,600	1,341,000	1,215,000	1,209,000	1,269,450	1,332,923	1,352,916	1,366,446	1,380,110
<b>Total Assets</b>	<b>15,340,447</b>	<b>15,605,423</b>	<b>16,154,898</b>	<b>28,334,529</b>	<b>28,503,392</b>	<b>27,136,962</b>	<b>23,854,134</b>	<b>21,799,007</b>	<b>19,325,642</b>	<b>16,065,378</b>	<b>11,983,617</b>

#### LIABILITIES

Total -Accounts Payable	1,978,257	1,382,000	1,417,235	1,072,709	1,870,318	1,252,000	1,290,352	1,302,368	1,310,896	1,319,593	1,328,465
IBNR	1,167,435	1,246,000	1,821,077	1,892,000	2,121,000	1,690,000	1,862,380	1,916,389	1,954,717	1,993,811	2,033,687
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>3,145,692</b>	<b>2,628,000</b>	<b>3,238,312</b>	<b>2,964,709</b>	<b>3,991,318</b>	<b>2,942,000</b>	<b>3,152,732</b>	<b>3,218,757</b>	<b>3,265,612</b>	<b>3,313,405</b>	<b>3,362,153</b>
<b>EQUITY/NET ASSETS</b>	<b>11,017,456</b>	<b>12,194,756</b>	<b>12,977,423</b>	<b>14,619,984</b>	<b>25,369,820</b>	<b>24,512,074</b>	<b>24,194,962</b>	<b>20,701,402</b>	<b>18,580,249</b>	<b>16,060,030</b>	<b>12,751,973</b>
Contingency Reserves - Beginning	1,177,299	782,668	1,642,561	10,749,836	(857,746)	(317,112)	(3,493,560)	(2,121,153)	(2,520,219)	(3,308,057)	(4,130,509)
Contingency Reserves - Ending	12,194,756	12,977,423	14,619,984	25,369,820	24,512,074	24,194,962	20,701,402	18,580,249	16,060,030	12,751,973	8,621,464
<b>Total Liabilities and Reserves</b>	<b>15,340,447</b>	<b>15,605,422</b>	<b>17,858,297</b>	<b>28,334,529</b>	<b>28,503,392</b>	<b>27,136,962</b>	<b>23,854,134</b>	<b>21,799,007</b>	<b>19,325,642</b>	<b>16,065,378</b>	<b>11,983,617</b>

#### Cash Flow Statement

<b>Beginning Cash and Investments</b>	12,066,730	13,380,195	14,032,423	14,379,298	26,993,529	27,288,392	25,927,962	22,584,684	20,466,084	17,972,726	14,698,932
<b>Cash Flow From Operating Activities</b>	1,177,299	782,668	1,642,561	10,749,836	(857,746)	(317,112)	(3,493,560)	(2,121,153)	(2,520,219)	(3,308,057)	(4,130,509)

#### Change in Assets and Liabilities

Accounts Receivable	(845,252)	387,252	(202,600)	434,600	126,000	6,000	(60,450)	(63,473)	(19,994)	(13,529)	(13,664)
Accounts Payable	798,248	(596,257)	35,235	(344,526)	797,609	(618,318)	38,352	12,016	8,527	8,698	8,872
IBNR	(24,017)	78,565	575,077	70,923	229,000	(431,000)	172,380	54,009	38,328	39,094	39,876
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-
Increase or (Decrease) in Cash	1,106,278	652,228	2,050,274	10,910,832	294,863	(1,360,430)	(3,343,278)	(2,118,600)	(2,493,358)	(3,273,794)	(4,095,425)

#### Ending Cash and Investments

13,380,195	14,032,423	16,082,696	25,290,130	27,288,392	25,927,962	22,584,684	20,466,084	17,972,726	14,698,932	10,603,507
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July 26, 2023

CONFIRMATION LETTER

Ms. Renisha Lattimore  
Senior Client Relationship Manager  
The Hartford Financial Services Group  
13850 Ballantyne Corporate Place, Suite 200  
Charlotte, North Carolina 28277

Dear Renisha:

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 2024 offered by The Hartford for the State of Minnesota Employee Group Insurance Program.

Please sign a copy of this letter for verification by 3:00 p.m. Wednesday, August 2, 2023.

2024 Monthly Premium Rates: The following represents the final 2024 monthly premium rates:

Plan	2024 Rates
------	------------

2023 Monthly Premium Rates

- Managers Income Protection Plan

30 day E.P.	\$0.30
60 day E.P.	\$0.27
90 day E.P.	\$0.24
120 day E.P.	\$0.22
150 day E.P.	\$0.20

- Short-Term Disability (STD)

\$1.36

Note: The \$1.36 STD rate is rounded down from \$1.37 for billing purposes.

- Long-Term Disability (LTD)

\$0.50

Authorized Signature

DocuSigned by:  
  
 \_\_\_\_\_  
CB0E7DB21E664C3...

Date 8/1/2023

Minnesota Management and Budget | 658 Cedar Street, Saint Paul, MN 55155

Sincerely,

*Linda Schmidt*

Linda Schmidt  
Manager, Contracts & Networks  
State Employee Group Insurance Program  
(651) 259-3785



July 26, 2023

REVISED

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 2024 offered by Minnesota Life Insurance Company for the State of Minnesota Employee Group Insurance Program.

Please sign a copy of this letter for verification by 3:00 p.m. Wednesday, August 2, 2023.

2024 Monthly Premium Rates: The following represents the final 2024 monthly premium rates:

	Plan	2024 Rates per \$1,000
2024 Monthly Premium Rates		
• Employer Paid Life	Managers	\$0.215
	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	\$0.10
	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





## Office Memorandum

**Date:** August 28, 2023

**To:** Galen Benshoof, Enterprise Director, SEGIP

**From:** Ahna Minge, Assistant Commissioner and State Budget Director

**Subject:** Approval of 2024 SEGIP Premium Rates

Pursuant to your request of August 4, 2023 and Minnesota Statutes 16A.126, Minnesota Management and Budget's Budget Services Division has reviewed and approves the proposed premium rates for plan year 2024 as presented in the business plan. The new rates will take effect January 1, 2024.

Thank you for your and your staff's cooperation during the review process.

cc: Joshua Fangmeier, Employee Insurance  
Travis Bunch, Budget Services  
Brian Hornbecker, Budget Services

## DEPARTMENT OF ADMINISTRATION—WORKERS' COMPENSATION REVOLVING FUND

### Services Provided

The Workers' Compensation Program is made up of three units as follows:

#### ***Claims Management***

- Determines liability and either contests or pays workers' compensation claims filed against the state by its employees
- Direct the efforts to return injured employees back to the job, recover costs from negligent third parties, and seek final resolutions for all claims

#### ***Legal Services***

- Represents state agencies in workers' compensation disputes to protect the legal interests of the state

#### ***Safety and Hygiene Unit***

- Provides consultative resources to all state agencies
- Help identify and correct workplace safety hazards that put employees at risk for work related injury or illness
- Provides worker exposure assessments, indoor air quality surveys, employee training, and safety program development

#### **OMB Uniform Guidance, 2 CFR part 200, subpart 200.431(c)**

- *"The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."*

### How Rates are Computed

Rates are based on the actual cost of claims plus administrative expense for each state agency.

Fund 2000/2001

Workers Compensations Revolving Account  
Fiscal Year 2024 Summary

Appropriation Unit	Fund 2001	Fund 2001	Fund 2001	Summary
	Administration G021221	Premium Pool G021222	State Employees G021223	
Revenue:				
Receipts	<u>\$117,589</u>	<u>\$8,379,403</u>	<u>\$31,398,616</u>	<u>\$39,895,608</u>
	\$117,589	\$8,379,403	\$31,398,616	\$39,895,608
Expenses:				
Expenditures	4,403,461	6,527,302	28,126,476	39,057,240
Encumbrances	<u>127,693</u>	<u>74,949</u>	<u>250,549</u>	<u>453,191</u>
	4,531,154	6,602,252	28,377,025	39,510,430
Operating Income/(Loss)	(4,413,565)	1,777,151	3,021,591	385,177
Other Sources or Uses				
Transfers In/ (Out)	<u>4,280,357</u>	<u>(1,030,768)</u>	<u>(3,249,590)</u>	<u>-</u>
Net Income or (Loss)	(133,208)	746,384	(227,999)	385,177
Prior Balance Forward Out (Beginning Account Balance)	1,822,212	3,685,783	7,338,443	12,846,439
Adjustments to Prior Period receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current Balance Forward In	<u>1,822,212</u>	<u>3,685,783</u>	<u>7,338,443</u>	<u>12,846,439</u>
Balance Forward Out (Ending Account Balance)	1,689,005	4,432,167	7,110,445	13,231,617
Less: Original Appropriated Balance	<u>-</u>	<u>-</u>	<u>3,437,690</u> *	<u>3,437,690</u>
Accumulated Account Balance	<u>\$ 1,689,005</u>	<u>\$4,432,167</u>	<u>\$ 3,672,755</u>	<u>\$9,793,927</u>

Expenditures in "Administration" & "PAYG" \$32,529,937

"Administration" & "PAYG" Allowable reserves (60 days operating costs)	5,421,656
"Premiums" recommended reserves	3,969,680
Allowable Reserves	<u>9,391,336</u>
Excess Reserves	<u>\$ 402,590</u>

\* 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.



**RISK MANAGEMENT DIVISION  
Workers' Compensation  
Fund 2001**

**FISCAL YEARS 2024  
Business Plan**

April 27, 2024  
Gary Westman, Director  
Department of Administration  
Risk Management Division/Workers' Compensation  
658 Cedar Street  
St. Paul, MN 55155  
Phone: 651/201-3030  
Fax: 651/297-5471  
E-mail address: [gary.westman@state.mn.us](mailto:gary.westman@state.mn.us)  
Web site: [www.mn.gov/admin/risk/](http://www.mn.gov/admin/risk/)

## TABLE OF CONTENTS

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Department of Administration	1
Executive Summary	3
The Business	5
Description of Business	5
Products and Services	10
Marketing	17
Competition	19
Financial Outlook	22
Financial Data	26
Financial Statement	35
Supporting Information	42

## 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 FY24

We have the following goals:

- Control workers' compensation costs for state agencies
- Continue to deliver excellent service to our partners
- Reduce both the frequency and severity of work injuries
- Improve our risk analytics capabilities by reviewing enterprise-wide safety management systems
- 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
- 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 \$3.11 to \$3.20 for FY24, which includes 24/7 nurse triage services that serves as the conduit for initial telehealth visits for employees.

We are proposing a 4.5% increase to the Workers' Compensation Program's administrative fee in FY24. This increase amounts to \$166,254, bringing the fee total to \$3,860,790 in FY24. The administrative fee increase is driven primarily by increases in salaries. The increase is needed to:

- Maintain current level of services
- Continue to manage 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	2019	2020	2021	2022	2023	2024
Program Admin Fees	\$3,430,988	\$3,499,608	\$3,569,600	\$3,569,500	\$3,694,536	\$3,860,790

## Our successes, challenges, and economic and legislative impacts

### Successes

- Achieved a 41% reduction in the workers' compensation claim incident rate (excluding COVID claims) through FY22 since MnSAFE's inception in FY12
- Migrated to Electronic Data Interchange (EDI) reporting to the MN Department of Labor & Industry

### Challenges

- 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
- Sustained a deficit of \$262,432 in the premium pool, resulting in a premium surcharge for participants
- Help agency partners adapt their workplace safety culture 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
- Continuing to adapt 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 FY24 financial activities

	FY24
Revenue	\$39,151,385
Expenses	\$38,267,828
Year-end Retained Earnings	\$15,227,565
Working Capital	\$6,377,971
Full Time Equivalents	29.8
Overall Rate Change	9.4 %

*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 FY24.

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 FY24 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. We will be conducting another actuarial review in FY24 to evaluate the impact adverse losses are having on the pool. 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 FY24 is estimated to be \$788,000.
  3. The WCRA offers four retention limits, or deductibles, and the state has selected the super retention level, which is \$2,000,000 for CY23. The state chose not to elect the highest retention level of \$5,000,000, which became available January 1, 2018, primarily due to the potential adverse cost impact this decision could have in the event of a catastrophic loss.
  4. The state is reimbursed for payments on single occurrence claims over and above the retention level.
  5. Automatic annual changes to the retention limits were changed by the 2016 legislature, and future changes are based on indemnity and medical inflation, benefit changes, amount of risk transferred, rate impacts, etc. The WCRA Board of Directors make recommendations for changes to retention limits that require approval by the Commissioner of DLI.
- **Special Assessment:** We pay a special assessment to DLI from the Fund.
  1. The assessment is included in premium pool calculations and is also invoiced monthly to the pay-as-you-go agencies.
  2. Self-insured employers are currently being assessed 11.87% of wage loss benefits paid (i.e., indemnity benefits).
  3. We anticipate paying \$1,033,714 in special assessments in FY23.
  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/](http://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 FY24.

## 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
- Sustained a deficit of \$262,432 in the premium pool, which results in a premium surcharge for participants
- 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 FY24 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 41% reduction in the workers' compensation claim incident rate (excluding COVID claims) through FY22 since MnSAFE's inception in FY12

## 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 4.5% increase to the Workers' Compensation Program's administrative fee in FY24. This increase amounts to \$166,254, bringing the fee total to \$3,860,790 in FY24.

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	2019	2020	2021	2022	2023	2024
Program Admin Fees	\$3,430,988	\$3,499,608	\$3,569,598	\$3,569,500	\$3,694,536	\$3,860,790

### 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 injury (DOI), 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 \$3.11 to \$3.20 in FY24. 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

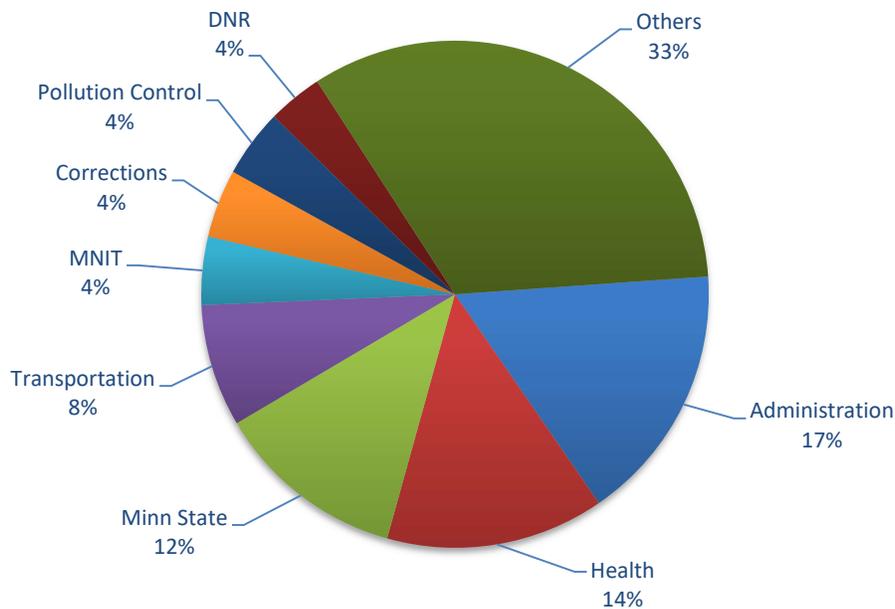
Enterprise-wide activities include:

- 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 CY22 by agency. Direct field services to partners were significantly curtailed during the pandemic.

**SLC Service Delivery by Partner  
CY22 (115 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.

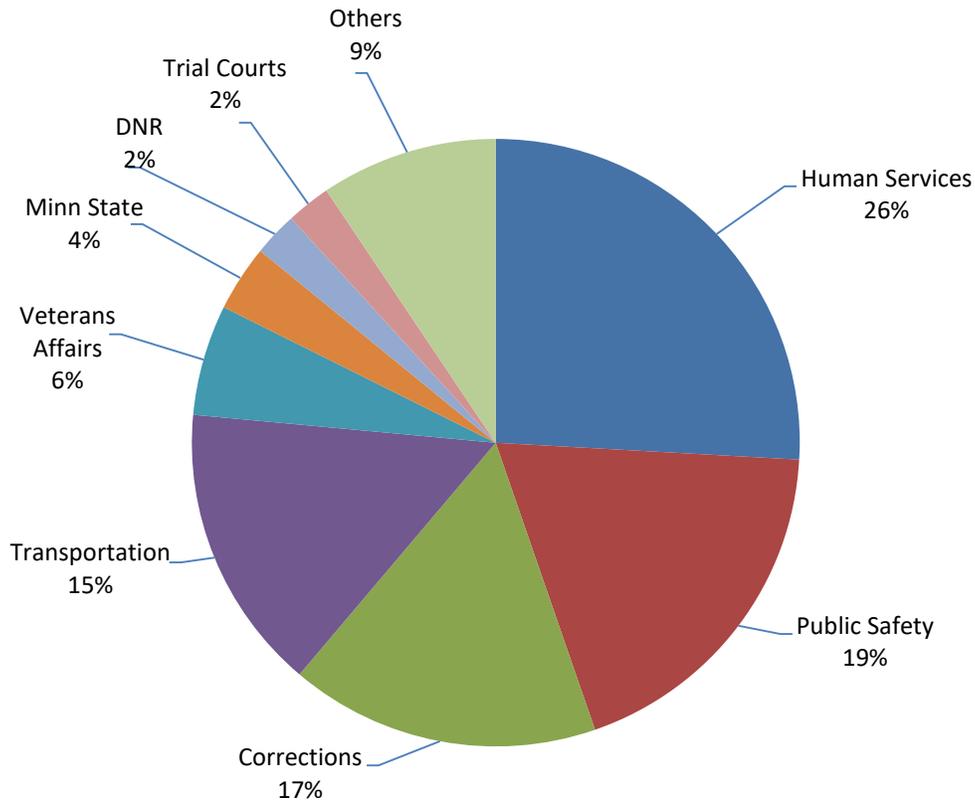
We track legal fees as required by the workers' compensation law and bill agencies separately for legal services according to use. Legal fees will increase to \$150 per hour for attorney time and \$90 per hour for paralegal time in FY24. The AG's Office rates for attorney fees is \$163 and the paralegal rate is \$103 for FY24.

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 CY22, 27 new cases were handled by the two attorneys in the Legal Services Unit, with 58 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 36 and 21 cases respectively. The cases our attorneys are managing have become more complex, requiring more time than in the past to resolve.

The following chart indicates distribution of legal services for CY22 by agency.

## CY22 Legal Services Customers



### Our major changes for this year

The rate for managed care services will be increasing from \$3.11 to \$3.20 for FY24. 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 4.5% increase to our administrative fee in FY24 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 \$140 to \$150 per hour for attorney time and \$80 to \$90 per hour for paralegal time in FY24.

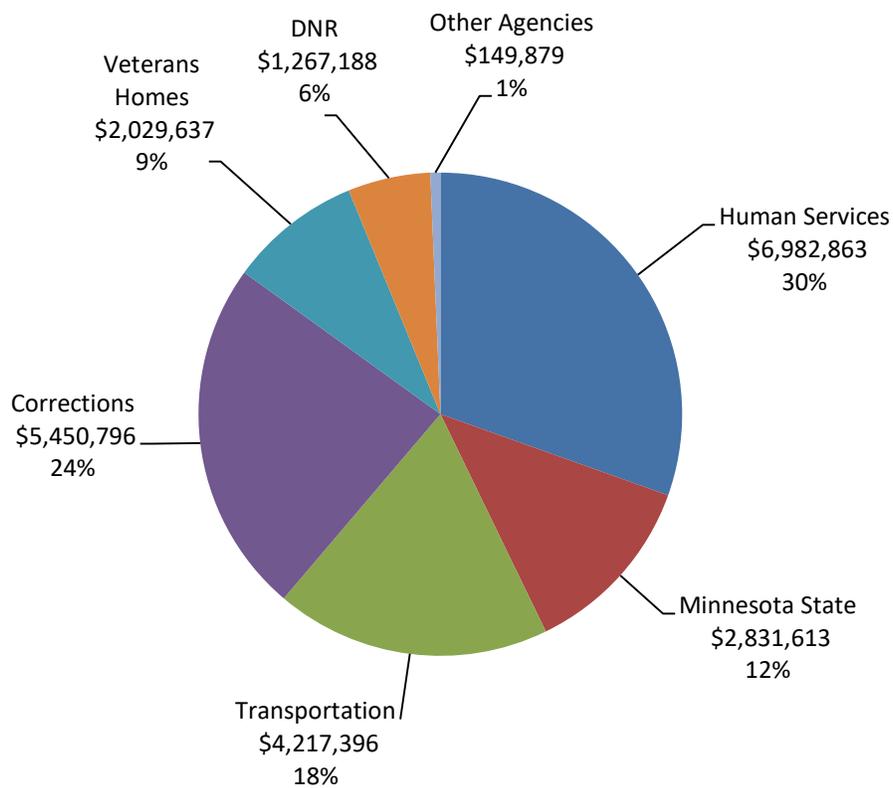
## Marketing

### Our target audiences/partners

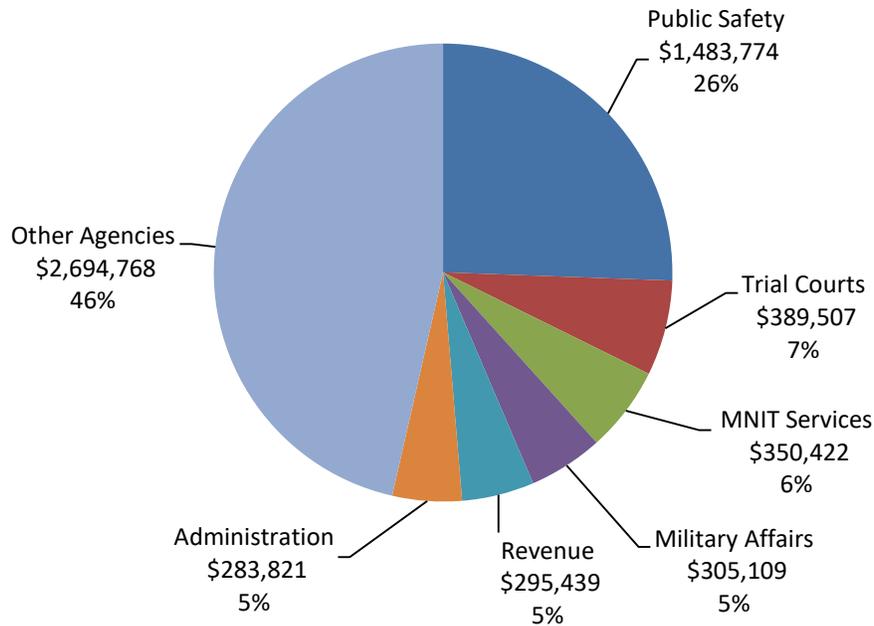
M.S. 176.541 requires that the Program provide workers' compensation coverage for employees of the State as defined in M.S. 3.732. This includes among others, the executive, legislative, judicial branches of state government, Minnesota State, the Minnesota Zoo, the Minnesota State Fair and other specified boards and commissions.

### Our key partners

## FY22 Pay-As-You-Go Agencies



## FY22 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/](http://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 FY24.
- 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) increased slightly in FY19 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
2017	0.9	2.1	3.0
2018	0.9	2.1	3.0
2019	1.0	2.2	3.2
2020	1.0	2.3	3.3
2021	1.0	2.3	3.3

All Minnesota Employers  
Paid Claims Per 100 FTE CY DOI/FTE by FY

Injury Calendar Year	Indemnity Claims	Medical Only Claims	Total Claims
2017	0.9	3.0	4.0
2018	1.0	3.1	4.0
2019	1.0	3.0	4.0
2020	1.4	1.9	3.2
2021	1.3	2.3	3.5

Data Source: DLI’s Workers’ Compensation System Report.  
There was an influx of Covid Indemnity claims in 2020 and 2021 and a much smaller number of medical only claims.

**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 increased 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
2017	\$0.68	\$0.91	\$1.15
2018	\$0.69	\$0.87	\$1.02
2019	\$0.72	\$0.87	\$1.04
2020	\$0.70	\$0.91	\$0.99
2021	\$0.75	\$0.81	\$0.97

Data Source: DLI’s Workers’ Compensation System Report.

### 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 (%)
2017	<b>All MN Employers</b>	42.4	16.9	40.7	100
	<b>State Agencies</b>	50.8	15.6	33.6	100
2018	<b>All MN Employers</b>	43.4	17.2	39.4	100
	<b>State Agencies</b>	60.9	10.9	28.2	100
2019	<b>All MN Employers</b>	42.5	17.0	40.5	100
	<b>State Agencies</b>	55.6	12.1	32.3	100
2020	<b>All MN Employers</b>	41.3	14.1	44.6	100
	<b>State Agencies</b>	52.2	12.2	35.6	100
2021	<b>All MN Employers</b>	43.8	16.1	40.1	100
	<b>State Agencies</b>	53.1	15.3	31.6	100
2022	<b>All MN Employers</b>	42.0	16.9	41.1	100
	<b>State Agencies</b>	56.5	16.5	27.0	100
Average 2017-2022	<b>All MN Employers</b>	<b>42.6</b>	<b>16.4</b>	<b>41.1</b>	100
	<b>State Agencies</b>	<b>54.9</b>	<b>13.8</b>	<b>31.4</b>	100

Data Source: DLI’s Workers’ Compensation System Report.

## 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. 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 \$3.11 to \$3.20 in FY24. 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 4.5% increase to the Workers' Compensation Program's administrative fee in FY24. This amounts to \$166,254 in FY24, bringing the fee total to \$3,860,790. We are also proposing increases to legal fees from \$140 to \$150 per hour for attorney time and \$80 to \$90 per hour for paralegal time in FY24.

These increases are needed to:

- Continue current level of services
- Continue to manage long-term COVID-19 workers' compensation claims
- Pay salaries and other operating expenses
- Upgrade existing claims system and implement an electronic legal 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**

	<b>Impact of 4.5% Increase in Administrative Fees FY24</b>
Human Services	\$35,950
Minnesota State	26,130
Corrections	24,000
Transportation	21,243
Veterans Affairs	7,919
DNR	7,763
Other Agencies	2,528
<b>Total</b>	<b>\$125,533</b>

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 4.5% Increase  
in Administrative Fees  
FY24**

Public Safety	\$ 9,412
Trial Courts	3,505
Mn.IT Services	3,256
DEED	2,370
Health	2,311
Revenue	1,680
Other Agencies	18,187
<b>Total</b>	<b>\$40,721</b>

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  
FY24**

Minnesota State	\$14,687
Human Services	7,657
Transportation	5,451
Corrections	4,441
DNR	2,700
Veterans Affairs	1,197
Other Agencies	1,574
<b>Total</b>	<b>\$37,707</b>

**Premium Pool Agencies**

**Impact of Increase in  
Managed Care  
Administrative Fees  
FY24**

Trial Courts	\$ 2,951
MNIT Services	2,579
Public Safety	2,222
Health	1,902
DEED	1,504
Revenue	1,420
Other Agencies	9,588
<b>Total</b>	<b>\$22,166</b>

# Financial Data

## Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION  
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM  
FOR FISCAL YEAR 2024  
OPERATING REVENUES/EXPENSES  
SWIFT

Account 553078	<b>Premium Pool Revenue</b> Change = 13.2% or \$744,215 Due to increased losses, the premium pool sustained a deficit of \$262,432 resulting in a surcharge to participants.
553078	<b>Workers' Comp Revolving Revenue (PAYG)</b> Change = 9.3% or \$2,260,836 Increase is a result of increased claim payments.
553078	<b>Administrative Fees</b> Change = 4.5% or \$166,254 Increase is due to a 4.5% increase in administrative fees.
513304	<b>Safety Training</b> Change = 844.4% or \$12,160 Due to COVID restrictions, no in-person safety conference was held in FY23 and limited ergo training.
41200	<b>Claims Expense</b> Change = 9.8% or \$2,700,000 We anticipate an increase in claim expense due to increasing medical costs.
41000/41070	<b>Salaries and Benefits</b> Change = 11.2% or \$340,508 Increase is based on filling vacancies.
41100	<b>Rent</b> Change = (17.6 %) or (\$19,354) Reduced costs in FY24 due to COVID and team members teleworking.
41400	<b>Rent - Equipment</b> Change = 66.7% or \$2,000 Increase is due to an increase in copier rental.
41500	<b>Repairs and Maintenance</b> Change = 16.7% or \$1,000 Increase in industrial hygiene equipment calibrations.
41110	<b>Printing and Advertising</b> Change = 15% or \$450 Increase due to advertising for vacant positions.
41130/41145	<b>Professional Technical Services</b> Change = 7% or \$144,819 Increase in Managed Care rate and document imaging.
41196/41197	<b>Central IT Services</b> Change = 20% or \$80,050 Increase is due in part to adding a legal services document image system.
41155	<b>Communications</b> Change = (11.7%) or (\$2,800) FY24 reduction due to discontinued cell phone use.
41160	<b>Travel In-State</b> Change = 180% or \$4,950 Anticipating increased in-state travel in FY24.
41170	<b>Travel Out-State</b> Change = (35.4%) or (\$1,647) Limited out-state travel anticipated in FY24.
41300	<b>Supplies and Materials</b> Change = 28.6% or \$4,500 Increase is due in part to additional monitors and safety & loss control equipment purchases.
41180	<b>Employee Development/Memberships</b> Change = 11.6% or \$900 Increase is due to attendance at training and conferences.
43000	<b>Purchased Services</b> Change = 300.0% or \$3,600 Increase due to safety conference venue rental and costs.
43000	<b>Insurance</b> Change = 5.6% or \$58,412 Due to increased DLI special assessment.
42020	<b>Attorney General</b> Change = 100.0% or \$1,000 Increase is due to additional attorney fees to represent the Program, no expense in FY23.
49005	<b>Amortization</b> Change = (100.0%) or (\$15,602) Final year of depreciating the capital asset in FY23.
43000/42020	<b>Other Operating Costs</b> Change = (23.3%) or (\$2,516) FY23 includes a couple of expenses that were not budgeted.

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 2024**

	WCA Safety Training	WCR Premium Pool	WKR Pay-As-You- Go	FY24 PROPOSED	FY23 ESTIMATED	\$ Change FY24/FY23	% Change FY24/FY23
Claim Expense	-	6,000,000	24,200,000	30,200,000	27,500,000	2,700,000	10%
Special Assessment	-	163,825	928,342	1,092,167	1,037,255	54,912	5%
Managed Care Fee	-	788,006	1,340,813	2,128,819	2,082,000	46,819	2%
Estimated Salary Expense	-	675,414	2,701,657	3,377,071	3,036,563	340,508	11%
Estimated Statewide Indirects/Agency Allocation	-	169,680	537,320	707,000	696,032	10,968	2%
Miscellaneous Expenses	13,600	224,751	524,420	762,771	604,740	158,031	26%
<b>TOTAL BASE REVENUE</b>	<b>13,600</b>	<b>8,021,676</b>	<b>30,232,552</b>	<b>38,267,828</b>	<b>34,956,590</b>	<b>3,311,238</b>	<b>9%</b>
Less: Surplus Distribution	-	(262,432)	-	(262,432)	54,202	(316,634)	-584%
<b>TOTAL NET BASE REVENUE</b>	<b>13,600</b>	<b>8,284,108</b>	<b>30,232,552</b>	<b>38,530,260</b>	<b>34,902,388</b>	<b>3,627,872</b>	<b>10%</b>

**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	20.521
Rate/average number of employees	\$46.08

**Pay-As-You-Go**

Average number of employees	37,106
Rate/average number of employees	\$78.57

\* Minnesota State student workers (2,189) are excluded from the managed care fee calculation

## Rate Matrix Computations

### **MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM FOR FISCAL YEAR 2024**

#### **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.**

N/A

## Six-Year Rate Comparison

**MINNESOTA DEPARTMENT OF ADMINISTRATION  
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM  
FOR FISCAL YEAR 2024**

<b>Rate</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
Administrative Fee/Avg number of covered employees) *	56.76	58.17	59.41	61.85	64.24	67.00
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						
FY24 - Admin Fee is \$3,860,790						
Premium Pool	42.45	44.78	46.38	40.12	44.13	46.08
Pay-As-You-Go	63.69	65.03	66.06	73.43	75.08	78.57
Legal Services						
Attorney	129.00	130.00	130.00	130.00	140.00	150.00
Paralegal	71.00	75.00	75.00	75.00	80.00	90.00
Managed Care Fee (rate/employee/month)	2.72	2.80	2.88	3.05	3.11	3.20
<b>* The Administrative Fee is apportioned based on the following factors:</b>						
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 2024**

		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	\$ CHANGE	% CHANGE
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	EST/ACTUAL	PROPOSED	FY23/FY24	FY23/FY24
	Obj class RSRC*								
<b>Operating Revenues</b>									
Premium Pool Revenue	553078	4,289,296	4,069,883	4,460,440	4,893,234	5,638,740	6,382,955	744,215	13.2%
Workers' Comp Revolving Revenue (PAYG)	553078	17,782,039	20,279,419	20,946,646	20,091,773	24,208,204	26,469,040	2,260,836	9.3%
Administrative Fees *		3,430,988	3,499,608	3,569,598	3,569,500	3,694,536	3,860,790	166,254	4.5%
Legal Services Unit		474,295	474,184	461,554	391,626	412,000	425,000	13,000	3.2%
Other Revenue	514213	3,248,694	3,225,625	2,666,715	2,786,130	2,000,000	2,000,000	-	0.0%
Safety Training	513304	7,640	6,900	(575)	2,160	1,440	13,600	12,160	844.4%
Total Operating Revenue		29,232,951	31,555,619	32,104,378	31,734,424	35,954,920	39,151,385	3,196,465	8.9%
<b>Operating Expenses</b>									
Claims Expense	41200	22,585,566	26,022,690	25,241,605	24,921,880	27,500,000	30,200,000	2,700,000	9.8%
Salaries and Benefits	41000/41070	2,745,636	2,797,668	2,826,605	2,922,063	3,036,563	3,377,071	340,508	11.2%
Rent	41100	103,517	106,425	108,096	91,499	110,254	90,900	(19,354)	-17.6%
Rent - Equipment	41400	247	2,966	2,913	2,904	3,000	5,000	2,000	66.7%
Repairs and Maintenance	41500	5,308	6,583	5,474	5,440	6,000	7,000	1,000	16.7%
Printing/Advertising	41110	1,884	2,199	2,570	2,067	3,000	3,450	450	15.0%
Professional Technical Services	41130/41145	1,872,694	1,886,076	1,980,342	2,049,172	2,082,000	2,226,819	144,819	7.0%
Centralized IT Services	41196/41197	291,594	283,762	395,932	387,250	400,000	480,050	80,050	20.0%
Communications	41155	24,482	20,854	23,197	27,613	24,000	21,200	(2,800)	-11.7%
Travel - In State	41160	5,776	5,815	690	1,126	2,750	7,700	4,950	180.0%
Travel - Out State	41170	-	-	-	-	4,647	3,000	(1,647)	-35.4%
Supplies and Materials	41300	16,098	6,232	10,307	13,956	15,750	20,250	4,500	28.6%
Employee Development/Memberships	41180	7,792	1,712	2,273	2,539	7,750	8,650	900	11.6%
Purchased Services	43000	1,418	2,271	37	419	1,200	4,800	3,600	300.0%
Insurance	43000	759,115	887,266	941,886	1,057,367	1,037,255	1,095,667	58,412	5.6%
Attorney General Cost	42020	-	-	-	-	-	1,000	1,000	100.0%
Indirect Costs	42010	231,796	276,921	378,255	424,998	696,032	707,000	10,968	1.6%
Amortization	49005	62,407	62,407	62,407	62,407	15,602	-	(15,602)	-100.0%
Other Operating Costs	43000/42020	7,416	8,383	8,802	8,555	10,787	8,271	(2,516)	-23.3%
Total Operating Expenses		28,724,782	32,380,230	31,991,391	31,984,696	34,956,590	38,267,828	3,311,238	9.5%
<b>Operating Income (Losses)</b>		<b>508,169</b>	<b>(824,611)</b>	<b>112,987</b>	<b>(250,272)</b>	<b>998,330</b>	<b>883,557</b>	<b>(114,773)</b>	<b>-11.5%</b>
<b>Nonoperating Revenues (Expenses)</b>									
Interest Revenue	512001	244,602	190,647	41,042	4,023	153,950	155,000	1,050	0.7%
<b>Total Nonoperating Revenue (Expenses)</b>		<b>244,602</b>	<b>190,647</b>	<b>41,042</b>	<b>4,023</b>	<b>153,950</b>	<b>155,000</b>	<b>1,050</b>	<b>0.7%</b>
<b>Income (Loss) before Contributions and Transfers</b>									
Transfers		-	-	-	-	-	-	-	0.0%
<b>Change in Net Position</b>		<b>752,771</b>	<b>(633,964)</b>	<b>154,029</b>	<b>(246,249)</b>	<b>1,152,280</b>	<b>1,038,557</b>	<b>(113,723)</b>	<b>-9.9%</b>
<b>Retained Earnings, Beginning Period</b>		<b>12,376,601</b>	<b>13,175,333</b>	<b>13,128,948</b>	<b>13,282,977</b>	<b>13,036,728</b>	<b>14,189,008</b>	<b>1,152,280</b>	<b>8.8%</b>
Adjustment to Retained Earnings		45,961	587,579	-	-	-	-	-	0.0%
<b>Retained Earnings, Ending Period</b>		<b>13,175,333</b>	<b>13,128,948</b>	<b>13,282,977</b>	<b>13,036,728</b>	<b>14,189,008</b>	<b>15,227,565</b>	<b>1,038,557</b>	<b>7.3%</b>
* The admin fee revenue is collected from:									
Premium Pool		837,283	899,581	941,089	804,704	888,654	945,554		
Pay-As-You-Go		2,593,705	2,600,027	2,628,511	2,764,796	2,805,882	2,915,236		

# Detailed Capital Assets and Technology FY2022 Purchases

MINNESOTA DEPARTMENT OF ADMINISTRATION  
 RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM  
 FOR FISCAL YEAR 2024

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.
Electronic Legal Case Management System	G0236700	Workers Comp Administration	Electronic filing system so legal division does not have to work from paper files	1	\$110,000.00	\$110,000.00	No	
<b>GRAND TOTAL</b>						\$110,000.00		

# SWIFT Spending Plan

**MINNESOTA DEPARTMENT OF ADMINISTRATION  
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM  
FOR FISCAL YEAR 2024**

Fund 2001

	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	37,137,785		425,000			
Safety Training	513304	13,600			13,600		
Copy fees	553090	-					
Claim Reimbursements	514213	2,000,000					
Interest	512001	155,000	38,000				
<b>Total</b>		<b>39,306,385</b>	<b>38,000</b>	<b>425,000</b>	<b>-</b>	<b>13,600</b>	<b>-</b>
Expense Description*	Object Code						
Salaries	41000	3,234,616	530,470	501,246	504,924	1,697,976	
Part-time/Seasonal	41030	88,736				88,736	
Other Benefits	41070	53,719	32,495			21,224	
Space Rent	41100	90,900	90,900				
Printing/Advertising	41110	3,450	3,000			450	
Prof/Tech Services	41130	2,226,819	65,000		16,400	16,600	
Computer Services	41150	-					
Communications	41155	21,200	20,000	500	700		
Rate-Based MNIT Services	41196	78,500	78,500				
Agency-Specific MNIT Services	41197	401,550	401,550				
Travel - In-state	41160	7,700	1,000	4,000	2,200	500	
Travel - Out-of-state	41170	3,000	3,000				
Employee Development	41180	8,650	2,000	1,500	3,150		2,000
Supplies	41300	20,250	10,000	2,500	6,500	250	1,000
Equipment Rental	41400	5,000	5,000				
Repairs	41500	7,000	1,000		6,000		
Statewide Indirects & Agency Indirects	42010	707,000					707,000
Attorney General	42020	1,000	1,000				
Claims & Insurance	43000	31,295,667	3,500				
Other Purchased Services	43000	13,071	1,500		8,271	3,100	200
<b>Total</b>		<b>38,267,828</b>	<b>1,249,915</b>	<b>509,746</b>	<b>548,145</b>	<b>20,400</b>	<b>1,811,636</b>
Adjustments							
Plus:							
Amortization	49005	-	-	-	-	-	-
Total		-	-	-	-	-	-
Minus:							
New System		-	-	-	-	-	-
Total		-	-	-	-	-	-
<b>Rate Matrix Amount</b>		<b>38,267,828</b>	<b>1,249,915</b>	<b>509,746</b>	<b>548,145</b>	<b>20,400</b>	<b>1,811,636</b>

# SWIFT Spending Plan (continued)

**MINNESOTA DEPARTMENT OF ADMINISTRATION  
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM  
FOR FISCAL YEAR 2024**

Fund 2001

		G0246801	G0246802	G0246803	G0246811	G0246812	G0246813
	SWIFT	Premium Pool	Premium Pool	Premium Pool	Pay-As-You-Go	Pay-As-You-Go	Pay-As-You-Go
Revenue Description*	Account	Claims	Special Assess	Managed Care	Claims	Special Assess	Managed Care
Premium/Revolving/Admin Fee	553078	7,328,509			29,384,276		
Safety Training	513304						
Copy fees	553090						
Claim Reimbursements	514213	360,000			1,640,000		
Interest	512001	67,000			50,000		
<b>Total</b>		<b>7,755,509</b>	<b>-</b>	<b>-</b>	<b>31,074,276</b>	<b>-</b>	<b>-</b>
Expense Description*	Object Code						
Salaries	41000						
Part-time/Seasonal	41030						
Other Benefits	41070						
Space Rent	41100						
Printing/Advertising	41110						
Prof/Tech Services	41130			788,006			1,340,813
Computer Services	41150						
Communications	41155						
Rate-Based MNIT Services	41196						
Agency-Specific MNIT Services	41197						
Travel - In-state	41160						
Travel - Out-of-state	41170						
Employee Development	41180						
Supplies	41300						
Equipment Rental	41400						
Repairs	41500						
Statewide Indirects & Agency Indirects	42010						
Attorney General	42020						
Claims & Insurance	43000	6,000,000	163,825		24,200,000	928,342	
Other Purchased Services	43000						
<b>Total</b>		<b>6,000,000</b>	<b>163,825</b>	<b>788,006</b>	<b>24,200,000</b>	<b>928,342</b>	<b>1,340,813</b>
Adjustments							
Plus:							
Amortization	49005	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Minus:							
New System							
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rate Matrix Amount</b>		<b>6,000,000</b>	<b>163,825</b>	<b>788,006</b>	<b>24,200,000</b>	<b>928,342</b>	<b>1,340,813</b>

# Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION  
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM  
FOR FISCAL YEAR 2024

	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	23-Jul	23-Aug	23-Sep	23-Oct	23-Nov	23-Dec	24-Jan	24-Feb	24-Mar	24-Apr	24-May	24-Jun		
<b>Projected Beginning Cash Balance</b>	<b>9,237,480</b>	<b>8,539,523</b>	<b>12,713,578</b>	<b>13,384,310</b>	<b>12,935,655</b>	<b>13,747,647</b>	<b>13,010,476</b>	<b>11,880,352</b>	<b>11,449,817</b>	<b>11,476,893</b>	<b>11,014,281</b>	<b>10,631,323</b>		
Receipts - operating	2,960,466	7,146,573	3,820,001	2,555,940	3,810,701	2,541,983	2,541,983	2,541,983	3,176,343	2,541,983	2,589,560	2,923,869		
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-		
Other Non Operating Receipts	12,917	12,917	12,916	12,917	12,917	12,916	12,917	12,917	12,917	12,917	12,917	12,915		
<b>Total Cash Receipt</b>	<b>2,973,383</b>	<b>7,159,490</b>	<b>3,832,917</b>	<b>2,568,857</b>	<b>3,823,618</b>	<b>2,554,899</b>	<b>2,554,900</b>	<b>2,554,900</b>	<b>3,189,260</b>	<b>2,554,900</b>	<b>2,602,477</b>	<b>2,936,785</b>		
Expenses														
Salaries & Benefits	259,775	259,775	259,775	259,775	259,775	389,661	259,775	259,775	259,775	259,775	259,775	389,660		
Indirect Costs	-	-	176,750	-	-	176,750	-	-	176,750	-	-	176,750		
Claims & Insurance Expense	3,152,696	2,498,857	2,498,857	2,498,857	2,498,857	2,498,857	3,154,411	2,498,857	2,498,857	2,498,857	2,498,857	2,498,857		
Other Operating Expenses	258,879	226,803	226,803	258,880	252,994	226,802	270,838	226,803	226,802	258,880	226,803	226,803		
Dividends/Rebates, if applicable	-	-	-	-	-	-	-	-	-	-	-	-		
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-		
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Expense Paid</b>	<b>3,671,340</b>	<b>2,985,435</b>	<b>3,162,185</b>	<b>3,017,512</b>	<b>3,011,626</b>	<b>3,292,070</b>	<b>3,685,024</b>	<b>2,985,435</b>	<b>3,162,184</b>	<b>3,017,512</b>	<b>2,985,435</b>	<b>3,292,070</b>		
<b>Projected Ending Cash Balance</b>	<b>8,539,523</b>	<b>12,713,578</b>	<b>13,384,310</b>	<b>12,935,655</b>	<b>13,747,647</b>	<b>13,010,476</b>	<b>11,880,352</b>	<b>11,449,817</b>	<b>11,476,893</b>	<b>11,014,281</b>	<b>10,631,323</b>	<b>10,276,038</b>		

# Financial Statement

## For Internal Use Only

STATE OF MINNESOTA	3/31/2023	
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001	Unaudited	
STATEMENT OF NET POSITION		
DECEMBER 31, 2022		
	FY23	FY22
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 10,269,432.98	\$ 10,784,411.98
Accounts Receivable	4,467,521.24	2,911,410.09
Accounts Receivable - Supplementary Benefits	2,238,680.10	2,087,667.54
Due from Other Funds (Note 3)	865,640.51	304,107.37
Total Current Assets	<u>\$ 17,841,274.83</u>	<u>\$ 16,087,596.98</u>
<b>NONCURRENT ASSETS (Note 5)</b>		
Recoverable (Note 4)	\$ 80,029,205.37	\$ 83,214,195.19
Software	334,347.10	334,347.10
Accumulated Amortization - Software	(334,347.10)	(309,271.09)
Internally Generated Computer Software (IGCS)	289,722.46	289,722.46
Accumulated Amortization - IGCS	(289,722.46)	(267,993.25)
Total Noncurrent Assets	<u>\$ 80,029,205.37</u>	<u>\$ 83,261,000.41</u>
<b>TOTAL ASSETS</b>	<u>\$ 97,870,480.20</u>	<u>\$ 99,348,597.39</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 761,273.25	\$ 1,387,683.65
Salaries and Benefits Payable	88,274.28	88,869.66
Claims Payable (Note 4)	12,006,121.24	12,482,129.26
Compensated Absences Payable (Note 6)	50,000.00	44,000.00
Unearned Revenue	444,327.00	402,352.00
Unearned Premiums	2,819,370.00	2,499,068.00
Due to Other Funds (Note 7)	449.55	232.17
Total Current Liabilities	<u>\$ 16,169,815.32</u>	<u>\$ 16,904,334.74</u>
<b>NONCURRENT LIABILITIES</b>		
Claims Payable (Note 4)	\$ 68,023,084.13	\$ 70,732,065.93
Compensated Absences Payable (Note 6)	370,000.00	336,000.00
Total Noncurrent Liabilities	<u>\$ 68,393,084.13</u>	<u>\$ 71,068,065.93</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 84,562,899.45</u>	<u>\$ 87,972,400.67</u>
<b>NET POSITION (Note 8)</b>		
Net Investment in Capital Assets	\$ -	\$ 46,805.22
Restricted	13,307,580.75	11,329,391.50
<b>TOTAL NET POSITION</b>	<u>\$ 13,307,580.75</u>	<u>\$ 11,376,196.72</u>

For Internal Use Only

STATE OF MINNESOTA 3/31/2023  
 RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 Unaudited  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 QUARTER ENDED DECEMBER 31, 2022

	FY23 QTD	FY23 YTD	FY22 QTD	FY22 YTD
<b>OPERATING REVENUES</b>				
Premium Pool	\$ 1,376,292.80	\$ 2,756,592.40	\$ 1,222,544.00	\$ 2,446,518.25
Pay-As-You-Go	5,944,543.91	12,104,102.65	5,081,239.80	9,001,854.90
Administrative Fees	923,634.26	1,847,268.53	892,375.05	1,784,750.12
Legal Services Unit	87,564.20	198,140.40	101,667.05	209,923.00
Safety Training	-	-	-	720.00
Other Revenues	585,495.44	1,313,201.34	858,560.30	1,472,169.34
Total Operating Revenues	<u>\$ 8,917,530.61</u>	<u>\$ 18,219,305.32</u>	<u>\$ 8,156,386.20</u>	<u>\$ 14,915,935.61</u>
<b>OPERATING EXPENSES</b>				
Claims	\$ 7,093,986.73	\$ 14,401,265.12	\$ 7,264,249.52	\$ 13,210,003.43
Salaries and Benefits	676,412.41	1,347,309.38	721,284.74	1,422,781.97
Rent	28,438.37	55,127.23	22,754.88	45,645.28
Rent - Equipment	730.22	1,460.45	1,248.62	1,545.33
Repairs and Maintenance	1,446.00	2,211.00	485.00	1,660.00
Printing	1,359.45	2,203.89	662.83	849.23
Professional and Technical Services	528,832.44	1,040,715.55	511,988.82	1,025,454.64
Computer and Systems Services	-	-	-	1,990.00
Centralized IT Services	248,725.73	290,927.45	263,519.45	306,457.58
Communications	5,256.04	12,479.52	6,661.00	12,334.39
Travel - In State	845.28	1,985.56	467.94	838.77
Travel - Out State	2,323.58	2,323.58	-	-
Supplies and Materials	3,189.87	4,802.98	901.86	1,962.04
Employee Development	1,846.90	2,384.90	1,823.00	1,823.00
Purchased Services	62.40	80.40	339.35	363.44
Insurance	481,871.78	486,245.22	253,522.11	540,509.88
Indirect Costs	174,008.15	348,016.30	106,249.45	212,498.90
Amortization	-	15,601.74	15,601.74	31,203.48
Other Expenses	2,168.32	10,287.35	-	7,733.00
Total Operating Expenses	<u>\$ 9,251,503.67</u>	<u>\$ 18,025,427.62</u>	<u>\$ 9,171,760.31</u>	<u>\$ 16,825,654.36</u>
<b>OPERATING INCOME (LOSS)</b>	<u>\$ (333,973.06)</u>	<u>\$ 193,877.70</u>	<u>\$ (1,015,374.11)</u>	<u>\$ (1,909,718.75)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Revenue	\$ 59,247.00	\$ 76,975.04	\$ 977.31	\$ 2,938.06
Total Nonoperating Revenues (Expenses)	<u>\$ 59,247.00</u>	<u>\$ 76,975.04</u>	<u>\$ 977.31</u>	<u>\$ 2,938.06</u>
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<u>\$ (274,726.06)</u>	<u>\$ 270,852.74</u>	<u>\$ (1,014,396.80)</u>	<u>\$ (1,906,780.69)</u>
<b>TRANSFERS AND CONTRIBUTIONS</b>				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ (274,726.06)</u>	<u>\$ 270,852.74</u>	<u>\$ (1,014,396.80)</u>	<u>\$ (1,906,780.69)</u>
<b>NET POSITION, BEGINNING, AS REPORTED</b>	<u>\$ 13,582,306.81</u>	<u>\$ 13,036,728.01</u>	<u>\$ 12,390,593.52</u>	<u>\$ 13,282,977.41</u>
Adjustment to Net Position	-	-	-	-
<b>NET POSITION, BEGINNING, AS RESTATED</b>	<u>\$ 13,582,306.81</u>	<u>\$ 13,036,728.01</u>	<u>\$ 12,390,593.52</u>	<u>\$ 13,282,977.41</u>
<b>NET POSITION, ENDING</b>	<u>\$ 13,307,580.75</u>	<u>\$ 13,307,580.75</u>	<u>\$ 11,376,196.72</u>	<u>\$ 11,376,196.72</u>

**For Internal Use Only**

**STATE OF MINNESOTA** 3/31/2023  
**RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001** Unaudited  
**STATEMENT OF CASH FLOWS**  
**FISCAL YEAR 2023 AS OF DECEMBER 31, 2022**

	YTD
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	\$ 18,582,655.32
Receipts from Other Revenues	1,313,201.34
Payments to Claimants	(14,401,265.12)
Payments to Suppliers for Goods and Services	(2,079,501.22)
Payments to Employees	(1,460,112.46)
Payments to Others	-
<b>Net Cash Flows from Operating Activities</b>	<u>\$ 1,954,977.86</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Nonoperating Transfer in (Out)	\$ -
<b>Net Cash Flows from Noncapital Financing Activities</b>	<u>\$ -</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Investment in Capital Assets	\$ -
Proceeds from Disposal of Capital Assets	-
<b>Net Cash Flows from Capital and Related Financing Activities</b>	<u>\$ -</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Investment Earnings	\$ 76,975.04
<b>Net Cash Flows from Investing Activities</b>	<u>\$ 76,975.04</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	\$ 2,031,952.90
Cash and Cash Equivalents, Beginning, as Reported	8,237,480.08
Cash and Cash Equivalents, Ending	<u>\$ 10,269,432.98</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities</b>	
Operating Income (Loss)	\$ 193,877.70
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	\$ 15,601.74
(Increase) Decrease in Accounts Receivable	(831,659.16)
(Increase) Decrease in Accounts Receivable - Supplementary Benefits	(349,406.48)
(Increase) Decrease in Due From Other Funds	(406,080.02)
(Increase) Decrease in Recoverable	3,220,156.02
Increase (Decrease) in Accounts Payable	181,441.26
Increase (Decrease) in Salaries and Benefits Payable	(112,803.08)
Increase (Decrease) in Claims Payable	(3,220,156.02)
Increase (Decrease) in Unearned Revenue	444,327.00
Increase (Decrease) in Unearned Premiums	2,819,370.00
Increase (Decrease) in Compensated Absences Payable	-
Increase (Decrease) in Due to Other Funds	308.90
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ 1,761,100.16</u>
<b>Net Cash Flows from Operating Activities</b>	<u>\$ 1,954,977.86</u>
<b>Noncash Investing, Capital and Financing Activities</b>	\$ -

For Internal Use Only

STATE OF MINNESOTA  
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001  
STATEMENT OF BUDGET AND ACTUAL COMPARISON  
QUARTER ENDED DECEMBER 31, 2022

3/31/2023  
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
<b>OPERATING REVENUES</b>						
Premium Pool	\$ 1,409,685.00	\$ 2,819,370.00	\$ 1,376,292.80	\$ 2,756,592.40	\$ (33,392.20)	\$ (62,777.60)
Pay-As-You-Go	6,045,364.25	12,090,728.50	5,944,543.91	12,104,102.65	(100,820.34)	13,374.15
Administrative Fees	923,634.00	1,847,268.00	923,634.26	1,847,268.53	0.26	0.53
Legal Services Unit	118,750.00	237,500.00	87,564.20	198,140.40	(31,185.80)	(39,359.60)
Safety Training	2,775.00	5,550.00	-	-	(2,775.00)	(5,550.00)
Other Revenues	425,250.00	850,500.00	585,495.44	1,313,201.34	160,245.44	462,701.34
Total Operating Revenues	<u>\$ 8,925,458.25</u>	<u>\$ 17,850,916.50</u>	<u>\$ 8,917,530.61</u>	<u>\$ 18,219,305.32</u>	<u>\$ (7,927.64)</u>	<u>\$ 368,388.82</u>
<b>OPERATING EXPENSES</b>						
Claims	\$ 6,875,000.00	\$ 13,750,000.00	\$ 7,093,986.73	\$ 14,401,265.12	\$ 218,986.73	\$ 651,265.12
Salaries and Benefits	895,567.00	1,791,134.00	676,412.41	1,347,309.38	(219,154.59)	(443,824.62)
Rent	27,075.00	54,150.00	28,438.37	55,127.23	1,363.37	977.23
Rent - Equipment	1,250.00	2,500.00	730.22	1,460.45	(519.78)	(1,039.55)
Repairs and Maintenance	1,875.00	3,750.00	1,446.00	2,211.00	(429.00)	(1,539.00)
Printing	612.50	1,225.00	1,359.45	2,203.89	746.95	978.89
Professional and Technical Services	524,703.00	1,049,406.00	528,832.44	1,040,715.55	4,129.44	(8,690.45)
Centralized IT Services	135,700.00	271,400.00	248,725.73	290,927.45	113,025.73	19,527.45
Communications	5,700.00	11,400.00	5,256.04	12,479.52	(443.96)	1,079.52
Travel - In State	2,175.00	4,350.00	845.28	1,985.56	(1,329.72)	(2,364.44)
Travel - Out State	-	-	2,323.58	2,323.58	-	-
Supplies and Materials	5,687.50	11,375.00	3,189.87	4,802.98	(2,497.63)	(6,572.02)
Employee Development	1,925.00	3,850.00	1,846.90	2,384.90	(78.10)	(1,465.10)
Purchased Services	750.00	1,500.00	62.40	80.40	(687.60)	(1,419.60)
Insurance	268,339.75	536,679.50	481,871.78	486,245.22	213,532.03	(50,434.28)
Attorney General Cost	250.00	500.00	-	-	(250.00)	(500.00)
Indirect Costs	118,750.00	237,500.00	174,008.15	348,016.30	55,258.15	110,516.30
Amortization	15,602.00	15,602.00	-	15,601.74	(15,602.00)	(0.26)
Other Expenses	2,027.00	4,054.00	2,168.32	10,287.35	141.32	6,233.35
Total Operating Expenses	<u>\$ 8,882,988.75</u>	<u>\$ 17,750,375.50</u>	<u>\$ 9,251,503.67</u>	<u>\$ 18,025,427.62</u>	<u>\$ 368,514.92</u>	<u>\$ 275,052.12</u>
<b>OPERATING INCOME (LOSS)</b>	<u>\$ 42,469.50</u>	<u>\$ 100,541.00</u>	<u>\$ (333,973.06)</u>	<u>\$ 193,877.70</u>	<u>\$ (376,442.56)</u>	<u>\$ 93,336.70</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest Revenue	\$ 1,250.00	\$ 2,500.00	\$ 59,247.00	\$ 76,975.04	\$ 57,997.00	\$ 74,475.04
Total Nonoperating Revenues (Expenses)	<u>\$ 1,250.00</u>	<u>\$ 2,500.00</u>	<u>\$ 59,247.00</u>	<u>\$ 76,975.04</u>	<u>\$ 57,997.00</u>	<u>\$ 74,475.04</u>
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<u>\$ 43,719.50</u>	<u>\$ 103,041.00</u>	<u>\$ (274,726.06)</u>	<u>\$ 270,852.74</u>	<u>\$ (318,445.56)</u>	<u>\$ 167,811.74</u>
<b>TRANSFERS AND CONTRIBUTIONS</b>						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ 43,719.50</u>	<u>\$ 103,041.00</u>	<u>\$ (274,726.06)</u>	<u>\$ 270,852.74</u>	<u>\$ (318,445.56)</u>	<u>\$ 167,811.74</u>

**For Internal Use Only**

STATE OF MINNESOTA  
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001  
FOOTNOTES TO FINANCIAL STATEMENTS  
FISCAL YEAR 2023 AS OF DECEMBER 31, 2022

3/31/2023  
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).

The amounts presented in the financial statements are based upon information from the State Wide Integrated Financial Tools (SWIFT). The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY23.

**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, 2022 for claims incurred prior to January 1, 2023.

**Changes in Classification:**

On July 1, 2022, an Agency Indirect Cost Plan was enacted to allocate certain overhead costs incurred throughout Department of Administration (Admin), including salaries and separation costs, centralized IT services, miscellaneous indirect costs, and interagency agreements. Starting in FY23, these agency indirect costs are reported as part of the Indirect Costs expense. They were reported in various operating expense categories and transfers prior to FY23.

**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 FY23, as of December 31, 2022, the total Due From Other Funds is \$865,640.51.  
\$865,616.85 represents the amount recharged to the Federal ARP Workers' Compensation Fund 3015 for a portion of the Covid Workers' Compensation expenses.  
\$23.66 represents the amount due from Risk Management Property and Casualty Fund 5300 for non-salary expenses paid by Workers' Compensation Fund.

In FY22, as of December 31, 2021, the total Due From Other Funds is \$304,107.37.  
\$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.  
\$1,282.04 represents the amount due from Risk Management Property and Casualty Fund 5300 for non-salary expenses paid by Workers' Compensation Fund.

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**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.

**5. CAPITAL ASSETS**

	Balance 7/1/2022	Additions	Deletions	Balance 12/31/2022
Software	\$ 334,347.10	\$ -	\$ -	\$ 334,347.10
Internally Generated Computer Software (IGCS)	289,722.46	-	-	289,722.46
<b>Total Capital Assets</b>	<b>\$ 624,069.56</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 624,069.56</b>
Accumulated Depreciation/Amortization for:				
Software	\$ (325,988.42)	\$ (8,358.68)	\$ -	\$ (334,347.10)
Internally Generated Computer Software (IGCS)	(282,479.40)	(7,243.06)	-	(289,722.46)
<b>Total Accumulated Depreciation/Amortization</b>	<b>\$ (608,467.82)</b>	<b>\$ (15,601.74)</b>	<b>\$ -</b>	<b>\$ (624,069.56)</b>

**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 7/1/2022	\$ 50,000.00	\$ 370,000.00
Increase	-	-
Decrease	-	-
<b>Ending Balance 12/31/2022</b>	<b>\$ 50,000.00</b>	<b>\$ 370,000.00</b>

**7. DUE TO OTHER FUNDS**

In FY23, as of December 31, 2022, the total Due to Other Funds is \$449.55.

\$218.44 represents the amount owed to Risk Management Property and Casualty Fund 5300 for non-salary expenses paid on behalf of Workers' Compensation Fund.

\$231.11 represents the amount owed to FMR Fund 1000 for non-salary expenses paid on behalf of Workers' Compensation Fund.

In FY22, as of December 31, 2021, the total Due to Other Funds is \$232.17.

\$232.17 represents the amount owed to Risk Management Property and Casualty Fund 5300 for non-salary expenses paid on behalf of Workers' Compensation Fund.

**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	\$ -
Restricted	13,307,580.75
<b>Total Net Position</b>	<b>\$ 13,307,580.75</b>

**Schedule of Retained Earnings**

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Retained Earnings, Beginning	\$ 13,036,728.01	\$ 13,582,306.81	\$ -	\$ -
Change in Net Position	545,578.80	(274,726.06)	-	-
Retained Earnings, Ending	\$ 13,582,306.81	\$ 13,307,580.75	\$ -	\$ -
Add: Capital Contributions	\$ -	\$ -	\$ -	\$ -
Reconciliation to Total Net Position	\$ 13,582,306.81	\$ 13,307,580.75	\$ -	\$ -

**9. EXTRAORDINARY ITEMS**

The COVID-19 pandemic has significantly increased the claims paid through the Workers' Compensation fund. This includes claims for occupations in which COVID-19 is deemed a presumptive occupational disease under the COVID-19 workers' compensation presumption in MN Statute. This presumption is effective through January 13, 2023. Occupations covered include licensed peace officers, firefighters, paramedics or emergency medical technicians, nurses or health care providers and workers, assistive employees in health care settings and corrections officers.

Coronavirus Relief Funds in the amount of \$1,500,000 and American Rescue Plan - State Fiscal Recovery Funds in the amount of \$5,878,000 were made available to absorb the costs of these claims. Through FY22 \$5,089,028.20 in workers' compensation claims were recharged to these funds. It is anticipated that \$1,192,570 in Q1-Q2 claims will be recharged, and the remaining funds will be used in FY23.

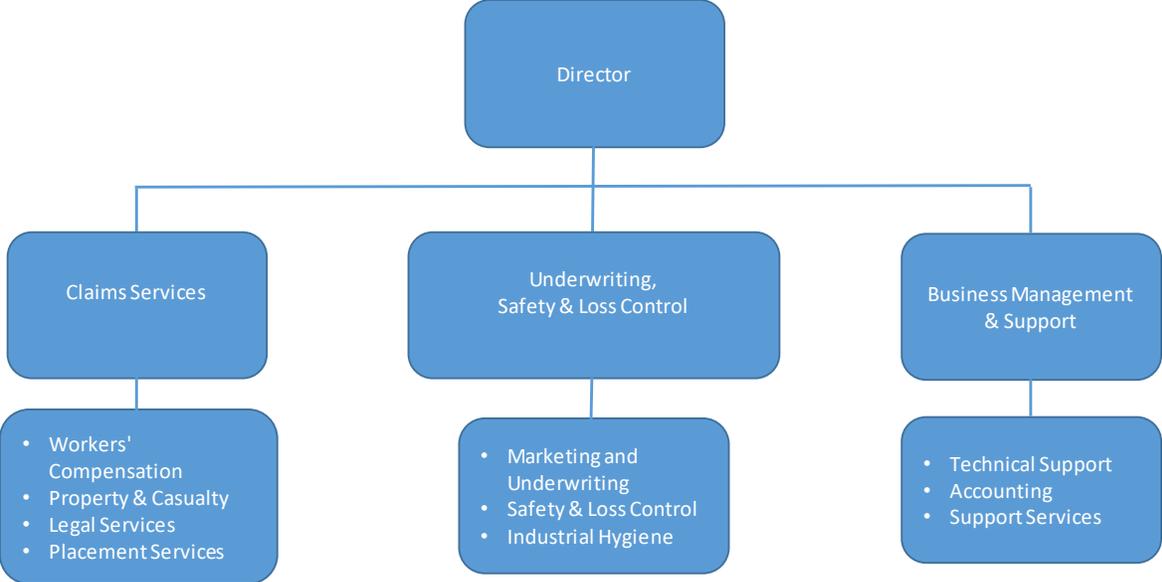
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STATE OF MINNESOTA RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - COMBINED QUARTER ENDED DECEMBER 31, 2022	3/31/2023 Unaudited			
	Combined	Administration	Premium Pool	Pay-As-You-Go
<b>OPERATING REVENUES</b>				
Premium Pool	\$ 2,756,592.40	\$ -	\$ 2,756,592.40	\$ -
Pay-As-You-Go	12,104,102.65	-	-	12,104,102.65
Administrative Fees	1,847,268.53	1,847,268.53	-	-
Legal Services Unit	198,140.40	198,140.40	-	-
Safety Training	-	-	-	-
Other Revenues	1,313,201.34	-	211,025.94	1,102,175.40
Total Operating Revenues	<u>\$18,219,305.32</u>	<u>\$2,045,408.93</u>	<u>\$ 2,967,618.34</u>	<u>\$ 13,206,278.05</u>
<b>OPERATING EXPENSES</b>				
Claims	\$14,401,265.12	\$ -	\$ 2,581,762.88	\$ 11,819,502.24
Salaries and Benefits	1,347,309.38	1,347,309.38	-	-
Rent	55,127.23	55,127.23	-	-
Rent - Equipment	1,460.45	1,460.45	-	-
Repairs and Maintenance	2,211.00	2,211.00	-	-
Printing	2,203.89	2,203.89	-	-
Professional and Technical Services	1,040,715.55	34.80	373,523.02	667,157.73
Centralized IT Services	290,927.45	290,927.45	-	-
Communications	12,479.52	12,479.52	-	-
Travel - In State	1,985.56	1,985.56	-	-
Travel - Out State	2,323.58	2,323.58	-	-
Supplies and Materials	4,802.98	4,802.98	-	-
Employee Development	2,384.90	2,384.90	-	-
Purchased Services	80.40	80.40	-	-
Insurance	486,245.22	4,373.44	81,680.09	400,191.69
Indirect Costs	348,016.30	348,016.30	-	-
Amortization	15,601.74	15,601.74	-	-
Other Expenses	10,287.35	8,740.56	628.32	918.47
Total Operating Expenses	<u>\$18,025,427.62</u>	<u>\$2,100,063.18</u>	<u>\$ 3,037,594.31</u>	<u>\$ 12,887,770.13</u>
<b>OPERATING INCOME (LOSS)</b>	<u>\$ 193,877.70</u>	<u>\$ (54,654.25)</u>	<u>\$ (69,975.97)</u>	<u>\$ 318,507.92</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Revenue	\$ 76,975.04	\$ 18,055.99	\$ 33,099.03	\$ 25,820.02
Total Nonoperating Revenues (Expenses)	<u>\$ 76,975.04</u>	<u>\$ 18,055.99</u>	<u>\$ 33,099.03</u>	<u>\$ 25,820.02</u>
<b>INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<u>\$ 270,852.74</u>	<u>\$ (36,598.26)</u>	<u>\$ (36,876.94)</u>	<u>\$ 344,327.94</u>
<b>TRANSFERS AND CONTRIBUTIONS</b>				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ 270,852.74</u>	<u>\$ (36,598.26)</u>	<u>\$ (36,876.94)</u>	<u>\$ 344,327.94</u>

# Supporting Information

## Staffing and Organizational Chart

The FY23 business plan had 27.4 FTEs. The FY24 business plan has 29.8 FTEs. The increase is a result of filling vacant positions.



# Administrative Fees

## WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY FY 2024

iRISK Loc #	Department Name	FY23 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/23	% of Open Claims	FY23 # of Trans	% of Trans	Avg %	FY2024 Work Comp Admin Fee	FY2024 MONTHLY Managed Care Fee
01A	Military Affairs	372	0.646%	18	0.996%	212	1.167%	0.936%	\$36,135	\$1,190.40
02 (All)	Administration	479	0.831%	14	0.774%	146	0.804%	0.803%	\$31,003	\$1,532.80
03A	State Lottery	142	0.246%	5	0.277%	29	0.160%	0.228%	\$8,784	\$454.40
04A	Agriculture	488	0.847%	12	0.664%	123	0.677%	0.729%	\$28,151	\$1,561.60
05A	Racing Commission	20	0.035%	0	0.000%	0	0.000%	0.012%	\$447	\$64.00
06A	Attorney General	350	0.607%	1	0.055%	10	0.055%	0.239%	\$9,236	\$1,120.00
07A	Public Safety - Fiscal and Administrative Serv	35	0.061%	2	0.111%	36	0.198%	0.123%	\$4,755	\$112.00
07B	Public Safety - Commissioner's Office	18	0.031%	1	0.055%	0	0.000%	0.029%	\$1,114	\$57.60
07C	Public Safety - BCA Training	385	0.668%	9	0.498%	62	0.341%	0.502%	\$19,395	\$1,232.00
07D	Public Safety - DVS	488	0.847%	18	0.996%	148	0.815%	0.886%	\$34,193	\$1,561.60
07E	Public Safety - Homeland Security & Emerg Mgmt	63	0.109%	1	0.055%	11	0.061%	0.075%	\$2,898	\$201.60
07F	Public Safety - Fire Marshal	57	0.099%	1	0.055%	1	0.006%	0.053%	\$2,056	\$182.40
07G	Public Safety - Public Educ & Media Rel	13	0.023%	0	0.000%	0	0.000%	0.008%	\$290	\$41.60
07H	Public Safety - Human Resources	16	0.028%	1	0.055%	1	0.006%	0.030%	\$1,140	\$51.20
07J	Public Safety - Office of Justice Programs	47	0.082%	0	0.000%	0	0.000%	0.027%	\$1,050	\$150.40
07K	Public Safety - 911 Emergency Service	11	0.019%	0	0.000%	0	0.000%	0.006%	\$246	\$35.20
07M	Public Safety - Pipeline Safety	19	0.033%	1	0.055%	1	0.006%	0.031%	\$1,207	\$60.80
07P	Public Safety - Patrol	779	1.352%	104	5.752%	586	3.225%	3.443%	\$132,928	\$2,492.80
07Q	Public Safety - Gambling & Alcohol	20	0.035%	1	0.055%	8	0.044%	0.045%	\$1,725	\$64.00
07S	Public Safety - Capitol Security	84	0.146%	9	0.498%	96	0.528%	0.391%	\$15,081	\$268.80
07T	Public Safety - Traffic Safety	22	0.038%	0	0.000%	0	0.000%	0.013%	\$491	\$70.40
09A	Gambling Control Board	42	0.073%	0	0.000%	0	0.000%	0.024%	\$938	\$134.40
10A	Minnesota Management & Budget (MMB)	277	0.481%	1	0.055%	0	0.000%	0.179%	\$6,898	\$886.40
15B	Board of Barbers	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60
11B	Board of Cosmetologist	20	0.035%	2	0.111%	0	0.000%	0.048%	\$1,870	\$64.00
7HH	Board of Chiropractors	5	0.009%	0	0.000%	0	0.000%	0.003%	\$112	\$16.00
7FH	Board of Dentistry	16	0.028%	1	0.055%	1	0.006%	0.030%	\$1,140	\$51.20
7TP	Board of Peace Officers	14	0.024%	0	0.000%	0	0.000%	0.008%	\$313	\$44.80
7KH	Exec for LT Svcs & Supports Bd	4	0.007%	0	0.000%	0	0.000%	0.002%	\$89	\$12.80
7LH	Board of Social Work	14	0.024%	0	0.000%	0	0.000%	0.008%	\$313	\$44.80
7MH	Board of Marriage & Family Therapy	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60
7BH	Board of Medical Practice	29	0.050%	0	0.000%	0	0.000%	0.017%	\$648	\$92.80
7CH	Board of Nursing	34	0.059%	0	0.000%	0	0.000%	0.020%	\$759	\$108.80
7DH	Board of Pharmacy	23	0.040%	1	0.055%	2	0.011%	0.035%	\$1,367	\$73.60
7EB	Board of Architects	8	0.014%	0	0.000%	0	0.000%	0.005%	\$179	\$25.60
7VH	Board of Psychology	7	0.012%	0	0.000%	0	0.000%	0.004%	\$156	\$22.40
7JH	Board of Optometry	2	0.003%	0	0.000%	0	0.000%	0.001%	\$45	\$6.40
7PB	Board of Accountancy	5	0.009%	0	0.000%	0	0.000%	0.003%	\$112	\$16.00
7RH	Board of Vet Medicine	2	0.003%	0	0.000%	0	0.000%	0.001%	\$45	\$6.40
7QH	Board of Podiatry	1	0.002%	0	0.000%	0	0.000%	0.001%	\$22	\$3.20
7SB	Private Detective Board	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60
7WH	Board of Physical Therapy	3	0.005%	0	0.000%	2	0.011%	0.005%	\$209	\$9.60
7SH	Emergency Medical Svcs Reg Bd	10	0.017%	1	0.055%	14	0.077%	0.050%	\$1,927	\$32.00
7UH	Dietetics & Nutrition Practice Bd	1	0.002%	0	0.000%	0	0.000%	0.001%	\$22	\$3.20
7XH	Behavioral Health & Therapy Bd	6	0.010%	0	0.000%	0	0.000%	0.003%	\$134	\$19.20
7YH	Occupational Therapy Pract Bd	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60
12A	Health	1,761	3.056%	11	0.608%	92	0.506%	1.390%	\$53,673	\$5,635.20
13A	Commerce	366	0.635%	1	0.055%	5	0.028%	0.239%	\$9,239	\$1,171.20
80A	Commerce-Weights & Measures	0	0.000%	1	0.055%	0	0.000%	0.018%	\$712	\$0.00
14A	Animal Health Board	39	0.068%	1	0.055%	1	0.006%	0.043%	\$1,654	\$124.80
17A	Human Rights	44	0.076%	1	0.055%	2	0.011%	0.048%	\$1,836	\$140.80
19A	Indian Affairs Council	6	0.010%	0	0.000%	0	0.000%	0.003%	\$134	\$19.20
20B	Explore MN Tourism	38	0.066%	0	0.000%	0	0.000%	0.022%	\$849	\$121.60
22A	Employment & Economic Development	1,393	2.417%	15	0.830%	187	1.029%	1.425%	\$55,030	\$4,457.60
24B	Public Facilities Authority	12	0.021%	0	0.000%	0	0.000%	0.007%	\$268	\$38.40
25A	Perpich Center for Arts Education	54	0.094%	0	0.000%	0	0.000%	0.031%	\$1,206	\$172.80
X00	Minnesota State-Systems Office	352	0.611%	1	0.055%	20	0.110%	0.259%	\$9,989	\$1,126.40
X01	Minnesota State-Bemidji State Univ	526	0.913%	9	0.498%	62	0.341%	0.584%	\$22,544	\$1,683.20
X02	Minnesota State-MSU Mankato	1,498	2.599%	16	0.885%	124	0.682%	1.389%	\$53,625	\$4,793.60
X03	Minnesota State-MSU Moorhead	609	1.057%	15	0.830%	69	0.380%	0.755%	\$29,164	\$1,948.80
X04	Minnesota State-St Cloud State Univ	1,087	1.886%	23	1.272%	218	1.200%	1.453%	\$56,087	\$3,478.40
X05	Minnesota State-Southwest MN State Univ	383	0.665%	5	0.277%	7	0.039%	0.327%	\$12,608	\$1,225.60
X06	Minnesota State-Winona State Univ	861	1.494%	13	0.719%	153	0.842%	1.018%	\$39,318	\$2,755.20
X07	Minnesota State-Metro State Univ	761	1.321%	5	0.277%	43	0.237%	0.611%	\$23,599	\$2,435.20
X20	Minnesota State-Riverland CC - Austin	211	0.366%	3	0.166%	13	0.072%	0.201%	\$7,768	\$675.20
X21	Minnesota State-Central Lks College-Brainerd	206	0.357%	8	0.442%	30	0.165%	0.322%	\$12,420	\$659.20
X22	Minnesota State-Anoka/Ramsey CC-Cambridge	79	0.137%	1	0.055%	1	0.006%	0.066%	\$2,547	\$252.80
X23	Minnesota State-C & T College-Fergus Falls	87	0.151%	1	0.055%	0	0.000%	0.069%	\$2,655	\$278.40
X24	Minnesota State-Hibbing Community College	124	0.215%	2	0.111%	2	0.011%	0.112%	\$4,334	\$396.80
X25	Minnesota State-Itasca Community College	88	0.153%	0	0.000%	1	0.006%	0.053%	\$2,036	\$281.60
X27	Minnesota State-MN West C&T - Worthington	94	0.163%	0	0.000%	0	0.000%	0.054%	\$2,099	\$300.80
X28	Minnesota State-Vermillion Community College	61	0.106%	1	0.055%	4	0.022%	0.061%	\$2,357	\$195.20
X29	Minnesota State-Rochester Community College	323	0.561%	6	0.332%	18	0.099%	0.330%	\$12,759	\$1,033.60

**WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY  
FY 2024**

IRISK Loc #	Department Name	FY23 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/23	% of Open Claims	FY23 # of Trans	% of Trans	Avg %	FY2024 Work Comp Admin Fee	FY2024 MONTHLY Managed Care Fee
X30	Minnesota State-Northland C&T - Thief River Fls	115	0.200%	2	0.111%	27	0.149%	0.153%	\$5,904	\$368.00
X31	Minnesota State-Mesabi Range C&T -Virginia	59	0.102%	2	0.111%	1	0.006%	0.073%	\$2,812	\$188.80
X32	Minnesota State-Minneapolis C&T College	448	0.777%	5	0.277%	26	0.143%	0.399%	\$15,405	\$1,433.60
X33	Minnesota State-Anoka/Ramsey Comm College	348	0.604%	8	0.442%	146	0.804%	0.617%	\$23,807	\$1,113.60
X34	Minnesota State-N Hennepin Comm College	319	0.554%	5	0.277%	44	0.242%	0.357%	\$13,799	\$1,020.80
X35	Minnesota State-Century College	569	0.987%	5	0.277%	62	0.341%	0.535%	\$20,657	\$1,820.80
X36	Minnesota State-Rainy River Comm College	26	0.045%	1	0.055%	1	0.006%	0.035%	\$1,363	\$83.20
X37	Minnesota State-Normandale Comm College	539	0.935%	3	0.166%	15	0.083%	0.395%	\$15,235	\$1,724.80
X38	Minnesota State-Inver Hills Comm College	252	0.437%	3	0.166%	22	0.121%	0.241%	\$9,321	\$806.40
X39	Minnesota State-NE Higher Education District	26	0.045%	0	0.000%	0	0.000%	0.015%	\$581	\$83.20
X40	MNSC-Mpls C&T College Law Enforce	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
X41	Minnesota State-Fond du Lac Tribal & Comm Coll	127	0.220%	2	0.111%	1	0.006%	0.112%	\$4,331	\$406.40
X51	Minnesota State-Anoka Tech College	120	0.208%	5	0.277%	21	0.116%	0.200%	\$7,726	\$384.00
X52	Minnesota State-Alexandria Tech College	214	0.371%	5	0.277%	20	0.110%	0.253%	\$9,755	\$684.80
X53	Minnesota State-Hennepin Tech Coll-Plymouth	2	0.003%	0	0.000%	0	0.000%	0.001%	\$45	\$6.40
X54	Minnesota State-Pine Tech College	111	0.193%	1	0.055%	1	0.006%	0.084%	\$3,261	\$355.20
X55	Minnesota State-St Paul College	383	0.665%	6	0.332%	25	0.138%	0.378%	\$14,595	\$1,225.60
X56	Minnesota State-Lake Superior College	276	0.479%	4	0.221%	2	0.011%	0.237%	\$9,152	\$883.20
X57	Minnesota State-St. Cloud Tech College	305	0.529%	5	0.277%	7	0.039%	0.281%	\$10,866	\$976.00
X59	Minnesota State-Dakota County Tech College	241	0.418%	5	0.277%	141	0.776%	0.490%	\$18,928	\$771.20
X60	Minnesota State-Hennepin TC-Brooklyn Prk	266	0.462%	4	0.221%	3	0.017%	0.233%	\$9,000	\$851.20
X61	Minnesota State-Hennepin TC-Eden Prairie	104	0.180%	2	0.111%	20	0.110%	0.134%	\$5,163	\$332.80
X62	Minnesota State-MN West C&T - Canby	43	0.075%	1	0.055%	0	0.000%	0.043%	\$1,672	\$137.60
X63	Minnesota State-MN West C&T - Granite Falls	29	0.050%	0	0.000%	0	0.000%	0.017%	\$648	\$92.80
X64	Minnesota State-MN West C&T - Jackson	35	0.061%	0	0.000%	0	0.000%	0.020%	\$782	\$112.00
X65	Minnesota State-MN West C&T - Pipestone	40	0.069%	0	0.000%	0	0.000%	0.023%	\$893	\$128.00
X66	Minnesota State-Mesabi Range C&T - Eveleth	28	0.049%	0	0.000%	0	0.000%	0.016%	\$625	\$89.60
X68	Minnesota State-SE Tech College-Red Wing	41	0.071%	1	0.055%	38	0.209%	0.112%	\$4,319	\$131.20
X69	Minnesota State-SE Tech College-Winona	90	0.156%	1	0.055%	10	0.055%	0.089%	\$3,430	\$288.00
X71	Minnesota State-Central Lks College-Staples	47	0.082%	1	0.055%	4	0.022%	0.053%	\$2,045	\$150.40
X72	Minnesota State-Northwest Tech College	58	0.101%	2	0.111%	1	0.006%	0.072%	\$2,790	\$185.60
X73	Minnesota State-C&T College-Detroit Lakes	62	0.108%	2	0.111%	32	0.176%	0.131%	\$5,075	\$198.40
X74	Minnesota State-Northland C&T-E Grand Forks	92	0.160%	3	0.166%	16	0.088%	0.138%	\$5,323	\$294.40
X75	Minnesota State-C&T College-Moorhead	190	0.330%	0	0.000%	1	0.006%	0.112%	\$4,314	\$608.00
X77	Minnesota State-C&T College-Wadena	46	0.080%	1	0.055%	0	0.000%	0.045%	\$1,739	\$147.20
X78	Minnesota State-Riverland Comm Coll-Albert Lea	29	0.050%	0	0.000%	0	0.000%	0.017%	\$648	\$92.80
X79	Minnesota State-S Central Tech Coll-Mankato	232	0.403%	1	0.055%	40	0.220%	0.226%	\$8,726	\$742.40
X80	Minnesota State-Ridgewater College-Hutchinson	98	0.170%	2	0.111%	21	0.116%	0.132%	\$5,100	\$313.60
X81	Minnesota State-Ridgewater College-Willmar	201	0.349%	0	0.000%	4	0.022%	0.124%	\$4,772	\$643.20
X83	Minnesota State-S Central Tech Coll-Farbault	38	0.066%	0	0.000%	0	0.000%	0.022%	\$849	\$121.60
X99	Minnesota State-Student Workers	2,189	3.799%	8	0.442%	12	0.066%	1.436%	\$55,429	EXEMPT
28A	State Senate	217	0.377%	4	0.221%	12	0.066%	0.221%	\$8,543	\$694.40
29 (All)	DNR (All regions)	2,500	4.338%	101	5.586%	742	4.084%	4.669%	\$180,275	\$8,000.00
CC (All)	Conservation Corp Minnesota	376	0.652%	12	0.664%	74	0.407%	0.574%	\$22,180	\$1,203.20
31A	House of Representatives	394	0.684%	3	0.166%	2	0.011%	0.287%	\$11,076	\$1,260.80
32A	Pollution Control Agency	874	1.517%	4	0.221%	4	0.022%	0.587%	\$22,649	\$2,796.80
33A	Trial Courts		0.000%	0	0.000%		0.000%	0.000%	\$0	\$0.00
33L	Trial Courts - District 1	311	0.540%	2	0.111%	2	0.011%	0.220%	\$8,511	\$995.20
33K	Trial Courts - District 10	396	0.687%	3	0.166%	6	0.033%	0.295%	\$11,404	\$1,267.20
33B	Trial Courts - District 2	289	0.502%	0	0.000%	0	0.000%	0.167%	\$6,454	\$924.80
33C	Trial Courts - District 3	233	0.404%	0	0.000%	0	0.000%	0.135%	\$5,203	\$745.60
33D	Trial Courts - District 4	657	1.140%	6	0.332%	55	0.303%	0.592%	\$22,838	\$2,102.40
33E	Trial Courts - District 5	151	0.262%	1	0.055%	1	0.006%	0.108%	\$4,155	\$483.20
33F	Trial Courts - District 6	143	0.248%	1	0.055%	28	0.154%	0.153%	\$5,888	\$457.60
33G	Trial Courts - District 7	248	0.430%	1	0.055%	1	0.006%	0.164%	\$6,321	\$793.60
33H	Trial Courts - District 8	82	0.142%	0	0.000%	0	0.000%	0.047%	\$1,831	\$262.40
33J	Trial Courts - District 9	222	0.385%	1	0.055%	44	0.242%	0.228%	\$8,786	\$710.40
J50	State Guardian ad Litem Board	244	0.423%	5	0.277%	78	0.429%	0.376%	\$14,533	\$780.80
34A	Housing Finance	278	0.482%	0	0.000%	16	0.088%	0.190%	\$7,342	\$889.60
37A	Education	430	0.746%	3	0.166%	54	0.297%	0.403%	\$15,563	\$1,376.00
E39	Prof Educator Licensing Std Bd	22	0.038%	0	0.000%	0	0.000%	0.013%	\$491	\$70.40
38A	Investment Board	34	0.059%	0	0.000%	0	0.000%	0.020%	\$759	\$108.80
39A	Governor's Office	64	0.111%	2	0.111%	15	0.083%	0.101%	\$3,915	\$204.80
40A	Historical Society	499	0.866%	10	0.553%	3	0.017%	0.479%	\$18,474	\$1,596.80
41A	Work Comp Court of Appeals	12	0.021%	1	0.055%	1	0.006%	0.027%	\$1,051	\$38.40
42 (All)	Labor & Industry	456	0.791%	12	0.664%	63	0.347%	0.601%	\$23,187	\$1,459.20
43A	IRRRB	42	0.073%	4	0.221%	54	0.297%	0.197%	\$7,610	\$134.40
44(All)	Minnesota State Academies	156	0.271%	21	1.162%	173	0.952%	0.795%	\$30,685	\$499.20
45A	Mediation Services	13	0.023%	0	0.000%	0	0.000%	0.008%	\$290	\$41.60
46A	MN.IT Services	2,388	4.144%	12	0.664%	194	1.068%	1.958%	\$75,611	\$7,641.60
49A	Legislative Auditor	59	0.102%	0	0.000%	0	0.000%	0.034%	\$1,318	\$188.80
50A	State Arts Board	18	0.031%	0	0.000%	0	0.000%	0.010%	\$402	\$57.60
5DA	Leg. Coord Committee/Rev of Statutes	102	0.177%	2	0.111%	3	0.017%	0.101%	\$3,914	\$326.40
52A	Public Defense Board	839	1.456%	4	0.221%	12	0.066%	0.581%	\$22,434	\$2,684.80
53A	Secretary of State	87	0.151%	0	0.000%	0	0.000%	0.050%	\$1,943	\$278.40

**WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY  
FY 2024**

IRISK Loc #	Department Name	FY23 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/23	% of Open Claims	FY23 # of Trans	% of Trans	Avg %	FY2024 Work Comp Admin Fee	FY2024 MONTHLY Managed Care Fee
55A	Human Svs-Anoka RTC	1,059	1.838%	99	5.476%	1,178	6.483%	4.599%	\$177,552	\$3,388.80
55B	Human Svs-Brainerd RTC		0.000%	8	0.442%	56	0.308%	0.250%	\$9,661	\$0.00
552	Human Svs-CARE	153	0.266%	10	0.553%	48	0.264%	0.361%	\$13,934	\$489.60
553	Human Svs-Brainerd Group Homes		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
554	Human Svs-Child	40	0.069%	17	0.940%	257	1.414%	0.808%	\$31,196	\$128.00
55C	Human Svs-Cambridge RTC (closed)		0.000%	6	0.332%	130	0.715%	0.349%	\$13,478	\$0.00
55D	Human Svs-Central Office	2,178	3.779%	8	0.442%	41	0.226%	1.483%	\$57,238	\$6,969.60
55E	Human Svs-Fergus Falls RTC		0.000%	3	0.166%	81	0.446%	0.204%	\$7,872	\$0.00
556	Human Svs-Fergus Falls Group Homes		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55F	Human Svs-Faribault RTC (closed)		0.000%	5	0.277%	147	0.809%	0.362%	\$13,971	\$0.00
55G	Human Svs-AhGwahChing RTC		0.000%	6	0.332%	176	0.969%	0.433%	\$16,736	\$0.00
55H	Human Svs-Hastings (closed)		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55J	Human Svs-MSOCS-ICF/MR		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55K	Human Svs-METO	238	0.413%	13	0.719%	121	0.666%	0.599%	\$23,138	\$761.60
555	Human Svs-MSOCS Group Homes	1,190	2.065%	130	7.190%	1,299	7.149%	5.468%	\$211,113	\$3,808.00
55L	Human Svs-NNE SOS-Liberalis		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55M	Human Svs-Moose Lake RTC (closed)		0.000%	3	0.166%	109	0.600%	0.255%	\$9,856	\$0.00
55N	Human Svs-NNE-SOS-Gen.Fund		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55P	Human Svs-Moose Lk Reg. St. OP Svs	743	1.289%	35	1.936%	508	2.796%	2.007%	\$77,486	\$2,377.60
55O	Human Svs-NNE-SOS-BHS Grant		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
557	Human Svs-NNE SOS-DD-SOCS		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55Q	Human Svs-St Peter MSH		0.000%	55	3.042%	662	3.643%	2.228%	\$86,036	\$0.00
55R	Human Svs-Rochester (closed)		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55S	Human Svs-St Peter RTC	1,000	1.735%	2	0.111%	25	0.138%	0.661%	\$25,526	\$3,200.00
55T	Human Svs-Oak Terrace RTC (closed)		0.000%	3	0.166%	39	0.215%	0.127%	\$4,898	\$0.00
55U	Human Svs-NNE-SOS-Eveleth		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55V	Human Svs-MN Specialty Services	69	0.120%	4	0.221%	79	0.435%	0.259%	\$9,983	\$220.80
55W	Human Svs-Willmar RTC		0.000%	2	0.111%	41	0.226%	0.112%	\$4,328	\$0.00
558	Human Svs-MNS		0.000%	1	0.055%	0	0.000%	0.018%	\$712	\$0.00
559	Human Svs-Willmar Group Homes		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55Y	Human Svs-CBHH	420	0.729%	25	1.383%	183	1.007%	1.040%	\$40,136	\$1,344.00
H60	MNSure	174	0.302%	0	0.000%	0	0.000%	0.101%	\$3,886	\$556.80
58A	Court of Appeals	86	0.149%	0	0.000%	0	0.000%	0.050%	\$1,921	\$275.20
60A	Higher Educ Services Office	72	0.125%	0	0.000%	0	0.000%	0.042%	\$1,608	\$230.40
61A	State Auditor	73	0.127%	1	0.055%	42	0.231%	0.138%	\$5,317	\$233.60
62A	MN State Retirement	130	0.226%	0	0.000%	0	0.000%	0.075%	\$2,903	\$416.00
63A	Public EE Retirement Assoc.	103	0.179%	5	0.277%	1	0.006%	0.154%	\$5,930	\$329.60
65(All)	Judicial	443	0.769%	2	0.111%	11	0.061%	0.313%	\$12,096	\$1,417.60
67A	Revenue	1,315	2.282%	7	0.387%	66	0.363%	1.011%	\$39,024	\$4,208.00
68A	Tax Court	10	0.017%	0	0.000%	0	0.000%	0.006%	\$223	\$32.00
69A	Teachers Retirement Assoc.	85	0.148%	0	0.000%	1	0.006%	0.051%	\$1,969	\$272.00
70J	Judicial Standards Board	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60
75C	Veterans' Affairs - Central Office	110	0.191%	3	0.166%	5	0.028%	0.128%	\$4,946	\$352.00
75B	Veterans Home Silver Bay	196	0.340%	15	0.830%	149	0.820%	0.663%	\$25,607	\$627.20
75F	Veterans Home Fergus Falls	166	0.288%	8	0.442%	71	0.391%	0.374%	\$14,430	\$531.20
75H	Veterans Home Hastings	80	0.139%	9	0.498%	112	0.616%	0.418%	\$16,125	\$256.00
75J	Veterans Home Bemidji	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60
75L	Veterans Home Luverne	147	0.255%	10	0.553%	62	0.341%	0.383%	\$14,792	\$470.40
75M	Veterans Home Minneapolis	513	0.890%	59	3.263%	838	4.612%	2.922%	\$112,806	\$1,641.60
75P	Veterans Home Preston	2	0.003%	0	0.000%	0	0.000%	0.001%	\$45	\$6.40
75V	Veterans Home Montevideo	1	0.002%	0	0.000%	0	0.000%	0.001%	\$22	\$3.20
77 (All)	Minnesota Zoo	276	0.479%	27	1.493%	193	1.062%	1.011%	\$39,052	\$883.20
78A	MCF-Central Office	728	1.263%	16	0.885%	211	1.161%	1.103%	\$42,591	\$2,329.60
78B	MCF-St. Cloud	392	0.680%	27	1.493%	454	2.499%	1.557%	\$60,128	\$1,254.40
78F	MCF-Faribault	586	1.017%	34	1.881%	447	2.460%	1.786%	\$68,947	\$1,875.20
78H	MCF-Shakopee	247	0.429%	10	0.553%	202	1.129%	0.698%	\$26,941	\$790.40
78L	MCF-Lino Lakes	431	0.748%	23	1.272%	260	1.431%	1.150%	\$44,412	\$1,379.20
78P	MCF-Oak Park Heights	313	0.543%	52	2.876%	509	2.801%	2.074%	\$80,054	\$1,001.60
78R	MCF-Red Wing	179	0.311%	13	0.719%	191	1.051%	0.694%	\$26,779	\$572.80
78S	MCF-Stillwater	452	0.784%	51	2.821%	781	4.298%	2.634%	\$101,712	\$1,446.40
78T	MCF-Togo	62	0.108%	6	0.332%	57	0.314%	0.251%	\$9,693	\$198.40
78U	MCF-Rush City	307	0.533%	38	2.102%	410	2.256%	1.630%	\$62,943	\$982.40
78W	MCF-Willow River/Mooselake	415	0.720%	16	0.885%	176	0.969%	0.858%	\$33,122	\$1,328.00
790	DOT-Central Office	1,503	2.608%	25	1.383%	228	1.255%	1.749%	\$67,509	\$4,809.60
791	DOT-District 1-Duluth/Virginia	369	0.640%	34	1.881%	284	1.563%	1.361%	\$52,557	\$1,180.80
792	DOT-District 2-Bemidji/Crookston	250	0.434%	7	0.387%	87	0.479%	0.433%	\$16,728	\$800.00
793	DOT-District 3-Baxter/St. Cloud	416	0.722%	24	1.327%	136	0.748%	0.933%	\$36,006	\$1,331.20
794	DOT-District 4-Detroit Lakes/Morris	261	0.453%	6	0.332%	85	0.468%	0.418%	\$16,120	\$835.20
796	DOT-District 6-Rochester/Owatonna	415	0.720%	32	1.770%	237	1.304%	1.265%	\$48,831	\$1,328.00
797	DOT-District 7-Mankato/Window	335	0.581%	23	1.272%	169	0.930%	0.928%	\$35,822	\$1,072.00
798	DOT-District 8-Willmar	231	0.401%	15	0.830%	184	1.013%	0.748%	\$28,868	\$739.20
799	DOT-District 9-Metro	1,267	2.199%	108	5.973%	1,210	6.659%	4.944%	\$190,870	\$4,054.40

**WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY  
FY 2024**

IRISK Loc #	Department Name	FY23 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/23	% of Open Claims	FY23 # of Trans	% of Trans	Avg %	FY2024 Work Comp Admin Fee	FY2024 <b>MONTHLY</b> Managed Care Fee
82A	Public Utilities Commission	58	0.101%	0	0.000%	0	0.000%	0.034%	\$1,295	\$185.60
90A	State Fair	299	0.519%	13	0.719%	177	0.974%	0.737%	\$28,467	\$956.80
08P	Ombudsperson for Corrections	4	0.007%	0	0.000%	0	0.000%	0.002%	\$89	\$12.80
92G	Ombudsperson for Families	5	0.009%	0	0.000%	0	0.000%	0.003%	\$112	\$16.00
93G	Ombudsperson for American Indian Families	1	0.002%	0	0.000%	0	0.000%	0.001%	\$22	\$3.20
9KG	Office of Administrative Hearings	64	0.111%	0	0.000%	2	0.011%	0.041%	\$1,571	\$204.80
9GH	Ombudsman - Mental Health	18	0.031%	0	0.000%	0	0.000%	0.010%	\$402	\$57.60
G9V	Rare Disease Advisory Council	1	0.002%	0	0.000%	0	0.000%	0.001%	\$22	\$3.20
9XG	Capitol Area Architect	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60
9YG	Disability Council	8	0.014%	0	0.000%	0	0.000%	0.005%	\$179	\$25.60
9JG	Campaign Financing & Public Dis. Bd	9	0.016%	0	0.000%	0	0.000%	0.005%	\$201	\$28.80
9WE	Higher Education Facility	2	0.003%	0	0.000%	0	0.000%	0.001%	\$45	\$6.40
9EP	Sentencing Guidelines	6	0.010%	0	0.000%	0	0.000%	0.003%	\$134	\$19.20
9LG	Council for Minnesotans of African Heritage	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60
9PR	Water & Soil Resources Board	118	0.205%	0	0.000%	0	0.000%	0.068%	\$2,635	\$377.60
9NG	Asian-Pacific Council	4	0.007%	0	0.000%	0	0.000%	0.002%	\$89	\$12.80
9MG	Chicano/Latino Affairs Council	4	0.007%	0	0.000%	0	0.000%	0.002%	\$89	\$12.80
9DB	Amateur Sports Commission	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60
<b>TOTALS</b>		<b>57,627</b>	<b>100.00%</b>	<b>1,808</b>	<b>100.000%</b>	<b>18,170</b>	<b>100.000%</b>	<b>100.00%</b>	<b>\$3,860,790</b>	<b>\$177,402</b>

See note regarding allocation of administrative fee on the Rate Matrix Computation

# MINNESOTA STATE COMPENSATION SPECIAL REVENUE FUND - WC

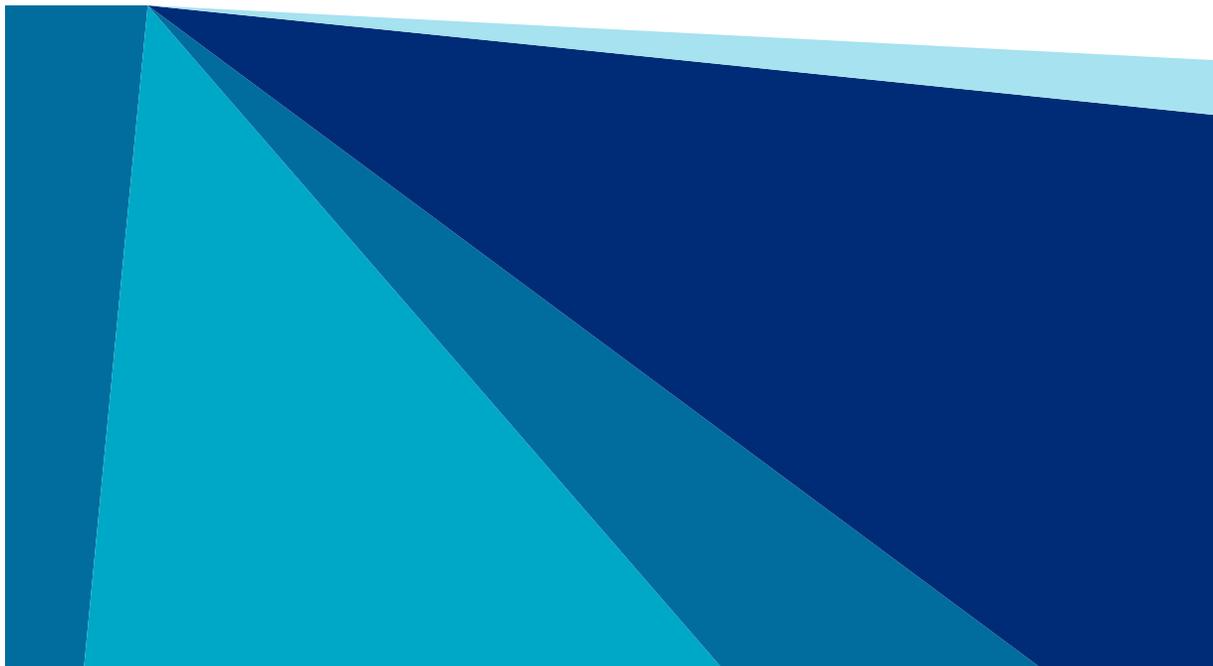
## REVIEW OF THE NEEDED FUNDING LEVEL FOR FISCAL YEAR 2018

DATA EVALUATED AS OF DECEMBER 31, 2017

MAY 15, 2018

Prepared by:

RON FOWLER, FCAS, MAAA



## CONTENTS

1. Background .....	1
2. Executive Summary .....	2
3. Description of Data .....	4
4. Description of Methodology .....	5
5. Considerations and Limitations .....	7
6. Distribution and Use .....	9
7. Closing Comments .....	10
8. Glossary .....	11
9. Exhibits .....	16

1

## Background

The Minnesota Department of Administration (The State) has asked Oliver Wyman Actuarial Consulting, Inc. (Oliver Wyman) to perform a review of the estimated needed funding level (WC payments) for the State Compensation Special Revenue Fund (The Fund) for fiscal year 2018.

The Fund was established in 1935 with a legislative appropriation of \$3,437,690 to cover two months of workers' compensation claim expenses for all state agencies. In 2007, The State implemented a premium pool which is intended to fund the workers' compensation exposures for most of the States agencies. Since the premium pool was implemented, The Fund has been used to cover workers' compensation claim expenses only for the following agencies:

1. Department of Human Services (DHS)
2. Department of Transportation (DOT)
3. Department of Natural Resources (DNR)
4. Minnesota State Colleges and Universities (Minnesota State)
5. Department of Corrections (DOC)
6. Veterans Homes
7. Attorney General
8. Historic Society
9. Minnesota State Retirement System (MSRS)
10. Public Employees Retirement Association (PERA), and
11. Judicial Standards Board

2

## Executive Summary

In the course of the review, Oliver Wyman applied several generally accepted loss and ALAE reserving methodologies and procedures to derive the needed funding level for The Fund for 2018. Oliver Wyman gave consideration to the relative strengths and weaknesses of each of the methods in developing our estimates.

The estimated 2018 funding level is based on the historical workers' compensation and ALAE loss information as of 12/31/17 and the additional information provided to us (and only that information provided to us) through 4/9/18 our findings are as follows:

Oliver Wyman's estimate of total workers' compensation and ALAE loss payments for 2018 is **\$17,495,000** (Exhibit A, Page 1). The ultimate loss and ALAE estimate and the prospective payments in this report are intended to represent actuarial estimates which, consistent with the applicable actuarial standard of practice, we define as the expected value over the range of reasonably possible (as opposed to all conceivable) outcomes.

The estimated payments at various confidence levels are:

### 2018 Funding Estimates

Confidence Level	Payments
40%	\$ 16,915,000
50%	\$ 17,494,000
60%	\$ 18,074,000
70%	\$ 18,693,000
80%	\$ 19,418,000
90%	\$ 20,424,000

All projections presented in this report are net of subrogation and salvage (to the extent captured in the historical claims data) and are limited to The Fund's per occurrence retentions. The State has provided the retentions from 1984 through 2017. Prior to 1984 the claims were not limited.

All reinsurance is considered to be valid and fully collectible. Oliver Wyman made no assessment, and does not express any opinion, concerning the collectability of reinsurance.

Based on our estimates of fiscal year ultimate losses and the number of claims (excess of \$1) we have made the following observations:

1. The resultant claim severities (Ultimate Loss / Number of Claims) have remained relatively flat since 2008 at approximately \$11,000 per claim (Exhibit B, Page 1, Column 11).
2. The loss rates (Ultimate Loss / \$100 Payroll) have shown a steady annual decrease since 2008 (Exhibit B, Page1, Column 12).
3. The number of claims (excess of \$1), have consistently decreased from 2008 to 2018 and the frequency (Number of Claims/ \$100 of Payroll) has also improved annually (Exhibit E, Page 1, Columns 4,5).
4. The claim closure rate (Graph 1) for the last twelve months has increased to 59% from 55% in the previous year. The closure rate represents how many claims were closed in past year that were either open at the beginning of the year or reported during the current year.

All of these observations are positive metrics of The Fund's performance going back to 2008.

# 3

## Description of Data

Oliver Wyman relied upon data prepared by The State and provided by Gay Sharpen. Oliver Wyman relied upon the data without independent verification and audit. Although the data appears reasonable and the indications are based upon reliable data, if there are any undiscovered material data inconsistencies, the projections could be affected.

The following is a list of the data that was used in the review.

- Claim listings in Excel format evaluated annually as of 12/31/xxxx beginning with 2011 through 2017. The listing included claims with accident dates going back to 1963 through 12/31/17 and included the following fields:
  - Accident Date
  - Report Date
  - Close Date
  - Incurred Loss including allocated loss adjustment expense (ALAE)
  - Paid Loss (including ALAE)
  - Recoveries
- Payroll information for the agencies under review going back to fiscal year 2008. An estimate was provided for fiscal year 2017.
- Per claim loss retentions going back to 1984. Prior to 1984 there was no retention on a per claim basis.

# 4

## Description of Methodology

This report was prepared in accordance with generally accepted actuarial principles as promulgated by the Actuarial Standards Board.

The methodologies employed are as follows:

- Incurred Loss Development
- Paid Loss Development
- Incurred Loss Bornhuetter-Ferguson
- Paid Loss Bornhuetter-Ferguson
- Average IBNR
- Average Unpaid

As part of the analysis, Oliver Wyman attempts to gauge any biases inherent in our actuarial methodologies. Oliver Wyman produces a series of diagnostic exhibits (Exhibit G, Pages 1-6) that aid in establishing the selected ultimate loss estimate. These include:

- Paid Loss / Ultimate Loss
- Incurred Loss / Ultimate Loss
- Closed Claims / Ultimate Claims
- Reported Claims / Ultimate Claims
- Average Unpaid Loss
- Average IBNR
- Average Paid Loss
- Average Incurred Loss
- Average Open Reserves
- Paid Loss / Incurred Loss
- Closed Claims / Reported Claims
- Claims Disposal Ratio

Ultimate loss and ALAE was selected based upon the results of the methods and resultant diagnostics. This approach limits the impact of material biases underlying any one method.

The above methodologies were used to estimate loss payments made in fiscal year 2018. We also compared the actual payments made over the past six years to compare against our estimate (Exhibit A, Page 1). Historical paid loss patterns were used to estimate the volatility of future payments and the range or percentiles were created from this statistical measure of volatility.

# 5

## Considerations and Limitations

For our analysis, we relied on data and information provided by The Fund without independent audit. Though we have reviewed the data for reasonableness and consistency, we have not audited or otherwise verified this data. It should also be noted that our review of data may not always reveal imperfections. We have assumed that the data provided is both accurate and complete. The results of our analysis are dependent on this assumption. If this data or information is inaccurate or incomplete, our findings and conclusions may need to be revised.

The prospective policy/accident period estimates developed in this analysis are based on estimated loss costs and the projected exposures. It should be noted that prospective period loss and ALAE estimates are directly related to the projected exposures. Therefore, if actual exposures differ from the projection, prospective policy/accident period estimates would need to be adjusted accordingly.

Where The Fund's own historical data was either (i) not available, (ii) not appropriate or (iii) not sufficiently credible to develop our actuarial assumptions, we supplemented it with external information, as we deemed appropriate. Although we believe these external sources may be more predictive of future Fund experience than any other data of which we are aware, the use of external data adds to the uncertainty associated with our projections.

The scope of the project does not include the estimation of any costs other than those described herein. Such ancillary costs may include excess insurance premiums; the costs of trustee, legal, administrative, risk management and actuarial services; fees and assessments; and costs for surety bonds or letters of credit pertaining to claim liabilities.

All excess insurance / reinsurance are considered to be valid and fully collectible. We made no assessment, and do not express any opinion, concerning the collectability of any excess insurance or reinsurance. We have not evaluated the financial strength, claims paying ability or any other factors with regard to Fund's past, current, and / or prospective excess insurers / reinsurers.

We have not examined the assets supporting the liabilities, but have assumed they are supported by valid assets which have appropriate maturities and sufficient liquidity to meet payment obligations associated with the amounts that are within the scope of our review.

Our models may retain more digits than those displayed. In addition, the results of certain calculations may be presented in the exhibits with more or less digits than would be considered significant. As a result, it should be recognized that (i) there may be rounding differences between the results of calculations presented in the exhibits and replications of those calculations based on displayed underlying amounts, and (ii) calculation results may not have been adjusted to reflect the precision of the calculation.

Our conclusions are based on an analysis of The Fund data and on the estimation of the outcome of many contingent events. Future costs were developed from the historical claim experience and covered exposure, with adjustments for anticipated changes. Our estimates make no provision for extraordinary future emergence of new classes of losses or types of losses not sufficiently represented in historical databases or which are not yet quantifiable.

The sources of uncertainty affecting our estimates are numerous and include factors internal and external to The Fund. Internal factors include items such as changes in claim reserving or settlement practices. The most significant external influences include, but are not limited to, changes in the legal, social, or regulatory environment surrounding the claims process. Uncontrollable factors such as general economic conditions also contribute to the variability.

While this analysis complies with applicable Actuarial Standards of Practice and Statements of Principles, users of this analysis should recognize that our projections involve estimates of future events, and are subject to economic and statistical variations from expected values. We have not anticipated any extraordinary changes to the legal, social, or economic environment that might affect the frequency or severity of claims. For these reasons, no assurance can be given that the emergence of actual losses will correspond to the projections in this analysis.

We have calculated estimates of the statistical uncertainty associated with the process risk inherent in our estimates. However, unless otherwise indicated, our probability level estimates do not address parameter or model risk. To the extent that the probability estimates do not address parameter risk or model risk, the true variability of results is greater than the range of outcomes presented. The Fund may wish to consider this additional uncertainty in evaluating the projected and funding amounts.

# 6

## Distribution and Use

This report was prepared for the sole use of The Fund and Oliver Wyman. All decisions in connection with the implementation or use of advice or recommendations contained in this report are the sole responsibility of The Fund.

This report is not intended for general circulation or publication, nor is it to be used, quoted or distributed to others for any purpose other than those that may be set forth herein or in the written agreement pursuant to which this report has been issued without the prior written consent of Oliver Wyman.

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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  
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## Glossary

### **Accident Period / Fiscal Year**

The period in which the event giving rise to a claim occurred, regardless of when the claim is actually reported.

### **Accounting Date**

The point in time at which the estimate of unpaid claims and ACAE is evaluated.

### **Actuarial Central Estimate**

An estimate that represents an expected value over the range of reasonably possible outcomes. Such range of reasonably possible outcomes may not include all conceivable outcomes.

### **Adjusting and Other Expenses (AO)**

Those expenses other than allocated expenses, which include fees of adjusters and settling agents, loss adjustment expenses for participation in voluntary and involuntary market pools if reported by calendar year, attorney fees incurred in the determination of coverage, including litigation between the insurer and the policyholder; and fees or salaries for appraisers, private investigators, hearing representatives, re-inspectors and fraud investigators, if working in the capacity of an adjuster.

### **Allocated Loss Adjustment Expense (ALAE)**

Expense costs associated with the handling and settling of an individual claim that can be directly attributed to the particular claim. Fees paid to outside defense attorneys and investigation firms are examples of this expense cost.

### **Case Reserves**

The unpaid claim estimates established by adjusters on an individual claim basis.

### **Claim**

A demand for payment under the coverage provided by a plan or contract. As used throughout this Glossary, it also includes suits, potentially compensable events, notifications, and unasserted claims.

**Claim Adjustment Expenses**

The costs of administering, determining coverage for, settling, or defending claims. Claim adjustment expenses include allocated claim adjustment expenses and unallocated claim adjustment expenses.

**Claim Frequency**

The number of claims that occur over a period of time per unit of exposure.

**Claim Reporting Pattern**

The rate at which claims are assumed to be reported over time.

**Claim Severity**

The average cost per claim.

**Coefficient of Variation**

A statistical measure of dispersion. The coefficient of variation is calculated as the standard deviation of the random process divided by the expected value (mean).

**Confidence Level**

The probability that the outcome of a random process will not exceed an associated estimate. For example, a 70% confidence level for a fiscal year payment estimate of \$18.7 million would indicate that there is a 70% probability that the actual claim payments will be less than or equal to \$18.7 million. The estimate is defined in the context of the risks modeled in our analysis and may not consider all factors contributing to variability of outcomes.

**Credibility**

A measure of the predictive value of a body of data.

**Defense and Cost Containment Expenses (DCC)**

Defense and cost containment expenses include:

- (a) Surveillance expenses;
- (b) Fixed amounts for cost containment expenses;
- (c) Litigation management expenses;
- (d) Fees or salaries for appraisers, private investigators, hearing representatives, reinspectors and fraud investigators, if working in defense of a claim, and fees or salaries for rehabilitation nurses, if such cost is not included in losses;
- (e) Attorney fees incurred owing to a duty to defend, even when other coverage does not exist; and
- (f) The cost of engaging experts.

Defense and cost containment expenses do not include:

- (a) Fees of adjusters and settling agents (but not if engaged in a contentious defense);
- (b) Attorney fees incurred in the determination of coverage, including litigation between the insuring entity and the policyholder; and
- (c) Fees or salaries for appraisers, private investigators, hearing representatives, inspectors and fraud investigators, if working in the capacity of an adjuster.

**Development**

The change between valuation dates in the observed values of certain fundamental quantities that may be used in the unpaid claim estimation process.

For example, the number of reported claims associated with events occurring within a particular period will change from one valuation date to the next until all claims have been reported. In a similar fashion, the paid claim amounts for events occurring within a particular period will change from one valuation date to the next until all claims have been reported and closed. The change in the number of reported claims or the change in the paid claim amounts is referred to as development. The concept of development also applies to reported incurred losses.

**Discounted Unpaid Claim Estimate**

The unpaid claim amount estimate presented on a basis that reflects the time value of money. In other words, how much would need to be invested as of the accounting date such that principal and interest would be equal to the expected future claim payments as they come due.

**Discounted Unpaid Loss Estimate**

The unpaid loss amount estimate presented on a basis that reflects the time value of money. In other words, how much would need to be invested as of the accounting date such that principal and interest would be equal to the expected future claim payments as they come due.

**Estimated Ultimate Claim Costs**

The estimated cost of claims during a period. Ultimate incurred claims represent the total of paid claim amounts, case reserves, and IBNR.

**Estimated Ultimate Incurred Losses**

The estimated cost of claims during a period. Ultimate incurred losses represent the total of paid claim amounts, case reserves, and IBNR.

**Event**

The incident or activity that triggers potential for claim or allocated claim adjustment expense payment.

**Exposure**

A measure of the underlying potential for claim costs.

**IBNR**

The unpaid claim estimate for: (a) events that have occurred for which claims have not been reported as of the accounting date, (b) future development of the case reserves, (c) claims that have been reported but not yet recorded in the loss listing, and (d) claims that have been closed but that will be reopened.

**Loss**

The cost associated with a claim. The cost may or may not include loss adjustment expenses.

**Loss Adjustment Expenses**

The costs of administering, determining coverage for, settling, or defending claims. Loss adjustment expenses include allocated loss adjustment expenses and unallocated loss adjustment expenses.

**Loss Cost**

The loss amount per exposure unit.

**Method**

The systematic procedure for developing an actuarial estimate.

**Model**

A mathematical or empirical representation of a specified phenomenon.

**Model Risk**

The risk that the methods are not appropriate to the circumstances or the models are not representative of the specified phenomenon.

**Occurrence Insurance Coverage**

A policy that provides coverage for all claims arising from events that occur during the policy period, no matter when they are reported.

**Occurrence Period**

The period in which the event giving rise to a claim occurred, regardless of when the claim is actually reported.

**Paid Claims**

The total aggregate dollar amount paid on all reported claims as of a certain date.

**Paid Losses**

The total aggregate dollar amount paid on all reported claims as of a certain date.

**Parameter Risk**

The risk that the assumptions or parameters used in the methods or models are not representative of future outcomes.

**Payment Pattern**

The rate at which claims are paid over time.

**Process Risk**

The uncertainty associated with the projection of future contingencies that are inherently variable, even when the parameters are known with certainty.

**Recorded Claim Reserve or Liability**

The provision for unpaid claim amounts shown in a published financial statement or in an internal statement of financial condition.

**Recorded Date**

The date on which the claim is first entered in the statistical records of the insurer or claims administrator.

**Report Date**

The date on which the claim is first reported or recorded (in practice it is often taken to be the recorded date).

**Report Period**

The period in which a claim is reported, regardless of the time period in which the event occurred.

**Reported Incurred Claim Amount**

The total of paid claim amounts and case reserves.

**Reported Incurred Loss Amount**

The total of paid claim amounts and case reserves.

**Review Date**

The date through which information is considered in the unpaid claim estimate analysis.

**Risk Margin**

An amount that may be added to the unpaid claim estimate to recognize the uncertainty in the estimate.

**Salvage**

Recoveries due to the sale of damaged or recovered property.

**Subrogation**

Recoveries from a third party responsible for the event for which a claim has already been paid.

**Unallocated Loss Adjustment Expense (ULAE)**

Loss adjustment expenses that cannot be attributed to an individual claim. Typically includes salaries, utilities, and rent apportioned to the claim adjustment expense function but not readily assignable to specific claims.

**Undiscounted Unpaid Claim Estimate**

The unpaid claim estimate presented on a basis that does not reflect the time value of money.

**Undiscounted Unpaid Loss Estimate**

The unpaid loss estimate presented on a basis that does not reflect the time value of money.

**Unpaid Claim Estimate**

The estimate of the obligation for future payments resulting from claims due to past events.

**Unpaid Loss Estimate**

The estimate of the obligation for future payments resulting from losses due to past events.

**Valuation Date**

The date through which transactions are included in the data used in the unpaid claim estimate analysis.



## Exhibits

**State of Minnesota - "Pay As You Go" Agencies  
Workers' Compensation  
Loss & ALAE Limited to Retention  
Analysis as of 12/31/17**

**Estimated Payments for 2018**

(1) Formula Estimated Payments		\$	17,495,000
(2) Historical Actual Payments			
Last 6 - Year Average		\$	16,687,000
Last 3 - Year Average		\$	16,361,000
Highest Last 6 - Years		\$	17,491,000
(3) Selected 2018 Payments		<b>\$</b>	<b>17,495,000</b>
(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)
<b>All Prior</b>						<b>42,060,461</b>	<b>6,737,802</b>	<b>3,368,901</b>
<b>12/31/2008</b>	120	13.7%	132	12.4%	9.3%	3,355,101	311,685	311,685
<b>12/31/2009</b>	108	15.2%	120	13.7%	9.9%	4,217,721	417,070	417,070
<b>12/31/2010</b>	96	17.0%	108	15.2%	10.6%	3,428,878	364,722	364,722
<b>12/31/2011</b>	84	18.9%	96	17.0%	9.7%	4,587,138	446,443	446,443
<b>12/31/2012</b>	72	21.9%	84	18.9%	13.9%	3,760,482	522,685	522,685
<b>12/31/2013</b>	60	25.2%	72	21.9%	13.1%	4,369,113	573,724	573,724
<b>12/31/2014</b>	48	31.0%	60	25.2%	18.8%	4,751,603	893,320	893,320
<b>12/31/2015</b>	36	38.7%	48	31.0%	19.7%	5,851,954	1,155,188	1,155,188
<b>12/31/2016</b>	24	53.0%	36	38.7%	27.0%	7,971,232	2,154,588	2,154,588
<b>12/31/2017</b>	12	78.9%	24	53.0%	32.8%	11,575,742	3,793,777	3,793,777
<b>12/31/2018</b>		100.0%	12	78.9%	21.1%	16,523,420	3,492,601	3,492,601
<b>Total</b>						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. (1)	Paid Loss Dev. (2)	Incurred B-F (3)	Paid B-F (4)	Average IBNR (5)	Average Unpaid (6)						
12/31/2008	18,198,687	17,519,326	17,881,773	16,887,620	<b>18,473,007</b>	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	<b>18,984,952</b>	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	<b>18,679,246</b>	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	<b>17,239,828</b>	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	<b>15,273,328</b>	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	<b>15,330,670</b>	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	<b>18,410,907</b>	17,457,702	17,934,304	16,250,907	45	20,410,633	12,085	0.88
12/31/2015	<b>14,971,031</b>	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	<b>14,970,657</b>	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	<b>15,023,454</b>	17,114,741	13,235,889	14,121,712	15,023,454	8,195,389	593	22,222,004	11,296	0.68
<b>Total</b>	164,732,774	163,506,869	164,192,969	161,072,931	163,150,367	160,149,514	166,880,478	139,282,867	1,008	197,933,835		

Notes:

- (1) Exhibit C, Page 1, Column (3)
- (2) Exhibit C, Page 2, Column (3)
- (3) Exhibit D, Page 1, Column (7)
- (4) Exhibit D, Page 2, Column (7)
- (5) Exhibit D, Page 4, Column (5)
- (6) Exhibit D, Page 6, Column (5)
- (7) Selected by Oliver Wyman
- (8) Exhibit C, Page 1, Column (10)
- (9) Exhibit E, Page 1, Column (4) - Exhibit E, Page 3, Column (3)
- (10) Exhibit D, Page 3, Column (1)
- (11) = (7) / Exhibit E, Page 1, Column (4)
- (12) = (7) / (10)

State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation  
Loss & ALAE Limited to Retention  
Analysis as of 12/31/17

Development & Selection of Loss & ALAE 1996 and Prior

Accident Period Ending	Evaluation Month	Paid Loss Development			Incurred Loss Development			Average IBNR Method				
		Paid Total Loss to Date	Cumulative Paid Development Factor	Estimated Ultimate Indemnity Loss	Incurred Total Loss to Date	Cumulative Incurred Development Factor	Estimated Ultimate Indemnity Loss	Incurred Total Loss to Date	Unpaid Claim Counts	Selected Average IBNR	Estimated Ultimate Loss	Selected Ultimate Loss
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
12/31/1963	660	245,519	1.000	245,519	483,477	1.000	483,477	483,477	1	65,000	548,477	548,477
12/31/1964	648	1,491,398	1.000	1,491,398	2,194,554	1.000	2,194,554	2,194,554	1	65,000	2,259,554	2,259,554
12/31/1965	636	224,617	1.000	224,617	224,617	1.000	224,617	224,617	-	65,000	224,617	224,617
12/31/1966	624	15,763	1.000	15,763	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
<b>Total</b>		<b>274,715,182</b>		<b>290,384,949</b>	<b>299,485,643</b>		<b>303,473,037</b>	<b>299,485,643</b>	<b>266</b>		<b>316,775,643</b>	<b>316,775,643</b>

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
<b>Total</b>	197,933,835	166,880,478					

Notes:

(1) Provided by State of Minnesota	<b>3 Period Avg</b>	<b>0.72</b>
(2) Exhibit B, Page 1, Column (7)	<b>4 Period Avg</b>	0.78
(3) Exhibit D, Page 3, Column (6) * 1.03	<b>All Period Avg</b>	0.93
(4) Exhibit D, Page 3, Column (7) * 1.05	<b>Avg Last 6 Ex Hi-Lo</b>	0.82
(5) Exhibit D, Page 3, Column (8)		
(6) Exhibit D, Page 3, Column (9)	<b>Selected (8)</b>	0.72
(7) = (2) * (4) * (5) * (6) / (1) / (3)		
(8) Selected Trended Loss Rate	<b>2018 Budgeted Exposure (9)</b>	<u>22,861,302</u>
(9) 2017 Estimate * 1.03		
(10) = (8) * (9)	<b>Funding Estimate for 2018 (10)</b>	<b>16,523,420</b>

**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
<b>Total</b>	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
<b>Total</b>	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)
<b>12/31/2008</b>	12,910,773	94.0%	12,137,007	17,108,007	6.0%	773,765	17,881,773
<b>12/31/2009</b>	13,835,306	92.9%	12,846,709	17,684,952	7.1%	988,597	18,673,549
<b>12/31/2010</b>	13,304,852	91.5%	12,168,795	16,664,246	8.5%	1,136,058	17,800,304
<b>12/31/2011</b>	12,792,873	89.8%	11,482,029	14,834,828	10.2%	1,310,843	16,145,671
<b>12/31/2012</b>	12,925,171	87.6%	11,327,526	12,998,328	12.4%	1,597,645	14,595,973
<b>12/31/2013</b>	13,971,105	85.8%	11,985,219	13,090,670	14.2%	1,985,886	15,076,556
<b>12/31/2014</b>	14,983,945	82.2%	12,317,047	16,250,907	17.8%	2,666,898	18,917,805
<b>12/31/2015</b>	15,640,592	79.7%	12,459,135	11,925,770	20.3%	3,181,457	15,107,227
<b>12/31/2016</b>	16,573,049	73.2%	12,132,161	10,529,769	26.8%	4,440,888	14,970,657
<b>12/31/2017</b>	17,330,152	60.6%	10,502,088	8,195,389	39.4%	6,828,065	15,023,454
<b>Total</b>	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)
<b>12/31/2008</b>	12,910,773	86.3%	11,141,059	15,117,906	13.7%	1,769,713	16,887,620
<b>12/31/2009</b>	13,835,306	84.8%	11,730,756	14,767,231	15.2%	2,104,550	16,871,781
<b>12/31/2010</b>	13,304,852	83.0%	11,040,094	15,250,368	17.0%	2,264,758	17,515,126
<b>12/31/2011</b>	12,792,873	81.1%	10,380,478	12,652,691	18.9%	2,412,395	15,065,085
<b>12/31/2012</b>	12,925,171	78.1%	10,094,363	11,512,845	21.9%	2,830,808	14,343,653
<b>12/31/2013</b>	13,971,105	74.8%	10,448,678	10,961,557	25.2%	3,522,426	14,483,983
<b>12/31/2014</b>	14,983,945	69.0%	10,331,477	13,182,702	31.0%	4,652,469	17,835,170
<b>12/31/2015</b>	15,640,592	61.3%	9,589,797	9,119,078	38.7%	6,050,795	15,169,872
<b>12/31/2016</b>	16,573,049	47.0%	7,786,575	6,999,426	53.0%	8,786,474	15,785,900
<b>12/31/2017</b>	17,330,152	21.1%	3,663,123	3,447,712	78.9%	13,667,030	17,114,741
<b>Total</b>	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
<b>Total</b>	197,933,835	164,732,774	163,506,869	165,909,206								144,267,817

Notes:

- (1) Provided by State of Minnesota
- (2) Exhibit C, Page 1, Column (3)
- (3) Exhibit C, Page 2, Column (3)
- (4) Selected by Oliver Wyman
- (5) = (4) / (1)
- (6) 3.0% annual trend chosen
- (7) 5.0% annual trend chosen
- (8) Selected by Oliver Wyman
- (9) Based on 2016 Annual NCCI Statistical Bulletin
- (10) = (5) \* (7) \* (8) \* (9) / (6)
- (11) Selected Trended Loss Rate \* (6) / (7) / (8) / (9)
- (12) = (1) \* (11)

<u>Excluding Last Year</u>	
Last 4 Yr Period	0.81
Last 6 Yr Period	0.85
Last 6 Yr Period Ex Hi-Low	<b>0.78</b>
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)
<b>12/31/2008</b>	18,198,687	17,108,007	21	65,000	18,473,007
<b>12/31/2009</b>	19,045,868	17,684,952	20	65,000	18,984,952
<b>12/31/2010</b>	18,219,991	16,664,246	31	65,000	18,679,246
<b>12/31/2011</b>	16,528,443	14,834,828	37	65,000	17,239,828
<b>12/31/2012</b>	14,831,624	12,998,328	35	65,000	15,273,328
<b>12/31/2013</b>	15,259,724	13,090,670	40	56,000	15,330,670
<b>12/31/2014</b>	19,769,568	16,250,907	45	48,000	18,410,907
<b>12/31/2015</b>	14,971,031	11,925,770	67	33,000	14,136,770
<b>12/31/2016</b>	14,384,114	10,529,769	119	24,000	13,385,769
<b>12/31/2017</b>	13,523,725	8,195,389	593	8,500	13,235,889
<b>Total</b>	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
<b>Trended Average IBNR Loss</b>										
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				<b>Tail</b>
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
<b>Selected</b>	<b>8,500</b>	<b>24,000</b>	<b>33,000</b>	<b>48,000</b>	<b>56,000</b>	<b>65,000</b>			Selected	65,000

**State of Minnesota - "Pay As You Go" Agencies  
Workers' Compensation  
Loss & ALAE Limited to Retention  
Analysis as of 12/31/17**

**Average Unpaid Method**

Accident Period Ending	Paid Loss Development Method	Paid Loss to Date	Unpaid Claim Counts	Selected Average Unpaid Loss	Estimated Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)
<b>12/31/2008</b>	17,519,326	15,117,906	21	115,000	17,532,906
<b>12/31/2009</b>	17,416,538	14,767,231	20	115,000	17,067,231
<b>12/31/2010</b>	18,378,818	15,250,368	31	115,000	18,815,368
<b>12/31/2011</b>	15,593,142	12,652,691	37	115,000	16,907,691
<b>12/31/2012</b>	14,741,445	11,512,845	35	115,000	15,537,845
<b>12/31/2013</b>	14,656,883	10,961,557	40	105,000	15,161,557
<b>12/31/2014</b>	19,119,133	13,182,702	45	95,000	17,457,702
<b>12/31/2015</b>	14,872,866	9,119,078	67	80,000	14,479,078
<b>12/31/2016</b>	14,897,670	6,999,426	119	51,000	13,068,426
<b>12/31/2017</b>	16,311,048	3,447,712	593	18,000	14,121,712
<b>Total</b>	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				<b>Tail</b>
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				

<b>Selected</b>	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
<b>Total</b>		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
<b>Total</b>	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
<b>Total</b>	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									

<b>3 Year Avg</b>	1.007	1.001	1.000	1.000	1.000	1.000	1.000			
<b>5 Year Avg</b>	1.009	1.002	1.001	1.000	1.000					
<b>5 Year Avg, Ex. High-Low</b>	1.011	1.002	1.001	1.000	1.001					
<b>All Year Avg</b>	1.009	1.002	1.001	1.000	1.000	1.000	1.000	1.000	1.000	
<b>All Year Wtd Avg</b>	1.009	1.002	1.001	1.000	1.000	1.000	1.000	1.000	1.000	

<b>Selected</b>	1.011	1.002	1.001	1.000	1.000	1.000	1.000	1.000	1.000	
<b>Cumulative</b>	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)

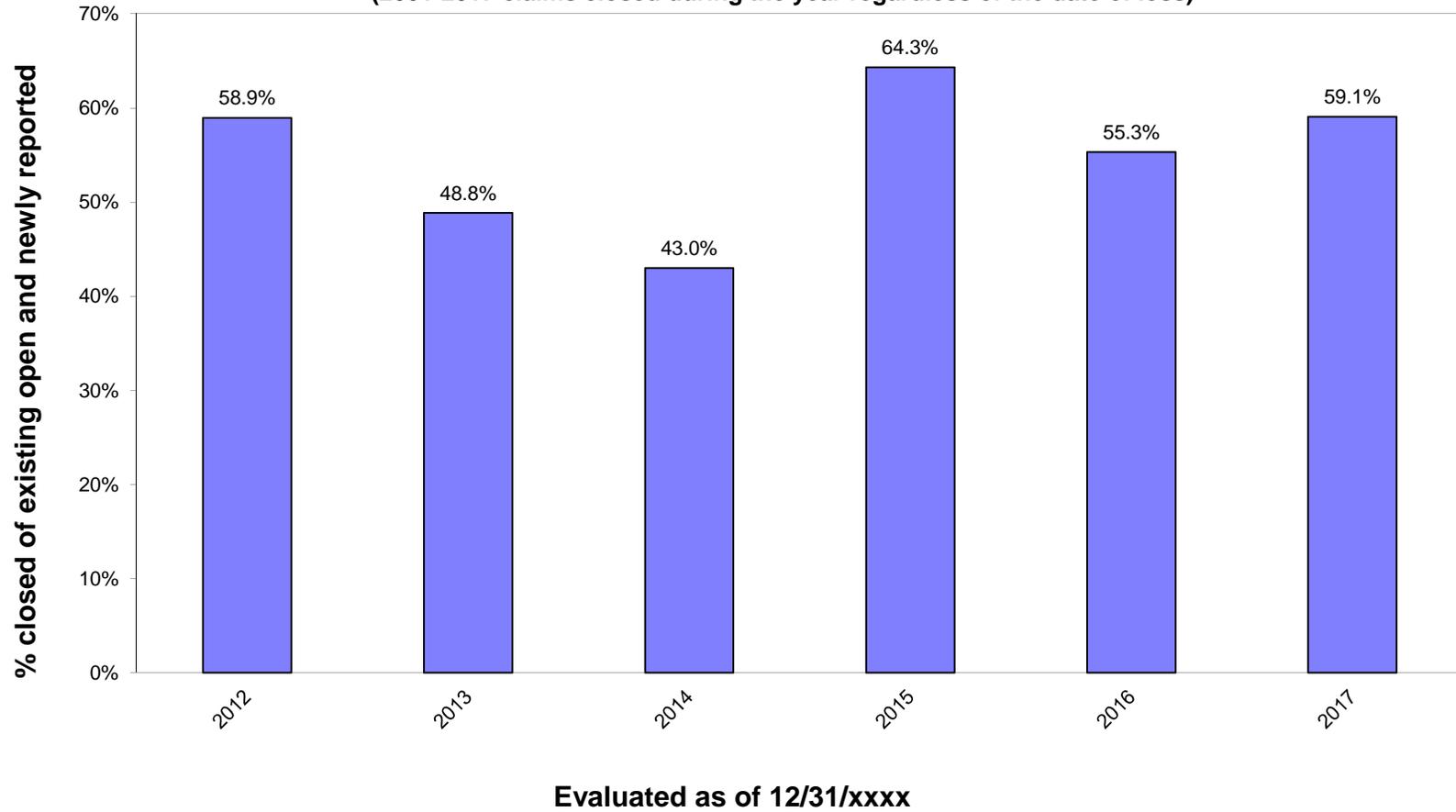
Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					29.0%	15.6%	18.4%	40.6%	-11.1%	-5.0%
12/31/2009				42.0%	1.7%	6.7%	45.5%	10.0%	25.9%	
12/31/2010			51.2%	8.6%	17.9%	50.0%	7.9%	13.9%		
12/31/2011	54.3%	79.0%	34.5%	9.8%	54.0%	21.3%	2.6%			
12/31/2012	52.1%	65.4%	35.1%	68.8%	24.1%	16.7%				
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)



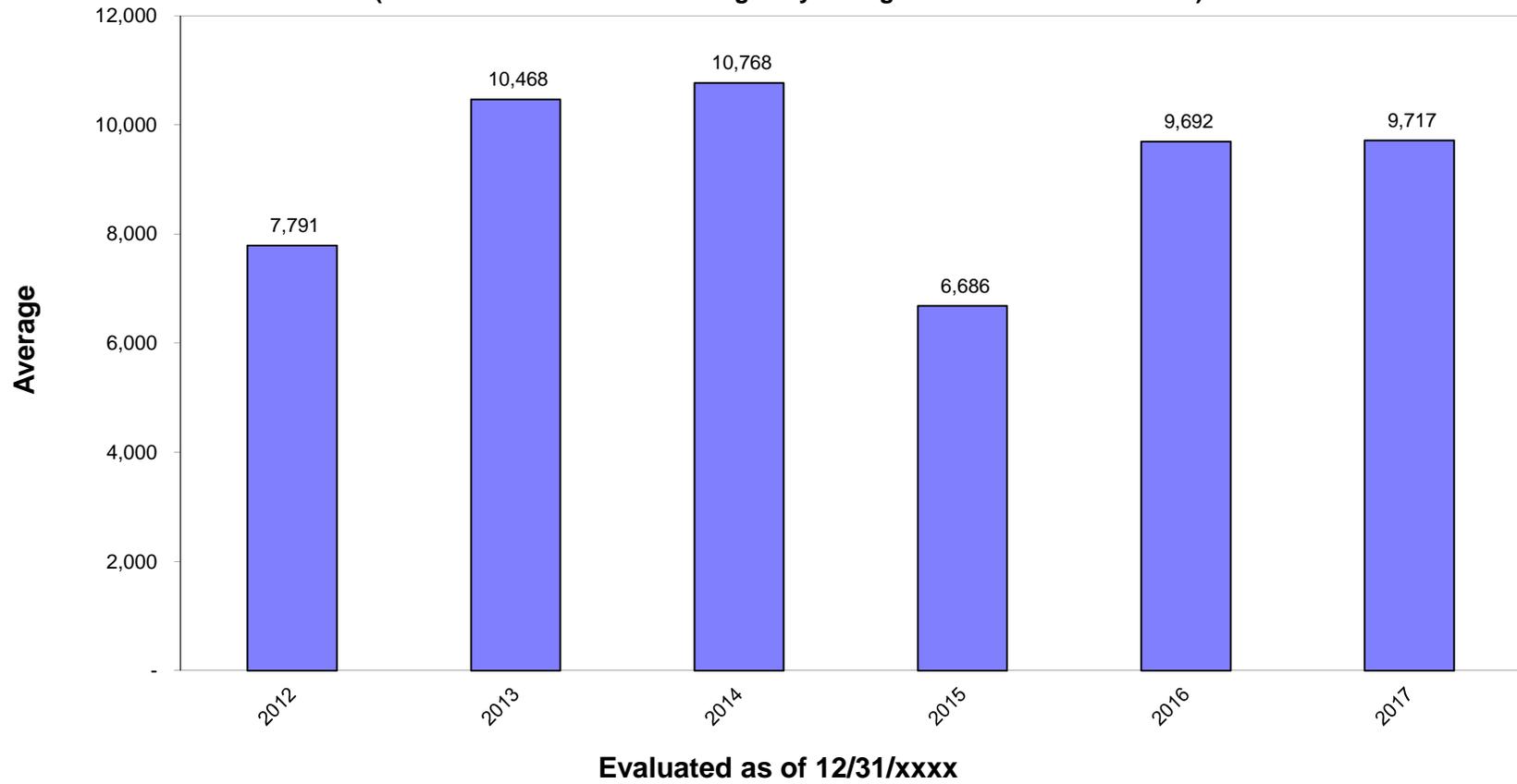
### State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation

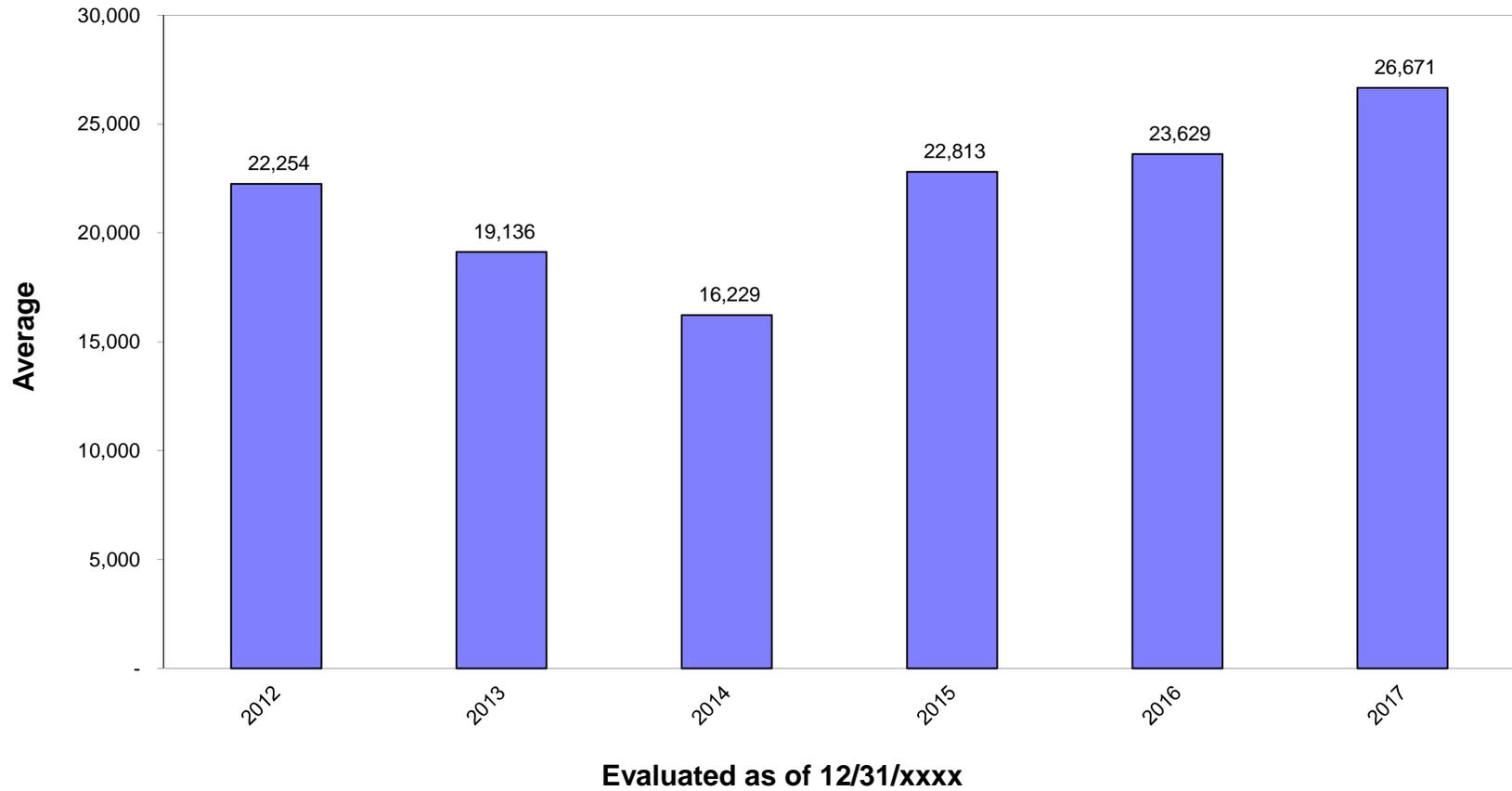
Loss & ALAE Limited to Retention

Average Paid Loss Per Closed Claim

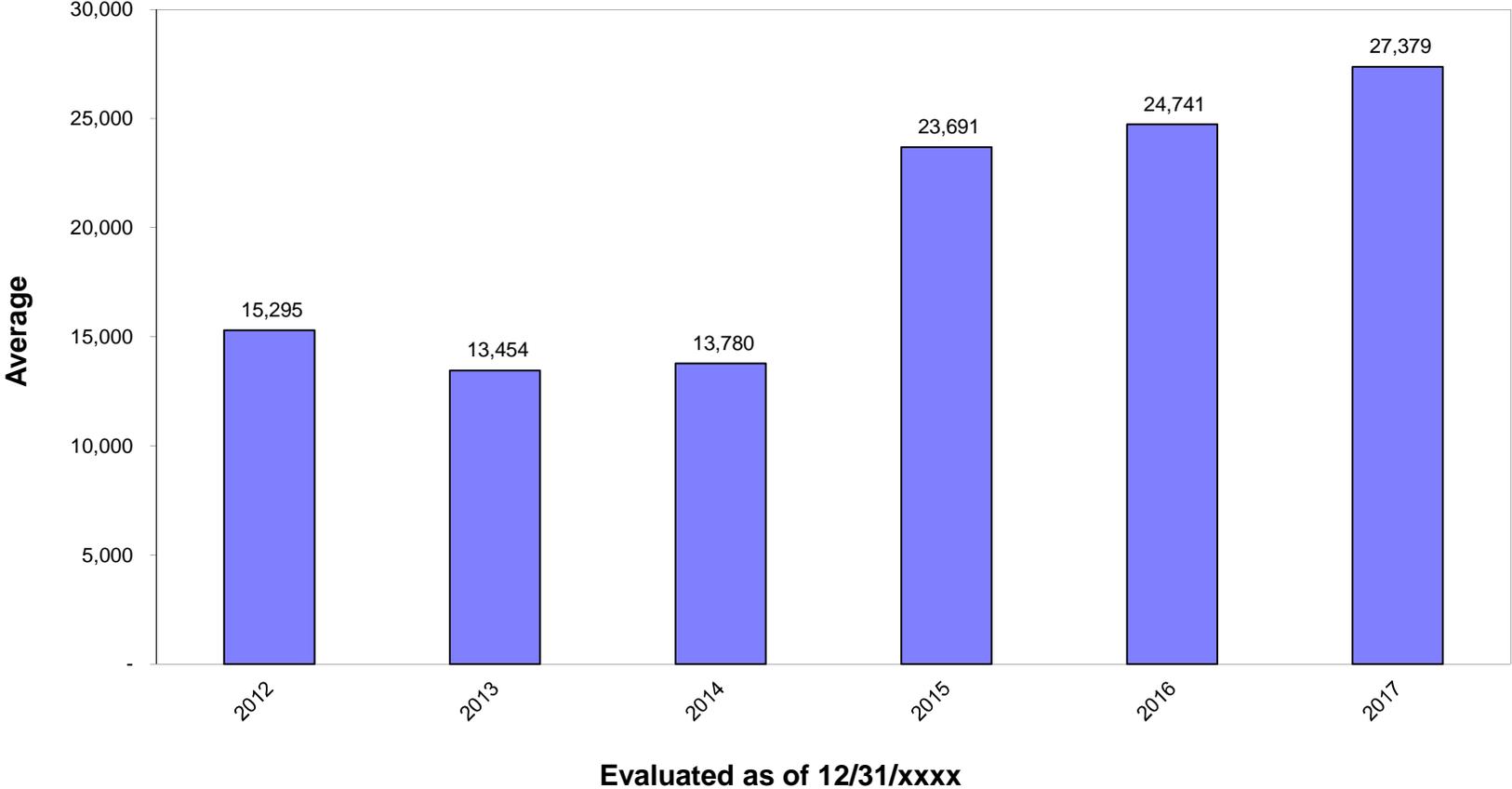
(2001-2017 claims closed during the year regardless of the date of loss)



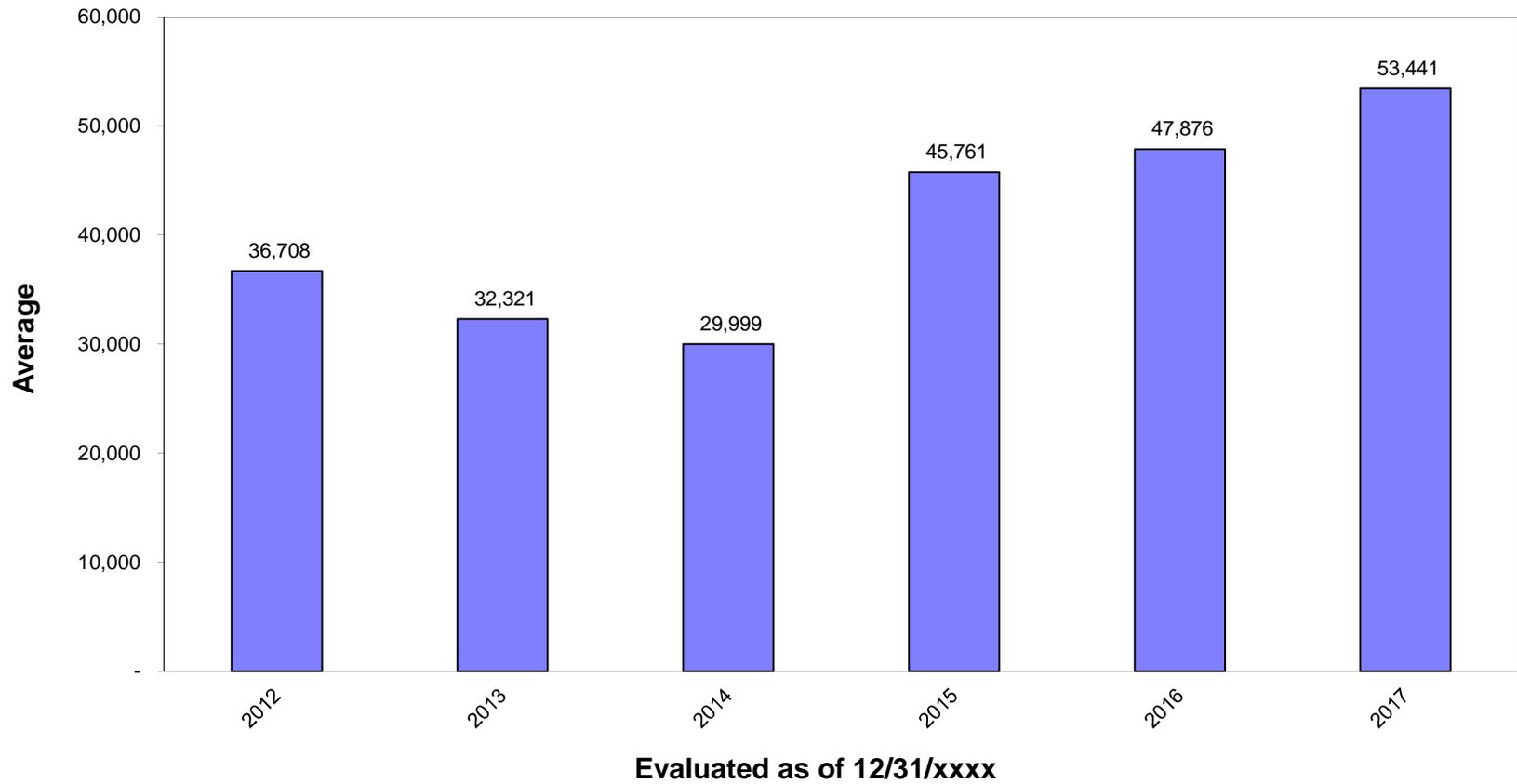
**State of Minnesota - "Pay As You Go" Agencies**  
**Workers' Compensation**  
**Loss & ALAE Limited to Retention**  
**Average Case Reserve Per Open Claim**  
**(2001-2017 open claims at the end of the year regardless of the date of loss)**



**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

## Contents

<b>1.</b>	<b>Executive Summary</b> .....	<b>1</b>
	Purpose and Scope .....	1
	Actuarial Findings .....	1
	Relevant Comments .....	2
<b>2.</b>	<b>Background</b> .....	<b>3</b>
<b>3.</b>	<b>Data</b> .....	<b>4</b>
<b>4.</b>	<b>Methodology</b> .....	<b>5</b>
<b>5.</b>	<b>Distribution and Use</b> .....	<b>7</b>
<b>6.</b>	<b>Considerations and Limitations</b> .....	<b>8</b>
<b>7.</b>	<b>Acknowledgement of Qualifications</b> .....	<b>11</b>
<b>Appendix A.</b>	<b>Glossary</b> .....	<b>12</b>
<b>Appendix B.</b>	<b>Exhibits</b> .....	<b>16</b>

# 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	<b>3,969,680</b>
99%	6,405,037	6,568,641	12,973,678	4,037,933	6,037,933
<b>Selected</b>	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 Ult. Unpaid 6/30/2023	Maturity in months 6/30/2024	% of Ult. Unpaid 6/30/2024	Expected Payment as % of Reserve	Indicated Reserve 6/30/2023	Estimated Payment	Selected Payment
		(1)		(2)	(3)	(4)	(5)	(6)
Prior	252	7.7%	264	7.3%	6.1%	2,663,079	161,527	161,527
6/30/2004	240	8.2%	252	7.7%	6.1%	310,311	18,825	18,825
6/30/2005	228	8.8%	240	8.2%	6.5%	74,620	4,853	4,853
6/30/2006	216	9.5%	228	8.8%	7.0%	192,474	13,454	13,454
6/30/2007	204	10.3%	216	9.5%	7.8%	87,554	6,851	6,851
6/30/2008	192	11.2%	204	10.3%	7.9%	201,906	16,045	16,045
6/30/2009	180	11.9%	192	11.2%	6.2%	1,253,056	77,827	77,827
6/30/2010	168	12.9%	180	11.9%	7.7%	191,728	14,760	14,760
6/30/2011	156	13.3%	168	12.9%	3.3%	662,322	22,052	22,052
6/30/2012	144	13.8%	156	13.3%	3.3%	631,927	21,046	21,046
6/30/2013	132	14.6%	144	13.8%	5.8%	950,456	54,654	54,654
6/30/2014	120	15.7%	132	14.6%	6.6%	182,747	12,040	12,040
6/30/2015	108	17.0%	120	15.7%	7.9%	226,529	17,800	17,800
6/30/2016	96	18.8%	108	17.0%	9.8%	671,910	65,627	65,627
6/30/2017	84	20.4%	96	18.8%	7.7%	1,539,906	117,970	117,970
6/30/2018	72	22.4%	84	20.4%	9.0%	1,354,980	121,363	121,363
6/30/2019	60	25.2%	72	22.4%	11.1%	1,351,128	150,041	150,041
6/30/2020	48	29.9%	60	25.2%	15.8%	1,709,296	269,754	269,754
6/30/2021	36	35.3%	48	29.9%	15.2%	2,026,649	307,349	307,349
6/30/2022	24	50.8%	36	35.3%	30.5%	3,080,442	939,984	939,984
6/30/2023	12	75.9%	24	50.8%	33.1%	4,195,385	1,389,862	1,055,129
6/30/2024	0	100.0%	12	75.9%	24.1%	5,332,112	1,283,098	1,055,263
<b>Total</b>								<b>4,524,215</b>

Notes:

(1)-(2) = 1 - 1 / Exhibit F, Page 1, Cumulative LDF

(3) = [ (1) - (2) ] / (1)

(4) Exhibit A, Page 2, Column (4) - Exhibit A, Page 2, Column (6); 6/30/2024 = Exhibit B, Page 2, Row (15)

(5) = (4) \* (3)

(6) Selected by Oliver Wyman

**State of Minnesota  
Workers' Compensation  
Limited Loss, Unlimited ALAE  
Estimated Payment between 7/1/2022 and 6/30/2023**

Accident Period Ending	Maturity in months 6/30/2022	% of Ult. Unpaid 6/30/2022	Maturity in months 6/30/2023	% of Ult. Unpaid 6/30/2023	Expected Payment as % of Reserve	Indicated Reserve 6/30/2022	Estimated Payment	Selected Payment
		(1)		(2)	(3)	(4)	(5)	(6)
Prior	240	8.2%	252	7.7%	6.1%	2,835,064	171,985	171,985
6/30/2004	228	8.8%	240	8.2%	6.5%	331,895	21,584	21,584
6/30/2005	216	9.5%	228	8.8%	7.0%	80,229	5,608	5,608
6/30/2006	204	10.3%	216	9.5%	7.8%	208,815	16,340	16,340
6/30/2007	192	11.2%	204	10.3%	7.9%	95,113	7,559	7,559
6/30/2008	180	11.9%	192	11.2%	6.2%	215,276	13,371	13,371
6/30/2009	168	12.9%	180	11.9%	7.7%	1,357,570	104,514	104,514
6/30/2010	156	13.3%	168	12.9%	3.3%	198,331	6,603	6,603
6/30/2011	144	13.8%	156	13.3%	3.3%	685,141	22,819	22,819
6/30/2012	132	14.6%	144	13.8%	5.8%	670,482	38,555	38,555
6/30/2013	120	15.7%	132	14.6%	6.6%	1,017,494	67,038	67,038
6/30/2014	108	17.0%	120	15.7%	7.9%	198,331	15,584	15,584
6/30/2015	96	18.8%	108	17.0%	9.8%	251,050	24,521	24,521
6/30/2016	84	20.4%	96	18.8%	7.7%	727,655	55,744	55,744
6/30/2017	72	22.4%	84	20.4%	9.0%	1,691,401	151,495	151,495
6/30/2018	60	25.2%	72	22.4%	11.1%	1,524,245	169,265	169,265
6/30/2019	48	29.9%	60	25.2%	15.8%	1,604,315	253,187	253,187
6/30/2020	36	35.3%	48	29.9%	15.2%	2,014,856	305,560	305,560
6/30/2021	24	50.8%	36	35.3%	30.5%	2,916,654	890,005	890,005
6/30/2022	12	75.9%	24	50.8%	33.1%	4,115,473	1,363,388	1,035,031
6/30/2023	0	100.0%	12	75.9%	24.1%	5,230,548	1,258,658	1,035,163
<b>Total</b>								<b>4,411,531</b>

Notes:

(1)-(2) = 1 - 1 / Exhibit F, Page 1, Cumulative LDF

(3) = [ (1) - (2) ] / (1)

(4) Exhibit A, Page 3, Column (4) - Exhibit A, Page 3, Column (6); 6/30/2023 = Exhibit B, Page 2, Row (12)

(5) = (4) \* (3)

(6) Selected by Oliver Wyman

**State of Minnesota  
Workers' Compensation  
Limited Loss, Unlimited ALAE  
Estimated Payment between 7/1/2021 and 6/30/2022**

Accident Period Ending	Maturity in months 6/30/2021	% of Ult. Unpaid 6/30/2021	Maturity in months 6/30/2022	% of Ult. Unpaid 6/30/2022	Expected Payment as % of Reserve	Indicated Reserve 6/30/2021	Estimated Payment	Selected Payment
		(1)		(2)	(3)	(4)	(5)	(6)
Prior	228	8.8%	240	8.2%	6.5%	3,032,261	197,197	197,197
6/30/2004	216	9.5%	228	8.8%	7.0%	356,839	24,944	24,944
6/30/2005	204	10.3%	216	9.5%	7.8%	87,040	6,811	6,811
6/30/2006	192	11.2%	204	10.3%	7.9%	226,842	18,027	18,027
6/30/2007	180	11.9%	192	11.2%	6.2%	101,411	6,299	6,299
6/30/2008	168	12.9%	180	11.9%	7.7%	233,232	17,956	17,956
6/30/2009	156	13.3%	168	12.9%	3.3%	1,404,326	46,756	46,756
6/30/2010	144	13.8%	156	13.3%	3.3%	205,164	6,833	6,833
6/30/2011	132	14.6%	144	13.8%	5.8%	726,943	41,801	41,801
6/30/2012	120	15.7%	132	14.6%	6.6%	717,772	47,290	47,290
6/30/2013	108	17.0%	120	15.7%	7.9%	1,104,263	86,769	86,769
6/30/2014	96	18.8%	108	17.0%	9.8%	219,799	21,468	21,468
6/30/2015	84	20.4%	96	18.8%	7.7%	271,878	20,828	20,828
6/30/2016	72	22.4%	84	20.4%	9.0%	799,241	71,586	71,586
6/30/2017	60	25.2%	72	22.4%	11.1%	1,902,693	211,291	211,291
6/30/2018	48	29.9%	60	25.2%	15.8%	1,809,872	285,627	285,627
6/30/2019	36	35.3%	48	29.9%	15.2%	1,891,108	286,794	286,794
6/30/2020	24	50.8%	36	35.3%	30.5%	2,899,682	884,826	884,826
6/30/2021	12	75.9%	24	50.8%	33.1%	3,790,866	1,255,851	874,213
6/30/2022	0	100.0%	12	75.9%	24.1%	5,130,919	1,234,683	1,015,446
<b>Total</b>								<b>4,172,762</b>

Notes:

- (1)-(2) = 1 - 1 / Exhibit F, Page 1, Cumulative LDF
- (3) = [ (1) - (2) ] / (1)
- (4) Prior = Known Case Reserves on open claims;  
6/30/2022 = Exhibit B, Page 2, Row (9);  
All Other Periods = Exhibit A, Page 4, Column (6)
- (5) = (4) \* (3)
- (6) Selected by Oliver Wyman

State of Minnesota  
Workers' Compensation  
Limited Loss, Unlimited ALAE  
Summary  
Analysis @ 6/30/21

Limited Loss, Unlimited ALAE

Accident Period Ending	Revenue (00s)	Paid to Date	Incurred to Date	Case Reserves	IBNR Reserve	Total Reserve	Selected Ultimate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
6/30/2004	47,387	3,228,250	3,385,089	156,839	200,000	356,839	3,585,089
6/30/2005	58,353	3,574,134	3,581,173	7,040	80,000	87,040	3,661,173
6/30/2006	56,626	2,323,410	2,365,333	41,924	184,918	226,842	2,550,251
6/30/2007	52,801	2,874,473	2,895,884	21,411	80,000	101,411	2,975,884
6/30/2008	52,718	3,211,102	3,284,334	73,232	160,000	233,232	3,444,334
6/30/2009	54,172	4,595,651	5,839,977	1,244,326	160,000	1,404,326	5,999,977
6/30/2010	55,404	4,202,753	4,247,917	45,164	160,000	205,164	4,407,917
6/30/2011	57,246	3,775,632	4,160,574	384,943	342,000	726,943	4,502,574
6/30/2012	57,881	2,818,135	3,045,907	227,772	490,000	717,772	3,535,907
6/30/2013	61,836	3,720,096	4,390,359	670,263	434,000	1,104,263	4,824,359
6/30/2014	64,101	2,184,370	2,206,169	21,799	198,000	219,799	2,404,169
6/30/2015	63,189	2,234,567	2,241,441	6,874	265,005	271,878	2,506,445
6/30/2016	63,381	1,726,457	1,950,298	223,841	575,400	799,241	2,525,698
6/30/2017	62,971	2,644,525	3,625,310	980,785	921,907	1,902,693	4,547,217
6/30/2018	61,372	2,797,786	3,784,299	986,513	823,359	1,809,872	4,607,658
6/30/2019	62,724	3,599,556	4,301,390	701,835	1,189,274	1,891,108	5,490,664
6/30/2020	61,623	1,998,965	3,557,449	1,558,484	1,341,198	2,899,682	4,898,647
6/30/2021	64,448	542,832	2,441,285	1,898,452	1,892,414	3,790,866	4,333,699
<b>Total</b>		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
<b>6,344</b>	<b>6,717</b>	<b>373</b>	<b>7</b>	<b>380</b>	<b>6,724</b>

Averages

Accident Period Ending	Paid Claim	Incurred Claim	Open Claim	Unpaid Claim	Ultimate Severity	Frequency	Implied Rate
	(14)	(15)	(16)	(17)	(18)	(19)	(20)
6/30/2004	7,079	7,343	31,368	71,368	7,777	9.73	76
6/30/2005	8,470	8,446	3,520	43,520	8,635	7.27	63
6/30/2006	5,454	5,514	13,975	75,614	5,945	7.58	45
6/30/2007	6,812	6,830	10,706	50,706	7,019	8.03	56
6/30/2008	7,168	7,266	18,308	58,308	7,620	8.57	65
6/30/2009	9,883	12,452	311,081	351,081	12,793	8.66	111
6/30/2010	10,507	10,515	11,291	51,291	10,911	7.29	80
6/30/2011	9,164	9,883	42,771	80,771	10,695	7.35	79
6/30/2012	8,098	8,508	22,777	71,777	9,877	6.19	61
6/30/2013	10,752	12,437	95,752	157,752	13,667	5.71	78
6/30/2014	6,521	6,527	7,266	73,266	7,113	5.27	38
6/30/2015	8,096	7,948	1,146	45,313	8,888	4.46	40
6/30/2016	6,347	6,990	31,977	114,177	9,053	4.40	40
6/30/2017	7,918	10,358	61,299	111,923	12,955	5.57	72
6/30/2018	10,100	12,572	41,105	72,395	15,257	4.92	75
6/30/2019	10,809	11,752	21,268	54,032	14,920	5.87	88
6/30/2020	6,869	10,402	30,559	51,780	14,117	5.63	79
6/30/2021	6,702	9,247	10,374	20,944	16,541	4.07	67

Notes:

- (1)-(3) Client Data
- (4) = (3) - (2)
- (5) = (7) - (3)
- (6) = (4) + (5)
- (7) From Exhibit B, Page 1, Column (5)
- (8)-(9) Client Data
- (10) = (9) - (8)
- (11) = (13) - (9)
- (12) = (10) + (11)
- (13) From Exhibit E, Page 1, Column (4)
- (14) = (2) / (8)
- (15) = (3) / (9)
- (16) = (4) / (10)
- (17) = (6) / (12)
- (18) = (7) / (13)
- (19) = (13) / (1) \* 1,000
- (20) = (7) / (1)

State of Minnesota  
Workers' Compensation  
Limited Loss, Unlimited ALAE  
Analysis @ 6/30/21

As of 6/30/21

Accident Period Ending	Ultimate Loss & ALAE	Paid Loss & ALAE	Incurred Loss & ALAE	Case Reserves	IBNR Unpaid	Total Unpaid
	(1)	(2)	(3)	(4)	(5)	(6)
6/30/2004	3,585,089	3,228,250	3,385,089	156,839	200,000	356,839
6/30/2005	3,661,173	3,574,134	3,581,173	7,040	80,000	87,040
6/30/2006	2,550,251	2,323,410	2,365,333	41,924	184,918	226,842
6/30/2007	2,975,884	2,874,473	2,895,884	21,411	80,000	101,411
6/30/2008	3,444,334	3,211,102	3,284,334	73,232	160,000	233,232
6/30/2009	5,999,977	4,595,651	5,839,977	1,244,326	160,000	1,404,326
6/30/2010	4,407,917	4,202,753	4,247,917	45,164	160,000	205,164
6/30/2011	4,502,574	3,775,632	4,160,574	384,943	342,000	726,943
6/30/2012	3,535,907	2,818,135	3,045,907	227,772	490,000	717,772
6/30/2013	4,824,359	3,720,096	4,390,359	670,263	434,000	1,104,263
6/30/2014	2,404,169	2,184,370	2,206,169	21,799	198,000	219,799
6/30/2015	2,506,445	2,234,567	2,241,441	6,874	265,005	271,878
6/30/2016	2,525,698	1,726,457	1,950,298	223,841	575,400	799,241
6/30/2017	4,547,217	2,644,525	3,625,310	980,785	921,907	1,902,693
6/30/2018	4,607,658	2,797,786	3,784,299	986,513	823,359	1,809,872
6/30/2019	5,490,664	3,599,556	4,301,390	701,835	1,189,274	1,891,108
6/30/2020	4,898,647	1,998,965	3,557,449	1,558,484	1,341,198	2,899,682
6/30/2021	4,333,699	542,832	2,441,285	1,898,452	1,892,414	3,790,866
<b>Total</b>	<b>70,801,662</b>	<b>52,052,691</b>	<b>61,304,187</b>	<b>9,251,496</b>	<b>9,497,475</b>	<b>18,748,971</b>

As of 6/30/14

Ultimate Loss & ALAE	Paid Loss & ALAE	Incurred Loss & ALAE	Case Reserves	IBNR Unpaid	Total Unpaid
(7)	(8)	(9)	(10)	(11)	(12)
3,544,019	2,767,041	3,257,019	489,978	287,000	776,978
3,646,039	3,498,274	3,534,039	35,765	112,000	147,765
3,022,092	2,174,267	2,752,092	577,825	270,000	847,825
3,202,204	2,718,030	2,887,204	169,174	315,000	484,174
3,714,872	2,971,806	3,338,569	366,763	376,303	743,066
6,013,490	4,025,050	5,537,421	1,512,371	476,069	1,988,440
4,488,266	3,505,778	3,655,093	149,315	833,173	982,488
4,207,963	2,966,086	3,495,287	529,201	712,676	1,241,877
3,541,180	2,053,359	2,890,633	837,274	650,546	1,487,821
3,782,424	1,767,073	2,646,121	879,048	1,136,303	2,015,351
3,966,052	810,336	1,894,201	1,083,865	2,071,851	3,155,715
4,424,396					
4,784,984					
5,174,960					
<b>57,512,940</b>	<b>29,257,100</b>	<b>35,887,679</b>	<b>6,630,578</b>	<b>7,240,922</b>	<b>13,871,500</b>

Difference

Accident Period Ending	Ultimate Loss & ALAE	Paid Loss & ALAE	Incurred Loss & ALAE	Case Reserves	IBNR Unpaid	Total Unpaid
	(13)	(14)	(15)	(16)	(17)	(18)
6/30/2004	41,070	461,209	128,070	(333,139)	(87,000)	(420,139)
6/30/2005	15,135	75,860	47,135	(28,725)	(32,000)	(60,725)
6/30/2006	(471,840)	149,143	(386,758)	(535,901)	(85,082)	(620,983)
6/30/2007	(226,321)	156,442	8,679	(147,763)	(235,000)	(382,763)
6/30/2008	(270,538)	239,296	(54,235)	(293,531)	(216,303)	(509,834)
6/30/2009	(13,513)	570,601	302,556	(268,045)	(316,069)	(584,114)
6/30/2010	(80,349)	696,974	592,823	(104,151)	(673,173)	(777,324)
6/30/2011	294,611	809,546	665,287	(144,258)	(370,676)	(514,934)
6/30/2012	(5,273)	764,776	155,274	(609,502)	(160,546)	(770,049)
6/30/2013	1,041,935	1,953,023	1,744,238	(208,785)	(702,303)	(911,088)
6/30/2014	(1,561,883)	1,374,034	311,968	(1,062,065)	(1,873,851)	(2,935,916)
6/30/2015	(1,917,950)	2,234,567	2,241,441	6,874	265,005	271,878
6/30/2016	(2,259,286)	1,726,457	1,950,298	223,841	575,400	799,241
6/30/2017	(627,743)	2,644,525	3,625,310	980,785	921,907	1,902,693
6/30/2018	4,607,658	2,797,786	3,784,299	986,513	823,359	1,809,872
6/30/2019	5,490,664	3,599,556	4,301,390	701,835	1,189,274	1,891,108
6/30/2020	4,898,647	1,998,965	3,557,449	1,558,484	1,341,198	2,899,682
6/30/2021	4,333,699	542,832	2,441,285	1,898,452	1,892,414	3,790,866
<b>Total Thru 6/30/14</b>	<b>13,288,722</b>	<b>22,795,591</b>	<b>25,416,508</b>	<b>2,620,918</b>	<b>2,256,553</b>	<b>4,877,471</b>
	<b>(1,236,966)</b>	<b>7,250,904</b>	<b>3,515,038</b>	<b>(3,735,866)</b>	<b>(4,752,004)</b>	<b>(8,487,869)</b>

Notes:

- (1) Exhibit B, Page 1, Column 6
- (2)-(3) Client Data
- (4) = (3) - (2)
- (5) = (1) - (3)
- (6) = (4) + (5)
- (7)-(12) From 6/30/14 Analysis
- (13) = (1) - (7)
- (14) = (2) - (8)
- (15) = (3) - (9)
- (16) = (4) - (10)
- (17) = (5) - (11)
- (18) = (6) - (12)

**State of Minnesota  
WC Fund  
Confidence Levels of Fiscal Year 2023 Paid Loss  
Data evaluated as of 6/30/21**

	<b>FY 2023 Paid Loss &amp; ALAE</b>	<b>CV</b>	<b>Low End</b>	<b>High End</b>
Workers Compensation	\$ 4,411,531	16.7%	\$ 4,171,590	\$ 4,747,279

**Parameters of a Lognormal Curve Fit**

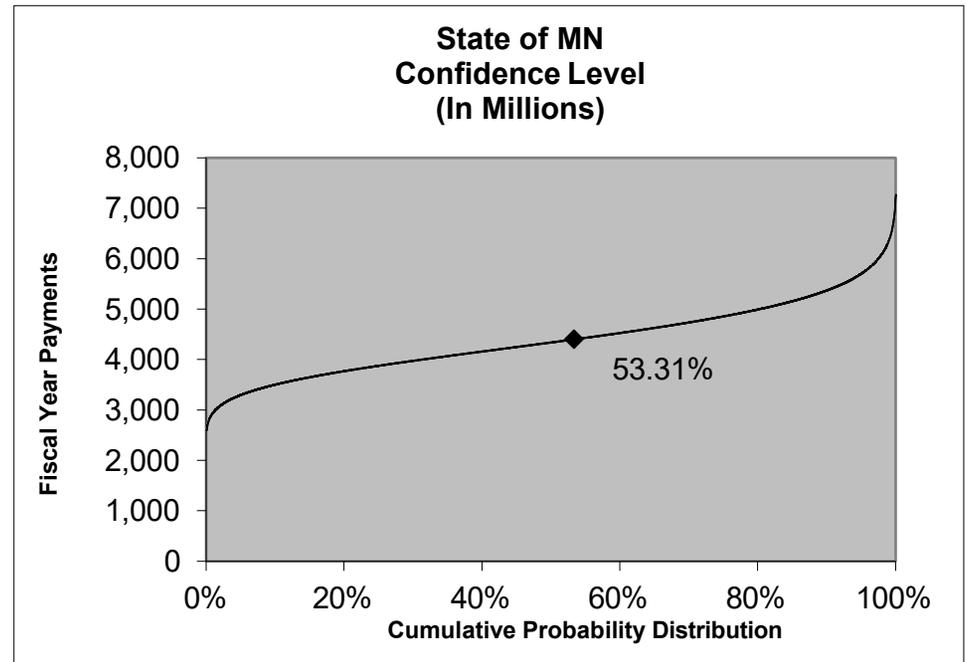
**Method of Moments**

<b>Coefficient of Variation</b>	0.167
$\sigma$	0.166
$\sigma^2$	0.028
$\mu$	(0.014)

**Confidence Level Factors**

**FY 2023 Paid**

99.0%	1.452	6,405,037
90.0%	1.220	5,383,951
80.0%	1.134	5,004,307
75.0%	1.103	4,867,201
<b>70.0%</b>	<b>1.076</b>	<b>4,747,279</b>
60.0%	1.029	4,538,144
50.0%	0.986	4,351,009
<b>40.0%</b>	<b>0.946</b>	<b>4,171,590</b>
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**

	<b>FY 2024 Paid Loss &amp; ALAE</b>	<b>CV</b>	<b>Low End</b>	<b>High End</b>
Workers Compensation	\$ 4,524,215	16.7%	\$ 4,278,146	\$ 4,868,540

**Parameters of a Lognormal Curve Fit**

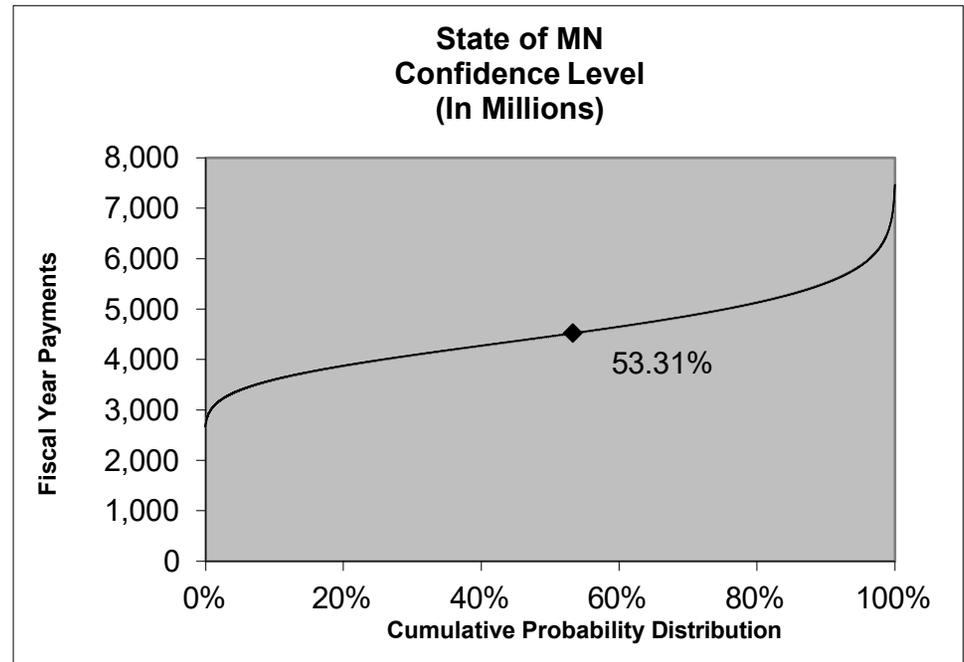
**Method of Moments**

<b>Coefficient of Variation</b>	0.167
$\sigma$	0.166
$\sigma^2$	0.028
$\mu$	(0.014)

**Confidence Level Factors**

**FY 2024 Paid**

99.0%	1.452	6,568,641
90.0%	1.220	5,521,474
80.0%	1.134	5,132,133
75.0%	1.103	4,991,524
<b>70.0%</b>	<b>1.076</b>	<b>4,868,540</b>
60.0%	1.029	4,654,063
50.0%	0.986	4,462,147
<b>40.0%</b>	<b>0.946</b>	<b>4,278,146</b>
30.0%	0.904	4,089,678
20.0%	0.858	3,879,627
10.0%	0.797	3,606,059



**State of Minnesota  
Workers' Compensation**

**WC Fund Reserve Target**

Percentile	FY 2023 Cash Flow (1)	FY 2024 Cash Flow (2)	FY 2023-24 Cash Flow (3)	Risk Margin (4)	Risk Margin w/ Large Claim (5)
10%	3,516,243	3,606,059	7,122,301	(1,813,444)	186,556
20%	3,782,997	3,879,627	7,662,624	(1,273,121)	726,879
30%	3,987,817	4,089,678	8,077,495	(858,251)	1,141,749
40%	4,171,590	4,278,146	8,449,736	(486,009)	1,513,991
50%	4,351,009	4,462,147	8,813,156	(122,589)	1,877,411
60%	4,538,144	4,654,063	9,192,207	256,462	2,256,462
70%	4,747,279	4,868,540	9,615,819	680,074	2,680,074
80%	5,004,307	5,132,133	10,136,440	1,200,694	3,200,694
90%	5,383,951	5,521,474	10,905,425	1,969,680	<b>3,969,680</b>
99%	6,405,037	6,568,641	12,973,678	4,037,933	6,037,933
<b>Selected</b>	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	Incurred Loss & ALAE	Open Counts	Trended Gross Revenue	Ultimate Claim Severity	Ultimate Pure Premium
	Incurred Loss Dev.	Paid Loss Dev.	Incurred B-F	Paid B-F	Avg. IBNR						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
6/30/2004	3,454,433	3,565,795	3,435,179	3,464,456	<b>3,585,089</b>	3,585,089	3,385,089	5	78,323	7,777	46
6/30/2005	3,663,514	3,983,202	3,651,769	3,896,707	<b>3,661,173</b>	3,661,173	3,581,173	2	93,639	8,635	39
6/30/2006	2,426,571	<b>2,615,169</b>	2,443,866	2,670,585	<b>2,485,333</b>	2,550,251	2,365,333	3	88,221	5,945	29
6/30/2007	2,980,627	3,262,562	2,980,133	3,226,957	<b>2,975,884</b>	2,975,884	2,895,884	2	79,867	7,019	37
6/30/2008	3,393,456	3,686,151	3,382,895	3,606,106	<b>3,444,334</b>	3,444,334	3,284,334	4	77,418	7,620	44
6/30/2009	6,051,722	5,302,547	5,953,160	5,026,890	<b>5,999,977</b>	5,999,977	5,839,977	4	77,236	12,793	78
6/30/2010	4,425,801	4,875,048	4,383,575	4,668,210	<b>4,407,917</b>	4,407,917	4,247,917	4	76,692	10,911	57
6/30/2011	4,365,461	4,422,767	4,327,555	4,296,206	<b>4,502,574</b>	4,502,574	4,160,574	9	76,934	10,695	59
6/30/2012	3,248,863	3,341,554	3,275,049	3,392,693	<b>3,535,907</b>	3,535,907	3,045,907	10	75,522	9,877	47
6/30/2013	4,740,832	4,482,028	4,688,610	4,405,938	<b>4,824,359</b>	4,824,359	4,390,359	7	78,332	13,667	62
6/30/2014	2,402,744	2,691,432	2,556,394	2,990,870	<b>2,404,169</b>	2,404,169	2,206,169	3	78,836	7,113	30
6/30/2015	<b>2,506,445</b>	2,807,347	2,697,071	3,113,810	2,802,441	2,506,445	2,241,441	6	75,451	8,888	33
6/30/2016	2,240,745	2,225,106	2,523,026	2,716,646	<b>2,525,698</b>	2,525,698	1,950,298	7	73,476	9,053	34
6/30/2017	<b>4,279,125</b>	3,535,915	4,310,111	3,774,401	<b>4,815,310</b>	4,547,217	3,625,310	16	70,875	12,955	64
6/30/2018	<b>4,607,658</b>	3,993,049	4,579,608	4,130,036	5,659,299	4,607,658	3,784,299	24	67,063	15,257	69
6/30/2019	<b>5,490,664</b>	5,562,136	5,307,771	5,238,979	6,926,390	5,490,664	4,301,390	33	66,544	14,920	83
6/30/2020	4,996,447	4,061,280	<b>4,898,647</b>	4,363,719	6,077,449	4,898,647	3,557,449	51	63,472	14,117	77
6/30/2021	3,944,944	2,255,824	<b>4,333,699</b>	4,312,973	5,699,285	4,333,699	2,441,285	183	64,448	16,541	67
<b>Total</b>	69,220,053	66,668,913	69,728,117	69,296,183	76,332,587	70,801,662	61,304,187	373			

Notes:

- (1) Exhibit C, Page 2, Col. (3)
- (2) Exhibit C, Page 1, Col. (3)
- (3) Exhibit D, Page 1, Col. (7)
- (4) Exhibit D, Page 2, Col. (7)
- (5) Exhibit C, Page 3, Col. (5)
- (6) Selected by Oliver Wyman
- (7)-(9) Client Data
- (10) = (6) / Exhibit E, Page 1, Col 4
- (11) = (6) / (9)

State of Minnesota  
Workers' Compensation  
Limited Loss, Unlimited ALAE  
Analysis @ 6/30/21

Funding Estimate - 21-22 & 22-23 & 23-24

Accident Period Ending	Gross Revenue (00s)	Selected Ultimate Loss	Exposure Trend	Claim Severity Trend	Benefit Level Adj. Factor	Trended Pure Premium
	(1)	(2)	(3)	(4)	(5)	(6)
6/30/2004	47,387	3,585,089	1.702	2.407	1.055	113
6/30/2005	58,353	3,661,173	1.653	2.292	1.052	92
6/30/2006	56,626	2,550,251	1.605	2.183	1.051	64
6/30/2007	52,801	2,975,884	1.558	2.079	1.049	79
6/30/2008	52,718	3,444,334	1.513	1.980	1.032	88
6/30/2009	54,172	5,999,977	1.469	1.886	1.024	146
6/30/2010	55,404	4,407,917	1.426	1.796	1.023	103
6/30/2011	57,246	4,502,574	1.384	1.710	1.023	99
6/30/2012	57,881	3,535,907	1.344	1.629	1.022	76
6/30/2013	61,836	4,824,359	1.305	1.551	1.012	94
6/30/2014	64,101	2,404,169	1.267	1.477	1.008	44
6/30/2015	63,189	2,506,445	1.230	1.407	1.007	46
6/30/2016	63,381	2,525,698	1.194	1.340	1.004	45
6/30/2017	62,971	4,547,217	1.159	1.276	1.002	80
6/30/2018	61,372	4,607,658	1.126	1.216	1.003	81
6/30/2019	62,724	5,490,664	1.093	1.158	1.001	93
6/30/2020	61,623	4,898,647	1.061	1.103	1.000	83
6/30/2021	64,448	4,333,699	1.030	1.050	1.000	69

Notes:

(1) Client Data	3 Year Avg Ex Last	86
(2) Exhibit B, Page 1, Col 6	4 Year Avg Ex Last	84
(3) Trended at 3%	5 Year Avg Ex Last	76
(4) Trended at 5%	5 Year Avg Ex High-Low Ex Last	81
(5) 2020 NCCI Statistical Bulletin	All Year Avg Ex Last	84
(6) = (2) * (4) * (5) / (1) / (3)	Selected 2021-22 (7)	81
(7) Selected by Oliver Wyman	Budgeted Exposure (8)	63,191
(8) Client Data	Fiscal Year 2022 Funding Estimate (9)	<b>5,130,919</b>
(9) = (7) * (8)		
(10) = (7) * Severity Trend / Exposure Trend	Selected 2022-23 (10)	83
(11) = (8)	Budgeted Exposure (11)	63,191
(12) = (10) * (11)	Fiscal Year 2023 Funding Estimate (12)	<b>5,230,548</b>
(13) = (10) * Severity Trend / Exposure Trend		
(14) = (8)	Selected 2023-24 (13)	84
(15) = (13) * (14)	Budgeted Exposure (14)	63,191
	Fiscal Year 2024 Funding Estimate (15)	<b>5,332,112</b>

**State of Minnesota  
Workers' Compensation  
Limited Loss, Unlimited ALAE  
Analysis @ 6/30/21**

**Paid Loss Development Method**

Accident Period Ending	Prior Ultimate Loss & ALAE	Prior Unpaid	Expected % Unpaid @ 6/30/14	Expected % Unpaid @ 6/30/21	Expected Paid 7/1/14 - 6/30/21	Actual Paid 7/1/14 - 6/30/21	Actual vs. Expected	Cumulative Paid to Date	Paid LDF @ 6/30/21	Estimated Ultimate Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
6/30/2004	3,544,019	776,978	13.4%	6.5%	398,835	461,209	62,373	3,228,250	1.105	3,565,795
6/30/2005	3,646,039	147,765	14.8%	7.3%	75,241	75,860	619	3,574,134	1.114	3,983,202
6/30/2006	3,022,092	847,825	16.6%	8.1%	436,308	149,143	(287,166)	2,323,410	1.126	2,615,169
6/30/2007	3,202,204	484,174	18.4%	9.0%	248,807	156,442	(92,365)	2,874,473	1.135	3,262,562
6/30/2008	3,714,872	743,066	21.0%	9.9%	393,181	239,296	(153,884)	3,211,102	1.148	3,686,151
6/30/2009	6,013,490	1,988,440	25.6%	10.9%	1,139,195	570,601	(568,594)	4,595,651	1.154	5,302,547
6/30/2010	4,488,266	982,488	28.0%	12.2%	556,449	696,974	140,526	4,202,753	1.160	4,875,048
6/30/2011	4,207,963	1,241,877	30.9%	13.4%	705,221	809,546	104,324	3,775,632	1.171	4,422,767
6/30/2012	3,541,180	1,487,821	36.8%	14.8%	888,627	764,776	(123,851)	2,818,135	1.186	3,341,554
6/30/2013	3,782,424	2,015,351	49.5%	16.6%	1,337,269	1,953,023	615,754	3,720,096	1.205	4,482,028
6/30/2014	3,966,052	3,155,715	76.0%	18.4%	2,390,621	1,374,034	(1,016,587)	2,184,370	1.232	2,691,432
6/30/2015	4,424,396	4,424,396	100.0%	21.0%	3,493,606	2,234,567	(1,259,039)	2,234,567	1.256	2,807,347
6/30/2016	4,784,984	4,784,984	100.0%	25.6%	3,559,537	1,726,457	(1,833,081)	1,726,457	1.289	2,225,106
6/30/2017	5,174,960	5,174,960	100.0%	28.0%	3,723,514	2,644,525	(1,078,989)	2,644,525	1.337	3,535,915
6/30/2018								2,797,786	1.427	3,993,049
6/30/2019								3,599,556	1.545	5,562,136
6/30/2020								1,998,965	2.032	4,061,280
6/30/2021								542,832	4.156	2,255,824
<b>Total</b>	<b>57,512,940</b>	<b>28,255,840</b>			<b>19,346,412</b>	<b>13,856,452</b>	<b>(5,489,960)</b>	<b>52,052,691</b>		<b>66,668,913</b>

Notes:

- (1)-(2) From the 6/30/14 Analysis
- (3)-(4) Based on DF's from 6/30/14
- (5) = [ (3) - (4) ] / (3) \*(2)
- (6) Client Data

- (7) = (6) - (5)
- (8) Client Data
- (9) Paid LDFs from Exhibit F, Page 1
- (10) = (8) \* (9)

State of Minnesota  
Workers' Compensation  
Limited Loss, Unlimited ALAE  
Analysis @ 6/30/21

Incurred Loss Development Method

Accident Period Ending	Prior Ultimate Loss & ALAE	Prior IBNR	Expected % Unreported @ 6/30/14	Expected % Unreported @ 6/30/21	Expected Incurred 7/1/14 - 6/30/21	Actual Incurred 7/1/14 - 6/30/21	Actual vs. Expected	Cumulative Incurred to Date	Incurred LDF @ 6/30/21	Estimated Ultimate Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
6/30/2004	3,544,019	287,000	6.2%	1.8%	205,110	128,070	(77,041)	3,385,089	1.020	3,454,433
6/30/2005	3,646,039	112,000	6.6%	2.3%	72,951	47,135	(25,816)	3,581,173	1.023	3,663,514
6/30/2006	3,022,092	270,000	7.4%	2.9%	165,504	(386,758)	(552,262)	2,365,333	1.026	2,426,571
6/30/2007	3,202,204	315,000	9.2%	3.4%	197,381	8,679	(188,701)	2,895,884	1.029	2,980,627
6/30/2008	3,714,872	376,303	10.0%	4.1%	223,341	(54,235)	(277,576)	3,284,334	1.033	3,393,456
6/30/2009	6,013,490	476,069	16.3%	4.7%	338,025	302,556	(35,469)	5,839,977	1.036	6,051,722
6/30/2010	4,488,266	833,173	19.3%	5.4%	597,783	592,823	(4,960)	4,247,917	1.042	4,425,801
6/30/2011	4,207,963	712,676	19.0%	6.2%	479,546	665,287	185,741	4,160,574	1.049	4,365,461
6/30/2012	3,541,180	650,546	16.8%	6.6%	394,881	155,274	(239,608)	3,045,907	1.067	3,248,863
6/30/2013	3,782,424	1,136,303	19.9%	7.4%	715,483	1,744,238	1,028,755	4,390,359	1.080	4,740,832
6/30/2014	3,966,052	2,071,851	30.2%	9.2%	1,440,497	311,968	(1,128,529)	2,206,169	1.089	2,402,744
6/30/2015	4,424,396	4,424,396	100.0%	10.0%	3,982,152	2,241,441	(1,740,711)	2,241,441	1.118	2,506,445
6/30/2016	4,784,984	4,784,984	100.0%	16.3%	4,004,774	1,950,298	(2,054,476)	1,950,298	1.149	2,240,745
6/30/2017	5,174,960	5,174,960	100.0%	19.3%	4,178,242	3,625,310	(552,932)	3,625,310	1.180	4,279,125
6/30/2018								3,784,299	1.218	4,607,658
6/30/2019								4,301,390	1.276	5,490,664
6/30/2020								3,557,449	1.405	4,996,447
6/30/2021								2,441,285	1.616	3,944,944
<b>Total</b>	<b>57,512,940</b>	<b>21,625,261</b>			<b>16,995,671</b>	<b>11,332,086</b>	<b>(5,663,585)</b>	<b>61,304,187</b>		<b>69,220,053</b>

Notes:

- (1)-(2) From the 6/30/14 Analysis
- (3)-(4) Based on DF's from 6/30/14
- (5) = [ (3) - (4) ] / (3) \*(2)
- (6) Client Data

- (7) = (6) - (5)
- (8) Client Data
- (9) Incurred LDFs from Exhibit F, Page 2
- (10) = (8) \* (9)

**State of Minnesota  
Workers' Compensation  
Limited Loss, Unlimited ALAE  
Analysis @ 6/30/21**

**Hindsight Average IBNR Method**

Accident Period Ending	Incurred Loss Dev. Ultimate	Incurred Loss & ALAE	Unpaid Claim Counts	Selected Average IBNR Unpaid	Estimated Ultimate Loss & ALAE
(1)	(2)	(3)	(4)	(5)	
<b>6/30/2004</b>	3,454,433	3,385,089	5	40,000	3,585,089
<b>6/30/2005</b>	3,663,514	3,581,173	2	40,000	3,661,173
<b>6/30/2006</b>	2,426,571	2,365,333	3	40,000	2,485,333
<b>6/30/2007</b>	2,980,627	2,895,884	2	40,000	2,975,884
<b>6/30/2008</b>	3,393,456	3,284,334	4	40,000	3,444,334
<b>6/30/2009</b>	6,051,722	5,839,977	4	40,000	5,999,977
<b>6/30/2010</b>	4,425,801	4,247,917	4	40,000	4,407,917
<b>6/30/2011</b>	4,365,461	4,160,574	9	38,000	4,502,574
<b>6/30/2012</b>	3,248,863	3,045,907	10	49,000	3,535,907
<b>6/30/2013</b>	4,740,832	4,390,359	7	62,000	4,824,359
<b>6/30/2014</b>	2,402,744	2,206,169	3	66,000	2,404,169
<b>6/30/2015</b>	2,506,445	2,241,441	6	93,500	2,802,441
<b>6/30/2016</b>	2,240,745	1,950,298	7	82,200	2,525,698
<b>6/30/2017</b>	4,279,125	3,625,310	17	70,000	4,815,310
<b>6/30/2018</b>	4,607,658	3,784,299	25	75,000	5,659,299
<b>6/30/2019</b>	5,490,664	4,301,390	35	75,000	6,926,390
<b>6/30/2020</b>	4,996,447	3,557,449	56	45,000	6,077,449
<b>6/30/2021</b>	3,944,944	2,441,285	181	18,000	5,699,285
<b>Total</b>	69,220,053	61,304,187	380		76,332,587

Notes:

- (1) From Exhibit C, Page 2, Column 3
- (2) From Exhibit C, Page 2, Column 1
- (3) Exhibit A, Page 4, Column (12)
- (4) Exhibit C, Page 4
- (5) = (3) x (4) + (2)

State of Minnesota  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

Average IBNR Loss (Ultimate Loss - Incurred Loss)/(Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				28,896	18,717	19,486	10,788	14,355	26,688	23,327	32,807	31,665	33,054	36,537	26,519	24,519	9,478	13,869
6/30/2005			(1,222)	13,067	5,974	9,745	12,600	12,536	21,603	11,387	15,007	21,418	36,236	54,355	54,355	107,728	40,625	
6/30/2006		484	11,090	12,963	14,382	11,720	(2,232)	(8,233)	(16,672)	(32,136)	(14,141)	29,985	22,194	16,448	13,723	20,413		
6/30/2007	705	4,975	12,463	20,999	25,238	29,907	4,544	8,868	28,145	25,863	31,970	24,126	34,139	23,983	42,372			
6/30/2008	311	(3,809)	(1,272)	(436)	5,672	23,221	7,555	10,592	60,980	62,565	63,793	42,584	40,474	27,280				
6/30/2009	4,806	9,008	1,349	11,685	3,989	16,715	11,834	16,163	24,899	27,379	27,107	52,727	52,683					
6/30/2010	1,862	(5,831)	(17,046)	(21,677)	47,051	53,558	106,357	71,782	55,807	38,404	43,326	44,471						
6/30/2011	277	(2,983)	15,970	21,898	30,600	70,020	43,970	68,571	58,463	57,443	38,000							
6/30/2012	2,504	9,800	12,175	17,002	57,037	47,127	45,136	51,248	53,681	49,000								
6/30/2013	12,646	26,892	32,415	70,299	90,740	109,116	86,902	58,791	62,000									
6/30/2014	2,277	(883)	15,263	34,602	34,804	75,595	124,576	66,000										
6/30/2015	2,719	15,787	16,151	15,284	22,968	70,466	93,500											
6/30/2016	1,794	22,281	64,934	101,170	93,975	82,200												
6/30/2017	15,351	48,094	89,229	89,467	70,000													
6/30/2018	18,515	70,539	71,159	75,000														
6/30/2019	17,351	42,236	75,000															
6/30/2020	13,375	45,000																
6/30/2021	18,000																	

Selected Trend 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050

Accident Period Ending	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				57,211	35,294	34,993	18,451	23,383	41,401	34,465	46,163	42,435	42,186	44,411	30,699	27,032	9,952	13,869
6/30/2005			(2,420)	24,640	10,729	16,668	20,524	19,447	31,917	16,023	20,110	27,336	44,046	62,922	59,926	113,115	40,625	
6/30/2006		958	20,912	23,279	24,598	19,091	(3,462)	(12,163)	(23,460)	(43,066)	(18,047)	36,447	25,692	18,134	14,409	20,413		
6/30/2007	1,397	9,382	22,381	35,915	41,110	46,396	6,714	12,478	37,717	33,008	38,860	27,929	37,638	25,182	42,372			
6/30/2008	587	(6,841)	(2,176)	(710)	8,800	34,307	10,630	14,194	77,828	76,048	73,849	46,949	42,498	27,280				
6/30/2009	8,630	15,406	2,197	18,127	5,893	23,520	15,859	20,629	30,265	31,695	29,885	55,363	52,683					
6/30/2010	3,184	(9,498)	(26,443)	(32,026)	66,206	71,773	135,741	87,252	64,604	42,341	45,493	44,471						
6/30/2011	451	(4,628)	23,595	30,812	41,007	89,365	53,445	79,379	64,455	60,315	38,000							
6/30/2012	3,885	14,479	17,131	22,784	72,796	57,283	52,251	56,501	56,365	49,000								
6/30/2013	18,685	37,840	43,440	89,721	110,295	126,316	95,810	61,730	62,000									
6/30/2014	3,203	(1,184)	19,480	42,059	40,290	83,344	130,805	66,000										
6/30/2015	3,643	20,149	19,632	17,693	25,322	73,989	93,500											
6/30/2016	2,289	27,083	75,170	111,540	98,674	82,200												
6/30/2017	18,660	55,675	98,375	93,940	70,000													
6/30/2018	21,434	77,769	74,717	75,000														
6/30/2019	19,129	44,348	75,000															
6/30/2020	14,044	45,000																
6/30/2021	18,000																	

<b>3 Period Avg</b>	18,202	59,264	82,754	74,391	54,762	94,549	92,955	65,870	61,808	44,783	49,742								<b>Tail:</b> 3 Year Average, 144 - 192 41,831
<b>5 Period Avg</b>	15,111	45,005	57,475	70,991	69,475	86,059	93,611	61,098	58,703	48,681	34,008								2 Year Average, 144 - 204 40,697
<b>5 Year ex high-low Average</b>	17,278	42,369	56,506	75,240	70,586	82,233	93,353	65,870	61,808	45,221	38,079								1 Year Average, 144 - 216 34,530
	8,516	20,067	27,571	38,213	44,693	56,420	48,797	36,283	42,344	31,354	33,759								All Point Average 38,429
<b>Prior Selected</b>	5,500	8,500	17,000	43,000	45,000	58,000	36,000	35,000	30,000	28,000	41,000								<b>Prior Selected Tail : 25,000</b>
<b>Selected</b>	18,000	45,000	75,000	75,000	70,000	82,200	93,500	66,000	62,000	49,000	38,000								<b>Selected Tail : 40,000</b>

**State of Minnesota  
Workers' Compensation  
Limited Loss, Unlimited ALAE  
Analysis @ 6/30/21**

**Incurred Bornhuetter-Ferguson Method**

Accident Period Ending	Initial Expected Loss & ALAE	Expected Percentage Incurred	Expected Incurred Loss & ALAE	Actual Incurred Loss & ALAE	Expected Percentage Unreported	Expected Unreported Loss & ALAE	Ultimate Loss & ALAE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>6/30/2004</b>	2,495,265	98.0%	2,445,175	3,385,089	2.0%	50,090	3,435,179
<b>6/30/2005</b>	3,140,979	97.8%	3,070,383	3,581,173	2.2%	70,596	3,651,769
<b>6/30/2006</b>	3,111,882	97.5%	3,033,349	2,365,333	2.5%	78,533	2,443,866
<b>6/30/2007</b>	2,963,236	97.2%	2,878,987	2,895,884	2.8%	84,249	2,980,133
<b>6/30/2008</b>	3,065,044	96.8%	2,966,482	3,284,334	3.2%	98,561	3,382,895
<b>6/30/2009</b>	3,234,802	96.5%	3,121,618	5,839,977	3.5%	113,183	5,953,160
<b>6/30/2010</b>	3,375,195	96.0%	3,239,538	4,247,917	4.0%	135,658	4,383,575
<b>6/30/2011</b>	3,557,797	95.3%	3,390,817	4,160,574	4.7%	166,981	4,327,555
<b>6/30/2012</b>	3,668,029	93.8%	3,438,888	3,045,907	6.2%	229,141	3,275,049
<b>6/30/2013</b>	4,034,433	92.6%	3,736,182	4,390,359	7.4%	298,251	4,688,610
<b>6/30/2014</b>	4,280,819	91.8%	3,930,594	2,206,169	8.2%	350,225	2,556,394
<b>6/30/2015</b>	4,309,405	89.4%	3,853,775	2,241,441	10.6%	455,631	2,697,071
<b>6/30/2016</b>	4,418,490	87.0%	3,845,762	1,950,298	13.0%	572,728	2,523,026
<b>6/30/2017</b>	4,481,927	84.7%	3,797,126	3,625,310	15.3%	684,801	4,310,111
<b>6/30/2018</b>	4,450,685	82.1%	3,655,376	3,784,299	17.9%	795,309	4,579,608
<b>6/30/2019</b>	4,646,279	78.3%	3,639,899	4,301,390	21.7%	1,006,381	5,307,771
<b>6/30/2020</b>	4,656,867	71.2%	3,315,669	3,557,449	28.8%	1,341,198	4,898,647
<b>6/30/2021</b>	4,964,866	61.9%	3,072,452	2,441,285	38.1%	1,892,414	4,333,699
<b>Total</b>	68,856,002		60,432,072	61,304,187		8,423,930	69,728,117

Notes:

- (1) Exhibit D, Page 3, Col. (11)
- (2) = 1 / LDFs Exhibit C, Page 2, Col. (2)
- (3) = (1) \* (2)
- (4) Client Data
- (5) = 1 - (2)
- (6) = (1) \* (5)
- (7) = (4) + (6)

**State of Minnesota  
Workers' Compensation  
Limited Loss, Unlimited ALAE  
Analysis @ 6/30/21**

**Paid Bornhuetter-Ferguson Method**

Accident Period Ending	Initial Expected Loss & ALAE	Expected Percentage Paid	Expected Paid Loss & ALAE	Actual Paid Loss & ALAE	Expected Percentage Unpaid	Expected Unpaid Loss & ALAE	Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>6/30/2004</b>	2,495,265	90.5%	2,259,059	3,228,250	9.5%	236,207	3,464,456
<b>6/30/2005</b>	3,140,979	89.7%	2,818,406	3,574,134	10.3%	322,573	3,896,707
<b>6/30/2006</b>	3,111,882	88.8%	2,764,707	2,323,410	11.2%	347,175	2,670,585
<b>6/30/2007</b>	2,963,236	88.1%	2,610,752	2,874,473	11.9%	352,484	3,226,957
<b>6/30/2008</b>	3,065,044	87.1%	2,670,040	3,211,102	12.9%	395,004	3,606,106
<b>6/30/2009</b>	3,234,802	86.7%	2,803,562	4,595,651	13.3%	431,239	5,026,890
<b>6/30/2010</b>	3,375,195	86.2%	2,909,738	4,202,753	13.8%	465,458	4,668,210
<b>6/30/2011</b>	3,557,797	85.4%	3,037,223	3,775,632	14.6%	520,574	4,296,206
<b>6/30/2012</b>	3,668,029	84.3%	3,093,471	2,818,135	15.7%	574,558	3,392,693
<b>6/30/2013</b>	4,034,433	83.0%	3,348,591	3,720,096	17.0%	685,842	4,405,938
<b>6/30/2014</b>	4,280,819	81.2%	3,474,319	2,184,370	18.8%	806,500	2,990,870
<b>6/30/2015</b>	4,309,405	79.6%	3,430,162	2,234,567	20.4%	879,243	3,113,810
<b>6/30/2016</b>	4,418,490	77.6%	3,428,301	1,726,457	22.4%	990,189	2,716,646
<b>6/30/2017</b>	4,481,927	74.8%	3,352,051	2,644,525	25.2%	1,129,876	3,774,401
<b>6/30/2018</b>	4,450,685	70.1%	3,118,434	2,797,786	29.9%	1,332,250	4,130,036
<b>6/30/2019</b>	4,646,279	64.7%	3,006,856	3,599,556	35.3%	1,639,424	5,238,979
<b>6/30/2020</b>	4,656,867	49.2%	2,292,113	1,998,965	50.8%	2,364,754	4,363,719
<b>6/30/2021</b>	4,964,866	24.1%	1,194,725	542,832	75.9%	3,770,141	4,312,973
<b>Total</b>	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**

<b>Accident Period Ending</b>	<b>Gross Revenue (00s)</b>	<b>Incurred Loss Dev. Method</b>	<b>Paid Loss Dev. Method</b>	<b>Selected Ultimate Loss</b>	<b>Initial Pure Premium</b>	<b>Exposure Trend</b>	<b>Claim Severity Trend</b>	<b>Benefit Level Adj. Factors</b>	<b>Trended Pure Premium</b>	<b>Detrended Pure Premium</b>	<b>Initial Expected Loss</b>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>6/30/2004</b>	47,387	3,454,433	3,565,795	3,510,114	74	1.653	2.292	1.055	108	53	2,495,265
<b>6/30/2005</b>	58,353	3,663,514	3,983,202	3,823,358	66	1.605	2.183	1.052	94	54	3,140,979
<b>6/30/2006</b>	56,626	2,426,571	2,615,169	2,520,870	45	1.558	2.079	1.051	62	55	3,111,882
<b>6/30/2007</b>	52,801	2,980,627	3,262,562	3,121,595	59	1.513	1.980	1.049	81	56	2,963,236
<b>6/30/2008</b>	52,718	3,393,456	3,686,151	3,539,803	67	1.469	1.886	1.032	89	58	3,065,044
<b>6/30/2009</b>	54,172	6,051,722	5,302,547	5,677,135	105	1.426	1.796	1.024	135	60	3,234,802
<b>6/30/2010</b>	55,404	4,425,801	4,875,048	4,650,425	84	1.384	1.710	1.023	106	61	3,375,195
<b>6/30/2011</b>	57,246	4,365,461	4,422,767	4,394,114	77	1.344	1.629	1.023	95	62	3,557,797
<b>6/30/2012</b>	57,881	3,248,863	3,341,554	3,295,209	57	1.305	1.551	1.022	69	63	3,668,029
<b>6/30/2013</b>	61,836	4,740,832	4,482,028	4,611,430	75	1.267	1.477	1.012	88	65	4,034,433
<b>6/30/2014</b>	64,101	2,402,744	2,691,432	2,547,088	40	1.230	1.407	1.008	46	67	4,280,819
<b>6/30/2015</b>	63,189	2,506,445	2,807,347	2,656,896	42	1.194	1.340	1.007	47	68	4,309,405
<b>6/30/2016</b>	63,381	2,240,745	2,225,106	2,232,925	35	1.159	1.276	1.004	39	70	4,418,490
<b>6/30/2017</b>	62,971	4,279,125	3,535,915	3,907,520	62	1.126	1.216	1.002	67	71	4,481,927
<b>6/30/2018</b>	61,372	4,607,658	3,993,049	4,300,354	70	1.093	1.158	1.003	74	73	4,450,685
<b>6/30/2019</b>	62,724	5,490,664	5,562,136	5,526,400	88	1.061	1.103	1.001	92	74	4,646,279
<b>6/30/2020</b>	61,623	4,996,447	4,061,280	4,528,864	73	1.030	1.050	1.000	75	76	4,656,867
<b>6/30/2021</b>	64,448	3,944,944	2,255,824	3,100,384	48	1.000	1.000	1.000	48	77	4,964,866
<b>Total</b>		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)

<b>3 Year Avg ex last</b>	80
<b>4 Year Avg ex last</b>	77
<b>5 Year Avg ex last</b>	69
<b>5 Year Avg Ex High-Low ex last</b>	72
<b>All Year Avg ex last</b>	81
<b>Selected</b>	77

State of Minnesota  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

Selection of Ultimate Counts

Accident Period Ending	Trended Revenue (00s)	Devel. Methods		Selection Ultimate Counts	Ultimate Frequency (per 100,000)
		Closed Counts	Reported Counts		
	(1)	(2)	(3)	(4)	(5)
<b>6/30/2004</b>	78,323	459	<b>461</b>	461	5.89
<b>6/30/2005</b>	93,639	424	<b>424</b>	424	4.53
<b>6/30/2006</b>	88,221	429	<b>429</b>	429	4.86
<b>6/30/2007</b>	79,867	425	<b>424</b>	424	5.31
<b>6/30/2008</b>	77,418	452	<b>452</b>	452	5.84
<b>6/30/2009</b>	77,236	469	<b>469</b>	469	6.07
<b>6/30/2010</b>	76,692	404	<b>404</b>	404	5.27
<b>6/30/2011</b>	76,934	416	<b>421</b>	421	5.47
<b>6/30/2012</b>	75,522	352	<b>358</b>	358	4.74
<b>6/30/2013</b>	78,332	351	<b>353</b>	353	4.51
<b>6/30/2014</b>	78,836	341	<b>338</b>	338	4.29
<b>6/30/2015</b>	75,451	282	<b>282</b>	282	3.74
<b>6/30/2016</b>	73,476	280	<b>279</b>	279	3.80
<b>6/30/2017</b>	70,875	346	<b>351</b>	351	4.95
<b>6/30/2018</b>	67,063	289	<b>302</b>	302	4.50
<b>6/30/2019</b>	66,544	354	<b>368</b>	368	5.53
<b>6/30/2020</b>	63,472	336	<b>347</b>	347	5.47
<b>6/30/2021</b>	64,448	180	<b>262</b>	262	4.07
<b>Total</b>		6,589	6,724	6,724	

Notes:

- (1) Client Data \* Exposure trend
- (2) Exhibit E, Page 3, Column 3
- (3) Exhibit E, Page 2, Column 3
- (4) Selected by Oliver Wyman
- (5) = (4) / (1) \* 1000

State of Minnesota  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

Reported Claim Count Development Method

Accident Period Ending	Prior Ultimate Claims	Prior IBNR Claims	Expected % IBNR @ 6/30/14	Expected % IBNR @ 6/30/21	Expected Reported 7/1/14 - 6/30/21	Actual Reported 7/1/14 - 6/30/21	Actual vs. Expected	Cumulative Reported to Date	Reported DF	Estimated Ultimate Claims
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
6/30/2004	458	1	0.3%	0.0%	1.0	4	3.0	461	1.000	461
6/30/2005	422	1	0.3%	0.0%	1.0	3	2.0	424	1.000	424
6/30/2006	423	1	0.3%	0.1%	0.7	7	6.3	429	1.000	429
6/30/2007	423	2	0.4%	0.1%	1.6	3	1.4	424	1.001	424
6/30/2008	451	2	0.4%	0.2%	1.1	3	1.9	452	1.001	452
6/30/2009	465	3	0.6%	0.2%	2.1	7	4.9	469	1.001	469
6/30/2010	406	4	0.9%	0.2%	2.9	2	(0.9)	404	1.001	404
6/30/2011	416	5	1.1%	0.3%	3.8	10	6.2	421	1.001	421
6/30/2012	355	5	1.3%	0.3%	3.6	8	4.4	358	1.001	358
6/30/2013	359	6	1.6%	0.3%	4.7	-	(4.7)	353	1.001	353
6/30/2014	348	2	0.5%	0.4%	0.3	(8)	(8.3)	338	1.001	338
6/30/2015								282	1.002	282
6/30/2016								279	1.002	279
6/30/2017								350	1.003	351
6/30/2018								301	1.004	302
6/30/2019								366	1.005	368
6/30/2020								342	1.015	347
6/30/2021								264	0.991	262
<b>Total</b>	4,526	32			22.8	39	16.2	6,717		6,724

Notes:

- (1)-(2) From the 6/30/14 Analysis
- (3)-(4) Based on DF's from 6/30/14
- (5) = [ (3) - (4) ] / (3) \* (2)
- (6) Client Data

- (7) = (6) - (5)
- (8) Client Data
- (9) CDFs from Exhibit F, Page 4
- (10) = (8) \* (9)

State of Minnesota  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

Closed Claim Count Development Method

Accident Period Ending	Prior Ultimate Claims	Prior Unpaid Claims	Expected % Open @ 6/30/14	Expected % Open @ 6/30/21	Expected Closed 7/1/14 - 6/30/21	Actual Closed 7/1/14 - 6/30/21	Actual vs. Expected	Cumulative Closed to Date	Closed DF	Estimated Ultimate Claims
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(1)	(2)	(3)
6/30/2004	458	7	2.8%	1.2%	4.0	5	1.0	456	1.006	459
6/30/2005	422	4	3.2%	1.3%	2.3	4	1.7	422	1.006	424
6/30/2006	423	9	3.4%	1.5%	5.0	12	7.0	426	1.006	429
6/30/2007	423	9	3.7%	1.7%	4.8	8	3.2	422	1.007	425
6/30/2008	451	13	4.0%	1.9%	6.7	10	3.3	448	1.009	452
6/30/2009	465	22	4.5%	2.2%	11.4	22	10.6	465	1.009	469
6/30/2010	406	18	5.8%	2.5%	10.4	12	1.6	400	1.010	404
6/30/2011	416	41	6.9%	2.8%	24.5	37	12.5	412	1.011	416
6/30/2012	355	49	9.9%	3.2%	33.0	42	9.0	348	1.012	352
6/30/2013	359	87	16.9%	3.4%	69.3	74	4.7	346	1.014	351
6/30/2014	348	233	57.2%	3.7%	217.9	220	2.1	335	1.017	341
6/30/2015								276	1.023	282
6/30/2016								272	1.028	280
6/30/2017								334	1.036	346
6/30/2018								277	1.042	289
6/30/2019								333	1.064	354
6/30/2020								291	1.153	336
6/30/2021								81	2.225	180
<b>Total</b>	4,526	492			389.3	446	56.7	6,344		6,589

Notes:

- (1)-(2) From the 6/30/14 Analysis
- (3)-(4) Based on DF's from 6/30/14
- (5) = [ (3) - (4) ] / (3) \* (2)
- (6) Client Data

- (7) = (6) - (5)
- (8) Client Data
- (9) CDFs from Exhibit F, Page 3
- (10) = (8) \* (9)

State of Minnesota  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

Paid Loss Development Method

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				1,829,524	2,083,123	2,227,752	2,453,938	2,519,350	2,596,202	2,714,111	2,767,041	2,819,934	2,868,464	2,916,134	3,025,987	3,079,818	3,153,530	3,228,250
6/30/2005			2,437,474	2,941,699	3,174,137	3,246,943	3,268,284	3,342,630	3,386,044	3,498,274	3,503,266	3,503,646	3,503,729	3,503,797	3,503,812	3,504,793	3,526,708	
6/30/2006		1,441,316	1,640,757	1,804,493	1,909,906	1,983,719	2,035,616	2,163,219	2,174,267	2,267,035	2,274,857	2,279,182	2,281,768	2,283,939	2,321,630	2,323,410		
6/30/2007	763,926	1,593,898	2,093,077	2,288,094	2,304,014	2,424,678	2,601,252	2,718,030	2,741,629	2,770,886	2,845,331	2,858,760	2,863,762	2,869,296	2,874,473			
6/30/2008	1,020,804	2,002,521	2,321,578	2,572,321	2,660,232	2,737,936	2,971,806	3,062,950	3,081,465	3,098,634	3,136,534	3,159,598	3,182,152	3,211,102				
6/30/2009	1,293,684	2,656,291	3,258,523	3,635,971	3,922,292	4,025,050	4,211,026	4,421,192	4,461,436	4,501,666	4,549,593	4,572,152	4,595,651					
6/30/2010	1,143,392	2,270,563	3,111,691	3,402,679	3,505,778	3,539,202	3,653,966	3,705,052	3,901,398	4,015,446	4,078,967	4,202,753						
6/30/2011	1,089,634	2,459,751	2,824,064	2,966,086	3,294,894	3,458,504	3,561,816	3,624,831	3,651,415	3,757,476	3,775,632							
6/30/2012	746,691	1,660,041	2,053,359	2,354,456	2,497,234	2,661,139	2,727,589	2,749,624	2,792,884	2,818,135								
6/30/2013	963,013	1,767,073	2,282,827	2,561,942	2,893,984	3,026,398	3,432,202	3,565,975	3,720,096									
6/30/2014	810,336	1,701,795	1,955,867	1,968,371	2,061,218	2,094,984	2,142,680	2,184,370										
6/30/2015	974,163	1,655,620	1,955,224	2,210,352	2,269,918	2,232,720	2,234,567											
6/30/2016	886,688	1,401,305	1,539,127	1,604,626	1,643,999	1,726,457												
6/30/2017	805,220	1,762,382	2,266,272	2,426,157	2,644,525													
6/30/2018	937,645	1,889,234	2,533,621	2,797,786														
6/30/2019	1,013,989	2,732,211	3,599,556															
6/30/2020	1,034,297	1,998,965																
6/30/2021	542,832																	

Accident Period Ending	Age-to-Age Development																	
	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-Ult
6/30/2004				1.139	1.069	1.102	1.027	1.031	1.045	1.020		1.017	1.017	1.038	1.018	1.024	1.024	
6/30/2005			1.207	1.079	1.023	1.007	1.023	1.013	1.033		1.000	1.000	1.000	1.000	1.000	1.006		
6/30/2006		1.138	1.100	1.058	1.039	1.026	1.063	1.005		1.003	1.002	1.001	1.001	1.017	1.001			
6/30/2007	2.086	1.313	1.093	1.007	1.052	1.073	1.045		1.011	1.027	1.005	1.002	1.002	1.002				
6/30/2008	1.962	1.159	1.108	1.034	1.029	1.085		1.006	1.006	1.012	1.007	1.007	1.009					
6/30/2009	2.053	1.227	1.116	1.079	1.026		1.050	1.009	1.009	1.011	1.005	1.005						
6/30/2010	1.986	1.370	1.094	1.030		1.032	1.014	1.053	1.029	1.016	1.030							
6/30/2011	2.257	1.148	1.050		1.050	1.030	1.018	1.007	1.029	1.005								
6/30/2012	2.223	1.237		1.061	1.066	1.025	1.008	1.016	1.009									
6/30/2013	1.835		1.122	1.130	1.046	1.134	1.039	1.043										
6/30/2014		1.149	1.006	1.047	1.016	1.023	1.019											
6/30/2015	1.700	1.181	1.130	1.027	0.984	1.001												
6/30/2016	1.580	1.098	1.043	1.025	1.050													
6/30/2017	2.189	1.286	1.071	1.090														
6/30/2018	2.015	1.341	1.104															
6/30/2019	2.695	1.317																
6/30/2020	1.933																	

3 Year Avg	2.214	<b>1.315</b>	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	<b>1.020</b>	1.026	1.016	1.014	<b>1.010</b>	1.003	1.006					
5 Year Avg Ex High-Low	<b>2.045</b>	1.261	1.072	1.055	<b>1.037</b>	<b>1.026</b>	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	<b>1.083</b>	<b>1.067</b>	1.037	1.043	1.026	<b>1.023</b>	<b>1.016</b>	<b>1.012</b>	1.009	<b>1.005</b>						
Prior Age-to-Age	2.105	1.252	1.092	1.042	1.034	1.061	1.033	1.022	1.022	1.017	1.014	1.014	1.012	1.011	1.010	1.009	1.008	
Prior Age-to-Ult	4.167	1.979	1.581	1.448	1.390	1.344	1.266	1.226	1.200	1.174	1.154	1.138	1.123	1.110	1.098	1.088	1.078	1.070
Curve Fit	4.143	1.232	1.101	1.061	1.042	1.032	1.025	1.020	1.017	1.015	1.013	1.011	1.010	1.009	1.008	1.007	1.007	<b>1.105</b>
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	<b>1.005</b>	<b>1.011</b>	<b>1.008</b>	<b>1.010</b>	<b>1.009</b>	
Cumulative	4.156	2.032	1.545	1.427	1.337	1.289	1.256	1.232	1.205	1.186	1.171	1.160	1.154	1.148	1.135	1.126	1.114	1.105

State of Minnesota  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

Incurred Loss Development Method

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				2,891,597	3,061,008	3,156,407	3,347,761	3,341,052	3,264,836	3,281,834	3,257,019	3,264,440	3,256,111	3,235,211	3,321,841	3,331,841	3,397,563	3,385,089
6/30/2005			3,650,410	3,274,005	3,476,340	3,467,567	3,487,746	3,500,925	3,440,925	3,534,039	3,538,715	3,507,906	3,506,289	3,506,289	3,506,289	3,507,269	3,533,748	
6/30/2006		2,451,455	2,063,902	2,096,449	2,212,073	2,274,371	2,518,808	2,600,590	2,752,092	2,742,425	2,527,755	2,336,617	2,337,796	2,344,329	2,371,679	2,365,333		
6/30/2007	2,804,452	2,622,629	2,539,694	2,492,906	2,445,885	2,557,185	2,916,805	2,887,204	2,778,868	2,820,708	2,879,973	2,884,121	2,878,211	2,884,695	2,895,884			
6/30/2008	3,365,294	3,775,734	3,506,685	3,458,722	3,319,539	3,142,466	3,338,569	3,338,418	3,139,433	3,131,509	3,189,161	3,265,704	3,272,034	3,284,334				
6/30/2009	4,727,331	5,116,266	5,897,835	5,574,719	5,848,363	5,537,421	5,770,826	5,810,380	5,797,715	5,807,737	5,836,477	5,811,835	5,812,011					
6/30/2010	3,990,940	4,816,080	5,055,654	4,928,159	3,655,093	3,658,108	3,769,775	3,905,439	4,017,267	4,139,085	4,147,959	4,247,917						
6/30/2011	4,430,535	4,750,203	3,736,025	3,495,287	3,584,580	3,662,332	3,930,970	3,885,438	3,917,948	3,985,589	4,160,574							
6/30/2012	2,997,445	2,810,696	2,890,633	2,855,833	2,794,422	2,923,255	2,949,135	2,972,178	2,999,096	3,045,907								
6/30/2013	2,105,373	2,646,121	3,171,172	3,277,783	3,281,781	3,624,080	3,955,335	4,354,032	4,390,359									
6/30/2014	1,894,201	2,476,608	2,159,960	2,092,754	2,195,345	2,177,383	2,155,016	2,206,169										
6/30/2015	2,326,697	2,218,319	2,447,110	2,603,746	2,549,794	2,238,716	2,241,441											
6/30/2016	2,251,270	1,857,260	1,811,420	1,817,508	1,867,873	1,950,298												
6/30/2017	1,837,141	2,602,989	3,119,960	3,294,374	3,625,310													
6/30/2018	2,419,117	2,485,049	3,382,223	3,784,299														
6/30/2019	3,317,434	4,012,088	4,301,390															
6/30/2020	3,750,131	3,557,449																
6/30/2021	2,441,285																	

Accident Period Ending	Age-to-Age Development																	
	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-Ult
6/30/2004				1.059	1.031	1.061	0.998	0.977	1.005	0.992		0.997	0.994	1.027	1.003	1.020	0.996	
6/30/2005			0.897	1.062	0.997	1.006	1.004	0.983	1.027		0.991	1.000	1.000	1.000	1.000	1.008		
6/30/2006		0.842	1.016	1.055	1.028	1.107	1.032	1.058		0.922	0.924	1.001	1.003	1.012	0.997			
6/30/2007	0.935	0.968	0.982	0.981	1.046	1.141	0.990		1.015	1.021	1.001	0.998	1.002	1.004				
6/30/2008	1.122	0.929	0.986	0.960	0.947	1.062		0.940	0.997	1.018	1.024	1.002	1.004					
6/30/2009	1.082	1.153	0.945	1.049	0.947		1.007	0.998	1.002	1.005	0.996	1.000						
6/30/2010	1.207	1.050	0.975	0.742		1.031	1.036	1.029	1.030	1.002	1.024							
6/30/2011	1.072	0.786	0.936		1.022	1.073	0.988	1.008	1.017	1.044								
6/30/2012	0.938	1.028		0.978	1.046	1.009	1.008	1.009	1.016									
6/30/2013	1.257		1.034	1.001	1.104	1.091	1.101	1.008										
6/30/2014		0.872	0.969	1.049	0.992	0.990	1.024											
6/30/2015	0.953	1.103	1.064	0.979	0.878	1.001												
6/30/2016	0.825	0.975	1.003	1.028	1.044													
6/30/2017	1.417	1.199	1.056	1.100														
6/30/2018	1.027	1.361	1.119															
6/30/2019	1.209	1.072																
6/30/2020	0.949																	

3 Year Avg	1.062	1.211	1.059	1.036	0.971	<b>1.027</b>	1.044	<b>1.009</b>	1.021	1.017	1.015	1.000	<b>1.003</b>	1.005	1.000			
5 Year Avg	1.085	1.142	1.042	<b>1.032</b>	1.013	1.033	1.031	1.010	1.012	1.018	0.994	1.000	1.000	1.000				
5 Year Avg Ex High-Low	1.062	1.125	1.041	1.026	<b>1.027</b>	1.028	1.023	<b>1.009</b>	1.012	1.015	<b>1.007</b>	1.000	1.002					
All Year Avg	1.076	1.026	0.999	1.003	1.007	1.052	1.019	1.001	1.014	1.001	0.993	1.000	1.000	1.011	1.000	1.014	0.996	
6 Year Wtd Avg	1.052	<b>1.100</b>	<b>1.048</b>	1.023	1.019	1.039	<b>1.027</b>	1.000	<b>1.012</b>	1.005	0.997	1.000						
Prior Age-to-Age	1.148	1.039	0.973	0.997	1.037	1.075	1.009	1.020	1.008	1.004	1.008	1.008	1.007	1.006	1.006	1.006	1.005	
Prior Age-to-Ult	1.433	1.249	1.202	1.234	1.239	1.195	1.111	1.101	1.080	1.071	1.066	1.058	1.050	1.042	1.036	1.029	1.024	1.018
Curve Fit	1.154	1.092	1.059	1.040	1.029	1.021	1.016	1.012	1.010	1.008	1.007	<b>1.005</b>	1.005	<b>1.004</b>	<b>1.003</b>	<b>1.003</b>	<b>1.002</b>	<b>1.020</b>
Selected	<b>1.151</b>	1.100	1.048	1.032	1.027	1.027	1.027	1.009	1.012	<b>1.017</b>	1.007	1.005	1.003	1.004	1.003	1.003	1.002	
Cumulative	1.616	1.405	1.276	1.218	1.180	1.149	1.118	1.089	1.080	1.067	1.049	1.042	1.036	1.033	1.029	1.026	1.023	1.020

State of Minnesota  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

Closed Claim Count Development Method

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				437	433	439	439	444	449	448	451	455	455	455	456	456	455	456
6/30/2005			394	398	401	409	414	415	416	417	419	419	421	422	422	423	422	
6/30/2006		359	391	399	410	411	414	415	413	421	426	426	425	424	425	426		
6/30/2007	181	353	389	401	403	410	411	414	417	418	421	420	421	420	422			
6/30/2008	198	365	403	419	430	439	438	442	447	447	448	449	449	448				
6/30/2009	210	374	414	435	438	443	452	459	462	463	464	465	465					
6/30/2010	180	334	366	380	388	390	398	397	397	397	398	400						
6/30/2011	161	338	373	375	391	409	408	412	411	412	412							
6/30/2012	143	284	305	318	345	345	345	347	348	348								
6/30/2013	138	272	302	331	336	342	343	345	346									
6/30/2014	114	256	322	329	332	335	336	335										
6/30/2015	107	245	260	269	271	274	276											
6/30/2016	126	249	268	272	272	272												
6/30/2017	157	305	332	334	334													
6/30/2018	127	257	270	277														
6/30/2019	160	299	333															
6/30/2020	173	291																
6/30/2021	81																	

Accident Period Ending	Age-to-Age Development																	
	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-Ult
6/30/2004				0.991	1.014	1.000	1.011	1.011	0.998	1.007		1.000	1.000	1.002	1.000	0.998	1.002	
6/30/2005			1.010	1.008	1.020	1.012	1.002	1.002	1.002	1.002	1.000	1.005	1.002	1.000	1.002	0.998		
6/30/2006		1.089	1.020	1.028	1.002	1.007	1.002	0.995		1.012	1.000	0.998	0.998	1.002	1.002			
6/30/2007	1.950	1.102	1.031	1.005	1.017	1.002	1.007		1.002	1.007	0.998	1.002	0.998	1.005				
6/30/2008	1.843	1.104	1.040	1.026	1.021	0.998		1.011	1.000	1.002	1.002	1.000	0.998					
6/30/2009	1.781	1.107	1.051	1.007	1.011		1.015	1.007	1.002	1.002	1.002	1.000						
6/30/2010	1.856	1.096	1.038	1.021		1.021	0.997	1.000	1.000	1.003	1.005							
6/30/2011	2.099	1.104	1.005		1.046	0.998	1.010	0.998	1.002	1.000								
6/30/2012	1.986	1.074		1.085	1.000	1.000	1.006	1.003	1.000									
6/30/2013	1.971		1.096	1.015	1.018	1.003	1.006	1.003										
6/30/2014		1.258	1.022	1.009	1.009	1.003	0.997											
6/30/2015	2.290	1.061	1.035	1.007	1.011	1.007												
6/30/2016	1.976	1.076	1.015	1.000	1.000													
6/30/2017	1.943	1.089	1.006	1.000														
6/30/2018	2.024	1.051	1.026															
6/30/2019	1.869	1.114																
6/30/2020	1.682																	

3 Year Avg	1.858	<b>1.084</b>	1.016	1.002	1.007	<b>1.004</b>	1.003	1.001	1.001	<b>1.002</b>	1.003	1.001	0.998	<b>1.002</b>	1.002			
5 Year Avg	1.899	1.078	<b>1.021</b>	<b>1.006</b>	<b>1.008</b>	1.002	1.003	1.002	1.001	1.003	1.001	1.001	0.999					
5 Year Avg Ex High-Low	<b>1.929</b>	1.075	1.021	1.006	1.007	1.002	1.003	1.002	1.001	1.002	1.001	1.001	0.998					
All Year Avg	1.944	1.102	1.030	1.016	1.014	1.005	1.005	1.003	1.001	1.005	1.001	1.001	0.999	1.002	1.002	0.998	1.002	
6 Year Wtd Avg	1.936	1.108	1.033	1.020	1.015	1.005	<b>1.006</b>	<b>1.004</b>	<b>1.001</b>	1.004	<b>1.001</b>	<b>1.001</b>						
Prior Age-to-Age	1.941	1.084	1.033	1.012	1.014	1.005	1.003	1.003	1.002	1.005	1.003	1.003	1.003	1.002	1.002	1.002	1.002	
Prior Age-to-Ult	2.335	1.203	1.110	1.074	1.062	1.047	1.042	1.038	1.036	1.033	1.029	1.025	1.022	1.020	1.017	1.015	1.014	1.012
Curve Fit	1.928	1.069	1.024	1.012	1.007	1.005	1.003	1.003	1.002	1.002	1.001	1.001	1.001	1.001	1.001	1.001	1.001	<b>1.006</b>
Selected	1.929	1.084	1.021	1.006	1.008	1.004	1.006	1.004	1.001	1.002	1.001	1.001	1.000	1.002	1.000	1.000	1.000	
Cumulative	2.225	1.153	1.064	1.042	1.036	1.028	1.023	1.017	1.014	1.012	1.011	1.010	1.009	1.009	1.007	1.006	1.006	1.006

State of Minnesota  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

Reported Claim Count Development Method

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				456	456	455	456	457	457	457	457	460	460	460	461	461	461	461
6/30/2005			415	418	418	420	421	421	421	421	423	423	423	423	423	424	424	424
6/30/2006		420	419	419	419	421	422	422	422	429	429	429	429	429	429	429	429	429
6/30/2007	427	417	421	421	421	421	422	421	424	424	424	424	424	424	424			
6/30/2008	452	447	447	447	447	449	449	452	452	452	452	452	452	452				
6/30/2009	448	458	463	463	463	462	469	469	469	469	469	469	469	469				
6/30/2010	398	399	400	399	402	405	403	404	404	404	404	404	404					
6/30/2011	417	410	410	411	420	421	421	421	421	421	421							
6/30/2012	357	350	350	358	357	357	357	357	357	358								
6/30/2013	368	353	353	353	353	353	353	353	353									
6/30/2014	346	337	336	336	337	338	338	338										
6/30/2015	315	278	280	281	282	282	282											
6/30/2016	306	275	280	279	279	279												
6/30/2017	340	341	349	350	350													
6/30/2018	304	299	301	301														
6/30/2019	375	366	366															
6/30/2020	353	342																
6/30/2021	264																	

Accident Period Ending	Age-to-Age Development																	
	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-Ult
6/30/2004				1.000	0.998	1.002	1.002	1.000	1.000	1.000		1.000	1.000	1.002	1.000	1.000	1.000	1.000
6/30/2005			1.007	1.000	1.005	1.002	1.000	1.000	1.000		1.000	1.000	1.000	1.000	1.002	1.000	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
6/30/2007	0.977	1.010	1.000	1.000	1.000	1.002	0.998		1.000	1.000	1.000	1.000	1.000	1.000	1.000			
6/30/2008	0.989	1.000	1.000	1.000	1.004	1.000		1.000	1.000	1.000	1.000	1.000	1.000					
6/30/2009	1.022	1.011	1.000	1.000	0.998		1.000	1.000	1.000	1.000	1.000	1.000						
6/30/2010	1.003	1.003	0.998	1.008		0.995	1.002	1.000	1.000	1.000	1.000							
6/30/2011	0.983	1.000	1.002		1.002	1.000	1.000	1.000	1.000	1.000								
6/30/2012	0.980	1.000		0.997	1.000	1.000	1.000	1.000	1.003									
6/30/2013	0.959		1.000	1.000	1.000	1.000	1.000	1.000										
6/30/2014		0.997	1.000	1.003	1.003	1.000	1.000											
6/30/2015	0.883	1.007	1.004	1.004	1.000	1.000												
6/30/2016	0.899	1.018	0.996	1.000	1.000													
6/30/2017	1.003	1.023	1.003	1.000														
6/30/2018	0.984	1.007	1.000															
6/30/2019	0.976	1.000																
6/30/2020	0.969																	

3 Year Avg	0.976	1.010	1.000	1.001	1.001	1.000	1.000	1.000	1.001	1.000	1.000	1.000	1.000	1.000	1.001			
5 Year Avg	0.966	1.011	1.001	1.001	1.001	1.000	1.000	1.000	1.001	1.000	1.000	1.000	1.000	1.000				
5 Year Avg Ex High-Low	0.976	1.011	1.001	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000				
All Year Avg	0.971	1.006	1.001	1.001	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.001	1.001	1.000	1.000	
6 Year Wtd Avg	0.954	1.008	1.001	1.001	1.001	0.999	1.000	1.000	1.000	1.000	1.000	1.000						
Prior Age-to-Age	0.990	1.003	1.002	1.003	1.003	1.002	1.000	1.001	1.000	1.001	1.000	1.001	1.000	1.001	1.000	1.001	1.000	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  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

Closed Claim Counts / Reported Claim Counts

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				95.8%	95.0%	96.5%	96.3%	97.2%	98.2%	98.0%	98.7%	98.9%	98.9%	98.9%	98.9%	98.9%	98.7%	98.9%
6/30/2005			94.9%	95.2%	95.9%	97.4%	98.3%	98.6%	98.8%	99.0%	99.1%	99.1%	99.5%	99.8%	99.8%	99.8%	99.5%	
6/30/2006		85.5%	93.3%	95.2%	97.9%	97.6%	98.1%	98.3%	97.9%	98.1%	99.3%	99.3%	99.1%	98.8%	99.1%	99.3%		
6/30/2007	42.4%	84.7%	92.4%	95.2%	95.7%	97.4%	97.4%	98.3%	98.3%	98.6%	99.3%	99.1%	99.3%	99.1%	99.5%			
6/30/2008	43.8%	81.7%	90.2%	93.7%	96.2%	97.8%	97.6%	97.8%	98.9%	98.9%	99.1%	99.3%	99.3%	99.1%				
6/30/2009	46.9%	81.7%	89.4%	94.0%	94.6%	95.9%	96.4%	97.9%	98.5%	98.7%	98.9%	99.1%	99.1%					
6/30/2010	45.2%	83.7%	91.5%	95.2%	96.5%	96.3%	98.8%	98.3%	98.3%	98.3%	98.5%	99.0%						
6/30/2011	38.6%	82.4%	91.0%	91.2%	93.1%	97.1%	96.9%	97.9%	97.6%	97.9%	97.9%							
6/30/2012	40.1%	81.1%	87.1%	88.8%	96.6%	96.6%	96.6%	97.2%	97.5%	97.2%								
6/30/2013	37.5%	77.1%	85.6%	93.8%	95.2%	96.9%	97.2%	97.7%	98.0%									
6/30/2014	32.9%	76.0%	95.8%	97.9%	98.5%	99.1%	99.4%	99.1%										
6/30/2015	34.0%	88.1%	92.9%	95.7%	96.1%	97.2%	97.9%											
6/30/2016	41.2%	90.5%	95.7%	97.5%	97.5%	97.5%												
6/30/2017	46.2%	89.4%	95.1%	95.4%	95.4%													
6/30/2018	41.8%	86.0%	89.7%	92.0%														
6/30/2019	42.7%	81.7%	91.0%															
6/30/2020	49.0%	85.1%																
6/30/2021	30.7%																	

Paid Loss & ALAE / Incurred Loss & ALAE

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				63.3%	68.1%	70.6%	73.3%	75.4%	79.5%	82.7%	85.0%	86.4%	88.1%	90.1%	91.1%	92.4%	92.8%	95.4%
6/30/2005			66.8%	89.9%	91.3%	93.6%	93.7%	95.5%	98.4%	99.0%	99.0%	99.9%	99.9%	99.9%	99.9%	99.9%	99.8%	
6/30/2006		58.8%	79.5%	86.1%	86.3%	87.2%	80.8%	83.2%	79.0%	82.7%	90.0%	97.5%	97.6%	97.4%	97.9%	98.2%		
6/30/2007	27.2%	60.8%	82.4%	91.8%	94.2%	94.8%	89.2%	94.1%	98.7%	98.2%	98.8%	99.1%	99.5%	99.5%	99.3%			
6/30/2008	30.3%	53.0%	66.2%	74.4%	80.1%	87.1%	89.0%	91.7%	98.2%	99.0%	98.3%	96.8%	97.3%	97.8%				
6/30/2009	27.4%	51.9%	55.2%	65.2%	67.1%	72.7%	73.0%	76.1%	77.0%	77.5%	78.0%	78.7%	79.1%					
6/30/2010	28.6%	47.1%	61.5%	69.0%	95.9%	96.7%	96.9%	94.9%	97.1%	97.0%	98.3%	98.9%						
6/30/2011	24.6%	51.8%	75.6%	84.9%	91.9%	94.4%	90.6%	93.3%	93.2%	94.3%	90.7%							
6/30/2012	24.9%	59.1%	71.0%	82.4%	89.4%	91.0%	92.5%	92.5%	93.1%	92.5%								
6/30/2013	45.7%	66.8%	72.0%	78.2%	88.2%	83.5%	86.8%	81.9%	84.7%									
6/30/2014	42.8%	68.7%	90.6%	94.1%	93.9%	96.2%	99.4%	99.0%										
6/30/2015	41.9%	74.6%	79.9%	84.9%	89.0%	99.7%	99.7%											
6/30/2016	39.4%	75.5%	85.0%	88.3%	88.0%	88.5%												
6/30/2017	43.8%	67.7%	72.6%	73.6%	72.9%													
6/30/2018	38.8%	76.0%	74.9%	73.9%														
6/30/2019	30.6%	68.1%	83.7%															
6/30/2020	27.6%	56.2%																
6/30/2021	22.2%																	

State of Minnesota  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

Case Reserves

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				1,062,073	977,885	928,655	893,823	821,701	668,634	567,723	489,978	444,507	387,647	319,078	295,854	252,023	244,033	156,839
6/30/2005			1,212,936	332,306	302,203	220,624	219,462	158,295	54,882	35,765	35,449	4,260	2,560	2,492	2,477	2,477	7,040	
6/30/2006		1,010,139	423,145	291,955	302,167	290,652	483,192	437,370	577,825	475,389	252,898	57,435	56,029	60,390	50,049	41,924		
6/30/2007	2,040,525	1,028,731	446,616	204,812	141,870	132,507	315,553	169,174	37,240	49,822	34,642	25,362	14,449	15,399	21,411			
6/30/2008	2,344,490	1,773,214	1,185,107	886,400	659,307	404,530	366,763	275,468	57,968	32,875	52,627	106,106	89,882	73,232				
6/30/2009	3,433,647	2,459,974	2,639,312	1,938,747	1,926,071	1,512,371	1,559,800	1,389,188	1,336,279	1,306,071	1,286,884	1,239,683	1,216,360					
6/30/2010	2,847,548	2,545,517	1,943,962	1,525,479	149,315	118,906	115,809	200,387	115,869	123,639	68,992	45,164						
6/30/2011	3,340,901	2,290,453	911,961	529,201	289,687	203,828	369,154	260,607	266,532	228,114	384,943							
6/30/2012	2,250,754	1,150,655	837,274	501,377	297,188	262,116	221,546	222,555	206,212	227,772								
6/30/2013	1,142,360	879,048	888,344	715,842	387,798	597,683	523,133	788,057	670,263									
6/30/2014	1,083,865	774,813	204,093	124,382	134,127	82,400	12,336	21,799										
6/30/2015	1,352,534	562,699	491,886	393,394	279,876	5,996	6,874											
6/30/2016	1,364,583	455,955	272,293	212,882	223,875	223,841												
6/30/2017	1,031,921	840,606	853,689	868,217	980,785													
6/30/2018	1,481,473	595,816	848,602	986,513														
6/30/2019	2,303,446	1,279,877	701,835															
6/30/2020	2,715,834	1,558,484																
6/30/2021	1,898,452																	

Average Case Reserves

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				55,899	42,517	58,041	52,578	63,208	83,579	63,080	81,663	88,901	77,529	63,816	59,171	50,405	40,672	31,368
6/30/2005			57,759	16,615	17,777	20,057	31,352	26,382	10,976	8,941	8,862	1,065	1,280	2,492	2,477	2,477	3,520	
6/30/2006		16,560	15,112	14,598	33,574	29,065	60,399	62,481	64,203	59,424	84,299	19,145	14,007	12,078	12,512	13,975		
6/30/2007	8,295	16,074	13,957	10,241	7,882	12,046	28,687	24,168	5,320	8,304	11,547	6,340	4,816	3,850	10,706			
6/30/2008	9,230	21,625	26,934	31,657	38,783	40,453	33,342	27,547	11,594	6,575	13,157	35,369	29,961	18,308				
6/30/2009	14,427	29,285	53,864	69,241	77,043	79,598	91,753	138,919	190,897	217,678	257,377	309,921	304,090					
6/30/2010	13,062	39,162	57,175	80,288	10,665	7,927	23,162	28,627	16,553	17,663	11,499	11,291						
6/30/2011	13,050	31,812	24,648	14,700	9,989	16,986	28,396	28,956	26,653	25,346	42,771							
6/30/2012	10,518	17,434	18,606	12,534	24,766	21,843	18,462	22,255	22,912	22,777								
6/30/2013	4,967	10,852	17,419	32,538	22,812	54,335	52,313	98,507	95,752									
6/30/2014	4,672	9,566	14,578	17,769	26,825	27,467	6,168	7,266										
6/30/2015	6,503	17,051	24,594	32,783	25,443	750	1,146											
6/30/2016	7,581	17,537	22,691	30,412	31,982	31,977												
6/30/2017	5,639	23,350	50,217	54,264	61,299													
6/30/2018	8,370	14,186	27,374	41,105														
6/30/2019	10,714	19,103	21,268															
6/30/2020	15,088	30,559																
6/30/2021	10,374																	

State of Minnesota  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

Incurred Loss Severity

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				6,341	6,713	6,937	7,342	7,311	7,144	7,181	7,127	7,097	7,079	7,033	7,206	7,227	7,370	7,343
6/30/2005			8,796	7,833	8,317	8,256	8,284	8,316	8,173	8,394	8,366	8,293	8,289	8,289	8,289	8,272	8,334	
6/30/2006		5,837	4,926	5,003	5,279	5,402	5,969	6,163	6,522	6,393	5,892	5,447	5,449	5,465	5,528	5,514		
6/30/2007	6,568	6,289	6,033	5,921	5,810	6,074	6,912	6,858	6,554	6,653	6,792	6,802	6,788	6,804	6,830			
6/30/2008	7,445	8,447	7,845	7,738	7,426	6,999	7,436	7,386	6,946	6,928	7,056	7,225	7,239	7,266				
6/30/2009	10,552	11,171	12,738	12,040	12,631	11,986	12,305	12,389	12,362	12,383	12,445	12,392	12,392					
6/30/2010	10,027	12,070	12,639	12,351	9,092	9,032	9,354	9,667	9,944	10,245	10,267	10,515						
6/30/2011	10,625	11,586	9,112	8,504	8,535	8,699	9,337	9,229	9,306	9,467	9,883							
6/30/2012	8,396	8,031	8,259	7,977	7,828	8,188	8,261	8,325	8,401	8,508								
6/30/2013	5,721	7,496	8,983	9,286	9,297	10,267	11,205	12,334	12,437									
6/30/2014	5,475	7,349	6,428	6,228	6,514	6,442	6,376	6,527										
6/30/2015	7,386	7,980	8,740	9,266	9,042	7,939	7,948											
6/30/2016	7,357	6,754	6,469	6,514	6,695	6,990												
6/30/2017	5,403	7,633	8,940	9,412	10,358													
6/30/2018	7,958	8,311	11,237	12,572														
6/30/2019	8,846	10,962	11,752															
6/30/2020	10,624	10,402																
6/30/2021	9,247																	

Paid Loss Severity

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				4,012	4,568	4,896	5,381	5,513	5,681	5,939	6,055	6,130	6,236	6,339	6,564	6,681	6,841	7,003
6/30/2005			5,873	7,038	7,594	7,731	7,763	7,940	8,043	8,309	8,282	8,283	8,283	8,283	8,283	8,266	8,318	
6/30/2006		3,432	3,916	4,307	4,558	4,712	4,824	5,126	5,284	5,303	5,313	5,319	5,324	5,412	5,416			
6/30/2007	1,789	3,822	4,972	5,435	5,473	5,759	6,164	6,456	6,466	6,535	6,711	6,742	6,754	6,767	6,779			
6/30/2008	2,258	4,480	5,194	5,755	5,951	6,098	6,619	6,776	6,817	6,855	6,939	6,990	7,040	7,104				
6/30/2009	2,888	5,800	7,038	7,853	8,471	8,712	8,979	9,427	9,513	9,598	9,701	9,749	9,799					
6/30/2010	2,873	5,691	7,779	8,528	8,721	8,739	9,067	9,171	9,657	9,939	10,096	10,403						
6/30/2011	2,613	5,999	6,888	7,217	7,845	8,215	8,460	8,610	8,673	8,925	8,968							
6/30/2012	2,092	4,743	5,867	6,577	6,995	7,454	7,640	7,702	7,823	7,872								
6/30/2013	2,617	5,006	6,467	7,258	8,198	8,573	9,723	10,102	10,539									
6/30/2014	2,342	5,050	5,821	5,858	6,116	6,198	6,339	6,463										
6/30/2015	3,093	5,955	6,983	7,866	8,049	7,917	7,924											
6/30/2016	2,898	5,096	5,497	5,751	5,892	6,188												
6/30/2017	2,368	5,168	6,494	6,932	7,556													
6/30/2018	3,084	6,319	8,417	9,295														
6/30/2019	2,704	7,465	9,835															
6/30/2020	2,930	5,845																
6/30/2021	2,056																	

State of Minnesota  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

Paid Loss & ALAE / Ultimate Loss & ALAE

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				51.0%	58.1%	62.1%	68.4%	70.3%	72.4%	75.7%	77.2%	78.7%	80.0%	81.3%	84.4%	85.9%	88.0%	90.0%
6/30/2005			67.5%	81.4%	87.8%	89.8%	90.4%	92.5%	93.7%	96.8%	96.9%	97.0%	97.0%	97.0%	97.0%	97.0%	97.6%	
6/30/2006		56.5%	64.3%	70.8%	74.9%	77.8%	79.8%	84.8%	85.3%	88.9%	89.2%	89.4%	89.5%	89.6%	91.0%	91.1%		
6/30/2007	25.7%	53.6%	70.3%	76.9%	77.4%	81.5%	87.4%	91.3%	92.1%	93.1%	95.6%	96.1%	96.2%	96.4%	96.6%			
6/30/2008	29.6%	58.1%	67.4%	74.7%	77.2%	79.5%	86.3%	88.9%	89.5%	90.0%	91.1%	91.7%	92.4%	93.2%				
6/30/2009	21.7%	44.5%	54.6%	60.9%	65.7%	67.4%	70.5%	74.0%	74.7%	75.4%	76.2%	76.6%	77.0%					
6/30/2010	25.9%	51.5%	70.6%	77.2%	79.5%	80.3%	82.9%	84.1%	88.5%	91.1%	92.5%	95.3%						
6/30/2011	24.2%	54.6%	62.7%	65.9%	73.2%	76.8%	79.1%	80.5%	81.1%	83.5%	83.9%							
6/30/2012	21.1%	46.9%	58.1%	66.6%	70.6%	75.3%	77.1%	77.8%	79.0%	79.7%								
6/30/2013	20.0%	36.6%	47.3%	53.1%	60.0%	62.7%	71.1%	73.9%	77.1%									
6/30/2014	33.7%	70.8%	81.4%	81.9%	85.7%	87.1%	89.1%	89.9%										
6/30/2015	38.9%	66.1%	78.0%	88.2%	90.6%	89.1%	89.2%											
6/30/2016	35.1%	55.5%	60.9%	63.5%	65.1%	68.4%												
6/30/2017	17.7%	38.8%	49.8%	53.4%	58.2%													
6/30/2018	20.3%	41.0%	55.0%	60.7%														
6/30/2019	18.5%	49.8%	65.6%															
6/30/2020	21.1%	40.8%																
6/30/2021	12.5%																	

Incurred Loss & ALAE / Ultimate Loss & ALAE

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				80.7%	85.4%	88.0%	93.4%	93.2%	91.1%	91.5%	90.8%	91.1%	90.8%	90.2%	92.7%	92.9%	94.8%	94.4%
6/30/2005			101.0%	90.6%	96.2%	96.0%	96.5%	96.9%	95.2%	97.8%	97.9%	97.1%	97.0%	97.0%	97.0%	97.1%	97.8%	
6/30/2006		96.1%	80.9%	82.2%	86.7%	89.2%	98.8%	102.0%	107.9%	107.5%	99.1%	91.6%	91.7%	91.9%	93.0%	92.7%		
6/30/2007	94.2%	88.1%	85.3%	83.8%	82.2%	85.9%	98.0%	97.0%	93.4%	94.8%	96.8%	96.9%	96.7%	96.9%	97.3%			
6/30/2008	97.7%	109.6%	101.8%	100.4%	96.4%	91.2%	96.9%	96.9%	91.1%	90.9%	92.6%	94.8%	95.0%	95.4%				
6/30/2009	79.2%	85.7%	98.8%	93.3%	97.9%	92.7%	96.6%	97.3%	97.1%	97.2%	97.7%	97.3%	97.3%					
6/30/2010	90.5%	109.3%	114.7%	111.8%	82.9%	83.0%	85.5%	88.6%	91.1%	93.9%	94.1%	96.4%						
6/30/2011	98.4%	105.5%	83.0%	77.6%	79.6%	81.3%	87.3%	86.3%	87.0%	88.5%	92.4%							
6/30/2012	84.8%	79.5%	81.8%	80.8%	79.0%	82.7%	83.4%	84.1%	84.8%	86.1%								
6/30/2013	43.6%	54.8%	65.7%	67.9%	68.0%	75.1%	82.0%	90.3%	91.0%									
6/30/2014	78.8%	103.0%	89.8%	87.0%	91.3%	90.6%	89.6%	91.8%										
6/30/2015	92.8%	88.5%	97.6%	103.9%	101.7%	89.3%	89.4%											
6/30/2016	89.1%	73.5%	71.7%	72.0%	74.0%	77.2%												
6/30/2017	40.4%	57.2%	68.6%	72.4%	79.7%													
6/30/2018	52.5%	53.9%	73.4%	82.1%														
6/30/2019	60.4%	73.1%	78.3%															
6/30/2020	76.6%	72.6%																
6/30/2021	56.3%																	

State of Minnesota  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

Reported Claim Counts / Ultimate Claim Counts

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				98.9%	98.9%	98.7%	98.9%	99.1%	99.1%	99.1%	99.1%	99.8%	99.8%	99.8%	100.0%	100.0%	100.0%	100.0%
6/30/2005			97.9%	98.6%	98.6%	99.1%	99.3%	99.3%	99.3%	99.3%	99.8%	99.8%	99.8%	99.8%	99.8%	100.0%	100.0%	
6/30/2006		97.9%	97.7%	97.7%	97.7%	98.1%	98.4%	98.4%	98.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		
6/30/2007	100.7%	98.3%	99.3%	99.3%	99.3%	99.3%	99.5%	99.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		
6/30/2008	100.0%	98.9%	98.9%	98.9%	98.9%	99.3%	99.3%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%				
6/30/2009	95.5%	97.7%	98.7%	98.7%	98.7%	98.5%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%					
6/30/2010	98.5%	98.8%	99.0%	98.8%	99.5%	100.2%	99.8%	100.0%	100.0%	100.0%	100.0%	100.0%						
6/30/2011	99.0%	97.4%	97.4%	97.6%	99.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%							
6/30/2012	99.7%	97.8%	97.8%	100.0%	99.7%	99.7%	99.7%	99.7%	99.7%	100.0%								
6/30/2013	104.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%									
6/30/2014	102.4%	99.7%	99.4%	99.4%	99.7%	100.0%	100.0%	100.0%										
6/30/2015	111.7%	98.6%	99.3%	99.6%	100.0%	100.0%	100.0%											
6/30/2016	109.7%	98.6%	100.4%	100.0%	100.0%	100.0%												
6/30/2017	96.9%	97.2%	99.4%	99.7%	99.7%													
6/30/2018	100.7%	99.0%	99.7%	99.7%														
6/30/2019	101.9%	99.5%	99.5%															
6/30/2020	101.7%	98.6%																
6/30/2021	100.8%																	

Closed Claim Counts / Ultimate Claim Counts

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				94.8%	93.9%	95.2%	95.2%	96.3%	97.4%	97.2%	97.8%	98.7%	98.7%	98.7%	98.9%	98.9%	98.7%	98.9%
6/30/2005			92.9%	93.9%	94.6%	96.5%	97.6%	97.9%	98.1%	98.3%	98.8%	98.8%	99.3%	99.5%	99.5%	99.8%	99.5%	
6/30/2006		83.7%	91.1%	93.0%	95.6%	95.8%	96.5%	96.7%	96.3%	98.1%	99.3%	99.3%	99.1%	98.8%	99.1%	99.3%		
6/30/2007	42.7%	83.3%	91.7%	94.6%	95.0%	96.7%	96.9%	97.6%	98.3%	98.6%	99.3%	99.1%	99.3%	99.1%	99.5%			
6/30/2008	43.8%	80.8%	89.2%	92.7%	95.1%	97.1%	96.9%	97.8%	98.9%	98.9%	99.1%	99.3%	99.3%	99.1%				
6/30/2009	44.8%	79.7%	88.3%	92.8%	93.4%	94.5%	96.4%	97.9%	98.5%	98.7%	98.9%	99.1%	99.1%					
6/30/2010	44.6%	82.7%	90.6%	94.1%	96.0%	96.5%	98.5%	98.3%	98.3%	98.3%	98.5%	99.0%						
6/30/2011	38.2%	80.3%	88.6%	89.1%	92.9%	97.1%	96.9%	97.9%	97.6%	97.9%	97.9%							
6/30/2012	39.9%	79.3%	85.2%	88.8%	96.4%	96.4%	96.4%	96.9%	97.2%	97.2%								
6/30/2013	39.1%	77.1%	85.6%	93.8%	95.2%	96.9%	97.2%	97.7%	98.0%									
6/30/2014	33.7%	75.7%	95.3%	97.3%	98.2%	99.1%	99.4%	99.1%										
6/30/2015	37.9%	86.9%	92.2%	95.4%	96.1%	97.2%	97.9%											
6/30/2016	45.2%	89.2%	96.1%	97.5%	97.5%	97.5%												
6/30/2017	44.7%	86.9%	94.6%	95.2%	95.2%													
6/30/2018	42.1%	85.1%	89.4%	91.7%														
6/30/2019	43.5%	81.3%	90.5%															
6/30/2020	49.9%	83.9%																
6/30/2021	30.9%																	

State of Minnesota  
Workers' Compensation  
Limited Loss & ALAE  
Analysis @ 6/30/21

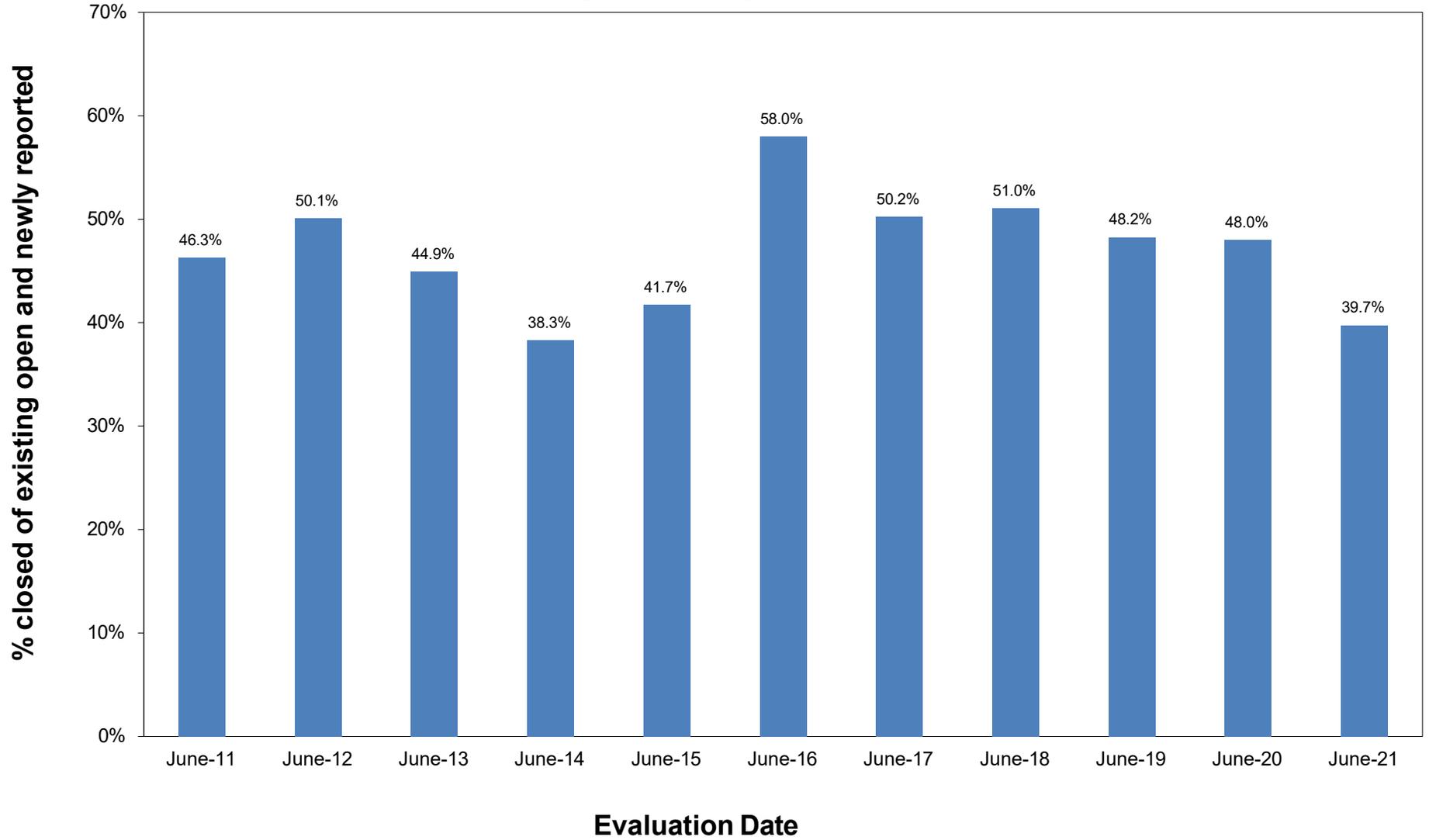
Average Unpaid Loss & ALAE

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				73,149	53,642	61,697	51,416	62,690	82,407	66,998	81,805	127,526	119,437	111,492	111,820	101,054	71,926	71,368
6/30/2005			39,209	25,848	19,114	24,454	34,546	30,124	28,463	16,496	22,097	22,020	36,673	54,976	54,968	108,956	43,520	
6/30/2006		15,842	23,934	24,859	33,702	31,474	34,309	27,645	23,499	35,402	91,798	90,356	67,121	53,262	57,155	75,614		
6/30/2007	9,103	19,465	25,223	29,904	31,994	39,372	28,818	25,785	33,465	34,166	43,517	29,281	37,374	26,647	50,706			
6/30/2008	9,541	16,573	22,913	26,425	35,641	54,338	33,752	38,138	72,574	69,140	76,950	94,912	87,394	58,308				
6/30/2009	18,063	34,902	49,336	68,707	66,120	74,883	103,587	155,082	215,796	245,057	284,484	349,965	344,090					
6/30/2010	14,574	30,534	34,111	41,885	56,384	62,051	125,658	100,409	72,360	56,067	54,825	51,291						
6/30/2011	13,127	24,612	34,969	33,402	40,256	87,006	72,366	97,527	85,116	82,789	80,771							
6/30/2012	12,973	25,350	27,973	29,536	79,898	67,290	62,178	71,480	74,302	71,777								
6/30/2013	17,960	37,744	49,834	102,837	113,552	163,451	139,216	157,298	157,752									
6/30/2014	7,115	8,566	28,019	48,422	57,158	103,062	130,745	73,266										
6/30/2015	8,756	22,995	25,056	22,776	21,502	34,216	45,313											
6/30/2016	10,712	37,480	89,688	131,582	125,957	114,177												
6/30/2017	19,289	60,540	120,050	124,768	111,923													
6/30/2018	20,972	60,409	64,814	72,395														
6/30/2019	21,522	39,978	54,032															
6/30/2020	22,209	51,780																
6/30/2021	20,944																	

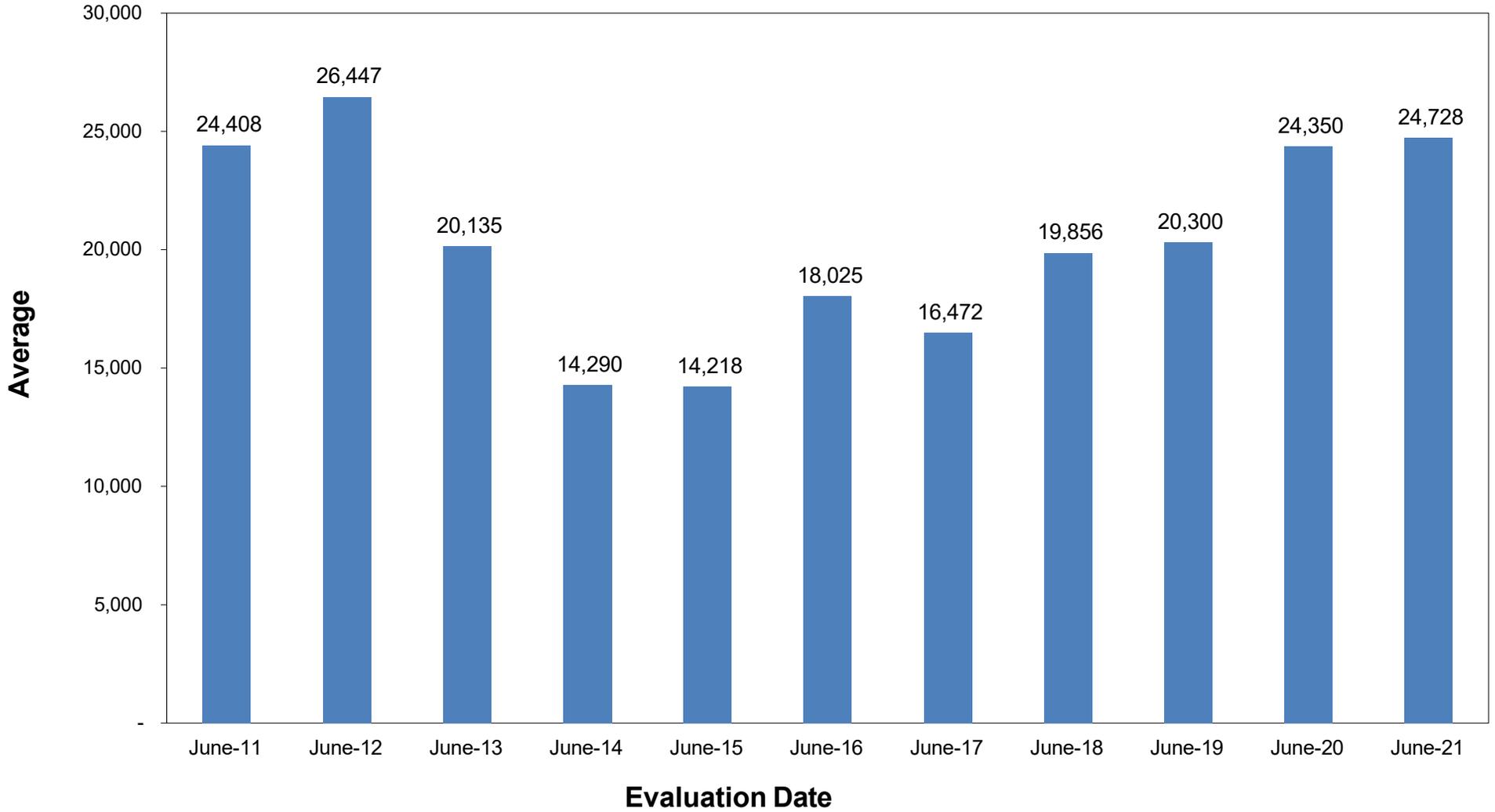
Average IBNR Reserve

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				28,896	18,717	19,486	10,788	14,355	26,688	23,327	32,807	53,441	54,830	58,313	52,650	50,650	31,254	40,000
6/30/2005			(1,222)	13,067	5,974	9,745	12,600	12,536	21,603	11,387	15,007	21,169	35,820	53,730	53,730	106,479	40,000	
6/30/2006		1,411	12,799	15,127	17,799	15,327	2,096	(3,596)	(12,615)	(24,022)	7,499	71,211	53,114	41,184	44,643	61,639		
6/30/2007	705	4,975	12,463	20,999	25,238	29,907	4,544	8,868	28,145	25,863	31,970	22,941	32,557	22,797	40,000			
6/30/2008	311	(3,809)	(1,272)	(436)	5,672	23,221	7,555	10,592	60,980	62,565	63,793	59,543	57,433	40,000				
6/30/2009	4,806	9,008	1,349	11,685	3,989	16,715	11,834	16,163	24,899	27,379	27,107	40,044	40,000					
6/30/2010	1,862	(5,831)	(17,046)	(21,677)	47,051	53,558	106,357	71,782	55,807	38,404	43,326	40,000						
6/30/2011	277	(2,983)	15,970	21,898	30,600	70,020	43,970	68,571	58,463	57,443	38,000							
6/30/2012	2,504	9,800	12,175	17,002	57,037	47,127	45,136	51,248	53,681	49,000								
6/30/2013	12,646	26,892	32,415	70,299	90,740	109,116	86,902	58,791	62,000									
6/30/2014	2,277	(883)	15,263	34,602	34,804	75,595	124,576	66,000										
6/30/2015	1,027	7,787	2,697	(7,485)	(3,941)	33,466	44,167											
6/30/2016	1,794	22,281	64,934	101,170	93,975	82,200												
6/30/2017	13,969	42,266	75,119	73,697	54,230													
6/30/2018	12,506	47,169	38,295	32,934														
6/30/2019	10,448	21,429	33,979															
6/30/2020	6,601	23,950																
6/30/2021	10,455																	

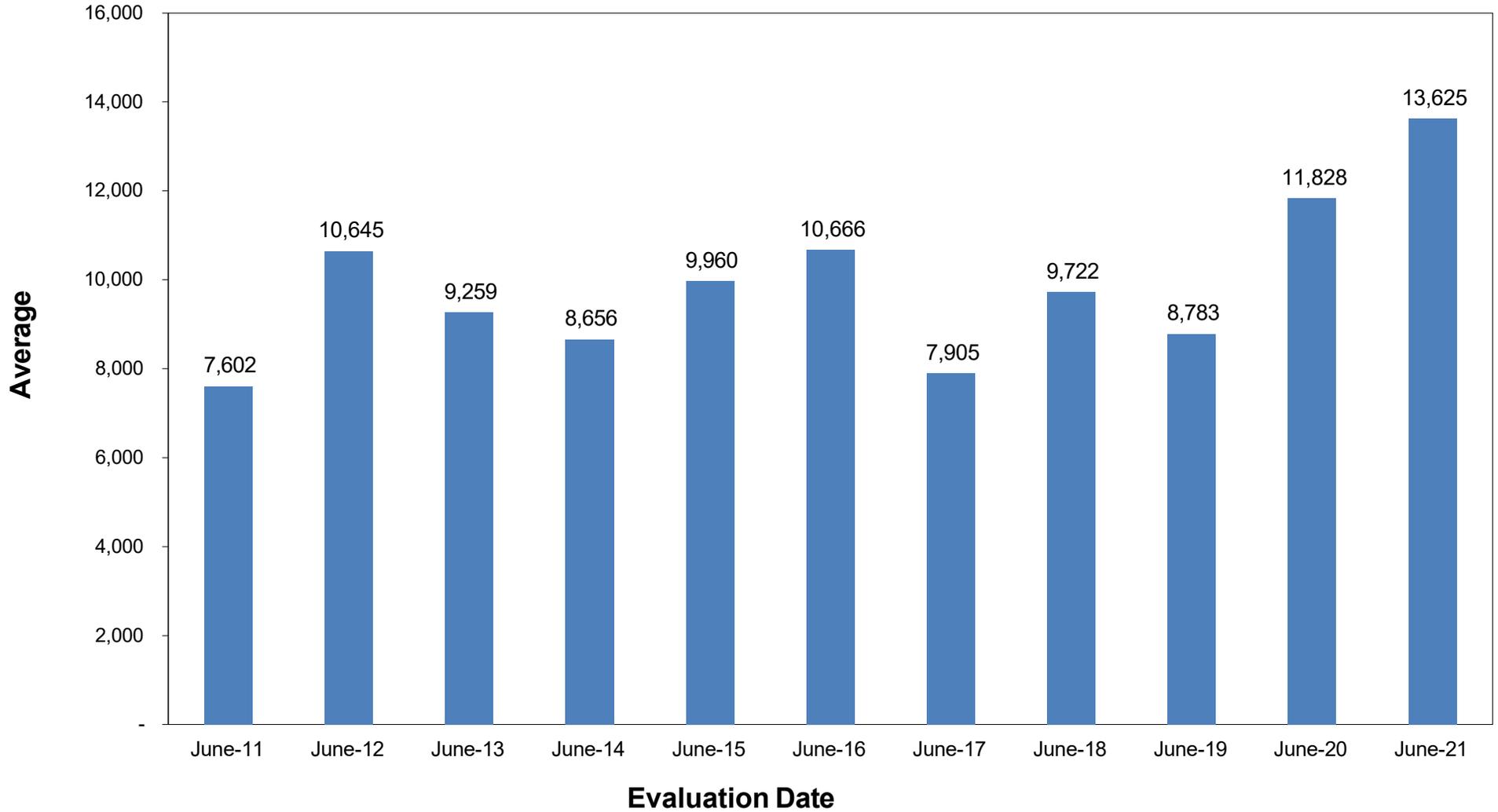
### State of Minnesota Workers' Compensation Claims Settlement Rates (Claims closed during the period regardless of the date of loss)



**State of Minnesota  
Workers' Compensation  
Average Open Case Reserves**  
(Claims open during the period regardless of the date of loss)



**State of Minnesota  
Workers' Compensation  
Average Paid Claim  
(Claims paid during the period regardless of the date of loss)**





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

**How Rates are Computed**

Rates are set based on the hours of service estimated for staff attorneys and legal assistants and the cost of providing those services. The rate setting is planned to recover the full cost of services. Certain billing practices call for periodic scheduled payments from "partner agencies" but all payments ultimately are calculated on and reconciled to the hours of services received.

Attorney General's Office  
**Partner Agreements**  
**Fiscal Year 2024**

		<b>Services</b>
	<b>Payments per</b>	<b>Provided per</b>
<b>Agency</b>	<b>Agreement</b>	<b>Agreement</b>
Administration-Risk Management	58,638.40	57,200.30
Agricultural Utilization Research Institute (AURI)	-	-
Cannabis Management Office	4,938.90	4,938.90
Corrections	452,085.36	326,599.40
DOT ( Light Rail Transit)	-	-
Education, Department of	602,959.43	729,926.70
Environmental Quality Board (EQB)	115,384.60	12,616.20
Gambling Control Board	17,926.84	19,511.10
Health	517,974.70	575,301.80
Housing Finance Agency	166,877.30	212,308.90
Human Services	3,996,322.80	4,251,507.60
Iron Range Resources Rehabilitation Agency (IRRA)	3,537.10	3,537.10
Labor and Industry Department	828,433.70	631,913.40
Lottery	6,746.60	6,746.60
Board of Medical Practice	1,000,000.00	419,406.80
Metropolitan Council	156,797.80	165,404.20
MN Climate Innovation Finance Authority	7,383.90	10,529.80
Minnesota Racing Commission	48,728.50	52,607.90
Minnesota State	1,084,824.30	1,084,824.30
Minnesota State Retirement Association (MSRS)	25,362.80	25,591.00
MnSure	358.60	358.60
Natural Resources	461,744.60	492,168.10
Petro Tank Release Board	19,348.10	1,890.80
Pollution Control Agency	627,432.10	678,445.60
Public Employees Retirement Association (PERA)	84,606.70	99,310.80
Public Safety	1,369,394.10	1,390,618.60
Revenue	349,161.65	372,337.25
Teachers Retirement Association (TRA)	13,480.10	16,218.50
Transportation	1,202,222.70	1,290,928.10
<b>Total</b>	<b>13,222,671.68</b>	<b>12,932,748.35</b>



STATE OF MINNESOTA  
 Labor Distribution Report by Expense Budget  
 Fiscal Year 2024

	Legal Asst	Manager Attorney	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	(Across) TOTAL
	11,390,803.70	5,046,549.56	21,030,044.46	312,648.22	109,432.18	6,043,866.50	3,216,436.41	1,843,439.22	48,993,220.25
Allocation of 25% of Manager Attorney Supervisory Hours									
Percentage based on subtotal	0.35		0.65						
Amount of Recharge	443,266.13	(1,261,637.39)	818,371.26						0.00
<b>SUBTOTAL</b>	11,834,069.83	3,784,912.17	21,848,415.72	312,648.22	109,432.18	6,043,866.50	3,216,436.41	1,843,439.22	<b>48,993,220.25</b>
Percentage based on subtotal	0.32	0.10	0.58						
Redistribution of Clerical Support	98,749.88	31,583.35	182,314.99	(312,648.22)					0.00
<b>SUBTOTAL</b>	11,932,819.70	3,816,495.52	22,030,730.71	0.00	109,432.18	6,043,866.50	3,216,436.41	1,843,439.22	<b>48,993,220.25</b>
Redistribute Overhead Salaries (Admin and Section Admin Salaries)	0.32	0.10	0.58						
	1,943,518.12	621,598.95	3,588,181.61		(109,432.18)	(6,043,866.50)			0.00
<b>SUBTOTAL</b>	13,876,337.82	4,438,094.47	25,618,912.33	0.00	0.00	0.00	3,216,436.41	1,843,439.22	<b>48,993,220.25</b>
Operating Expenses	0.32	0.10	0.58						
	1,170,542.55	374,376.76	2,161,090.87						3,706,010.18
<b>TOTAL - Agency Expenditures - without Rent</b>	<b>15,046,880.37</b>	<b>4,812,471.23</b>	<b>27,780,003.19</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,216,436.41</b>	<b>1,843,439.22</b>	<b>52,699,230.43</b>
Total Billable Hours (per docketing)	116,280.21		202,562.35						
Estimated Cost Per Hour - without Rent	129.40		160.90						
Rent	0.32	0.10	0.58						
	730,496.29	233,635.96	1,348,664.23						2,312,796.48
<b>TOTAL - Agency Expenditures - with Rent</b>	<b>15,777,376.66</b>	<b>5,046,107.20</b>	<b>29,128,667.42</b>				<b>0.00</b>	<b>0.00</b>	<b>49,952,151.28</b>
Total Billable Hours (per docketing)	116,280.21		202,562.35						
Estimated Cost Per Hour - with Rent	135.68		168.71						

## 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-2024>

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

	SCHEDULE NUMBER	
	1 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>FIXED ASSET DEPRECIATION</b>		
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
<b>ADMINISTRATION - DEPARTMENT ALLOCATED FROM STEP 1</b>		
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	
<b>ADMINISTRATION - MANAGEMENT SERVICES</b>		
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
<b>ADMINISTRATION - GOVERNMENT &amp; CITIZEN SERVICES</b>		
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  
1<sup>st</sup> STEP    2<sup>nd</sup> 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 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>MMB - BUDGET DIVISION</b>		
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
<b>MMB - ACCOUNTING DIVISION</b>		
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
<b>MMB - INFORMATION TECHNOLOGY, MANAGEMENT &amp; ADMINISTRATION</b>		
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
<b>MMB - STATE HR, BENEFITS &amp; LABOR RELATIONS</b>		
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 <sup>st</sup> STEP	2 <sup>nd</sup> STEP
<b>MEDIATION SERVICES</b>		
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
 <b>LEGISLATIVE AUDITOR</b>		
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
 <b>STATE AUDITOR - SINGLE AUDIT</b>		
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

State of Minnesota

Statewide Cost Allocation Plan

Budget Fiscal Year 2026

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	11,037	4,730	3,154	67,802	14,191	-	18,921
4.7 Real Property	202	78	-	658	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	40,275	48,001	4,712	290,266	13,910	-	29,442
4.10 Central Mail	5,504	10,456	54	1,713	8,072	182	764
4.11 Office of Enterprise Continuous Improvement	5,071	3,522	467	11,238	3,181	82,378	3,252
4.12 Grants Management	14,366	257,430	-	276,827	1,737	39	140,075
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	29,297	21,089	2,635	165,120	28,970	22,545	138,290
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	24,016	35,160	1,705	284,242	34,752	324,207	55,769
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	12,509	-	-	-	-	8,148	160,319
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	13,978	20,464	992	165,433	20,226	188,692	32,458
10.4 Budget Operations and Planning	23,830	5,135	928	12,103	4,508	9,653	13,469
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	33,373	23,179	3,073	73,968	20,934	542,189	21,404
11.4 Accounting Services	24,691	36,148	1,753	292,226	35,728	333,313	57,335
11.5 Financial Reporting	24,104	35,289	1,711	285,284	34,879	325,395	55,973
11.6 Financial Reporting - Single Audit	57	1,035	5	5,552	28	2,255	5,541
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	37,905	55,494	2,691	448,624	54,849	511,700	88,021
12.5 Personnel Operations and System Support	76,325	53,010	7,028	169,164	47,876	1,239,984	48,951
12.6 Budget Service - Computer Operations	97,021	20,907	3,780	49,274	18,354	39,300	54,835
12.7 Personnel Operations Special Billing	50,816	35,294	4,679	112,628	31,875	825,574	32,591
12.8 Accounting & Procurement Operations Special Billing	44,266	64,807	3,143	523,913	64,054	597,575	102,793
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	96,124	66,762	8,851	213,048	60,295	1,561,656	61,649
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	17,794	12,358	1,638	39,438	11,161	289,082	11,412
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	295,503	21,861	-	294,122	178,943	8,792	55,866
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)	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
<b>Total Budget</b>	<b>978,065</b>	<b>832,212</b>	<b>52,998</b>	<b>3,782,641</b>	<b>688,525</b>	<b>6,912,659</b>	<b>1,189,130</b>
<b>Rollforward Adjustment</b>	<b>335,618</b>	<b>173,167</b>	<b>10,150</b>	<b>914,986</b>	<b>380,785</b>	<b>534,498</b>	<b>274,894</b>
<b>Final Plan Allocation</b>	<b>1,313,683</b>	<b>1,005,379</b>	<b>63,148</b>	<b>4,697,627</b>	<b>1,069,310</b>	<b>7,447,158</b>	<b>1,464,024</b>

Statewide Cost Allocation Plan

Budget Fiscal Year 2026

Exhibit A - General Support Allocations Federal Version

	E50	E77	G02	G06	G53	G9R	H12
	ARTS BOARD	ZOOLOGICAL BOARD	ADMINISTRATION DEPARTMENT	ATTORNEY GENERAL	SECRETARY OF STATE	MMB NON-OPERATING	HEALTH DEPARTMENT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	973,046	-	-	-	-
3.4 Human Resources	-	-	498,461	-	-	-	-
3.5 Financial Management and Reporting	-	-	1,141,435	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	11,037	20,498	6,307	-	29,959
4.7 Real Property	-	16,246	-	-	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	11,452	8,258	37,461	8,145	7,423	9	85,154
4.10 Central Mail	6	-	1,576	1,323	1,533	-	15,414
4.11 Office of Enterprise Continuous Improvement	157	2,316	4,628	2,484	835	-	14,753
4.12 Grants Management	32,136	-	12,875	-	-	-	161,460
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	922	5,441	29,462	833	1,657	-	153,409
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	1,766	6,906	38,705	2,932	4,088	415,140	55,321
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	56	61,583	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,028	4,019	22,527	1,707	2,379	241,617	32,197
10.4 Budget Operations and Planning	455	3,752	6,299	1,084	668	1,344	30,514
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	1,036	15,246	30,459	16,346	5,495	-	97,097
11.4 Accounting Services	1,816	7,100	39,792	3,014	4,203	426,801	56,874
11.5 Financial Reporting	1,773	6,931	38,846	2,943	4,103	416,662	55,523
11.6 Financial Reporting - Single Audit	4	0	14	12	4	30	1,724
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,788	10,900	61,088	4,628	6,452	655,221	87,313
12.5 Personnel Operations and System Support	2,370	34,868	69,660	37,384	12,567	-	222,060
12.6 Budget Service - Computer Operations	1,854	15,274	25,647	4,412	2,720	5,472	124,234
12.7 Personnel Operations Special Billing	1,578	23,215	46,379	24,890	8,367	-	147,846
12.8 Accounting & Procurement Operations Special Billing	3,256	12,729	71,340	5,404	7,535	765,182	101,966
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	2,984	43,913	87,731	47,082	15,827	-	279,666
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	552	8,129	16,240	8,715	2,930	-	51,770
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	57,437	181,398	199,706	-	741,437
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)	-	-	-	-	-	-	-
20 Administration	-	-	96,719	-	-	-	-
<b>Total Budget</b>	<b>67,933</b>	<b>225,299</b>	<b>3,480,447</b>	<b>375,234</b>	<b>294,800</b>	<b>2,927,477</b>	<b>2,545,691</b>
<b>Rollforward Adjustment</b>	<b>197,238</b>	<b>38,451</b>	<b>27,221</b>	<b>154,187</b>	<b>79,251</b>	<b>96</b>	<b>336,852</b>
<b>Final Plan Allocation</b>	<b>265,171</b>	<b>263,750</b>	<b>3,507,668</b>	<b>529,421</b>	<b>374,051</b>	<b>2,927,574</b>	<b>2,882,543</b>

**State of Minnesota**  
**Statewide Cost Allocation Plan**

**Budget Fiscal Year 2026**

**Exhibit A - General Support Allocations Federal Version**

	H55	H55b	H55c	H60	H75	H7S	J33
	HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MNSURE	VETERANS AFFAIRS DEPARTMENT	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	160,832	-	-	4,730	14,191	-	-
4.7 Real Property	72,660	-	-	-	36,403	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	53,259	39,277	9,650	827	62,240	705	21,378
4.10 Central Mail	34,001	-	-	2,267	605	36	1,224
4.11 Office of Enterprise Continuous Improvement	33,213	19,764	3,338	1,260	12,080	69	16,550
4.12 Grants Management	305,211	-	-	2,740	245	2,212	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	723,470	-	-	5,998	37,391	1,207	3,245
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	770,722	44,482	5,067	859	25,496	430	100,953
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	740	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	448,570	25,889	2,949	500	14,839	251	58,756
10.4 Budget Operations and Planning	30,233	7,834	811	374	12,144	222	14,405
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	218,599	130,084	21,973	8,296	79,510	455	108,926
11.4 Accounting Services	792,370	45,731	5,209	884	26,213	443	103,789
11.5 Financial Reporting	773,547	44,645	5,086	863	25,590	432	101,323
11.6 Financial Reporting - Single Audit	52,541	-	-	0	34	1	4
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1,216,441	70,206	7,997	1,356	40,241	679	159,336
12.5 Personnel Operations and System Support	499,934	297,500	50,252	18,973	181,839	1,040	249,113
12.6 Budget Service - Computer Operations	123,090	31,896	3,302	1,521	49,440	905	58,648
12.7 Personnel Operations Special Billing	332,853	198,074	33,457	12,632	121,067	692	165,858
12.8 Accounting & Procurement Operations Special Billing	1,420,588	81,988	9,340	1,584	46,995	793	186,076
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	629,626	374,677	63,288	23,895	229,011	1,310	313,738
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	116,552	69,357	11,715	4,423	42,393	242	58,077
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	1,237,415	-	-	3,375	44,696	311,326	8,604
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	-	-	-	-	-	-	-
BFY20)	-	-	-	-	-	-	-
20 Administration	-	-	-	-	-	-	-
<b>Total Budget</b>	<b>10,046,465</b>	<b>1,481,405</b>	<b>233,436</b>	<b>97,356</b>	<b>1,102,664</b>	<b>323,449</b>	<b>1,730,003</b>
<b>Rollforward Adjustment</b>	<b>1,504,528</b>	<b>352,670</b>	<b>48,299</b>	<b>5,491</b>	<b>262,517</b>	<b>(5,091)</b>	<b>280,444</b>
<b>Final Plan Allocation</b>	<b>11,550,993</b>	<b>1,834,075</b>	<b>281,735</b>	<b>102,847</b>	<b>1,365,182</b>	<b>318,359</b>	<b>2,010,447</b>

State of Minnesota Statewide Cost Allocation Plan Budget Fiscal Year 2026 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 RESOURCES	TRANSPORTATION
		SUPREME COURT	DEPARTMENT	DEPARTMENT	DEPARTMENT	DEPARTMENT	AGENCY	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	4,730	1,577	93,030	39,420	102,491	6,307	6,307	15,768
4.7	Real Property	-	138,158	495	181,913	73,796	613	-	160,028
4.8	Office of State Procurement (fmrlly Materials Mgmt)	7,540	78,978	83,997	117,388	318,339	18,536	14,741	578,495
4.10	Central Mail	1,466	-	150,591	807	18,010	2,293	80	4,343
4.11	Office of Enterprise Continuous Improvement	2,856	2,658	15,752	31,718	33,538	7,510	3,804	59,724
4.12	Grants Management	7	-	86,156	3,441	128,576	76,067	48,479	93,038
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	6,145	5,341	299,432	155,031	129,370	64,228	7,280	260,471
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	4,783	28,390	230,487	39,332	171,542	21,798	7,807	950,213
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	62	-	-	261,976
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2,784	16,524	134,146	22,892	99,840	12,686	4,544	553,036
10.4	Budget Operations and Planning	2,248	1,344	32,656	21,307	47,426	10,108	11,728	33,823
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	18,795	17,497	103,673	208,757	220,739	49,431	25,037	393,085
11.4	Accounting Services	4,917	29,188	236,961	40,437	176,361	22,410	8,026	976,903
11.5	Financial Reporting	4,801	28,495	231,332	39,476	172,171	21,877	7,836	953,696
11.6	Financial Reporting - Single Audit	4	328	865	2	256	99	11	3,378
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	7,549	44,809	363,780	62,079	270,748	34,403	12,322	1,499,735
12.5	Personnel Operations and System Support	42,984	40,016	237,100	477,427	504,828	113,049	57,258	898,983
12.6	Budget Service - Computer Operations	9,152	5,472	132,953	86,748	193,088	41,154	47,748	137,704
12.7	Personnel Operations Special Billing	28,618	26,642	157,860	317,868	336,112	75,267	38,122	598,538
12.8	Accounting & Procurement Operations Special Billing	8,816	52,329	424,831	72,497	316,185	40,177	14,390	1,751,424
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	54,134	50,396	298,608	601,280	635,789	142,375	72,112	1,132,194
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	10,021	9,329	55,276	111,304	117,693	26,355	13,349	209,583
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	3,573	79,276	531,622	145,817	70,342	16,592	-	391,715
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)	-	-	-	-	-	-	-	-
20	Administration	-	-	-	-	-	-	-	-
	<b>Total Budget</b>	<b>225,923</b>	<b>656,748</b>	<b>3,901,603</b>	<b>2,776,943</b>	<b>4,137,303</b>	<b>803,337</b>	<b>400,980</b>	<b>11,917,853</b>
	<b>Rollforward Adjustment</b>	<b>148,531</b>	<b>29,113</b>	<b>469,864</b>	<b>168,449</b>	<b>519,000</b>	<b>125,610</b>	<b>83,340</b>	<b>637,878</b>
	<b>Final Plan Allocation</b>	<b>374,455</b>	<b>685,861</b>	<b>4,371,467</b>	<b>2,945,392</b>	<b>4,656,303</b>	<b>928,947</b>	<b>484,320</b>	<b>12,555,731</b>

**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Budget Fiscal Year 2026**  
**Exhibit A - General Support Allocations Federal Version**

	<b>Federal Invoices</b>	<b>Non Federal</b>	
	<b>Subtotal</b>	<b>Invoices Subtotal</b>	<b>Total</b>
3.2 ADMIN MANAGEMENT SERVICES	-	-	-
3.3 COMMISSIONER'S OFFICE	973,046	-	973,046
3.4 Human Resources	498,461	-	498,461
3.5 Financial Management and Reporting	1,141,435	-	1,141,435
4.2 Government & Citizen Services	-	-	-
4.5 Real Estate and Construction Services - Leasing	637,020	126,143	763,163
4.7 Real Property	681,249	114,024	795,273
4.8 Office of State Procurement (fmrlly Materials Mgmt)	1,989,859	132,391	2,122,250
4.10 Central Mail	262,321	221,552	483,874
4.11 Office of Enterprise Continuous Improvement	378,118	55,842	433,960
4.12 Grants Management	1,643,115	128,365	1,771,481
6.2 Minnesota Information Technology	-	-	-
6.3 IT Spend	-	-	-
6.4 Enterprise IT Security	2,298,279	367,106	2,665,385
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	3,687,070	343,339	4,030,409
9.2 Debt Management Division	-	-	-
9.3 Debt Management	505,394	597,033	1,102,427
10.2 MMB - BUDGET DIVISION	-	-	-
10.3 Analysis & Control (EBO's)	2,145,922	199,827	2,345,749
10.4 Budget Operations and Planning	340,406	40,418	380,824
11.2 MMB-ACCOUNTING DIVISION	-	-	-
11.3 Central Payroll	2,488,655	367,534	2,856,189
11.4 Accounting Services	3,790,634	352,983	4,143,617
11.5 Financial Reporting	3,700,586	344,597	4,045,183
11.6 Financial Reporting - Single Audit	73,784	-	73,784
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-
12.4 Accounting & Procurement Operations and System Support	5,819,357	541,896	6,361,254
12.5 Personnel Operations and System Support	5,691,541	840,549	6,532,090
12.6 Budget Service - Computer Operations	1,385,906	164,555	1,550,461
12.7 Personnel Operations Special Billing	3,789,395	559,633	4,349,028
12.8 Accounting & Procurement Operations Special Billing	6,795,976	632,839	7,428,815
13.2 State HR, Benefits & Labor Relations	-	-	-
13.3 Personnel Administration	7,168,023	1,058,601	8,226,624
14.2 MEDIATION SERVICES	-	-	-
14.3 Mediation Services	1,326,890	195,960	1,522,851
15.2 LEGISLATIVE AUDITOR	-	-	-
15.3 Financial Audits	4,879,418	4,023,773	8,903,191
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)	-	-	-
20 Administration	96,719	-	96,719
<b>Total Budget</b>	<b>64,188,581</b>	<b>11,408,961</b>	<b>75,597,542</b>
<b>Rollforward Adjustment</b>	<b>8,088,038</b>	<b>1,684,270</b>	<b>9,772,308</b>
<b>Final Plan Allocation</b>	<b>72,276,619</b>	<b>13,093,231</b>	<b>85,369,850</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

B04 B10 B11 B13 B14 B15 B20

**Exhibit A - General Support Allocations State Version (shows all agencies)**

	AGRICULTURE DEPARTMENT	CANNABIS MANAGEMENT OFFICE	COSMETOLOGIST EXAMINERS BOARD	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	11,037	1,577	-	4,730	3,154	-	-
4.7 Real Property	202	-	-	78	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	40,275	1,437	727	48,001	4,712	398	2,986
4.10 Central Mail	5,504	-	411	10,456	54	170	171
4.11 Office of Enterprise Continuous Improvement	5,071	312	141	3,522	467	15	316
4.12 Grants Management	14,366	-	-	257,430	-	-	9,011
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	29,297	641	1,586	21,089	2,635	73	3,137
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	24,016	242	1,330	35,160	1,705	284	1,219
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	12,509	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	13,978	141	774	20,464	992	166	709
10.4 Budget Operations and Planning	23,830	406	123	5,135	928	86	1,148
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	33,373	2,056	925	23,179	3,073	98	2,082
11.4 Accounting Services	24,691	249	1,368	36,148	1,753	292	1,253
11.5 Financial Reporting	24,104	243	1,335	35,289	1,711	285	1,223
11.6 Financial Reporting - Single Audit	57	-	-	1,035	5	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	37,905	382	2,099	55,494	2,691	449	1,924
12.5 Personnel Operations and System Support	76,325	4,701	2,116	53,010	7,028	224	4,761
12.6 Budget Service - Computer Operations	97,021	1,654	500	20,907	3,780	350	4,673
12.7 Personnel Operations Special Billing	50,816	3,130	1,409	35,294	4,679	149	3,170
12.8 Accounting & Procurement Operations Special Billing	44,266	446	2,452	64,807	3,143	524	2,246
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	96,124	5,921	2,665	66,762	8,851	282	5,997
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	17,794	1,096	493	12,358	1,638	52	1,110
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	295,503	-	-	21,861	-	-	-
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 BFY20)	-	-	-	-	-	-	-
20 ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>	<b>978,065</b>	<b>24,633</b>	<b>20,453</b>	<b>832,212</b>	<b>52,998</b>	<b>3,899</b>	<b>47,137</b>
<b>Rollforward Adjustment</b>	<b>335,618</b>	<b>19,975</b>	<b>(30,544)</b>	<b>173,167</b>	<b>10,150</b>	<b>472</b>	<b>15,430</b>
<b>Final Plan Allocation</b>	<b>1,313,683</b>	<b>44,608</b>	<b>(10,091)</b>	<b>1,005,379</b>	<b>63,148</b>	<b>4,371</b>	<b>62,568</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

**Exhibit A - General Support Allocations State Version (shows all agencies)**

		B22	B24	B25	B26	B34	B41	B42
		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
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	67,802	-	-	-	4,730	1,577	14,191
4.7	Real Property	658	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	290,266	2,512	-	50	6,045	488	13,910
4.10	Central Mail	1,713	-	-	-	489	20	8,072
4.11	Office of Enterprise Continuous Improvement	11,238	126	-	16	2,243	62	3,181
4.12	Grants Management	276,827	74,934	-	-	-	-	1,737
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	165,120	221	-	-	1,259	138	28,970
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	284,242	847	-	21	7,139	140	34,752
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	7,947	-	-	64,617	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	165,433	493	-	12	4,155	82	20,226
10.4	Budget Operations and Planning	12,103	1,403	-	101	1,684	53	4,508
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	73,968	827	-	107	14,765	409	20,934
11.4	Accounting Services	292,226	871	-	22	7,340	144	35,728
11.5	Financial Reporting	285,284	850	-	22	7,165	141	34,879
11.6	Financial Reporting - Single Audit	5,552	-	-	-	-	-	28
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	448,624	1,337	-	34	11,268	222	54,849
12.5	Personnel Operations and System Support	169,164	1,891	-	246	33,768	935	47,876
12.6	Budget Service - Computer Operations	49,274	5,711	-	411	6,854	216	18,354
12.7	Personnel Operations Special Billing	112,628	1,259	-	163	22,483	623	31,875
12.8	Accounting & Procurement Operations Special Billing	523,913	1,562	-	40	13,159	259	64,054
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	213,048	2,382	-	309	42,528	1,178	60,295
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	39,438	441	-	57	7,872	218	11,161
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	294,122	-	-	-	28,531	-	178,943
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 BFY20)	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>		<b>3,782,641</b>	<b>105,614</b>	<b>-</b>	<b>1,611</b>	<b>288,095</b>	<b>6,905</b>	<b>688,525</b>
<b>Rollforward Adjustment</b>		<b>914,986</b>	<b>30,773</b>	<b>-</b>	<b>1,428</b>	<b>356,208</b>	<b>1,772</b>	<b>380,785</b>
<b>Final Plan Allocation</b>		<b>4,697,627</b>	<b>136,387</b>	<b>-</b>	<b>3,039</b>	<b>644,303</b>	<b>8,677</b>	<b>1,069,310</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

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	-	-	-	1,577	-	-	-
4.7 Real Property	8,346	-	-	-	-	-	19,568
4.8 Office of State Procurement (fmrlly Materials Mgmt)	4,111	1,089	-	379	36	1,197	5
4.10 Central Mail	-	808	-	597	-	240	-
4.11 Office of Enterprise Continuous Improvement	261	53	-	34	28	1,387	11
4.12 Grants Management	32,132	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	614	211	-	131	-	1,935	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	2,405	767	0	593	64	7,997	45
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,400	446	0	345	37	4,654	26
10.4 Budget Operations and Planning	901	74	4	71	60	192	79
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	1,717	346	-	221	187	9,132	72
11.4 Accounting Services	2,472	789	0	610	65	8,222	46
11.5 Financial Reporting	2,414	770	0	595	64	8,026	45
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	3,795	1,211	0	936	100	12,622	71
12.5 Personnel Operations and System Support	3,927	791	-	506	428	20,884	164
12.6 Budget Service - Computer Operations	3,669	300	17	289	244	783	322
12.7 Personnel Operations Special Billing	2,615	527	-	337	285	13,904	109
12.8 Accounting & Procurement Operations Special Billing	4,432	1,414	0	1,093	117	14,740	83
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	4,946	996	-	637	539	26,302	206
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	916	184	-	118	100	4,869	38
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	286,107	-	-	-	-	-	-
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 BFY20)	-	-	-	-	-	-	-
20 ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>	<b>367,179</b>	<b>10,776</b>	<b>22</b>	<b>9,068</b>	<b>2,356</b>	<b>137,086</b>	<b>20,889</b>
<b>Rollforward Adjustment</b>	<b>(80,493)</b>	<b>(62,259)</b>	<b>16</b>	<b>1,336</b>	<b>665</b>	<b>25,874</b>	<b>2,784</b>
<b>Final Plan Allocation</b>	<b>286,686</b>	<b>(51,483)</b>	<b>38</b>	<b>10,404</b>	<b>3,021</b>	<b>162,960</b>	<b>23,674</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

B9V E25 E26 E37 E39 E40 E44

**Exhibit A - General Support Allocations State Version (shows all agencies)**

	AGRICULTURE UTILIZATION RESRCH	PERPICH CTR FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVE RSITIES	EDUCATION DEPARTMENT	PROF EDUCATOR LICENSING STD BD	HISTORICAL SOCIETY	MINNESOTA STATE ACADEMIES
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	9,461	-	18,921	1,577	-	-
4.7 Real Property	-	4,287	-	-	-	30,292	10,452
4.8 Office of State Procurement (fmrlly Materials Mgmt)	-	4,147	-	29,442	2,087	5	6,930
4.10 Central Mail	-	-	182	764	830	-	-
4.11 Office of Enterprise Continuous Improvement	-	407	82,378	3,252	150	-	1,527
4.12 Grants Management	-	-	39	140,075	2,270	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	1,247	22,545	138,290	1,749	491	2,509
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	2	1,428	324,207	55,769	745	27	3,195
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	8,148	160,319	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1	831	188,692	32,458	433	16	1,859
10.4 Budget Operations and Planning	5	919	9,653	13,469	200	101	2,203
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	-	2,677	542,189	21,404	990	-	10,052
11.4 Accounting Services	2	1,468	333,313	57,335	766	28	3,284
11.5 Financial Reporting	2	1,433	325,395	55,973	747	27	3,206
11.6 Financial Reporting - Single Audit	-	-	2,255	5,541	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2	2,254	511,700	88,021	1,175	43	5,042
12.5 Personnel Operations and System Support	-	6,123	1,239,984	48,951	2,265	-	22,988
12.6 Budget Service - Computer Operations	22	3,741	39,300	54,835	816	411	8,969
12.7 Personnel Operations Special Billing	-	4,077	825,574	32,591	1,508	-	15,305
12.8 Accounting & Procurement Operations Special Billing	3	2,632	597,575	102,793	1,372	50	5,889
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	-	7,712	1,561,656	61,649	2,853	-	28,951
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	-	1,428	289,082	11,412	528	-	5,359
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	8,792	55,866	-	-	274,775
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 BFY20)	-	-	-	-	-	-	-
20 ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>	<b>38</b>	<b>56,271</b>	<b>6,912,659</b>	<b>1,189,130</b>	<b>23,063</b>	<b>31,492</b>	<b>412,496</b>
<b>Rollforward Adjustment</b>	<b>10</b>	<b>12,566</b>	<b>534,498</b>	<b>274,894</b>	<b>5,716</b>	<b>3,117</b>	<b>175,806</b>
<b>Final Plan Allocation</b>	<b>48</b>	<b>68,837</b>	<b>7,447,158</b>	<b>1,464,024</b>	<b>28,779</b>	<b>34,609</b>	<b>588,302</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

E50 E60 E77 E81 E95 E97 E9W

**Exhibit A - General Support Allocations State Version (shows all agencies)**

	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
4.7 Real Property	-	-	16,246	-	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	11,452	6,049	8,258	185	-	5	-
4.10 Central Mail	6	1,857	-	-	-	-	-
4.11 Office of Enterprise Continuous Improvement	157	740	2,316	-	-	-	9
4.12 Grants Management	32,136	8,832	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	922	25,277	5,441	3,273	-	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	1,766	4,085	6,906	708	15	8	11
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	3,700	56	18,482	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,028	2,377	4,019	412	9	5	6
10.4 Budget Operations and Planning	455	1,579	3,752	776	68	29	5
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	1,036	4,872	15,246	-	-	-	61
11.4 Accounting Services	1,816	4,200	7,100	727	15	8	11
11.5 Financial Reporting	1,773	4,100	6,931	710	15	8	11
11.6 Financial Reporting - Single Audit	4	-	0	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,788	6,447	10,900	1,117	24	12	17
12.5 Personnel Operations and System Support	2,370	11,143	34,868	-	-	-	140
12.6 Budget Service - Computer Operations	1,854	6,427	15,274	3,158	278	117	22
12.7 Personnel Operations Special Billing	1,578	7,419	23,215	-	-	-	93
12.8 Accounting & Procurement Operations Special Billing	3,256	7,529	12,729	1,304	27	14	20
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	2,984	14,034	43,913	-	-	-	177
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	552	2,598	8,129	-	-	-	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	-	-	-	-	-	-	-
17 SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)	-	-	-	-	-	-	-
20 ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>	<b>67,933</b>	<b>123,266</b>	<b>225,299</b>	<b>30,852</b>	<b>450</b>	<b>204</b>	<b>618</b>
<b>Rollforward Adjustment</b>	<b>197,238</b>	<b>27,532</b>	<b>38,451</b>	<b>4,500</b>	<b>244</b>	<b>127</b>	<b>46</b>
<b>Final Plan Allocation</b>	<b>265,171</b>	<b>150,798</b>	<b>263,750</b>	<b>35,353</b>	<b>694</b>	<b>331</b>	<b>664</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

G02                      G03                      G05                      G06                      G09                      G10                      G17

**Exhibit A - General Support Allocations State Version (shows all agencies)**

	ADMINISTRATION DEPARTMENT	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPARTMENT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	973,046	-	-	-	-	-	-
3.4 Human Resources	498,461	-	-	-	-	-	-
3.5 Financial Management and Reporting	1,141,435	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	11,037	25,229	-	20,498	-	3,154	3,154
4.7 Real Property	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	37,461	-	1,708	8,145	262	4,549	1,242
4.10 Central Mail	1,576	86	-	1,323	44	7,458	436
4.11 Office of Enterprise Continuous Improvement	4,628	911	277	2,484	247	1,473	288
4.12 Grants Management	12,875	-	125	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	29,462	483	338	833	1,984	29,585	2,492
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	38,705	504	1,170	2,932	394	4,862	469
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	61,583	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	22,527	294	681	1,707	229	2,830	273
10.4 Budget Operations and Planning	6,299	219	444	1,084	165	1,739	213
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	30,459	5,998	1,821	16,346	1,624	9,695	1,899
11.4 Accounting Services	39,792	519	1,203	3,014	405	4,999	483
11.5 Financial Reporting	38,846	506	1,175	2,943	395	4,880	471
11.6 Financial Reporting - Single Audit	14	-	-	12	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	61,088	796	1,847	4,628	622	7,674	741
12.5 Personnel Operations and System Support	69,660	13,716	4,164	37,384	3,715	22,173	4,342
12.6 Budget Service - Computer Operations	25,647	894	1,809	4,412	672	7,082	866
12.7 Personnel Operations Special Billing	46,379	9,132	2,772	24,890	2,473	14,763	2,891
12.8 Accounting & Procurement Operations Special Billing	71,340	930	2,157	5,404	726	8,962	865
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	87,731	17,275	5,244	47,082	4,679	27,925	5,468
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	16,240	3,198	971	8,715	866	5,169	1,012
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	57,437	323,981	-	181,398	-	111,696	184,550
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 BFY20)	-	-	-	-	-	-	-
20 ADMINISTRATION	96,719	-	-	-	-	-	-
<b>Total Budget</b>	<b>3,480,447</b>	<b>404,671</b>	<b>27,907</b>	<b>375,234</b>	<b>19,503</b>	<b>280,667</b>	<b>212,156</b>
<b>Rollforward Adjustment</b>	<b>27,221</b>	<b>201,624</b>	<b>240</b>	<b>154,187</b>	<b>1,142</b>	<b>9,925</b>	<b>(8,228)</b>
<b>Final Plan Allocation</b>	<b>3,507,668</b>	<b>606,295</b>	<b>28,148</b>	<b>529,421</b>	<b>20,645</b>	<b>290,593</b>	<b>203,927</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

G19 G38 G39 G45 G46 G53 G61

**Exhibit A - General Support Allocations State Version (shows all agencies)**

	INDIAN AFFAIRS COUNCIL	INVESTMENT BOARD	GOVERNORS OFFICE	MEDIATION SERVICES DEPARTMENT	MN.IT	SECRETARY OF STATE	OFFICE OF STATE AUDITOR
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,577	-	-	15,768	1,577	6,307	3,154
4.7 Real Property	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	1,012	1,559	795	872	36,123	7,423	2,855
4.10 Central Mail	3	9	46	63	353	1,533	14
4.11 Office of Enterprise Continuous Improvement	55	258	435	70	18,306	835	574
4.12 Grants Management	130	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	127	163	1,205	(0)	15,538	1,657	119
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	296	816	462	309	30,588	4,088	974
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	3,723	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	172	475	269	180	17,803	2,379	567
10.4 Budget Operations and Planning	189	86	180	194	7,251	668	462
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	359	1,701	2,866	460	120,481	5,495	3,777
11.4 Accounting Services	304	839	475	318	31,447	4,203	1,002
11.5 Financial Reporting	297	819	463	310	30,700	4,103	978
11.6 Financial Reporting - Single Audit	-	-	-	-	-	4	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	467	1,288	729	488	48,278	6,452	1,538
12.5 Personnel Operations and System Support	820	3,889	6,555	1,051	275,540	12,567	8,637
12.6 Budget Service - Computer Operations	771	350	733	788	29,521	2,720	1,881
12.7 Personnel Operations Special Billing	546	2,589	4,364	700	183,453	8,367	5,751
12.8 Accounting & Procurement Operations Special Billing	546	1,505	851	569	56,380	7,535	1,796
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	1,033	4,898	8,256	1,324	347,020	15,827	10,878
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	191	907	1,528	245	64,238	2,930	2,014
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	537,311	199,427	1,550	450,168	199,706	422,011
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 BFY20)	-	-	-	-	-	-	-
20 ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>	<b>8,897</b>	<b>559,463</b>	<b>229,638</b>	<b>25,256</b>	<b>1,768,489</b>	<b>294,800</b>	<b>468,981</b>
<b>Rollforward Adjustment</b>	<b>2,097</b>	<b>(46,710)</b>	<b>7,229</b>	<b>13,587</b>	<b>115,423</b>	<b>79,251</b>	<b>102,861</b>
<b>Final Plan Allocation</b>	<b>10,994</b>	<b>512,753</b>	<b>236,868</b>	<b>38,843</b>	<b>1,883,912</b>	<b>374,051</b>	<b>571,842</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

**Exhibit A - General Support Allocations State Version (shows all agencies)**

		G62	G63	G67	G69	G70	G90	G92
		MINN STATE RETIREMENT SYSTEM	PUBLIC EMPLOYEES RETIRE ASSOC	REVENUE DEPARTMENT	TEACHERS RETIREMENT ASSOC	MN SECURE CHOICE	REVENUE INTERGOVT PAYMENTS	OMBUDSPERSON FOR FAMILIES
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,577	-	1,577	6,307	-	-	-
4.7	Real Property	3,528	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	2,078	1,251	10,454	3,433	-	-	994
4.10	Central Mail	11,641	21,659	146,522	9,384	-	-	1
4.11	Office of Enterprise Continuous Improvement	804	653	9,508	501	6	-	25
4.12	Grants Management	-	-	931	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	307	449	210,968	560	-	-	75
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	8,989	17,562	4,599	9,019	0	201,429	174
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	30	40	-	39	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	5,232	10,221	2,677	5,249	0	117,234	102
10.4	Budget Operations and Planning	230	491	4,679	390	4	1,630	50
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	5,289	4,296	62,579	3,295	39	-	166
11.4	Accounting Services	9,241	18,056	4,728	9,273	0	207,087	179
11.5	Financial Reporting	9,022	17,627	4,616	9,052	0	202,167	175
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	14,187	27,719	7,259	14,235	0	317,918	275
12.5	Personnel Operations and System Support	12,096	9,824	143,117	7,536	89	-	379
12.6	Budget Service - Computer Operations	938	1,998	19,048	1,587	17	6,638	205
12.7	Personnel Operations Special Billing	8,053	6,541	95,286	5,017	59	-	252
12.8	Accounting & Procurement Operations Special Billing	16,568	32,371	8,477	16,624	0	371,272	322
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	15,234	12,373	180,244	9,491	112	-	477
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	2,820	2,290	33,365	1,757	21	-	88
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	456,476	232,111	34,544	241,589	-	-	-
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 BFY20)	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>		<b>584,339</b>	<b>417,531</b>	<b>985,179</b>	<b>354,340</b>	<b>349</b>	<b>1,425,375</b>	<b>3,940</b>
<b>Rollforward Adjustment</b>		<b>38,895</b>	<b>20,181</b>	<b>244,399</b>	<b>13,480</b>	<b>270</b>	<b>(253,412)</b>	<b>206</b>
<b>Final Plan Allocation</b>		<b>623,234</b>	<b>437,712</b>	<b>1,229,578</b>	<b>367,821</b>	<b>619</b>	<b>1,171,963</b>	<b>4,146</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

G93 G96 G9J G9K G9L G9M G9N

**Exhibit A - General Support Allocations State Version (shows all agencies)**

	OMBUD AMERICAN INDIAN FAMILIES	UNIFORM LAWS COMMISSION	CAMPAIGN FINANCE BOARD	ADMINISTRATIVE HEARINGS	COUNCIL FOR MINNESOTANS OF AFR	MINNESOTA COUNCIL ON LATINO AF	ASIAN PACIFIC COUNCIL
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	357	-	465	2,313	330	402	407
4.10 Central Mail	0	-	425	2,910	-	0	57
4.11 Office of Enterprise Continuous Improvement	5	-	56	472	27	30	19
4.12 Grants Management	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	211	-	86	4,154	90	103	80
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	94	7	235	2,041	117	134	121
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	55	4	137	1,188	68	78	70
10.4 Budget Operations and Planning	72	8	184	508	98	65	78
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	35	-	368	3,107	175	194	128
11.4 Accounting Services	97	7	242	2,099	121	137	124
11.5 Financial Reporting	95	7	236	2,049	118	134	121
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	149	11	371	3,222	185	211	190
12.5 Personnel Operations and System Support	80	-	842	7,106	400	444	292
12.6 Budget Service - Computer Operations	294	33	749	2,070	400	266	316
12.7 Personnel Operations Special Billing	53	-	560	4,731	266	296	195
12.8 Accounting & Procurement Operations Special Billing	174	13	434	3,762	216	246	222
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	101	-	1,060	8,949	504	559	368
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	19	-	196	1,657	93	104	68
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	16,612	-	-	-
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 BFY20)	-	-	-	-	-	-	-
20 ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>	<b>1,890</b>	<b>89</b>	<b>6,648</b>	<b>68,949</b>	<b>3,207</b>	<b>3,403</b>	<b>2,857</b>
<b>Rollforward Adjustment</b>	<b>(1,218)</b>	<b>55</b>	<b>1,915</b>	<b>4,013</b>	<b>951</b>	<b>866</b>	<b>523</b>
<b>Final Plan Allocation</b>	<b>673</b>	<b>144</b>	<b>8,562</b>	<b>72,962</b>	<b>4,158</b>	<b>4,269</b>	<b>3,379</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

**Exhibit A - General Support Allocations State Version (shows all agencies)**

	G9P	G9Q	G9R	G9V	G9X	G9Y	GPR
	LGBTQIA2S+ MINNESOTANS COUNCIL	MMB DEBT SERVICE	MMB NON- OPERATING	RARE DISEASE ADVISORY COUNCIL	CAPITOL AREA ARCHITECT	MN STATE COUNCIL ON DISABILITY	PAYROLL CLEARING
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	7,884	3,154	-
4.7 Real Property	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	90	-	9	239	285	922	-
4.10 Central Mail	-	-	-	-	1	70	-
4.11 Office of Enterprise Continuous Improvement	12	-	-	13	20	58	-
4.12 Grants Management	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	1	-	-	11	73	208	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	4	621	415,140	53	88	271	11
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	2	362	241,617	31	51	158	7
10.4 Budget Operations and Planning	33	1,543	1,344	52	105	124	-
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	79	-	-	85	134	385	-
11.4 Accounting Services	4	639	426,801	54	91	279	12
11.5 Financial Reporting	4	624	416,662	53	89	272	11
11.6 Financial Reporting - Single Audit	-	-	30	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	6	981	655,221	84	140	428	18
12.5 Personnel Operations and System Support	181	-	-	194	306	880	-
12.6 Budget Service - Computer Operations	133	6,283	5,472	211	427	505	-
12.7 Personnel Operations Special Billing	120	-	-	129	204	586	-
12.8 Accounting & Procurement Operations Special Billing	7	1,145	765,182	98	163	500	21
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	228	-	-	244	385	1,109	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	42	-	-	45	71	205	-
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 BFY20)	-	-	-	-	-	-	-
20 ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>	<b>946</b>	<b>12,196</b>	<b>2,927,477</b>	<b>1,595</b>	<b>10,518</b>	<b>10,112</b>	<b>79</b>
<b>Rollforward Adjustment</b>	<b>791</b>	<b>6,881</b>	<b>96</b>	<b>1,298</b>	<b>7,694</b>	<b>1,085</b>	<b>11</b>
<b>Final Plan Allocation</b>	<b>1,737</b>	<b>19,077</b>	<b>2,927,574</b>	<b>2,893</b>	<b>18,212</b>	<b>11,198</b>	<b>90</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

H12 H55 H55b H55c H58 H60 H75

**Exhibit A - General Support Allocations State Version (shows all agencies)**

	HEALTH DEPARTMENT	HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	CHILDREN, YOUTH AND FAMILIES	MNSURE	VETERANS AFFAIRS DEPARTMENT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	29,959	160,832	-	-	-	4,730	14,191
4.7 Real Property	-	72,660	-	-	-	-	36,403
4.8 Office of State Procurement (fmrlly Materials Mgmt)	85,154	53,259	39,277	9,650	-	827	62,240
4.10 Central Mail	15,414	34,001	-	-	-	2,267	605
4.11 Office of Enterprise Continuous Improvement	14,753	33,213	19,764	3,338	1,796	1,260	12,080
4.12 Grants Management	161,460	305,211	-	-	-	2,740	245
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	153,409	723,470	-	-	-	5,998	37,391
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	55,321	770,722	44,482	5,067	0	859	25,496
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	740	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	32,197	448,570	25,889	2,949	0	500	14,839
10.4 Budget Operations and Planning	30,514	30,233	7,834	811	4	374	12,144
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	97,097	218,599	130,084	21,973	11,819	8,296	79,510
11.4 Accounting Services	56,874	792,370	45,731	5,209	0	884	26,213
11.5 Financial Reporting	55,523	773,547	44,645	5,086	0	863	25,590
11.6 Financial Reporting - Single Audit	1,724	52,541	-	-	-	0	34
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	87,313	1,216,441	70,206	7,997	0	1,356	40,241
12.5 Personnel Operations and System Support	222,060	499,934	297,500	50,252	27,030	18,973	181,839
12.6 Budget Service - Computer Operations	124,234	123,090	31,896	3,302	17	1,521	49,440
12.7 Personnel Operations Special Billing	147,846	332,853	198,074	33,457	17,996	12,632	121,067
12.8 Accounting & Procurement Operations Special Billing	101,966	1,420,588	81,988	9,340	0	1,584	46,995
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	279,666	629,626	374,677	63,288	34,042	23,895	229,011
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	51,770	116,552	69,357	11,715	6,302	4,423	42,393
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	741,437	1,237,415	-	-	-	3,375	44,696
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 BFY20)	-	-	-	-	-	-	-
20 ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>	<b>2,545,691</b>	<b>10,046,465</b>	<b>1,481,405</b>	<b>233,436</b>	<b>99,006</b>	<b>97,356</b>	<b>1,102,664</b>
<b>Rollforward Adjustment</b>	<b>336,852</b>	<b>1,504,528</b>	<b>352,670</b>	<b>48,299</b>	<b>74,772</b>	<b>5,491</b>	<b>262,517</b>
<b>Final Plan Allocation</b>	<b>2,882,543</b>	<b>11,550,993</b>	<b>1,834,075</b>	<b>281,735</b>	<b>173,778</b>	<b>102,847</b>	<b>1,365,182</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

**Exhibit A - General Support Allocations State Version (shows all agencies)**

		H7B	H7C	H7D	H7F	H7H	H7J	H7K
		MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	EXEC FOR LT SVCS & SUPPORTS BD
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	3,154	-	1,577	-	-	-	3,154
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	1,057	1,202	782	1,220	244	212	280
4.10	Central Mail	1,307	2,929	812	315	205	93	303
4.11	Office of Enterprise Continuous Improvement	123	223	144	101	32	12	23
4.12	Grants Management	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	2,714	2,924	8,093	808	215	59	371
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	1,189	1,320	924	1,027	303	226	432
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	692	768	538	598	177	131	252
10.4	Budget Operations and Planning	174	131	288	281	104	89	113
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	810	1,465	951	668	209	77	150
11.4	Accounting Services	1,222	1,357	950	1,056	312	232	444
11.5	Financial Reporting	1,193	1,325	927	1,031	305	227	434
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,877	2,083	1,458	1,621	479	356	682
12.5	Personnel Operations and System Support	1,853	3,350	2,175	1,527	478	177	342
12.6	Budget Service - Computer Operations	710	533	1,171	1,143	422	361	461
12.7	Personnel Operations Special Billing	1,234	2,231	1,448	1,017	318	118	228
12.8	Accounting & Procurement Operations Special Billing	2,192	2,433	1,703	1,894	559	416	796
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	2,333	4,219	2,739	1,923	602	223	431
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	432	781	507	356	111	41	80
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 BFY20)	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>		<b>24,266</b>	<b>29,274</b>	<b>27,188</b>	<b>16,586</b>	<b>5,073</b>	<b>3,050</b>	<b>8,975</b>
<b>Rollforward Adjustment</b>		<b>(9,244)</b>	<b>4,475</b>	<b>(1,844)</b>	<b>(14,234)</b>	<b>(2,808)</b>	<b>(213)</b>	<b>1,801</b>
<b>Final Plan Allocation</b>		<b>15,021</b>	<b>33,749</b>	<b>25,344</b>	<b>2,353</b>	<b>2,265</b>	<b>2,837</b>	<b>10,776</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

**Exhibit A - General Support Allocations State Version (shows all agencies)**

		H7L	H7M	H7Q	H7R	H7S	H7U	H7V
		<b>SOCIAL WORK BOARD</b>	<b>MARRIAGE AND FAMILY THERAPY BD</b>	<b>PODIATRIC MEDICINE</b>	<b>VETERINARY MEDICINE BOARD</b>	<b>EMERGENCY MEDICAL SERVICES OFF</b>	<b>DIETETICS &amp; NUTRITION PRACTICE</b>	<b>PSYCHOLOGY BOARD</b>
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	-	-	-	-	-	-	1,577
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	298	366	140	194	705	145	691
4.10	Central Mail	543	91	18	133	36	81	202
4.11	Office of Enterprise Continuous Improvement	67	16	4	17	69	8	87
4.12	Grants Management	-	-	-	-	2,212	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	684	128	51	97	1,207	49	662
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	940	308	180	284	430	245	584
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	547	180	105	165	251	143	340
10.4	Budget Operations and Planning	136	85	97	75	222	57	105
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	440	102	28	112	455	55	575
11.4	Accounting Services	967	317	185	292	443	252	600
11.5	Financial Reporting	944	310	181	285	432	246	586
11.6	Financial Reporting - Single Audit	-	-	-	-	1	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,484	487	284	448	679	387	921
12.5	Personnel Operations and System Support	1,006	234	65	255	1,040	125	1,314
12.6	Budget Service - Computer Operations	555	344	394	305	905	233	427
12.7	Personnel Operations Special Billing	670	156	43	170	692	83	875
12.8	Accounting & Procurement Operations Special Billing	1,733	569	332	523	793	452	1,076
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	1,267	295	82	322	1,310	158	1,655
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	235	55	15	60	242	29	306
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	311,326	-	-
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 BFY20)	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>		<b>12,516</b>	<b>4,041</b>	<b>2,205</b>	<b>3,737</b>	<b>323,449</b>	<b>2,749</b>	<b>12,585</b>
<b>Rollforward Adjustment</b>		<b>(2,264)</b>	<b>(1,082)</b>	<b>(471)</b>	<b>(2,339)</b>	<b>(5,091)</b>	<b>(230)</b>	<b>3,047</b>
<b>Final Plan Allocation</b>		<b>10,252</b>	<b>2,959</b>	<b>1,734</b>	<b>1,398</b>	<b>318,359</b>	<b>2,519</b>	<b>15,632</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

**Exhibit A - General Support Allocations State Version (shows all agencies)**

		H7W	H7X	H7Y	H8A	H9G	J33	J40
		PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BD	OCCUPATIONAL THERAPY PRACT BD	FOSTER YOUTH OMBUDPERSON	OMBUDSMAN MH/DD	TRIAL COURTS	STATE COMPETENCY ATTAINMENT BD
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	1,577	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	248	479	271	258	678	21,378	140
4.10	Central Mail	241	431	94	-	70	1,224	-
4.11	Office of Enterprise Continuous Improvement	20	37	15	14	127	16,550	110
4.12	Grants Management	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	238	398	137	77	483	3,245	25
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	395	851	375	55	195	100,953	30
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	230	496	218	32	113	58,756	17
10.4	Budget Operations and Planning	78	120	82	37	57	14,405	35
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	133	243	100	94	838	108,926	723
11.4	Accounting Services	406	875	385	57	200	103,789	31
11.5	Financial Reporting	396	855	376	56	195	101,323	30
11.6	Financial Reporting - Single Audit	-	-	-	-	-	4	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	623	1,344	591	87	307	159,336	47
12.5	Personnel Operations and System Support	304	556	228	214	1,916	249,113	1,654
12.6	Budget Service - Computer Operations	316	488	333	150	233	58,648	144
12.7	Personnel Operations Special Billing	202	370	152	142	1,275	165,858	1,101
12.8	Accounting & Procurement Operations Special Billing	728	1,569	691	102	359	186,076	55
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	383	700	287	269	2,413	313,738	2,083
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	71	130	53	50	447	58,077	386
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	8,604	-
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 BFY20)	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>		<b>5,013</b>	<b>9,942</b>	<b>4,388</b>	<b>1,694</b>	<b>11,481</b>	<b>1,730,003</b>	<b>6,610</b>
<b>Rollforward Adjustment</b>		<b>(2,980)</b>	<b>(1,808)</b>	<b>(2,530)</b>	<b>1,451</b>	<b>168</b>	<b>280,444</b>	<b>5,118</b>
<b>Final Plan Allocation</b>		<b>2,033</b>	<b>8,134</b>	<b>1,858</b>	<b>3,146</b>	<b>11,650</b>	<b>2,010,447</b>	<b>11,728</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

J50 J52 J58 J61 J65 J68 J70

**Exhibit A - General Support Allocations State Version (shows all agencies)**

	STATE GUARDIAN AD LITEM	PUBLIC DEFENSE BOARD	COURT OF APPEALS	APPELLATE 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	-	-	-	-	4,730	-	-
4.7 Real Property	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	763	4,658	158	-	7,540	230	104
4.10 Central Mail	1	-	188	-	1,466	15	-
4.11 Office of Enterprise Continuous Improvement	1,693	5,234	493	-	2,856	52	20
4.12 Grants Management	-	-	-	-	7	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	5	260	-	-	6,145	1,451	13
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	1,342	3,202	254	0	4,783	102	130
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	781	1,864	148	0	2,784	60	75
10.4 Budget Operations and Planning	1,048	1,840	83	14	2,248	57	68
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	11,144	34,450	3,242	-	18,795	345	130
11.4 Accounting Services	1,380	3,292	261	0	4,917	105	133
11.5 Financial Reporting	1,347	3,214	255	0	4,801	103	130
11.6 Financial Reporting - Single Audit	-	-	-	-	4	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,118	5,055	401	1	7,549	162	205
12.5 Personnel Operations and System Support	25,487	78,786	7,415	-	42,984	790	298
12.6 Budget Service - Computer Operations	4,268	7,493	339	56	9,152	233	278
12.7 Personnel Operations Special Billing	16,969	52,455	4,937	-	28,618	526	199
12.8 Accounting & Procurement Operations Special Billing	2,473	5,903	468	1	8,816	189	239
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	32,099	99,225	9,339	-	54,134	994	376
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	5,942	18,368	1,729	-	10,021	184	70
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	4,466	-	-	3,573	-	-
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 BFY20)	-	-	-	-	-	-	-
20 ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>	<b>108,862</b>	<b>329,765</b>	<b>29,710</b>	<b>72</b>	<b>225,923</b>	<b>5,600</b>	<b>2,468</b>
<b>Rollforward Adjustment</b>	<b>12,551</b>	<b>48,938</b>	<b>3,152</b>	<b>78</b>	<b>148,531</b>	<b>(1,802)</b>	<b>415</b>
<b>Final Plan Allocation</b>	<b>121,412</b>	<b>378,703</b>	<b>32,862</b>	<b>150</b>	<b>374,455</b>	<b>3,797</b>	<b>2,883</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

**Exhibit A - General Support Allocations State Version (shows all agencies)**

		L10	L11	L12	L49	P01	P07	P08
		LEGISLATURE COORDINATING			LEGISLATIVE	MILITARY AFFAIRS	PUBLIC SAFETY	OMBUDSPERSON
		COMM	SENATE	HOUSE	AUDITOR	DEPARTMENT	DEPARTMENT	FOR CORRECTIONS
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	-	-	-	-	1,577	93,030	-
4.7	Real Property	-	-	-	-	138,158	495	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	18	-	-	-	78,978	83,997	429
4.10	Central Mail	-	-	-	71	-	150,591	19
4.11	Office of Enterprise Continuous Improvement	719	1,477	-	50	2,658	15,752	41
4.12	Grants Management	-	-	-	-	-	86,156	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	483	-	-	(0)	5,341	299,432	301
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	2,439	91	99	28	28,390	230,487	117
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,419	53	58	16	16,524	134,146	68
10.4	Budget Operations and Planning	729	31	60	49	1,344	32,656	37
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	4,735	9,721	-	330	17,497	103,673	270
11.4	Accounting Services	2,507	94	102	29	29,188	236,961	120
11.5	Financial Reporting	2,448	92	99	28	28,495	231,332	117
11.6	Financial Reporting - Single Audit	-	-	-	-	328	865	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	3,849	144	156	44	44,809	363,780	184
12.5	Personnel Operations and System Support	10,830	22,231	-	755	40,016	237,100	617
12.6	Budget Service - Computer Operations	2,969	128	244	200	5,472	132,953	150
12.7	Personnel Operations Special Billing	7,210	14,801	-	503	26,642	157,860	411
12.8	Accounting & Procurement Operations Special Billing	4,495	168	183	51	52,329	424,831	215
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	13,639	27,998	-	951	50,396	298,608	778
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	2,525	5,183	-	176	9,329	55,276	144
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	79,276	531,622	-
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 BFY20)	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>		<b>61,015</b>	<b>82,212</b>	<b>1,001</b>	<b>3,281</b>	<b>656,748</b>	<b>3,901,603</b>	<b>4,018</b>
<b>Rollforward Adjustment</b>		<b>13,467</b>	<b>10,553</b>	<b>412</b>	<b>1,116</b>	<b>29,113</b>	<b>469,864</b>	<b>1,705</b>
<b>Final Plan Allocation</b>		<b>74,483</b>	<b>92,765</b>	<b>1,413</b>	<b>4,396</b>	<b>685,861</b>	<b>4,371,467</b>	<b>5,722</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

**Exhibit A - General Support Allocations State Version (shows all agencies)**

		P78	P80	P82	P7T	P9E	R28	R29
		CORRECTIONS DEPARTMENT	CANNABIS EXPUNGEMENT BOARD	CLEMENCY REVIEW COMMISSION	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMM	MINN CONSERVATION CORPS	NATURAL RESOURCES DEPARTMENT
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	39,420	-	1,577	4,730	-	-	102,491
4.7	Real Property	181,913	-	-	-	-	-	73,796
4.8	Office of State Procurement (fmrlly Materials Mgmt)	117,388	5	-	944	239	-	318,339
4.10	Central Mail	807	-	-	68	1	-	18,010
4.11	Office of Enterprise Continuous Improvement	31,718	18	-	84	41	-	33,538
4.12	Grants Management	3,441	-	-	-	-	-	128,576
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	155,031	21	-	1,866	78	-	129,370
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	39,332	468	6	1	99	33	171,542
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	62
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	22,892	273	3	1	58	19	99,840
10.4	Budget Operations and Planning	21,307	35	27	108	67	59	47,426
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	208,757	119	-	555	272	-	220,739
11.4	Accounting Services	40,437	482	6	1	102	34	176,361
11.5	Financial Reporting	39,476	470	6	1	100	33	172,171
11.6	Financial Reporting - Single Audit	2	-	-	-	-	-	256
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	62,079	739	9	2	157	52	270,748
12.5	Personnel Operations and System Support	477,427	273	-	1,269	621	-	504,828
12.6	Budget Service - Computer Operations	86,748	144	111	438	272	239	193,088
12.7	Personnel Operations Special Billing	317,868	182	-	845	413	-	336,112
12.8	Accounting & Procurement Operations Special Billing	72,497	863	11	2	183	61	316,185
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	601,280	344	-	1,598	782	-	635,789
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	111,304	64	-	296	145	-	117,693
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	145,817	-	-	-	-	-	70,342
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 BFY20)	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-
<b>Total Budget</b>		<b>2,776,943</b>	<b>4,501</b>	<b>1,756</b>	<b>12,808</b>	<b>3,629</b>	<b>529</b>	<b>4,137,303</b>
<b>Rollforward Adjustment</b>		<b>168,449</b>	<b>4,159</b>	<b>1,518</b>	<b>(712)</b>	<b>1,197</b>	<b>426</b>	<b>519,000</b>
<b>Final Plan Allocation</b>		<b>2,945,392</b>	<b>8,660</b>	<b>3,274</b>	<b>12,096</b>	<b>4,826</b>	<b>955</b>	<b>4,656,303</b>

**State of Minnesota  
Statewide Cost Allocation Plan  
Budget Fiscal Year 2026**

R32 R9P T79 T9B O

**Exhibit A - General Support Allocations State Version (shows all agencies)**

	POLLUTION CONTROL AGENCY	WATER AND SOIL RESOURCES BOARD	TRANSPORTATION DEPARTMENT	METROPOLITAN COUNCIL/TRANSP ORT	OTHER	Total
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	973,046
3.4 Human Resources	-	-	-	-	-	498,461
3.5 Financial Management and Reporting	-	-	-	-	-	1,141,435
4.2 Government & Citizen Services	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	6,307	6,307	15,768	1,577	12,614	763,163
4.7 Real Property	613	-	160,028	-	37,551	795,273
4.8 Office of State Procurement (fmrly Materials Mgmt)	18,536	14,741	578,495	72	-	2,122,250
4.10 Central Mail	2,293	80	4,343	-	6,546	483,874
4.11 Office of Enterprise Continuous Improvement	7,510	3,804	59,724	-	-	433,960
4.12 Grants Management	76,067	48,479	93,038	-	-	1,771,481
6.2 Minnesota Information Technology	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-
6.4 Enterprise IT Security	64,228	7,280	260,471	1,901	28,614	2,665,385
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	21,798	7,807	950,213	5,199	131	4,030,409
9.2 Debt Management Division	-	-	-	-	-	-
9.3 Debt Management	-	-	261,976	-	498,455	1,102,427
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	12,686	4,544	553,036	3,026	76	2,345,749
10.4 Budget Operations and Planning	10,108	11,728	33,823	200	-	380,824
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-
11.3 Central Payroll	49,431	25,037	393,085	-	-	2,856,189
11.4 Accounting Services	22,410	8,026	976,903	5,345	134	4,143,617
11.5 Financial Reporting	21,877	7,836	953,696	5,218	131	4,045,183
11.6 Financial Reporting - Single Audit	99	11	3,378	-	-	73,784
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	34,403	12,322	1,499,735	8,206	206	6,361,254
12.5 Personnel Operations and System Support	113,049	57,258	898,983	-	-	6,532,090
12.6 Budget Service - Computer Operations	41,154	47,748	137,704	816	-	1,550,461
12.7 Personnel Operations Special Billing	75,267	38,122	598,538	-	-	4,349,028
12.8 Accounting & Procurement Operations Special Billing	40,177	14,390	1,751,424	9,583	241	7,428,815
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-
13.3 Personnel Administration	142,375	72,112	1,132,194	-	-	8,226,624
14.2 MEDIATION SERVICES	-	-	-	-	-	-
14.3 Mediation Services	26,355	13,349	209,583	-	-	1,522,851
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-
15.3 Financial Audits	16,592	-	391,715	217,867	-	8,903,191
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 BFY20)	-	-	-	-	-	-
20 ADMINISTRATION	-	-	-	-	-	96,719
<b>Total Budget</b>	<b>803,337</b>	<b>400,980</b>	<b>11,917,853</b>	<b>259,011</b>	<b>584,700</b>	<b>75,597,542</b>
<b>Rollforward Adjustment</b>	<b>125,610</b>	<b>83,340</b>	<b>637,878</b>	<b>381,842</b>	<b>155,295</b>	<b>9,772,308</b>
<b>Final Plan Allocation</b>	<b>928,947</b>	<b>484,320</b>	<b>12,555,731</b>	<b>640,853</b>	<b>739,995</b>	<b>85,369,850</b>

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

		Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
		2026 Budget Allocable Costs & Applicable Credits	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
DP#	Name	Fixed Asset Depreciation				
	1.2 Fixed Asset Depreciation	336,193	(336,193)			
	G02-3.0 Department of Administration	0	-			
	G02-3.2 Admin Management Services	0	-			
	G02-3.3 Commissioner's Office	1,037,245	-	(1,037,245)		
	G02-3.4 Human Resources	531,000	-		(531,000)	
	G02-3.5 Financial Management and Reporting	1,133,500	-			(1,133,500)
	G02-3.6 Fiscal Agent - Non allocable	0	-			
	G02-4.2 Government & Citizen Services	0	-	56,387	28,866	13,791
	G02-4.5 Real Estate and Construction Services - Leasing	746,096	-			
	G02-4.7 Real Property	868,090	-			
	G02-4.8 Office of State Procurement (fmrlly Materials Management Division)	2,076,412	-			
	G02-4.10 Central Mail	472,000	-			
	G02-4.11 Office of Enterprise Continuous Improvement	429,498	-			
	G02-4.12 Grants Management	1,754,281	-			
	G46-6.2 Minnesota Information Technology	1,941,673	270,500			
	G46-6.3 IT Spend	0	-			
	G46-6.4 Enterprise IT Security	507,011	-			
	G46-6.5 MnIT - Non allocable	0	-			
	G10-8.2 Minnesota Management & Budget	2,933,695	-			
	G10-8.3 Enterprise Communications & Planning (fmrlly IC&A)	3,494,793	-			
	G10-9.2 Debt Management Division	0	-			
	G10-9.3 Debt Management	949,729	-			
	G10-9.4 Debt Management - Other	0	-			
	G10-10.2 MMB - Budget Division	0	-			
	G10-10.3 Analysis & Control (EBO's)	2,008,991	-			
	G10-10.4 Budget Operations and Planning	327,045	-			
	G10-10.5 Budget Division - Non Allocable	0	-			
	G10-11.2 MMB - Accounting Division	0	-			
	G10-11.3 Central Payroll	1,984,410	-			
	G10-11.4 Accounting Services	3,110,733	-			
	G10-11.5 Financial Reporting	2,565,086	-			
	G10-11.6 Financial Reporting - Single Audit	49,883	-			
	G10-11.7 Accounting Services - Non Allocable	0	-			
	G10-12.2 MMB I.T - Management and Administration	2,851,796	-			
	G10-12.4 Accounting & Procurement Operations and System Support	5,324,901	32,846			
	G10-12.5 Personnel Operations and System Support	5,616,338	32,846			
	G10-12.6 Budget Service - Computer Operations	1,232,411	-			
	G10-12.7 Personnel Operations Special Billing	4,365,517	-			
	G10-12.8 Accounting & Procurement Operations Special Billing	7,433,178	-			
	G10-12.9 MMB - OTHER - Non-Allocable	0	-			
	G10-13.2 State HR, Benefits & Labor Relations	0	-			
	G10-13.3 Personnel Administration	7,098,069	-			
	G02-13.5 Employee Relations - Non Allocable	0	-			
	G45-14.2 Mediation Services	0	-			
	G45-14.3 Mediation Services	1,525,657	-			
	G45-14.4 Mediation/Representation	0	-			
	L49-15.2 Legislative Auditor	5,445,311	-			
	L49-15.3 Financial Audits	5,447,000	-			
	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 2026 - Budget**

		2026 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						
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 Amortized over	0	-	-	-	-	-
	99YYY Consumer Agencies						
G02-3.0	Department of Administration	0	-	-	-	-	-
G02-3.2	Admin Management Services	0	-	-	40,538	20,753	11,657
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 Division)	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 Support	0	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	0	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	0	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	0	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	0	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	0	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	0	-	-	-	-	-
G10-13.3	Personnel Administration	0	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	0	-	-	-	-	-
G45-14.2	Mediation Services	0	-	-	-	-	-
G45-14.3	Mediation Services	0	-	-	-	-	-
G45-14.4	Mediation/Representation	0	-	-	-	-	-
L49-15.2	Legislative Auditor	0	-	-	-	-	-
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 2026 - Budget**

		2026 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		ADMIN MANAGEMENT	COMMISSIONER'S		Financial Management
DP#	Name	Credits	Fixed Asset Depreciation	SERVICES	OFFICE	Human Resources	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 Amortized over	0	-	-	-	-	-
	99YYY Consumer Agencies						
B04	AGRICULTURE DEPARTMENT	0	-	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	0	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	0	-	-	-	-	-
B13	COMMERCE DEPARTMENT	0	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	0	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	0	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	0	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	0	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	0	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	0	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTRY	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	-	-	940,321	481,381	1,108,052
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 2026 - Budget**

		2026 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
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	-	-	-	-	-
G70	MN SECURE CHOICE	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	-	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	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	-	-	-	-	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

		2026 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						
J40	STATE COMPETENCY ATTAINMENT BD	0	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	0	-	-	-	-	-
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	-	-	-	-	-
P82	CLEMENCY REVIEW COMMISSION	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	-	-	-	-	-
<b>Total</b>		<b>75,597,542</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

		Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.10	Sum Percent 4.11
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
	1.2 Fixed Asset Depreciation						
G02-3.0	Department of Administration						
G02-3.2	Admin Management Services						
G02-3.3	Commissioner's Office						
G02-3.4	Human Resources						
G02-3.5	Financial Management and Reporting						
G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	Government & Citizen Services	(99,044)					
G02-4.5	Real Estate and Construction Services - Leasing	13,199	(759,295)				
G02-4.7	Real Property	18,208	-	(886,298)			
G02-4.8	Office of State Procurement (fmrly Materials Management Division)	40,430	-	-	(2,116,842)		
G02-4.10	Central Mail	9,183	-	-	-	(481,183)	
G02-4.11	Office of Enterprise Continuous Improvement	4,722	-	-	-	-	(434,220)
G02-4.12	Grants Management	13,302	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	76	-	31
G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	1,833	-	105
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	112	-	87
G10-9.2	Debt Management Division	-	-	-	130	-	20
G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	180	-	95
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	-	-	-	445	-	253
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	-	-	-	31	-	6
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	-	-	-	305	-	191
G10-13.3	Personnel Administration	-	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	117	-	22
G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	1,132	-	356
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 2026 - Budget**

<b>Net Administrative Expenditures by Agency</b>	<b>Leases</b>	<b>Sqft of Agencies Using System</b>	<b>Purchase Order Transactions</b>	<b>Postage Revolving Fund Charges - FY (Actual)</b>	<b>Sum Percent</b>
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 Amortized over	-	-	-	-	-	-
99	99YYY Consumer Agencies	-	-	-	-	-	-
G02-3.0	Department of Administration	-	-	96,360	-	-	-
G02-3.2	Admin Management Services	-	-	-	921	-	199
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	-	-	-	1,132	-	277
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management Division)	-	-	-	-	-	-
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	-	-	-	-	-	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

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

<b>DP#</b>	<b>Name</b>	<b>Government &amp; Citizen Services</b>	<b>Real Estate and Construction Services - Leasing</b>	<b>Real Property</b>	<b>Office of State Procurement</b>	<b>Central Mail</b>	<b>Office of Enterprise Continuous Improvement</b>
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 Amortized over	-	-	-	-	-	-
99	Consumer Agencies	-	-	-	-	-	-
B04	AGRICULTURE DEPARTMENT	-	10,982	201	40,051	5,473	5,055
B10	CANNABIS MANAGEMENT OFFICE	-	1,569	-	1,429	-	311
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	723	409	140
B13	COMMERCE DEPARTMENT	-	4,706	78	47,733	10,398	3,511
B14	ANIMAL HEALTH BOARD	-	3,138	-	4,686	53	465
B15	BARBER EXAMINERS BOARD	-	-	-	395	169	15
B20	EXPLORE MINNESOTA TOURISM	-	-	-	2,970	170	315
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	67,458	653	288,649	1,703	11,203
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	2,498	-	125
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	49	-	16
B34	HOUSING FINANCE AGENCY	-	4,706	-	6,011	486	2,236
B41	WORKERS' COMP COURT OF APPEALS	-	1,569	-	485	20	62
B42	LABOR AND INDUSTRY DEPARTMENT	-	14,119	-	13,832	8,028	3,171
B43	IRON RANGE RESOURCES	-	-	8,290	4,088	-	260
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	1,083	804	52
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	1,569	-	377	594	34
B7S	PRIVATE DETECTIVES BOARD	-	-	-	36	-	28
B82	PUBLIC UTILITIES COMMISSION	-	-	-	1,191	238	1,383
B9D	AMATEUR SPORTS COMMISSION	-	-	19,436	4	-	11
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	9,413	4,258	4,124	-	406
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	181	82,116
E37	EDUCATION DEPARTMENT	-	18,825	-	29,278	759	3,242
E39	PROF EDUCATOR LICENSING STD BD	-	1,569	-	2,076	825	150
E40	HISTORICAL SOCIETY	-	-	30,088	4	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	10,382	6,892	-	1,522
E50	ARTS BOARD	-	-	-	11,389	6	157
E60	OFFICE OF HIGHER EDUCATION	-	-	-	6,015	1,847	738
E77	ZOOLOGICAL BOARD	-	-	16,137	8,212	-	2,309
E81	UNIVERSITY OF MINNESOTA	-	-	-	184	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	4	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	9
G02	ADMINISTRATION DEPARTMENT	-	10,982	-	37,252	1,568	4,613
G03	LOTTERY	-	25,101	-	-	86	908
G05	RACING COMMISSION	-	-	-	1,698	-	276
G06	ATTORNEY GENERAL	-	20,394	-	8,100	1,316	2,476
G09	GAMBLING CONTROL BOARD	-	-	-	261	44	246
G10	MINNESOTA MANAGEMENT & BUDGET	-	3,138	-	4,524	7,416	1,468

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - 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
G17	HUMAN RIGHTS DEPARTMENT	-	3,138	-	1,235	434	288
G19	INDIAN AFFAIRS COUNCIL	-	1,569	-	1,006	3	54
G38	INVESTMENT BOARD	-	-	-	1,550	9	258
G39	GOVERNORS OFFICE	-	-	-	791	45	434
G45	MEDIATION SERVICES DEPARTMENT	-	15,688	-	867	63	70
G46	MN.IT	-	1,569	-	35,922	351	18,247
G53	SECRETARY OF STATE	-	6,275	-	7,381	1,525	832
G61	OFFICE OF STATE AUDITOR	-	3,138	-	2,839	14	572
G62	MINN STATE RETIREMENT SYSTEM	-	1,569	3,505	2,067	11,576	801
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	1,244	21,538	651
G67	REVENUE DEPARTMENT	-	1,569	-	10,396	145,708	9,478
G69	TEACHERS RETIREMENT ASSOC	-	6,275	-	3,414	9,332	499
G70	MN SECURE CHOICE	-	-	-	-	-	6
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	988	1	25
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	355	0	5
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	463	423	56
G9K	ADMINISTRATIVE HEARINGS	-	-	-	2,300	2,894	471
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	328	-	26
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	400	0	29
G9N	ASIAN PACIFIC COUNCIL	-	-	-	404	57	19
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	90	-	12
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	9	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	238	-	13
G9X	CAPITOL AREA ARCHITECT	-	7,844	-	283	1	20
G9Y	MN STATE COUNCIL ON DISABILITY	-	3,138	-	916	69	58
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	29,807	-	84,680	15,329	14,706
H55	HUMAN SERVICES DEPARTMENT	-	160,017	72,172	52,962	33,812	33,108
H55b	HUMAN SERVICES SOS	-	-	-	39,058	-	19,702
H55c	HUMAN SERVICES MSOP	-	-	-	9,596	-	3,328
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-	1,790
H60	MNSURE	-	4,706	-	822	2,254	1,256
H75	VETERANS AFFAIRS DEPARTMENT	-	14,119	36,158	61,894	602	12,042
H7B	MEDICAL PRACTICE BOARD	-	3,138	-	1,051	1,299	123
H7C	NURSING BOARD	-	-	-	1,195	2,913	222
H7D	PHARMACY BOARD	-	1,569	-	777	808	144
H7F	DENTISTRY BOARD	-	-	-	1,213	313	101
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	243	204	32
H7J	OPTOMETRY BOARD	-	-	-	211	92	12
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	3,138	-	279	302	23
H7L	SOCIAL WORK BOARD	-	-	-	297	540	67
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	364	90	16
H7Q	PODIATRIC MEDICINE	-	-	-	139	18	4
H7R	VETERINARY MEDICINE BOARD	-	-	-	193	132	17
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	701	36	69
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	144	80	8
H7V	PSYCHOLOGY BOARD	-	1,569	-	687	200	87
H7W	PHYSICAL THERAPY BOARD	-	-	-	247	240	20
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	476	429	37
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	270	94	15
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	256	-	14
H9G	OMBUDSMAN MH/DD	-	1,569	-	674	70	127
J33	TRIAL COURTS	-	-	-	21,259	1,218	16,497

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - 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
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	139	-	110
J50	STATE GUARDIAN AD LITEM	-	-	-	759	1	1,688
J52	PUBLIC DEFENSE BOARD	-	-	-	4,632	-	5,218
J58	COURT OF APPEALS	-	-	-	157	187	491
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-	-
J65	SUPREME COURT	-	4,706	-	7,498	1,457	2,847
J68	TAX COURT	-	-	-	229	15	52
J70	JUDICIAL STANDARDS BOARD	-	-	-	103	-	20
L10	LEGISLATURE COORDINATING COMM	-	-	-	18	-	717
L11	SENATE	-	-	-	-	-	1,472
L12	HOUSE	-	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	70	50
P01	MILITARY AFFAIRS DEPARTMENT	-	1,569	137,231	78,538	-	2,650
P07	PUBLIC SAFETY DEPARTMENT	-	92,559	492	83,530	149,754	15,702
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	427	19	41
P78	CORRECTIONS DEPARTMENT	-	39,220	180,693	116,734	803	31,617
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	4	-	18
P82	CLEMENCY REVIEW COMMISSION	-	1,569	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	4,706	-	939	68	84
P9E	SENTENCING GUIDELINES COMM	-	-	-	238	1	41
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	101,971	73,301	316,566	17,910	33,432
R32	POLLUTION CONTROL AGENCY	-	6,275	608	18,433	2,280	7,487
R9P	WATER AND SOIL RESOURCES BOARD	-	6,275	-	14,659	79	3,792
T79	TRANSPORTATION DEPARTMENT	-	15,688	158,955	575,272	4,319	59,534
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1,569	-	72	-	-
O	OTHER	-	12,550	37,299	-	6,509	-
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 2026 - 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)
	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 Division)						
	G02-4.10 Central Mail						
	G02-4.11 Office of Enterprise Continuous Improvement						
	G02-4.12 Grants Management	(1,767,583)					
	G46-6.2 Minnesota Information Technology	-	(2,212,280)				
	G46-6.3 IT Spend	-	-	-			
	G46-6.4 Enterprise IT Security	-	2,212,280	-	(2,719,291)		
	G46-6.5 MnIT - Non allocable	-	-	-	-		
	G10-8.2 Minnesota Management & Budget	-	-	-	126	(2,935,759)	
	G10-8.3 Enterprise Communications & Planning (fmrly IC&A)	-	-	-	2,202	257,302	(3,754,496)
	G10-9.2 Debt Management Division	-	-	-	20	-	65
	G10-9.3 Debt Management	-	-	-	-	73,214	-
	G10-9.4 Debt Management - Other	-	-	-	-	-	-
	G10-10.2 MMB - Budget Division	-	-	-	42	-	58
	G10-10.3 Analysis & Control (EBO's)	-	-	-	-	161,675	-
	G10-10.4 Budget Operations and Planning	-	-	-	-	26,319	-
	G10-10.5 Budget Division - Non Allocable	-	-	-	-	-	-
	G10-11.2 MMB - Accounting Division	-	-	-	211	-	177
	G10-11.3 Central Payroll	-	-	-	-	173,794	-
	G10-11.4 Accounting Services	-	-	-	-	204,269	-
	G10-11.5 Financial Reporting	-	-	-	-	292,494	-
	G10-11.6 Financial Reporting - Single Audit	-	-	-	-	4,717	-
	G10-11.7 Accounting Services - Non Allocable	-	-	-	-	-	-
	G10-12.2 MMB I.T - Management and Administration	-	-	-	47,102	208,927	100
	G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	439,807	-
	G10-12.5 Personnel Operations and System Support	-	-	-	-	395,784	-
	G10-12.6 Budget Service - Computer Operations	-	-	-	-	141,069	-
	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	-	102
	G10-13.3 Personnel Administration	-	-	-	-	556,386	-
	G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-	-
	G45-14.2 Mediation Services	-	-	-	1,368	-	38
	G45-14.3 Mediation Services	-	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	-	-	235	-	318
	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 2026 - Budget

Dollars of Grants received	Net Administrative Expenditures by Division		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 Amortized over	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	-	-	-
G02-3.2	Admin Management Services	-	-	-	1,353	-	379
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	-	-	-	3,707	-	448
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management Division)	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	319	-	115
G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-	334
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	-	69
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 2026 - Budget**

<b>Dollars of Grants received</b>	<b>Net Administrative Expenditures by Division</b>	<b>IT Central Serv Revenue</b>	<b>IT Central Serv Revenue</b>	<b>Net Administrative Expenditures by Division</b>	<b>Accounting &amp; Procurement Accounting Transactions - FY (Actual)</b>
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)
L49-15.5	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 Amortized over	-	-	-	-	-	-
99	Consumer Agencies						
B04	AGRICULTURE DEPARTMENT	14,334	-	-	29,266	-	22,359
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	641	-	225
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	1,584	-	1,238
B13	COMMERCE DEPARTMENT	256,864	-	-	21,067	-	32,734
B14	ANIMAL HEALTH BOARD	-	-	-	2,632	-	1,587
B15	BARBER EXAMINERS BOARD	-	-	-	73	-	265
B20	EXPLORE MINNESOTA TOURISM	8,991	-	-	3,134	-	1,135
B22	EMPLOYMENT & ECONOMIC DEVELOP	276,218	-	-	164,944	-	264,628
B24	PUBLIC FACILITIES AUTHORITY	74,769	-	-	220	-	789
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-	20
B34	HOUSING FINANCE AGENCY	-	-	-	1,257	-	6,646
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	138	-	131
B42	LABOR AND INDUSTRY DEPARTMENT	1,733	-	-	28,939	-	32,354
B43	IRON RANGE RESOURCES	32,062	-	-	613	-	2,239
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	211	-	714
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	0
B7P	ACCOUNTANCY BOARD	-	-	-	130	-	552
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	59
B82	PUBLIC UTILITIES COMMISSION	-	-	-	1,933	-	7,445
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-	42
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	1
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	1,246	-	1,329
E26	MN STATE COLLEGES/UNIVERSITIES	38	-	-	22,521	-	301,835
E37	EDUCATION DEPARTMENT	139,767	-	-	138,142	-	51,921
E39	PROF EDUCATOR LICENSING STD BD	2,265	-	-	1,748	-	693
E40	HISTORICAL SOCIETY	-	-	-	491	-	25
E44	MINNESOTA STATE ACADEMIES	-	-	-	2,506	-	2,974
E50	ARTS BOARD	32,066	-	-	921	-	1,644
E60	OFFICE OF HIGHER EDUCATION	8,813	-	-	25,250	-	3,803
E77	ZOOLOGICAL BOARD	-	-	-	5,435	-	6,429
E81	UNIVERSITY OF MINNESOTA	-	-	-	3,270	-	659
E95	HUMANITIES COMMISSION	-	-	-	-	-	14
E97	SCIENCE MUSEUM	-	-	-	-	-	7
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	10
G02	ADMINISTRATION DEPARTMENT	12,847	-	-	29,430	-	36,034
G03	LOTTERY	-	-	-	482	-	470
G05	RACING COMMISSION	125	-	-	338	-	1,090
G06	ATTORNEY GENERAL	-	-	-	832	-	2,730
G09	GAMBLING CONTROL BOARD	-	-	-	1,982	-	367
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	29,553	-	4,527

# Statewide Cost Allocation Plan

## Exhibit B - Step-Down Calculation

### Allocation of General Support Costs

#### Multiple Rate Method

#### State Fiscal Year 2026 - 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	-	-	-	2,490	-	437
G19	INDIAN AFFAIRS COUNCIL	130	-	-	127	-	276
G38	INVESTMENT BOARD	-	-	-	163	-	760
G39	GOVERNORS OFFICE	-	-	-	1,204	-	430
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	(0)	-	288
G46	MN.IT	-	-	-	15,521	-	28,477
G53	SECRETARY OF STATE	-	-	-	1,655	-	3,806
G61	OFFICE OF STATE AUDITOR	-	-	-	118	-	907
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	307	-	8,368
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	449	-	16,350
G67	REVENUE DEPARTMENT	929	-	-	210,743	-	4,282
G69	TEACHERS RETIREMENT ASSOC	-	-	-	559	-	8,397
G70	MN SECURE CHOICE	-	-	-	-	-	0
G90	REVENUE INTERGOV'T PAYMENTS	-	-	-	-	-	187,529
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	75	-	162
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	211	-	88
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	6
G9J	CAMPAIGN FINANCE BOARD	-	-	-	86	-	219
G9K	ADMINISTRATIVE HEARINGS	-	-	-	4,149	-	1,900
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	90	-	109
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	103	-	124
G9N	ASIAN PACIFIC COUNCIL	-	-	-	80	-	112
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	1	-	4
G9Q	MMB DEBT SERVICE	-	-	-	-	-	578
G9R	MMB NON-OPERATING	-	-	-	-	-	386,493
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	11	-	49
G9X	CAPITOL AREA ARCHITECT	-	-	-	73	-	82
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	207	-	252
GPR	PAYROLL CLEARING	-	-	-	-	-	10
H12	HEALTH DEPARTMENT	161,105	-	-	153,246	-	51,503
H55	HUMAN SERVICES DEPARTMENT	304,539	-	-	722,700	-	717,538
H55b	HUMAN SERVICES SOS	-	-	-	-	-	41,412
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	4,717
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-	0
H60	MNSURE	2,734	-	-	5,992	-	800
H75	VETERANS AFFAIRS DEPARTMENT	245	-	-	37,351	-	23,737
H7B	MEDICAL PRACTICE BOARD	-	-	-	2,711	-	1,107
H7C	NURSING BOARD	-	-	-	2,921	-	1,229
H7D	PHARMACY BOARD	-	-	-	8,085	-	860
H7F	DENTISTRY BOARD	-	-	-	807	-	956
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	215	-	282
H7J	OPTOMETRY BOARD	-	-	-	59	-	210
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	371	-	402
H7L	SOCIAL WORK BOARD	-	-	-	684	-	875
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	128	-	287
H7Q	PODIATRIC MEDICINE	-	-	-	51	-	168
H7R	VETERINARY MEDICINE BOARD	-	-	-	97	-	264
H7S	EMERGENCY MEDICAL SERVICES OFF	2,207	-	-	1,205	-	401
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	49	-	228
H7V	PSYCHOLOGY BOARD	-	-	-	662	-	544
H7W	PHYSICAL THERAPY BOARD	-	-	-	238	-	368
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	398	-	793
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	137	-	349
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	77	-	52
H9G	OMBUDSMAN MH/DD	-	-	-	482	-	181
J33	TRIAL COURTS	-	-	-	3,242	-	93,987

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - 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)
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	25	-	28
J50	STATE GUARDIAN AD LITEM	-	-	-	5	-	1,249
J52	PUBLIC DEFENSE BOARD	-	-	-	260	-	2,981
J58	COURT OF APPEALS	-	-	-	-	-	236
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-	0
J65	SUPREME COURT	7	-	-	6,139	-	4,453
J68	TAX COURT	-	-	-	1,450	-	95
J70	JUDICIAL STANDARDS BOARD	-	-	-	13	-	121
L10	LEGISLATURE COORDINATING COMM	-	-	-	482	-	2,271
L11	SENATE	-	-	-	-	-	85
L12	HOUSE	-	-	-	-	-	92
L49	LEGISLATIVE AUDITOR	-	-	-	(0)	-	26
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	5,335	-	26,431
P07	PUBLIC SAFETY DEPARTMENT	85,966	-	-	299,114	-	214,582
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	300	-	109
P78	CORRECTIONS DEPARTMENT	3,434	-	-	154,866	-	36,618
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	21	-	436
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-	5
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	1,864	-	1
P9E	SENTENCING GUIDELINES COMM	-	-	-	78	-	92
R28	MINN CONSERVATION CORPS	-	-	-	-	-	31
R29	NATURAL RESOURCES DEPARTMENT	128,293	-	-	129,233	-	159,705
R32	POLLUTION CONTROL AGENCY	75,900	-	-	64,159	-	20,293
R9P	WATER AND SOIL RESOURCES BOARD	48,372	-	-	7,272	-	7,268
T79	TRANSPORTATION DEPARTMENT	92,833	-	-	260,194	-	884,644
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	1,899	-	4,840
O	OTHER	-	-	-	28,584	-	122
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - 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)
		9.2	9.3	10.2	10.3	10.4
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 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 Division)					
	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	(235)				
	G10-9.3 Debt Management	235	(1,023,178)			
	G10-9.4 Debt Management - Other	-	-			
	G10-10.2 MMB - Budget Division	-	-	(374)		
	G10-10.3 Analysis & Control (EBO's)	-	-	322	(2,170,988)	
	G10-10.4 Budget Operations and Planning	-	-	52	-	(353,417)
	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	-	-	-	22	-
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	-	-	184	304
	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 2026 - Budget**

		Net Administrative Expenditures by Division 9.2	all Outstanding Principal 9.3	Net Administrative Expenditures by Division 10.2	Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4
DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
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 Amortized over	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	219	219
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	-	-	-	259	319
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management Division)	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	67	49
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	193	82
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	40	58
G10-9.2	Debt Management Division	-	-	-	37	32
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	34	26
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	-	-	-	103	66
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	-	-	-	58	33
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	-	-	-	59	43
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 2026 - Budget**

		Net Administrative Expenditures by Division 9.2	all Outstanding Principal 9.3	Net Administrative Expenditures by Division 10.2	Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4
DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	11,610	-	12,929	22,038
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	130	376
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	716	113
B13	COMMERCE DEPARTMENT	-	-	-	18,928	4,749
B14	ANIMAL HEALTH BOARD	-	-	-	918	859
B15	BARBER EXAMINERS BOARD	-	-	-	153	79
B20	EXPLORE MINNESOTA TOURISM	-	-	-	656	1,062
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	153,018	11,193
B24	PUBLIC FACILITIES AUTHORITY	-	7,376	-	456	1,297
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	12	93
B34	HOUSING FINANCE AGENCY	-	59,972	-	3,843	1,557
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	76	49
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	18,708	4,169
B43	IRON RANGE RESOURCES	-	-	-	1,295	833
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	413	68
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	4
B7P	ACCOUNTANCY BOARD	-	-	-	319	66
B7S	PRIVATE DETECTIVES BOARD	-	-	-	34	55
B82	PUBLIC UTILITIES COMMISSION	-	-	-	4,305	178
B9D	AMATEUR SPORTS COMMISSION	-	-	-	24	73
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	1	5
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	769	850
E26	MN STATE COLLEGES/UNIVERSITIES	-	7,562	-	174,532	8,927
E37	EDUCATION DEPARTMENT	-	148,794	-	30,022	12,456
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	401	185
E40	HISTORICAL SOCIETY	-	-	-	15	93
E44	MINNESOTA STATE ACADEMIES	-	-	-	1,720	2,037
E50	ARTS BOARD	-	-	-	951	421
E60	OFFICE OF HIGHER EDUCATION	-	3,434	-	2,199	1,460
E77	ZOOLOGICAL BOARD	-	52	-	3,718	3,469
E81	UNIVERSITY OF MINNESOTA	-	17,153	-	381	717
E95	HUMANITIES COMMISSION	-	-	-	8	63
E97	SCIENCE MUSEUM	-	-	-	4	26
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	6	5
G02	ADMINISTRATION DEPARTMENT	-	57,156	-	20,836	5,826
G03	LOTTERY	-	-	-	272	203
G05	RACING COMMISSION	-	-	-	630	411
G06	ATTORNEY GENERAL	-	-	-	1,578	1,002
G09	GAMBLING CONTROL BOARD	-	-	-	212	153
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	2,617	1,609

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

		Net Administrative Expenditures by Division 9.2	all Outstanding Principal 9.3	Net Administrative Expenditures by Division 10.2	Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4
DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	253	197
G19	INDIAN AFFAIRS COUNCIL	-	-	-	159	175
G38	INVESTMENT BOARD	-	-	-	439	79
G39	GOVERNORS OFFICE	-	-	-	249	166
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	166	179
G46	MN.IT	-	3,456	-	16,467	6,706
G53	SECRETARY OF STATE	-	-	-	2,201	618
G61	OFFICE OF STATE AUDITOR	-	-	-	525	427
G62	MINN STATE RETIREMENT SYSTEM	-	28	-	4,839	213
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	37	-	9,454	454
G67	REVENUE DEPARTMENT	-	-	-	2,476	4,327
G69	TEACHERS RETIREMENT ASSOC	-	36	-	4,855	361
G70	MN SECURE CHOICE	-	-	-	0	4
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	108,436	1,508
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	94	47
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	51	67
G96	UNIFORM LAWS COMMISSION	-	-	-	4	8
G9J	CAMPAIGN FINANCE BOARD	-	-	-	127	170
G9K	ADMINISTRATIVE HEARINGS	-	-	-	1,099	470
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	63	91
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	72	61
G9N	ASIAN PACIFIC COUNCIL	-	-	-	65	72
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	2	30
G9Q	MMB DEBT SERVICE	-	-	-	334	1,427
G9R	MMB NON-OPERATING	-	-	-	223,485	1,243
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	28	48
G9X	CAPITOL AREA ARCHITECT	-	-	-	48	97
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	146	115
GPR	PAYROLL CLEARING	-	-	-	6	-
H12	HEALTH DEPARTMENT	-	-	-	29,781	28,220
H55	HUMAN SERVICES DEPARTMENT	-	687	-	414,907	27,960
H55b	HUMAN SERVICES SOS	-	-	-	23,946	7,245
H55c	HUMAN SERVICES MSOP	-	-	-	2,728	750
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	0	4
H60	MNSURE	-	-	-	463	345
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	13,726	11,230
H7B	MEDICAL PRACTICE BOARD	-	-	-	640	161
H7C	NURSING BOARD	-	-	-	711	121
H7D	PHARMACY BOARD	-	-	-	497	266
H7F	DENTISTRY BOARD	-	-	-	553	260
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	163	96
H7J	OPTOMETRY BOARD	-	-	-	122	82
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	233	105
H7L	SOCIAL WORK BOARD	-	-	-	506	126
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	166	78
H7Q	PODIATRIC MEDICINE	-	-	-	97	90
H7R	VETERINARY MEDICINE BOARD	-	-	-	153	69
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	232	205
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	132	53
H7V	PSYCHOLOGY BOARD	-	-	-	314	97
H7W	PHYSICAL THERAPY BOARD	-	-	-	213	72
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	458	111
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	202	76
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	30	34
H9G	OMBUDSMAN MH/DD	-	-	-	105	53
J33	TRIAL COURTS	-	-	-	54,347	13,322

**Statewide Cost Allocation Plan**  
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**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

		Net Administrative Expenditures by Division 9.2	all Outstanding Principal 9.3	Net Administrative Expenditures by Division 10.2	Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4
DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	16	33
J50	STATE GUARDIAN AD LITEM	-	-	-	722	969
J52	PUBLIC DEFENSE BOARD	-	-	-	1,724	1,702
J58	COURT OF APPEALS	-	-	-	137	77
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	0	13
J65	SUPREME COURT	-	-	-	2,575	2,079
J68	TAX COURT	-	-	-	55	53
J70	JUDICIAL STANDARDS BOARD	-	-	-	70	63
L10	LEGISLATURE COORDINATING COMM	-	-	-	1,313	674
L11	SENATE	-	-	-	49	29
L12	HOUSE	-	-	-	53	55
L49	LEGISLATIVE AUDITOR	-	-	-	15	45
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	15,284	1,243
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	124,079	30,200
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	63	34
P78	CORRECTIONS DEPARTMENT	-	-	-	21,174	19,705
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	252	33
P82	CLEMENCY REVIEW COMMISSION	-	-	-	3	25
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	1	100
P9E	SENTENCING GUIDELINES COMM	-	-	-	53	62
R28	MINN CONSERVATION CORPS	-	-	-	18	54
R29	NATURAL RESOURCES DEPARTMENT	-	57	-	92,347	43,860
R32	POLLUTION CONTROL AGENCY	-	-	-	11,734	9,348
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	4,203	10,846
T79	TRANSPORTATION DEPARTMENT	-	243,144	-	511,534	31,279
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	2,799	185
O	OTHER	-	462,623	-	70	-
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

<b>Net Administrative Expenditures by Division</b>	<b>SUM OF PERCENT</b>	<b>Accounting &amp; Procurement Transactions - FY (Actual)</b>	<b>Accounting &amp; Procurement Transactions - FY (Actual)</b>	<b>Federal Cash Receipts - FY (Actual)</b>
11.2	11.3	11.4	11.5	11.6

DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	1.2 Fixed Asset Depreciation					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 Real Estate and Construction Services - Leasing					
	G02-4.7 Real Property					
	G02-4.8 Office of State Procurement (fmrlly Materials Management Division)					
	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	(1,086)				
	G10-11.3 Central Payroll	280	(2,158,484)			
	G10-11.4 Accounting Services	329	-	(3,315,331)		
	G10-11.5 Financial Reporting	470	-	-	(2,858,050)	
	G10-11.6 Financial Reporting - Single Audit	8	-	-	-	(54,608)
	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	-	107	34	29	-
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	1,769	281	242	-
	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 2026 - Budget**

Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
11.2	11.3	11.4	11.5	11.6

DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
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 Amortized over	-	-	-	-	-
99	99YYY Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	989	335	289	-
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	-	1,375	396	341	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management Division)	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	154	102	88	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	521	295	254	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	431	61	52	-
G10-9.2	Debt Management Division	-	100	57	49	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	470	51	44	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	1,259	157	135	-
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	-	31	89	76	-
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	-	948	90	77	-
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 2026 - Budget**

<b>Net Administrative Expenditures by Division</b>	<b>SUM OF PERCENT</b>	<b>Accounting &amp; Procurement Transactions - FY (Actual)</b>	<b>Accounting &amp; Procurement Transactions - FY (Actual)</b>	<b>Federal Cash Receipts - FY (Actual)</b>
11.2	11.3	11.4	11.5	11.6

DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	25,126	19,744	17,020	42
B10	CANNABIS MANAGEMENT OFFICE	-	1,548	199	171	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	697	1,094	943	-
B13	COMMERCE DEPARTMENT	-	17,451	28,905	24,918	766
B14	ANIMAL HEALTH BOARD	-	2,314	1,402	1,208	3
B15	BARBER EXAMINERS BOARD	-	74	234	202	-
B20	EXPLORE MINNESOTA TOURISM	-	1,567	1,002	864	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	55,688	233,674	201,444	4,109
B24	PUBLIC FACILITIES AUTHORITY	-	623	697	600	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	81	18	15	-
B34	HOUSING FINANCE AGENCY	-	11,116	5,869	5,059	-
B41	WORKERS' COMP COURT OF APPEALS	-	308	115	99	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	15,760	28,569	24,629	21
B43	IRON RANGE RESOURCES	-	1,293	1,977	1,704	-
B7E	ARCHITECTURE, ENGINEERING BD	-	260	631	544	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	0	-
B7P	ACCOUNTANCY BOARD	-	167	487	420	-
B7S	PRIVATE DETECTIVES BOARD	-	141	52	45	-
B82	PUBLIC UTILITIES COMMISSION	-	6,875	6,574	5,668	-
B9D	AMATEUR SPORTS COMMISSION	-	54	37	32	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	1	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	2,016	1,174	1,012	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	408,196	266,529	229,767	1,669
E37	EDUCATION DEPARTMENT	-	16,114	45,847	39,524	4,101
E39	PROF EDUCATOR LICENSING STD BD	-	746	612	528	-
E40	HISTORICAL SOCIETY	-	-	23	19	-
E44	MINNESOTA STATE ACADEMIES	-	7,567	2,626	2,264	-
E50	ARTS BOARD	-	780	1,452	1,252	3
E60	OFFICE OF HIGHER EDUCATION	-	3,668	3,358	2,895	-
E77	ZOOLOGICAL BOARD	-	11,478	5,677	4,894	0
E81	UNIVERSITY OF MINNESOTA	-	-	582	501	-
E95	HUMANITIES COMMISSION	-	-	12	11	-
E97	SCIENCE MUSEUM	-	-	6	6	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	46	9	8	-
G02	ADMINISTRATION DEPARTMENT	-	22,932	31,819	27,430	11
G03	LOTTERY	-	4,515	415	358	-
G05	RACING COMMISSION	-	1,371	962	829	-
G06	ATTORNEY GENERAL	-	12,307	2,410	2,078	9
G09	GAMBLING CONTROL BOARD	-	1,223	324	279	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	7,299	3,997	3,446	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

Net Administrative Expenditures by Division 11.2	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
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DP#	Name	MMB-ACCOUNTING			Financial Reporting - Single	
		DIVISION	Central Payroll	Accounting Services	Financial Reporting	Audit
G17	HUMAN RIGHTS DEPARTMENT	-	1,429	386	333	-
G19	INDIAN AFFAIRS COUNCIL	-	270	243	210	-
G38	INVESTMENT BOARD	-	1,280	671	579	-
G39	GOVERNORS OFFICE	-	2,158	380	327	-
G45	MEDIATION SERVICES DEPARTMENT	-	346	254	219	-
G46	MN.IT	-	90,707	25,146	21,678	-
G53	SECRETARY OF STATE	-	4,137	3,361	2,897	3
G61	OFFICE OF STATE AUDITOR	-	2,843	801	691	-
G62	MINN STATE RETIREMENT SYSTEM	-	3,982	7,390	6,370	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	3,234	14,438	12,446	-
G67	REVENUE DEPARTMENT	-	47,113	3,781	3,260	-
G69	TEACHERS RETIREMENT ASSOC	-	2,481	7,415	6,392	-
G70	MN SECURE CHOICE	-	29	0	0	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	165,594	142,754	-
G92	OMBUDSPERSON FOR FAMILIES	-	125	143	124	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	26	77	67	-
G96	UNIFORM LAWS COMMISSION	-	-	6	5	-
G9J	CAMPAIGN FINANCE BOARD	-	277	193	167	-
G9K	ADMINISTRATIVE HEARINGS	-	2,339	1,678	1,447	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	132	96	83	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	146	110	95	-
G9N	ASIAN PACIFIC COUNCIL	-	96	99	85	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	60	3	3	-
G9Q	MMB DEBT SERVICE	-	-	511	440	-
G9R	MMB NON-OPERATING	-	-	341,285	294,212	22
G9V	RARE DISEASE ADVISORY COUNCIL	-	64	43	37	-
G9X	CAPITOL AREA ARCHITECT	-	101	73	63	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	290	223	192	-
GPR	PAYROLL CLEARING	-	-	9	8	-
H12	HEALTH DEPARTMENT	-	73,101	45,479	39,206	1,276
H55	HUMAN SERVICES DEPARTMENT	-	164,576	633,608	546,215	38,886
H55b	HUMAN SERVICES SOS	-	97,936	36,568	31,524	-
H55c	HUMAN SERVICES MSOP	-	16,543	4,166	3,591	-
H58	CHILDREN, YOUTH AND FAMILIES	-	8,898	0	0	-
H60	MNSURE	-	6,246	707	609	0
H75	VETERANS AFFAIRS DEPARTMENT	-	59,861	20,961	18,069	25
H7B	MEDICAL PRACTICE BOARD	-	610	978	843	-
H7C	NURSING BOARD	-	1,103	1,085	935	-
H7D	PHARMACY BOARD	-	716	760	655	-
H7F	DENTISTRY BOARD	-	503	845	728	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	157	249	215	-
H7J	OPTOMETRY BOARD	-	58	186	160	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	113	355	306	-
H7L	SOCIAL WORK BOARD	-	331	773	666	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	77	254	219	-
H7Q	PODIATRIC MEDICINE	-	21	148	128	-
H7R	VETERINARY MEDICINE BOARD	-	84	233	201	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	342	354	305	0
H7U	DIETETICS & NUTRITION PRACTICE	-	41	202	174	-
H7V	PSYCHOLOGY BOARD	-	433	480	414	-
H7W	PHYSICAL THERAPY BOARD	-	100	325	280	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	183	700	603	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	75	308	266	-
H8A	FOSTER YOUTH OMBUDPERSON	-	70	46	39	-
H9G	OMBUDSMAN MH/DD	-	631	160	138	-
J33	TRIAL COURTS	-	82,007	82,993	71,546	3

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

Net Administrative Expenditures by Division 11.2	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
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DP#	Name	MMB-ACCOUNTING			Financial Reporting - Single	
		DIVISION	Central Payroll	Accounting Services	Financial Reporting	Audit
J40	STATE COMPETENCY ATTAINMENT BD	-	544	24	21	-
J50	STATE GUARDIAN AD LITEM	-	8,390	1,103	951	-
J52	PUBLIC DEFENSE BOARD	-	25,936	2,633	2,270	-
J58	COURT OF APPEALS	-	2,441	209	180	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	0	0	-
J65	SUPREME COURT	-	14,150	3,932	3,390	3
J68	TAX COURT	-	260	84	73	-
J70	JUDICIAL STANDARDS BOARD	-	98	107	92	-
L10	LEGISLATURE COORDINATING COMM	-	3,565	2,005	1,728	-
L11	SENATE	-	7,318	75	65	-
L12	HOUSE	-	-	81	70	-
L49	LEGISLATIVE AUDITOR	-	249	23	20	-
P01	MILITARY AFFAIRS DEPARTMENT	-	13,173	23,340	20,120	243
P07	PUBLIC SAFETY DEPARTMENT	-	78,052	189,482	163,347	640
P08	OMBUDSPERSON FOR CORRECTIONS	-	203	96	83	-
P78	CORRECTIONS DEPARTMENT	-	157,167	32,335	27,875	1
P80	CANNABIS EXPUNGEMENT BOARD	-	90	385	332	-
P82	CLEMENCY REVIEW COMMISSION	-	-	5	4	-
P7T	PEACE OFFICERS BOARD (POST)	-	418	1	1	-
P9E	SENTENCING GUIDELINES COMM	-	204	82	70	-
R28	MINN CONSERVATION CORPS	-	-	27	23	-
R29	NATURAL RESOURCES DEPARTMENT	-	166,187	141,024	121,573	190
R32	POLLUTION CONTROL AGENCY	-	37,215	17,920	15,448	73
R9P	WATER AND SOIL RESOURCES BOARD	-	18,849	6,418	5,533	8
T79	TRANSPORTATION DEPARTMENT	-	295,941	781,166	673,421	2,500
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	4,274	3,685	-
O	OTHER	-	-	107	93	-
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 2026 - Budget**

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
12.2	12.4	12.5	12.6
MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations

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 Division)				
	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	(3,107,964)			
	G10-12.4 Accounting & Procurement Operations and System Support	-	(5,797,555)		
	G10-12.5 Personnel Operations and System Support	-	-	(6,044,969)	
	G10-12.6 Budget Service - Computer Operations	-	-	-	(1,373,480)
	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	-	59	299	-
	G45-14.3 Mediation Services	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-
	L49-15.2 Legislative Auditor	-	491	4,954	1,181
	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 2026 - Budget**

		Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4	SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6
DP#	Name	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 Amortized over	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-
G02-3.0	Department of Administration	-	585	-	-
G02-3.2	Admin Management Services	-	-	2,769	853
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	-	693	3,851	1,240
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-
G02-4.7	Real Property	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management Division)	-	-	-	-
G02-4.10	Central Mail	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-
G02-4.12	Grants Management	-	-	-	-
G46-6.2	Minnesota Information Technology	-	178	432	191
G46-6.3	IT Spend	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-
G10-8.2	Minnesota Management & Budget	3,107,964	516	1,459	318
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	106	1,207	225
G10-9.2	Debt Management Division	-	100	281	122
G10-9.3	Debt Management	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-
G10-10.2	MMB - Budget Division	-	90	1,316	103
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	-	274	3,525	255
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	-	155	86	127
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	-	157	2,655	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 2026 - Budget**

		Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4	SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6
DP#	Name	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 Amortized over	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-
B04	AGRICULTURE DEPARTMENT	-	34,526	70,366	85,647
B10	CANNABIS MANAGEMENT OFFICE	-	348	4,334	1,460
B11	COSMETOLOGIST EXAMINERS BOARD	-	1,912	1,951	441
B13	COMMERCE DEPARTMENT	-	50,547	48,872	18,456
B14	ANIMAL HEALTH BOARD	-	2,451	6,479	3,337
B15	BARBER EXAMINERS BOARD	-	409	207	309
B20	EXPLORE MINNESOTA TOURISM	-	1,752	4,390	4,125
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	408,629	155,957	43,497
B24	PUBLIC FACILITIES AUTHORITY	-	1,218	1,744	5,042
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	31	226	363
B34	HOUSING FINANCE AGENCY	-	10,263	31,132	6,051
B41	WORKERS' COMP COURT OF APPEALS	-	202	862	191
B42	LABOR AND INDUSTRY DEPARTMENT	-	49,960	44,138	16,203
B43	IRON RANGE RESOURCES	-	3,457	3,620	3,239
B7E	ARCHITECTURE, ENGINEERING BD	-	1,103	729	265
B7G	COMBATIVE SPORTS COMMISSION	-	0	-	15
B7P	ACCOUNTANCY BOARD	-	852	466	255
B7S	PRIVATE DETECTIVES BOARD	-	92	395	216
B82	PUBLIC UTILITIES COMMISSION	-	11,497	19,254	691
B9D	AMATEUR SPORTS COMMISSION	-	65	151	284
B9V	AGRICULTURE UTILIZATION RESRCH	-	2	-	20
E25	PERPICH CTR FOR ARTS EDUCATION	-	2,053	5,645	3,302
E26	MN STATE COLLEGES/UNIVERSITIES	-	466,082	1,143,179	34,693
E37	EDUCATION DEPARTMENT	-	80,174	45,129	48,407
E39	PROF EDUCATOR LICENSING STD BD	-	1,070	2,088	720
E40	HISTORICAL SOCIETY	-	39	-	363
E44	MINNESOTA STATE ACADEMIES	-	4,593	21,193	7,918
E50	ARTS BOARD	-	2,539	2,185	1,636
E60	OFFICE OF HIGHER EDUCATION	-	5,873	10,273	5,674
E77	ZOOLOGICAL BOARD	-	9,928	32,146	13,483
E81	UNIVERSITY OF MINNESOTA	-	1,017	-	2,788
E95	HUMANITIES COMMISSION	-	21	-	245
E97	SCIENCE MUSEUM	-	11	-	103
E9W	HIGHER ED FACILITIES AUTHORITY	-	16	129	20
G02	ADMINISTRATION DEPARTMENT	-	55,642	64,222	22,640
G03	LOTTERY	-	725	12,646	789
G05	RACING COMMISSION	-	1,682	3,839	1,597
G06	ATTORNEY GENERAL	-	4,215	34,465	3,895
G09	GAMBLING CONTROL BOARD	-	566	3,425	593
G10	MINNESOTA MANAGEMENT & BUDGET	-	6,990	20,442	6,252

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

		Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4	SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6
DP#	Name	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	-	675	4,003	764
G19	INDIAN AFFAIRS COUNCIL	-	426	756	681
G38	INVESTMENT BOARD	-	1,174	3,586	309
G39	GOVERNORS OFFICE	-	664	6,043	647
G45	MEDIATION SERVICES DEPARTMENT	-	444	969	696
G46	MN.IT	-	43,974	254,029	26,060
G53	SECRETARY OF STATE	-	5,877	11,586	2,401
G61	OFFICE OF STATE AUDITOR	-	1,401	7,963	1,661
G62	MINN STATE RETIREMENT SYSTEM	-	12,922	11,151	828
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	25,248	9,057	1,764
G67	REVENUE DEPARTMENT	-	6,612	131,944	16,815
G69	TEACHERS RETIREMENT ASSOC	-	12,966	6,948	1,401
G70	MN SECURE CHOICE	-	0	82	15
G90	REVENUE INTERGOVT PAYMENTS	-	289,576	-	5,860
G92	OMBUDSPERSON FOR FAMILIES	-	251	349	181
G93	OMBUD AMERICAN INDIAN FAMILIES	-	135	74	260
G96	UNIFORM LAWS COMMISSION	-	10	-	29
G9J	CAMPAIGN FINANCE BOARD	-	338	776	661
G9K	ADMINISTRATIVE HEARINGS	-	2,934	6,551	1,827
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	168	369	353
G9M	MINNESOTA COUNCIL ON LATINO AF	-	192	409	235
G9N	ASIAN PACIFIC COUNCIL	-	173	270	279
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	5	167	118
G9Q	MMB DEBT SERVICE	-	893	-	5,546
G9R	MMB NON-OPERATING	-	596,809	-	4,831
G9V	RARE DISEASE ADVISORY COUNCIL	-	76	179	186
G9X	CAPITOL AREA ARCHITECT	-	127	282	377
G9Y	MN STATE COUNCIL ON DISABILITY	-	390	812	446
GPR	PAYROLL CLEARING	-	16	-	-
H12	HEALTH DEPARTMENT	-	79,529	204,724	109,669
H55	HUMAN SERVICES DEPARTMENT	-	1,107,996	460,905	108,660
H55b	HUMAN SERVICES SOS	-	63,947	274,275	28,157
H55c	HUMAN SERVICES MSOP	-	7,284	46,329	2,915
H58	CHILDREN, YOUTH AND FAMILIES	-	0	24,920	15
H60	MNSURE	-	1,236	17,492	1,342
H75	VETERANS AFFAIRS DEPARTMENT	-	36,654	167,643	43,644
H7B	MEDICAL PRACTICE BOARD	-	1,709	1,708	627
H7C	NURSING BOARD	-	1,898	3,089	470
H7D	PHARMACY BOARD	-	1,328	2,005	1,034
H7F	DENTISTRY BOARD	-	1,477	1,408	1,009
H7H	CHIROPRACTIC EXAMINERS BOARD	-	436	440	372
H7J	OPTOMETRY BOARD	-	325	163	318
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	621	315	407
H7L	SOCIAL WORK BOARD	-	1,352	927	490
H7M	MARRIAGE AND FAMILY THERAPY BD	-	443	216	304
H7Q	PODIATRIC MEDICINE	-	259	60	348
H7R	VETERINARY MEDICINE BOARD	-	408	235	269
H7S	EMERGENCY MEDICAL SERVICES OFF	-	619	959	799
H7U	DIETETICS & NUTRITION PRACTICE	-	353	115	206
H7V	PSYCHOLOGY BOARD	-	839	1,212	377
H7W	PHYSICAL THERAPY BOARD	-	568	280	279
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	1,224	512	431
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	539	210	294
H8A	FOSTER YOUTH OMBUDPERSON	-	80	197	132
H9G	OMBUDSMAN MH/DD	-	280	1,766	206
J33	TRIAL COURTS	-	145,131	229,665	51,773

**Statewide Cost Allocation Plan**  
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**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

		Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4	SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6
DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
J40	STATE COMPETENCY ATTAINMENT BD	-	43	1,525	127
J50	STATE GUARDIAN AD LITEM	-	1,929	23,497	3,768
J52	PUBLIC DEFENSE BOARD	-	4,604	72,636	6,614
J58	COURT OF APPEALS	-	365	6,837	299
J61	APPELLATE COUNSEL & TRG OFFICE	-	1	-	49
J65	SUPREME COURT	-	6,876	39,628	8,079
J68	TAX COURT	-	147	728	206
J70	JUDICIAL STANDARDS BOARD	-	186	275	245
L10	LEGISLATURE COORDINATING COMM	-	3,506	9,984	2,621
L11	SENATE	-	131	20,496	113
L12	HOUSE	-	142	-	216
L49	LEGISLATIVE AUDITOR	-	40	696	176
P01	MILITARY AFFAIRS DEPARTMENT	-	40,814	36,892	4,831
P07	PUBLIC SAFETY DEPARTMENT	-	331,350	218,590	117,367
P08	OMBUDSPERSON FOR CORRECTIONS	-	168	569	132
P78	CORRECTIONS DEPARTMENT	-	56,544	440,155	76,579
P80	CANNABIS EXPUNGEMENT BOARD	-	673	252	127
P82	CLEMENCY REVIEW COMMISSION	-	8	-	98
P7T	PEACE OFFICERS BOARD (POST)	-	2	1,170	387
P9E	SENTENCING GUIDELINES COMM	-	143	573	240
R28	MINN CONSERVATION CORPS	-	47	-	211
R29	NATURAL RESOURCES DEPARTMENT	-	246,611	465,417	170,452
R32	POLLUTION CONTROL AGENCY	-	31,336	104,223	36,329
R9P	WATER AND SOIL RESOURCES BOARD	-	11,224	52,788	42,150
T79	TRANSPORTATION DEPARTMENT	-	1,366,034	828,800	121,560
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	7,474	-	720
O	OTHER	-	188	-	-
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 2026 - Budget**

<b>SUM OF PERCENT</b>	<b>Accounting &amp; Procurement Transactions - FY (Actual)</b>	<b>Net Administrative Expenditures by Division</b>	<b>SUM OF PERCENT</b>	<b>Net Administrative Expenditures by Division</b>
12.7	12.8	13.2	13.3	14.2

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 Division)					
	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					
	G10-12.4 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	(4,365,517)				
	G10-12.8 Accounting & Procurement Operations Special Billing	-	(7,433,178)			
	G10-12.9 MMB - OTHER - Non-Allocable	-	-			
	G10-13.2 State HR, Benefits & Labor Relations	-	-	(655)		
	G10-13.3 Personnel Administration	-	-	655	(7,655,110)	
	G02-13.5 Employee Relations - Non Allocable	-	-	-	-	
	G45-14.2 Mediation Services	216	76	-	379	(2,768)
	G45-14.3 Mediation Services	-	-	-	-	2,768
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	3,577	629	-	6,273	-
	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 2026 - Budget**

<b>SUM OF PERCENT</b>	<b>Accounting &amp; Procurement Transactions - FY (Actual)</b>	<b>Net Administrative Expenditures by Division</b>	<b>SUM OF PERCENT</b>	<b>Net Administrative Expenditures by Division</b>
12.7	12.8	13.2	13.3	14.2

<b>DP#</b>	<b>Name</b>	<b>Personnel Operations Special Billing</b>	<b>Accounting &amp; Procurement Operations Special Billing</b>	<b>State HR, Benefits &amp; Labor Relations</b>	<b>Personnel Administration</b>	<b>MEDIATION SERVICES</b>
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 Amortized over	-	-	-	-	-
99	99YYY Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	751	-	-	-
G02-3.2	Admin Management Services	1,999	-	-	3,506	-
G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	2,781	888	-	4,877	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management Division)	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	312	228	-	547	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	1,054	662	-	1,848	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	872	136	-	1,529	-
G10-9.2	Debt Management Division	203	128	-	356	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	950	115	-	1,666	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	2,546	351	-	4,464	-
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	62	199	-	109	-
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	1,917	201	-	3,362	-
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 2026 - Budget**

<b>SUM OF PERCENT</b>	<b>Accounting &amp; Procurement Transactions - FY (Actual)</b>	<b>Net Administrative Expenditures by Division</b>	<b>SUM OF PERCENT</b>	<b>Net Administrative Expenditures by Division</b>
12.7	12.8	13.2	13.3	14.2

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 Amortized over	-	-	-	-	-
99YY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	50,816	44,266	-	89,109	-
B10	CANNABIS MANAGEMENT OFFICE	3,130	446	-	5,489	-
B11	COSMETOLOGIST EXAMINERS BOARD	1,409	2,452	-	2,470	-
B13	COMMERCE DEPARTMENT	35,294	64,807	-	61,889	-
B14	ANIMAL HEALTH BOARD	4,679	3,143	-	8,205	-
B15	BARBER EXAMINERS BOARD	149	524	-	262	-
B20	EXPLORE MINNESOTA TOURISM	3,170	2,246	-	5,559	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	112,628	523,913	-	197,498	-
B24	PUBLIC FACILITIES AUTHORITY	1,259	1,562	-	2,208	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	163	40	-	287	-
B34	HOUSING FINANCE AGENCY	22,483	13,159	-	39,424	-
B41	WORKERS' COMP COURT OF APPEALS	623	259	-	1,092	-
B42	LABOR AND INDUSTRY DEPARTMENT	31,875	64,054	-	55,895	-
B43	IRON RANGE RESOURCES	2,615	4,432	-	4,585	-
B7E	ARCHITECTURE, ENGINEERING BD	527	1,414	-	924	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	-	-	-
B7P	ACCOUNTANCY BOARD	337	1,093	-	591	-
B7S	PRIVATE DETECTIVES BOARD	285	117	-	500	-
B82	PUBLIC UTILITIES COMMISSION	13,904	14,740	-	24,382	-
B9D	AMATEUR SPORTS COMMISSION	109	83	-	191	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	3	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	4,077	2,632	-	7,149	-
E26	MN STATE COLLEGES/UNIVERSITIES	825,574	597,575	-	1,447,677	-
E37	EDUCATION DEPARTMENT	32,591	102,793	-	57,150	-
E39	PROF EDUCATOR LICENSING STD BD	1,508	1,372	-	2,644	-
E40	HISTORICAL SOCIETY	-	50	-	-	-
E44	MINNESOTA STATE ACADEMIES	15,305	5,889	-	26,838	-
E50	ARTS BOARD	1,578	3,256	-	2,766	-
E60	OFFICE OF HIGHER EDUCATION	7,419	7,529	-	13,010	-
E77	ZOOLOGICAL BOARD	23,215	12,729	-	40,708	-
E81	UNIVERSITY OF MINNESOTA	-	1,304	-	-	-
E95	HUMANITIES COMMISSION	-	27	-	-	-
E97	SCIENCE MUSEUM	-	14	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	93	20	-	164	-
G02	ADMINISTRATION DEPARTMENT	46,379	71,340	-	81,328	-
G03	LOTTERY	9,132	930	-	16,014	-
G05	RACING COMMISSION	2,772	2,157	-	4,861	-
G06	ATTORNEY GENERAL	24,890	5,404	-	43,645	-
G09	GAMBLING CONTROL BOARD	2,473	726	-	4,337	-
G10	MINNESOTA MANAGEMENT & BUDGET	14,763	8,962	-	25,887	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

<b>SUM OF PERCENT</b>	<b>Accounting &amp; Procurement Transactions - FY (Actual)</b>	<b>Net Administrative Expenditures by Division</b>	<b>SUM OF PERCENT</b>	<b>Net Administrative Expenditures by Division</b>
12.7	12.8	13.2	13.3	14.2

DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
G17	HUMAN RIGHTS DEPARTMENT	2,891	865	-	5,069	-
G19	INDIAN AFFAIRS COUNCIL	546	546	-	958	-
G38	INVESTMENT BOARD	2,589	1,505	-	4,541	-
G39	GOVERNORS OFFICE	4,364	851	-	7,653	-
G45	MEDIATION SERVICES DEPARTMENT	700	569	-	1,227	-
G46	MN.IT	183,453	56,380	-	321,693	-
G53	SECRETARY OF STATE	8,367	7,535	-	14,672	-
G61	OFFICE OF STATE AUDITOR	5,751	1,796	-	10,084	-
G62	MINN STATE RETIREMENT SYSTEM	8,053	16,568	-	14,122	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	6,541	32,371	-	11,470	-
G67	REVENUE DEPARTMENT	95,286	8,477	-	167,089	-
G69	TEACHERS RETIREMENT ASSOC	5,017	16,624	-	8,798	-
G70	MN SECURE CHOICE	59	0	-	104	-
G90	REVENUE INTERGOVT PAYMENTS	-	371,272	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	252	322	-	442	-
G93	OMBUD AMERICAN INDIAN FAMILIES	53	174	-	94	-
G96	UNIFORM LAWS COMMISSION	-	13	-	-	-
G9J	CAMPAIGN FINANCE BOARD	560	434	-	983	-
G9K	ADMINISTRATIVE HEARINGS	4,731	3,762	-	8,296	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	266	216	-	467	-
G9M	MINNESOTA COUNCIL ON LATINO AF	296	246	-	518	-
G9N	ASIAN PACIFIC COUNCIL	195	222	-	341	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	120	7	-	211	-
G9Q	MMB DEBT SERVICE	-	1,145	-	-	-
G9R	MMB NON-OPERATING	-	765,182	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	129	98	-	226	-
G9X	CAPITOL AREA ARCHITECT	204	163	-	357	-
G9Y	MN STATE COUNCIL ON DISABILITY	586	500	-	1,028	-
GPR	PAYROLL CLEARING	-	21	-	-	-
H12	HEALTH DEPARTMENT	147,846	101,966	-	259,254	-
H55	HUMAN SERVICES DEPARTMENT	332,853	1,420,588	-	583,672	-
H55b	HUMAN SERVICES SOS	198,074	81,988	-	347,331	-
H55c	HUMAN SERVICES MSOP	33,457	9,340	-	58,669	-
H58	CHILDREN, YOUTH AND FAMILIES	17,996	0	-	31,557	-
H60	MNSURE	12,632	1,584	-	22,151	-
H75	VETERANS AFFAIRS DEPARTMENT	121,067	46,995	-	212,297	-
H7B	MEDICAL PRACTICE BOARD	1,234	2,192	-	2,163	-
H7C	NURSING BOARD	2,231	2,433	-	3,911	-
H7D	PHARMACY BOARD	1,448	1,703	-	2,539	-
H7F	DENTISTRY BOARD	1,017	1,894	-	1,783	-
H7H	CHIROPRACTIC EXAMINERS BOARD	318	559	-	558	-
H7J	OPTOMETRY BOARD	118	416	-	207	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	228	796	-	399	-
H7L	SOCIAL WORK BOARD	670	1,733	-	1,174	-
H7M	MARRIAGE AND FAMILY THERAPY BD	156	569	-	274	-
H7Q	PODIATRIC MEDICINE	43	332	-	76	-
H7R	VETERINARY MEDICINE BOARD	170	523	-	298	-
H7S	EMERGENCY MEDICAL SERVICES OFF	692	793	-	1,214	-
H7U	DIETETICS & NUTRITION PRACTICE	83	452	-	146	-
H7V	PSYCHOLOGY BOARD	875	1,076	-	1,535	-
H7W	PHYSICAL THERAPY BOARD	202	728	-	355	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	370	1,569	-	649	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	152	691	-	266	-
H8A	FOSTER YOUTH OMBUDPERSON	142	102	-	250	-
H9G	OMBUDSMAN MH/DD	1,275	359	-	2,237	-
J33	TRIAL COURTS	165,858	186,076	-	290,839	-

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

		SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8	Net Administrative Expenditures by Division 13.2	SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2
DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
J40	STATE COMPETENCY ATTAINMENT BD	1,101	55	-	1,931	-
J50	STATE GUARDIAN AD LITEM	16,969	2,473	-	29,756	-
J52	PUBLIC DEFENSE BOARD	52,455	5,903	-	91,983	-
J58	COURT OF APPEALS	4,937	468	-	8,658	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	1	-	-	-
J65	SUPREME COURT	28,618	8,816	-	50,183	-
J68	TAX COURT	526	189	-	922	-
J70	JUDICIAL STANDARDS BOARD	199	239	-	348	-
L10	LEGISLATURE COORDINATING COMM	7,210	4,495	-	12,643	-
L11	SENATE	14,801	168	-	25,955	-
L12	HOUSE	-	183	-	-	-
L49	LEGISLATIVE AUDITOR	503	51	-	882	-
P01	MILITARY AFFAIRS DEPARTMENT	26,642	52,329	-	46,718	-
P07	PUBLIC SAFETY DEPARTMENT	157,860	424,831	-	276,814	-
P08	OMBUDSPERSON FOR CORRECTIONS	411	215	-	721	-
P78	CORRECTIONS DEPARTMENT	317,868	72,497	-	557,395	-
P80	CANNABIS EXPUNGEMENT BOARD	182	863	-	319	-
P82	CLEMENCY REVIEW COMMISSION	-	11	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	845	2	-	1,481	-
P9E	SENTENCING GUIDELINES COMM	413	183	-	725	-
R28	MINN CONSERVATION CORPS	-	61	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	336,112	316,185	-	589,386	-
R32	POLLUTION CONTROL AGENCY	75,267	40,177	-	131,984	-
R9P	WATER AND SOIL RESOURCES BOARD	38,122	14,390	-	66,849	-
T79	TRANSPORTATION DEPARTMENT	598,538	1,751,424	-	1,049,560	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	9,583	-	-	-
O	OTHER	-	241	-	-	-
	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 2026 - Budget**

<b>SUM OF PERCENT</b>	<b>Legislative Auditor General Support</b>	<b>Financial Audits</b>	<b>Program Audits</b>	<b>Single Audits</b>	<b>Legislative Auditor General Support</b>
14.3	15.2	15.3	15.4	15.5	15.6

DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	1.2 Fixed Asset Depreciation						
	G02-3.0 Department of Administration						
	G02-3.2 Admin Management Services						
	G02-3.3 Commissioner's Office						
	G02-3.4 Human Resources						
	G02-3.5 Financial Management and Reporting						
	G02-3.6 Fiscal Agent - Non allocable						
	G02-4.2 Government & Citizen Services						
	G02-4.5 Real Estate and Construction Services - Leasing						
	G02-4.7 Real Property						
	G02-4.8 Office of State Procurement (fmrly Materials Management Division)						
	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	(1,528,425)					
	G45-14.4 Mediation/Representation	-					
	L49-15.2 Legislative Auditor	1,252	(5,468,487)				
	L49-15.3 Financial Audits	-	5,468,487	(10,915,487)			
	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 2026 - Budget**

<b>SUM OF PERCENT</b>	<b>Legislative Auditor General Support</b>	<b>Financial Audits</b>	<b>Program Audits</b>	<b>Single Audits</b>	<b>Legislative Auditor General Support</b>
14.3	15.2	15.3	15.4	15.5	15.6

DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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 Amortized over	-	-	-	-	-	-
99	Consumer Agencies	-	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	-	-	-
G02-3.2	Admin Management Services	700	-	-	-	-	-
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	974	-	-	-	-	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management Division)	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	Minnesota Information Technology	109	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	369	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	305	-	-	-	-	-
G10-9.2	Debt Management Division	71	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	MMB - Budget Division	333	-	-	-	-	-
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	891	-	2,014,237	-	-	-
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	22	-	-	-	-	-
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	671	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	Mediation Services	76	-	-	-	-	-
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 2026 - Budget**

<b>SUM OF PERCENT</b>	<b>Legislative Auditor General Support</b>	<b>Financial Audits</b>	<b>Program Audits</b>	<b>Single Audits</b>	<b>Legislative Auditor General Support</b>
14.3	15.2	15.3	15.4	15.5	15.6

DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over	-	-	-	-	-	-
99YYY	Consumer Agencies						
B04	AGRICULTURE DEPARTMENT	17,792	-	295,438	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	1,096	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	493	-	-	-	-	-
B13	COMMERCE DEPARTMENT	12,357	-	21,856	-	-	-
B14	ANIMAL HEALTH BOARD	1,638	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	52	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	1,110	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	39,433	-	294,058	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	441	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTRY	57	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	7,871	-	28,525	-	-	-
B41	WORKERS' COMP COURT OF APPEALS	218	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	11,160	-	178,904	-	-	-
B43	IRON RANGE RESOURCES	915	-	286,045	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	184	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	118	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	100	-	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	4,868	-	-	-	-	-
B9D	AMATEUR SPORTS COMMISSION	38	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	1,427	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	289,044	-	8,790	-	-	-
E37	EDUCATION DEPARTMENT	11,411	-	55,853	-	-	-
E39	PROF EDUCATOR LICENSING STD BD	528	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	5,359	-	274,715	-	-	-
E50	ARTS BOARD	552	-	-	-	-	-
E60	OFFICE OF HIGHER EDUCATION	2,598	-	-	-	-	-
E77	ZOOLOGICAL BOARD	8,128	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	33	-	-	-	-	-
G02	ADMINISTRATION DEPARTMENT	16,238	-	57,425	-	-	-
G03	LOTTERY	3,197	-	323,911	-	-	-
G05	RACING COMMISSION	971	-	-	-	-	-
G06	ATTORNEY GENERAL	8,714	-	181,358	-	-	-
G09	GAMBLING CONTROL BOARD	866	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	5,169	-	111,671	-	-	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

<b>SUM OF PERCENT</b>	<b>Legislative Auditor General Support</b>	<b>Financial Audits</b>	<b>Program Audits</b>	<b>Single Audits</b>	<b>Legislative Auditor General Support</b>
14.3	15.2	15.3	15.4	15.5	15.6

DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
G17	HUMAN RIGHTS DEPARTMENT	1,012	-	184,510	-	-	-
G19	INDIAN AFFAIRS COUNCIL	191	-	-	-	-	-
G38	INVESTMENT BOARD	907	-	537,194	-	-	-
G39	GOVERNORS OFFICE	1,528	-	199,384	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	245	-	1,549	-	-	-
G46	MN.IT	64,229	-	450,070	-	-	-
G53	SECRETARY OF STATE	2,929	-	199,662	-	-	-
G61	OFFICE OF STATE AUDITOR	2,013	-	421,919	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	2,820	-	456,377	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,290	-	232,060	-	-	-
G67	REVENUE DEPARTMENT	33,361	-	34,536	-	-	-
G69	TEACHERS RETIREMENT ASSOC	1,757	-	241,536	-	-	-
G70	MN SECURE CHOICE	21	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	88	-	-	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	19	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	196	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	1,656	-	16,608	-	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	93	-	-	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	104	-	-	-	-	-
G9N	ASIAN PACIFIC COUNCIL	68	-	-	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	42	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	45	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	71	-	-	-	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	205	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPARTMENT	51,763	-	741,276	-	-	-
H55	HUMAN SERVICES DEPARTMENT	116,536	-	1,237,145	-	-	-
H55b	HUMAN SERVICES SOS	69,348	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	11,714	-	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	6,301	-	-	-	-	-
H60	MNSURE	4,423	-	3,374	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	42,387	-	44,686	-	-	-
H7B	MEDICAL PRACTICE BOARD	432	-	-	-	-	-
H7C	NURSING BOARD	781	-	-	-	-	-
H7D	PHARMACY BOARD	507	-	-	-	-	-
H7F	DENTISTRY BOARD	356	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	111	-	-	-	-	-
H7J	OPTOMETRY BOARD	41	-	-	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	80	-	-	-	-	-
H7L	SOCIAL WORK BOARD	234	-	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	55	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	15	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	60	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	242	-	311,259	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	29	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	306	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	71	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	130	-	-	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	53	-	-	-	-	-
H8A	FOSTER YOUTH OMBUDPERSON	50	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	447	-	-	-	-	-
J33	TRIAL COURTS	58,069	-	8,603	-	-	-

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

		<b>SUM OF PERCENT</b> 14.3	<b>Legislative Auditor General Support</b> 15.2	<b>Financial Audits</b> 15.3	<b>Program Audits</b> 15.4	<b>Single Audits</b> 15.5	<b>Legislative Auditor General Support</b> 15.6
<b>DP#</b>	<b>Name</b>	<b>Mediation Services</b>	<b>LEGISLATIVE AUDITOR</b>	<b>Financial Audits</b>	<b>Program Audits</b>	<b>Single Audits</b>	<b>Audit Committee</b>
J40	STATE COMPETENCY ATTAINMENT BD	385	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	5,941	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	18,365	-	4,465	-	-	-
J58	COURT OF APPEALS	1,729	-	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-	-
J65	SUPREME COURT	10,020	-	3,572	-	-	-
J68	TAX COURT	184	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	70	-	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	2,524	-	-	-	-	-
L11	SENATE	5,182	-	-	-	-	-
L12	HOUSE	-	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	176	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	9,328	-	79,259	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	55,269	-	531,506	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	144	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	111,290	-	145,786	-	-	-
P80	CANNABIS EXPUNGEMENT BOARD	64	-	-	-	-	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	296	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	145	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	117,677	-	70,327	-	-	-
R32	POLLUTION CONTROL AGENCY	26,352	-	16,589	-	-	-
R9P	WATER AND SOIL RESOURCES BOARD	13,347	-	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	209,556	-	391,630	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	217,819	-	-	-
O	OTHER	-	-	-	-	-	-
	<b>Total</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

<b>Financial Audits Outdoor</b>	<b>Financial Audits Art</b>	<b>Financial Audits Clean Water</b>	<b>Financial Audits Parks &amp; Trails</b>	<b>Program Audits Outdoor</b>
15.7	15.8	15.9	15.10	15.11

<b>DP#</b>	<b>Name</b>	<b>Financial Audit- Outdoors</b>	<b>Financial Audit- Art</b>	<b>Financial Audit- Clean Water</b>	<b>Financial Audit- Parks &amp; Trails</b>	<b>Program Audit- Outdoors</b>
	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 Division)					
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 2026 - Budget**

<b>Financial Audits Outdoor</b>	<b>Financial Audits Art</b>	<b>Financial Audits Clean Water</b>	<b>Financial Audits Parks &amp; Trails</b>	<b>Program Audits Outdoor</b>
15.7	15.8	15.9	15.10	15.11

<b>DP#</b>	<b>Name</b>	<b>Financial Audit- Outdoors</b>	<b>Financial Audit- Art</b>	<b>Financial Audit- Clean Water</b>	<b>Financial Audit- Parks &amp; Trails</b>	<b>Program Audit- Outdoors</b>
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 Amortized over	-	-	-	-	-
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 Division)	-	-	-	-	-
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	-	-	-	-	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

<b>Financial Audits Outdoor</b>	<b>Financial Audits Art</b>	<b>Financial Audits Clean Water</b>	<b>Financial Audits Parks &amp; Trails</b>	<b>Program Audits Outdoor</b>
15.7	15.8	15.9	15.10	15.11

DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
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 2026 - Budget**

Financial Audits Outdoor 15.7      Financial Audits Art 15.8      Financial Audits Clean Water 15.9      Financial Audits Parks & Trails 15.10      Program Audits Outdoor 15.11

DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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	-	-	-	-	-
G70	MN SECURE CHOICE	-	-	-	-	-
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	-	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
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	-	-	-	-	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

Financial Audits Outdoor 15.7	Financial Audits Art 15.8	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11
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DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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	-	-	-	-	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
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	-	-	-	-	-
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

		Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
		15.12	15.13	15.14	16.2	17.0
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 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 Division)					
	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 2026 - Budget**

		Program Audits Art 15.12	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
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)
L49-15.12	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 Amortized over	-	-	-	-	-
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 Division)	-	-	-	-	-
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 2026 - Budget**

		Program Audits Art 15.12	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
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)
L49-15.5	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 Amortized over	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
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 2026 - Budget**

		Program Audits Art 15.12	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
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)
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	-	-	-	-	-
G70	MN SECURE CHOICE	-	-	-	-	-
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	-	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
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	-	-	-	-	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

		Program Audits Art 15.12	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
						SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)
DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	
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	-	-	-	-	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
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	-	-	-	-	-
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5
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DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and 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 Division)					
	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 2026 - Budget**

		Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5
DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and 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 Amortized over					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	(99,746)				
G02-3.2	Admin Management Services	964	(86,589)			
G02-3.3	Commissioner's Office	-	34,688	(34,688)		
G02-3.4	Human Resources	-	18,103	-	(18,103)	
G02-3.5	Financial Management and Reporting	-	33,798	-	-	(33,798)
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	2,063	-	1,962	1,024	415
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management Division)	-	-	-	-	-
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	-	-	-	-	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

Net Administrative  
Expenditures  
20.0

Net Administrative  
Expenditures by Agency  
21.2

Sum Percent  
21.3

Sum Percent  
21.4

Accounting & Procurement  
Accounting Transactions  
21.5

DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and 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 Amortized over	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
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	96,719	-	32,725	17,079	33,383
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 2026 - Budget**

Net Administrative  
Expenditures  
20.0

Net Administrative  
Expenditures by Agency  
21.2

Sum Percent  
21.3

Sum Percent  
21.4

Accounting & Procurement  
Accounting Transactions  
21.5

DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
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	-	-	-	-	-
G70	MN SECURE CHOICE	-	-	-	-	-
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	-	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
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	-	-	-	-	-

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

Net Administrative Expenditures 20.0      Net Administrative Expenditures by Agency 21.2      Sum Percent 21.3      Sum Percent 21.4      Accounting & Procurement Accounting Transactions 21.5

DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
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	-	-	-	-	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
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	-	-	-	-	-
	<b>Total</b>	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 2026 - Budget**

		Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail
	1.2 Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
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 2026 - Budget**

		Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail
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 Amortized over					
	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	(29,023)				
G02-4.5	Real Estate and Construction Services - Leasing	3,868	(3,868)			
G02-4.7	Real Property	5,335		(5,335)		
G02-4.8	Office of State Procurement (fmrly Materials Management Division)	11,847			(11,847)	
G02-4.10	Central Mail	2,691				(2,691)
G02-4.11	Office of Enterprise Continuous Improvement	1,384				
G02-4.12	Grants Management	3,898				
G46-6.2	Minnesota Information Technology	-			0	
G46-6.3	IT Spend	-				
G46-6.4	Enterprise IT Security	-				
G46-6.5	MnIT - Non allocable	-				
G10-8.2	Minnesota Management & Budget	-			10	
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-			1	
G10-9.2	Debt Management Division	-			1	
G10-9.3	Debt Management	-				
G10-9.4	Debt Management - Other	-				
G10-10.2	MMB - Budget Division	-			1	
G10-10.3	Analysis & Control (EBO's)	-				
G10-10.4	Budget Operations and Planning	-				
G10-10.5	Budget Division - Non Allocable	-				
G10-11.2	MMB - Accounting Division	-				
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 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	
G10-13.3	Personnel Administration	-				
G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	Mediation Services	-			1	
G45-14.3	Mediation Services	-				
G45-14.4	Mediation/Representation	-				
L49-15.2	Legislative Auditor	-			6	
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 2026 - Budget**

		Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over	-	-	-	-	-
99	YYY Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	56	1	224	31
B10	CANNABIS MANAGEMENT OFFICE	-	8	-	8	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	4	2
B13	COMMERCE DEPARTMENT	-	24	1	267	58
B14	ANIMAL HEALTH BOARD	-	16	-	26	0
B15	BARBER EXAMINERS BOARD	-	-	-	2	1
B20	EXPLORE MINNESOTA TOURISM	-	-	-	17	1
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	344	4	1,617	10
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	14	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	0	-
B34	HOUSING FINANCE AGENCY	-	24	-	34	3
B41	WORKERS' COMP COURT OF APPEALS	-	8	-	3	0
B42	LABOR AND INDUSTRY DEPARTMENT	-	72	-	77	45
B43	IRON RANGE RESOURCES	-	-	56	23	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	6	4
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	8	-	2	3
B7S	PRIVATE DETECTIVES BOARD	-	-	-	0	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	7	1
B9D	AMATEUR SPORTS COMMISSION	-	-	131	0	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	48	29	23	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	1
E37	EDUCATION DEPARTMENT	-	96	-	164	4
E39	PROF EDUCATOR LICENSING STD BD	-	8	-	12	5
E40	HISTORICAL SOCIETY	-	-	203	0	-
E44	MINNESOTA STATE ACADEMIES	-	-	70	39	-
E50	ARTS BOARD	-	-	-	64	0
E60	OFFICE OF HIGHER EDUCATION	-	-	-	34	10
E77	ZOOLOGICAL BOARD	-	-	109	46	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	1	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	0	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G02	ADMINISTRATION DEPARTMENT	-	56	-	209	9
G03	LOTTERY	-	128	-	-	0
G05	RACING COMMISSION	-	-	-	10	-
G06	ATTORNEY GENERAL	-	104	-	45	7
G09	GAMBLING CONTROL BOARD	-	-	-	1	0
G10	MINNESOTA MANAGEMENT & BUDGET	-	16	-	25	41

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

		Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail
G17	HUMAN RIGHTS DEPARTMENT	-	16	-	7	2
G19	INDIAN AFFAIRS COUNCIL	-	8	-	6	0
G38	INVESTMENT BOARD	-	-	-	9	0
G39	GOVERNORS OFFICE	-	-	-	4	0
G45	MEDIATION SERVICES DEPARTMENT	-	80	-	5	0
G46	MN.IT	-	8	-	201	2
G53	SECRETARY OF STATE	-	32	-	41	9
G61	OFFICE OF STATE AUDITOR	-	16	-	16	0
G62	MINN STATE RETIREMENT SYSTEM	-	8	24	12	65
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	7	120
G67	REVENUE DEPARTMENT	-	8	-	58	815
G69	TEACHERS RETIREMENT ASSOC	-	32	-	19	52
G70	MN SECURE CHOICE	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	6	0
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	2	0
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	3	2
G9K	ADMINISTRATIVE HEARINGS	-	-	-	13	16
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	2	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	2	0
G9N	ASIAN PACIFIC COUNCIL	-	-	-	2	0
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	1	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	0	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	1	-
G9X	CAPITOL AREA ARCHITECT	-	40	-	2	0
G9Y	MN STATE COUNCIL ON DISABILITY	-	16	-	5	0
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	152	-	474	86
H55	HUMAN SERVICES DEPARTMENT	-	815	487	297	189
H55b	HUMAN SERVICES SOS	-	-	-	219	-
H55c	HUMAN SERVICES MSOP	-	-	-	54	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
H60	MNSURE	-	24	-	5	13
H75	VETERANS AFFAIRS DEPARTMENT	-	72	244	347	3
H7B	MEDICAL PRACTICE BOARD	-	16	-	6	7
H7C	NURSING BOARD	-	-	-	7	16
H7D	PHARMACY BOARD	-	8	-	4	5
H7F	DENTISTRY BOARD	-	-	-	7	2
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	1	1
H7J	OPTOMETRY BOARD	-	-	-	1	1
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	16	-	2	2
H7L	SOCIAL WORK BOARD	-	-	-	2	3
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	2	1
H7Q	PODIATRIC MEDICINE	-	-	-	1	0
H7R	VETERINARY MEDICINE BOARD	-	-	-	1	1
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	4	0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	1	0
H7V	PSYCHOLOGY BOARD	-	8	-	4	1
H7W	PHYSICAL THERAPY BOARD	-	-	-	1	1
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	3	2
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	2	1
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	1	-
H9G	OMBUDSMAN MH/DD	-	8	-	4	0
J33	TRIAL COURTS	-	-	-	119	7

**Statewide Cost Allocation Plan**  
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**State Fiscal Year 2026 - Budget**

		Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail
DP#	Name					
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	1	-
J50	STATE GUARDIAN AD LITEM	-	-	-	4	0
J52	PUBLIC DEFENSE BOARD	-	-	-	26	-
J58	COURT OF APPEALS	-	-	-	1	1
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	-	24	-	42	8
J68	TAX COURT	-	-	-	1	0
J70	JUDICIAL STANDARDS BOARD	-	-	-	1	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	0	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	0
P01	MILITARY AFFAIRS DEPARTMENT	-	8	927	440	-
P07	PUBLIC SAFETY DEPARTMENT	-	471	3	468	837
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	2	0
P78	CORRECTIONS DEPARTMENT	-	200	1,220	654	4
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	0	-
P82	CLEMENCY REVIEW COMMISSION	-	8	-	-	-
P77	PEACE OFFICERS BOARD (POST)	-	24	-	5	0
P9E	SENTENCING GUIDELINES COMM	-	-	-	1	0
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	519	495	1,773	100
R32	POLLUTION CONTROL AGENCY	-	32	4	103	13
R9P	WATER AND SOIL RESOURCES BOARD	-	32	-	82	0
T79	TRANSPORTATION DEPARTMENT	-	80	1,074	3,223	24
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	8	-	0	-
O	OTHER	-	64	252	-	36
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 2026 - Budget**

Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
22.11	22.12	24.2	24.3	24.4
Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security

- | 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 Division) |
| 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 2026 - Budget**

		Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
		22.11	22.12	24.2	24.3	24.4
DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
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 Amortized over					
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 Division)					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement	(1,384)				
G02-4.12	Grants Management	0	(3,898)			
G46-6.2	Minnesota Information Technology	0	-	(2,890)		
G46-6.3	IT Spend	-	-	-	-	
G46-6.4	Enterprise IT Security	0	-	2,890	-	(2,890)
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	0	-	-	-	0
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	0	-	-	-	2
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	0	-	-	-	0
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	0	-	-	-	0
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	0	-	-	-	0
G10-11.4	Accounting Services	0	-	-	-	0
G10-11.5	Financial Reporting	0	-	-	-	0
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	0	-	-	-	42
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	5
G10-12.5	Personnel Operations and System Support	-	-	-	-	4
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	1	-	-	-	0
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	1
G45-14.3	Mediation Services	0	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	1	-	-	-	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 2026 - Budget**

		Sum Percent 22.11	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
DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	16	32	-	-	31
B10	CANNABIS MANAGEMENT OFFICE	1	-	-	-	1
B11	COSMETOLOGIST EXAMINERS BOARD	0	-	-	-	2
B13	COMMERCE DEPARTMENT	11	566	-	-	22
B14	ANIMAL HEALTH BOARD	1	-	-	-	3
B15	BARBER EXAMINERS BOARD	0	-	-	-	0
B20	EXPLORE MINNESOTA TOURISM	1	20	-	-	3
B22	EMPLOYMENT & ECONOMIC DEVELOP	36	609	-	-	176
B24	PUBLIC FACILITIES AUTHORITY	0	165	-	-	0
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	0	-	-	-	-
B34	HOUSING FINANCE AGENCY	7	-	-	-	1
B41	WORKERS' COMP COURT OF APPEALS	0	-	-	-	0
B42	LABOR AND INDUSTRY DEPARTMENT	10	4	-	-	31
B43	IRON RANGE RESOURCES	1	71	-	-	1
B7E	ARCHITECTURE, ENGINEERING BD	0	-	-	-	0
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	0	-	-	-	0
B7S	PRIVATE DETECTIVES BOARD	0	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	4	-	-	-	2
B9D	AMATEUR SPORTS COMMISSION	0	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	1	-	-	-	1
E26	MN STATE COLLEGES/UNIVERSITIES	262	0	-	-	24
E37	EDUCATION DEPARTMENT	10	308	-	-	147
E39	PROF EDUCATOR LICENSING STD BD	0	5	-	-	2
E40	HISTORICAL SOCIETY	-	-	-	-	1
E44	MINNESOTA STATE ACADEMIES	5	-	-	-	3
E50	ARTS BOARD	1	71	-	-	1
E60	OFFICE OF HIGHER EDUCATION	2	19	-	-	27
E77	ZOOLOGICAL BOARD	7	-	-	-	6
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	3
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	-
G02	ADMINISTRATION DEPARTMENT	15	28	-	-	31
G03	LOTTERY	3	-	-	-	1
G05	RACING COMMISSION	1	0	-	-	0
G06	ATTORNEY GENERAL	8	-	-	-	1
G09	GAMBLING CONTROL BOARD	1	-	-	-	2
G10	MINNESOTA MANAGEMENT & BUDGET	5	-	-	-	31

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

		Sum Percent 22.11	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
DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
G17	HUMAN RIGHTS DEPARTMENT	1	-	-	-	3
G19	INDIAN AFFAIRS COUNCIL	0	0	-	-	0
G38	INVESTMENT BOARD	1	-	-	-	0
G39	GOVERNORS OFFICE	1	-	-	-	1
G45	MEDIATION SERVICES DEPARTMENT	0	-	-	-	(0)
G46	MN.IT	58	-	-	-	17
G53	SECRETARY OF STATE	3	-	-	-	2
G61	OFFICE OF STATE AUDITOR	2	-	-	-	0
G62	MINN STATE RETIREMENT SYSTEM	3	-	-	-	0
G63	PUBLIC EMPLOYEES RETIRE ASSOC	2	-	-	-	0
G67	REVENUE DEPARTMENT	30	2	-	-	224
G69	TEACHERS RETIREMENT ASSOC	2	-	-	-	1
G70	MN SECURE CHOICE	0	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	0	-	-	-	0
G93	OMBUD AMERICAN INDIAN FAMILIES	0	-	-	-	0
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	0	-	-	-	0
G9K	ADMINISTRATIVE HEARINGS	2	-	-	-	4
G9L	COUNCIL FOR MINNESOTANS OF AFR	0	-	-	-	0
G9M	MINNESOTA COUNCIL ON LATINO AF	0	-	-	-	0
G9N	ASIAN PACIFIC COUNCIL	0	-	-	-	0
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0	-	-	-	0
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	0	-	-	-	0
G9X	CAPITOL AREA ARCHITECT	0	-	-	-	0
G9Y	MN STATE COUNCIL ON DISABILITY	0	-	-	-	0
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	47	355	-	-	163
H55	HUMAN SERVICES DEPARTMENT	106	672	-	-	770
H55b	HUMAN SERVICES SOS	63	-	-	-	-
H55c	HUMAN SERVICES MSOP	11	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	6	-	-	-	-
H60	MNSURE	4	6	-	-	6
H75	VETERANS AFFAIRS DEPARTMENT	38	1	-	-	40
H7B	MEDICAL PRACTICE BOARD	0	-	-	-	3
H7C	NURSING BOARD	1	-	-	-	3
H7D	PHARMACY BOARD	0	-	-	-	9
H7F	DENTISTRY BOARD	0	-	-	-	1
H7H	CHIROPRACTIC EXAMINERS BOARD	0	-	-	-	0
H7J	OPTOMETRY BOARD	0	-	-	-	0
H7K	EXEC FOR LT SVCS & SUPPORTS BD	0	-	-	-	0
H7L	SOCIAL WORK BOARD	0	-	-	-	1
H7M	MARRIAGE AND FAMILY THERAPY BD	0	-	-	-	0
H7Q	PODIATRIC MEDICINE	0	-	-	-	0
H7R	VETERINARY MEDICINE BOARD	0	-	-	-	0
H7S	EMERGENCY MEDICAL SERVICES OFF	0	5	-	-	1
H7U	DIETETICS & NUTRITION PRACTICE	0	-	-	-	0
H7V	PSYCHOLOGY BOARD	0	-	-	-	1
H7W	PHYSICAL THERAPY BOARD	0	-	-	-	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	0	-	-	-	0
H7Y	OCCUPATIONAL THERAPY PRACT BD	0	-	-	-	0
H8A	FOSTER YOUTH OMBUDPERSON	0	-	-	-	0
H9G	OMBUDSMAN MH/DD	0	-	-	-	1
J33	TRIAL COURTS	53	-	-	-	3

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

		Sum Percent 22.11	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
DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
J40	STATE COMPETENCY ATTAINMENT BD	0	-	-	-	0
J50	STATE GUARDIAN AD LITEM	5	-	-	-	0
J52	PUBLIC DEFENSE BOARD	17	-	-	-	0
J58	COURT OF APPEALS	2	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J65	SUPREME COURT	9	0	-	-	7
J68	TAX COURT	0	-	-	-	2
J70	JUDICIAL STANDARDS BOARD	0	-	-	-	0
L10	LEGISLATURE COORDINATING COMM	2	-	-	-	1
L11	SENATE	5	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	0	-	-	-	(0)
P01	MILITARY AFFAIRS DEPARTMENT	8	-	-	-	6
P07	PUBLIC SAFETY DEPARTMENT	50	190	-	-	319
P08	OMBUDSPERSON FOR CORRECTIONS	0	-	-	-	0
P78	CORRECTIONS DEPARTMENT	101	8	-	-	165
P80	CANNABIS EXPUNGEMENT BOARD	0	-	-	-	0
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	0	-	-	-	2
P9E	SENTENCING GUIDELINES COMM	0	-	-	-	0
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	107	283	-	-	138
R32	POLLUTION CONTROL AGENCY	24	167	-	-	68
R9P	WATER AND SOIL RESOURCES BOARD	12	107	-	-	8
T79	TRANSPORTATION DEPARTMENT	190	205	-	-	277
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	2
O	OTHER	-	-	-	-	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 2026 - Budget**

Net Administrative Expenditures by Division 26.2	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
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DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	1.2 Fixed Asset Depreciation					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 Real Estate and Construction Services - Leasing					
	G02-4.7 Real Property					
	G02-4.8 Office of State Procurement (fmrlly Materials Management Division)					
	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 2026 - Budget**

		Net Administrative Expenditures by Division 26.2	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
DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
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 Amortized over					
	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 Division)					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget	(3,115,880)				
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	273,088	(278,181)			
G10-9.2	Debt Management Division	77,706	5	(79,249)		
G10-9.3	Debt Management	-	-	79,249	(79,249)	
G10-9.4	Debt Management - Other	-	-	-	-	
G10-10.2	MMB - Budget Division	199,528	4	-	-	(204,733)
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	176,070
G10-10.4	Budget Operations and Planning	-	-	-	-	28,663
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	716,706	13	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	1,258,328	7	-	-	-
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	590,523	8	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	3	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	24	-	-	-
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 2026 - Budget**

Net Administrative Expenditures by Division 26.2	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
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DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT 9.2 Upgrade (Internally Developed Software Amortized over	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	1,657	-	899	-
B10	CANNABIS MANAGEMENT OFFICE	-	17	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	92	-	-	-
B13	COMMERCE DEPARTMENT	-	2,426	-	-	-
B14	ANIMAL HEALTH BOARD	-	118	-	-	-
B15	BARBER EXAMINERS BOARD	-	20	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	84	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	19,614	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	58	-	571	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	1	-	-	-
B34	HOUSING FINANCE AGENCY	-	493	-	4,645	-
B41	WORKERS' COMP COURT OF APPEALS	-	10	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	2,398	-	-	-
B43	IRON RANGE RESOURCES	-	166	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	53	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	-	-	-
B7P	ACCOUNTANCY BOARD	-	41	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	4	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	552	-	-	-
B9D	AMATEUR SPORTS COMMISSION	-	3	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	99	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	22,372	-	586	-
E37	EDUCATION DEPARTMENT	-	3,848	-	11,525	-
E39	PROF EDUCATOR LICENSING STD BD	-	51	-	-	-
E40	HISTORICAL SOCIETY	-	2	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	220	-	-	-
E50	ARTS BOARD	-	122	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	282	-	266	-
E77	ZOOLOGICAL BOARD	-	477	-	4	-
E81	UNIVERSITY OF MINNESOTA	-	49	-	1,329	-
E95	HUMANITIES COMMISSION	-	1	-	-	-
E97	SCIENCE MUSEUM	-	1	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	1	-	-	-
G02	ADMINISTRATION DEPARTMENT	-	2,671	-	4,427	-
G03	LOTTERY	-	35	-	-	-
G05	RACING COMMISSION	-	81	-	-	-
G06	ATTORNEY GENERAL	-	202	-	-	-
G09	GAMBLING CONTROL BOARD	-	27	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	336	-	-	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

Net Administrative Expenditures by Division 26.2	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
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DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
G17	HUMAN RIGHTS DEPARTMENT	-	32	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	20	-	-	-
G38	INVESTMENT BOARD	-	56	-	-	-
G39	GOVERNORS OFFICE	-	32	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	-	21	-	-	-
G46	MN.IT	-	2,111	-	268	-
G53	SECRETARY OF STATE	-	282	-	-	-
G61	OFFICE OF STATE AUDITOR	-	67	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	620	-	2	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	1,212	-	3	-
G67	REVENUE DEPARTMENT	-	317	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	622	-	3	-
G70	MN SECURE CHOICE	-	0	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	13,900	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	12	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	7	-	-	-
G96	UNIFORM LAWS COMMISSION	-	0	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	16	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	141	-	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	8	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	9	-	-	-
G9N	ASIAN PACIFIC COUNCIL	-	8	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	0	-	-	-
G9Q	MMB DEBT SERVICE	-	43	-	-	-
G9R	MMB NON-OPERATING	-	28,647	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	4	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	6	-	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	19	-	-	-
GPR	PAYROLL CLEARING	-	1	-	-	-
H12	HEALTH DEPARTMENT	-	3,817	-	-	-
H55	HUMAN SERVICES DEPARTMENT	-	53,183	-	53	-
H55b	HUMAN SERVICES SOS	-	3,069	-	-	-
H55c	HUMAN SERVICES MSOP	-	350	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	0	-	-	-
H60	MNSURE	-	59	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	-	1,759	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	82	-	-	-
H7C	NURSING BOARD	-	91	-	-	-
H7D	PHARMACY BOARD	-	64	-	-	-
H7F	DENTISTRY BOARD	-	71	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	21	-	-	-
H7J	OPTOMETRY BOARD	-	16	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	30	-	-	-
H7L	SOCIAL WORK BOARD	-	65	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	21	-	-	-
H7Q	PODIATRIC MEDICINE	-	12	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	20	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	30	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	17	-	-	-
H7V	PSYCHOLOGY BOARD	-	40	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	27	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	59	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	26	-	-	-
H8A	FOSTER YOUTH OMBUDPERSON	-	4	-	-	-
H9G	OMBUDSMAN MH/DD	-	13	-	-	-
J33	TRIAL COURTS	-	6,966	-	-	-



**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

**Accounting & Procurement**

Accounting Transactions -  
FY (Actual)

28.3

Number of Budget  
Transactions - FY (Actual)

28.4

Net Administrative  
Expenditures by Division

29.2

SUM OF PERCENT

29.3

Accounting & Procurement  
Transactions - FY (Actual)

29.4

DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	1.2 Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
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 2026 - Budget**

**Accounting & Procurement**

**Accounting Transactions -**

**FY (Actual)**

28.3

**Number of Budget**

**Transactions - FY (Actual)**

28.4

**Net Administrative**

**Expenditures by Division**

29.2

**SUM OF PERCENT**

29.3

**Accounting & Procurement**

**Transactions - FY (Actual)**

29.4

DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting 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 Amortized over					
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 (fmrly Materials Management Division)					
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)	(176,070)				
G10-10.4	Budget Operations and Planning	-	(28,663)			
G10-10.5	Budget Division - Non Allocable	-	-			
G10-11.2	MMB - Accounting Division	8	-	(2,744,989)		
G10-11.3	Central Payroll	-	-	706,473	(706,473)	
G10-11.4	Accounting Services	-	-	830,353	-	(830,356)
G10-11.5	Financial Reporting	-	-	1,188,987	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	19,176	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	5	-	-	-	22
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	5	-	-	-	22
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	2	-	-	-	9
G45-14.3	Mediation Services	-	-	-	35	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	15	25	-	581	70
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 2026 - Budget**

Accounting & Procurement

Accounting Transactions -

FY (Actual)

28.3

Number of Budget

Transactions - FY (Actual)

28.4

Net Administrative

Expenditures by Division

29.2

SUM OF PERCENT

29.3

Accounting & Procurement

Transactions - FY (Actual)

29.4

DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT 9.2 Upgrade (Internally Developed Software Amortized over	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	1,049	1,792	-	8,248	4,947
B10	CANNABIS MANAGEMENT OFFICE	11	31	-	508	50
B11	COSMETOLOGIST EXAMINERS BOARD	58	9	-	229	274
B13	COMMERCE DEPARTMENT	1,536	386	-	5,728	7,243
B14	ANIMAL HEALTH BOARD	74	70	-	759	351
B15	BARBER EXAMINERS BOARD	12	6	-	24	59
B20	EXPLORE MINNESOTA TOURISM	53	86	-	515	251
B22	EMPLOYMENT & ECONOMIC DEVELOP	12,415	910	-	18,280	58,552
B24	PUBLIC FACILITIES AUTHORITY	37	105	-	204	175
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	1	8	-	27	4
B34	HOUSING FINANCE AGENCY	312	127	-	3,649	1,471
B41	WORKERS' COMP COURT OF APPEALS	6	4	-	101	29
B42	LABOR AND INDUSTRY DEPARTMENT	1,518	339	-	5,173	7,159
B43	IRON RANGE RESOURCES	105	68	-	424	495
B7E	ARCHITECTURE, ENGINEERING BD	34	6	-	85	158
B7G	COMBATIVE SPORTS COMMISSION	0	0	-	-	0
B7P	ACCOUNTANCY BOARD	26	5	-	55	122
B7S	PRIVATE DETECTIVES BOARD	3	5	-	46	13
B82	PUBLIC UTILITIES COMMISSION	349	14	-	2,257	1,647
B9D	AMATEUR SPORTS COMMISSION	2	6	-	18	9
B9V	AGRICULTURE UTILIZATION RESRCH	0	0	-	-	0
E25	PERPICH CTR FOR ARTS EDUCATION	62	69	-	662	294
E26	MN STATE COLLEGES/UNIVERSITIES	14,160	726	-	133,993	66,784
E37	EDUCATION DEPARTMENT	2,436	1,013	-	5,290	11,488
E39	PROF EDUCATOR LICENSING STD BD	33	15	-	245	153
E40	HISTORICAL SOCIETY	1	8	-	-	6
E44	MINNESOTA STATE ACADEMIES	140	166	-	2,484	658
E50	ARTS BOARD	77	34	-	256	364
E60	OFFICE OF HIGHER EDUCATION	178	119	-	1,204	841
E77	ZOOLOGICAL BOARD	302	282	-	3,768	1,423
E81	UNIVERSITY OF MINNESOTA	31	58	-	-	146
E95	HUMANITIES COMMISSION	1	5	-	-	3
E97	SCIENCE MUSEUM	0	2	-	-	2
E9W	HIGHER ED FACILITIES AUTHORITY	0	0	-	15	2
G02	ADMINISTRATION DEPARTMENT	1,690	474	-	7,527	7,973
G03	LOTTERY	22	17	-	1,482	104
G05	RACING COMMISSION	51	33	-	450	241
G06	ATTORNEY GENERAL	128	81	-	4,040	604
G09	GAMBLING CONTROL BOARD	17	12	-	401	81
G10	MINNESOTA MANAGEMENT & BUDGET	212	131	-	2,396	1,002

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

Accounting & Procurement

Accounting Transactions -

FY (Actual)

28.3

Number of Budget

Transactions - FY (Actual)

28.4

Net Administrative

Expenditures by Division

29.2

SUM OF PERCENT

29.3

Accounting & Procurement

Transactions - FY (Actual)

29.4

DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
G17	HUMAN RIGHTS DEPARTMENT	21	16	-	469	97
G19	INDIAN AFFAIRS COUNCIL	13	14	-	89	61
G38	INVESTMENT BOARD	36	6	-	420	168
G39	GOVERNORS OFFICE	20	14	-	708	95
G45	MEDIATION SERVICES DEPARTMENT	13	15	-	114	64
G46	MN.IT	1,336	545	-	29,775	6,301
G53	SECRETARY OF STATE	179	50	-	1,358	842
G61	OFFICE OF STATE AUDITOR	43	35	-	933	201
G62	MINN STATE RETIREMENT SYSTEM	393	17	-	1,307	1,852
G63	PUBLIC EMPLOYEES RETIRE ASSOC	767	37	-	1,062	3,618
G67	REVENUE DEPARTMENT	201	352	-	15,465	947
G69	TEACHERS RETIREMENT ASSOC	394	29	-	814	1,858
G70	MN SECURE CHOICE	0	0	-	10	0
G90	REVENUE INTERGOVT PAYMENTS	8,798	123	-	-	41,493
G92	OMBUDSPERSON FOR FAMILIES	8	4	-	41	36
G93	OMBUD AMERICAN INDIAN FAMILIES	4	5	-	9	19
G96	UNIFORM LAWS COMMISSION	0	1	-	-	1
G9J	CAMPAIGN FINANCE BOARD	10	14	-	91	48
G9K	ADMINISTRATIVE HEARINGS	89	38	-	768	420
G9L	COUNCIL FOR MINNESOTANS OF AFR	5	7	-	43	24
G9M	MINNESOTA COUNCIL ON LATINO AF	6	5	-	48	28
G9N	ASIAN PACIFIC COUNCIL	5	6	-	32	25
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0	2	-	20	1
G9Q	MMB DEBT SERVICE	27	116	-	-	128
G9R	MMB NON-OPERATING	18,132	101	-	-	85,516
G9V	RARE DISEASE ADVISORY COUNCIL	2	4	-	21	11
G9X	CAPITOL AREA ARCHITECT	4	8	-	33	18
G9Y	MN STATE COUNCIL ON DISABILITY	12	9	-	95	56
GPR	PAYROLL CLEARING	0	-	-	-	2
H12	HEALTH DEPARTMENT	2,416	2,295	-	23,996	11,396
H55	HUMAN SERVICES DEPARTMENT	33,663	2,274	-	54,023	158,763
H55b	HUMAN SERVICES SOS	1,943	589	-	32,148	9,163
H55c	HUMAN SERVICES MSOP	221	61	-	5,430	1,044
H58	CHILDREN, YOUTH AND FAMILIES	0	0	-	2,921	0
H60	MNSURE	38	28	-	2,050	177
H75	VETERANS AFFAIRS DEPARTMENT	1,114	913	-	19,650	5,252
H7B	MEDICAL PRACTICE BOARD	52	13	-	200	245
H7C	NURSING BOARD	58	10	-	362	272
H7D	PHARMACY BOARD	40	22	-	235	190
H7F	DENTISTRY BOARD	45	21	-	165	212
H7H	CHIROPRACTIC EXAMINERS BOARD	13	8	-	52	63
H7J	OPTOMETRY BOARD	10	7	-	19	46
H7K	EXEC FOR LT SVCS & SUPPORTS BD	19	9	-	37	89
H7L	SOCIAL WORK BOARD	41	10	-	109	194
H7M	MARRIAGE AND FAMILY THERAPY BD	13	6	-	25	64
H7Q	PODIATRIC MEDICINE	8	7	-	7	37
H7R	VETERINARY MEDICINE BOARD	12	6	-	28	58
H7S	EMERGENCY MEDICAL SERVICES OFF	19	17	-	112	89
H7U	DIETETICS & NUTRITION PRACTICE	11	4	-	14	51
H7V	PSYCHOLOGY BOARD	25	8	-	142	120
H7W	PHYSICAL THERAPY BOARD	17	6	-	33	81
H7X	BEHAVIORAL HEALTH & THERAPY BD	37	9	-	60	175
H7Y	OCCUPATIONAL THERAPY PRACT BD	16	6	-	25	77
H8A	FOSTER YOUTH OMBUDPERSON	2	3	-	23	11
H9G	OMBUDSMAN MH/DD	8	4	-	207	40
J33	TRIAL COURTS	4,409	1,083	-	26,919	20,796

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

		Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4
DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
J40	STATE COMPETENCY ATTAINMENT BD	1	3	-	179	6
J50	STATE GUARDIAN AD LITEM	59	79	-	2,754	276
J52	PUBLIC DEFENSE BOARD	140	138	-	8,514	660
J58	COURT OF APPEALS	11	6	-	801	52
J61	APPELLATE COUNSEL & TRG OFFICE	0	1	-	-	0
J65	SUPREME COURT	209	169	-	4,645	985
J68	TAX COURT	4	4	-	85	21
J70	JUDICIAL STANDARDS BOARD	6	5	-	32	27
L10	LEGISLATURE COORDINATING COMM	107	55	-	1,170	502
L11	SENATE	4	2	-	2,402	19
L12	HOUSE	4	5	-	-	20
L49	LEGISLATIVE AUDITOR	1	4	-	82	6
P01	MILITARY AFFAIRS DEPARTMENT	1,240	101	-	4,324	5,848
P07	PUBLIC SAFETY DEPARTMENT	10,067	2,456	-	25,621	47,478
P08	OMBUDSPERSON FOR CORRECTIONS	5	3	-	67	24
P78	CORRECTIONS DEPARTMENT	1,718	1,602	-	51,591	8,102
P80	CANNABIS EXPUNGEMENT BOARD	20	3	-	30	96
P82	CLEMENCY REVIEW COMMISSION	0	2	-	-	1
P77	PEACE OFFICERS BOARD (POST)	0	8	-	137	0
P9E	SENTENCING GUIDELINES COMM	4	5	-	67	20
R28	MINN CONSERVATION CORPS	1	4	-	-	7
R29	NATURAL RESOURCES DEPARTMENT	7,492	3,566	-	54,552	35,336
R32	POLLUTION CONTROL AGENCY	952	760	-	12,216	4,490
R9P	WATER AND SOIL RESOURCES BOARD	341	882	-	6,187	1,608
T79	TRANSPORTATION DEPARTMENT	41,502	2,543	-	97,144	195,736
T9B	METROPOLITAN COUNCIL/TRANSPORT	227	15	-	-	1,071
O	OTHER	6	-	-	-	27
<b>Total</b>		<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

<b>Accounting &amp; Procurement Transactions - FY (Actual)</b>	<b>Federal Cash Receipts - FY (Actual)</b>	<b>Net Administrative Expenditures by Division</b>	<b>Accounting &amp; Procurement Transactions - FY (Actual)</b>	<b>SUM OF PERCENT</b>
29.5	29.6	30.2	30.4	30.5

<b>DP#</b>	<b>Name</b>	<b>Financial Reporting</b>	<b>Financial Reporting - Single Audit</b>	<b>MMB I.T - MANAGEMENT AND ADMINISTRATION</b>	<b>Accounting &amp; Procurement Operations and System Support</b>	<b>Personnel Operations and System Support</b>
	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 Division)					
	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 2026 - Budget**

Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
29.5	29.6	30.2	30.4	30.5

DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
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 Amortized over					
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 Division)					
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	(1,188,987)				
G10-11.6	Financial Reporting - Single Audit	-	(19,176)			
G10-11.7	Accounting Services - Non Allocable	-	-			
G10-12.2	MMB I.T - Management and Administration	32	-	(1,259,481)		
G10-12.4	Accounting & Procurement Operations and System Support	-	-	567,166	(567,171)	
G10-12.5	Personnel Operations and System Support	-	-	510,395	-	(510,399)
G10-12.6	Budget Service - Computer Operations	-	-	181,920	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	32	-	-	15	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	12	-	-	6	-
G45-14.3	Mediation Services	-	-	-	-	25
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	101	-	-	48	419
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 2026 - Budget**

Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
29.5	29.6	30.2	30.4	30.5

DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
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 Amortized over	-	-	-	-	-
99	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	7,084	15	-	3,379	5,959
B10	CANNABIS MANAGEMENT OFFICE	71	-	-	34	367
B11	COSMETOLOGIST EXAMINERS BOARD	392	-	-	187	165
B13	COMMERCE DEPARTMENT	10,371	269	-	4,947	4,138
B14	ANIMAL HEALTH BOARD	503	1	-	240	549
B15	BARBER EXAMINERS BOARD	84	-	-	40	18
B20	EXPLORE MINNESOTA TOURISM	359	-	-	171	372
B22	EMPLOYMENT & ECONOMIC DEVELOP	83,840	1,443	-	39,995	13,206
B24	PUBLIC FACILITIES AUTHORITY	250	-	-	119	148
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	6	-	-	3	19
B34	HOUSING FINANCE AGENCY	2,106	-	-	1,005	2,636
B41	WORKERS' COMP COURT OF APPEALS	41	-	-	20	73
B42	LABOR AND INDUSTRY DEPARTMENT	10,250	7	-	4,890	3,738
B43	IRON RANGE RESOURCES	709	-	-	338	307
B7E	ARCHITECTURE, ENGINEERING BD	226	-	-	108	62
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0	-
B7P	ACCOUNTANCY BOARD	175	-	-	83	40
B7S	PRIVATE DETECTIVES BOARD	19	-	-	9	33
B82	PUBLIC UTILITIES COMMISSION	2,359	-	-	1,125	1,630
B9D	AMATEUR SPORTS COMMISSION	13	-	-	6	13
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	0	-
E25	PERPICH CTR FOR ARTS EDUCATION	421	-	-	201	478
E26	MN STATE COLLEGES/UNIVERSITIES	95,628	586	-	45,618	96,804
E37	EDUCATION DEPARTMENT	16,450	1,440	-	7,847	3,822
E39	PROF EDUCATOR LICENSING STD BD	220	-	-	105	177
E40	HISTORICAL SOCIETY	8	-	-	4	-
E44	MINNESOTA STATE ACADEMIES	942	-	-	450	1,795
E50	ARTS BOARD	521	1	-	249	185
E60	OFFICE OF HIGHER EDUCATION	1,205	-	-	575	870
E77	ZOOLOGICAL BOARD	2,037	0	-	972	2,722
E81	UNIVERSITY OF MINNESOTA	209	-	-	100	-
E95	HUMANITIES COMMISSION	4	-	-	2	-
E97	SCIENCE MUSEUM	2	-	-	1	-
E9W	HIGHER ED FACILITIES AUTHORITY	3	-	-	2	11
G02	ADMINISTRATION DEPARTMENT	11,416	4	-	5,446	5,438
G03	LOTTERY	149	-	-	71	1,071
G05	RACING COMMISSION	345	-	-	165	325
G06	ATTORNEY GENERAL	865	3	-	413	2,919
G09	GAMBLING CONTROL BOARD	116	-	-	55	290
G10	MINNESOTA MANAGEMENT & BUDGET	1,434	-	-	684	1,731

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

Accounting & Procurement  
Transactions - FY (Actual)  
29.5

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

DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
G17	HUMAN RIGHTS DEPARTMENT	138	-	-	66	339
G19	INDIAN AFFAIRS COUNCIL	87	-	-	42	64
G38	INVESTMENT BOARD	241	-	-	115	304
G39	GOVERNORS OFFICE	136	-	-	65	512
G45	MEDIATION SERVICES DEPARTMENT	91	-	-	43	82
G46	MN.IT	9,022	-	-	4,304	21,511
G53	SECRETARY OF STATE	1,206	1	-	575	981
G61	OFFICE OF STATE AUDITOR	287	-	-	137	674
G62	MINN STATE RETIREMENT SYSTEM	2,651	-	-	1,265	944
G63	PUBLIC EMPLOYEES RETIRE ASSOC	5,180	-	-	2,471	767
G67	REVENUE DEPARTMENT	1,357	-	-	647	11,173
G69	TEACHERS RETIREMENT ASSOC	2,660	-	-	1,269	588
G70	MN SECURE CHOICE	0	-	-	0	7
G90	REVENUE INTERGOVT PAYMENTS	59,413	-	-	28,342	-
G92	OMBUDSPERSON FOR FAMILIES	51	-	-	25	30
G93	OMBUD AMERICAN INDIAN FAMILIES	28	-	-	13	6
G96	UNIFORM LAWS COMMISSION	2	-	-	1	-
G9J	CAMPAIGN FINANCE BOARD	69	-	-	33	66
G9K	ADMINISTRATIVE HEARINGS	602	-	-	287	555
G9L	COUNCIL FOR MINNESOTANS OF AFR	35	-	-	16	31
G9M	MINNESOTA COUNCIL ON LATINO AF	39	-	-	19	35
G9N	ASIAN PACIFIC COUNCIL	36	-	-	17	23
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	1	-	-	1	14
G9Q	MMB DEBT SERVICE	183	-	-	87	-
G9R	MMB NON-OPERATING	122,450	8	-	58,413	-
G9V	RARE DISEASE ADVISORY COUNCIL	16	-	-	7	15
G9X	CAPITOL AREA ARCHITECT	26	-	-	12	24
G9Y	MN STATE COUNCIL ON DISABILITY	80	-	-	38	69
GPR	PAYROLL CLEARING	3	-	-	2	-
H12	HEALTH DEPARTMENT	16,317	448	-	7,784	17,336
H55	HUMAN SERVICES DEPARTMENT	227,332	13,655	-	108,445	39,029
H55b	HUMAN SERVICES SOS	13,120	-	-	6,259	23,226
H55c	HUMAN SERVICES MSOP	1,495	-	-	713	3,923
H58	CHILDREN, YOUTH AND FAMILIES	0	-	-	0	2,110
H60	MNSURE	253	0	-	121	1,481
H75	VETERANS AFFAIRS DEPARTMENT	7,520	9	-	3,587	14,196
H7B	MEDICAL PRACTICE BOARD	351	-	-	167	145
H7C	NURSING BOARD	389	-	-	186	262
H7D	PHARMACY BOARD	273	-	-	130	170
H7F	DENTISTRY BOARD	303	-	-	145	119
H7H	CHIROPRACTIC EXAMINERS BOARD	89	-	-	43	37
H7J	OPTOMETRY BOARD	67	-	-	32	14
H7K	EXEC FOR LT SVCS & SUPPORTS BD	127	-	-	61	27
H7L	SOCIAL WORK BOARD	277	-	-	132	79
H7M	MARRIAGE AND FAMILY THERAPY BD	91	-	-	43	18
H7Q	PODIATRIC MEDICINE	53	-	-	25	5
H7R	VETERINARY MEDICINE BOARD	84	-	-	40	20
H7S	EMERGENCY MEDICAL SERVICES OFF	127	0	-	61	81
H7U	DIETETICS & NUTRITION PRACTICE	72	-	-	35	10
H7V	PSYCHOLOGY BOARD	172	-	-	82	103
H7W	PHYSICAL THERAPY BOARD	116	-	-	56	24
H7X	BEHAVIORAL HEALTH & THERAPY BD	251	-	-	120	43
H7Y	OCCUPATIONAL THERAPY PRACT BD	111	-	-	53	18
H8A	FOSTER YOUTH OMBUDPERSON	16	-	-	8	17
H9G	OMBUDSMAN MH/DD	57	-	-	27	150
J33	TRIAL COURTS	29,777	1	-	14,205	19,448

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

Accounting & Procurement Transactions - FY (Actual) 29.5	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
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DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
J40	STATE COMPETENCY ATTAINMENT BD	9	-	-	4	129
J50	STATE GUARDIAN AD LITEM	396	-	-	189	1,990
J52	PUBLIC DEFENSE BOARD	945	-	-	451	6,151
J58	COURT OF APPEALS	75	-	-	36	579
J61	APPELLATE COUNSEL & TRG OFFICE	0	-	-	0	-
J65	SUPREME COURT	1,411	1	-	673	3,356
J68	TAX COURT	30	-	-	14	62
J70	JUDICIAL STANDARDS BOARD	38	-	-	18	23
L10	LEGISLATURE COORDINATING COMM	719	-	-	343	845
L11	SENATE	27	-	-	13	1,736
L12	HOUSE	29	-	-	14	-
L49	LEGISLATIVE AUDITOR	8	-	-	4	59
P01	MILITARY AFFAIRS DEPARTMENT	8,374	85	-	3,995	3,124
P07	PUBLIC SAFETY DEPARTMENT	67,984	225	-	32,431	18,510
P08	OMBUDSPERSON FOR CORRECTIONS	34	-	-	16	48
P78	CORRECTIONS DEPARTMENT	11,601	0	-	5,534	37,272
P80	CANNABIS EXPUNGEMENT BOARD	138	-	-	66	21
P82	CLEMENCY REVIEW COMMISSION	2	-	-	1	-
P7T	PEACE OFFICERS BOARD (POST)	0	-	-	0	99
P9E	SENTENCING GUIDELINES COMM	29	-	-	14	48
R28	MINN CONSERVATION CORPS	10	-	-	5	-
R29	NATURAL RESOURCES DEPARTMENT	50,598	67	-	24,137	39,411
R32	POLLUTION CONTROL AGENCY	6,429	26	-	3,067	8,826
R9P	WATER AND SOIL RESOURCES BOARD	2,303	3	-	1,099	4,470
T79	TRANSPORTATION DEPARTMENT	280,275	878	-	133,700	70,183
T9B	METROPOLITAN COUNCIL/TRANSPORT	1,534	-	-	732	-
O	OTHER	39	-	-	18	-
	<b>Total</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
30.6	30.7	30.8	31.2	31.3

DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	1.2 Fixed Asset Depreciation					
	G02-3.0 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 Division)					
	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 2026 - Budget**

Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
30.6	30.7	30.8	31.2	31.3

DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel 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 Amortized over					
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 Division)					
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	(181,920)				
G10-12.7	Personnel Operations Special Billing	-	-			
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-		
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	(600,952)	
G10-13.3	Personnel Administration	-	-	-	600,952	(600,952)
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	30
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	157	-	-	-	494
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 2026 - Budget**

Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
30.6	30.7	30.8	31.2	31.3

DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel 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 Amortized over	-	-	-	-	-
99	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	11,374	-	-	-	7,016
B10	CANNABIS MANAGEMENT OFFICE	194	-	-	-	432
B11	COSMETOLOGIST EXAMINERS BOARD	59	-	-	-	194
B13	COMMERCE DEPARTMENT	2,451	-	-	-	4,873
B14	ANIMAL HEALTH BOARD	443	-	-	-	646
B15	BARBER EXAMINERS BOARD	41	-	-	-	21
B20	EXPLORE MINNESOTA TOURISM	548	-	-	-	438
B22	EMPLOYMENT & ECONOMIC DEVELOP	5,776	-	-	-	15,549
B24	PUBLIC FACILITIES AUTHORITY	670	-	-	-	174
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	48	-	-	-	23
B34	HOUSING FINANCE AGENCY	804	-	-	-	3,104
B41	WORKERS' COMP COURT OF APPEALS	25	-	-	-	86
B42	LABOR AND INDUSTRY DEPARTMENT	2,152	-	-	-	4,401
B43	IRON RANGE RESOURCES	430	-	-	-	361
B7E	ARCHITECTURE, ENGINEERING BD	35	-	-	-	73
B7G	COMBATIVE SPORTS COMMISSION	2	-	-	-	-
B7P	ACCOUNTANCY BOARD	34	-	-	-	47
B7S	PRIVATE DETECTIVES BOARD	29	-	-	-	39
B82	PUBLIC UTILITIES COMMISSION	92	-	-	-	1,920
B9D	AMATEUR SPORTS COMMISSION	38	-	-	-	15
B9V	AGRICULTURE UTILIZATION RESRCH	3	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	439	-	-	-	563
E26	MN STATE COLLEGES/UNIVERSITIES	4,607	-	-	-	113,979
E37	EDUCATION DEPARTMENT	6,428	-	-	-	4,500
E39	PROF EDUCATOR LICENSING STD BD	96	-	-	-	208
E40	HISTORICAL SOCIETY	48	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	1,051	-	-	-	2,113
E50	ARTS BOARD	217	-	-	-	218
E60	OFFICE OF HIGHER EDUCATION	753	-	-	-	1,024
E77	ZOOLOGICAL BOARD	1,791	-	-	-	3,205
E81	UNIVERSITY OF MINNESOTA	370	-	-	-	-
E95	HUMANITIES COMMISSION	33	-	-	-	-
E97	SCIENCE MUSEUM	14	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	3	-	-	-	13
G02	ADMINISTRATION DEPARTMENT	3,007	-	-	-	6,403
G03	LOTTERY	105	-	-	-	1,261
G05	RACING COMMISSION	212	-	-	-	383
G06	ATTORNEY GENERAL	517	-	-	-	3,436
G09	GAMBLING CONTROL BOARD	79	-	-	-	341
G10	MINNESOTA MANAGEMENT & BUDGET	830	-	-	-	2,038

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

<b>Number of Budget Transactions - FY (Actual)</b>	<b>SUM OF PERCENT</b>	<b>Accounting &amp; Procurement Transactions - FY (Actual)</b>	<b>Net Administrative Expenditures by Division</b>	<b>SUM OF PERCENT</b>
30.6	30.7	30.8	31.2	31.3

DP#	Name	Budget Service - Computer	Personnel Operations	Accounting & Procurement	State HR, Benefits & Labor	Personnel Administration
		Operations	Special Billing	Operations Special Billing	Relations	
G17	HUMAN RIGHTS DEPARTMENT	102	-	-	-	399
G19	INDIAN AFFAIRS COUNCIL	90	-	-	-	75
G38	INVESTMENT BOARD	41	-	-	-	357
G39	GOVERNORS OFFICE	86	-	-	-	603
G45	MEDIATION SERVICES DEPARTMENT	92	-	-	-	97
G46	MN.IT	3,461	-	-	-	25,328
G53	SECRETARY OF STATE	319	-	-	-	1,155
G61	OFFICE OF STATE AUDITOR	221	-	-	-	794
G62	MINN STATE RETIREMENT SYSTEM	110	-	-	-	1,112
G63	PUBLIC EMPLOYEES RETIRE ASSOC	234	-	-	-	903
G67	REVENUE DEPARTMENT	2,233	-	-	-	13,155
G69	TEACHERS RETIREMENT ASSOC	186	-	-	-	693
G70	MN SECURE CHOICE	2	-	-	-	8
G90	REVENUE INTERGOVT PAYMENTS	778	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	24	-	-	-	35
G93	OMBUD AMERICAN INDIAN FAMILIES	34	-	-	-	7
G96	UNIFORM LAWS COMMISSION	4	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	88	-	-	-	77
G9K	ADMINISTRATIVE HEARINGS	243	-	-	-	653
G9L	COUNCIL FOR MINNESOTANS OF AFR	47	-	-	-	37
G9M	MINNESOTA COUNCIL ON LATINO AF	31	-	-	-	41
G9N	ASIAN PACIFIC COUNCIL	37	-	-	-	27
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	16	-	-	-	17
G9Q	MMB DEBT SERVICE	737	-	-	-	-
G9R	MMB NON-OPERATING	642	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	25	-	-	-	18
G9X	CAPITOL AREA ARCHITECT	50	-	-	-	28
G9Y	MN STATE COUNCIL ON DISABILITY	59	-	-	-	81
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	14,564	-	-	-	20,412
H55	HUMAN SERVICES DEPARTMENT	14,430	-	-	-	45,954
H55b	HUMAN SERVICES SOS	3,739	-	-	-	27,346
H55c	HUMAN SERVICES MSOP	387	-	-	-	4,619
H58	CHILDREN, YOUTH AND FAMILIES	2	-	-	-	2,485
H60	MNSURE	178	-	-	-	1,744
H75	VETERANS AFFAIRS DEPARTMENT	5,796	-	-	-	16,715
H7B	MEDICAL PRACTICE BOARD	83	-	-	-	170
H7C	NURSING BOARD	62	-	-	-	308
H7D	PHARMACY BOARD	137	-	-	-	200
H7F	DENTISTRY BOARD	134	-	-	-	140
H7H	CHIROPRACTIC EXAMINERS BOARD	49	-	-	-	44
H7J	OPTOMETRY BOARD	42	-	-	-	16
H7K	EXEC FOR LT SVCS & SUPPORTS BD	54	-	-	-	31
H7L	SOCIAL WORK BOARD	65	-	-	-	92
H7M	MARRIAGE AND FAMILY THERAPY BD	40	-	-	-	22
H7Q	PODIATRIC MEDICINE	46	-	-	-	6
H7R	VETERINARY MEDICINE BOARD	36	-	-	-	23
H7S	EMERGENCY MEDICAL SERVICES OFF	106	-	-	-	96
H7U	DIETETICS & NUTRITION PRACTICE	27	-	-	-	12
H7V	PSYCHOLOGY BOARD	50	-	-	-	121
H7W	PHYSICAL THERAPY BOARD	37	-	-	-	28
H7X	BEHAVIORAL HEALTH & THERAPY BD	57	-	-	-	51
H7Y	OCCUPATIONAL THERAPY PRACT BD	39	-	-	-	21
H8A	FOSTER YOUTH OMBUDPERSON	18	-	-	-	20
H9G	OMBUDSMAN MH/DD	27	-	-	-	176
J33	TRIAL COURTS	6,875	-	-	-	22,898

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
30.6	30.7	30.8	31.2	31.3

DP#	Name	Budget Service - Computer		Personnel Operations		Accounting & Procurement		State HR, Benefits & Labor	
		Operations		Special Billing		Operations	Special Billing	Relations	Personnel Administration
J40	STATE COMPETENCY ATTAINMENT BD	17		-		-		-	152
J50	STATE GUARDIAN AD LITEM	500		-		-		-	2,343
J52	PUBLIC DEFENSE BOARD	878		-		-		-	7,242
J58	COURT OF APPEALS	40		-		-		-	682
J61	APPELLATE COUNSEL & TRG OFFICE	7		-		-		-	-
J65	SUPREME COURT	1,073		-		-		-	3,951
J68	TAX COURT	27		-		-		-	73
J70	JUDICIAL STANDARDS BOARD	33		-		-		-	27
L10	LEGISLATURE COORDINATING COMM	348		-		-		-	995
L11	SENATE	15		-		-		-	2,043
L12	HOUSE	29		-		-		-	-
L49	LEGISLATIVE AUDITOR	23		-		-		-	69
P01	MILITARY AFFAIRS DEPARTMENT	642		-		-		-	3,678
P07	PUBLIC SAFETY DEPARTMENT	15,586		-		-		-	21,794
P08	OMBUDSPERSON FOR CORRECTIONS	18		-		-		-	57
P78	CORRECTIONS DEPARTMENT	10,170		-		-		-	43,885
P80	CANNABIS EXPUNGEMENT BOARD	17		-		-		-	25
P82	CLEMENCY REVIEW COMMISSION	13		-		-		-	-
P7T	PEACE OFFICERS BOARD (POST)	51		-		-		-	117
P9E	SENTENCING GUIDELINES COMM	32		-		-		-	57
R28	MINN CONSERVATION CORPS	28		-		-		-	-
R29	NATURAL RESOURCES DEPARTMENT	22,636		-		-		-	46,404
R32	POLLUTION CONTROL AGENCY	4,825		-		-		-	10,391
R9P	WATER AND SOIL RESOURCES BOARD	5,598		-		-		-	5,263
T79	TRANSPORTATION DEPARTMENT	16,143		-		-		-	82,634
T9B	METROPOLITAN COUNCIL/TRANSPORT	96		-		-		-	-
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 2026 - Budget**

<b>Net Administrative Expenditures by Division</b>	<b>SUM OF PERCENT</b>	<b>Legislative Auditor General Support</b>	<b>Financial Audits</b>	<b>Program Audits</b>	<b>Single Audits</b>
32.2	32.3	33.2	33.3	33.4	33.5

DP#	Name	MEDIATION SERVICES	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 (fmrlly Materials Management Division)						
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 2026 - Budget**

<b>Net Administrative Expenditures by Division</b>	<b>SUM OF PERCENT</b>	<b>Legislative Auditor General Support</b>	<b>Financial Audits</b>	<b>Program Audits</b>	<b>Single Audits</b>
32.2	32.3	33.2	33.3	33.4	33.5

DP#	Name	MEDIATION SERVICES	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 Amortized over						
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 Division)						
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		(109)				
G45-14.3	Mediation Services		109	(199)			
G45-14.4	Mediation/Representation		-	-			
L49-15.2	Legislative Auditor		-	0	(1,941)		
L49-15.3	Financial Audits		-	-	1,941	(1,941)	
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 2026 - Budget**

		Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5
DP#	Name	MEDIATION SERVICES	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 Amortized over	-	-	-	-	-	-
99YYY	Consumer Agencies						
B04	AGRICULTURE DEPARTMENT	-	2	-	64	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	0	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	0	-	-	-	-
B13	COMMERCE DEPARTMENT	-	2	-	5	-	-
B14	ANIMAL HEALTH BOARD	-	0	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	0	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	0	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	5	-	64	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	0	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	0	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	1	-	6	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	0	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	1	-	39	-	-
B43	IRON RANGE RESOURCES	-	0	-	62	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	0	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	0	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	0	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	1	-	-	-	-
B9D	AMATEUR SPORTS COMMISSION	-	0	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	0	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	38	-	2	-	-
E37	EDUCATION DEPARTMENT	-	1	-	12	-	-
E39	PROF EDUCATOR LICENSING STD BD	-	0	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	1	-	60	-	-
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	-	2	-	13	-	-
G03	LOTTERY	-	0	-	71	-	-
G05	RACING COMMISSION	-	0	-	-	-	-
G06	ATTORNEY GENERAL	-	1	-	40	-	-
G09	GAMBLING CONTROL BOARD	-	0	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	1	-	24	-	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

		Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5
DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
G17	HUMAN RIGHTS DEPARTMENT	-	0	-	40	-	-
G19	INDIAN AFFAIRS COUNCIL	-	0	-	-	-	-
G38	INVESTMENT BOARD	-	0	-	117	-	-
G39	GOVERNORS OFFICE	-	0	-	43	-	-
G45	MEDIATION SERVICES DEPARTMENT	-	0	-	0	-	-
G46	MN.IT	-	8	-	98	-	-
G53	SECRETARY OF STATE	-	0	-	44	-	-
G61	OFFICE OF STATE AUDITOR	-	0	-	92	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	0	-	100	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	0	-	51	-	-
G67	REVENUE DEPARTMENT	-	4	-	8	-	-
G69	TEACHERS RETIREMENT ASSOC	-	0	-	53	-	-
G70	MN SECURE CHOICE	-	0	-	-	-	-
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	-	4	-	-
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	-	-	-	-	-	-
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	-	7	-	162	-	-
H55	HUMAN SERVICES DEPARTMENT	-	15	-	270	-	-
H55b	HUMAN SERVICES SOS	-	9	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	2	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	1	-	-	-	-
H60	MNSURE	-	1	-	1	-	-
H75	VETERANS AFFAIRS DEPARTMENT	-	6	-	10	-	-
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	-	68	-	-
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	-	8	-	2	-	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

		Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5
DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
J40	STATE COMPETENCY ATTAINMENT BD	-	0	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	1	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	2	-	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	-	1	-	-	-	-
L12	HOUSE	-	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	0	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	1	-	17	-	-
P07	PUBLIC SAFETY DEPARTMENT	-	7	-	116	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	0	-	-	-	-
P78	CORRECTIONS DEPARTMENT	-	15	-	32	-	-
P80	CANNABIS EXPUNGEMENT BOARD	-	0	-	-	-	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	0	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	0	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	15	-	15	-	-
R32	POLLUTION CONTROL AGENCY	-	3	-	4	-	-
R9P	WATER AND SOIL RESOURCES BOARD	-	2	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	-	27	-	85	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	47	-	-
O	OTHER	-	-	-	-	-	-
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 2026 - Budget**

<b>Legislative Auditor General Support</b>	<b>Financial Audits Outdoor</b>	<b>Financial Audits Art</b>	<b>Financial Audits Clean Water</b>	<b>Financial Audits Parks &amp; Trails</b>
33.6	33.7	33.8	33.9	33.10

<b>DP#</b>	<b>Name</b>	<b>Audit Committee</b>	<b>Financial Audit- Outdoors</b>	<b>Financial Audit- Art</b>	<b>Financial Audit- Clean Water</b>	<b>Financial Audit- Parks &amp; Trails</b>
	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 Division)					
	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 2026 - Budget**

<b>Legislative Auditor General Support</b>	<b>Financial Audits Outdoor</b>	<b>Financial Audits Art</b>	<b>Financial Audits Clean Water</b>	<b>Financial Audits Parks &amp; Trails</b>
33.6	33.7	33.8	33.9	33.10

<b>DP#</b>	<b>Name</b>	<b>Audit Committee</b>	<b>Financial Audit- Outdoors</b>	<b>Financial Audit- Art</b>	<b>Financial Audit- Clean Water</b>	<b>Financial Audit- Parks &amp; Trails</b>
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 Amortized over					
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 Division)					
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					

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - Budget**

Legislative Auditor  
General Support  
33.6

Financial Audits Outdoor  
33.7

Financial Audits Art  
33.8

Financial Audits Clean  
Water  
33.9

Financial Audits Parks &  
Trails  
33.10

DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
L49-15.5	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 Amortized over	-	-	-	-	-
99YY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
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 2026 - Budget**

Legislative Auditor  
General Support  
33.6

Financial Audits Outdoor  
33.7

Financial Audits Art  
33.8

Financial Audits Clean  
Water  
33.9

Financial Audits Parks &  
Trails  
33.10

DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
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	-	-	-	-	-
G70	MN SECURE CHOICE	-	-	-	-	-
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	-	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
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	-	-	-	-	-

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

Legislative Auditor  
 General Support  
 33.6

Financial Audits Outdoor  
 33.7

Financial Audits Art  
 33.8

Financial Audits Clean  
 Water  
 33.9

Financial Audits Parks &  
 Trails  
 33.10

DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
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	-	-	-	-	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
P77	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 2026 - Budget**

<b>Program Audits Outdoor</b>	<b>Program Audits Art</b>	<b>Program Audits Clean Water</b>	<b>Program Audits Parks &amp; Trails</b>	<b>Federal Cash Receipts - FY (Actual)</b>
33.11	33.12	33.13	33.14	34.2

<b>DP#</b>	<b>Name</b>	<b>Program Audit- Outdoors</b>	<b>Program Audit- Art</b>	<b>Program Audit- Clean Water</b>	<b>Program Audit- Parks &amp; Trails</b>	<b>STATE AUDITOR</b>
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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 Division)
- 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 2026 - Budget**

<b>Program Audits Outdoor</b>	<b>Program Audits Art</b>	<b>Program Audits Clean Water</b>	<b>Program Audits Parks &amp; Trails</b>	<b>Federal Cash Receipts - FY (Actual)</b>
33.11	33.12	33.13	33.14	34.2

<b>DP#</b>	<b>Name</b>	<b>Program Audit- Outdoors</b>	<b>Program Audit- Art</b>	<b>Program Audit- Clean Water</b>	<b>Program Audit- Parks &amp; Trails</b>	<b>STATE AUDITOR</b>
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- 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 Amortized over
  
- 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 Division)
- 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 2026 - 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
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 Amortized over					-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
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 2026 - 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	-	-	-	-	-
G70	MN SECURE CHOICE	-	-	-	-	-
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	-	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
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	-	-	-	-	-

**Statewide Cost Allocation Plan**

**Exhibit B - Step-Down Calculation**

**Allocation of General Support Costs**

**Multiple Rate Method**

**State Fiscal Year 2026 - 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
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	-	-	-	-	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
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	-	-	-	-	-
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - 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 (fmrly Materials Management Division)	-
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 2026 - 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 Amortized over	-
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 Division)	-
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	-

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - 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 Amortized over	-
99YYY	Consumer Agencies	-
B04	AGRICULTURE DEPARTMENT	978,065
B10	CANNABIS MANAGEMENT OFFICE	24,633
B11	COSMETOLOGIST EXAMINERS BOARD	20,453
B13	COMMERCE DEPARTMENT	832,212
B14	ANIMAL HEALTH BOARD	52,998
B15	BARBER EXAMINERS BOARD	3,899
B20	EXPLORE MINNESOTA TOURISM	47,137
B22	EMPLOYMENT & ECONOMIC DEVELOP	3,782,641
B24	PUBLIC FACILITIES AUTHORITY	105,614
B25	SCIENCE & TECHNOLOGY AUTHORITY	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	1,611
B34	HOUSING FINANCE AGENCY	288,095
B41	WORKERS' COMP COURT OF APPEALS	6,905
B42	LABOR AND INDUSTRY DEPARTMENT	688,525
B43	IRON RANGE RESOURCES	367,179
B7E	ARCHITECTURE, ENGINEERING BD	10,776
B7G	COMBATIVE SPORTS COMMISSION	22
B7P	ACCOUNTANCY BOARD	9,068
B7S	PRIVATE DETECTIVES BOARD	2,356
B82	PUBLIC UTILITIES COMMISSION	137,086
B9D	AMATEUR SPORTS COMMISSION	20,889
B9V	AGRICULTURE UTILIZATION RESRCH	38
E25	PERPICH CTR FOR ARTS EDUCATION	56,271
E26	MN STATE COLLEGES/UNIVERSITIES	6,912,659
E37	EDUCATION DEPARTMENT	1,189,130
E39	PROF EDUCATOR LICENSING STD BD	23,063
E40	HISTORICAL SOCIETY	31,492
E44	MINNESOTA STATE ACADEMIES	412,496
E50	ARTS BOARD	67,933
E60	OFFICE OF HIGHER EDUCATION	123,266
E77	ZOOLOGICAL BOARD	225,299
E81	UNIVERSITY OF MINNESOTA	30,852
E95	HUMANITIES COMMISSION	450
E97	SCIENCE MUSEUM	204
E9W	HIGHER ED FACILITIES AUTHORITY	618
G02	ADMINISTRATION DEPARTMENT	3,480,447
G03	LOTTERY	404,671
G05	RACING COMMISSION	27,907
G06	ATTORNEY GENERAL	375,234
G09	GAMBLING CONTROL BOARD	19,503
G10	MINNESOTA MANAGEMENT & BUDGET	280,667

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - 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	212,156
G19	INDIAN AFFAIRS COUNCIL	8,897
G38	INVESTMENT BOARD	559,463
G39	GOVERNORS OFFICE	229,638
G45	MEDIATION SERVICES DEPARTMENT	25,256
G46	MN.IT	1,768,489
G53	SECRETARY OF STATE	294,800
G61	OFFICE OF STATE AUDITOR	468,981
G62	MINN STATE RETIREMENT SYSTEM	584,339
G63	PUBLIC EMPLOYEES RETIRE ASSOC	417,531
G67	REVENUE DEPARTMENT	985,179
G69	TEACHERS RETIREMENT ASSOC	354,340
G70	MN SECURE CHOICE	349
G90	REVENUE INTERGOVT PAYMENTS	1,425,375
G92	OMBUDSPERSON FOR FAMILIES	3,940
G93	OMBUD AMERICAN INDIAN FAMILIES	1,890
G96	UNIFORM LAWS COMMISSION	89
G9J	CAMPAIGN FINANCE BOARD	6,648
G9K	ADMINISTRATIVE HEARINGS	68,949
G9L	COUNCIL FOR MINNESOTANS OF AFR	3,207
G9M	MINNESOTA COUNCIL ON LATINO AF	3,403
G9N	ASIAN PACIFIC COUNCIL	2,857
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	946
G9Q	MMB DEBT SERVICE	12,196
G9R	MMB NON-OPERATING	2,927,477
G9V	RARE DISEASE ADVISORY COUNCIL	1,595
G9X	CAPITOL AREA ARCHITECT	10,518
G9Y	MN STATE COUNCIL ON DISABILITY	10,112
GPR	PAYROLL CLEARING	79
H12	HEALTH DEPARTMENT	2,545,691
H55	HUMAN SERVICES DEPARTMENT	10,046,465
H55b	HUMAN SERVICES SOS	1,481,405
H55c	HUMAN SERVICES MSOP	233,436
H58	CHILDREN, YOUTH AND FAMILIES	99,006
H60	MNSURE	97,356
H75	VETERANS AFFAIRS DEPARTMENT	1,102,664
H7B	MEDICAL PRACTICE BOARD	24,266
H7C	NURSING BOARD	29,274
H7D	PHARMACY BOARD	27,188
H7F	DENTISTRY BOARD	16,586
H7H	CHIROPRACTIC EXAMINERS BOARD	5,073
H7J	OPTOMETRY BOARD	3,050
H7K	EXEC FOR LT SVCS & SUPPORTS BD	8,975
H7L	SOCIAL WORK BOARD	12,516
H7M	MARRIAGE AND FAMILY THERAPY BD	4,041
H7Q	PODIATRIC MEDICINE	2,205
H7R	VETERINARY MEDICINE BOARD	3,737
H7S	EMERGENCY MEDICAL SERVICES OFF	323,449
H7U	DIETETICS & NUTRITION PRACTICE	2,749
H7V	PSYCHOLOGY BOARD	12,585
H7W	PHYSICAL THERAPY BOARD	5,013
H7X	BEHAVIORAL HEALTH & THERAPY BD	9,942
H7Y	OCCUPATIONAL THERAPY PRACT BD	4,388
H8A	FOSTER YOUTH OMBUDPERSON	1,694
H9G	OMBUDSMAN MH/DD	11,481
J33	TRIAL COURTS	1,730,003

**Statewide Cost Allocation Plan**  
**Exhibit B - Step-Down Calculation**  
**Allocation of General Support Costs**  
**Multiple Rate Method**  
**State Fiscal Year 2026 - Budget**

**Accounting & Procurement  
Transactions - FY (Actual)  
35.0**

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

DP#	Name		Total
J40	STATE COMPETENCY ATTAINMENT BD	-	6,610
J50	STATE GUARDIAN AD LITEM	-	108,862
J52	PUBLIC DEFENSE BOARD	-	329,765
J58	COURT OF APPEALS	-	29,710
J61	APPELLATE COUNSEL & TRG OFFICE	-	72
J65	SUPREME COURT	-	225,923
J68	TAX COURT	-	5,600
J70	JUDICIAL STANDARDS BOARD	-	2,468
L10	LEGISLATURE COORDINATING COMM	-	61,015
L11	SENATE	-	82,212
L12	HOUSE	-	1,001
L49	LEGISLATIVE AUDITOR	-	3,281
P01	MILITARY AFFAIRS DEPARTMENT	-	656,748
P07	PUBLIC SAFETY DEPARTMENT	-	3,901,603
P08	OMBUDSPERSON FOR CORRECTIONS	-	4,018
P78	CORRECTIONS DEPARTMENT	-	2,776,943
P80	CANNABIS EXPUNGEMENT BOARD	-	4,501
P82	CLEMENCY REVIEW COMMISSION	-	1,756
P7T	PEACE OFFICERS BOARD (POST)	-	12,808
P9E	SENTENCING GUIDELINES COMM	-	3,629
R28	MINN CONSERVATION CORPS	-	529
R29	NATURAL RESOURCES DEPARTMENT	-	4,137,303
R32	POLLUTION CONTROL AGENCY	-	803,337
R9P	WATER AND SOIL RESOURCES BOARD	-	400,980
T79	TRANSPORTATION DEPARTMENT	-	11,917,853
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	259,011
O	OTHER	-	584,700
	<b>Total</b>	<b>0</b>	<b>75,597,542</b>



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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**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, 2024.

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 2026  
 First Stepdown**

**FIXED ASSET DEPRECIATION**

Schedule No. 1.1

1.2
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	Equipment Use Charge	General Support Allocation
Total Eligible Direct Costs:	336,193	336,193
Add: Allocated Costs		
Sum of Allocated Costs	336,193	336,193
Distribution of Allocated Costs		
Total Allocated Costs	336,193	336,193
Less: Disallowed Costs		
Net Allocable Costs	336,193	336,193

**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 2024.
- > 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 2024.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2024 net cost of these sub-centers.

**Exhibit C**

**State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 First Stepdown**

**ADMINISTRATION - MANAGEMENT SERVICES**

Schedule No. 3.1

	3.3	3.4	3.5	3.6
				Fiscal Agent - Non <u>Allocable</u>
	Administration Mgmt <u>Services</u>	Commissioners <u>Office</u>	Human <u>Resources</u>	Financial Mgmt <u>and Rptg</u>
Total Eligible Direct Costs:	2,701,745	1,037,245	531,000	1,133,500
Add: Allocated Costs	0			
Fixed Asset Depreciation	0			
Sum of Allocated Costs	2,701,745	1,037,245	531,000	1,133,500
Distribution of Allocated Costs	0			0
Total Allocated Costs	2,701,745	1,037,245	531,000	1,133,500
Less: Disallowed Costs	0			
Net Allocable Costs	2,701,745	1,037,245	531,000	1,133,500

**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 2024 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 2024.
- > 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 2024 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 2024 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 2024.
- > 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 2024 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 2026  
 First Stepdown

ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1

	4.2	4.5	4.7	4.8	4.10	4.11	4.12	
	Government & Citizen Services	General Support	Real Estate & Constr Services	Real Prop Enterprise System	Office of State Procurement (fmrlly Materials Mgmt)	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:	6,346,377		746,096	868,090	2,076,412	472,000	429,498	1,754,281
Add: Allocated Costs								
3.3 Admin Mgmt-Commissioner's Office	56,387	56,387						
3.4 Admin Mgmt-Human Resources	28,866	28,866						
3.5 Admin Mgmt-Financial Mgmt & Rptg	13,791	13,791						
Sum of Allocated Costs	6,445,421	99,044	746,096	868,090	2,076,412	472,000	429,498	1,754,281
Distribution of Allocated Costs	0	(99,044)	13,199	18,208	40,430	9,183	4,722	13,302
Total Allocated Costs	6,445,421	0	759,295	886,298	2,116,842	481,183	434,220	1,767,583
Less: Disallowed Costs	0							
Net Allocable Costs	6,445,421	0	759,295	886,298	2,116,842	481,183	434,220	1,767,583



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

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**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 2024 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 2026  
 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:	2,448,684	1,941,673		507,011	
Add: Allocated Costs					
1.2 Fixed Asset Depreciation	270,500	270,500			
4.8 Office of State Procurement (fmrly Materials Mgmt)	76	76			
4.11 Office of Enterprise Continuous Improvement	31	31			
Sum of Allocated Costs	2,719,260	2,212,280	0	507,011	0
Distribution of Allocated Costs	0	(2,212,280)	0	2,212,280	0
Total Allocated Costs	2,719,260	0	0	2,719,291	0
Less: Disallowed Costs	0				
Net Allocable Costs	2,719,260	0	0	2,719,291	0



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

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**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 2024, 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 2024 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 2026  
 First Stepdown

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

Schedule No. 8.1

	8.2	8.3	9.3	10.3	10.4	11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8	13.3	
	MMB	Minnesota Management & Budget	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management	Analysis & Control (EBO's)	Budget Ops & Planning	Central Payroll	Accounting Services	Financial Reporting	Fin Rptg Single Audit	MMB - IT Mgmt & Admin	Accounting & Procure Ops Sys Spt	Personnel Ops & Sys Spt	Bdgt Serv Computer Operations	Personnel Ops Spec Billing	Accounting & Procure Ops Spec Bill	Personnel Admin
Total Eligible Direct Costs:	51,346,575	2,933,695	3,494,793	949,729	2,008,991	327,045	1,984,410	3,110,733	2,565,086	49,883	2,851,796	5,324,901	5,616,338	1,232,411	4,365,517	7,433,178	7,098,069
Add: Allocated Costs																	
1.2 Fixed Asset Depreciation	0	0															
4.8 Office of State Procurement (fmrlly Materials Mgmt)	1,833	1,833															
4.11 Office of Enterprise Continuous Improvement	105	105															
6.4 Enterprise IT Security	126	126															
Sum of Allocated Costs	51,348,639	2,935,759	3,494,793	949,729	2,008,991	327,045	1,984,410	3,110,733	2,565,086	49,883	2,851,796	5,324,901	5,616,338	1,232,411	4,365,517	7,433,178	7,098,069
Distribution of Allocated Costs	0	(2,935,759)	257,302	73,214	161,675	26,319	173,794	204,269	292,494	4,717	208,927	439,807	395,784	141,069	0	0	556,386
Total Allocated Costs	51,348,639	0	3,752,095	1,022,943	2,170,666	353,364	2,158,204	3,315,002	2,857,580	54,600	3,060,723	5,764,708	6,012,122	1,373,480	4,365,517	7,433,178	7,654,455
Less: Disallowed Costs	0																
Net Allocable Costs	51,348,639	0	3,752,095	1,022,943	2,170,666	353,364	2,158,204	3,315,002	2,857,580	54,600	3,060,723	5,764,708	6,012,122	1,373,480	4,365,517	7,433,178	7,654,455



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

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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 2024 net cost of these activities.

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 First Stepdown

Enterprise Communications & Planning

Schedule No. 8.3.1

		8.3	9.2	10.2	11.2	12.2	13.2	14.2	15.2		
		Enterprise Communications & Planning (fmrly IC&A)	General Support	Debt Management Division	MMB Budget Division	MMB Accounting Division	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:		3,494,793	3,494,793								
Add: Allocated Costs											
4.8 Office of State Procurement (fmrly Materials Mgmt)		112	112								
4.11 Office of Enterprise Continuous Improvement		87	87								
6.4 Enterprise IT Security		2,202	2,202								
8.2 Minnesota Management & Budget		257,302	257,302								
Sum of Allocated Costs		3,754,496	3,754,496	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		0	(3,754,496)	65	58	177	100	102	38	318	3,753,637
Total Allocated Costs		3,754,496	0						38	318	3,753,637
Less: Disallowed Costs		0									
Net Allocable Costs		3,754,496	0						38	318	3,753,637



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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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  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 First Stepdown**

**Debt Management Division**

Schedule No. 9.1

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

	<u>Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	949,729	0	949,729	
Add: Allocated Costs				
4.8 Office of State Procurement (fmrly Materials Mgmt)	130	130		
4.11 Office of Enterprise Continuous Improvement	20	20		
6.4 Enterprise IT Security	20	20		
8.2 Minnesota Management & Budget	73,214	0	73,214	
8.3 Enterprise Communications & Planning	65	65		
Sum of Allocated Costs	1,023,178	235	1,022,943	0
Distribution of Allocated Costs	0	(235)	235	
Sum of Allocated Costs	1,023,178	0	1,023,178	
Distribution of Allocated Costs	0		(1,023,178)	1,023,178
Total Allocated Costs	1,023,178	0	1,023,178	0
Less: Disallowed Costs	0			
Net Allocable Costs	1,023,178	0	1,023,178	0



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 10.0**

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

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A finance department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2024. 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 2024.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2024 net cost of these activities.

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





**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 11.0**

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

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division includes: Financial Reporting, General Accounting, SWIFT Systems Support and Payroll. Financial Reporting reviews and reports on expenditures and revenues to complete the state's Annual 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 2024.

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 2024.

The cost of central payroll is allowable and has been allocated based on total FY 2024 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 2024.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2024 net cost of these activities.

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 First Stepdown

MMB - Accounting Division

Schedule No. 11.1

	11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2		
	MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	7,710,112	0	1,984,410	3,110,733	2,565,086	49,883				
Add: Allocated Costs										
4.8 Office of State Procurement	445	445	0							
4.11 Office of Continuous Improvement	253	253	0							
6.4 Enterprise IT Security	211	211								
8.2 Minnesota Management & Budget	675,275	0	173,794	204,269	292,494	4,717				
8.3 Enterprise Communications & Planning	177	177	0							
Sum of Allocated Costs	8,386,473	1,086	2,158,204	3,315,002	2,857,580	54,600	0	0	0	0
Distribution of Allocated Costs	0	(1,086)	280	329	470	8				
Sum of Allocated Costs	8,386,473	0	2,158,484	3,315,331	2,858,050	54,608	0	0	0	0
Distribution of Allocated Costs	0		(2,158,484)					107	1,769	2,156,608
Distribution of Allocated Costs	0			(3,315,331)				34	281	3,315,016
Distribution of Allocated Costs	0				(2,858,050)			29	242	2,857,779
Distribution of Allocated Costs	0					(54,608)				54,608
Total Allocated Costs	8,386,473	0	0	0	0	0	0	170	2,291	8,384,012
Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs	8,386,473	0	0	0	0	0	0	170	2,291	8,384,012



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 12.0**

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

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

- > The SWIFT costs are allocated based upon accounting transactions.
- > The SEMA 4 costs are allocated based upon FTE counts.
- > The BPAS costs are allocated based upon budget transactions.
- > The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2024 net cost of these activities.

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 First Stepdown

MMB - IT Management & Administration

Schedule No. 12.1

	12.2	12.4	12.5	12.6	12.7	12.8	12.9	14.2	15.2	26.2		
	MMB - IT Mgmt & Admin	General Support	Accounting & Procurement Sys Support	Personnel Operations Sys Support	Budget Serv Computer Operations	Personnel Operations Spec Billing	Accounting & Procurement Spec Billing	Other Non- Allocable	Mediation Services	Legislative Auditor	MMB	2nd step & Consumer Activities
Total Eligible Direct Costs:	26,824,141	2,851,796	5,324,901	5,616,338	1,232,411	4,365,517	7,433,178					
Add: Allocated Costs												
1.2 Fixed Asset Depreciation	65,693	0	32,846	32,846								
4.8 Office of State Procurement (fmrlly Materials Mgmt)	31	31										
4.11 Office of Enterprise Continuous Improvement	6	6										
6.4 Enterprise IT Security	47,102	47,102										
8.2 Minnesota Management & Budget	1,185,588	208,927	439,807	395,784	141,069							
8.3 Enterprise Communications & Planning (fmrlly IC&A)	100	100										
Sum of Allocated Costs	28,122,662	3,107,964	5,797,555	6,044,969	1,373,480	4,365,517	7,433,178	0	0	0	0	0
Distribution of Allocated Costs	0	(3,107,964)	0	0	0	0	0	0	0	0	3,107,964	0
Sum of Allocated Costs	28,122,662	0	5,797,555	6,044,969	1,373,480	4,365,517	7,433,178	0	0	0	3,107,964	0
Distribution of Allocated Costs	0		(5,797,555)					59	491			5,797,005
Distribution of Allocated Costs	0			(6,044,969)				299	4,954			6,039,716
Distribution of Allocated Costs	0				(1,373,480)			0	1,181			1,372,299
Distribution of Allocated Costs	0					(4,365,517)		216	3,577			4,361,724
Distribution of Allocated Costs	0						(7,433,178)	76	629			7,432,473
Total Allocated Costs	28,122,662	0	0	0	0	0	0	0	651	10,831	3,107,964	25,003,216
Less: Disallowed Costs	0							0				
Net Allocable Costs	28,122,662	0	0	0	0	0	0	0	651	10,831	3,107,964	25,003,216



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

---

**SCHEDULE 13.0**

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

The functions of this department are as follows:

- > Labor Relations and Compensation, Human Resource Management, Employee Insurance, Information Systems and Administration to Minnesota Management and Budget (MMB). Costs of administering the state government human resource system and labor relations are allowable for plan purposes and have been allocated based on actual positions for FY 2024.
- > 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 2024 net cost of these activities.

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 First Stepdown

State HR, Benefits & Labor Relations

Schedule No. 13.1

	13.2	13.3	13.5	14.2	15.2		
	HR, Benefits & Labor Relations	General Support	Personnel Administration	Employee Relations Non-Alloc	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	7,098,069	0	7,098,069				
Add: Allocated Costs							
1.2 Fixed Asset Depreciation	0	0	0				
4.8 Office of State Procurement (fmrly Materials Mgmt)	305	305	0				
4.11 Office of Enterprise Continuous Improvement	191	191	0				
6.4 Enterprise IT Security	57	57	0				
8.2 Minnesota Management & Budget	556,386	0	556,386				
8.3 Enterprise Communications & Planning (fmrly IC&A)	102	102	0				
Sum of Allocated Costs	7,655,110	655	7,654,455	0	0	0	0
Distribution of Allocated Costs	0	(655)	655	0			0
Sum of Allocated Costs	7,655,110	0	7,655,110	0	0	0	0
Distribution of Allocated Costs	0		(7,655,110)		379	6,273	7,648,458
Total Allocated Costs	7,655,110	0	0	0	379	6,273	7,648,458
Less: Disallowed Costs	0						
Net Allocable Costs	7,655,110	0	0	0	379	6,273	7,648,458



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

---

**SCHEDULE 14.0**

**DEPARTMENT OF MEDIATION SERVICES**

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

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for FY 2024.

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 2024 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 2026  
First Stepdown**

**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 &amp; Consumer Activities</u>
Total Eligible Direct Costs:	1,525,657	0	1,525,657			
Add: Allocated Costs						
4.8 Office of State Procurement (fmrly Materials Mgmt)	117	117				
4.11 Office of Enterprise Continuous Improvement	22	22				
6.4 Enterprise IT Security	1,368	1,368				
8.3 Enterprise Communications & Planning (fmrly IC&A)	38	38				
10.3 Analysis & Control (EBO's)	22	22				
10.4 Budget Operations & Planning	0	0				
11.3 Central Payroll	107	107				
11.4 Accounting Services	34	34				
11.5 Financial Reporting	29	29				
12.4 Accounting & Procurement Ops & Sys Support	59	59				
12.5 Personnel Operations & System Support	299	299				
12.6 Budget Service - Computer Operations	0	0				
12.7 Personnel Operations Special Billing	216	216				
12.8 Accounting & Procurement Ops Special Billing	76	76				
13.3 Personnel Administration	379	379				
Sum of Allocated Costs	1,528,425	2,768	1,525,657	0	0	0
Distribution of Allocated Costs	0	(2,768)	2,768			
Sum of Allocated Costs	1,528,425	0	1,528,425	0	0	0
Distribution of Allocated Costs	0		(1,528,425)		0	1,528,425
Total Allocated Costs	1,528,425	0	0	0	0	1,528,425
Less: Disallowed Costs	0					
Net Allocable Costs	1,528,425	0	0	0	0	1,528,425



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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

---

**SCHEDULE 15.0**

**OFFICE OF LEGISLATIVE AUDITOR**

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

Audits of revenues and expenditures are conducted to ensure conformance with generally accepted accounting principles, federal audit requirements, and state law. Special audits are conducted to assist in improving the efficiency and dependability of department and agency accounting practices. Costs for these financial audits have been allocated based on the average hours of service provided over a four-year period. The resulting number of hours is used as the FY 2024 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 2024.

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 2024 net cost of these activities.

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





**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

**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 2024.

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 2026**  
 First Stepdown

**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



**State of Minnesota**  
**Statewide Cost Allocation Plan**  
**Fiscal Year 2026 Budget**

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 2024. 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 were compiled and amortized over a five year period and followed the allocation rules of the original project (see above).

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

**Exhibit C**

**State of Minnesota**  
**Summary of Allocated Costs**  
**Budget State Fiscal Year 2026**  
 First Stepdown

**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:	0	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



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 20.0**

**DEPARTMENT OF ADMINISTRATION**

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

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

**Exhibit C**

**State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown**

**Administration**

Schedule No. 20.1

	20.0	21.2	22.2		
	Dept of <u>Administration</u>	General <u>Support</u>	Admin - <u>Management</u> <u>Services</u>	Government & Citizen <u>Services</u>	Consumer <u>Activities</u>
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
4.5 Real Estate & Constr Serv - Leasing	0	0			
4.7 Real Property	96,360	96,360			
9.3 Debt Management	0	0			
10.3 Analysis & Control (EBO's)	219	219			
10.4 Budget Operations & Planning	219	219			
11.3 Central Payroll	989	989			
11.4 Accounting Services	335	335			
11.5 Financial Reporting	289	289			
11.6 Financial Reporting - Single Audit	0	0			
12.4 Accounting & Procurement Ops & Sys Support	585	585			
12.8 Accounting & Procurement Ops Special Billing	751	751			
15.3 Financial Audits	0	0			
16.2 State Auditor	0	0			
17 SWIFT	0	0			
Sum of Allocated Costs	99,746	99,746	0	0	0
Distribution of Allocated Costs	0	(99,746)	964	2,063	96,719
Total Allocated Costs	99,746	0	964	2,063	96,719
Less: Disallowed Costs	0				
Net Allocable Costs	99,746	0	964	2,063	96,719



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 21.0**

**DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES**

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

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

**Exhibit C**

**State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 2026  
Second Stepdown**

**Department of Administration - Management Services**

Schedule No. 21.1

	21.2	21.3	21.4	21.5	21.6	22.2		
	Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
3.3 Commissioner's Office	40,538	40,538						
3.4 Human Resources	20,753	20,753						
3.5 Financial Management & Reporting	11,657	11,657						
4.5 Real Estate & Constr Serv - Leasing	0	0						
4.8 Office of State Procurement (fmrlly Materials Mgmt)	921	921						
4.11 Office of Enterprise Continuous Improvement	199	199						
4.12 Grants Management	0	0						
6.4 Enterprise IT Security	1,353	1,353						
8.3 Enterprise Communications & Planning (fmrlly IC&A)	379	379						
12.5 Personnel Operations & Sys Support	2,769	2,769						
12.6 Budget Service - Computer Operations	853	853						
12.7 Personnel Operations Special Billing	1,999	1,999						
13.3 Personnel Administration	3,506	3,506						
14.3 Mediation Services	700	700						
20 Department of Administration	964	964						
Sum of Allocated Costs	86,589	86,589	0	0	0	0	0	0
Distribution of Allocated Costs	0	(86,589)	34,688	18,103	33,798	0	0	0
Sum of Allocated Costs	86,589	0	34,688	18,103	33,798	0	0	0
Distribution of Allocated Costs	0		(34,688)				1,962	32,725
Distribution of Allocated Costs	0			(18,103)			1,024	17,079
Distribution of Allocated Costs	0				(33,798)		415	33,383
Total Allocated Costs	86,589	0	0	0	0	0	3,402	83,187
Less: Disallowed Costs	0							
Net Allocable Costs	86,589	0	0	0	0	0	3,402	83,187



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 22.0**

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

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

Admin - Government & Citizen Services

Schedule No. 22.1

	22.2	22.5	22.7	22.8	22.10	22.11	22.12	24.2	26.2	32.2	33.2	
	Government & Citizen Services	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)	1,132	1,132										
4.11 Office of Enterprise Continuous Improvement	277	277										
6.4 Enterprise IT Security	3,707	3,707										
8.3 Enterprise Communications & Planning (fmrlly IC&A)	448	448										
10.3 Analysis & Control (EBO's)	259	259										
10.4 Budget Operations & Planning	319	319										
11.3 Central Payroll	1,375	1,375										
11.4 Accounting Services	396	396										
11.5 Financial Reporting	341	341										
12.4 Accounting & Procurement Ops & Sys Support	693	693										
12.5 Personnel Operations & Sys Support	3,851	3,851										
12.6 Budget Service - Computer Operations	1,240	1,240										
12.7 Personnel Operations Special Billing	2,781	2,781										
12.8 Accounting & Procurement Ops Special Billing	888	888										
13.3 Personnel Administration	4,877	4,877										
14.3 Mediation Services - State Agencies	974	974										
17 SWIFT	0	0										
20 Department of Administration	2,063	2,063										
21.3 Commissioner's Office	1,962	1,962										
21.4 Human Resources	1,024	1,024										
21.5 Financial Management & Reporting	415	415										
Sum of Allocated Costs	29,023	29,023	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	(0)	(29,023)	3,868	5,335	11,847	2,691	1,384	3,898	0	0	0	0
Sum of Allocated Costs	29,023	0	3,868	5,335	11,847	2,691	1,384	3,898	0	0	0	0
Distribution of Allocated Costs	0		(3,868)									3,868
Distribution of Allocated Costs	0			(5,335)								5,335
Distribution of Allocated Costs	0				(11,847)							11,823
Distribution of Allocated Costs	0					(2,691)				0	17	2,691
Distribution of Allocated Costs	0						(1,384)			0	2	1,380
Distribution of Allocated Costs	0							(3,898)		19	1	3,898
Total Allocated Costs	29,023	0	0	0	0	0	0	0	1	19	1	28,995
Less: Disallowed Costs	0											
Net Allocable Costs	29,023	0	0	0	0	0	0	0	1	19	1	28,995



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 24.0**

**MN.IT**

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

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

**Exhibit C**

**State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 2026  
Second Stepdown**

**Minnesota Information Technology**

Schedule No. 24.1

	24.2	24.4	24.5	26.2	
	<u>General Support</u>	<u>Enterprise IT Security</u>	<u>Other Non-Allocable</u>	<u>Minnesota Mgmt &amp; Budget</u>	<u>Consumer Activities</u>
Minnesota Information Technology	0				
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
6.4 Enterprise IT Security	319	319			
8.3 Enterprise Communications & Planning (fmrly IC&A)	115	115			
10.3 Analysis & Control (EBO's)	67	67			
10.4 Budget Operations & Planning	49	49			
11.3 Central Payroll	154	154			
11.4 Accounting Services	102	102			
11.5 Financial Reporting	88	88			
12.4 Accounting & Procurement Ops & Sys Support	178	178			
12.5 Personnel Operations & System Support	432	432			
12.6 Budget Service - Computer Operations	191	191			
12.7 Personnel Operations Special Billing	312	312			
12.8 Accounting & Procurement Ops Special Billing	228	228			
13.3 Personnel Administration	547	547			
14.3 Mediation Services	109	109			
17 SWIFT	0	0			
22.8 Office of State Procurement (fmrly Materials Mgmt)	0	0			
Sum of Allocated Costs	2,890	2,890	0	0	0
Distribution of Allocated Costs	0	(2,890)	2,890		
Sum of Allocated Costs	2,890	0	2,890	0	0
Distribution of Allocated Costs	0		(2,890)	53	2,837
Total Allocated Costs	2,890	0	0	53	2,837
Less: Disallowed Costs	0				
Net Allocable Costs	2,890	0	0	53	2,837



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

**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.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

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

Schedule No. 26.1

		26.2	26.3	27.2	28.2	29.2	30.2	30.9	31.2
		General Support	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:		0							
Add: Allocated Costs									
8.3	Enterprise Communications & Planning (fmrly IC&A)	174	26	0	0	0	0	0	0
10.3	Analysis & Control (EBO's)	426	26	30	34	95	40	0	57
10.4	Budget Operations & Planning	1,170	78	101	98	296	95	0	167
11.3	Central Payroll	3,319	221	230	429	1,181	0	0	803
11.4	Accounting Services	515	31	36	41	115	48	0	69
11.5	Financial Reporting	796	49	56	63	177	74	0	106
12.2	MnIT @ MMB - Mgmt & Admin	2,489,021	0	0	0	0	0	0	0
12.4	Accounting & Procurement Ops & Sys Support	1,602	98	112	126	357	150	0	214
12.5	Personnel Operations & System Support	9,985	665	693	1,290	3,553	0	0	2,415
12.6	Budget Service - Computer Operations	907	60	78	76	230	74	0	130
12.7	Personnel Operations Special Billing	6,540	436	454	845	2,327	0	0	1,582
12.8	Accounting & Procurement Ops Special Billing	1,569	96	110	124	349	146	0	209
13.3	Personnel Administration	11,446	763	795	1,479	4,074	0	0	2,768
14.3	Mediation Services	1,748	117	121	226	622	0	0	423
15.3	Financial Audits	1,739,838	0	0	0	1,739,838	0	0	0
15.5	Single Audits	0	0	0	0	0	0	0	0
17	SWIFT	908	55	63	72	202	85	0	121
22.8	Office of State Procurement (fmrly Materials Mgmt)	11	1	0	0	0	0	0	2
22.11	Office of Enterprise Continuous Improvement	3	0	0	0	1	0	0	1
24.4	Enterprise IT Security	39	0	0	0	0	0	0	0
26.3	Enterprise Communications & Planning (fmrly IC&A)	19	0	2	2	7	3	0	4
28.3	Analysis & Control (EBO's)	16	0	0	0	8	3	0	5
29.4	Accounting Services	34	0	0	0	0	14	0	20
29.5	Financial Reporting	57	0	0	0	0	23	0	34
30.4	Accounting & Procurement Ops & Sys Support	10	0	0	0	0	0	0	10
Sum of Allocated Costs		4,270,154	2,722	2,883	4,904	1,753,432	756	0	9,137
Distribution of Allocated Costs		0	142,659	84,527	191,413	774,735	700,471	0	602,514
Total Allocated Costs		4,270,154	145,381	87,410	196,317	2,528,167	701,227	0	611,651
Less: Disallowed Costs		0							
Net Allocable Costs		4,270,154	145,381	87,410	196,317	2,528,167	701,227	0	611,651



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 26.3**

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

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

MMB - Enterprise Communications and Planning

Schedule No. 26.3.1

	26.3	27.2	28.2	29.2	30.2	31.2	32.2	33.2		
	Internal Controls & Accountability	General Support	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0									
Add: Allocated Costs										
8.3 Enterprise Communications & Planning (fmrlly IC&A)	69	69								
10.3 Analysis & Control (EBO's)	40	40								
10.4 Budget Operations & Planning	58	58								
11.3 Central Payroll	431	431								
11.4 Accounting Services	61	61								
11.5 Financial Reporting	52	52								
12.4 Accounting & Procurement Ops & Sys Support	106	106								
12.5 Personnel Operations & System Support	1,207	1,207								
12.6 Budget Service - Computer Operations	225	225								
12.7 Personnel Operations Special Billing	872	872								
12.8 Accounting & Procurement Ops Special Billing	136	136								
13.3 Personnel Administration	1,529	1,529								
14.3 Mediation Services	305	305								
17 SWIFT	0	0								
22.8 Office of State Procurement (fmrlly Materials Mgmt)	1	1								
22.11 Office of Enterprise Continuous Improvement	0	0								
24.4 Enterprise IT Security	2	2								
26.2 Minnesota Management & Budget	273,088	273,088								
Sum of Allocated Costs	278,181	278,181	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(278,181)	5	4	13	7	8	3	24	278,117
Total Allocated Costs	278,181	0	5	4	13	7	8	3	24	278,117
Less: Disallowed Costs	0									
Net Allocable Costs	278,181	0	5	4	13	7	8	3	24	278,117



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 27.0**

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

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

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

Exhibit C

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

MMB - Debt Management Division

Schedule No. 27.1

27.2	27.3	27.4	34.2	
------	------	------	------	--

	Debt Management Division	General Support	Debt Management	Non- Allocable	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
10.3 Analysis & Control (EBO's)	37	37				
10.4 Budget Operations & Planning	32	32				
11.3 Central Payroll	100	100				
11.4 Accounting Services	57	57				
11.5 Financial Reporting	49	49				
12.4 Accounting & Procurement Ops & Sys Support	100	100				
12.5 Personnel Operations & System Support	281	281				
12.6 Budget Service - Computer Operations	122	122				
12.7 Personnel Operations Special Billing	203	203				
12.8 Accounting & Procurement Ops Special Billing	128	128				
13.3 Personnel Administration	356	356				
14.3 Mediation Services	71	71				
17 SWIFT	0	0				
22.8 Office of State Procurement	1	1				
22.11 Office of Enterprise Continuous Improvement	0	0				
26.2 Minnesota Management & Budget	77,706	77,706				
26.3 Enterprise Communications & Planning (fmrly IC&A)	5	5				
Sum of Allocated Costs	79,249	79,249	0	0	0	0
Distribution of Allocated Costs	0	(79,249)	79,249	0		
Sum of Allocated Costs	79,249	0	79,249	0	0	0
Distribution of Allocated Costs	0		(79,249)	0	0	79,249
Total Allocated Costs	79,249	0	0	0	0	79,249
Less: Disallowed Costs	0					
Net Allocable Costs	79,249	0	0	0	0	79,249



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 28.0**

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

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

MMB - Budget Division

Schedule No. 28.1

	28.2	28.3	28.4	28.5	29.2	30.2	31.2	32.2	33.2		
	Budget Division	General Support	Analysis & Controls (EBO's)	Budget Operations & Planning	Budget Division Non-Allocable	Accounting Division	IT Mgmt & Admin	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0										
Add: Allocated Costs											
10.3 Analysis & Control (EBO's)	34	34									
10.4 Budget Operations & Planning	26	26									
11.3 Central Payroll	470	470									
11.4 Accounting Services	51	51									
11.5 Financial Reporting	44	44									
12.4 Accounting & Procurement Ops & Sys Support	90	90									
12.5 Personnel Operations & System Support	1,316	1,316									
12.6 Budget Service - Computer Operations	103	103									
12.7 Personnel Operations Special Billing	950	950									
12.8 Accounting & Procurement Ops Special Billing	115	115									
13.3 Personnel Administration	1,666	1,666									
14.3 Mediation Services	333	333									
17 SWIFT	0	0									
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	199,528	199,528									
26.3 Enterprise Communications & Planning (fmrlly IC&A)	4	4									
Sum of Allocated Costs	204,733	204,733	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(204,733)	176,070	28,663							
Sum of Allocated Costs	204,733	0	176,070	28,663	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(176,070)			8	5	5	2	15	176,036
Distribution of Allocated Costs	0			(28,663)					0	25	28,638
Total Allocated Costs	204,733	0	0	0	0	8	5	5		40	204,673
Less: Disallowed Costs	0										
Net Allocable Costs	204,733	0	0	0	0	8	5	5		40	204,673



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 29.0**

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

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

MMB - Accounting Division

Schedule No. 29.1

	29.2	29.3	29.4	29.5	29.6	30.2	31.2	32.2	33.2		
	Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	IT Mgmt & Admin	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0										
Add: Allocated Costs											
10.3 Analysis & Control (EBO's)	103	103									
10.4 Budget Operations & Planning	66	66									
11.3 Central Payroll	1,259	1,259									
11.4 Accounting Services	157	157									
11.5 Financial Reporting	135	135									
12.4 Accounting & Procurement Ops & Sys Support	274	274									
12.5 Personnel Operations & System Support	3,525	3,525									
12.6 Budget Service - Computer Operations	255	255									
12.7 Personnel Operations Special Billing	2,546	2,546									
12.8 Accounting & Procurement Ops Special Billing	351	351									
13.3 Personnel Administration	4,464	4,464									
14.3 Mediation Services	891	891									
15.3 Financial Audits	2,014,237	2,014,237									
15.5 Single Audits	0	0									
17 SWIFT	0	0									
22.8 Office of State Procurement (fmrlly Materials Mgmt)	2	0		2							
22.11 Office of Enterprise Continuous Improvement	0	0		0							
24.4 Enterprise IT Security	0	0									
26.2 Minnesota Management & Budget	716,706	716,706									
26.3 Enterprise Communications & Planning (fmrlly IC&A)	13	13									
28.3 Analysis & Control (EBO's)	8	8									
Sum of Allocated Costs	2,744,992	2,744,989	0	3	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,744,989)	706,473	830,353	1,188,987	19,176					
Sum of Allocated Costs	2,744,992	0	706,473	830,356	1,188,987	19,176	0	0	0	0	0
Distribution of Allocated Costs	0		(706,473)						35	581	705,857
Distribution of Allocated Costs	0			(830,356)			22	22	9	70	830,232
Distribution of Allocated Costs	0				(1,188,987)		32	32	12	101	1,188,810
Distribution of Allocated Costs	0					(19,176)					19,176
Total Allocated Costs	2,744,992	0	0	0	0	0	54	55	56	752	2,744,076
Less: Disallowed Costs	0										
Net Allocable Costs	2,744,992	0	0	0	0	0	54	55	56	752	2,744,076



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

---

**SCHEDULE 30.0**

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

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

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 2026  
 Second Stepdown

MMB - IT Management & Administration

Schedule No. 30.1

	30.2	30.4	30.5	30.6	30.7	30.8	30.9	31.2	32.2	33.2		
	IT Mgmt & Administration	General Support	Acctg & Procur Ops Svs Support	Personnel Operations Svs 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)	58	58										
10.4 Budget Operations & Planning	33	33										
11.3 Central Payroll	31	31										
11.4 Accounting Services	89	89										
11.5 Financial Reporting	76	76										
12.4 Accounting & Procurement Ops & Sys Support	155	155										
12.5 Personnel Operations and System Support	86	86										
12.6 Budget Service - Computer Operations	127	127										
12.7 Personnel Operations Special Billing	62	62										
12.8 Accounting & Procurement Ops Special Billing	199	199										
13.3 Personnel Administration	109	109										
14.3 Mediation Services	22	22										
17 SWIFT	0	0										
22.8 Office of State Procurement (fmrly Materials Mgmt)	0	0										
24.4 Enterprise IT Security	50	42	5	4								
26.2 Minnesota Management & Budget	1,258,328	1,258,328										
26.3 Enterprise Communications & Planning (fmrly IC&A)	7	7										
28.3 Analysis & Control (EBO's)	5	5										
29.4 Accounting Services	22	22										
29.5 Financial Reporting	32	32										
Sum of Allocated Costs	1,259,490	1,259,481	5	4	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,259,481)	567,166	510,395	181,920							
Sum of Allocated Costs	1,259,490	0	567,171	510,399	181,920	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(567,171)					15	6	48	567,102	
Distribution of Allocated Costs	0			(510,399)					25	419	509,954	
Distribution of Allocated Costs	0				(181,920)				0	157	181,763	
Distribution of Allocated Costs	0					0						
Distribution of Allocated Costs	0						0					
Total Allocated Costs	1,259,490	0	0	0	0	0	0	15	31	624	1,258,819	
Less: Disallowed Costs	0											
Net Allocable Costs	1,259,490	0	0	0	0	0	0	15	31	624	1,258,819	



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 Budget**

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

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

---

**SCHEDULE 31.0**

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

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

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

## Exhibit C

**State of Minnesota**  
**Summary of Allocated Costs**  
**Budget State Fiscal Year 2026**  
 Second Stepdown

### State HR, Benefits & Labor Relations

Schedule No. 31.1

	31.2	31.3	32.2	33.2		
	<u>State HR, Benefits &amp; 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)	59	59				
10.4 Budget Operations & Planning	43	43				
11.3 Central Payroll	948	948				
11.4 Accounting Services	90	90				
11.5 Financial Reporting	77	77				
12.4 Accounting & Procurement Ops & Sys Support	157	157				
12.5 Personnel Operations & System Support	2,655	2,655				
12.6 Budget Service - Computer Operations	167	167				
12.7 Personnel Operations Special Billing	1,917	1,917				
12.8 Accounting & Procurement Ops Special Billing	201	201				
13.3 Personnel Administration	3,362	3,362				
14.3 Mediation Services	671	671				
17 SWIFT	0	0				
22.8 Office of State Procurement (fmrly Materials Mgmt)	2	2				
22.11 Office of Enterprise Continuous Improvement	0	0				
26.2 Minnesota Management & Budget	590,523	590,523				
26.3 Enterprise Communications & Planning (fmrly IC&A)	8	8				
28.3 Analysis & Control (EBO's)	5	5				
29.4 Accounting Services	22	22				
29.5 Financial Reporting	32	32				
30.4 Accounting & Procurement Ops & Sys Support	15	15				
Sum of Allocated Costs	600,952	600,952	0	0	0	0
Distribution of Allocated Costs	0	(600,952)	600,952			
Sum of Allocated Costs	600,952	0	600,952			0
Distribution of Allocated Costs	0		(600,952)	30	494	600,428
Total Allocated Costs	600,952	0	0	30	494	600,428
Less: Disallowed Costs	0					
Net Allocable Costs	600,952	0	0	30	494	600,428



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 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 2026  
 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	76	76	0	0	0
17 SWIFT	0	0	0	0	0
22.8 Office of State Procurement (fmrly Materials Mgmt)	1	1	0	0	0
22.11 Office of Enterprise Continuous Improvement	0	0	0	0	0
24.4 Enterprise IT Security	1	1	0	0	0
26.3 Enterprise Communications & Planning (fmrly IC&A)	3	3	0	0	0
28.3 Analysis & Control (EBO's)	2	2	0	0	0
28.4 Budget Operations & Planning	0	0	0	0	0
29.3 Central Payroll	35	0	35	0	0
29.4 Accounting Services	9	9	0	0	0
29.5 Financial Reporting	12	12	0	0	0
30.4 Accounting & Procurement Ops & Sys Support	6	6	0	0	0
30.5 Personnel Operations and Sys Support	25	0	25	0	0
30.6 Budget Service - Computer Ops	0	0	0	0	0
31.3 Personnel Administration	30	0	30	0	0
Sum of Allocated Costs	199	109	90	0	0
Distribution of Allocated Costs	0	(109)	109	0	0
Sum of Allocated Costs	199	0	199	0	0
Distribution of Allocated Costs	0	0	(199)	0	199
Total Allocated Costs	199	0	0	0	199
Less: Disallowed Costs	0	0	0	0	0
Net Allocable Costs	199	0	0	0	199



**State of Minnesota  
Statewide Cost Allocation Plan  
Fiscal Year 2026 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 2026 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 2026**  
 Second Stepdown

**State Auditor**

Schedule No. 34.1

34.2	
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	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0		
Add: Allocated Costs			
Sum of Allocated Costs	0	0	0
Distribution of Allocated Costs	0	0	
Total Allocated Costs	0	0	0
Less: Disallowed Costs	0		
Net Allocable Costs	0	0	0

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

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2026 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	1.2	Fixed Asset Depreciation	336,193				
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	1,037,245	0	882,928		
G02-3.4	G02-3.4	Human Resources	531,000	0	460,797		
G02-3.5	G02-3.5	Financial Management and Reporting	1,133,500	0	860,286		
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	746,096	0			
G02-4.7	G02-4.7	Real Property	868,090	0			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	2,076,412	0			
G02-4.10	G02-4.10	Central Mail	472,000	0			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	429,498	0			
G02-4.12	G02-4.12	Grants Management	1,754,281	0			
G46-6.2	G46-6.2	Minnesota Information Technology	1,941,673	270,500			
G46-6.3	G46-6.3	IT Spend	0	0			
G46-6.4	G46-6.4	Enterprise IT Security	507,011	0			
G46-6.5	G46-6.5	MnIT - Non allocable	0	0			
G10-8.2	G10-8.2	Minnesota Management & Budget	2,933,695	0			
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	3,494,793	0			
G10-9.2	G10-9.2	Debt Management Division	0	0			
G10-9.3	G10-9.3	Debt Management	949,729	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)	2,008,991	0			
G10-10.4	G10-10.4	Budget Operations and Planning	327,045	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	1,984,410	0			
G10-11.4	G10-11.4	Accounting Services	3,110,733	0			
G10-11.5	G10-11.5	Financial Reporting	2,565,086	0			
G10-11.6	G10-11.6	Financial Reporting - Single Audit	49,883	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	2,851,796	0			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	5,324,901	184,284			
G10-12.5	G10-12.5	Personnel Operations and System Support	5,616,338	184,284			
G10-12.6	G10-12.6	Budget Service - Computer Operations	1,232,411	0			
G10-12.7	G10-12.7	Personnel Operations Special Billing	4,365,517	0			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	7,433,178	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	7,098,069	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	1,525,657	0			
G45-14.4	G45-14.4	Mediation/Representation	0	0			
L49-15.2	L49-15.2	Legislative Auditor	5,445,311	3,093			
L49-15.3	L49-15.3	Financial Audits	5,447,000	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	2026 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	0	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				0.05%	0.05%
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	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	2026 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					
	B10	CANNABIS MANAGEMENT OFFICE					
	B11	COSMETOLOGIST EXAMINERS BOARD					
	B13	COMMERCE DEPARTMENT					
	B14	ANIMAL HEALTH BOARD					
	B15	BARBER EXAMINERS BOARD					
	B20	EXPLORE MINNESOTA TOURISM					
	B22	EMPLOYMENT & ECONOMIC DEVELOP					
	B24	PUBLIC FACILITIES AUTHORITY					
	B25	SCIENCE & TECHNOLOGY AUTHORITY					
	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				1.06%	1.06%
	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	2026 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					
	G70	MN SECURE CHOICE					
	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					
	H58	CHILDREN, YOUTH AND FAMILIES					
	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					

**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	2026 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	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					
	P82	CLEMENCY REVIEW COMMISSION					
	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	75,597,542	642,161	2,204,011	1.17%	1.17%
		Source	75,597,542	642,161	2,204,011	1.17%	1.17%
		Difference (Total - Source)	0	0	0	0.00%	0.00%

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

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	8,923				
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing		628,650			
G02-4.7	G02-4.7	Real Property		867,203			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)		1,925,644			
G02-4.10	G02-4.10	Central Mail		437,365			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement		224,909			
G02-4.12	G02-4.12	Grants Management		633,550			
G46-6.2	G46-6.2	Minnesota Information Technology				-	17
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget				-	408
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)				-	25
G10-9.2	G10-9.2	Debt Management Division				-	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				-	40
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division				-	99
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration				-	7
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable				-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				-	68
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services				-	26
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor				-	252
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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		3,990,656	-
G02-3.2	G02-3.2	Admin Management Services	7,542			-	205
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services				-	252
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
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			7	8,304	8,915
	B10	CANNABIS MANAGEMENT OFFICE			1	-	318
	B11	COSMETOLOGIST EXAMINERS BOARD			-	-	161
	B13	COMMERCE DEPARTMENT			3	3,216	10,625
	B14	ANIMAL HEALTH BOARD			2	-	1,043
	B15	BARBER EXAMINERS BOARD			-	-	88
	B20	EXPLORE MINNESOTA TOURISM			-	-	661
	B22	EMPLOYMENT & ECONOMIC DEVELOP			43	27,051	64,251
	B24	PUBLIC FACILITIES AUTHORITY			-	-	556
	B25	SCIENCE & TECHNOLOGY AUTHORITY			-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY			-	-	11
	B34	HOUSING FINANCE AGENCY			3	-	1,338
	B41	WORKERS' COMP COURT OF APPEALS			1	-	108
	B42	LABOR AND INDUSTRY DEPARTMENT			9	-	3,079
	B43	IRON RANGE RESOURCES			-	343,343	910
	B7E	ARCHITECTURE, ENGINEERING BD			-	-	241
	B7G	COMBATIVE SPORTS COMMISSION			-	-	-
	B7P	ACCOUNTANCY BOARD			1	-	84
	B7S	PRIVATE DETECTIVES BOARD			-	-	8
	B82	PUBLIC UTILITIES COMMISSION			-	-	265
	B9D	AMATEUR SPORTS COMMISSION			-	804,946	1
	B9V	AGRICULTURE UTILIZATION RESRCH			-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION			6	176,361	918
	E26	MN STATE COLLEGES/UNIVERSITIES			-	-	-
	E37	EDUCATION DEPARTMENT			12	-	6,517
	E39	PROF EDUCATOR LICENSING STD BD			1	-	462
	E40	HISTORICAL SOCIETY			-	1,246,090	1
	E44	MINNESOTA STATE ACADEMIES			-	429,952	1,534
	E50	ARTS BOARD			-	-	2,535
	E60	OFFICE OF HIGHER EDUCATION			-	-	1,339
	E77	ZOOLOGICAL BOARD			-	668,291	1,828
	E81	UNIVERSITY OF MINNESOTA			-	-	41
	E95	HUMANITIES COMMISSION			-	-	-
	E97	SCIENCE MUSEUM			-	-	1
	E9W	HIGHER ED FACILITIES AUTHORITY			-	-	-
	G02	ADMINISTRATION DEPARTMENT	716,909		7	-	8,292
	G03	LOTTERY			16	-	-
	G05	RACING COMMISSION			-	-	378

**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			13	-	1,803
	G09	GAMBLING CONTROL BOARD			-	-	58
	G10	MINNESOTA MANAGEMENT & BUDGET			2	-	1,007
	G17	HUMAN RIGHTS DEPARTMENT			2	-	275
	G19	INDIAN AFFAIRS COUNCIL			1	-	224
	G38	INVESTMENT BOARD			-	-	345
	G39	GOVERNORS OFFICE			-	-	176
	G45	MEDIATION SERVICES DEPARTMENT			10	-	193
	G46	MN.IT			1	-	7,996
	G53	SECRETARY OF STATE			4	-	1,643
	G61	OFFICE OF STATE AUDITOR			2	-	632
	G62	MINN STATE RETIREMENT SYSTEM			1	145,147	460
	G63	PUBLIC EMPLOYEES RETIRE ASSOC			-	-	277
	G67	REVENUE DEPARTMENT			1	-	2,314
	G69	TEACHERS RETIREMENT ASSOC			4	-	760
	G70	MN SECURE CHOICE			-	-	-
	G90	REVENUE INTERGOVT PAYMENTS			-	-	-
	G92	OMBUDSPERSON FOR FAMILIES			-	-	220
	G93	OMBUD AMERICAN INDIAN FAMILIES			-	-	79
	G96	UNIFORM LAWS COMMISSION			-	-	-
	G9J	CAMPAIGN FINANCE BOARD			-	-	103
	G9K	ADMINISTRATIVE HEARINGS			-	-	512
	G9L	COUNCIL FOR MINNESOTANS OF AFR			-	-	73
	G9M	MINNESOTA COUNCIL ON LATINO AF			-	-	89
	G9N	ASIAN PACIFIC COUNCIL			-	-	90
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL			-	-	20
	G9Q	MMB DEBT SERVICE			-	-	-
	G9R	MMB NON-OPERATING			-	-	2
	G9V	RARE DISEASE ADVISORY COUNCIL			-	-	53
	G9X	CAPITOL AREA ARCHITECT			5	-	63
	G9Y	MN STATE COUNCIL ON DISABILITY			2	-	204
	GPR	PAYROLL CLEARING			-	-	-
	H12	HEALTH DEPARTMENT			19	-	18,849
	H55	HUMAN SERVICES DEPARTMENT			102	2,988,957	11,789
	H55b	HUMAN SERVICES SOS			-	-	8,694
	H55c	HUMAN SERVICES MSOP			-	-	2,136
	H58	CHILDREN, YOUTH AND FAMILIES			-	-	-
	H60	MN INSURANCE MARKETPLACE			3	-	183
	H75	VETERANS AFFAIRS DEPARTMENT			9	1,497,474	13,777
	H7B	MEDICAL PRACTICE BOARD			2	-	234
	H7C	NURSING BOARD			-	-	266
	H7D	PHARMACY BOARD			1	-	173
	H7F	DENTISTRY BOARD			-	-	270
	H7H	CHIROPRACTIC EXAMINERS BOARD			-	-	54
	H7J	OPTOMETRY BOARD			-	-	47
	H7K	EXEC FOR LT SVCS & SUPPORTS BD			2	-	62
	H7L	SOCIAL WORK BOARD			-	-	66
	H7M	MARRIAGE AND FAMILY THERAPY BD			-	-	81
	H7Q	PODIATRIC MEDICINE			-	-	31
	H7R	VETERINARY MEDICINE BOARD			-	-	43
	H7S	EMERGENCY MEDICAL SERVICES OFF			-	-	156
	H7U	DIETETICS & NUTRITION PRACTICE			-	-	32
	H7V	PSYCHOLOGY BOARD			1	-	153
	H7W	PHYSICAL THERAPY BOARD			-	-	55
	H7X	BEHAVIORAL HEALTH & THERAPY BD			-	-	106

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD				-	60
	H8A	FOSTER YOUTH OMBUDPERSON				-	57
	H9G	OMBUDSMAN MH/DD			1	-	150
	J33	TRIAL COURTS				-	4,732
	J40	STATE COMPETENCY ATTAINMENT BD				-	31
	J50	STATE GUARDIAN AD LITEM				-	169
	J52	PUBLIC DEFENSE BOARD				-	1,031
	J58	COURT OF APPEALS				-	35
	J61	APPELLATE COUNSEL & TRG OFFICE				-	-
	J65	SUPREME COURT			3	-	1,669
	J68	TAX COURT				-	51
	J70	JUDICIAL STANDARDS BOARD				-	23
	L10	LEGISLATURE COORDINATING COMM				-	4
	L11	SENATE				-	-
	L12	HOUSE				-	-
	L49	LEGISLATIVE AUDITOR				-	-
	P01	MILITARY AFFAIRS DEPARTMENT			1	5,683,328	17,482
	P07	PUBLIC SAFETY DEPARTMENT			59	20,360	18,593
	P08	OMBUDSPERSON FOR CORRECTIONS			-	-	95
	P78	CORRECTIONS DEPARTMENT			25	7,483,242	25,984
	P80	CANNABIS EXPUNGEMENT BOARD			-	-	1
	P82	CLEMENCY REVIEW COMMISSION			1	-	-
	P7T	PEACE OFFICERS BOARD (POST)			3	-	209
	P9E	SENTENCING GUIDELINES COMM			-	-	53
	R28	MINN CONSERVATION CORPS			-	-	-
	R29	NATURAL RESOURCES DEPARTMENT			65	3,035,706	70,465
	R32	POLLUTION CONTROL AGENCY			4	25,198	4,103
	R9P	WATER AND SOIL RESOURCES BOARD			4	-	3,263
	T79	TRANSPORTATION DEPARTMENT			10	6,582,988	128,051
	T9B	METROPOLITAN COUNCIL/TRANSPORT			1	-	16
	O	OTHER			8	1,544,698	-
		Total	733,374	4,717,321	484	36,705,308	471,192
		Source	<b>733,374</b>	<b>4,717,321</b>	<b>484</b>	<b>36,705,308</b>	<b>471,192</b>
		Difference (Total - Source)	0	0	0	0	0

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

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology		0.01%	-	-	
G46-6.3	G46-6.3	IT Spend				-	
G46-6.4	G46-6.4	Enterprise IT Security				86,989	
G46-6.5	G46-6.5	MnIT - Non allocable				-	
G10-8.2	G10-8.2	Minnesota Management & Budget		0.02%	-		33,218
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		0.02%	-		579,149
G10-9.2	G10-9.2	Debt Management Division		0.00%	-		5,224
G10-9.3	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%	-		11,018
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	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%	-		55,389
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - 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%	-		12,388,645
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel 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%	-		14,954
G10-13.3	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%	-		359,925
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		0.08%	-		61,765
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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	-	0.05%	-		355,846
G02-3.3	G02-3.3	Commissioner's Office	-				
G02-3.4	G02-3.4	Human Resources	-				
G02-3.5	G02-3.5	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%			974,993
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-				
G02-4.7	G02-4.7	Real Property	-				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	-				
G02-4.10	G02-4.10	Central Mail	-				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-				
G02-4.12	G02-4.12	Grants Management	-				
G46-6.2	G46-6.2	Minnesota Information Technology	-				83,919
G46-6.3	G46-6.3	IT Spend	-				
G46-6.4	G46-6.4	Enterprise IT Security	-				
G46-6.5	G46-6.5	MnIT - Non allocable	-				
G10-8.2	G10-8.2	Minnesota Management & Budget	-				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-				
G10-9.2	G10-9.2	Debt Management Division	-				
G10-9.3	G10-9.3	Debt Management	-				
G10-9.4	G10-9.4	Debt Management - Other	-				
G10-10.2	G10-10.2	MMB - Budget Division	-				
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-				
G10-10.4	G10-10.4	Budget Operations and Planning	-				
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				
G10-11.2	G10-11.2	MMB - Accounting Division	-				
G10-11.3	G10-11.3	Central Payroll	-				
G10-11.4	G10-11.4	Accounting Services	-				
G10-11.5	G10-11.5	Financial Reporting	-				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-				
G10-12.5	G10-12.5	Personnel Operations and System Support	-				
G10-12.6	G10-12.6	Budget Service - Computer Operations	-				
G10-12.7	G10-12.7	Personnel Operations Special Billing	-				
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-				
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-				
G10-13.3	G10-13.3	Personnel Administration	-				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services	-				
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	137,667.00	1.16%	22,569,927		7,697,309
	B10		CANNABIS MANAGEMENT OFFICE	-	0.07%	-		168,519
	B11		COSMETOLOGIST EXAMINERS BOARD	10,285.00	0.03%	-		416,631
	B13		COMMERCE DEPARTMENT	261,551.00	0.81%	404,436,720		5,540,903
	B14		ANIMAL HEALTH BOARD	1,340.00	0.11%	-		692,388
	B15		BARBER EXAMINERS BOARD	4,259.00	0.00%	-		19,155
	B20		EXPLORE MINNESOTA TOURISM	4,278.00	0.07%	14,156,577		824,209
	B22		EMPLOYMENT & ECONOMIC DEVELOP	42,845.00	2.58%	434,909,685		43,383,009
	B24		PUBLIC FACILITIES AUTHORITY	-	0.03%	117,725,835		57,940
	B25		SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-		-
	B26		CLIMATE INNOVN FINANCE AUTHRTRY	-	0.00%	-		-
	B34		HOUSING FINANCE AGENCY	12,237.00	0.52%	-		330,713
	B41		WORKERS' COMP COURT OF APPEALS	494.00	0.01%	-		36,355
	B42		LABOR AND INDUSTRY DEPARTMENT	201,920.00	0.73%	2,728,168		7,611,462
	B43		IRON RANGE RESOURCES	-	0.06%	50,481,437		161,206
	B7E		ARCHITECTURE, ENGINEERING BD	20,213.00	0.01%	-		55,503
	B7G		COMBATIVE SPORTS COMMISSION	-	0.00%	-		-
	B7P		ACCOUNTANCY BOARD	14,937.00	0.01%	-		34,289
	B7S		PRIVATE DETECTIVES BOARD	-	0.01%	-		-
	B82		PUBLIC UTILITIES COMMISSION	5,991.77	0.32%	-		508,435
	B9D		AMATEUR SPORTS COMMISSION	-	0.00%	-		-
	B9V		AGRICULTURE UTILIZATION RESRCH	-	0.00%	-		-
	E25		PERPICH CTR FOR ARTS EDUCATION	-	0.09%	-		327,642
	E26		MN STATE COLLEGES/UNIVERSITIES	4,559.00	18.91%	60,580		5,923,502
	E37		EDUCATION DEPARTMENT	19,099.00	0.75%	220,065,999		36,333,693
	E39		PROF EDUCATOR LICENSING STD BD	20,761.00	0.03%	3,566,756		459,623
	E40		HISTORICAL SOCIETY	-	0.00%	-		129,111
	E44		MINNESOTA STATE ACADEMIES	-	0.35%	-		659,188
	E50		ARTS BOARD	150.00	0.04%	50,487,807		242,162
	E60		OFFICE OF HIGHER EDUCATION	46,450.00	0.17%	13,875,568		6,641,064
	E77		ZOOLOGICAL BOARD	-	0.53%	-		1,429,482
	E81		UNIVERSITY OF MINNESOTA	-	0.00%	-		860,063
	E95		HUMANITIES COMMISSION	-	0.00%	-		-
	E97		SCIENCE MUSEUM	-	0.00%	-		-
	E9W		HIGHER ED FACILITIES AUTHORITY	-	0.00%	-		-
	G02		ADMINISTRATION DEPARTMENT	39,431.00	1.06%	20,227,431		7,740,625
	G03		LOTTERY	2,159.00	0.21%	-		126,813
	G05		RACING COMMISSION	-	0.06%	196,800		88,924

**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	33,101.00	0.57%	-	-	218,849
	G09	GAMBLING CONTROL BOARD	1,100.00	0.06%	-	-	521,301
	G10	MINNESOTA MANAGEMENT & BUDGET	186,550.00	0.34%	-	-	7,773,047
	G17	HUMAN RIGHTS DEPARTMENT	10,917.00	0.07%	-	-	654,802
	G19	INDIAN AFFAIRS COUNCIL	87.00	0.01%	203,931	-	33,285
	G38	INVESTMENT BOARD	231.00	0.06%	-	-	42,821
	G39	GOVERNORS OFFICE	1,139.00	0.10%	-	-	316,618
	G45	MEDIATION SERVICES DEPARTMENT	1,575.00	0.02%	-	-	(0)
	G46	MN.IT	8,831.00	4.20%	-	-	4,082,275
	G53	SECRETARY OF STATE	38,358.00	0.19%	-	-	435,383
	G61	OFFICE OF STATE AUDITOR	349.00	0.13%	-	-	31,160
	G62	MINN STATE RETIREMENT SYSTEM	291,173.00	0.18%	-	-	80,622
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	541,766.00	0.15%	-	-	118,067
	G67	REVENUE DEPARTMENT	3,665,045.00	2.18%	1,462,126	-	55,428,956
	G69	TEACHERS RETIREMENT ASSOC	234,739.00	0.11%	-	-	147,130
	G70	MN SECURE CHOICE	-	0.00%	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	0.00%	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	17.00	0.01%	-	-	19,660
	G93	OMBUD AMERICAN INDIAN FAMILIES	5.00	0.00%	-	-	55,374
	G96	UNIFORM LAWS COMMISSION	-	0.00%	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	10,639.00	0.01%	-	-	22,707
	G9K	ADMINISTRATIVE HEARINGS	72,789.00	0.11%	-	-	1,091,281
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	0.01%	-	-	23,555
	G9M	MINNESOTA COUNCIL ON LATINO AF	3.00	0.01%	-	-	26,984
	G9N	ASIAN PACIFIC COUNCIL	1,426.00	0.00%	-	-	20,975
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	0.00%	-	-	217
	G9Q	MMB DEBT SERVICE	-	0.00%	-	-	-
	G9R	MMB NON-OPERATING	-	0.00%	-	-	-
	G9V	RARE DISEASE ADVISORY COUNCIL	-	0.00%	-	-	2,849
	G9X	CAPITOL AREA ARCHITECT	31.00	0.00%	-	-	19,181
	G9Y	MN STATE COUNCIL ON DISABILITY	1,739.00	0.01%	-	-	54,535
	GPR	PAYROLL CLEARING	-	0.00%	-	-	-
	H12	HEALTH DEPARTMENT	385,570.00	3.39%	253,662,258	-	40,306,244
	H55	HUMAN SERVICES DEPARTMENT	850,479.00	7.62%	479,502,231	-	190,081,914
	H55b	HUMAN SERVICES SOS	-	4.54%	-	-	-
	H55c	HUMAN SERVICES MSOP	-	0.77%	-	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	0.41%	-	-	-
	H60	MN INSURANCE MARKETPLACE	56,699.00	0.29%	4,304,319	-	1,576,001
	H75	VETERANS AFFAIRS DEPARTMENT	15,145.00	2.77%	385,007	-	9,823,920
	H7B	MEDICAL PRACTICE BOARD	32,684.00	0.03%	-	-	712,956
	H7C	NURSING BOARD	73,265.00	0.05%	-	-	768,143
	H7D	PHARMACY BOARD	20,313.00	0.03%	-	-	2,126,399
	H7F	DENTISTRY BOARD	7,876.00	0.02%	-	-	212,217
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,133.00	0.01%	-	-	56,425
	H7J	OPTOMETRY BOARD	2,322.00	0.00%	-	-	15,408
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	7,584.00	0.01%	-	-	97,563
	H7L	SOCIAL WORK BOARD	13,587.00	0.02%	-	-	179,796
	H7M	MARRIAGE AND FAMILY THERAPY BD	2,274.00	0.00%	-	-	33,658
	H7Q	PODIATRIC MEDICINE	449.00	0.00%	-	-	13,449
	H7R	VETERINARY MEDICINE BOARD	3,315.00	0.00%	-	-	25,527
	H7S	EMERGENCY MEDICAL SERVICES OFF	898.00	0.02%	3,474,968	-	316,999
	H7U	DIETETICS & NUTRITION PRACTICE	2,014.00	0.00%	-	-	12,807
	H7V	PSYCHOLOGY BOARD	5,042.00	0.02%	-	-	174,007
	H7W	PHYSICAL THERAPY BOARD	6,026.00	0.00%	-	-	62,573
	H7X	BEHAVIORAL HEALTH & THERAPY BD	10,790.00	0.01%	-	-	104,664

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD	2,363.00	0.00%	-	-	36,125
	H8A	FOSTER YOUTH OMBUDPERSON	-	0.00%	-	-	20,258
	H9G	OMBUDSMAN MH/DD	1,759.00	0.03%	-	-	126,778
	J33	TRIAL COURTS	30,629.00	3.80%	-	-	852,650
	J40	STATE COMPETENCY ATTAINMENT BD	-	0.03%	-	-	6,558
	J50	STATE GUARDIAN AD LITEM	19.00	0.39%	-	-	1,399
	J52	PUBLIC DEFENSE BOARD	-	1.20%	-	-	68,304
	J58	COURT OF APPEALS	4,700.00	0.11%	-	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	0.00%	-	-	-
	J65	SUPREME COURT	36,658.00	0.66%	11,045	-	1,614,606
	J68	TAX COURT	378.00	0.01%	-	-	381,311
	J70	JUDICIAL STANDARDS BOARD	-	0.00%	-	-	3,471
	L10	LEGISLATURE COORDINATING COMM	-	0.17%	-	-	126,829
	L11	SENATE	-	0.34%	-	-	-
	L12	HOUSE	-	0.00%	-	-	-
	L49	LEGISLATIVE AUDITOR	1,768.00	0.01%	-	-	(0)
	P01	MILITARY AFFAIRS DEPARTMENT	-	0.61%	-	-	1,403,245
	P07	PUBLIC SAFETY DEPARTMENT	3,766,824.00	3.62%	135,354,990	-	78,671,792
	P08	OMBUDSPERSON FOR CORRECTIONS	467.00	0.01%	-	-	78,957
	P78	CORRECTIONS DEPARTMENT	20,194.00	7.28%	5,406,669	-	40,732,195
	P80	CANNABIS EXPUNGEMENT BOARD	-	0.00%	-	-	5,481
	P82	CLEMENCY REVIEW COMMISSION	-	0.00%	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	1,708.00	0.02%	-	-	490,150
	P9E	SENTENCING GUIDELINES COMM	31.00	0.01%	-	-	20,493
	R28	MINN CONSERVATION CORPS	-	0.00%	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	450,496.00	7.70%	201,999,401	-	33,990,299
	R32	POLLUTION CONTROL AGENCY	57,354.00	1.72%	119,505,506	-	16,874,965
	R9P	WATER AND SOIL RESOURCES BOARD	1,990.00	0.87%	76,162,859	-	1,912,642
	T79	TRANSPORTATION DEPARTMENT	108,633.00	13.71%	146,167,702	-	68,435,323
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	0.00%	-	-	499,547
	O	OTHER	163,730.00	0.00%	-	-	7,518,065
		Total	12,103,403	100.00%	2,783,092,302	86,989	715,217,710
		Source	<b>12,103,403</b>	<b>100.00%</b>	<b>2,783,092,302</b>	<b>86,989</b>	715,217,710
		Difference (Total - Source)	0	0.00%	0	0	0

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

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement 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	33,218				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	579,149	2,720,772			
G10-9.2	G10-9.2	Debt Management Division	5,224	-	1,285		
G10-9.3	G10-9.3	Debt Management		774,187		774,187	
G10-9.4	G10-9.4	Debt Management - Other		-		-	
G10-10.2	G10-10.2	MMB - Budget Division	11,018	-	1,158		
G10-10.3	G10-10.3	Analysis & Control (EBO's)		1,709,592			
G10-10.4	G10-10.4	Budget Operations and Planning		278,306			
G10-10.5	G10-10.5	Budget Division - Non Allocable		-			
G10-11.2	G10-11.2	MMB - Accounting Division	55,389	-	3,531		
G10-11.3	G10-11.3	Central Payroll		1,837,745			
G10-11.4	G10-11.4	Accounting Services		2,159,993			
G10-11.5	G10-11.5	Financial Reporting		3,092,905			
G10-11.6	G10-11.6	Financial Reporting - Single Audit		49,883			
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-			
G10-12.2	G10-12.2	MMB I.T - Management and Administration	12,388,645	2,209,251	1,996		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support		4,650,632			
G10-12.5	G10-12.5	Personnel Operations and System Support		4,185,121			
G10-12.6	G10-12.6	Budget Service - Computer Operations		1,491,699			
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	14,954	-	2,020		
G10-13.3	G10-13.3	Personnel Administration		5,883,367			
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-			
G45-14.2	G45-14.2	Mediation Services	359,925		765		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	61,765		6,321		
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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	355,846		7,542		-
G02-3.3	G02-3.3	Commissioner's Office					-
G02-3.4	G02-3.4	Human Resources					-
G02-3.5	G02-3.5	Financial Management and Reporting					-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	974,993		8,923		-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					-
G02-4.7	G02-4.7	Real Property					-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					-
G02-4.10	G02-4.10	Central Mail					-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					-
G02-4.12	G02-4.12	Grants Management					-
G46-6.2	G46-6.2	Minnesota Information Technology	83,919		2,289		-
G46-6.3	G46-6.3	IT Spend					-
G46-6.4	G46-6.4	Enterprise IT Security					-
G46-6.5	G46-6.5	MnIT - Non allocable					-
G10-8.2	G10-8.2	Minnesota Management & Budget			6,650		-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			1,364		-
G10-9.2	G10-9.2	Debt Management Division					-
G10-9.3	G10-9.3	Debt Management					-
G10-9.4	G10-9.4	Debt Management - Other					-
G10-10.2	G10-10.2	MMB - Budget Division					-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					-
G10-10.4	G10-10.4	Budget Operations and Planning					-
G10-10.5	G10-10.5	Budget Division - Non Allocable					-
G10-11.2	G10-11.2	MMB - Accounting Division					-
G10-11.3	G10-11.3	Central Payroll					-
G10-11.4	G10-11.4	Accounting Services					-
G10-11.5	G10-11.5	Financial Reporting					-
G10-11.6	G10-11.6	Financial Reporting - Single Audit					-
G10-11.7	G10-11.7	Accounting Services - Non Allocable					-
G10-12.2	G10-12.2	MMB I.T - Management and Administration					-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					-
G10-12.5	G10-12.5	Personnel Operations and System Support					-
G10-12.6	G10-12.6	Budget Service - Computer Operations					-
G10-12.7	G10-12.7	Personnel Operations Special Billing					-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					-
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services					-
G45-14.3	G45-14.3	Mediation Services					-
G45-14.4	G45-14.4	Mediation/Representation					-
L49-15.2	L49-15.2	Legislative Auditor					-

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

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (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	7,697,309		444,840		117,860,000
	B10	CANNABIS MANAGEMENT OFFICE	168,519		4,478		-
	B11	COSMETOLOGIST EXAMINERS BOARD	416,631		24,638		-
	B13	COMMERCE DEPARTMENT	5,540,903		651,261		-
	B14	ANIMAL HEALTH BOARD	692,388		31,581		-
	B15	BARBER EXAMINERS BOARD	19,155		5,268		-
	B20	EXPLORE MINNESOTA TOURISM	824,209		22,575		-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	43,383,009		5,264,897		-
	B24	PUBLIC FACILITIES AUTHORITY	57,940		15,693		74,877,313
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		-		-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-		397		-
	B34	HOUSING FINANCE AGENCY	330,713		132,233		608,804,017
	B41	WORKERS' COMP COURT OF APPEALS	36,355		2,600		-
	B42	LABOR AND INDUSTRY DEPARTMENT	7,611,462		643,694		-
	B43	IRON RANGE RESOURCES	161,206		44,541		-
	B7E	ARCHITECTURE, ENGINEERING BD	55,503		14,209		-
	B7G	COMBATIVE SPORTS COMMISSION	-		3		-
	B7P	ACCOUNTANCY BOARD	34,289		10,983		-
	B7S	PRIVATE DETECTIVES BOARD	-		1,179		-
	B82	PUBLIC UTILITIES COMMISSION	508,435		148,126		-
	B9D	AMATEUR SPORTS COMMISSION	-		834		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-		28		-
	E25	PERPICH CTR FOR ARTS EDUCATION	327,642		26,448		-
	E26	MN STATE COLLEGES/UNIVERSITIES	5,923,502		6,005,141		76,765,900
	E37	EDUCATION DEPARTMENT	36,333,693		1,032,985		1,510,472,014
	E39	PROF EDUCATOR LICENSING STD BD	459,623		13,792		-
	E40	HISTORICAL SOCIETY	129,111		507		-
	E44	MINNESOTA STATE ACADEMIES	659,188		59,175		-
	E50	ARTS BOARD	242,162		32,717		-
	E60	OFFICE OF HIGHER EDUCATION	6,641,064		75,664		34,859,199
	E77	ZOOLOGICAL BOARD	1,429,482		127,913		531,534
	E81	UNIVERSITY OF MINNESOTA	860,063		13,106		174,132,080
	E95	HUMANITIES COMMISSION	-		276		-
	E97	SCIENCE MUSEUM	-		144		-
	E9W	HIGHER ED FACILITIES AUTHORITY	-		202		-
	G02	ADMINISTRATION DEPARTMENT	7,740,625		716,909		580,216,872
	G03	LOTTERY	126,813		9,344		-
	G05	RACING COMMISSION	88,924		21,677		-

**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 (fmrlly IC&A)	Debt Management Division	Debt Management
	G06	ATTORNEY GENERAL	218,849		54,310		-
	G09	GAMBLING CONTROL BOARD	521,301		7,298		-
	G10	MINNESOTA MANAGEMENT & BUDGET	7,773,047		90,059		-
	G17	HUMAN RIGHTS DEPARTMENT	654,802		8,694		-
	G19	INDIAN AFFAIRS COUNCIL	33,285		5,484		-
	G38	INVESTMENT BOARD	42,821		15,121		-
	G39	GOVERNORS OFFICE	316,618		8,551		-
	G45	MEDIATION SERVICES DEPARTMENT	(0)		5,722		-
	G46	MN.IT	4,082,275		566,571		35,078,444
	G53	SECRETARY OF STATE	435,383		75,722		-
	G61	OFFICE OF STATE AUDITOR	31,160		18,047		-
	G62	MINN STATE RETIREMENT SYSTEM	80,622		166,495		280,500
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	118,067		325,298		372,300
	G67	REVENUE DEPARTMENT	55,428,956		85,191		-
	G69	TEACHERS RETIREMENT ASSOC	147,130		167,062		367,200
	G70	MN SECURE CHOICE	-		3		-
	G90	REVENUE INTERGOVT PAYMENTS	-		3,730,979		-
	G92	OMBUDSPERSON FOR FAMILIES	19,660		3,231		-
	G93	OMBUD AMERICAN INDIAN FAMILIES	55,374		1,745		-
	G96	UNIFORM LAWS COMMISSION	-		126		-
	G9J	CAMPAIGN FINANCE BOARD	22,707		4,357		-
	G9K	ADMINISTRATIVE HEARINGS	1,091,281		37,808		-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	23,555		2,171		-
	G9M	MINNESOTA COUNCIL ON LATINO AF	26,984		2,475		-
	G9N	ASIAN PACIFIC COUNCIL	20,975		2,234		-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	217		70		-
	G9Q	MMB DEBT SERVICE	-		11,507		-
	G9R	MMB NON-OPERATING	-		7,689,459		-
	G9V	RARE DISEASE ADVISORY COUNCIL	2,849		980		-
	G9X	CAPITOL AREA ARCHITECT	19,181		1,638		-
	G9Y	MN STATE COUNCIL ON DISABILITY	54,535		5,020		-
	GPR	PAYROLL CLEARING	-		208		-
	H12	HEALTH DEPARTMENT	40,306,244		1,024,678		-
	H55	HUMAN SERVICES DEPARTMENT	190,081,914		14,275,749		6,975,000
	H55b	HUMAN SERVICES SOS	-		823,914		-
	H55c	HUMAN SERVICES MSOP	-		93,855		-
	H58	CHILDREN, YOUTH AND FAMILIES	-		3		-
	H60	MN INSURANCE MARKETPLACE	1,576,001		15,919		-
	H75	VETERANS AFFAIRS DEPARTMENT	9,823,920		472,259		-
	H7B	MEDICAL PRACTICE BOARD	712,956		22,024		-
	H7C	NURSING BOARD	768,143		24,450		-
	H7D	PHARMACY BOARD	2,126,399		17,116		-
	H7F	DENTISTRY BOARD	212,217		19,029		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	56,425		5,620		-
	H7J	OPTOMETRY BOARD	15,408		4,181		-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	97,563		8,004		-
	H7L	SOCIAL WORK BOARD	179,796		17,417		-
	H7M	MARRIAGE AND FAMILY THERAPY BD	33,658		5,713		-
	H7Q	PODIATRIC MEDICINE	13,449		3,334		-
	H7R	VETERINARY MEDICINE BOARD	25,527		5,259		-
	H7S	EMERGENCY MEDICAL SERVICES OFF	316,999		7,973		-
	H7U	DIETETICS & NUTRITION PRACTICE	12,807		4,544		-
	H7V	PSYCHOLOGY BOARD	174,007		10,814		-
	H7W	PHYSICAL THERAPY BOARD	62,573		7,315		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	104,664		15,771		-

**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 (fmrlly IC&A)	Debt Management Division	Debt Management
	H7Y	OCCUPATIONAL THERAPY PRACT BD	36,125		6,941		-
	H8A	FOSTER YOUTH OMBUDPERSON	20,258		1,026		-
	H9G	OMBUDSMAN MH/DD	126,778		3,603		-
	J33	TRIAL COURTS	852,650		1,869,910		-
	J40	STATE COMPETENCY ATTAINMENT BD	6,558		552		-
	J50	STATE GUARDIAN AD LITEM	1,399		24,856		-
	J52	PUBLIC DEFENSE BOARD	68,304		59,318		-
	J58	COURT OF APPEALS	-		4,704		-
	J61	APPELLATE COUNSEL & TRG OFFICE	-		8		-
	J65	SUPREME COURT	1,614,606		88,594		-
	J68	TAX COURT	381,311		1,898		-
	J70	JUDICIAL STANDARDS BOARD	3,471		2,402		-
	L10	LEGISLATURE COORDINATING COMM	126,829		45,173		-
	L11	SENATE	-		1,689		-
	L12	HOUSE	-		1,834		-
	L49	LEGISLATIVE AUDITOR	(0)		516		-
	P01	MILITARY AFFAIRS DEPARTMENT	1,403,245		525,864		-
	P07	PUBLIC SAFETY DEPARTMENT	78,671,792		4,269,206		-
	P08	OMBUDSPERSON FOR CORRECTIONS	78,957		2,163		-
	P78	CORRECTIONS DEPARTMENT	40,732,195		728,535		-
	P80	CANNABIS EXPUNGEMENT BOARD	5,481		8,676		-
	P82	CLEMENCY REVIEW COMMISSION	-		107		-
	P7T	PEACE OFFICERS BOARD (POST)	490,150		20		-
	P9E	SENTENCING GUIDELINES COMM	20,493		1,837		-
	R28	MINN CONSERVATION CORPS	-		610		-
	R29	NATURAL RESOURCES DEPARTMENT	33,990,299		3,177,405		579,479
	R32	POLLUTION CONTROL AGENCY	16,874,965		403,747		-
	R9P	WATER AND SOIL RESOURCES BOARD	1,912,642		144,609		-
	T79	TRANSPORTATION DEPARTMENT	68,435,323		17,600,385		2,468,255,000
	T9B	METROPOLITAN COUNCIL/TRANSPORT	499,547		96,302		-
	O	OTHER	7,518,065		2,422		4,696,278,669
		Total	715,217,710	31,043,453	74,697,391	774,187	10,386,705,520
		Source	715,217,710	31,043,453	74,697,391	774,187	10,386,705,520
		Difference (Total - Source)	0	0	0	0	0

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

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	-				
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,709,592				
G10-10.4	G10-10.4	Budget Operations and Planning	278,306				
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				
G10-11.2	G10-11.2	MMB - Accounting Division				-	
G10-11.3	G10-11.3	Central Payroll				1,837,745	
G10-11.4	G10-11.4	Accounting Services				2,159,993	
G10-11.5	G10-11.5	Financial Reporting				3,092,905	
G10-11.6	G10-11.6	Financial Reporting - Single Audit				49,883	
G10-11.7	G10-11.7	Accounting Services - Non Allocable				-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		765	-		0.00%
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		6,321	241		0.08%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

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

			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		7,542	174		0.05%
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services		8,923	253		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		2,289	39		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		6,650	65		0.02%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		1,364	46		0.02%
G10-9.2	G10-9.2	Debt Management Division		1,285	25		0.00%
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division		1,158	21		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		3,531	52		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		1,996	26		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		2,020	34		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		444,840	17,481		1.16%
	B10	CANNABIS MANAGEMENT OFFICE		4,478	298		0.07%
	B11	COSMETOLOGIST EXAMINERS BOARD		24,638	90		0.03%
	B13	COMMERCE DEPARTMENT		651,261	3,767		0.81%
	B14	ANIMAL HEALTH BOARD		31,581	681		0.11%
	B15	BARBER EXAMINERS BOARD		5,268	63		0.00%
	B20	EXPLORE MINNESOTA TOURISM		22,575	842		0.07%
	B22	EMPLOYMENT & ECONOMIC DEVELOP		5,264,897	8,878		2.58%
	B24	PUBLIC FACILITIES AUTHORITY		15,693	1,029		0.03%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		397	74		0.00%
	B34	HOUSING FINANCE AGENCY		132,233	1,235		0.52%
	B41	WORKERS' COMP COURT OF APPEALS		2,600	39		0.01%
	B42	LABOR AND INDUSTRY DEPARTMENT		643,694	3,307		0.73%
	B43	IRON RANGE RESOURCES		44,541	661		0.06%
	B7E	ARCHITECTURE, ENGINEERING BD		14,209	54		0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	3		0.00%
	B7P	ACCOUNTANCY BOARD		10,983	52		0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,179	44		0.01%
	B82	PUBLIC UTILITIES COMMISSION		148,126	141		0.32%
	B9D	AMATEUR SPORTS COMMISSION		834	58		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		28	4		0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION		26,448	674		0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES		6,005,141	7,081		18.91%
	E37	EDUCATION DEPARTMENT		1,032,985	9,880		0.75%
	E39	PROF EDUCATOR LICENSING STD BD		13,792	147		0.03%
	E40	HISTORICAL SOCIETY		507	74		0.00%
	E44	MINNESOTA STATE ACADEMIES		59,175	1,616		0.35%
	E50	ARTS BOARD		32,717	334		0.04%
	E60	OFFICE OF HIGHER EDUCATION		75,664	1,158		0.17%
	E77	ZOOLOGICAL BOARD		127,913	2,752		0.53%
	E81	UNIVERSITY OF MINNESOTA		13,106	569		0.00%
	E95	HUMANITIES COMMISSION		276	50		0.00%
	E97	SCIENCE MUSEUM		144	21		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		202	4		0.00%
	G02	ADMINISTRATION DEPARTMENT		716,909	4,621		1.06%
	G03	LOTTERY		9,344	161		0.21%
	G05	RACING COMMISSION		21,677	326		0.06%

**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		54,310	795		0.57%
	G09	GAMBLING CONTROL BOARD		7,298	121		0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET		90,059	1,276		0.34%
	G17	HUMAN RIGHTS DEPARTMENT		8,694	156		0.07%
	G19	INDIAN AFFAIRS COUNCIL		5,484	139		0.01%
	G38	INVESTMENT BOARD		15,121	63		0.06%
	G39	GOVERNORS OFFICE		8,551	132		0.10%
	G45	MEDIATION SERVICES DEPARTMENT		5,722	142		0.02%
	G46	MN.IT		566,571	5,319		4.20%
	G53	SECRETARY OF STATE		75,722	490		0.19%
	G61	OFFICE OF STATE AUDITOR		18,047	339		0.13%
	G62	MINN STATE RETIREMENT SYSTEM		166,495	169		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		325,298	360		0.15%
	G67	REVENUE DEPARTMENT		85,191	3,432		2.18%
	G69	TEACHERS RETIREMENT ASSOC		167,062	286		0.11%
	G70	MN SECURE CHOICE		3	3		0.00%
	G90	REVENUE INTERGOVT PAYMENTS		3,730,979	1,196		0.00%
	G92	OMBUDSPERSON FOR FAMILIES		3,231	37		0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		1,745	53		0.00%
	G96	UNIFORM LAWS COMMISSION		126	6		0.00%
	G9J	CAMPAIGN FINANCE BOARD		4,357	135		0.01%
	G9K	ADMINISTRATIVE HEARINGS		37,808	373		0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		2,171	72		0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,475	48		0.01%
	G9N	ASIAN PACIFIC COUNCIL		2,234	57		0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		70	24		0.00%
	G9Q	MMB DEBT SERVICE		11,507	1,132		0.00%
	G9R	MMB NON-OPERATING		7,689,459	986		0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL		980	38		0.00%
	G9X	CAPITOL AREA ARCHITECT		1,638	77		0.00%
	G9Y	MN STATE COUNCIL ON DISABILITY		5,020	91		0.01%
	GPR	PAYROLL CLEARING		208	-		0.00%
	H12	HEALTH DEPARTMENT		1,024,678	22,384		3.39%
	H55	HUMAN SERVICES DEPARTMENT		14,275,749	22,178		7.62%
	H55b	HUMAN SERVICES SOS		823,914	5,747		4.54%
	H55c	HUMAN SERVICES MSOP		93,855	595		0.77%
	H58	CHILDREN, YOUTH AND FAMILIES		3	3		0.41%
	H60	MN INSURANCE MARKETPLACE		15,919	274		0.29%
	H75	VETERANS AFFAIRS DEPARTMENT		472,259	8,908		2.77%
	H7B	MEDICAL PRACTICE BOARD		22,024	128		0.03%
	H7C	NURSING BOARD		24,450	96		0.05%
	H7D	PHARMACY BOARD		17,116	211		0.03%
	H7F	DENTISTRY BOARD		19,029	206		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		5,620	76		0.01%
	H7J	OPTOMETRY BOARD		4,181	65		0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		8,004	83		0.01%
	H7L	SOCIAL WORK BOARD		17,417	100		0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,713	62		0.00%
	H7Q	PODIATRIC MEDICINE		3,334	71		0.00%
	H7R	VETERINARY MEDICINE BOARD		5,259	55		0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		7,973	163		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		4,544	42		0.00%
	H7V	PSYCHOLOGY BOARD		10,814	77		0.02%
	H7W	PHYSICAL THERAPY BOARD		7,315	57		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,771	88		0.01%

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

			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			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
	H7Y	OCCUPATIONAL THERAPY PRACT BD		6,941	60		0.00%
	H8A	FOSTER YOUTH OMBUDPERSON		1,026	27		0.00%
	H9G	OMBUDSMAN MH/DD		3,603	42		0.03%
	J33	TRIAL COURTS		1,869,910	10,567		3.80%
	J40	STATE COMPETENCY ATTAINMENT BD		552	26		0.03%
	J50	STATE GUARDIAN AD LITEM		24,856	769		0.39%
	J52	PUBLIC DEFENSE BOARD		59,318	1,350		1.20%
	J58	COURT OF APPEALS		4,704	61		0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE		8	10		0.00%
	J65	SUPREME COURT		88,594	1,649		0.66%
	J68	TAX COURT		1,898	42		0.01%
	J70	JUDICIAL STANDARDS BOARD		2,402	50		0.00%
	L10	LEGISLATURE COORDINATING COMM		45,173	535		0.17%
	L11	SENATE		1,689	23		0.34%
	L12	HOUSE		1,834	44		0.00%
	L49	LEGISLATIVE AUDITOR		516	36		0.01%
	P01	MILITARY AFFAIRS DEPARTMENT		525,864	986		0.61%
	P07	PUBLIC SAFETY DEPARTMENT		4,269,206	23,955		3.62%
	P08	OMBUDSPERSON FOR CORRECTIONS		2,163	27		0.01%
	P78	CORRECTIONS DEPARTMENT		728,535	15,630		7.28%
	P80	CANNABIS EXPUNGEMENT BOARD		8,676	26		0.00%
	P82	CLEMENCY REVIEW COMMISSION		107	20		0.00%
	P7T	PEACE OFFICERS BOARD (POST)		20	79		0.02%
	P9E	SENTENCING GUIDELINES COMM		1,837	49		0.01%
	R28	MINN CONSERVATION CORPS		610	43		0.00%
	R29	NATURAL RESOURCES DEPARTMENT		3,177,405	34,790		7.70%
	R32	POLLUTION CONTROL AGENCY		403,747	7,415		1.72%
	R9P	WATER AND SOIL RESOURCES BOARD		144,609	8,603		0.87%
	T79	TRANSPORTATION DEPARTMENT		17,600,385	24,811		13.71%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		96,302	147		0.00%
	O	OTHER		2,422	-		0.00%
	Total		1,987,898	74,697,391	280,333	7,140,526	100.00%
	Source		<b>1,987,898</b>	<b>74,697,391</b>	<b>280,333</b>	<b>7,140,526</b>	<b>100.00%</b>
	Difference (Total - Source)		0	0	0	0	0.00%

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

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	765	765	-		765
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	6,321	6,321	-		6,321
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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	7,542	7,542	-		7,542
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	8,923	8,923	-		8,923
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	2,289	2,289	-		2,289
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	6,650	6,650	-	3,032,374	6,650
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,364	1,364	-		1,364
G10-9.2	G10-9.2	Debt Management Division	1,285	1,285	-		1,285
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	1,158	1,158	-		1,158
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	3,531	3,531	-		3,531
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	1,996	1,996	-		1,996
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	2,020	2,020	-		2,020
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
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	444,840	444,840	15,511,085		444,840
	B10	CANNABIS MANAGEMENT OFFICE	4,478	4,478	-		4,478
	B11	COSMETOLOGIST EXAMINERS BOARD	24,638	24,638	-		24,638
	B13	COMMERCE DEPARTMENT	651,261	651,261	282,160,937		651,261
	B14	ANIMAL HEALTH BOARD	31,581	31,581	1,267,562		31,581
	B15	BARBER EXAMINERS BOARD	5,268	5,268	-		5,268
	B20	EXPLORE MINNESOTA TOURISM	22,575	22,575	-		22,575
	B22	EMPLOYMENT & ECONOMIC DEVELOP	5,264,897	5,264,897	1,513,660,091		5,264,897
	B24	PUBLIC FACILITIES AUTHORITY	15,693	15,693	-		15,693
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	397	397	-		397
	B34	HOUSING FINANCE AGENCY	132,233	132,233	-		132,233
	B41	WORKERS' COMP COURT OF APPEALS	2,600	2,600	-		2,600
	B42	LABOR AND INDUSTRY DEPARTMENT	643,694	643,694	7,725,263		643,694
	B43	IRON RANGE RESOURCES	44,541	44,541	-		44,541
	B7E	ARCHITECTURE, ENGINEERING BD	14,209	14,209	-		14,209
	B7G	COMBATIVE SPORTS COMMISSION	3	3	-		3
	B7P	ACCOUNTANCY BOARD	10,983	10,983	-		10,983
	B7S	PRIVATE DETECTIVES BOARD	1,179	1,179	-		1,179
	B82	PUBLIC UTILITIES COMMISSION	148,126	148,126	-		148,126
	B9D	AMATEUR SPORTS COMMISSION	834	834	-		834
	B9V	AGRICULTURE UTILIZATION RESRCH	28	28	-		28
	E25	PERPICH CTR FOR ARTS EDUCATION	26,448	26,448	-		26,448
	E26	MN STATE COLLEGES/UNIVERSITIES	6,005,141	6,005,141	614,793,989		6,005,141
	E37	EDUCATION DEPARTMENT	1,032,985	1,032,985	1,510,682,170		1,032,985
	E39	PROF EDUCATOR LICENSING STD BD	13,792	13,792	-		13,792
	E40	HISTORICAL SOCIETY	507	507	-		507
	E44	MINNESOTA STATE ACADEMIES	59,175	59,175	-		59,175
	E50	ARTS BOARD	32,717	32,717	1,048,964		32,717
	E60	OFFICE OF HIGHER EDUCATION	75,664	75,664	-		75,664
	E77	ZOOLOGICAL BOARD	127,913	127,913	109,226		127,913
	E81	UNIVERSITY OF MINNESOTA	13,106	13,106	-		13,106
	E95	HUMANITIES COMMISSION	276	276	-		276
	E97	SCIENCE MUSEUM	144	144	-		144
	E9W	HIGHER ED FACILITIES AUTHORITY	202	202	-		202
	G02	ADMINISTRATION DEPARTMENT	716,909	716,909	3,929,605		716,909
	G03	LOTTERY	9,344	9,344	-		9,344
	G05	RACING COMMISSION	21,677	21,677	-		21,677

**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	54,310	54,310	3,283,236		54,310
	G09	GAMBLING CONTROL BOARD	7,298	7,298	-		7,298
	G10	MINNESOTA MANAGEMENT & BUDGET	90,059	90,059	-		90,059
	G17	HUMAN RIGHTS DEPARTMENT	8,694	8,694	-		8,694
	G19	INDIAN AFFAIRS COUNCIL	5,484	5,484	-		5,484
	G38	INVESTMENT BOARD	15,121	15,121	-		15,121
	G39	GOVERNORS OFFICE	8,551	8,551	-		8,551
	G45	MEDIATION SERVICES DEPARTMENT	5,722	5,722	-		5,722
	G46	MN.IT	566,571	566,571	-		566,571
	G53	SECRETARY OF STATE	75,722	75,722	1,028,968		75,722
	G61	OFFICE OF STATE AUDITOR	18,047	18,047	-		18,047
	G62	MINN STATE RETIREMENT SYSTEM	166,495	166,495	-		166,495
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	325,298	325,298	-		325,298
	G67	REVENUE DEPARTMENT	85,191	85,191	-		85,191
	G69	TEACHERS RETIREMENT ASSOC	167,062	167,062	-		167,062
	G70	MN SECURE CHOICE	3	3	-		3
	G90	REVENUE INTERGOVT PAYMENTS	3,730,979	3,730,979	-		3,730,979
	G92	OMBUDSPERSON FOR FAMILIES	3,231	3,231	-		3,231
	G93	OMBUD AMERICAN INDIAN FAMILIES	1,745	1,745	-		1,745
	G96	UNIFORM LAWS COMMISSION	126	126	-		126
	G9J	CAMPAIGN FINANCE BOARD	4,357	4,357	-		4,357
	G9K	ADMINISTRATIVE HEARINGS	37,808	37,808	-		37,808
	G9L	COUNCIL FOR MINNESOTANS OF AFR	2,171	2,171	-		2,171
	G9M	MINNESOTA COUNCIL ON LATINO AF	2,475	2,475	-		2,475
	G9N	ASIAN PACIFIC COUNCIL	2,234	2,234	-		2,234
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	70	70	-		70
	G9Q	MMB DEBT SERVICE	11,507	11,507	-		11,507
	G9R	MMB NON-OPERATING	7,689,459	7,689,459	8,047,422		7,689,459
	G9V	RARE DISEASE ADVISORY COUNCIL	980	980	-		980
	G9X	CAPITOL AREA ARCHITECT	1,638	1,638	-		1,638
	G9Y	MN STATE COUNCIL ON DISABILITY	5,020	5,020	-		5,020
	GPR	PAYROLL CLEARING	208	208	-		208
	H12	HEALTH DEPARTMENT	1,024,678	1,024,678	469,949,328		1,024,678
	H55	HUMAN SERVICES DEPARTMENT	14,275,749	14,275,749	14,323,632,956		14,275,749
	H55b	HUMAN SERVICES SOS	823,914	823,914	-		823,914
	H55c	HUMAN SERVICES MSOP	93,855	93,855	-		93,855
	H58	CHILDREN, YOUTH AND FAMILIES	3	3	-		3
	H60	MN INSURANCE MARKETPLACE	15,919	15,919	52,000		15,919
	H75	VETERANS AFFAIRS DEPARTMENT	472,259	472,259	9,229,437		472,259
	H7B	MEDICAL PRACTICE BOARD	22,024	22,024	-		22,024
	H7C	NURSING BOARD	24,450	24,450	-		24,450
	H7D	PHARMACY BOARD	17,116	17,116	-		17,116
	H7F	DENTISTRY BOARD	19,029	19,029	-		19,029
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,620	5,620	-		5,620
	H7J	OPTOMETRY BOARD	4,181	4,181	-		4,181
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	8,004	8,004	-		8,004
	H7L	SOCIAL WORK BOARD	17,417	17,417	-		17,417
	H7M	MARRIAGE AND FAMILY THERAPY BD	5,713	5,713	-		5,713
	H7Q	PODIATRIC MEDICINE	3,334	3,334	-		3,334
	H7R	VETERINARY MEDICINE BOARD	5,259	5,259	-		5,259
	H7S	EMERGENCY MEDICAL SERVICES OFF	7,973	7,973	175,394		7,973
	H7U	DIETETICS & NUTRITION PRACTICE	4,544	4,544	-		4,544
	H7V	PSYCHOLOGY BOARD	10,814	10,814	-		10,814
	H7W	PHYSICAL THERAPY BOARD	7,315	7,315	-		7,315
	H7X	BEHAVIORAL HEALTH & THERAPY BD	15,771	15,771	-		15,771

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD	6,941	6,941	-		6,941
	H8A	FOSTER YOUTH OMBUDPERSON	1,026	1,026	-		1,026
	H9G	OMBUDSMAN MH/DD	3,603	3,603	-		3,603
	J33	TRIAL COURTS	1,869,910	1,869,910	1,126,618		1,869,910
	J40	STATE COMPETENCY ATTAINMENT BD	552	552	-		552
	J50	STATE GUARDIAN AD LITEM	24,856	24,856	-		24,856
	J52	PUBLIC DEFENSE BOARD	59,318	59,318	-		59,318
	J58	COURT OF APPEALS	4,704	4,704	-		4,704
	J61	APPELLATE COUNSEL & TRG OFFICE	8	8	-		8
	J65	SUPREME COURT	88,594	88,594	1,186,351		88,594
	J68	TAX COURT	1,898	1,898	-		1,898
	J70	JUDICIAL STANDARDS BOARD	2,402	2,402	-		2,402
	L10	LEGISLATURE COORDINATING COMM	45,173	45,173	-		45,173
	L11	SENATE	1,689	1,689	-		1,689
	L12	HOUSE	1,834	1,834	-		1,834
	L49	LEGISLATIVE AUDITOR	516	516	-		516
	P01	MILITARY AFFAIRS DEPARTMENT	525,864	525,864	89,363,106		525,864
	P07	PUBLIC SAFETY DEPARTMENT	4,269,206	4,269,206	235,787,894		4,269,206
	P08	OMBUDSPERSON FOR CORRECTIONS	2,163	2,163	-		2,163
	P78	CORRECTIONS DEPARTMENT	728,535	728,535	467,608		728,535
	P80	CANNABIS EXPUNGEMENT BOARD	8,676	8,676	-		8,676
	P82	CLEMENCY REVIEW COMMISSION	107	107	-		107
	P7T	PEACE OFFICERS BOARD (POST)	20	20	-		20
	P9E	SENTENCING GUIDELINES COMM	1,837	1,837	-		1,837
	R28	MINN CONSERVATION CORPS	610	610	-		610
	R29	NATURAL RESOURCES DEPARTMENT	3,177,405	3,177,405	69,855,473		3,177,405
	R32	POLLUTION CONTROL AGENCY	403,747	403,747	26,877,338		403,747
	R9P	WATER AND SOIL RESOURCES BOARD	144,609	144,609	2,937,203		144,609
	T79	TRANSPORTATION DEPARTMENT	17,600,385	17,600,385	920,990,649		17,600,385
	T9B	METROPOLITAN COUNCIL/TRANSPORT	96,302	96,302	-		96,302
	O	OTHER	2,422	2,422	-		2,422
		Total	74,697,391	74,697,391	20,114,879,873	3,032,374	74,697,391
		Source	<b>74,697,391</b>	<b>74,697,391</b>	<b>20,114,879,873</b>	<b>3,032,374</b>	<b>74,697,391</b>
		Difference (Total - Source)	0	0	0	0	0

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

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					5,883,367
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services	0.00%	-	0.00%	765	
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	0.08%	241	0.08%	6,321	
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

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

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	0.00%	-	0.00%	-	
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 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%	7,542	
G02-3.2	G02-3.2	Admin Management Services	0.05%	174	0.05%		
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.06%	253	0.06%	8,923	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	0.01%	39	0.01%	2,289	
G46-6.3	G46-6.3	IT Spend					
G46-6.4	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%	65	0.02%	6,650	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	0.02%	46	0.02%	1,364	
G10-9.2	G10-9.2	Debt Management Division	0.00%	25	0.00%	1,285	
G10-9.3	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%	21	0.02%	1,158	
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	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%	52	0.06%	3,531	
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - 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%	26	0.00%	1,996	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel 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%	34	0.04%	2,020	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

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

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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	1.16%	17,481	1.16%	444,840	
	B10	CANNABIS MANAGEMENT OFFICE	0.07%	298	0.07%	4,478	
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	90	0.03%	24,638	
	B13	COMMERCE DEPARTMENT	0.81%	3,767	0.81%	651,261	
	B14	ANIMAL HEALTH BOARD	0.11%	681	0.11%	31,581	
	B15	BARBER EXAMINERS BOARD	0.00%	63	0.00%	5,268	
	B20	EXPLORE MINNESOTA TOURISM	0.07%	842	0.07%	22,575	
	B22	EMPLOYMENT & ECONOMIC DEVELOP	2.58%	8,878	2.58%	5,264,897	
	B24	PUBLIC FACILITIES AUTHORITY	0.03%	1,029	0.03%	15,693	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	0.00%	-	
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	0.00%	74	0.00%	397	
	B34	HOUSING FINANCE AGENCY	0.52%	1,235	0.52%	132,233	
	B41	WORKERS' COMP COURT OF APPEALS	0.01%	39	0.01%	2,600	
	B42	LABOR AND INDUSTRY DEPARTMENT	0.73%	3,307	0.73%	643,694	
	B43	IRON RANGE RESOURCES	0.06%	661	0.06%	44,541	
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	54	0.01%	14,209	
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	3	0.00%	3	
	B7P	ACCOUNTANCY BOARD	0.01%	52	0.01%	10,983	
	B7S	PRIVATE DETECTIVES BOARD	0.01%	44	0.01%	1,179	
	B82	PUBLIC UTILITIES COMMISSION	0.32%	141	0.32%	148,126	
	B9D	AMATEUR SPORTS COMMISSION	0.00%	58	0.00%	834	
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	4	0.00%	28	
	E25	PERPICH CTR FOR ARTS EDUCATION	0.09%	674	0.09%	26,448	
	E26	MN STATE COLLEGES/UNIVERSITIES	18.91%	7,081	18.91%	6,005,141	
	E37	EDUCATION DEPARTMENT	0.75%	9,880	0.75%	1,032,985	
	E39	PROF EDUCATOR LICENSING STD BD	0.03%	147	0.03%	13,792	
	E40	HISTORICAL SOCIETY	0.00%	74	0.00%	507	
	E44	MINNESOTA STATE ACADEMIES	0.35%	1,616	0.35%	59,175	
	E50	ARTS BOARD	0.04%	334	0.04%	32,717	
	E60	OFFICE OF HIGHER EDUCATION	0.17%	1,158	0.17%	75,664	
	E77	ZOOLOGICAL BOARD	0.53%	2,752	0.53%	127,913	
	E81	UNIVERSITY OF MINNESOTA	0.00%	569	0.00%	13,106	
	E95	HUMANITIES COMMISSION	0.00%	50	0.00%	276	
	E97	SCIENCE MUSEUM	0.00%	21	0.00%	144	
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	4	0.00%	202	
	G02	ADMINISTRATION DEPARTMENT	1.06%	4,621	1.06%	716,909	
	G03	LOTTERY	0.21%	161	0.21%	9,344	
	G05	RACING COMMISSION	0.06%	326	0.06%	21,677	

**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
	G06	ATTORNEY GENERAL	0.57%	795	0.57%	54,310	
	G09	GAMBLING CONTROL BOARD	0.06%	121	0.06%	7,298	
	G10	MINNESOTA MANAGEMENT & BUDGET	0.34%	1,276	0.34%	90,059	
	G17	HUMAN RIGHTS DEPARTMENT	0.07%	156	0.07%	8,694	
	G19	INDIAN AFFAIRS COUNCIL	0.01%	139	0.01%	5,484	
	G38	INVESTMENT BOARD	0.06%	63	0.06%	15,121	
	G39	GOVERNORS OFFICE	0.10%	132	0.10%	8,551	
	G45	MEDIATION SERVICES DEPARTMENT	0.02%	142	0.02%	5,722	
	G46	MN.IT	4.20%	5,319	4.20%	566,571	
	G53	SECRETARY OF STATE	0.19%	490	0.19%	75,722	
	G61	OFFICE OF STATE AUDITOR	0.13%	339	0.13%	18,047	
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	169	0.18%	166,495	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.15%	360	0.15%	325,298	
	G67	REVENUE DEPARTMENT	2.18%	3,432	2.18%	85,191	
	G69	TEACHERS RETIREMENT ASSOC	0.11%	286	0.11%	167,062	
	G70	MN SECURE CHOICE	0.00%	3	0.00%	3	
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	1,196	0.00%	3,730,979	
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	37	0.01%	3,231	
	G93	OMBUD AMERICAN INDIAN FAMILIES	0.00%	53	0.00%	1,745	
	G96	UNIFORM LAWS COMMISSION	0.00%	6	0.00%	126	
	G9J	CAMPAIGN FINANCE BOARD	0.01%	135	0.01%	4,357	
	G9K	ADMINISTRATIVE HEARINGS	0.11%	373	0.11%	37,808	
	G9L	COUNCIL FOR MINNESOTANS OF AFR	0.01%	72	0.01%	2,171	
	G9M	MINNESOTA COUNCIL ON LATINO AF	0.01%	48	0.01%	2,475	
	G9N	ASIAN PACIFIC COUNCIL	0.00%	57	0.00%	2,234	
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0.00%	24	0.00%	70	
	G9Q	MMB DEBT SERVICE	0.00%	1,132	0.00%	11,507	
	G9R	MMB NON-OPERATING	0.00%	986	0.00%	7,689,459	
	G9V	RARE DISEASE ADVISORY COUNCIL	0.00%	38	0.00%	980	
	G9X	CAPITOL AREA ARCHITECT	0.00%	77	0.00%	1,638	
	G9Y	MN STATE COUNCIL ON DISABILITY	0.01%	91	0.01%	5,020	
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	208	
	H12	HEALTH DEPARTMENT	3.39%	22,384	3.39%	1,024,678	
	H55	HUMAN SERVICES DEPARTMENT	7.62%	22,178	7.62%	14,275,749	
	H55b	HUMAN SERVICES SOS	4.54%	5,747	4.54%	823,914	
	H55c	HUMAN SERVICES MSOP	0.77%	595	0.77%	93,855	
	H58	CHILDREN, YOUTH AND FAMILIES	0.41%	3	0.41%	3	
	H60	MN INSURANCE MARKETPLACE	0.29%	274	0.29%	15,919	
	H75	VETERANS AFFAIRS DEPARTMENT	2.77%	8,908	2.77%	472,259	
	H7B	MEDICAL PRACTICE BOARD	0.03%	128	0.03%	22,024	
	H7C	NURSING BOARD	0.05%	96	0.05%	24,450	
	H7D	PHARMACY BOARD	0.03%	211	0.03%	17,116	
	H7F	DENTISTRY BOARD	0.02%	206	0.02%	19,029	
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	76	0.01%	5,620	
	H7J	OPTOMETRY BOARD	0.00%	65	0.00%	4,181	
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	0.01%	83	0.01%	8,004	
	H7L	SOCIAL WORK BOARD	0.02%	100	0.02%	17,417	
	H7M	MARRIAGE AND FAMILY THERAPY BD	0.00%	62	0.00%	5,713	
	H7Q	PODIATRIC MEDICINE	0.00%	71	0.00%	3,334	
	H7R	VETERINARY MEDICINE BOARD	0.00%	55	0.00%	5,259	
	H7S	EMERGENCY MEDICAL SERVICES OFF	0.02%	163	0.02%	7,973	
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	42	0.00%	4,544	
	H7V	PSYCHOLOGY BOARD	0.02%	77	0.02%	10,814	
	H7W	PHYSICAL THERAPY BOARD	0.00%	57	0.00%	7,315	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	88	0.01%	15,771	

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	60	0.00%	6,941	
	H8A	FOSTER YOUTH OMBUDPERSON	0.00%	27	0.00%	1,026	
	H9G	OMBUDSMAN MH/DD	0.03%	42	0.03%	3,603	
	J33	TRIAL COURTS	3.80%	10,567	3.80%	1,869,910	
	J40	STATE COMPETENCY ATTAINMENT BD	0.03%	26	0.03%	552	
	J50	STATE GUARDIAN AD LITEM	0.39%	769	0.39%	24,856	
	J52	PUBLIC DEFENSE BOARD	1.20%	1,350	1.20%	59,318	
	J58	COURT OF APPEALS	0.11%	61	0.11%	4,704	
	J61	APPELLATE COUNSEL & TRG OFFICE	0.00%	10	0.00%	8	
	J65	SUPREME COURT	0.66%	1,649	0.66%	88,594	
	J68	TAX COURT	0.01%	42	0.01%	1,898	
	J70	JUDICIAL STANDARDS BOARD	0.00%	50	0.00%	2,402	
	L10	LEGISLATURE COORDINATING COMM	0.17%	535	0.17%	45,173	
	L11	SENATE	0.34%	23	0.34%	1,689	
	L12	HOUSE	0.00%	44	0.00%	1,834	
	L49	LEGISLATIVE AUDITOR	0.01%	36	0.01%	516	
	P01	MILITARY AFFAIRS DEPARTMENT	0.61%	986	0.61%	525,864	
	P07	PUBLIC SAFETY DEPARTMENT	3.62%	23,955	3.62%	4,269,206	
	P08	OMBUDSPERSON FOR CORRECTIONS	0.01%	27	0.01%	2,163	
	P78	CORRECTIONS DEPARTMENT	7.28%	15,630	7.28%	728,535	
	P80	CANNABIS EXPUNGEMENT BOARD	0.00%	26	0.00%	8,676	
	P82	CLEMENCY REVIEW COMMISSION	0.00%	20	0.00%	107	
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	79	0.02%	20	
	P9E	SENTENCING GUIDELINES COMM	0.01%	49	0.01%	1,837	
	R28	MINN CONSERVATION CORPS	0.00%	43	0.00%	610	
	R29	NATURAL RESOURCES DEPARTMENT	7.70%	34,790	7.70%	3,177,405	
	R32	POLLUTION CONTROL AGENCY	1.72%	7,415	1.72%	403,747	
	R9P	WATER AND SOIL RESOURCES BOARD	0.87%	8,603	0.87%	144,609	
	T79	TRANSPORTATION DEPARTMENT	13.71%	24,811	13.71%	17,600,385	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	147	0.00%	96,302	
	O	OTHER	0.00%	-	0.00%	2,422	
		Total	100.00%	280,333	100.00%	74,697,391	5,883,367
		Source	100.00%	280,333	100.00%	74,697,391	5,883,367
		Difference (Total - Source)	0.00%	0	0.00%	0	0

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

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	0.00%	-			
G45-14.3	G45-14.3	Mediation Services		569,370			
G45-14.4	G45-14.4	Mediation/Representation		-			
L49-15.2	L49-15.2	Legislative Auditor	0.08%		0.08%		
L49-15.3	L49-15.3	Financial Audits				4,258,817	
L49-15.4	L49-15.4	Program Audits				2,019,682	
L49-15.5	L49-15.5	Single Audits				-	
L49-15.6	L49-15.6	Audit Comm				-	
L49-15.7	L49-15.7	Financial Audit- Outdoors				-	
L49-15.8	L49-15.8	Financial Audit- Art				-	
L49-15.9	L49-15.9	Financial Audit- Clean Water				-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				-	

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

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L49-15.11	L49-15.11	Program Audit- Outdoors				-	
L49-15.12	L49-15.12	Program Audit- Art				-	
L49-15.13	L49-15.13	Program Audit- Clean Water				-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails				-	
G61-16.2	G61-16.2	State Auditor	0.00%		0.00%		-
G61-16.3	G61-16.3	State Auditor General					-
17	17	SWIFT 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	0.05%		0.05%		-
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	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)	0.02%		0.02%		-
G10-9.2	G10-9.2	Debt Management Division	0.00%		0.00%		-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	0.02%		0.02%		-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	0.06%		0.06%		6,111.30
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	0.00%		0.00%		-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0.00%		0.00%		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0.04%		0.04%		-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			0.00%		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

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

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	
			13.3	14.2	14.3	15.2	15.3	
Schedule	No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L49-15.3	L49-15.3		Financial Audits					
L49-15.4	L49-15.4		Program Audits					
L49-15.5	L49-15.5		Single Audits					
L49-15.6	L49-15.6		Audit Comm					
L49-15.7	L49-15.7		Financial Audit- Outdoors					
L49-15.8	L49-15.8		Financial Audit- Art					
L49-15.9	L49-15.9		Financial Audit- Clean Water					
L49-15.10	L49-15.10		Financial Audit- Parks & Trails					
L49-15.11	L49-15.11		Program Audit- Outdoors					
L49-15.12	L49-15.12		Program Audit- Art					
L49-15.13	L49-15.13		Program Audit- Clean Water					
L49-15.14	L49-15.14		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	1.16%		1.16%		896.38
	B10		CANNABIS MANAGEMENT OFFICE	0.07%		0.07%		-
	B11		COSMETOLOGIST EXAMINERS BOARD	0.03%		0.03%		-
	B13		COMMERCE DEPARTMENT	0.81%		0.81%		66.31
	B14		ANIMAL HEALTH BOARD	0.11%		0.11%		-
	B15		BARBER EXAMINERS BOARD	0.00%		0.00%		-
	B20		EXPLORE MINNESOTA TOURISM	0.07%		0.07%		-
	B22		EMPLOYMENT & ECONOMIC DEVELOP	2.58%		2.58%		892.19
	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	0.52%		0.52%		86.55
	B41		WORKERS' COMP COURT OF APPEALS	0.01%		0.01%		-
	B42		LABOR AND INDUSTRY DEPARTMENT	0.73%		0.73%		542.80
	B43		IRON RANGE RESOURCES	0.06%		0.06%		867.88
	B7E		ARCHITECTURE, ENGINEERING BD	0.01%		0.01%		-
	B7G		COMBATIVE SPORTS COMMISSION	0.00%		0.00%		-
	B7P		ACCOUNTANCY BOARD	0.01%		0.01%		-
	B7S		PRIVATE DETECTIVES BOARD	0.01%		0.01%		-
	B82		PUBLIC UTILITIES COMMISSION	0.32%		0.32%		-
	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	18.91%		18.91%		26.67
	E37		EDUCATION DEPARTMENT	0.75%		0.75%		169.46
	E39		PROF EDUCATOR LICENSING STD BD	0.03%		0.03%		-
	E40		HISTORICAL SOCIETY	0.00%		0.00%		-
	E44		MINNESOTA STATE ACADEMIES	0.35%		0.35%		833.50
	E50		ARTS BOARD	0.04%		0.04%		-
	E60		OFFICE OF HIGHER EDUCATION	0.17%		0.17%		-
	E77		ZOOLOGICAL BOARD	0.53%		0.53%		-
	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	1.06%		1.06%		174.23
	G03		LOTTERY	0.21%		0.21%		982.76
	G05		RACING COMMISSION	0.06%		0.06%		-

**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
	G06	ATTORNEY GENERAL	0.57%		0.57%		550.25
	G09	GAMBLING CONTROL BOARD	0.06%		0.06%		-
	G10	MINNESOTA MANAGEMENT & BUDGET	0.34%		0.34%		338.82
	G17	HUMAN RIGHTS DEPARTMENT	0.07%		0.07%		559.81
	G19	INDIAN AFFAIRS COUNCIL	0.01%		0.01%		-
	G38	INVESTMENT BOARD	0.06%		0.06%		1,629.88
	G39	GOVERNORS OFFICE	0.10%		0.10%		604.94
	G45	MEDIATION SERVICES DEPARTMENT	0.02%		0.02%		4.70
	G46	MN.IT	4.20%		4.20%		1,365.54
	G53	SECRETARY OF STATE	0.19%		0.19%		605.79
	G61	OFFICE OF STATE AUDITOR	0.13%		0.13%		1,280.13
	G62	MINN STATE RETIREMENT SYSTEM	0.18%		0.18%		1,384.67
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.15%		0.15%		704.08
	G67	REVENUE DEPARTMENT	2.18%		2.18%		104.79
	G69	TEACHERS RETIREMENT ASSOC	0.11%		0.11%		732.83
	G70	MN SECURE CHOICE	0.00%		0.00%		-
	G90	REVENUE INTERGOVT PAYMENTS	0.00%		0.00%		-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%		0.01%		-
	G93	OMBUD AMERICAN INDIAN FAMILIES	0.00%		0.00%		-
	G96	UNIFORM LAWS COMMISSION	0.00%		0.00%		-
	G9J	CAMPAIGN FINANCE BOARD	0.01%		0.01%		-
	G9K	ADMINISTRATIVE HEARINGS	0.11%		0.11%		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	0.00%		0.00%		-
	G9Y	MN STATE COUNCIL ON DISABILITY	0.01%		0.01%		-
	GPR	PAYROLL CLEARING	0.00%		0.00%		-
	H12	HEALTH DEPARTMENT	3.39%		3.39%		2,249.07
	H55	HUMAN SERVICES DEPARTMENT	7.62%		7.62%		3,753.56
	H55b	HUMAN SERVICES SOS	4.54%		4.54%		-
	H55c	HUMAN SERVICES MSOP	0.77%		0.77%		-
	H58	CHILDREN, YOUTH AND FAMILIES	0.41%		0.41%		-
	H60	MN INSURANCE MARKETPLACE	0.29%		0.29%		10.24
	H75	VETERANS AFFAIRS DEPARTMENT	2.77%		2.77%		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%		-

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%		0.00%		-
	H8A	FOSTER YOUTH OMBUDPERSON	0.00%		0.00%		-
	H9G	OMBUDSMAN MH/DD	0.03%		0.03%		-
	J33	TRIAL COURTS	3.80%		3.80%		26.10
	J40	STATE COMPETENCY ATTAINMENT BD	0.03%		0.03%		-
	J50	STATE GUARDIAN AD LITEM	0.39%		0.39%		-
	J52	PUBLIC DEFENSE BOARD	1.20%		1.20%		13.55
	J58	COURT OF APPEALS	0.11%		0.11%		-
	J61	APPELLATE COUNSEL & TRG OFFICE	0.00%		0.00%		-
	J65	SUPREME COURT	0.66%		0.66%		10.84
	J68	TAX COURT	0.01%		0.01%		-
	J70	JUDICIAL STANDARDS BOARD	0.00%		0.00%		-
	L10	LEGISLATURE COORDINATING COMM	0.17%		0.17%		-
	L11	SENATE	0.34%		0.34%		-
	L12	HOUSE	0.00%		0.00%		-
	L49	LEGISLATIVE AUDITOR	0.01%		0.01%		-
	P01	MILITARY AFFAIRS DEPARTMENT	0.61%		0.61%		240.48
	P07	PUBLIC SAFETY DEPARTMENT	3.62%		3.62%		1,612.62
	P08	OMBUDSPERSON FOR CORRECTIONS	0.01%		0.01%		-
	P78	CORRECTIONS DEPARTMENT	7.28%		7.28%		442.32
	P80	CANNABIS EXPUNGEMENT BOARD	0.00%		0.00%		-
	P82	CLEMENCY REVIEW COMMISSION	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	7.70%		7.70%		213.38
	R32	POLLUTION CONTROL AGENCY	1.72%		1.72%		50.33
	R9P	WATER AND SOIL RESOURCES BOARD	0.87%		0.87%		-
	T79	TRANSPORTATION DEPARTMENT	13.71%		13.71%		1,188.23
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		0.00%		660.88
	O	OTHER	0.00%		0.00%		-
		Total	100.00%	569,370	100.00%	6,278,499	33,118.16
		Source	100.00%	569,370	100.00%	6,278,499	33,118.16
		Difference (Total - Source)	0.00%	0	0.00%	0	-

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

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	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			4,258,817		
L49-15.4	L49-15.4		Program Audits			2,019,682		
L49-15.5	L49-15.5		Single Audits			-		
L49-15.6	L49-15.6		Audit Comm			-		
L49-15.7	L49-15.7		Financial Audit- Outdoors			-		
L49-15.8	L49-15.8		Financial Audit- Art			-	-	
L49-15.9	L49-15.9		Financial Audit- Clean Water			-	-	
L49-15.10	L49-15.10		Financial Audit- Parks & Trails			-	-	

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

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	
			15.4	15.5	15.6	15.7	15.8	
Schedule	No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
L49-15.11	L49-15.11		Program Audit- Outdoors			-	-	
L49-15.12	L49-15.12		Program Audit- Art			-	-	
L49-15.13	L49-15.13		Program Audit- Clean Water			-	-	
L49-15.14	L49-15.14		Program Audit- Parks & Trails			-	-	
G61-16.2	G61-16.2		State Auditor	-	-			-
G61-16.3	G61-16.3		State Auditor General	-	-			-
17	17		SWIFT 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	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
	L49-15.3	L49-15.3	Financial Audits					
	L49-15.4	L49-15.4	Program Audits					
	L49-15.5	L49-15.5	Single Audits					
	L49-15.6	L49-15.6	Audit Comm					
	L49-15.7	L49-15.7	Financial Audit- Outdoors					
	L49-15.8	L49-15.8	Financial Audit- Art					
	L49-15.9	L49-15.9	Financial Audit- Clean Water					
	L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
	L49-15.11	L49-15.11	Program Audit- Outdoors					
	L49-15.12	L49-15.12	Program Audit- Art					
	L49-15.13	L49-15.13	Program Audit- Clean Water					
	L49-15.14	L49-15.14	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	-	-	-	-	-
	B10		CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	B11		COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13		COMMERCE DEPARTMENT	-	-	-	-	-
	B14		ANIMAL HEALTH BOARD	-	-	-	-	-
	B15		BARBER EXAMINERS BOARD	-	-	-	-	-
	B20		EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22		EMPLOYMENT & ECONOMIC DEVELOP	2,602.54	-	-	-	-
	B24		PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26		CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	-
	B34		HOUSING FINANCE AGENCY	2,747.03	-	-	-	-
	B41		WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
	B42		LABOR AND INDUSTRY DEPARTMENT	2,104.66	-	-	-	-
	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	1,893.03	-	-	-	-
	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	432.56	-	-	-	-
	G03		LOTTERY	130.40	-	-	-	-
	G05		RACING COMMISSION	-	-	-	-	-

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

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	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	696.29	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G70	MN SECURE CHOICE	-	-	-	-	-
	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	1,358.10	-	-	-	-
	H55	HUMAN SERVICES DEPARTMENT	6,897.90	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
	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	18.03	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-

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

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	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	1,173.17	-	-	-	-
	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	-	-	-	-	-
	P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	761.90	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	2,299.84	-	-	-	-
	O	OTHER	1,889.10	-	-	-	-
		Total	25,004.55	-	6,278,499	-	-
		Source	25,004.55	-	6,278,499	-	-
		Difference (Total - Source)	-	-	-	-	-

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

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

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

			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT 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**

			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	-
B10	CANNABIS MANAGEMENT OFFICE	-
B11	COSMETOLOGIST EXAMINERS BOARD	-
B13	COMMERCE DEPARTMENT	-
B14	ANIMAL HEALTH BOARD	-
B15	BARBER EXAMINERS BOARD	-
B20	EXPLORE MINNESOTA TOURISM	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-
B24	PUBLIC FACILITIES AUTHORITY	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-
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	-	-	-	-	-
	G70	MN SECURE CHOICE	-	-	-	-	-
	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	-	-	-	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
	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	-	-	-	-	-

**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
	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	-	-	-	-	-
	P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	O	OTHER	-	-	-	-	-
		Total	-	-	-	-	-
		Source	-	-	-	-	-
		Difference (Total - Source)	-	-	-	-	-

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

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT 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	-	-	7,542	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-		2,204,011	-
G02-3.3	G02-3.3	Commissioner's Office					882,928
G02-3.4	G02-3.4	Human Resources					460,797
G02-3.5	G02-3.5	Financial Management and Reporting					860,286
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	8,923	4,717,321	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	2,289		
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	6,650		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	1,364		
G10-9.2	G10-9.2	Debt Management Division	-	-	1,285		
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	-	-	1,158		
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	3,531		
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	1,996		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	2,020		
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			765		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor			6,321		

**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						

99YYY Consumer Agencies		
B04	AGRICULTURE DEPARTMENT	-
B10	CANNABIS MANAGEMENT OFFICE	-
B11	COSMETOLOGIST EXAMINERS BOARD	-
B13	COMMERCE DEPARTMENT	-
B14	ANIMAL HEALTH BOARD	-
B15	BARBER EXAMINERS BOARD	-
B20	EXPLORE MINNESOTA TOURISM	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-
B24	PUBLIC FACILITIES AUTHORITY	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-
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	-

-	15,511,085.00	444,840	
-	-	4,478	
-	-	24,638	
-	282,160,937.00	651,261	
-	1,267,562.00	31,581	
-	-	5,268	
-	-	22,575	
-	1,513,660,091.00	5,264,897	
-	-	15,693	
-	-	-	
-	-	397	
-	-	132,233	
-	-	2,600	
-	7,725,263.00	643,694	
-	-	44,541	
-	-	14,209	
-	-	3	
-	-	10,983	
-	-	1,179	
-	-	148,126	
-	-	834	
-	-	28	
-	614,793,989.00	26,448	
-	1,510,682,170.00	6,005,141	
-	-	1,032,985	
-	-	13,792	
-	-	507	
-	-	59,175	
-	1,048,964.00	32,717	
-	-	75,664	
-	109,226.00	127,913	
-	-	13,106	
-	-	276	
-	-	144	
-	-	202	
-	3,929,605.00	716,909	221,132,999.39
-	-	9,344	
-	-	21,677	

**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	-	3,283,236.00	54,310		
G09		GAMBLING CONTROL BOARD	-	-	7,298		
G10		MINNESOTA MANAGEMENT & BUDGET	-	-	90,059		
G17		HUMAN RIGHTS DEPARTMENT	-	-	8,694		
G19		INDIAN AFFAIRS COUNCIL	-	-	5,484		
G38		INVESTMENT BOARD	-	-	15,121		
G39		GOVERNORS OFFICE	-	-	8,551		
G45		MEDIATION SERVICES DEPARTMENT	-	-	5,722		
G46		MN.IT	-	-	566,571		
G53		SECRETARY OF STATE	-	1,028,968.00	75,722		
G61		OFFICE OF STATE AUDITOR	-	-	18,047		
G62		MINN STATE RETIREMENT SYSTEM	-	-	166,495		
G63		PUBLIC EMPLOYEES RETIRE ASSOC	-	-	325,298		
G67		REVENUE DEPARTMENT	-	-	85,191		
G69		TEACHERS RETIREMENT ASSOC	-	-	167,062		
G70		MN SECURE CHOICE	-	-	3		
G90		REVENUE INTERGOVT PAYMENTS	-	-	3,730,979		
G92		OMBUDSPERSON FOR FAMILIES	-	-	3,231		
G93		OMBUD AMERICAN INDIAN FAMILIES	-	-	1,745		
G96		UNIFORM LAWS COMMISSION	-	-	126		
G9J		CAMPAIGN FINANCE BOARD	-	-	4,357		
G9K		ADMINISTRATIVE HEARINGS	-	-	37,808		
G9L		COUNCIL FOR MINNESOTANS OF AFR	-	-	2,171		
G9M		MINNESOTA COUNCIL ON LATINO AF	-	-	2,475		
G9N		ASIAN PACIFIC COUNCIL	-	-	2,234		
G9P		LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	70		
G9Q		MMB DEBT SERVICE	-	-	11,507		
G9R		MMB NON-OPERATING	-	8,047,422.00	7,689,459		
G9V		RARE DISEASE ADVISORY COUNCIL	-	-	980		
G9X		CAPITOL AREA ARCHITECT	-	-	1,638		
G9Y		MN STATE COUNCIL ON DISABILITY	-	-	5,020		
GPR		PAYROLL CLEARING	-	-	208		
H12		HEALTH DEPARTMENT	-	469,949,328.00	1,024,678		
H55		HUMAN SERVICES DEPARTMENT	-	14,323,632,956.00	14,275,749		
H55b		HUMAN SERVICES SOS	-	-	823,914		
H55c		HUMAN SERVICES MSOP	-	-	93,855		
H58		CHILDREN, YOUTH AND FAMILIES	-	-	3		
H60		MN INSURANCE MARKETPLACE	-	52,000.00	15,919		
H75		VETERANS AFFAIRS DEPARTMENT	-	9,229,437.00	472,259		
H7B		MEDICAL PRACTICE BOARD	-	-	22,024		
H7C		NURSING BOARD	-	-	24,450		
H7D		PHARMACY BOARD	-	-	17,116		
H7F		DENTISTRY BOARD	-	-	19,029		
H7H		CHIROPRACTIC EXAMINERS BOARD	-	-	5,620		
H7J		OPTOMETRY BOARD	-	-	4,181		
H7K		EXEC FOR LT SVCS & SUPPORTS BD	-	-	8,004		
H7L		SOCIAL WORK BOARD	-	-	17,417		
H7M		MARRIAGE AND FAMILY THERAPY BD	-	-	5,713		
H7Q		PODIATRIC MEDICINE	-	-	3,334		
H7R		VETERINARY MEDICINE BOARD	-	-	5,259		
H7S		EMERGENCY MEDICAL SERVICES OFF	-	175,394.00	7,973		
H7U		DIETETICS & NUTRITION PRACTICE	-	-	4,544		
H7V		PSYCHOLOGY BOARD	-	-	10,814		
H7W		PHYSICAL THERAPY BOARD	-	-	7,315		
H7X		BEHAVIORAL HEALTH & THERAPY BD	-	-	15,771		

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

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

<b>Schedule No.</b>	<b>DP#</b>	<b>Name</b>	<b>Program Audit- Parks &amp; Trails</b>	<b>STATE AUDITOR</b>	<b>SWIFT 9.2 Upgrade (Internally Developed Software Amortized over 5 years beginning BFY20)</b>	<b>ADMINISTRATION</b>	<b>ADMIN MANAGEMENT SERVICES</b>
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H7Y		OCCUPATIONAL THERAPY PRACT BD	-	-	6,941		
H8A		FOSTER YOUTH OMBUDPERSON	-	-	1,026		
H9G		OMBUDSMAN MH/DD	-	-	3,603		
J33		TRIAL COURTS	-	1,126,618.00	1,869,910		
J40		STATE COMPETENCY ATTAINMENT BD	-	-	552		
J50		STATE GUARDIAN AD LITEM	-	-	24,856		
J52		PUBLIC DEFENSE BOARD	-	-	59,318		
J58		COURT OF APPEALS	-	-	4,704		
J61		APPELLATE COUNSEL & TRG OFFICE	-	-	8		
J65		SUPREME COURT	-	1,186,351.00	88,594		
J68		TAX COURT	-	-	1,898		
J70		JUDICIAL STANDARDS BOARD	-	-	2,402		
L10		LEGISLATURE COORDINATING COMM	-	-	45,173		
L11		SENATE	-	-	1,689		
L12		HOUSE	-	-	1,834		
L49		LEGISLATIVE AUDITOR	-	-	516		
P01		MILITARY AFFAIRS DEPARTMENT	-	89,363,106.00	525,864		
P07		PUBLIC SAFETY DEPARTMENT	-	235,787,894.00	4,269,206		
P08		OMBUDSPERSON FOR CORRECTIONS	-	-	2,163		
P78		CORRECTIONS DEPARTMENT	-	467,608.00	728,535		
P80		CANNABIS EXPUNGEMENT BOARD	-	-	8,676		
P82		CLEMENCY REVIEW COMMISSION	-	-	107		
P7T		PEACE OFFICERS BOARD (POST)	-	-	20		
P9E		SENTENCING GUIDELINES COMM	-	-	1,837		
R28		MINN CONSERVATION CORPS	-	-	610		
R29		NATURAL RESOURCES DEPARTMENT	-	69,855,473.00	3,177,405		
R32		POLLUTION CONTROL AGENCY	-	26,877,338.00	403,747		
R9P		WATER AND SOIL RESOURCES BOARD	-	2,937,203.00	144,609		
T79		TRANSPORTATION DEPARTMENT	-	920,990,649.00	17,600,385		
T9B		METROPOLITAN COUNCIL/TRANSPORT	-	-	96,302		
O		OTHER	-	-	2,422		
		<b>Total</b>	-	<b>20,114,879,873</b>	<b>74,697,391</b>	<b>228,054,331</b>	<b>2,204,011</b>
		<b>Source</b>	-	<b>20,114,879,873</b>	<b>74,697,391</b>	<b>228,054,331</b>	<b>2,204,011</b>
		<b>Difference (Total - Source)</b>	-	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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%	8,923	-	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				628,650	
G02-4.7	G02-4.7	Real Property				867,203	
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)				1,925,644	
G02-4.10	G02-4.10	Central Mail				437,365	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				224,909	
G02-4.12	G02-4.12	Grants Management				633,550	
G46-6.2	G46-6.2	Minnesota Information Technology					-
G46-6.3	G46-6.3	IT Spend					-
G46-6.4	G46-6.4	Enterprise IT Security					-
G46-6.5	G46-6.5	MnIT - Non allocable					-
G10-8.2	G10-8.2	Minnesota Management & Budget					-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					-
G10-9.2	G10-9.2	Debt Management Division					-
G10-9.3	G10-9.3	Debt Management					-
G10-9.4	G10-9.4	Debt Management - Other					-
G10-10.2	G10-10.2	MMB - Budget Division					-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					-
G10-10.4	G10-10.4	Budget Operations and Planning					-
G10-10.5	G10-10.5	Budget Division - Non Allocable					-
G10-11.2	G10-11.2	MMB - Accounting Division					-
G10-11.3	G10-11.3	Central Payroll					-
G10-11.4	G10-11.4	Accounting Services					-
G10-11.5	G10-11.5	Financial Reporting					-
G10-11.6	G10-11.6	Financial Reporting - Single Audit					-
G10-11.7	G10-11.7	Accounting Services - Non Allocable					-
G10-12.2	G10-12.2	MMB I.T - Management and Administration					-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					-
G10-12.5	G10-12.5	Personnel Operations and System Support					-
G10-12.6	G10-12.6	Budget Service - Computer Operations					-
G10-12.7	G10-12.7	Personnel Operations Special Billing					-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					-
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services					-
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					7
	B10	CANNABIS MANAGEMENT OFFICE					1
	B11	COSMETOLOGIST EXAMINERS BOARD					-
	B13	COMMERCE DEPARTMENT					3
	B14	ANIMAL HEALTH BOARD					2
	B15	BARBER EXAMINERS BOARD					-
	B20	EXPLORE MINNESOTA TOURISM					-
	B22	EMPLOYMENT & ECONOMIC DEVELOP					43
	B24	PUBLIC FACILITIES AUTHORITY					-
	B25	SCIENCE & TECHNOLOGY AUTHORITY					-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY					-
	B34	HOUSING FINANCE AGENCY					3
	B41	WORKERS' COMP COURT OF APPEALS					1
	B42	LABOR AND INDUSTRY DEPARTMENT					9
	B43	IRON RANGE RESOURCES					-
	B7E	ARCHITECTURE, ENGINEERING BD					-
	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					6
	E26	MN STATE COLLEGES/UNIVERSITIES					-
	E37	EDUCATION DEPARTMENT					12
	E39	PROF EDUCATOR LICENSING STD BD					1
	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	1.06%	1.06%	716,909		7
	G03	LOTTERY					16
	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					13
	G09	GAMBLING CONTROL BOARD					-
	G10	MINNESOTA MANAGEMENT & BUDGET					2
	G17	HUMAN RIGHTS DEPARTMENT					2
	G19	INDIAN AFFAIRS COUNCIL					1
	G38	INVESTMENT BOARD					-
	G39	GOVERNORS OFFICE					-
	G45	MEDIATION SERVICES DEPARTMENT					10
	G46	MN.IT					1
	G53	SECRETARY OF STATE					4
	G61	OFFICE OF STATE AUDITOR					2
	G62	MINN STATE RETIREMENT SYSTEM					1
	G63	PUBLIC EMPLOYEES RETIRE ASSOC					-
	G67	REVENUE DEPARTMENT					1
	G69	TEACHERS RETIREMENT ASSOC					4
	G70	MN SECURE CHOICE					-
	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					5
	G9Y	MN STATE COUNCIL ON DISABILITY					2
	GPR	PAYROLL CLEARING					-
	H12	HEALTH DEPARTMENT					19
	H55	HUMAN SERVICES DEPARTMENT					102
	H55b	HUMAN SERVICES SOS					-
	H55c	HUMAN SERVICES MSOP					-
	H58	CHILDREN, YOUTH AND FAMILIES					-
	H60	MN INSURANCE MARKETPLACE					3
	H75	VETERANS AFFAIRS DEPARTMENT					9
	H7B	MEDICAL PRACTICE BOARD					2
	H7C	NURSING BOARD					-
	H7D	PHARMACY BOARD					1
	H7F	DENTISTRY BOARD					-
	H7H	CHIROPRACTIC EXAMINERS BOARD					-
	H7J	OPTOMETRY BOARD					-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD					2
	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					1
	H7W	PHYSICAL THERAPY BOARD					-
	H7X	BEHAVIORAL HEALTH & THERAPY BD					-

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD					-
	H8A	FOSTER YOUTH OMBUDPERSON					-
	H9G	OMBUDSMAN MH/DD					1
	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					3
	J68	TAX COURT					-
	J70	JUDICIAL STANDARDS BOARD					-
	L10	LEGISLATURE COORDINATING COMM					-
	L11	SENATE					-
	L12	HOUSE					-
	L49	LEGISLATIVE AUDITOR					-
	P01	MILITARY AFFAIRS DEPARTMENT					1
	P07	PUBLIC SAFETY DEPARTMENT					59
	P08	OMBUDSPERSON FOR CORRECTIONS					-
	P78	CORRECTIONS DEPARTMENT					25
	P80	CANNABIS EXPUNGEMENT BOARD					-
	P82	CLEMENCY REVIEW COMMISSION					1
	P7T	PEACE OFFICERS BOARD (POST)					3
	P9E	SENTENCING GUIDELINES COMM					-
	R28	MINN CONSERVATION CORPS					-
	R29	NATURAL RESOURCES DEPARTMENT					65
	R32	POLLUTION CONTROL AGENCY					4
	R9P	WATER AND SOIL RESOURCES BOARD					4
	T79	TRANSPORTATION DEPARTMENT					10
	T9B	METROPOLITAN COUNCIL/TRANSPORT					1
	O	OTHER					8
		Total	1.13%	1.13%	725,832	4,717,321	484
		Source	1.13%	1.13%	725,832	4,717,321	484
		Difference (Total - Source)	0.00%	0.00%	0	0	0

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

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

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

			Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
			22.7	22.8	22.10	22.11	22.12
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 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	-	17	-	-	0.01%
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	-	408	-	-	0.02%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	25	-	-	0.02%
G10-9.2	G10-9.2	Debt Management Division	-	29	-	-	0.00%
G10-9.3	G10-9.3	Debt Management	-	-	-	-	0.00%
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	0.00%
G10-10.2	G10-10.2	MMB - Budget Division	-	40	-	-	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	-	-	-	-	0.00%
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	0.01%
G10-11.4	G10-11.4	Accounting Services	-	99	-	-	0.02%
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	0.02%
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	-	7	-	-	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	-	68	-	-	0.00%
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	0.04%
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	0.00%
G45-14.2	G45-14.2	Mediation Services	-	26	-	-	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	-	252	-	-	0.08%

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

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			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	8,915	137,667	1.16%	22,569,927
	B10	CANNABIS MANAGEMENT OFFICE	-	318	-	0.07%	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	161	10,285	0.03%	-
	B13	COMMERCE DEPARTMENT	3,216	10,625	261,551	0.81%	404,436,720
	B14	ANIMAL HEALTH BOARD	-	1,043	1,340	0.11%	-
	B15	BARBER EXAMINERS BOARD	-	88	4,259	0.00%	-
	B20	EXPLORE MINNESOTA TOURISM	-	661	4,278	0.07%	14,156,577
	B22	EMPLOYMENT & ECONOMIC DEVELOP	27,051	64,251	42,845	2.58%	434,909,685
	B24	PUBLIC FACILITIES AUTHORITY	-	556	-	0.03%	117,725,835
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0.00%	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	11	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	-	1,338	12,237	0.52%	-
	B41	WORKERS' COMP COURT OF APPEALS	-	108	494	0.01%	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	3,079	201,920	0.73%	2,728,168
	B43	IRON RANGE RESOURCES	343,343	910	-	0.06%	50,481,437
	B7E	ARCHITECTURE, ENGINEERING BD	-	241	20,213	0.01%	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0.00%	-
	B7P	ACCOUNTANCY BOARD	-	84	14,937	0.01%	-
	B7S	PRIVATE DETECTIVES BOARD	-	8	-	0.01%	-
	B82	PUBLIC UTILITIES COMMISSION	-	265	5,992	0.32%	-
	B9D	AMATEUR SPORTS COMMISSION	804,946	1	-	0.00%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0.00%	-
	E25	PERPICH CTR FOR ARTS EDUCATION	176,361	918	-	0.09%	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	4,559	18.91%	60,580
	E37	EDUCATION DEPARTMENT	-	6,517	19,099	0.75%	220,065,999
	E39	PROF EDUCATOR LICENSING STD BD	-	462	20,761	0.03%	3,566,756
	E40	HISTORICAL SOCIETY	1,246,090	1	-	0.00%	-
	E44	MINNESOTA STATE ACADEMIES	429,952	1,534	-	0.35%	-
	E50	ARTS BOARD	-	2,535	150	0.04%	50,487,807
	E60	OFFICE OF HIGHER EDUCATION	-	1,339	46,450	0.17%	13,875,568
	E77	ZOOLOGICAL BOARD	668,291	1,828	-	0.53%	-
	E81	UNIVERSITY OF MINNESOTA	-	41	-	0.00%	-
	E95	HUMANITIES COMMISSION	-	-	-	0.00%	-
	E97	SCIENCE MUSEUM	-	1	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0.00%	-
	G02	ADMINISTRATION DEPARTMENT	-	8,292	39,431	1.06%	20,227,431
	G03	LOTTERY	-	-	2,159	0.21%	-
	G05	RACING COMMISSION	-	378	-	0.06%	196,800

**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	-	1,803	33,101	0.57%	-
	G09	GAMBLING CONTROL BOARD	-	58	1,100	0.06%	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	1,007	186,550	0.34%	-
	G17	HUMAN RIGHTS DEPARTMENT	-	275	10,917	0.07%	-
	G19	INDIAN AFFAIRS COUNCIL	-	224	87	0.01%	203,931
	G38	INVESTMENT BOARD	-	345	231	0.06%	-
	G39	GOVERNORS OFFICE	-	176	1,139	0.10%	-
	G45	MEDIATION SERVICES DEPARTMENT	-	193	1,575	0.02%	-
	G46	MN.IT	-	7,996	8,831	4.20%	-
	G53	SECRETARY OF STATE	-	1,643	38,358	0.19%	-
	G61	OFFICE OF STATE AUDITOR	-	632	349	0.13%	-
	G62	MINN STATE RETIREMENT SYSTEM	145,147	460	291,173	0.18%	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	277	541,766	0.15%	-
	G67	REVENUE DEPARTMENT	-	2,314	3,665,045	2.18%	1,462,126
	G69	TEACHERS RETIREMENT ASSOC	-	760	234,739	0.11%	-
	G70	MN SECURE CHOICE	-	-	-	0.00%	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES	-	220	17	0.01%	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	79	5	0.00%	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD	-	103	10,639	0.01%	-
	G9K	ADMINISTRATIVE HEARINGS	-	512	72,789	0.11%	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	73	-	0.01%	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	89	3	0.01%	-
	G9N	ASIAN PACIFIC COUNCIL	-	90	1,426	0.00%	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	20	-	0.00%	-
	G9Q	MMB DEBT SERVICE	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	-	2	-	0.00%	-
	G9V	RARE DISEASE ADVISORY COUNCIL	-	53	-	0.00%	-
	G9X	CAPITOL AREA ARCHITECT	-	63	31	0.00%	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	204	1,739	0.01%	-
	GPR	PAYROLL CLEARING	-	-	-	0.00%	-
	H12	HEALTH DEPARTMENT	-	18,849	385,570	3.39%	253,662,258
	H55	HUMAN SERVICES DEPARTMENT	2,988,957	11,789	850,479	7.62%	479,502,231
	H55b	HUMAN SERVICES SOS	-	8,694	-	4.54%	-
	H55c	HUMAN SERVICES MSOP	-	2,136	-	0.77%	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	0.41%	-
	H60	MN INSURANCE MARKETPLACE	-	183	56,699	0.29%	4,304,319
	H75	VETERANS AFFAIRS DEPARTMENT	1,497,474	13,777	15,145	2.77%	385,007
	H7B	MEDICAL PRACTICE BOARD	-	234	32,684	0.03%	-
	H7C	NURSING BOARD	-	266	73,265	0.05%	-
	H7D	PHARMACY BOARD	-	173	20,313	0.03%	-
	H7F	DENTISTRY BOARD	-	270	7,876	0.02%	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	54	5,133	0.01%	-
	H7J	OPTOMETRY BOARD	-	47	2,322	0.00%	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	62	7,584	0.01%	-
	H7L	SOCIAL WORK BOARD	-	66	13,587	0.02%	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	81	2,274	0.00%	-
	H7Q	PODIATRIC MEDICINE	-	31	449	0.00%	-
	H7R	VETERINARY MEDICINE BOARD	-	43	3,315	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	156	898	0.02%	3,474,968
	H7U	DIETETICS & NUTRITION PRACTICE	-	32	2,014	0.00%	-
	H7V	PSYCHOLOGY BOARD	-	153	5,042	0.02%	-
	H7W	PHYSICAL THERAPY BOARD	-	55	6,026	0.00%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	106	10,790	0.01%	-

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	60	2,363	0.00%	-
	H8A	FOSTER YOUTH OMBUDPERSON	-	57	-	0.00%	-
	H9G	OMBUDSMAN MH/DD	-	150	1,759	0.03%	-
	J33	TRIAL COURTS	-	4,732	30,629	3.80%	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	31	-	0.03%	-
	J50	STATE GUARDIAN AD LITEM	-	169	19	0.39%	-
	J52	PUBLIC DEFENSE BOARD	-	1,031	-	1.20%	-
	J58	COURT OF APPEALS	-	35	4,700	0.11%	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	0.00%	-
	J65	SUPREME COURT	-	1,669	36,658	0.66%	11,045
	J68	TAX COURT	-	51	378	0.01%	-
	J70	JUDICIAL STANDARDS BOARD	-	23	-	0.00%	-
	L10	LEGISLATURE COORDINATING COMM	-	4	-	0.17%	-
	L11	SENATE	-	-	-	0.34%	-
	L12	HOUSE	-	-	-	0.00%	-
	L49	LEGISLATIVE AUDITOR	-	-	1,768	0.01%	-
	P01	MILITARY AFFAIRS DEPARTMENT	5,683,328	17,482	-	0.61%	-
	P07	PUBLIC SAFETY DEPARTMENT	20,360	18,593	3,766,824	3.62%	135,354,990
	P08	OMBUDSPERSON FOR CORRECTIONS	-	95	467	0.01%	-
	P78	CORRECTIONS DEPARTMENT	7,483,242	25,984	20,194	7.28%	5,406,669
	P80	CANNABIS EXPUNGEMENT BOARD	-	1	-	0.00%	-
	P82	CLEMENCY REVIEW COMMISSION	-	-	-	0.00%	-
	P7T	PEACE OFFICERS BOARD (POST)	-	209	1,708	0.02%	-
	P9E	SENTENCING GUIDELINES COMM	-	53	31	0.01%	-
	R28	MINN CONSERVATION CORPS	-	-	-	0.00%	-
	R29	NATURAL RESOURCES DEPARTMENT	3,035,706	70,465	450,496	7.70%	201,999,401
	R32	POLLUTION CONTROL AGENCY	25,198	4,103	57,354	1.72%	119,505,506
	R9P	WATER AND SOIL RESOURCES BOARD	-	3,263	1,990	0.87%	76,162,859
	T79	TRANSPORTATION DEPARTMENT	6,582,988	128,051	108,633	13.71%	146,167,702
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	16	-	0.00%	-
	O	OTHER	1,544,698	-	163,730	0.00%	-
	Total		32,714,652	470,735	12,103,403	99.90%	2,783,092,302
	Source		<b>32,714,652</b>	<b>470,735</b>	<b>12,103,403</b>	<b>99.90%</b>	<b>2,783,092,302</b>
	Difference (Total - Source)		0	0	0	0.00%	0

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

			Net Administrative Expenditures by Division		IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division		Accounting & Procurement 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 (fmrlly IC&A)
L49-15.11	L49-15.11	Program Audit- Outdoors								
L49-15.12	L49-15.12	Program Audit- Art								
L49-15.13	L49-15.13	Program Audit- Clean Water								
L49-15.14	L49-15.14	Program Audit- Parks & Trails								
G61-16.2	G61-16.2	State Auditor								
G61-16.3	G61-16.3	State Auditor General								
17	17	SWIFT 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 (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		86,989						
G46-6.5	G46-6.5	MnIT - Non allocable		-						
G10-8.2	G10-8.2	Minnesota Management & Budget			33,218		33,218			
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)			579,149		579,149	2,720,772		
G10-9.2	G10-9.2	Debt Management Division			-		-	774,187		1,285
G10-9.3	G10-9.3	Debt Management			5,224		5,224			
G10-9.4	G10-9.4	Debt Management - Other			-		-			
G10-10.2	G10-10.2	MMB - Budget Division			11,018		11,018	1,987,898		1,158
G10-10.3	G10-10.3	Analysis & Control (EBO's)			-		-			
G10-10.4	G10-10.4	Budget Operations and Planning			-		-			
G10-10.5	G10-10.5	Budget Division - Non Allocable			-		-			
G10-11.2	G10-11.2	MMB - Accounting Division			-		-	7,140,526		3,531
G10-11.3	G10-11.3	Central Payroll			36,152		36,152			
G10-11.4	G10-11.4	Accounting Services			12,843		12,843			
G10-11.5	G10-11.5	Financial Reporting			6,394		6,394			
G10-11.6	G10-11.6	Financial Reporting - Single Audit			-		-			
G10-11.7	G10-11.7	Accounting Services - Non Allocable			-		-			
G10-12.2	G10-12.2	MMB I.T - Management and Administration			10,287,313		10,287,313	12,536,703		1,996
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			1,150,461		1,150,461			
G10-12.5	G10-12.5	Personnel Operations and System Support			950,871		950,871			
G10-12.6	G10-12.6	Budget Service - Computer Operations			-		-			
G10-12.7	G10-12.7	Personnel Operations Special Billing			-		-			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			-		-			
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-		-	-		-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-		-	5,883,367		2,020
G10-13.3	G10-13.3	Personnel Administration			14,954		14,954			
G10-13.5	G02-13.5	Employee Relations - Non Allocable			-		-			
G45-14.2	G45-14.2	Mediation Services			359,925		359,925			765
G45-14.3	G45-14.3	Mediation Services			-		-			
G45-14.4	G45-14.4	Mediation/Representation			-		-			
L49-15.2	L49-15.2	Legislative Auditor			61,765		61,765			6,321

**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		7,697,309	7,697,309		444,840
	B10	CANNABIS MANAGEMENT OFFICE		168,519	168,519		4,478
	B11	COSMETOLOGIST EXAMINERS BOARD		416,631	416,631		24,638
	B13	COMMERCE DEPARTMENT		5,540,903	5,540,903		651,261
	B14	ANIMAL HEALTH BOARD		692,388	692,388		31,581
	B15	BARBER EXAMINERS BOARD		19,155	19,155		5,268
	B20	EXPLORE MINNESOTA TOURISM		824,209	824,209		22,575
	B22	EMPLOYMENT & ECONOMIC DEVELOP		43,383,009	43,383,009		5,264,897
	B24	PUBLIC FACILITIES AUTHORITY		57,940	57,940		15,693
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		-	-		397
	B34	HOUSING FINANCE AGENCY		330,713	330,713		132,233
	B41	WORKERS' COMP COURT OF APPEALS		36,355	36,355		2,600
	B42	LABOR AND INDUSTRY DEPARTMENT		7,611,462	7,611,462		643,694
	B43	IRON RANGE RESOURCES		161,206	161,206		44,541
	B7E	ARCHITECTURE, ENGINEERING BD		55,503	55,503		14,209
	B7G	COMBATIVE SPORTS COMMISSION		-	-		3
	B7P	ACCOUNTANCY BOARD		34,289	34,289		10,983
	B7S	PRIVATE DETECTIVES BOARD		-	-		1,179
	B82	PUBLIC UTILITIES COMMISSION		508,435	508,435		148,126
	B9D	AMATEUR SPORTS COMMISSION		-	-		834
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-		28
	E25	PERPICH CTR FOR ARTS EDUCATION		327,642	327,642		26,448
	E26	MN STATE COLLEGES/UNIVERSITIES		5,923,502	5,923,502		6,005,141
	E37	EDUCATION DEPARTMENT		36,333,693	36,333,693		1,032,985
	E39	PROF EDUCATOR LICENSING STD BD		459,623	459,623		13,792
	E40	HISTORICAL SOCIETY		129,111	129,111		507
	E44	MINNESOTA STATE ACADEMIES		659,188	659,188		59,175
	E50	ARTS BOARD		242,162	242,162		32,717
	E60	OFFICE OF HIGHER EDUCATION		6,641,064	6,641,064		75,664
	E77	ZOOLOGICAL BOARD		1,429,482	1,429,482		127,913
	E81	UNIVERSITY OF MINNESOTA		860,063	860,063		13,106
	E95	HUMANITIES COMMISSION		-	-		276
	E97	SCIENCE MUSEUM		-	-		144
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-		202
	G02	ADMINISTRATION DEPARTMENT		7,740,625	7,740,625		716,909
	G03	LOTTERY		126,813	126,813		9,344
	G05	RACING COMMISSION		88,924	88,924		21,677

**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		218,849	218,849		54,310			
	G09	GAMBLING CONTROL BOARD		521,301	521,301		7,298			
	G10	MINNESOTA MANAGEMENT & BUDGET		7,773,047	7,773,047		90,059			
	G17	HUMAN RIGHTS DEPARTMENT		654,802	654,802		8,694			
	G19	INDIAN AFFAIRS COUNCIL		33,285	33,285		5,484			
	G38	INVESTMENT BOARD		42,821	42,821		15,121			
	G39	GOVERNORS OFFICE		316,618	316,618		8,551			
	G45	MEDIATION SERVICES DEPARTMENT		(0)	(0)		5,722			
	G46	MN.IT		4,082,275	4,082,275		566,571			
	G53	SECRETARY OF STATE		435,383	435,383		75,722			
	G61	OFFICE OF STATE AUDITOR		31,160	31,160		18,047			
	G62	MINN STATE RETIREMENT SYSTEM		80,622	80,622		166,495			
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		118,067	118,067		325,298			
	G67	REVENUE DEPARTMENT		55,428,956	55,428,956		85,191			
	G69	TEACHERS RETIREMENT ASSOC		147,130	147,130		167,062			
	G70	MN SECURE CHOICE		-	-		3			
	G90	REVENUE INTERGOVT PAYMENTS		-	-		3,730,979			
	G92	OMBUDSPERSON FOR FAMILIES		19,660	19,660		3,231			
	G93	OMBUD AMERICAN INDIAN FAMILIES		55,374	55,374		1,745			
	G96	UNIFORM LAWS COMMISSION		-	-		126			
	G9J	CAMPAIGN FINANCE BOARD		22,707	22,707		4,357			
	G9K	ADMINISTRATIVE HEARINGS		1,091,281	1,091,281		37,808			
	G9L	COUNCIL FOR MINNESOTANS OF AFR		23,555	23,555		2,171			
	G9M	MINNESOTA COUNCIL ON LATINO AF		26,984	26,984		2,475			
	G9N	ASIAN PACIFIC COUNCIL		20,975	20,975		2,234			
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		217	217		70			
	G9Q	MMB DEBT SERVICE		-	-		11,507			
	G9R	MMB NON-OPERATING		-	-		7,689,459			
	G9V	RARE DISEASE ADVISORY COUNCIL		2,849	2,849		980			
	G9X	CAPITOL AREA ARCHITECT		19,181	19,181		1,638			
	G9Y	MN STATE COUNCIL ON DISABILITY		54,535	54,535		5,020			
	GPR	PAYROLL CLEARING		-	-		208			
	H12	HEALTH DEPARTMENT		40,306,244	40,306,244		1,024,678			
	H55	HUMAN SERVICES DEPARTMENT		190,081,914	190,081,914		14,275,749			
	H55b	HUMAN SERVICES SOS		-	-		823,914			
	H55c	HUMAN SERVICES MSOP		-	-		93,855			
	H58	CHILDREN, YOUTH AND FAMILIES		-	-		3			
	H60	MN INSURANCE MARKETPLACE		1,576,001	1,576,001		15,919			
	H75	VETERANS AFFAIRS DEPARTMENT		9,823,920	9,823,920		472,259			
	H7B	MEDICAL PRACTICE BOARD		712,956	712,956		22,024			
	H7C	NURSING BOARD		768,143	768,143		24,450			
	H7D	PHARMACY BOARD		2,126,399	2,126,399		17,116			
	H7F	DENTISTRY BOARD		212,217	212,217		19,029			
	H7H	CHIROPRACTIC EXAMINERS BOARD		56,425	56,425		5,620			
	H7J	OPTOMETRY BOARD		15,408	15,408		4,181			
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		97,563	97,563		8,004			
	H7L	SOCIAL WORK BOARD		179,796	179,796		17,417			
	H7M	MARRIAGE AND FAMILY THERAPY BD		33,658	33,658		5,713			
	H7Q	PODIATRIC MEDICINE		13,449	13,449		3,334			
	H7R	VETERINARY MEDICINE BOARD		25,527	25,527		5,259			
	H7S	EMERGENCY MEDICAL SERVICES OFF		316,999	316,999		7,973			
	H7U	DIETETICS & NUTRITION PRACTICE		12,807	12,807		4,544			
	H7V	PSYCHOLOGY BOARD		174,007	174,007		10,814			
	H7W	PHYSICAL THERAPY BOARD		62,573	62,573		7,315			
	H7X	BEHAVIORAL HEALTH & THERAPY BD		104,664	104,664		15,771			

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

			Net Administrative Expenditures by Division		IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division		Accounting & Procurement Transactions - FY (Actual)
			24.2		24.3		24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)		
	H7Y	OCCUPATIONAL THERAPY PRACT BD		36,125		36,125			6,941
	H8A	FOSTER YOUTH OMBUDPERSON		20,258		20,258			1,026
	H9G	OMBUDSMAN MH/DD		126,778		126,778			3,603
	J33	TRIAL COURTS		852,650		852,650			1,869,910
	J40	STATE COMPETENCY ATTAINMENT BD		6,558		6,558			552
	J50	STATE GUARDIAN AD LITEM		1,399		1,399			24,856
	J52	PUBLIC DEFENSE BOARD		68,304		68,304			59,318
	J58	COURT OF APPEALS		-		-			4,704
	J61	APPELLATE COUNSEL & TRG OFFICE		-		-			8
	J65	SUPREME COURT		1,614,606		1,614,606			88,594
	J68	TAX COURT		381,311		381,311			1,898
	J70	JUDICIAL STANDARDS BOARD		3,471		3,471			2,402
	L10	LEGISLATURE COORDINATING COMM		126,829		126,829			45,173
	L11	SENATE		-		-			1,689
	L12	HOUSE		-		-			1,834
	L49	LEGISLATIVE AUDITOR		(0)		(0)			516
	P01	MILITARY AFFAIRS DEPARTMENT		1,403,245		1,403,245			525,864
	P07	PUBLIC SAFETY DEPARTMENT		78,671,792		78,671,792			4,269,206
	P08	OMBUDSPERSON FOR CORRECTIONS		78,957		78,957			2,163
	P78	CORRECTIONS DEPARTMENT		40,732,195		40,732,195			728,535
	P80	CANNABIS EXPUNGEMENT BOARD		5,481		5,481			8,676
	P82	CLEMENCY REVIEW COMMISSION		-		-			107
	P7T	PEACE OFFICERS BOARD (POST)		490,150		490,150			20
	P9E	SENTENCING GUIDELINES COMM		20,493		20,493			1,837
	R28	MINN CONSERVATION CORPS		-		-			610
	R29	NATURAL RESOURCES DEPARTMENT		33,990,299		33,990,299			3,177,405
	R32	POLLUTION CONTROL AGENCY		16,874,965		16,874,965			403,747
	R9P	WATER AND SOIL RESOURCES BOARD		1,912,642		1,912,642			144,609
	T79	TRANSPORTATION DEPARTMENT		68,435,323		68,435,323			17,600,385
	T9B	METROPOLITAN COUNCIL/TRANSPORT		499,547		499,547			96,302
	O	OTHER		7,518,065		7,518,065			2,422
		Total		86,989		713,802,952		31,043,453	74,670,623
		Source		86,989		713,802,952		31,043,453	74,670,623
		Difference (Total - Source)		0		0		0	0

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

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

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

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT 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	774,187				
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning				1,709,592	
G10-10.5	G10-10.5	Budget Division - Non Allocable				278,306	
G10-11.2	G10-11.2	MMB - Accounting Division					3,531
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					1,996
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					2,020
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					765
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					6,321

**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		117,860,000		444,840	17,481
	B10	CANNABIS MANAGEMENT OFFICE		-		4,478	298
	B11	COSMETOLOGIST EXAMINERS BOARD		-		24,638	90
	B13	COMMERCE DEPARTMENT		-		651,261	3,767
	B14	ANIMAL HEALTH BOARD		-		31,581	681
	B15	BARBER EXAMINERS BOARD		-		5,268	63
	B20	EXPLORE MINNESOTA TOURISM		-		22,575	842
	B22	EMPLOYMENT & ECONOMIC DEVELOP		-		5,264,897	8,878
	B24	PUBLIC FACILITIES AUTHORITY		74,877,313		15,693	1,029
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		-		397	74
	B34	HOUSING FINANCE AGENCY		608,804,017		132,233	1,235
	B41	WORKERS' COMP COURT OF APPEALS		-		2,600	39
	B42	LABOR AND INDUSTRY DEPARTMENT		-		643,694	3,307
	B43	IRON RANGE RESOURCES		-		44,541	661
	B7E	ARCHITECTURE, ENGINEERING BD		-		14,209	54
	B7G	COMBATIVE SPORTS COMMISSION		-		3	3
	B7P	ACCOUNTANCY BOARD		-		10,983	52
	B7S	PRIVATE DETECTIVES BOARD		-		1,179	44
	B82	PUBLIC UTILITIES COMMISSION		-		148,126	141
	B9D	AMATEUR SPORTS COMMISSION		-		834	58
	B9V	AGRICULTURE UTILIZATION RESRCH		-		28	4
	E25	PERPICH CTR FOR ARTS EDUCATION		-		26,448	674
	E26	MN STATE COLLEGES/UNIVERSITIES		76,765,900		6,005,141	7,081
	E37	EDUCATION DEPARTMENT		1,510,472,014		1,032,985	9,880
	E39	PROF EDUCATOR LICENSING STD BD		-		13,792	147
	E40	HISTORICAL SOCIETY		-		507	74
	E44	MINNESOTA STATE ACADEMIES		-		59,175	1,616
	E50	ARTS BOARD		-		32,717	334
	E60	OFFICE OF HIGHER EDUCATION		34,859,199		75,664	1,158
	E77	ZOOLOGICAL BOARD		531,534		127,913	2,752
	E81	UNIVERSITY OF MINNESOTA		174,132,080		13,106	569
	E95	HUMANITIES COMMISSION		-		276	50
	E97	SCIENCE MUSEUM		-		144	21
	E9W	HIGHER ED FACILITIES AUTHORITY		-		202	4
	G02	ADMINISTRATION DEPARTMENT		580,216,872		716,909	4,621
	G03	LOTTERY		-		9,344	161
	G05	RACING COMMISSION		-		21,677	326

**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			-	54,310	795
	G09	GAMBLING CONTROL BOARD			-	7,298	121
	G10	MINNESOTA MANAGEMENT & BUDGET			-	90,059	1,276
	G17	HUMAN RIGHTS DEPARTMENT			-	8,694	156
	G19	INDIAN AFFAIRS COUNCIL			-	5,484	139
	G38	INVESTMENT BOARD			-	15,121	63
	G39	GOVERNORS OFFICE			-	8,551	132
	G45	MEDIATION SERVICES DEPARTMENT			-	5,722	142
	G46	MN.IT		35,078,444		566,571	5,319
	G53	SECRETARY OF STATE			-	75,722	490
	G61	OFFICE OF STATE AUDITOR			-	18,047	339
	G62	MINN STATE RETIREMENT SYSTEM		280,500		166,495	169
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		372,300		325,298	360
	G67	REVENUE DEPARTMENT			-	85,191	3,432
	G69	TEACHERS RETIREMENT ASSOC		367,200		167,062	286
	G70	MN SECURE CHOICE			-	3	3
	G90	REVENUE INTERGOVT PAYMENTS			-	3,730,979	1,196
	G92	OMBUDSPERSON FOR FAMILIES			-	3,231	37
	G93	OMBUD AMERICAN INDIAN FAMILIES			-	1,745	53
	G96	UNIFORM LAWS COMMISSION			-	126	6
	G9J	CAMPAIGN FINANCE BOARD			-	4,357	135
	G9K	ADMINISTRATIVE HEARINGS			-	37,808	373
	G9L	COUNCIL FOR MINNESOTANS OF AFR			-	2,171	72
	G9M	MINNESOTA COUNCIL ON LATINO AF			-	2,475	48
	G9N	ASIAN PACIFIC COUNCIL			-	2,234	57
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL			-	70	24
	G9Q	MMB DEBT SERVICE			-	11,507	1,132
	G9R	MMB NON-OPERATING			-	7,689,459	986
	G9V	RARE DISEASE ADVISORY COUNCIL			-	980	38
	G9X	CAPITOL AREA ARCHITECT			-	1,638	77
	G9Y	MN STATE COUNCIL ON DISABILITY			-	5,020	91
	GPR	PAYROLL CLEARING			-	208	-
	H12	HEALTH DEPARTMENT			-	1,024,678	22,384
	H55	HUMAN SERVICES DEPARTMENT		6,975,000		14,275,749	22,178
	H55b	HUMAN SERVICES SOS			-	823,914	5,747
	H55c	HUMAN SERVICES MSOP			-	93,855	595
	H58	CHILDREN, YOUTH AND FAMILIES			-	3	3
	H60	MN INSURANCE MARKETPLACE			-	15,919	274
	H75	VETERANS AFFAIRS DEPARTMENT			-	472,259	8,908
	H7B	MEDICAL PRACTICE BOARD			-	22,024	128
	H7C	NURSING BOARD			-	24,450	96
	H7D	PHARMACY BOARD			-	17,116	211
	H7F	DENTISTRY BOARD			-	19,029	206
	H7H	CHIROPRACTIC EXAMINERS BOARD			-	5,620	76
	H7J	OPTOMETRY BOARD			-	4,181	65
	H7K	EXEC FOR LT SVCS & SUPPORTS BD			-	8,004	83
	H7L	SOCIAL WORK BOARD			-	17,417	100
	H7M	MARRIAGE AND FAMILY THERAPY BD			-	5,713	62
	H7Q	PODIATRIC MEDICINE			-	3,334	71
	H7R	VETERINARY MEDICINE BOARD			-	5,259	55
	H7S	EMERGENCY MEDICAL SERVICES OFF			-	7,973	163
	H7U	DIETETICS & NUTRITION PRACTICE			-	4,544	42
	H7V	PSYCHOLOGY BOARD			-	10,814	77
	H7W	PHYSICAL THERAPY BOARD			-	7,315	57
	H7X	BEHAVIORAL HEALTH & THERAPY BD			-	15,771	88

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD			-	6,941	60
	H8A	FOSTER YOUTH OMBUDPERSON			-	1,026	27
	H9G	OMBUDSMAN MH/DD			-	3,603	42
	J33	TRIAL COURTS			-	1,869,910	10,567
	J40	STATE COMPETENCY ATTAINMENT BD			-	552	26
	J50	STATE GUARDIAN AD LITEM			-	24,856	769
	J52	PUBLIC DEFENSE BOARD			-	59,318	1,350
	J58	COURT OF APPEALS			-	4,704	61
	J61	APPELLATE COUNSEL & TRG OFFICE			-	8	10
	J65	SUPREME COURT			-	88,594	1,649
	J68	TAX COURT			-	1,898	42
	J70	JUDICIAL STANDARDS BOARD			-	2,402	50
	L10	LEGISLATURE COORDINATING COMM			-	45,173	535
	L11	SENATE			-	1,689	23
	L12	HOUSE			-	1,834	44
	L49	LEGISLATIVE AUDITOR			-	516	36
	P01	MILITARY AFFAIRS DEPARTMENT			-	525,864	986
	P07	PUBLIC SAFETY DEPARTMENT			-	4,269,206	23,955
	P08	OMBUDSPERSON FOR CORRECTIONS			-	2,163	27
	P78	CORRECTIONS DEPARTMENT			-	728,535	15,630
	P80	CANNABIS EXPUNGEMENT BOARD			-	8,676	26
	P82	CLEMENCY REVIEW COMMISSION			-	107	20
	P7T	PEACE OFFICERS BOARD (POST)			-	20	79
	P9E	SENTENCING GUIDELINES COMM			-	1,837	49
	R28	MINN CONSERVATION CORPS			-	610	43
	R29	NATURAL RESOURCES DEPARTMENT		579,479		3,177,405	34,790
	R32	POLLUTION CONTROL AGENCY			-	403,747	7,415
	R9P	WATER AND SOIL RESOURCES BOARD			-	144,609	8,603
	T79	TRANSPORTATION DEPARTMENT		2,468,255,000		17,600,385	24,811
	T9B	METROPOLITAN COUNCIL/TRANSPORT			-	96,302	147
	O	OTHER		4,696,278,669		2,422	-
	Total		774,187	10,386,705,520	1,987,898	74,668,180	279,598
	Source		<b>774,187</b>	<b>10,386,705,520</b>	<b>1,987,898</b>	<b>74,668,180</b>	<b>279,598</b>
	Difference (Total - Source)		0	0	0	0	0

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

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

**Statewide Cost Allocation Plan**  
**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	1,837,745				
G10-11.4	G10-11.4	Accounting Services	2,159,993				
G10-11.5	G10-11.5	Financial Reporting	3,092,905				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	49,883				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration			1,996	1,996	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			2,020	2,020	
G10-13.3	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%	765	765	-
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		0.08%	6,321	6,321	-

**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		1.16%	444,840	444,840	15,511,085
	B10	CANNABIS MANAGEMENT OFFICE		0.07%	4,478	4,478	-
	B11	COSMETOLOGIST EXAMINERS BOARD		0.03%	24,638	24,638	-
	B13	COMMERCE DEPARTMENT		0.81%	651,261	651,261	282,160,937
	B14	ANIMAL HEALTH BOARD		0.11%	31,581	31,581	1,267,562
	B15	BARBER EXAMINERS BOARD		0.00%	5,268	5,268	-
	B20	EXPLORE MINNESOTA TOURISM		0.07%	22,575	22,575	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP		2.58%	5,264,897	5,264,897	1,513,660,091
	B24	PUBLIC FACILITIES AUTHORITY		0.03%	15,693	15,693	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		0.00%	397	397	-
	B34	HOUSING FINANCE AGENCY		0.52%	132,233	132,233	-
	B41	WORKERS' COMP COURT OF APPEALS		0.01%	2,600	2,600	-
	B42	LABOR AND INDUSTRY DEPARTMENT		0.73%	643,694	643,694	7,725,263
	B43	IRON RANGE RESOURCES		0.06%	44,541	44,541	-
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%	14,209	14,209	-
	B7G	COMBATIVE SPORTS COMMISSION		0.00%	3	3	-
	B7P	ACCOUNTANCY BOARD		0.01%	10,983	10,983	-
	B7S	PRIVATE DETECTIVES BOARD		0.01%	1,179	1,179	-
	B82	PUBLIC UTILITIES COMMISSION		0.32%	148,126	148,126	-
	B9D	AMATEUR SPORTS COMMISSION		0.00%	834	834	-
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%	28	28	-
	E25	PERPICH CTR FOR ARTS EDUCATION		0.09%	26,448	26,448	-
	E26	MN STATE COLLEGES/UNIVERSITIES		18.91%	6,005,141	6,005,141	614,793,989
	E37	EDUCATION DEPARTMENT		0.75%	1,032,985	1,032,985	1,510,682,170
	E39	PROF EDUCATOR LICENSING STD BD		0.03%	13,792	13,792	-
	E40	HISTORICAL SOCIETY		0.00%	507	507	-
	E44	MINNESOTA STATE ACADEMIES		0.35%	59,175	59,175	-
	E50	ARTS BOARD		0.04%	32,717	32,717	1,048,964
	E60	OFFICE OF HIGHER EDUCATION		0.17%	75,664	75,664	-
	E77	ZOOLOGICAL BOARD		0.53%	127,913	127,913	109,226
	E81	UNIVERSITY OF MINNESOTA		0.00%	13,106	13,106	-
	E95	HUMANITIES COMMISSION		0.00%	276	276	-
	E97	SCIENCE MUSEUM		0.00%	144	144	-
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%	202	202	-
	G02	ADMINISTRATION DEPARTMENT		1.06%	716,909	716,909	3,929,605
	G03	LOTTERY		0.21%	9,344	9,344	-
	G05	RACING COMMISSION		0.06%	21,677	21,677	-

**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
	G06	ATTORNEY GENERAL		0.57%	54,310	54,310	3,283,236
	G09	GAMBLING CONTROL BOARD		0.06%	7,298	7,298	-
	G10	MINNESOTA MANAGEMENT & BUDGET		0.34%	90,059	90,059	-
	G17	HUMAN RIGHTS DEPARTMENT		0.07%	8,694	8,694	-
	G19	INDIAN AFFAIRS COUNCIL		0.01%	5,484	5,484	-
	G38	INVESTMENT BOARD		0.06%	15,121	15,121	-
	G39	GOVERNORS OFFICE		0.10%	8,551	8,551	-
	G45	MEDIATION SERVICES DEPARTMENT		0.02%	5,722	5,722	-
	G46	MN.IT		4.20%	566,571	566,571	-
	G53	SECRETARY OF STATE		0.19%	75,722	75,722	1,028,968
	G61	OFFICE OF STATE AUDITOR		0.13%	18,047	18,047	-
	G62	MINN STATE RETIREMENT SYSTEM		0.18%	166,495	166,495	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.15%	325,298	325,298	-
	G67	REVENUE DEPARTMENT		2.18%	85,191	85,191	-
	G69	TEACHERS RETIREMENT ASSOC		0.11%	167,062	167,062	-
	G70	MN SECURE CHOICE		0.00%	3	3	-
	G90	REVENUE INTERGOVT PAYMENTS		0.00%	3,730,979	3,730,979	-
	G92	OMBUDSPERSON FOR FAMILIES		0.01%	3,231	3,231	-
	G93	OMBUD AMERICAN INDIAN FAMILIES		0.00%	1,745	1,745	-
	G96	UNIFORM LAWS COMMISSION		0.00%	126	126	-
	G9J	CAMPAIGN FINANCE BOARD		0.01%	4,357	4,357	-
	G9K	ADMINISTRATIVE HEARINGS		0.11%	37,808	37,808	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR		0.01%	2,171	2,171	-
	G9M	MINNESOTA COUNCIL ON LATINO AF		0.01%	2,475	2,475	-
	G9N	ASIAN PACIFIC COUNCIL		0.00%	2,234	2,234	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		0.00%	70	70	-
	G9Q	MMB DEBT SERVICE		0.00%	11,507	11,507	-
	G9R	MMB NON-OPERATING		0.00%	7,689,459	7,689,459	8,047,422
	G9V	RARE DISEASE ADVISORY COUNCIL		0.00%	980	980	-
	G9X	CAPITOL AREA ARCHITECT		0.00%	1,638	1,638	-
	G9Y	MN STATE COUNCIL ON DISABILITY		0.01%	5,020	5,020	-
	GPR	PAYROLL CLEARING		0.00%	208	208	-
	H12	HEALTH DEPARTMENT		3.39%	1,024,678	1,024,678	469,949,328
	H55	HUMAN SERVICES DEPARTMENT		7.62%	14,275,749	14,275,749	14,323,632,956
	H55b	HUMAN SERVICES SOS		4.54%	823,914	823,914	-
	H55c	HUMAN SERVICES MSOP		0.77%	93,855	93,855	-
	H58	CHILDREN, YOUTH AND FAMILIES		0.41%	3	3	-
	H60	MN INSURANCE MARKETPLACE		0.29%	15,919	15,919	52,000
	H75	VETERANS AFFAIRS DEPARTMENT		2.77%	472,259	472,259	9,229,437
	H7B	MEDICAL PRACTICE BOARD		0.03%	22,024	22,024	-
	H7C	NURSING BOARD		0.05%	24,450	24,450	-
	H7D	PHARMACY BOARD		0.03%	17,116	17,116	-
	H7F	DENTISTRY BOARD		0.02%	19,029	19,029	-
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%	5,620	5,620	-
	H7J	OPTOMETRY BOARD		0.00%	4,181	4,181	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		0.01%	8,004	8,004	-
	H7L	SOCIAL WORK BOARD		0.02%	17,417	17,417	-
	H7M	MARRIAGE AND FAMILY THERAPY BD		0.00%	5,713	5,713	-
	H7Q	PODIATRIC MEDICINE		0.00%	3,334	3,334	-
	H7R	VETERINARY MEDICINE BOARD		0.00%	5,259	5,259	-
	H7S	EMERGENCY MEDICAL SERVICES OFF		0.02%	7,973	7,973	175,394
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%	4,544	4,544	-
	H7V	PSYCHOLOGY BOARD		0.02%	10,814	10,814	-
	H7W	PHYSICAL THERAPY BOARD		0.00%	7,315	7,315	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%	15,771	15,771	-

**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	
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.00%	6,941	6,941	-	
	H8A	FOSTER YOUTH OMBUDPERSON		0.00%	1,026	1,026	-	
	H9G	OMBUDSMAN MH/DD		0.03%	3,603	3,603	-	
	J33	TRIAL COURTS		3.80%	1,869,910	1,869,910	1,126,618	
	J40	STATE COMPETENCY ATTAINMENT BD		0.03%	552	552	-	
	J50	STATE GUARDIAN AD LITEM		0.39%	24,856	24,856	-	
	J52	PUBLIC DEFENSE BOARD		1.20%	59,318	59,318	-	
	J58	COURT OF APPEALS		0.11%	4,704	4,704	-	
	J61	APPELLATE COUNSEL & TRG OFFICE		0.00%	8	8	-	
	J65	SUPREME COURT		0.66%	88,594	88,594	1,186,351	
	J68	TAX COURT		0.01%	1,898	1,898	-	
	J70	JUDICIAL STANDARDS BOARD		0.00%	2,402	2,402	-	
	L10	LEGISLATURE COORDINATING COMM		0.17%	45,173	45,173	-	
	L11	SENATE		0.34%	1,689	1,689	-	
	L12	HOUSE		0.00%	1,834	1,834	-	
	L49	LEGISLATIVE AUDITOR		0.01%	516	516	-	
	P01	MILITARY AFFAIRS DEPARTMENT		0.61%	525,864	525,864	89,363,106	
	P07	PUBLIC SAFETY DEPARTMENT		3.62%	4,269,206	4,269,206	235,787,894	
	P08	OMBUDSPERSON FOR CORRECTIONS		0.01%	2,163	2,163	-	
	P78	CORRECTIONS DEPARTMENT		7.28%	728,535	728,535	467,608	
	P80	CANNABIS EXPUNGEMENT BOARD		0.00%	8,676	8,676	-	
	P82	CLEMENCY REVIEW COMMISSION		0.00%	107	107	-	
	P7T	PEACE OFFICERS BOARD (POST)		0.02%	20	20	-	
	P9E	SENTENCING GUIDELINES COMM		0.01%	1,837	1,837	-	
	R28	MINN CONSERVATION CORPS		0.00%	610	610	-	
	R29	NATURAL RESOURCES DEPARTMENT		7.70%	3,177,405	3,177,405	69,855,473	
	R32	POLLUTION CONTROL AGENCY		1.72%	403,747	403,747	26,877,338	
	R9P	WATER AND SOIL RESOURCES BOARD		0.87%	144,609	144,609	2,937,203	
	T79	TRANSPORTATION DEPARTMENT		13.71%	17,600,385	17,600,385	920,990,649	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%	96,302	96,302	-	
	O	OTHER		0.00%	2,422	2,422	-	
		Total		7,140,526	99.71%	74,664,649	74,664,649	20,114,879,873
		Source		7,140,526	99.71%	74,664,649	74,664,649	20,114,879,873
		Difference (Total - Source)		0	0.00%	0	0	0

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

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

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

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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
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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	4,650,632				
G10-12.5	G10-12.5	Personnel Operations and System Support	4,185,121				
G10-12.6	G10-12.6	Budget Service - Computer Operations	1,491,699				
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			2,020		
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			765	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			6,321	0.08%	241

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

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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
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		444,840	1.16%	17,481	1.16%
	B10	CANNABIS MANAGEMENT OFFICE		4,478	0.07%	298	0.07%
	B11	COSMETOLOGIST EXAMINERS BOARD		24,638	0.03%	90	0.03%
	B13	COMMERCE DEPARTMENT		651,261	0.81%	3,767	0.81%
	B14	ANIMAL HEALTH BOARD		31,581	0.11%	681	0.11%
	B15	BARBER EXAMINERS BOARD		5,268	0.00%	63	0.00%
	B20	EXPLORE MINNESOTA TOURISM		22,575	0.07%	842	0.07%
	B22	EMPLOYMENT & ECONOMIC DEVELOP		5,264,897	2.58%	8,878	2.58%
	B24	PUBLIC FACILITIES AUTHORITY		15,693	0.03%	1,029	0.03%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	0.00%	-	0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTRY		397	0.00%	74	0.00%
	B34	HOUSING FINANCE AGENCY		132,233	0.52%	1,235	0.52%
	B41	WORKERS' COMP COURT OF APPEALS		2,600	0.01%	39	0.01%
	B42	LABOR AND INDUSTRY DEPARTMENT		643,694	0.73%	3,307	0.73%
	B43	IRON RANGE RESOURCES		44,541	0.06%	661	0.06%
	B7E	ARCHITECTURE, ENGINEERING BD		14,209	0.01%	54	0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	0.00%	3	0.00%
	B7P	ACCOUNTANCY BOARD		10,983	0.01%	52	0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,179	0.01%	44	0.01%
	B82	PUBLIC UTILITIES COMMISSION		148,126	0.32%	141	0.32%
	B9D	AMATEUR SPORTS COMMISSION		834	0.00%	58	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		28	0.00%	4	0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION		26,448	0.09%	674	0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES		6,005,141	18.91%	7,081	18.91%
	E37	EDUCATION DEPARTMENT		1,032,985	0.75%	9,880	0.75%
	E39	PROF EDUCATOR LICENSING STD BD		13,792	0.03%	147	0.03%
	E40	HISTORICAL SOCIETY		507	0.00%	74	0.00%
	E44	MINNESOTA STATE ACADEMIES		59,175	0.35%	1,616	0.35%
	E50	ARTS BOARD		32,717	0.04%	334	0.04%
	E60	OFFICE OF HIGHER EDUCATION		75,664	0.17%	1,158	0.17%
	E77	ZOOLOGICAL BOARD		127,913	0.53%	2,752	0.53%
	E81	UNIVERSITY OF MINNESOTA		13,106	0.00%	569	0.00%
	E95	HUMANITIES COMMISSION		276	0.00%	50	0.00%
	E97	SCIENCE MUSEUM		144	0.00%	21	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		202	0.00%	4	0.00%
	G02	ADMINISTRATION DEPARTMENT		716,909	1.06%	4,621	1.06%
	G03	LOTTERY		9,344	0.21%	161	0.21%
	G05	RACING COMMISSION		21,677	0.06%	326	0.06%

**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
	G06	ATTORNEY GENERAL		54,310	0.57%	795	0.57%
	G09	GAMBLING CONTROL BOARD		7,298	0.06%	121	0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET		90,059	0.34%	1,276	0.34%
	G17	HUMAN RIGHTS DEPARTMENT		8,694	0.07%	156	0.07%
	G19	INDIAN AFFAIRS COUNCIL		5,484	0.01%	139	0.01%
	G38	INVESTMENT BOARD		15,121	0.06%	63	0.06%
	G39	GOVERNORS OFFICE		8,551	0.10%	132	0.10%
	G45	MEDIATION SERVICES DEPARTMENT		5,722	0.02%	142	0.02%
	G46	MN.IT		566,571	4.20%	5,319	4.20%
	G53	SECRETARY OF STATE		75,722	0.19%	490	0.19%
	G61	OFFICE OF STATE AUDITOR		18,047	0.13%	339	0.13%
	G62	MINN STATE RETIREMENT SYSTEM		166,495	0.18%	169	0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		325,298	0.15%	360	0.15%
	G67	REVENUE DEPARTMENT		85,191	2.18%	3,432	2.18%
	G69	TEACHERS RETIREMENT ASSOC		167,062	0.11%	286	0.11%
	G70	MN SECURE CHOICE		3	0.00%	3	0.00%
	G90	REVENUE INTERGOVT PAYMENTS		3,730,979	0.00%	1,196	0.00%
	G92	OMBUDSPERSON FOR FAMILIES		3,231	0.01%	37	0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		1,745	0.00%	53	0.00%
	G96	UNIFORM LAWS COMMISSION		126	0.00%	6	0.00%
	G9J	CAMPAIGN FINANCE BOARD		4,357	0.01%	135	0.01%
	G9K	ADMINISTRATIVE HEARINGS		37,808	0.11%	373	0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		2,171	0.01%	72	0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,475	0.01%	48	0.01%
	G9N	ASIAN PACIFIC COUNCIL		2,234	0.00%	57	0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		70	0.00%	24	0.00%
	G9Q	MMB DEBT SERVICE		11,507	0.00%	1,132	0.00%
	G9R	MMB NON-OPERATING		7,689,459	0.00%	986	0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL		980	0.00%	38	0.00%
	G9X	CAPITOL AREA ARCHITECT		1,638	0.00%	77	0.00%
	G9Y	MN STATE COUNCIL ON DISABILITY		5,020	0.01%	91	0.01%
	GPR	PAYROLL CLEARING		208	0.00%	-	0.00%
	H12	HEALTH DEPARTMENT		1,024,678	3.39%	22,384	3.39%
	H55	HUMAN SERVICES DEPARTMENT		14,275,749	7.62%	22,178	7.62%
	H55b	HUMAN SERVICES SOS		823,914	4.54%	5,747	4.54%
	H55c	HUMAN SERVICES MSOP		93,855	0.77%	595	0.77%
	H58	CHILDREN, YOUTH AND FAMILIES		3	0.41%	3	0.41%
	H60	MN INSURANCE MARKETPLACE		15,919	0.29%	274	0.29%
	H75	VETERANS AFFAIRS DEPARTMENT		472,259	2.77%	8,908	2.77%
	H7B	MEDICAL PRACTICE BOARD		22,024	0.03%	128	0.03%
	H7C	NURSING BOARD		24,450	0.05%	96	0.05%
	H7D	PHARMACY BOARD		17,116	0.03%	211	0.03%
	H7F	DENTISTRY BOARD		19,029	0.02%	206	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		5,620	0.01%	76	0.01%
	H7J	OPTOMETRY BOARD		4,181	0.00%	65	0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		8,004	0.01%	83	0.01%
	H7L	SOCIAL WORK BOARD		17,417	0.02%	100	0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,713	0.00%	62	0.00%
	H7Q	PODIATRIC MEDICINE		3,334	0.00%	71	0.00%
	H7R	VETERINARY MEDICINE BOARD		5,259	0.00%	55	0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		7,973	0.02%	163	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		4,544	0.00%	42	0.00%
	H7V	PSYCHOLOGY BOARD		10,814	0.02%	77	0.02%
	H7W	PHYSICAL THERAPY BOARD		7,315	0.00%	57	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,771	0.01%	88	0.01%

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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
	H7Y	OCCUPATIONAL THERAPY PRACT BD		6,941	0.00%	60	0.00%
	H8A	FOSTER YOUTH OMBUDPERSON		1,026	0.00%	27	0.00%
	H9G	OMBUDSMAN MH/DD		3,603	0.03%	42	0.03%
	J33	TRIAL COURTS		1,869,910	3.80%	10,567	3.80%
	J40	STATE COMPETENCY ATTAINMENT BD		552	0.03%	26	0.03%
	J50	STATE GUARDIAN AD LITEM		24,856	0.39%	769	0.39%
	J52	PUBLIC DEFENSE BOARD		59,318	1.20%	1,350	1.20%
	J58	COURT OF APPEALS		4,704	0.11%	61	0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE		8	0.00%	10	0.00%
	J65	SUPREME COURT		88,594	0.66%	1,649	0.66%
	J68	TAX COURT		1,898	0.01%	42	0.01%
	J70	JUDICIAL STANDARDS BOARD		2,402	0.00%	50	0.00%
	L10	LEGISLATURE COORDINATING COMM		45,173	0.17%	535	0.17%
	L11	SENATE		1,689	0.34%	23	0.34%
	L12	HOUSE		1,834	0.00%	44	0.00%
	L49	LEGISLATIVE AUDITOR		516	0.01%	36	0.01%
	P01	MILITARY AFFAIRS DEPARTMENT		525,864	0.61%	986	0.61%
	P07	PUBLIC SAFETY DEPARTMENT		4,269,206	3.62%	23,955	3.62%
	P08	OMBUDSPERSON FOR CORRECTIONS		2,163	0.01%	27	0.01%
	P78	CORRECTIONS DEPARTMENT		728,535	7.28%	15,630	7.28%
	P80	CANNABIS EXPUNGEMENT BOARD		8,676	0.00%	26	0.00%
	P82	CLEMENCY REVIEW COMMISSION		107	0.00%	20	0.00%
	P7T	PEACE OFFICERS BOARD (POST)		20	0.02%	79	0.02%
	P9E	SENTENCING GUIDELINES COMM		1,837	0.01%	49	0.01%
	R28	MINN CONSERVATION CORPS		610	0.00%	43	0.00%
	R29	NATURAL RESOURCES DEPARTMENT		3,177,405	7.70%	34,790	7.70%
	R32	POLLUTION CONTROL AGENCY		403,747	1.72%	7,415	1.72%
	R9P	WATER AND SOIL RESOURCES BOARD		144,609	0.87%	8,603	0.87%
	T79	TRANSPORTATION DEPARTMENT		17,600,385	13.71%	24,811	13.71%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		96,302	0.00%	147	0.00%
	O	OTHER		2,422	0.00%	-	0.00%
		Total	10,327,452	74,662,653	99.71%	279,598	99.71%
		Source	10,327,452	74,662,653	99.71%	279,598	99.71%
		Difference (Total - Source)	0	0	0.00%	0	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				
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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	2,785				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-			
G10-13.3	G10-13.3	Personnel Administration		5,883,367			
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%	569,370	0.00%
G45-14.4	G45-14.4	Mediation/Representation			0.00%	-	0.00%
L49-15.2	L49-15.2	Legislative Auditor	6,321		0.08%		0.08%

**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	444,840			1.16%	1.16%
	B10	CANNABIS MANAGEMENT OFFICE	4,478			0.07%	0.07%
	B11	COSMETOLOGIST EXAMINERS BOARD	24,638			0.03%	0.03%
	B13	COMMERCE DEPARTMENT	651,261			0.81%	0.81%
	B14	ANIMAL HEALTH BOARD	31,581			0.11%	0.11%
	B15	BARBER EXAMINERS BOARD	5,268			0.00%	0.00%
	B20	EXPLORE MINNESOTA TOURISM	22,575			0.07%	0.07%
	B22	EMPLOYMENT & ECONOMIC DEVELOP	5,264,897			2.58%	2.58%
	B24	PUBLIC FACILITIES AUTHORITY	15,693			0.03%	0.03%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-			0.00%	0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	397			0.00%	0.00%
	B34	HOUSING FINANCE AGENCY	132,233			0.52%	0.52%
	B41	WORKERS' COMP COURT OF APPEALS	2,600			0.01%	0.01%
	B42	LABOR AND INDUSTRY DEPARTMENT	643,694			0.73%	0.73%
	B43	IRON RANGE RESOURCES	44,541			0.06%	0.06%
	B7E	ARCHITECTURE, ENGINEERING BD	14,209			0.01%	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3			0.00%	0.00%
	B7P	ACCOUNTANCY BOARD	10,983			0.01%	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,179			0.01%	0.01%
	B82	PUBLIC UTILITIES COMMISSION	148,126			0.32%	0.32%
	B9D	AMATEUR SPORTS COMMISSION	834			0.00%	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	28			0.00%	0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION	26,448			0.09%	0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES	6,005,141			18.91%	18.91%
	E37	EDUCATION DEPARTMENT	1,032,985			0.75%	0.75%
	E39	PROF EDUCATOR LICENSING STD BD	13,792			0.03%	0.03%
	E40	HISTORICAL SOCIETY	507			0.00%	0.00%
	E44	MINNESOTA STATE ACADEMIES	59,175			0.35%	0.35%
	E50	ARTS BOARD	32,717			0.04%	0.04%
	E60	OFFICE OF HIGHER EDUCATION	75,664			0.17%	0.17%
	E77	ZOOLOGICAL BOARD	127,913			0.53%	0.53%
	E81	UNIVERSITY OF MINNESOTA	13,106			0.00%	0.00%
	E95	HUMANITIES COMMISSION	276			0.00%	0.00%
	E97	SCIENCE MUSEUM	144			0.00%	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	202			0.00%	0.00%
	G02	ADMINISTRATION DEPARTMENT	716,909			1.06%	1.06%
	G03	LOTTERY	9,344			0.21%	0.21%
	G05	RACING COMMISSION	21,677			0.06%	0.06%

**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	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
			Special Billing				
	G06	ATTORNEY GENERAL	54,310		0.57%		0.57%
	G09	GAMBLING CONTROL BOARD	7,298		0.06%		0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET	90,059		0.34%		0.34%
	G17	HUMAN RIGHTS DEPARTMENT	8,694		0.07%		0.07%
	G19	INDIAN AFFAIRS COUNCIL	5,484		0.01%		0.01%
	G38	INVESTMENT BOARD	15,121		0.06%		0.06%
	G39	GOVERNORS OFFICE	8,551		0.10%		0.10%
	G45	MEDIATION SERVICES DEPARTMENT	5,722		0.02%		0.02%
	G46	MN.IT	566,571		4.20%		4.20%
	G53	SECRETARY OF STATE	75,722		0.19%		0.19%
	G61	OFFICE OF STATE AUDITOR	18,047		0.13%		0.13%
	G62	MINN STATE RETIREMENT SYSTEM	166,495		0.18%		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	325,298		0.15%		0.15%
	G67	REVENUE DEPARTMENT	85,191		2.18%		2.18%
	G69	TEACHERS RETIREMENT ASSOC	167,062		0.11%		0.11%
	G70	MN SECURE CHOICE	3		0.00%		0.00%
	G90	REVENUE INTERGOVT PAYMENTS	3,730,979		0.00%		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	3,231		0.01%		0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES	1,745		0.00%		0.00%
	G96	UNIFORM LAWS COMMISSION	126		0.00%		0.00%
	G9J	CAMPAIGN FINANCE BOARD	4,357		0.01%		0.01%
	G9K	ADMINISTRATIVE HEARINGS	37,808		0.11%		0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR	2,171		0.01%		0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF	2,475		0.01%		0.01%
	G9N	ASIAN PACIFIC COUNCIL	2,234		0.00%		0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	70		0.00%		0.00%
	G9Q	MMB DEBT SERVICE	11,507		0.00%		0.00%
	G9R	MMB NON-OPERATING	7,689,459		0.00%		0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL	980		0.00%		0.00%
	G9X	CAPITOL AREA ARCHITECT	1,638		0.00%		0.00%
	G9Y	MN STATE COUNCIL ON DISABILITY	5,020		0.01%		0.01%
	GPR	PAYROLL CLEARING	208		0.00%		0.00%
	H12	HEALTH DEPARTMENT	1,024,678		3.39%		3.39%
	H55	HUMAN SERVICES DEPARTMENT	14,275,749		7.62%		7.62%
	H55b	HUMAN SERVICES SOS	823,914		4.54%		4.54%
	H55c	HUMAN SERVICES MSOP	93,855		0.77%		0.77%
	H58	CHILDREN, YOUTH AND FAMILIES	3		0.41%		0.41%
	H60	MN INSURANCE MARKETPLACE	15,919		0.29%		0.29%
	H75	VETERANS AFFAIRS DEPARTMENT	472,259		2.77%		2.77%
	H7B	MEDICAL PRACTICE BOARD	22,024		0.03%		0.03%
	H7C	NURSING BOARD	24,450		0.05%		0.05%
	H7D	PHARMACY BOARD	17,116		0.03%		0.03%
	H7F	DENTISTRY BOARD	19,029		0.02%		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,620		0.01%		0.01%
	H7J	OPTOMETRY BOARD	4,181		0.00%		0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	8,004		0.01%		0.01%
	H7L	SOCIAL WORK BOARD	17,417		0.02%		0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD	5,713		0.00%		0.00%
	H7Q	PODIATRIC MEDICINE	3,334		0.00%		0.00%
	H7R	VETERINARY MEDICINE BOARD	5,259		0.00%		0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF	7,973		0.02%		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	4,544		0.00%		0.00%
	H7V	PSYCHOLOGY BOARD	10,814		0.02%		0.02%
	H7W	PHYSICAL THERAPY BOARD	7,315		0.00%		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	15,771		0.01%		0.01%

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD	6,941		0.00%		0.00%
	H8A	FOSTER YOUTH OMBUDPERSON	1,026		0.00%		0.00%
	H9G	OMBUDSMAN MH/DD	3,603		0.03%		0.03%
	J33	TRIAL COURTS	1,869,910		3.80%		3.80%
	J40	STATE COMPETENCY ATTAINMENT BD	552		0.03%		0.03%
	J50	STATE GUARDIAN AD LITEM	24,856		0.39%		0.39%
	J52	PUBLIC DEFENSE BOARD	59,318		1.20%		1.20%
	J58	COURT OF APPEALS	4,704		0.11%		0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE	8		0.00%		0.00%
	J65	SUPREME COURT	88,594		0.66%		0.66%
	J68	TAX COURT	1,898		0.01%		0.01%
	J70	JUDICIAL STANDARDS BOARD	2,402		0.00%		0.00%
	L10	LEGISLATURE COORDINATING COMM	45,173		0.17%		0.17%
	L11	SENATE	1,689		0.34%		0.34%
	L12	HOUSE	1,834		0.00%		0.00%
	L49	LEGISLATIVE AUDITOR	516		0.01%		0.01%
	P01	MILITARY AFFAIRS DEPARTMENT	525,864		0.61%		0.61%
	P07	PUBLIC SAFETY DEPARTMENT	4,269,206		3.62%		3.62%
	P08	OMBUDSPERSON FOR CORRECTIONS	2,163		0.01%		0.01%
	P78	CORRECTIONS DEPARTMENT	728,535		7.28%		7.28%
	P80	CANNABIS EXPUNGEMENT BOARD	8,676		0.00%		0.00%
	P82	CLEMENCY REVIEW COMMISSION	107		0.00%		0.00%
	P7T	PEACE OFFICERS BOARD (POST)	20		0.02%		0.02%
	P9E	SENTENCING GUIDELINES COMM	1,837		0.01%		0.01%
	R28	MINN CONSERVATION CORPS	610		0.00%		0.00%
	R29	NATURAL RESOURCES DEPARTMENT	3,177,405		7.70%		7.70%
	R32	POLLUTION CONTROL AGENCY	403,747		1.72%		1.72%
	R9P	WATER AND SOIL RESOURCES BOARD	144,609		0.87%		0.87%
	T79	TRANSPORTATION DEPARTMENT	17,600,385		13.71%		13.71%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	96,302		0.00%		0.00%
	O	OTHER	2,422		0.00%		0.00%
		Total	74,662,653	5,883,367	99.71%	569,370	99.71%
		Source	74,662,653	5,883,367	99.71%	569,370	99.71%
		Difference (Total - Source)	0	0	0.00%	0	0.00%

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

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

**Statewide Cost Allocation Plan**  
**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	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**  
**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
L49-15.3	L49-15.3		Financial Audits	4,258,817				4,258,817
L49-15.4	L49-15.4		Program Audits	2,019,682				2,019,682
L49-15.5	L49-15.5		Single Audits	-				-
L49-15.6	L49-15.6		Audit Comm	-				-
L49-15.7	L49-15.7		Financial Audit- Outdoors	-				-
L49-15.8	L49-15.8		Financial Audit- Art	-				-
L49-15.9	L49-15.9		Financial Audit- Clean Water	-				-
L49-15.10	L49-15.10		Financial Audit- Parks & Trails	-				-
L49-15.11	L49-15.11		Program Audit- Outdoors	-				-
L49-15.12	L49-15.12		Program Audit- Art	-				-
L49-15.13	L49-15.13		Program Audit- Clean Water	-				-
L49-15.14	L49-15.14		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		896	-	-	
	B10		CANNABIS MANAGEMENT OFFICE		-	-	-	
	B11		COSMETOLOGIST EXAMINERS BOARD		-	-	-	
	B13		COMMERCE DEPARTMENT		66	-	-	
	B14		ANIMAL HEALTH BOARD		-	-	-	
	B15		BARBER EXAMINERS BOARD		-	-	-	
	B20		EXPLORE MINNESOTA TOURISM		-	-	-	
	B22		EMPLOYMENT & ECONOMIC DEVELOP		892	2,603	-	
	B24		PUBLIC FACILITIES AUTHORITY		-	-	-	
	B25		SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	
	B26		CLIMATE INNOVN FINANCE AUTHRTRY		-	-	-	
	B34		HOUSING FINANCE AGENCY		87	2,747	-	
	B41		WORKERS' COMP COURT OF APPEALS		-	-	-	
	B42		LABOR AND INDUSTRY DEPARTMENT		543	2,105	-	
	B43		IRON RANGE RESOURCES		868	-	-	
	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		27	-	-	
	E37		EDUCATION DEPARTMENT		169	-	-	
	E39		PROF EDUCATOR LICENSING STD BD		-	-	-	
	E40		HISTORICAL SOCIETY		-	-	-	
	E44		MINNESOTA STATE ACADEMIES		834	-	-	
	E50		ARTS BOARD		-	1,893	-	
	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		174	433	-	
	G03		LOTTERY		983	130	-	
	G05		RACING COMMISSION		-	-	-	

**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
	G06	ATTORNEY GENERAL		550	-	-	
	G09	GAMBLING CONTROL BOARD		-	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET		339	-	-	
	G17	HUMAN RIGHTS DEPARTMENT		560	-	-	
	G19	INDIAN AFFAIRS COUNCIL		-	-	-	
	G38	INVESTMENT BOARD		1,630	-	-	
	G39	GOVERNORS OFFICE		605	-	-	
	G45	MEDIATION SERVICES DEPARTMENT		5	-	-	
	G46	MN.IT		1,366	-	-	
	G53	SECRETARY OF STATE		606	-	-	
	G61	OFFICE OF STATE AUDITOR		1,280	-	-	
	G62	MINN STATE RETIREMENT SYSTEM		1,385	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		704	-	-	
	G67	REVENUE DEPARTMENT		105	696	-	
	G69	TEACHERS RETIREMENT ASSOC		733	-	-	
	G70	MN SECURE CHOICE		-	-	-	
	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		2,249	1,358	-	
	H55	HUMAN SERVICES DEPARTMENT		3,754	6,898	-	
	H55b	HUMAN SERVICES SOS		-	-	-	
	H55c	HUMAN SERVICES MSOP		-	-	-	
	H58	CHILDREN, YOUTH AND FAMILIES		-	-	-	
	H60	MN INSURANCE MARKETPLACE		10	-	-	
	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	18	-	
	H7U	DIETETICS & NUTRITION PRACTICE		-	-	-	
	H7V	PSYCHOLOGY BOARD		-	-	-	
	H7W	PHYSICAL THERAPY BOARD		-	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		-	-	-	

**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
	H7Y	OCCUPATIONAL THERAPY PRACT BD		-	-	-	
	H8A	FOSTER YOUTH OMBUDPERSON		-	-	-	
	H9G	OMBUDSMAN MH/DD		-	-	-	
	J33	TRIAL COURTS		26	-	-	
	J40	STATE COMPETENCY ATTAINMENT BD		-	-	-	
	J50	STATE GUARDIAN AD LITEM		-	-	-	
	J52	PUBLIC DEFENSE BOARD		14	-	-	
	J58	COURT OF APPEALS		-	-	-	
	J61	APPELLATE COUNSEL & TRG OFFICE		-	-	-	
	J65	SUPREME COURT		11	1,173	-	
	J68	TAX COURT		-	-	-	
	J70	JUDICIAL STANDARDS BOARD		-	-	-	
	L10	LEGISLATURE COORDINATING COMM		-	-	-	
	L11	SENATE		-	-	-	
	L12	HOUSE		-	-	-	
	L49	LEGISLATIVE AUDITOR		-	-	-	
	P01	MILITARY AFFAIRS DEPARTMENT		240	-	-	
	P07	PUBLIC SAFETY DEPARTMENT		1,613	-	-	
	P08	OMBUDSPERSON FOR CORRECTIONS		-	-	-	
	P78	CORRECTIONS DEPARTMENT		442	-	-	
	P80	CANNABIS EXPUNGEMENT BOARD		-	-	-	
	P82	CLEMENCY REVIEW COMMISSION		-	-	-	
	P7T	PEACE OFFICERS BOARD (POST)		-	-	-	
	P9E	SENTENCING GUIDELINES COMM		-	-	-	
	R28	MINN CONSERVATION CORPS		-	-	-	
	R29	NATURAL RESOURCES DEPARTMENT		213	762	-	
	R32	POLLUTION CONTROL AGENCY		50	-	-	
	R9P	WATER AND SOIL RESOURCES BOARD		-	-	-	
	T79	TRANSPORTATION DEPARTMENT		1,188	-	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		661	2,300	-	
	O	OTHER		-	1,889	-	
		Total	6,278,499	27,007	25,005	0	6,278,499
		Source	6,278,499	27,007	25,005	-	6,278,499
		Difference (Total - Source)	0	0	0	0	0

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

			Financial Audits Outdoor	Fiencial 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					

**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
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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**

			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	-	-	-	-	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPARTMENT	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	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	-	-	-	-	-
	G70	MN SECURE CHOICE	-	-	-	-	-
	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	-	-	-	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
	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	-	-	-	-	-

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

			Financial Audits Outdoor	Fiencial 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
	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	-	-	-	-	-
	P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	O	OTHER	-	-	-	-	-
		Total	0	0	0	0	0
		Source	-	-	-	-	-
		Difference (Total - Source)	0	0	0	0	0

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

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
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	-	-	-	15,511,085	444,840
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	4,478
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	24,638
	B13	COMMERCE DEPARTMENT	-	-	-	282,160,937	651,261
	B14	ANIMAL HEALTH BOARD	-	-	-	1,267,562	31,581
	B15	BARBER EXAMINERS BOARD	-	-	-	-	5,268
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	22,575
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	1,513,660,091	5,264,897
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	15,693
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTRY	-	-	-	-	397
	B34	HOUSING FINANCE AGENCY	-	-	-	-	132,233
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	2,600
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	7,725,263	643,694
	B43	IRON RANGE RESOURCES	-	-	-	-	44,541
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	14,209
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	3
	B7P	ACCOUNTANCY BOARD	-	-	-	-	10,983
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	1,179
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	148,126
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	834
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	28
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	26,448
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	614,793,989	6,005,141
	E37	EDUCATION DEPARTMENT	-	-	-	1,510,682,170	1,032,985
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	13,792
	E40	HISTORICAL SOCIETY	-	-	-	-	507
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	59,175
	E50	ARTS BOARD	-	-	-	1,048,964	32,717
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	75,664
	E77	ZOOLOGICAL BOARD	-	-	-	109,226	127,913
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	13,106
	E95	HUMANITIES COMMISSION	-	-	-	-	276
	E97	SCIENCE MUSEUM	-	-	-	-	144
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	202
	G02	ADMINISTRATION DEPARTMENT	-	-	-	3,929,605	716,909
	G03	LOTTERY	-	-	-	-	9,344
	G05	RACING COMMISSION	-	-	-	-	21,677

**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	-	-	-	3,283,236	54,310
	G09	GAMBLING CONTROL BOARD	-	-	-	-	7,298
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	90,059
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	8,694
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	5,484
	G38	INVESTMENT BOARD	-	-	-	-	15,121
	G39	GOVERNORS OFFICE	-	-	-	-	8,551
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	5,722
	G46	MN.IT	-	-	-	-	566,571
	G53	SECRETARY OF STATE	-	-	-	1,028,968	75,722
	G61	OFFICE OF STATE AUDITOR	-	-	-	-	18,047
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	166,495
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	325,298
	G67	REVENUE DEPARTMENT	-	-	-	-	85,191
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	167,062
	G70	MN SECURE CHOICE	-	-	-	-	3
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	3,730,979
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	3,231
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	1,745
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	126
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	4,357
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	37,808
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	2,171
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	2,475
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	2,234
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	-	70
	G9Q	MMB DEBT SERVICE	-	-	-	-	11,507
	G9R	MMB NON-OPERATING	-	-	-	8,047,422	7,689,459
	G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	-	980
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	1,638
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	5,020
	GPR	PAYROLL CLEARING	-	-	-	-	208
	H12	HEALTH DEPARTMENT	-	-	-	469,949,328	1,024,678
	H55	HUMAN SERVICES DEPARTMENT	-	-	-	14,323,632,956	14,275,749
	H55b	HUMAN SERVICES SOS	-	-	-	-	823,914
	H55c	HUMAN SERVICES MSOP	-	-	-	-	93,855
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	3
	H60	MN INSURANCE MARKETPLACE	-	-	-	52,000	15,919
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	9,229,437	472,259
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	22,024
	H7C	NURSING BOARD	-	-	-	-	24,450
	H7D	PHARMACY BOARD	-	-	-	-	17,116
	H7F	DENTISTRY BOARD	-	-	-	-	19,029
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	5,620
	H7J	OPTOMETRY BOARD	-	-	-	-	4,181
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	8,004
	H7L	SOCIAL WORK BOARD	-	-	-	-	17,417
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	5,713
	H7Q	PODIATRIC MEDICINE	-	-	-	-	3,334
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	5,259
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	175,394	7,973
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	4,544
	H7V	PSYCHOLOGY BOARD	-	-	-	-	10,814
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	7,315
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	15,771

**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)
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	6,941
	H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	-	1,026
	H9G	OMBUDSMAN MH/DD	-	-	-	-	3,603
	J33	TRIAL COURTS	-	-	-	1,126,618	1,869,910
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	552
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	24,856
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	59,318
	J58	COURT OF APPEALS	-	-	-	-	4,704
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	8
	J65	SUPREME COURT	-	-	-	1,186,351	88,594
	J68	TAX COURT	-	-	-	-	1,898
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	2,402
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	45,173
	L11	SENATE	-	-	-	-	1,689
	L12	HOUSE	-	-	-	-	1,834
	L49	LEGISLATIVE AUDITOR	-	-	-	-	516
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	89,363,106	525,864
	P07	PUBLIC SAFETY DEPARTMENT	-	-	-	235,787,894	4,269,206
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	2,163
	P78	CORRECTIONS DEPARTMENT	-	-	-	467,608	728,535
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	-	8,676
	P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	107
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	20
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	1,837
	R28	MINN CONSERVATION CORPS	-	-	-	-	610
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	69,855,473	3,177,405
	R32	POLLUTION CONTROL AGENCY	-	-	-	26,877,338	403,747
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	2,937,203	144,609
	T79	TRANSPORTATION DEPARTMENT	-	-	-	920,990,649	17,600,385
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	96,302
	O	OTHER	-	-	-	-	2,422
		Total	0	0	0	20,114,879,873	74,653,547
		Source	-	-	-	20,114,879,873	74,653,547
		Difference (Total - Source)	0	0	0	0	0

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

Schedule			Total
No.	DP#	Name	
	1.2	Fixed Asset Depreciation	978,354
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	2,803,101
G02-3.4	G02-3.4	Human Resources	1,452,594
G02-3.5	G02-3.5	Financial Management and Reporting	2,854,072
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0
G02-4.2	G02-4.2	Government & Citizen Services	8,923
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	2,003,396
G02-4.7	G02-4.7	Real Property	2,602,496
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	5,927,700
G02-4.10	G02-4.10	Central Mail	1,346,730
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	879,316
G02-4.12	G02-4.12	Grants Management	3,021,381
G46-6.2	G46-6.2	Minnesota Information Technology	3,663,686
G46-6.3	G46-6.3	IT Spend	0
G46-6.4	G46-6.4	Enterprise IT Security	680,989
G46-6.5	G46-6.5	MnIT - Non allocable	0
G10-8.2	G10-8.2	Minnesota Management & Budget	6,032,913
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	10,094,660
G10-9.2	G10-9.2	Debt Management Division	11,762
G10-9.3	G10-9.3	Debt Management	3,272,290
G10-9.4	G10-9.4	Debt Management - Other	0
G10-10.2	G10-10.2	MMB - Budget Division	23,234
G10-10.3	G10-10.3	Analysis & Control (EBO's)	7,137,767
G10-10.4	G10-10.4	Budget Operations and Planning	1,161,963
G10-10.5	G10-10.5	Budget Division - Non Allocable	0
G10-11.2	G10-11.2	MMB - Accounting Division	114,408
G10-11.3	G10-11.3	Central Payroll	7,497,645
G10-11.4	G10-11.4	Accounting Services	9,590,712
G10-11.5	G10-11.5	Financial Reporting	11,843,801
G10-11.6	G10-11.6	Financial Reporting - Single Audit	199,532
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0
G10-12.2	G10-12.2	MMB I.T - Management and Administration	32,049,591
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	14,810,449
G10-12.5	G10-12.5	Personnel Operations and System Support	14,170,864
G10-12.6	G10-12.6	Budget Service - Computer Operations	4,215,809
G10-12.7	G10-12.7	Personnel Operations Special Billing	7,129,809
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	12,709,881
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	31,996
G10-13.3	G10-13.3	Personnel Administration	24,748,170
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0
G45-14.2	G45-14.2	Mediation Services	724,466
G45-14.3	G45-14.3	Mediation Services	2,664,397
G45-14.4	G45-14.4	Mediation/Representation	0
L49-15.2	L49-15.2	Legislative Auditor	8,008,947
L49-15.3	L49-15.3	Financial Audits	18,223,451
L49-15.4	L49-15.4	Program Audits	6,059,046
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	0
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	4,232,818
			0
99YYY	99YYY	Consumer Agencies	0
G02-3.0	G02-3.0	Department of Administration	4,036,082
G02-3.2	G02-3.2	Admin Management Services	2,931,166
G02-3.3	G02-3.3	Commissioner's Office	882,928
G02-3.4	G02-3.4	Human Resources	460,797
G02-3.5	G02-3.5	Financial Management and Reporting	860,286
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0
G02-4.2	G02-4.2	Government & Citizen Services	6,739,449
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	628,650
G02-4.7	G02-4.7	Real Property	867,203
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,925,644
G02-4.10	G02-4.10	Central Mail	437,365
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	224,909
G02-4.12	G02-4.12	Grants Management	633,550
G46-6.2	G46-6.2	Minnesota Information Technology	183,956
G46-6.3	G46-6.3	IT Spend	0
G46-6.4	G46-6.4	Enterprise IT Security	86,989
G46-6.5	G46-6.5	MnIT - Non allocable	0
G10-8.2	G10-8.2	Minnesota Management & Budget	3,145,898
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	3,888,735
G10-9.2	G10-9.2	Debt Management Division	783,261
G10-9.3	G10-9.3	Debt Management	784,635
G10-9.4	G10-9.4	Debt Management - Other	0
G10-10.2	G10-10.2	MMB - Budget Division	2,018,122
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,709,592
G10-10.4	G10-10.4	Budget Operations and Planning	278,306
G10-10.5	G10-10.5	Budget Division - Non Allocable	0
G10-11.2	G10-11.2	MMB - Accounting Division	7,174,989
G10-11.3	G10-11.3	Central Payroll	1,910,049
G10-11.4	G10-11.4	Accounting Services	2,185,778
G10-11.5	G10-11.5	Financial Reporting	3,105,693
G10-11.6	G10-11.6	Financial Reporting - Single Audit	49,883
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0
G10-12.2	G10-12.2	MMB I.T - Management and Administration	33,131,348
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	6,951,554
G10-12.5	G10-12.5	Personnel Operations and System Support	6,086,863
G10-12.6	G10-12.6	Budget Service - Computer Operations	1,491,699
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	2,785
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	5,905,723
G10-13.3	G10-13.3	Personnel Administration	5,913,275
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0
G45-14.2	G45-14.2	Mediation Services	724,466
G45-14.3	G45-14.3	Mediation Services	569,370
G45-14.4	G45-14.4	Mediation/Representation	0
L49-15.2	L49-15.2	Legislative Auditor	168,511

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

**Schedule**

No.	DP#	Name	Total
L49-15.3	L49-15.3	Financial Audits	8,517,634
L49-15.4	L49-15.4	Program Audits	4,039,364
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	380,302,694
	B10	CANNABIS MANAGEMENT OFFICE	738,597
	B11	COSMETOLOGIST EXAMINERS BOARD	2,032,708
	B13	COMMERCE DEPARTMENT	1,969,364,446
	B14	ANIMAL HEALTH BOARD	8,289,428
	B15	BARBER EXAMINERS BOARD	159,319
	B20	EXPLORE MINNESOTA TOURISM	31,939,285
	B22	EMPLOYMENT & ECONOMIC DEVELOP	7,172,011,211
	B24	PUBLIC FACILITIES AUTHORITY	385,662,987
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0
	B26	CLIMATE INNOVN FINANCE AUTHRTY	5,876
	B34	HOUSING FINANCE AGENCY	1,220,819,913
	B41	WORKERS' COMP COURT OF APPEALS	183,180
	B42	LABOR AND INDUSTRY DEPARTMENT	76,243,492
	B43	IRON RANGE RESOURCES	102,924,159
	B7E	ARCHITECTURE, ENGINEERING BD	462,063
	B7G	COMBATIVE SPORTS COMMISSION	54
	B7P	ACCOUNTANCY BOARD	321,168
	B7S	PRIVATE DETECTIVES BOARD	16,698
	B82	PUBLIC UTILITIES COMMISSION	4,120,582
	B9D	AMATEUR SPORTS COMMISSION	1,621,802
	B9V	AGRICULTURE UTILIZATION RESRCH	408
	E25	PERPICH CTR FOR ARTS EDUCATION	2,038,106
	E26	MN STATE COLLEGES/UNIVERSITIES	2,720,632,394
	E37	EDUCATION DEPARTMENT	9,663,692,383
	E39	PROF EDUCATOR LICENSING STD BD	9,208,128
	E40	HISTORICAL SOCIETY	3,016,020
	E44	MINNESOTA STATE ACADEMIES	4,336,305
	E50	ARTS BOARD	106,608,650
	E60	OFFICE OF HIGHER EDUCATION	125,193,295
	E77	ZOOLOGICAL BOARD	10,359,928
	E81	UNIVERSITY OF MINNESOTA	351,890,253
	E95	HUMANITIES COMMISSION	4,064
	E97	SCIENCE MUSEUM	2,102
	E9W	HIGHER ED FACILITIES AUTHORITY	2,844
	G02	ADMINISTRATION DEPARTMENT	1,480,288,230
	G03	LOTTERY	645,290
	G05	RACING COMMISSION	1,054,833

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

Schedule No.	DP#	Name	Total
	G06	ATTORNEY GENERAL	14,842,795
	G09	GAMBLING CONTROL BOARD	2,190,175
	G10	MINNESOTA MANAGEMENT & BUDGET	32,733,914
	G17	HUMAN RIGHTS DEPARTMENT	2,765,056
	G19	INDIAN AFFAIRS COUNCIL	618,959
	G38	INVESTMENT BOARD	387,641
	G39	GOVERNORS OFFICE	1,390,555
	G45	MEDIATION SERVICES DEPARTMENT	84,240
	G46	MN.IT	94,475,646
	G53	SECRETARY OF STATE	7,000,693
	G61	OFFICE OF STATE AUDITOR	383,181
	G62	MINN STATE RETIREMENT SYSTEM	4,091,427
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	6,857,974
	G67	REVENUE DEPARTMENT	233,182,800
	G69	TEACHERS RETIREMENT ASSOC	4,135,405
	G70	MN SECURE CHOICE	54
	G90	REVENUE INTERGOVT PAYMENTS	52,238,490
	G92	OMBUDSPERSON FOR FAMILIES	124,497
	G93	OMBUD AMERICAN INDIAN FAMILIES	246,306
	G96	UNIFORM LAWS COMMISSION	1,788
	G9J	CAMPAIGN FINANCE BOARD	173,849
	G9K	ADMINISTRATIVE HEARINGS	5,042,632
	G9L	COUNCIL FOR MINNESOTANS OF AFR	125,050
	G9M	MINNESOTA COUNCIL ON LATINO AF	142,961
	G9N	ASIAN PACIFIC COUNCIL	118,436
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	1,986
	G9Q	MMB DEBT SERVICE	165,626
	G9R	MMB NON-OPERATING	139,846,062
	G9V	RARE DISEASE ADVISORY COUNCIL	25,372
	G9X	CAPITOL AREA ARCHITECT	100,164
	G9Y	MN STATE COUNCIL ON DISABILITY	292,674
	GPR	PAYROLL CLEARING	2,912
	H12	HEALTH DEPARTMENT	2,563,597,922
	H55	HUMAN SERVICES DEPARTMENT	59,235,487,096
	H55b	HUMAN SERVICES SOS	11,575,173
	H55c	HUMAN SERVICES MSOP	1,320,622
	H58	CHILDREN, YOUTH AND FAMILIES	54
	H60	MN INSURANCE MARKETPLACE	15,458,393
	H75	VETERANS AFFAIRS DEPARTMENT	86,683,780
	H7B	MEDICAL PRACTICE BOARD	3,226,513
	H7C	NURSING BOARD	3,562,318
	H7D	PHARMACY BOARD	8,787,040
	H7F	DENTISTRY BOARD	1,132,390
	H7H	CHIROPRACTIC EXAMINERS BOARD	315,060
	H7J	OPTOMETRY BOARD	125,164
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	517,935
	H7L	SOCIAL WORK BOARD	990,727
	H7M	MARRIAGE AND FAMILY THERAPY BD	219,573
	H7Q	PODIATRIC MEDICINE	101,714
	H7R	VETERINARY MEDICINE BOARD	182,668
	H7S	EMERGENCY MEDICAL SERVICES OFF	9,035,813
	H7U	DIETETICS & NUTRITION PRACTICE	119,103
	H7V	PSYCHOLOGY BOARD	858,125
	H7W	PHYSICAL THERAPY BOARD	365,092
	H7X	BEHAVIORAL HEALTH & THERAPY BD	661,593

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

Schedule No.	DP#	Name	Total
	H7Y	OCCUPATIONAL THERAPY PRACT BD	246,760
	H8A	FOSTER YOUTH OMBUDPERSON	95,616
	H9G	OMBUDSMAN MH/DD	561,544
	J33	TRIAL COURTS	34,208,856
	J40	STATE COMPETENCY ATTAINMENT BD	34,128
	J50	STATE GUARDIAN AD LITEM	357,033
	J52	PUBLIC DEFENSE BOARD	1,111,157
	J58	COURT OF APPEALS	75,570
	J61	APPELLATE COUNSEL & TRG OFFICE	152
	J65	SUPREME COURT	12,551,856
	J68	TAX COURT	1,552,841
	J70	JUDICIAL STANDARDS BOARD	47,759
	L10	LEGISLATURE COORDINATING COMM	1,141,884
	L11	SENATE	23,738
	L12	HOUSE	25,852
	L49	LEGISLATIVE AUDITOR	10,902
	P01	MILITARY AFFAIRS DEPARTMENT	381,833,548
	P07	PUBLIC SAFETY DEPARTMENT	1,596,028,324
	P08	OMBUDSPERSON FOR CORRECTIONS	347,343
	P78	CORRECTIONS DEPARTMENT	200,934,335
	P80	CANNABIS EXPUNGEMENT BOARD	143,496
	P82	CLEMENCY REVIEW COMMISSION	1,580
	P7T	PEACE OFFICERS BOARD (POST)	1,965,035
	P9E	SENTENCING GUIDELINES COMM	108,053
	R28	MINN CONSERVATION CORPS	8,712
	R29	NATURAL RESOURCES DEPARTMENT	872,279,093
	R32	POLLUTION CONTROL AGENCY	419,875,760
	R9P	WATER AND SOIL RESOURCES BOARD	173,794,549
	T79	TRANSPORTATION DEPARTMENT	9,446,695,667
	T9B	METROPOLITAN COUNCIL/TRANSPORT	3,352,959
	O	OTHER	9,426,084,156
		Total	111,316,223,967
		Source	111,316,223,967
		Difference (Total - Source)	0

	A	B	C	D			E	F	G			H	I	J	K	L	M
1	SWACAP			Schedule	Approp	Allmt	ALLTMT			BFY26 Budget	BFY26 Allocable Budget	BFY26 Allocable by SWACAP Line	BFY26 Non-Allocable Budget	BFY26 Non-alloc by SWACAP Line	Difference between FY24 Actl and BFY26 Alloc Budget		
2	Agency	Line	Fund	Name	ID			Name									
5	1.2	1.2		Fixed Asset Depreciation						336,193	336,193	336,193	0	0		-305,968	
6																	
7	G02	G02-3.2	1000	ADMIN Management Services		ADMIN		SPECIAL PROJECTS/PURCHASES		0	0			0		0	
8	Total	G02-3.2		ADMIN Management Services										0		0	
9																	
10	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221001		Commissioner's Office		1,067,345	1,037,245			30,100			
11	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221011		Improve IT Proj Management		0	0			0			
12	Total	G02-3.3		Commissioner's Office										1,037,245		30,100	
13																154,317	
14	G02	G02-3.4	1000	Human Resources	G027102	G0221041		Human Resources		531,000	531,000			0			
15	Total	G02-3.4		Human Resources										0			
16																70,203	
17	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020		Financial Management & Reporting		1,090,000	1,077,500			12,500			
18	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221029		Operating Adjustment		56,000	56,000			0			
19	Total	G02-3.5		Financial Management & Reporting										1,133,500		12,500	
20																273,214	
21	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029100	G0229090		In Lieu of Rent		11,129,000	0			11,129,000		0	
22	Total	G02-3.6		Fiscal Agent - Non allocable										0		11,129,000	
23																0	
24	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing	G021109	G0223201		Real Estate & Construction Svs		3,391,345	746,096			2,645,249			
25	Total	G02-4.5		Real Estate & Construction Services										746,096		2,645,249	
26																117,446	
27	G02	G02-4.7	1000	Real Property	G021144	G0223230		Enterprise Real Property		890,000	868,090			21,910			
28	Total	G02-4.7		Real Property										868,090		21,910	
29																887	
30	G02	G02-4.8	1000	Office of State Procurement (fmrlly Materials Mgmt)	G021105	G0221134		Materials Mgmt Division (MMD)		2,224,345	2,076,412			147,933			
31	Total	G02-4.8		Office of State Procurement (fmrlly Materials Mgmt)										2,076,412		147,933	
32																150,768	
33	G02	G02-4.10	1000	Central Mail	G021108	G0224752		Central Mail - General Fund		472,000	472,000			0			
34	Total	G02-4.10		Central Mail										472,000		0	
35																34,635	
36	G02	G02-4.11	1000	Office of Continuous Improvement	G021119	G0221901		Office of Enterprise Continuous Improvement		454,845	429,498			25,347			
37	Total	G02-4.11		Office of Continuous Improvement										429,498		25,347	
38																204,589	
39	G02	G02-4.12	1000	Grants Management	G021106	G0227600		Grants Mgmt Operating		1,578,837	1,553,281			25,556			
40	G02	G02-4.12	1000	Grants Management	G021106	G0227602		Grants Admin Oversight/Equity		0	0			0			
41	G02	G02-4.12	1000	Grants Management	G021171	G0227603		Grant System Feasibility Study		201,000	201,000			0			
42	Total	G02-4.12		Grants Management										1,754,281		25,556	
43																1,120,731	
44	G46	G46-6.2	1000	MINNESOTA INFORMATION TECHNOLOGY	G465000	G4625101		State CIO Office		1,941,673	1,941,673			0			
45	Total	G46-6.2		Minnesota Information Technology										1,941,673		0	
46																490,177	
47	G46	G46-6.4	1000	Enterprise IT Security	G465010	G4625106		IT Security		0	0			0		0	
48	G46	G46-6.4	1000	Enterprise IT Security	G465004	G4625004		G46-Accessibility		513,011	507,011			6,000			
49	Total	G46-6.4		Enterprise IT Security										507,011		6,000	
50																420,022	
51	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1029000		Management Services Admin		3,329,473	2,933,695			395,778			
52	Total	G10-8.2		MINNESOTA MANAGEMENT & BUDGET										2,933,695		395,778	
53																-98,679	
54	G10	G10-8.3	1000	Enterprise Communications & Planning (fmrlly IC&A)	G100032	G1029100		Enterprise Communications & Planning		1,440,121	1,440,121			0			
55		G10-8.3	1000	Enterprise Communications & Planning (fmrlly IC&A)	G100032	G1029150		Enterprise Continuity Planning		1,215,759	1,215,759			0			
56	G10	G10-8.3	1000	Enterprise Communications & Planning (fmrlly IC&A)	G100005	G1025001		Internal Control and Accountability		838,913	838,913			0			
57	Total	G10-8.3		Enterprise Communications & Planning (fmrlly IC&A)										3,494,793		0	
58																774,021	
59	G10	G10-9.3	1000	Debt Management	G100005	G1025000		Debt Management		949,729	949,729			0			
60	Total	G10-9.3		Debt Management										949,729		0	
																175,542	

	A	B	C	D			E	F	G	H	I	J	K	L	M
1	SWACAP			Schedule	Approp	Allmt	ALLTMT			BFY26 Budget	BFY26 Allocable Budget	BFY26 Allocable by SWACAP	BFY26 Non-Allocable Budget	BFY26 Non-alloc by SWACAP	Difference between FY24 Actl and BFY26 Alloc Budget
2	Agency	Line	Fund	Name	ID	Name									
3															
4	Agency	Line	Fund	Name	ID	Name									
61															
62	G10	G10-10.2	1000	MMB BUDGET DIVISION	G100002	G1022000	Budget Services Operating		4,672,073	0				0	
63	G10	G10-10.2	1000	MMB BUDGET DIVISION	G100002	G1022400	Results Management Initiative		2,224,461	0			2,224,461		
64	Total	G10-10.2		MMB BUDGET DIVISION								0		2,224,461	-
65															
66	G10	G10-10.3	1000	Analysis and Control (EBO's)	G100002	G1022000	Analysis and Control (EBO's) reschedule from 10.2		0	2,008,991				0	
67	Total	G10-10.3		Analysis and Control (EBO's)								2,008,991		0	299,400
68															
69	G10	G10-10.4	1000	Budget Operations and Planning	G100002	G1022000	Budget Services Operating reschedule from 10.2		0	327,045				0	
70	Total	G10-10.4		Budget Operations and Planning								327,045		0	48,739
71															
72	G10	G10-10.5	1000	Budget Division Non-Allocable	G100010	G1022100	Local Impact Notes		0	0				0	
73	G10	G10-10.5	1000	Budget Division Non-Allocable	G100002	G1022000	Analysis and Control (EBO's) reschedule from 10.2		0	0			2,336,037		
74	Total	G10-10.5		Budget Division Non-Allocable								0		2,336,037	-
75															
76	G10	G10-11.2	1000	MMB-ACCOUNTING DIVISION					0	0				0	
77	Total	G10-11.2		MMB-ACCOUNTING DIVISION								0		0	-
78															
79	G10	G10-11.3	1000	Central Payroll	G100001	G1021100	Payroll Services		1,984,410	1,984,410				0	
80	Total	G10-11.3		Central Payroll								1,984,410		0	146,665
81															
82	G10	G10-11.4	1000	Accounting Services	G100001	G1021300	Agency Support		2,372,913	2,372,913				0	
83	G10	G10-11.4	1000	Accounting Services	G100001	G1021225	Banking Services		737,820	737,820				0	
84	Total	G10-11.4		Accounting Services								3,110,733		0	950,740
85															
86	G10	G10-11.5	1000	Financial Reporting	G100001	G1021200	Financial Reporting		2,614,969	2,565,086				0	
87	G10	G10-11.5	1000	Financial Reporting	G100001	G1021251	Bank Fees		0	0				0	
88	Total	G10-11.5		Financial Reporting								2,565,086		0	(527,819)
89															
90	G10	G10-11.6	1000	Financial Reporting - Single Audit	G100001	G1021200	SINGLE AUDIT		0	49,883				0	
91	Total	G10-11.6		Financial Reporting - Single Audit								49,883		0	-
92															
93	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100004	G1024000	Mn.IT @ MMB Management		7,012,024	2,615,456				0	
94	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1029000	Management Services Admin		111,414	111,414				0	
95	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1021100	Payroll Services		127,245	3,209				0	
96	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1024100	MN.IT ERP All Modules		6,141,475	0				0	
97	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1021300	Agency Support		256,087	5,972				0	
98	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1024400	MN.IT Data Warehouse		389,143	0				0	
99	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1027000	Agency & Applicant Svcs Ops		115,745	115,745				0	
100	Total	G10-12.2		MMB I.T. MANAGEMENT AND ADMINISTRATION								2,851,796		0	642,545
101															
102	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management 12.4 portion			2,235,818				0	
103	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100180	G1021300	Agency Support			250,115				0	
104	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100180	G1024100	MN.IT ERP All Modules 12.4 portion			3,439,226				0	
105	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100180	G1024400	MN.IT Data Warehouse 12.4 portion			217,920				0	
106	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100180	G1029000	Management Services Admin 12.4 portion							0	
107	Total	G10-12.4		Accounting & Procurement Operations and System Support								5,324,901		0	674,269
108															
109	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management 12.5 portion			1,756,714				0	
110	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024110	Mn.IT SEMA4 Upgrade		0	0				0	
111	G10	G10-12.5	1000	Personnel Operations and System Support	G100180	G1021100	Payroll Services			124,036				0	
112	G10	G10-12.5	1000	Personnel Operations and System Support	G100180	G1024100	MN.IT ERP All Modules 12.5 portion			2,702,249				0	
113	G10	G10-12.5	1000	Personnel Operations and System Support	G100180	G1024120	MN.IT SEMA4		1,155,498	1,155,498				0	
114	G10	G10-12.5	1000	Personnel Operations and System Support	G100180	G1024400	MN.IT Data Warehouse 12.5 portion			171,223				0	
115	G10	G10-12.5	1000	Personnel Operations and System Support	G100180	G1027650	MN.IT ELM		187,135	187,135				0	
116	G10	G10-12.5	1000	Personnel Operations and System Support	G100180	G1029000	Management Services Admin 12.5 portion							0	

	A	B	C	D			E	F	G			H	I	J	K	L	M
1	SWACAP			Schedule	Approp	Allmt	ALLTMT			BFY26	BFY26	BFY26	BFY26	BFY26	Difference		
2										Budget	Allocable	Allocable	Non-Allocable	Non-alloc	between		
3											Budget	by SWACAP	by SWACAP	by SWACAP	FY24 Actl and		
4	Agency	Line	Fund	Name	ID		Name					Line	Budget	Line	BFY26 Alloc Budget		
117	Total	G10-12.5		Personnel Operations and System Support									5,616,338		0	1,431,217	
118																	
119	G10	G10-12.6	1000	Budget Service Computer Operations	G100004	G1024000	Mn.IT @ MMB Management 12.6 portion			0			404,036		0		
120	G10	G10-12.6	1000	Budget Service Computer Operations	G100180	G1024200	MN.IT SWIFT			828,375			828,375		0		
121	Total	G10-12.6		Budget Service Computer Operations									1,232,411		0	(259,288)	
122																	
123	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1021110	Payroll ServicesSEMA4 Upgrade			0	0				0		
124	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024100	Mn.IT ERP All Modules			0	0				0		
125	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024110	Mn.IT SEMA4 Upgrade			0	0				0		
126	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024120	Mn.IT SEMA4			0	0				0		
127	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1027600	SWIFT ELM			0	0				0		
128	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1027650	Mn.IT ELM			0	0				0		
129	Total	G10-12.7		Personnel Operations Special Billing									4,365,517		0	1,601,225	
130																	
131	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021300	Agency Support			0	0				0		
132	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021400	SWIFT Procurement			0	0				0		
133	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021410	MAPS Replacement Project			0	0				0		
134	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021410	Non-allocable portion of MAPS REPL PROJ			0	0				0		
135	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024700	MN.IT SWIFT/ELM Upgrade			0	0				0		
136	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024200	Mn.IT SWIFT			0	0				0		
137	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024400	Mn.IT Data Warehouse			0	0				0		
138	Total	G10-12.8		Accounting & Procurement Operations Special Billing									7,433,178		0	2,156,475	
139																	
140	G10	G10-12.90	1000	MMB Other Non-Allocable	G100003	G1023000	Economic Analysis			890,854	0				890,854	0	
141	Total	G10-12.90		MMB Other Non-Allocable									0		890,854	-	
142																	
143	G10	G10-13.3	1000	Personnel Administration	G100007	G1027000	Agency & Applicant Svcs Ops			5,310,009	5,310,009				0		
144	G10	G10-13.3	1000	Personnel Administration	G100007	G1028000	Labor Relations			1,788,060	1,788,060				0		
145	Total	G10-13.3		Personnel Administration									7,098,069		0	1,214,699	
146																	
147	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Bureau of Mediation Services			3,480,761	106,668				3,374,093		
148	G45	G45-14.3	1000	MEDIATION SERVICES	G457000	G4520000	Public Employee Relations Board			1,192,139	1,192,139				0		
149	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMCO	G4520000	Bureau of Mediation Services (Co-op Lbr Mgmt Grants)			0	0				0		
150	G45	G45-14.3	1000	MEDIATION SERVICES	G021152	G0227951	Office Collaboration & Dispute Grants			160,000	0				160,000		
151	G45	G45-14.3	1000	MEDIATION SERVICES	G021151	G0227950	Office Collaboration & Dispute Resolution			349,000	226,850				122,150		
152	G45	G45-14.3	1000	MEDIATION SERVICES	G458000	G4528500	Peace Officer Arbitration Panel			0	0				0		
153	Total	G45-14.3		MEDIATION SERVICES									1,525,657		3,656,243	956,287	
154																	
155	G45	G45-14.4	1000	Mediation/Representation	G45LMCO	G4532000	Non-allocable portions of Co-op Lbr Mgmt Grants			0	0				0		
156	Total	G45-14.4		Mediation/Representation									0		0	-	
157																	
158	G61	G61-16.2	1000	STATE AUDITOR	G610000	G6120000	Constitutional Office			629,178	0				629,178		
159	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6121000	Audit Practice			12,921,527	0				12,921,527		
160	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131000	Non-allocable portions of Audit Practice			0	0				0		
161	G61	G61-16.2	1000	STATE AUDITOR	G612000	G6122000	Legal/Special Investigations			1,536,691	0				1,536,691		
162	G61	G61-16.2	1000	STATE AUDITOR	G613000	G6123000	Government Information			1,387,646	0				1,387,646		
163	G61	G61-16.2	1000	STATE AUDITOR	G613001	G6123000	Local Govnt Performance Measures			0	0				0		
164	G61	G61-16.2	1000	STATE AUDITOR	G614000	G6124000	Pension			956,467	0				956,467		
165	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6125000	Operations Management Statewide			1,175,414	0				1,175,414		
166	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6135000	Non-allocable portions of Operations Mgmt			0	0				0		
167	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131010	SINGLE AUDIT			0	0				0		
168	Total	G61-16.2		STATE AUDITOR									0		18,606,923	-	
169																	
170	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L490000	L4921300	Support Services Division			3,789,705	3,789,705				0		
171	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L491000	L4922000	OLA Carryforward			1,655,605	1,655,605				0		
172	Total	L49-15.2		LEGISLATIVE AUDITOR									5,445,311		0	3,046,958	
173																	

	A	B	C	D			E	F	G	H	I	J	K	L	M
1	SWACAP			Schedule	Approp	Allmt	ALLTMT			BFY26	BFY26	BFY26	BFY26	BFY26	Difference
2										Budget	Allocable	Allocable	Non-Allocable	Non-alloc	between
3											Budget	by SWACAP	Budget	by SWACAP	FY24 Actl and
4	Agency	Line	Fund	Name	ID		Name					Line		Line	BFY26 Alloc Budget
174	L49	L49-15.3	1000	Financial Audits	L490000	L4921100	Financial Audit Division			5,447,000	5,447,000	5,447,000	0	0	1,188,183
175	L49	L49-15.5	1000	Single Audits			SINGLE AUDIT				0	0	0	0	0
176	L49	L49-15.7	1000	Financial Audits - Outdoors			Legacy Fin Audit- Outdoors				0	0	0	0	0
177	L49	L49-15.8	1000	Financial Audits - Arts			Legacy Fin Audit- Arts				0	0	0	0	0
178	L49	L49-15.9	1000	Financial Audits - Clean Water			Legacy Fin Audit- Clean Water				0	0	0	0	0
179	L49	L49-15.10	1000	Financial Audits - Parks & Trails			Legacy Fin Audit- Parks & Trails				0	0	0	0	0
180	L49	L49-15.4	1000	Program Audits	L490000	L4921200	Program Evaluation Division								
181	L49	L49-15.11	1000	Program Audits - Outdoors			Legacy Prog Audit- Outdoors								
182	L49	L49-15.12	1000	Program Audits - Arst			Legacy Prog Audit- Arts								
183	L49	L-49-15.13	1000	Program Audits - Clean Water			Legacy Prog Audit- Clean Water								
184	L49	L49-15.14	1000	Program Audits - Parks and Trails			Legacy Prog Audit- Parks & Trails								
185															
186	L49	L49-15.6	1000	Audit Comm	L490000	L4921000	Legislative Audit Commission			0	0		0		
187	Total	L49-15.6	1000	Audit Comm								0		0	-
188															
189		17		SWIFT( amortize 10 years, BFY13 to BFY22)						-	-		0		0
190		17		SWIFT 9.2 upgrade (amortize 5 years, BFY21 to BFY25 )						-	-		0		-4,232,818
191	Total	17		SWIFT System								-		0	
192										107,251,432	65,097,542	75,597,542	42,153,890	42,153,890	10,899,702