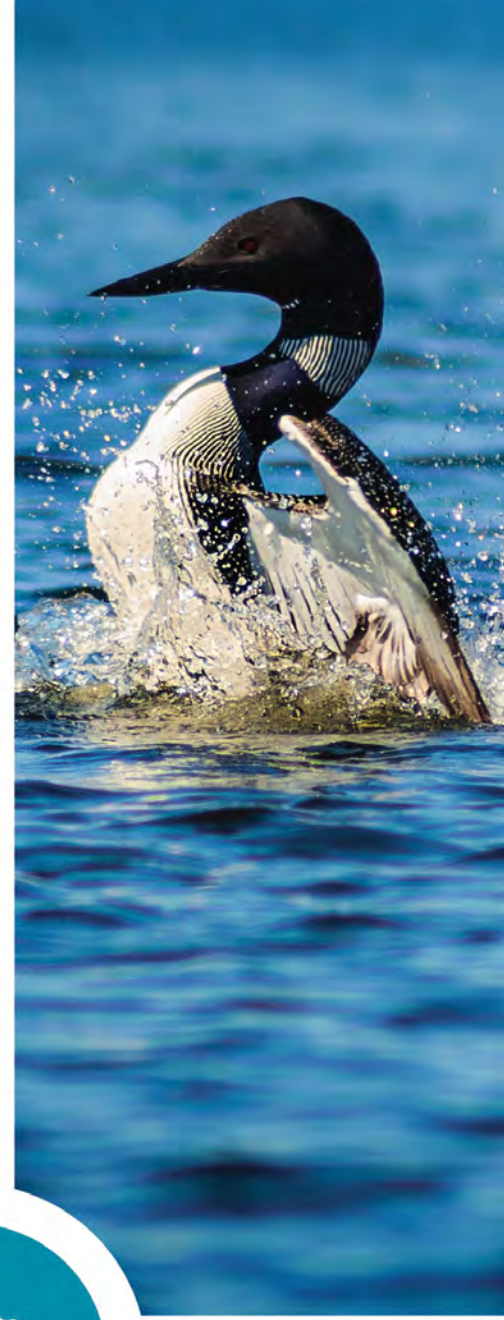


Minnesota

Statewide Cost Allocation Plan

Fiscal Year 2025 Actual
Fiscal Year 2027 Budget

For the year ended June 30, 2025



Produced by Minnesota
Management and Budget

m MANAGEMENT
AND BUDGET

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https://www.msrs.state.mn.us/annual-reports-fy-2025	

Exhibit C - Central Service Costs Step-Down Calculations

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

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
ADMINISTRATION - GOVERNMENT & CITIZEN SERVICES (cont'd.)		
Allocation: Real Estate & Construction Services - Leasing	4.5	22.5
Allocation: Real Property Enterprise System	4.7	22.7
Allocation: Office of State Procurement (fmrly Materials Mgmt)	4.8	22.8
Allocation: Central Mail	4.10	22.10
Allocation: Grants Management.....	4.12	22.12
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MINNESOTA INFORMATION TECHNOLOGY		
Nature and Extent of Services.....	6.0... ..	24.0
Schedule of Costs to be Allocated by Function.....	6.1	24.1
Allocation: General Support.....	6.2	24.2
Allocation: IT Spend	6.3	24.3
Allocation: Enterprise IT Accessibility	6.4	24.4
Non-Allocable: MnIT – Non allocable.....	6.5	24.5
MN MANAGEMENT & BUDGET (MMB) - FISCAL MANAGEMENT AND ADMINISTRATION		
Nature and Extent of Services.....	8.0	26.0
Schedule of Costs to be Allocated by Function.....	8.1	26.1
Allocation: General Support.....	8.2	26.2
Allocation: Enterprise Communications & Planning.....	8.3	26.3
Allocation: Debt Management Division	9.2	27.2
Allocation: Budget Division.....	10.2	28.2
Allocation: Accounting Division.....	11.2	29.2
Allocation: IT Management & Administration.....	12.2	30.2
Non-Allocable: Other	12.9	30.9
Allocation: State HR, Benefits & Labor Relations.....	13.2	31.2
MMB - ENTERPRISE COMMUNICATIONS & PLANNING		
Nature and Extent of Services.....	8.2	26.2
Schedule of Costs to be Allocated by Function.....	8.2	26.2
Allocation: General Support.....	8.2	26.2
Allocation: Enterprise Communications & Planning.....	8.3	26.3
MMB - DEBT MANAGEMENT DIVISION		
Nature and Extent of Services.....	9.0	27.0
Schedule of Costs to be Allocated by Function.....	9.1	27.1
Allocation: General Support.....	9.2	27.2
Allocation: Debt Management.....	9.3	27.3
Non-Allocable: Debt Management - Other	9.4	27.4

SCHEDULE NUMBER

1st STEP 2nd STEP

MMB - BUDGET DIVISION

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

MMB - ACCOUNTING DIVISION

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

MMB - INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION

Nature and Extent of Services.....	12.0	30.0
Schedule of Costs to be Allocated by Function.....	12.1	30.1
Allocation: General Support.....	12.2	30.2
Allocation: Accounting & Procurement Operations & System Support	12.4	30.4
Allocation: Personnel Operations and System Support	12.5	30.5
Allocation: Budget Service-Computer Operations	12.6	30.6
Allocation: Personnel Operations-Special Billing	12.7	30.7
Allocation: Accounting & Procurement Operations-Special Billing.....	12.8	30.8
Non-Allocable: MMB – OTHER – Non - Allocable.....	12.9	30.9

MMB - STATE HR, BENEFITS & LABOR RELATIONS

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

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
MEDIATION SERVICES		
Nature and Extent of Services.....	14.0	32.0
Schedule of Costs to be Allocated by Function.....	14.1	32.1
Allocation: General Support.....	14.2	32.2
Allocation: State Agencies	14.3	32.3
Non-Allocable: Mediation/Representation - General	14.4	32.4
LEGISLATIVE AUDITOR		
Nature and Extent of Services.....	15.0	33.0
Schedule of Costs to be Allocated by Function.....	15.1	33.1
Allocation: General Support.....	15.2	33.2
Allocation: Finance Audits.....	15.3	33.3
Allocation: Program Audits.....	15.4	33.4
Allocation: Single Audits	15.5	33.5
Non-Allocable: Audit Comm	15.6	33.6
Allocation: Financial Audit - Outdoors	15.7	33.7
Allocation: Financial Audit - Art.....	15.8	33.8
Allocation: Financial Audit - Clean Water	15.9	33.9
Allocation: Financial Audit - Parks & Trails.....	15.10	33.10
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Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
 Federal Version
 State Fiscal Year 2025 - Actual

		B04	B13	B14	B22	B42	B43	E26
		AGRICULTURE DEPARTMENT	COMMERCE DEPARTMENT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELOP	LABOR AND INDUSTRY DEPARTMENT	IRON RANGE RESOURCES	MN STATE COLLEGES/UNIVER SITIES
DP#	Name							
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	10,317	8,254	3,095	57,777	4,127	1,032	-
4.7	Real Property	202	78	-	656	-	8,332	-
4.8	Office of State Procurement	40,675	69,670	3,804	245,827	13,261	4,409	-
4.1	Central Mail	4,701	7,290	57	106	3,808	-	86
4.12	Grants Management	7,850	103,201	-	251,195	2,215	31,250	695
4.13	Enterprise Sustainability	3,611	2,538	361	8,809	2,709	198	60,633
6.2	Minnesota Information Technology	17,340	17,697	1,429	147,180	17,409	348	13,294
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Accessibility	1,983	1,394	198	4,837	1,487	109	33,289
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	23,467	36,954	1,673	306,323	34,635	2,336	156,958
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	11,101	-	-	-	-	-	6,369
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	14,062	22,144	1,002	183,558	20,755	1,400	94,054
10.4	Budget Operations and Planning	18,064	6,046	1,206	14,408	4,607	1,036	9,575
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	29,271	20,574	2,922	71,405	21,957	1,606	491,458
11.4	Accounting Services	24,578	38,704	1,752	320,829	36,276	2,447	164,391
11.5	Financial Reporting	21,010	33,084	1,497	274,246	31,009	2,092	140,522
11.6	Financial Reporting - Single Audit	81	958	3	5,636	20	3	2,185
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	34,727	54,685	2,475	453,301	51,254	3,457	232,268
12.5	Personnel Operations and System Support	55,087	38,720	5,500	134,382	41,322	3,023	924,910
12.6	Budget Service - Computer Operations	69,818	23,369	4,660	55,687	17,804	4,004	37,009
12.7	Personnel Operations Special Billing	43,868	30,834	4,380	107,015	32,907	2,408	736,547
12.8	Accounting & Procurement Operations Special Billing	42,838	67,458	3,053	559,178	63,225	4,265	286,519
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	85,588	60,159	8,545	208,791	64,202	4,697	1,437,039
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	8,930	6,277	892	21,784	6,698	490	149,930
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	160,164	11,266	-	145,724	87,972	20,195	156,346
15.4	Program Audits	93,195	-	-	679,255	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Actual	\$ 822,526	\$ 661,352	\$ 48,505	\$ 4,257,909	\$ 559,659	\$ 99,137	\$ 5,134,075
	Original Budget	556,152	770,278	51,276	3,708,053	575,163	470,417	6,991,691
	Rollforward Adjustment	\$ 266,374	\$ (108,926)	\$ (2,771)	\$ 549,856	\$ (15,504)	\$ (371,280)	\$ (1,857,615)

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2025 - Actual

		E37	E50	E77	G02	G06	G53	G9R
DP#	Name	EDUCATION DEPARTMENT	ARTS BOARD	ZOOLOGICAL BOARD	ADMINISTRATION DEPARTMENT	ATTORNEY GENERAL	SECRETARY OF STATE	MMB NON- OPERATING
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3.3	COMMISSIONER'S OFFICE	-	-	-	874,394	-	-	-
3.4	Human Resources	-	-	-	468,182	-	-	-
3.5	Financial Management and Reporting	-	-	-	1,037,957	-	-	-
3.7	Operational Excellence	-	-	-	348,936	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	10,317	22,698	2,063	-
4.7	Real Property	-	-	16,208	-	-	-	-
4.8	Office of State Procurement	25,379	12,521	7,407	34,244	8,401	6,422	9
4.1	Central Mail	552	1	-	859	1,326	1,173	-
4.12	Grants Management	139,636	24,233	-	11,526	-	-	-
4.13	Enterprise Sustainability	2,560	138	1,724	3,456	1,959	678	-
6.2	Minnesota Information Technology	49,413	850	3,401	16,724	439	1,061	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Accessibility	1,406	76	946	1,898	1,076	372	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	47,091	1,742	6,881	34,602	3,056	3,820	360,920
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	142,587	-	59	46,587	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	28,218	1,044	4,123	20,735	1,831	2,289	216,274
10.4	Budget Operations and Planning	16,091	455	3,743	5,065	991	818	1,441
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	20,752	1,119	13,972	28,015	15,882	5,499	-
11.4	Accounting Services	49,321	1,825	7,207	36,241	3,201	4,001	378,012
11.5	Financial Reporting	42,160	1,560	6,160	30,979	2,736	3,420	323,126
11.6	Financial Reporting - Single Audit	3,612	3	1	14	10	9	22
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	69,686	2,578	10,183	51,205	4,523	5,653	534,095
12.5	Personnel Operations and System Support	39,055	2,106	26,295	52,723	29,890	10,349	-
12.6	Budget Service - Computer Operations	62,192	1,757	14,467	19,577	3,829	3,162	5,570
12.7	Personnel Operations Special Billing	31,101	1,677	20,940	41,985	23,802	8,242	-
12.8	Accounting & Procurement Operations Special Billing	85,962	3,180	12,561	63,164	5,579	6,974	658,843
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	60,679	3,273	40,855	81,916	46,440	16,080	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	6,331	341	4,263	8,546	4,845	1,678	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	27,052	-	-	28,278	93,087	82,112	-
15.4	Program Audits	-	-	-	-	-	163,330	-
15.5	Single Audits	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	97,594	-	-	-
	Total Actual	\$ 950,834	\$ 60,479	\$ 201,396	\$ 3,455,716	\$ 275,601	\$ 329,209	\$ 2,478,312
	Original Budget	1,125,329	82,093	172,417	3,470,176	297,048	210,392	3,461,035
	Rollforward Adjustment	\$ (174,495)	\$ (21,614)	\$ 28,979	\$ (14,461)	\$ (21,447)	\$ 118,817	\$ (982,724)

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2025 - Actual

		H12	H55	H55b	H55c	H75	H7D	H7S
		HEALTH DEPARTMENT	HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	VETERANS AFFAIRS DEPARTMENT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES OFF
DP#	Name							
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	18,571	9,286	-	-	-	1,032	-
4.7	Real Property	-	72,085	-	-	36,394	-	-
4.8	Office of State Procurement	76,140	53,170	40,482	9,347	59,027	823	232
4.1	Central Mail	12,627	19,948	-	-	471	572	41
4.12	Grants Management	129,208	224,397	-	-	85	-	685
4.13	Enterprise Sustainability	11,056	11,358	14,499	2,335	9,629	114	10
6.2	Minnesota Information Technology	105,521	459,142	-	-	25,574	4,168	425
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Accessibility	6,070	6,236	7,960	1,282	5,286	63	6
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	53,900	735,496	41,021	4,405	24,290	977	205
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	32,299	440,732	24,581	2,640	14,555	585	123
10.4	Budget Operations and Planning	25,754	18,934	11,262	1,100	13,614	330	263
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	89,617	92,059	117,524	18,928	78,045	923	82
11.4	Accounting Services	56,453	770,327	42,963	4,614	25,440	1,023	215
11.5	Financial Reporting	48,256	658,479	36,725	3,944	21,746	874	184
11.6	Financial Reporting - Single Audit	1,407	49,822	-	-	9	3	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	79,762	1,088,398	60,703	6,519	35,944	1,445	304
12.5	Personnel Operations and System Support	168,657	173,252	221,177	35,621	146,878	1,737	154
12.6	Budget Service - Computer Operations	99,542	73,181	43,529	4,252	52,618	1,276	1,018
12.7	Personnel Operations Special Billing	134,309	137,968	176,133	28,367	116,965	1,383	123
12.8	Accounting & Procurement Operations Special Billing	98,392	1,342,614	74,881	8,042	44,340	1,783	375
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	262,044	269,182	343,644	55,345	228,205	2,699	240
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	27,340	28,084	35,853	5,774	23,809	282	25
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	380,227	722,544	-	-	19,142	-	137,157
15.4	Program Audits	731,840	22,267	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Actual	\$ 2,648,996	\$ 7,478,958	\$ 1,292,938	\$ 192,516	\$ 982,065	\$ 22,091	\$ 141,869
	Original Budget	2,520,428	10,606,584	1,470,295	254,786	899,656	23,756	290,302
	Rollforward Adjustment	\$ 128,567	\$ (3,127,626)	\$ (177,357)	\$ (62,271)	\$ 82,410	\$ (1,665)	\$ (148,432)

Statewide Cost Allocation Plan									
Exhibit A - Roll Forward Costs by Department									
Federal Version									
State Fiscal Year 2025 - Actual									
DP#	Name	H8S	J33	J65	P01	P07	P78	R29	R32
		OFFICE OF EMERGENCY MEDICAL SERVICES	TRIAL COURTS	SUPREME COURT	MILITARY AFFAIRS DEPARTMENT	PUBLIC SAFETY DEPARTMENT	CORRECTIONS DEPARTMENT	NATURAL RESOURCES DEPARTMENT	POLLUTION CONTROL AGENCY
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,032	-	10,317	1,032	119,682	33,016	58,809	7,222
4.7	Real Property	-	-	-	137,491	494	181,583	74,124	611
4.8	Office of State Procurement	941	20,178	9,027	78,644	99,496	106,685	299,531	22,507
4.1	Central Mail	16	1,035	992	-	193,471	393	13,186	1,493
4.12	Grants Management	881	-	216	-	73,443	2,693	89,540	77,607
4.13	Enterprise Sustainability	52	11,862	2,334	2,048	12,741	21,844	24,723	6,228
6.2	Minnesota Information Technology	108	246	3,600	3,018	206,407	115,112	81,327	43,896
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	29	6,513	1,282	1,125	6,995	11,993	13,573	3,419
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	213	92,407	4,678	28,116	230,756	35,290	163,176	22,901
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	48	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	128	55,373	2,803	16,848	138,276	21,147	97,780	13,723
10.4	Budget Operations and Planning	195	16,252	2,410	1,489	35,352	19,632	47,365	14,175
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	424	96,151	18,921	16,602	103,268	177,053	200,390	50,479
11.4	Accounting Services	223	96,783	4,900	29,448	241,684	36,961	170,903	23,986
11.5	Financial Reporting	191	82,731	4,188	25,172	206,593	31,595	146,089	20,503
11.6	Financial Reporting - Single Audit	0	2	5	352	581	1	274	82
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	316	136,745	6,923	41,607	341,477	52,223	241,470	33,889
12.5	Personnel Operations and System Support	798	180,954	35,609	31,244	194,348	333,209	377,129	95,000
12.6	Budget Service - Computer Operations	754	62,817	9,316	5,756	136,639	75,878	183,066	54,788
12.7	Personnel Operations Special Billing	635	144,102	28,357	24,881	154,768	265,350	300,325	75,653
12.8	Accounting & Procurement Operations Special Billing	389	168,685	8,540	51,325	421,235	64,421	297,870	41,805
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,239	281,149	55,325	48,543	301,960	517,710	585,948	147,602
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	129	29,333	5,772	5,065	31,504	54,014	61,133	15,400
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	1,034	277	24,594	465,113	99,082	61,206	6,689
15.4	Program Audits	-	-	548,284	-	1,231	-	536,368	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	677,364	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Actual	\$ 8,695	\$ 1,484,352	\$ 764,077	\$ 574,400	\$ 3,717,517	\$ 2,256,884	\$ 4,802,714	\$ 779,657
	Original Budget	0	1,694,056	226,682	680,920	3,679,775	2,569,302	4,181,663	717,579
	Rollforward Adjustment	\$ 8,695	\$ (209,703)	\$ 537,394	\$ (106,520)	\$ 37,742	\$ (312,419)	\$ 621,051	\$ 62,078

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2025 - Actual

State Fiscal Year 2025 - Actual		R9P		T79							
		WATER AND SOIL RESOURCES BOARD		TRANSPORTATIO N DEPARTMENT	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total				
DP#	Name										
3.2	ADMIN MANAGEMENT SERVICES	\$	-	\$	-	\$	-				
3.3	COMMISSIONER'S OFFICE		-		874,394	-	874,394				
3.4	Human Resources		-		468,182	-	468,182				
3.5	Financial Management and Reporting		-		1,037,957	-	1,037,957				
3.7	Operational Excellence		-		348,936	-	348,936				
4.2	Government & Citizen Services		-		-	-	-				
4.5	Real Estate and Construction Services - Leasing		5,159	12,381	397,219	262,062	659,281				
4.7	Real Property		-	159,369	687,626	105,858	793,484				
4.8	Office of State Procurement		13,020	572,134	1,933,413	141,335	2,074,748				
4.1	Central Mail		58	3,220	267,481	130,871	398,352				
4.12	Grants Management		33,362	75,218	1,279,134	101,951	1,381,085				
4.13	Enterprise Sustainability		1,745	45,413	267,366	58,672	326,038				
6.2	Minnesota Information Technology		5,539	173,460	1,514,128	187,461	1,701,590				
6.3	IT Spend		-	-	-	-	-				
6.4	Accessibility		958	24,933	146,791	32,212	179,003				
8.2	MINNESOTA MANAGEMENT & BUDGET		-	-	-	-	-				
8.3	Enterprise Communications & Planning (fmrlly IC&A)		6,536	1,019,870	3,484,697	302,573	3,787,270				
9.2	Debt Management Division		-	-	-	-	-				
9.3	Debt Management		-	223,973	430,723	494,214	924,936				
10.2	MMB - BUDGET DIVISION		-	-	-	-	-				
10.3	Analysis & Control (EBO's)		3,916	611,138	2,088,138	181,311	2,269,450				
10.4	Budget Operations and Planning		9,682	37,285	338,641	48,556	387,197				
11.2	MMB-ACCOUNTING DIVISION		-	-	-	-	-				
11.3	Central Payroll		14,148	368,096	2,167,141	475,563	2,642,704				
11.4	Accounting Services		6,845	1,068,168	3,649,721	316,902	3,966,623				
11.5	Financial Reporting		5,851	913,075	3,119,797	270,889	3,390,687				
11.6	Financial Reporting - Single Audit		8	3,935	69,037	-	69,037				
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION		-	-	-	-	-				
12.4	Accounting & Procurement Operations and System Support		9,672	1,509,218	5,156,705	447,752	5,604,457				
12.5	Personnel Operations and System Support		26,626	692,747	4,078,501	894,996	4,973,497				
12.6	Budget Service - Computer Operations		37,422	144,110	1,308,864	187,671	1,496,536				
12.7	Personnel Operations Special Billing		21,203	551,666	3,247,893	712,726	3,960,619				
12.8	Accounting & Procurement Operations Special Billing		11,931	1,861,725	6,361,152	552,334	6,913,486				
13.2	State HR, Benefits & Labor Relations		-	-	-	-	-				
13.3	Personnel Administration		41,368	1,076,326	6,336,795	1,390,562	7,727,357				
14.2	MEDIATION SERVICES		-	-	-	-	-				
14.3	Mediation Services		4,316	112,296	661,134	145,081	806,215				
15.2	LEGISLATIVE AUDITOR		-	-	-	-	-				
15.3	Financial Audits		-	153,467	2,882,728	2,073,771	4,956,500				
15.4	Program Audits		-	-	2,775,770	611,749	3,387,519				
15.5	Single Audits		-	-	-	-	-				
15.6	Audit Committee		-	-	-	-	-				
15.7	Financial Audit- Outdoors		-	-	677,364	-	677,364				
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		-	-	-	-	-				
20	ADMINISTRATION		-	-	97,594	-	97,594				
	Total Actual	\$	259,365	\$	11,413,223	\$	58,155,026	\$	10,127,073	\$	68,282,099
	Original Budget		333,561		12,696,334		64,787,199		9,277,656		74,064,855
	Rollforward Adjustment	\$	(74,196)	\$	(1,283,111)	\$	(6,632,173)	\$	849,417	\$	(5,782,756)

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

		B04	B10	B11	B13	B14	B15	B20	B22
		AGRICULTURE DEPARTMENT	CANNABIS MANAGEMENT OFFICE	COSMETOLOGIST EXAMINERS BOARD	COMMERCE DEPARTMENT	ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD	EXPLORE MINNESOTA TOURISM	EMPLOYMENT & ECONOMIC DEVELOP
DP#	Name								
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	10,317	11,349	1,032	8,254	3,095	-	2,063	57,777
4.7	Real Property	202	-	-	78	-	-	-	656
4.8	Office of State Procurement	40,675	2,990	784	69,670	3,804	381	3,892	245,827
4.1	Central Mail	4,701	258	384	7,290	57	154	267	106
4.12	Grants Management	7,850	-	-	103,201	-	-	2,866	251,195
4.13	Enterprise Sustainability	3,611	397	98	2,538	361	11	262	8,809
6.2	Minnesota Information Technology	17,340	6,288	948	17,697	1,429	51	2,265	147,180
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	1,983	218	54	1,394	198	6	144	4,837
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	23,467	1,299	1,313	36,954	1,673	286	1,177	306,323
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	11,101	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	14,062	778	787	22,144	1,002	171	705	183,558
10.4	Budget Operations and Planning	18,064	1,335	135	6,046	1,206	99	1,619	14,408
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	29,271	3,222	793	20,574	2,922	91	2,127	71,405
11.4	Accounting Services	24,578	1,360	1,375	38,704	1,752	299	1,233	320,829
11.5	Financial Reporting	21,010	1,163	1,176	33,084	1,497	256	1,054	274,246
11.6	Financial Reporting - Single Audit	81	-	-	958	3	-	-	5,636
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	34,727	1,922	1,943	54,685	2,475	423	1,742	453,301
12.5	Personnel Operations and System Support	55,087	6,063	1,493	38,720	5,500	172	4,003	134,382
12.6	Budget Service - Computer Operations	69,818	5,162	522	23,369	4,660	382	6,257	55,687
12.7	Personnel Operations Special Billing	43,868	4,828	1,189	30,834	4,380	137	3,188	107,015
12.8	Accounting & Procurement Operations Special Billing	42,838	2,371	2,397	67,458	3,053	522	2,149	559,178
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	85,588	9,420	2,320	60,159	8,545	267	6,220	208,791
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	8,930	983	242	6,277	892	28	649	21,784
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	160,164	-	-	11,266	-	-	-	145,724
15.4	Program Audits	93,195	-	-	-	-	-	-	679,255
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Actual	\$ 822,526	\$ 61,409	\$ 18,983	\$ 661,352	\$ 48,505	\$ 3,736	\$ 43,883	\$ 4,257,909
	Original Budget	556,152	619	67,222	770,278	51,276	4,330	31,031	3,708,053
	Rollforward Adjustment	\$ 266,374	\$ 60,790	\$ (48,238)	\$ (108,926)	\$ (2,771)	\$ (594)	\$ 12,852	\$ 549,856

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

		B24	B25	B26	B34	B41	B42	B43	B7E
		PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY	CLIMATE INNOVN FINANCE AUTHRTY	HOUSING FINANCE AGENCY	WORKERS' COMP COURT OF APPEALS	LABOR AND INDUSTRY DEPARTMENT	IRON RANGE RESOURCES	ARCHITECTURE, ENGINEERING BD
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	1,032	-	1,032	4,127	1,032	2,063
4.7	Real Property	-	-	-	-	-	-	8,332	-
4.8	Office of State Procurement	2,881	-	398	6,812	315	13,261	4,409	1,204
4.1	Central Mail	-	-	-	419	10	3,808	-	35
4.12	Grants Management	85,594	-	-	-	-	2,215	31,250	-
4.13	Enterprise Sustainability	81	-	31	1,735	48	2,709	198	30
6.2	Minnesota Information Technology	662	-	47	797	100	17,409	348	96
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	45	-	17	953	27	1,487	109	16
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	969	0	124	7,323	121	34,635	2,336	750
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	7,040	-	-	56,823	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	581	0	74	4,388	72	20,755	1,400	449
10.4	Budget Operations and Planning	1,053	-	118	2,428	53	4,607	1,036	61
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	657	-	251	14,062	392	21,957	1,606	241
11.4	Accounting Services	1,015	0	130	7,670	126	36,276	2,447	785
11.5	Financial Reporting	868	0	111	6,556	108	31,009	2,092	671
11.6	Financial Reporting - Single Audit	-	-	-	-	-	20	3	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,434	0	183	10,837	178	51,254	3,457	1,109
12.5	Personnel Operations and System Support	1,237	-	473	26,465	737	41,322	3,023	454
12.6	Budget Service - Computer Operations	4,071	-	455	9,383	207	17,804	4,004	238
12.7	Personnel Operations Special Billing	985	-	376	21,075	587	32,907	2,408	361
12.8	Accounting & Procurement Operations Special Billing	1,769	0	226	13,368	220	63,225	4,265	1,368
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,921	-	734	41,119	1,146	64,202	4,697	705
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	200	-	77	4,290	120	6,698	490	74
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	12,816	-	87,972	20,195	-
15.4	Program Audits	-	-	-	12,370	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Actual		\$ 113,062	\$ 1	\$ 4,856	\$ 261,689	\$ 5,598	\$ 559,659	\$ 99,137	\$ 10,712
Original Budget		154,327	0	0	265,264	6,183	575,163	470,417	19,204
Rollforward Adjustment		\$ (41,264)	\$ 1	\$ 4,856	\$ (3,575)	\$ (585)	\$ (15,504)	\$ (371,280)	\$ (8,492)

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

		B7G	B7P	B7S	B82	B9D	B9V	E25	E26
		COMBATIVE SPORTS COMMISSION	ACCOUNTANCY BOARD	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMMISSION	AMATEUR SPORTS COMMISSION	AGRICULTURE UTILIZATION RESRCH	PERPICH CTR FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVER SITIES
DP#	Name								
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	3,095	-	-	-	-	6,190	-
4.7	Real Property	-	-	-	-	19,533	-	4,280	-
4.8	Office of State Procurement	-	412	175	1,042	9	-	3,445	-
4.1	Central Mail	-	280	-	256	-	-	-	86
4.12	Grants Management	-	-	-	-	-	-	-	695
4.13	Enterprise Sustainability	-	29	16	1,195	7	-	300	60,633
6.2	Minnesota Information Technology	-	75	340	1,425	-	-	1,253	13,294
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	-	16	9	656	4	-	165	33,289
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	0	542	84	8,296	29	2	1,519	156,958
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	6,369
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	0	325	51	4,971	17	1	910	94,054
10.4	Budget Operations and Planning	4	61	106	99	72	15	1,132	9,575
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	232	132	9,685	58	-	2,430	491,458
11.4	Accounting Services	0	568	88	8,689	30	2	1,591	164,391
11.5	Financial Reporting	0	486	76	7,428	26	1	1,360	140,522
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	2,185
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	0	803	125	12,277	42	2	2,247	232,268
12.5	Personnel Operations and System Support	-	437	248	18,227	109	-	4,573	924,910
12.6	Budget Service - Computer Operations	16	238	408	382	279	57	4,376	37,009
12.7	Personnel Operations Special Billing	-	348	198	14,515	87	-	3,642	736,547
12.8	Accounting & Procurement Operations Special Billing	0	990	154	15,145	52	3	2,772	286,519
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	678	386	28,319	170	-	7,106	1,437,039
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	71	40	2,955	18	-	741	149,930
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	156,346
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Actual	\$ 21	\$ 9,683	\$ 2,636	\$ 135,562	\$ 20,541	\$ 82	\$ 50,032	\$ 5,134,075
	Original Budget	10	9,441	1,828	123,787	20,820	27	50,089	6,991,691
	Rollforward Adjustment	\$ 11	\$ 242	\$ 808	\$ 11,775	\$ (279)	\$ 56	\$ (56)	\$ (1,857,615)

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

		E37	E39	E40	E44	E50	E60	E77	E81
		EDUCATION DEPARTMENT	PROF EDUCATOR LICENSING STD BD	HISTORICAL SOCIETY	MINNESOTA STATE ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	1,032	-	-
4.7	Real Property	-	-	30,734	10,306	-	-	16,208	-
4.8	Office of State Procurement	25,379	1,650	4	6,615	12,521	5,827	7,407	201
4.1	Central Mail	552	596	-	-	1	816	-	-
4.12	Grants Management	139,636	3,263	-	-	24,233	6,564	-	-
4.13	Enterprise Sustainability	2,560	112	-	1,172	138	571	1,724	-
6.2	Minnesota Information Technology	49,413	1,431	294	2,125	850	13,263	3,401	2,006
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	1,406	62	0	643	76	313	946	0
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	47,091	840	36	3,074	1,742	4,286	6,881	655
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	142,587	-	-	-	-	929	59	11,410
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	28,218	504	22	1,842	1,044	2,568	4,123	392
10.4	Budget Operations and Planning	16,091	263	108	2,639	455	3,018	3,743	565
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	20,752	909	-	9,497	1,119	4,625	13,972	-
11.4	Accounting Services	49,321	880	38	3,220	1,825	4,489	7,207	686
11.5	Financial Reporting	42,160	752	32	2,753	1,560	3,837	6,160	586
11.6	Financial Reporting - Single Audit	3,612	-	-	-	3	-	1	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	69,686	1,244	53	4,550	2,578	6,342	10,183	969
12.5	Personnel Operations and System Support	39,055	1,710	-	17,873	2,106	8,704	26,295	-
12.6	Budget Service - Computer Operations	62,192	1,018	419	10,199	1,757	11,666	14,467	2,186
12.7	Personnel Operations Special Billing	31,101	1,362	-	14,233	1,677	6,931	20,940	-
12.8	Accounting & Procurement Operations Special Billing	85,962	1,534	66	5,612	3,180	7,824	12,561	1,195
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	60,679	2,657	-	27,770	3,273	13,523	40,855	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	6,331	277	-	2,897	341	1,411	4,263	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	27,052	-	-	188,078	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Actual	\$ 950,834	\$ 21,065	\$ 31,806	\$ 315,100	\$ 60,479	\$ 108,537	\$ 201,396	\$ 20,850
	Original Budget	1,125,329	20,356	31,501	115,926	82,093	112,832	172,417	27,581
	Rollforward Adjustment	\$ (174,495)	\$ 709	\$ 304	\$ 199,174	\$ (21,614)	\$ (4,295)	\$ 28,979	\$ (6,731)

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

		E95	E97	E9W	G02	G03	G05	G06	G09
		HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	ADMINISTRATION DEPARTMENT	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD
DP#	Name								
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	874,394	-	-	-	-
3.4	Human Resources	-	-	-	468,182	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	1,037,957	-	-	-	-
3.7	Operational Excellence	-	-	-	348,936	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	10,317	17,540	-	22,698	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	-	9	-	34,244	-	937	8,401	223
4.1	Central Mail	-	-	-	859	66	-	1,326	60
4.12	Grants Management	-	-	-	11,526	-	74	-	-
4.13	Enterprise Sustainability	-	-	7	3,456	661	210	1,959	200
6.2	Minnesota Information Technology	-	-	-	16,724	284	210	439	953
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	-	-	4	1,898	363	115	1,076	110
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	15	9	11	34,602	489	1,113	3,056	338
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	46,587	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	9	5	6	20,735	293	667	1,831	202
10.4	Budget Operations and Planning	134	48	8	5,065	353	559	991	124
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	55	28,015	5,357	1,703	15,882	1,619
11.4	Accounting Services	15	9	11	36,241	512	1,165	3,201	354
11.5	Financial Reporting	13	8	10	30,979	438	996	2,736	302
11.6	Financial Reporting - Single Audit	-	-	-	14	-	-	10	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	22	13	16	51,205	724	1,646	4,523	500
12.5	Personnel Operations and System Support	-	-	103	52,723	10,082	3,206	29,890	3,047
12.6	Budget Service - Computer Operations	517	186	31	19,577	1,364	2,160	3,829	481
12.7	Personnel Operations Special Billing	-	-	82	41,985	8,028	2,553	23,802	2,426
12.8	Accounting & Procurement Operations Special Billing	27	16	20	63,164	892	2,031	5,579	617
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	161	81,916	15,664	4,981	46,440	4,733
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	17	8,546	1,634	520	4,845	494
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	28,278	238,931	-	93,087	-
15.4	Program Audits	-	-	-	-	15,075	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	97,594	-	-	-	-
	Total Actual	\$ 752	\$ 305	\$ 542	\$ 3,455,716	\$ 318,749	\$ 24,845	\$ 275,601	\$ 16,783
	Original Budget	313	167	627	3,470,176	70,305	32,604	297,048	23,474
	Rollforward Adjustment	\$ 439	\$ 138	\$ (85)	\$ (14,461)	\$ 248,444	\$ (7,759)	\$ (21,447)	\$ (6,692)

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

		G10	G17	G19	G38	G39	G45	G46	G53
		MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPARTMENT	INDIAN AFFAIRS COUNCIL	INVESTMENT BOARD	GOVERNORS OFFICE	MEDIATION SERVICES DEPARTMENT	MN.IT	SECRETARY OF STATE
DP#	Name								
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	6,190	-	3,095	1,032	-	2,063	9,286	2,063
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	4,785	1,073	937	1,563	648	1,260	37,978	6,422
4.1	Central Mail	5,212	493	1	6	34	21	84	1,173
4.12	Grants Management	-	-	269	-	-	-	-	-
4.13	Enterprise Sustainability	1,154	251	42	198	303	55	14,382	678
6.2	Minnesota Information Technology	25,295	2,480	86	119	841	846	-	1,061
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	633	138	23	109	166	30	7,896	372
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	5,070	507	276	727	451	332	30,513	3,820
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	3,586	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	3,038	304	165	435	270	199	18,284	2,289
10.4	Budget Operations and Planning	2,492	242	250	112	198	74	9,924	818
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	9,351	2,030	341	1,603	2,455	449	116,575	5,499
11.4	Accounting Services	5,310	532	289	761	472	348	31,958	4,001
11.5	Financial Reporting	4,539	454	247	651	404	297	27,318	3,420
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	9
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	7,502	751	409	1,075	667	492	45,153	5,653
12.5	Personnel Operations and System Support	17,599	3,821	641	3,018	4,620	845	219,391	10,349
12.6	Budget Service - Computer Operations	9,630	935	966	434	765	286	38,358	3,162
12.7	Personnel Operations Special Billing	14,015	3,043	511	2,403	3,679	673	174,711	8,242
12.8	Accounting & Procurement Operations Special Billing	9,254	926	504	1,327	823	606	55,700	6,974
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	27,343	5,937	996	4,688	7,179	1,312	340,869	16,080
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	2,853	619	104	489	749	137	35,564	1,678
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	54,242	34,363	-	294,784	183,532	-	242,399	82,112
15.4	Program Audits	-	-	-	-	-	-	9,225	163,330
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Actual	\$ 215,504	\$ 58,900	\$ 10,152	\$ 315,534	\$ 208,256	\$ 10,327	\$ 1,469,154	\$ 329,209
	Original Budget	200,148	188,284	9,249	510,507	206,521	9,465	1,626,432	210,392
	Rollforward Adjustment	\$ 15,356	\$ (129,384)	\$ 903	\$ (194,974)	\$ 1,735	\$ 862	\$ (157,278)	\$ 118,817

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

		G61	G62	G63	G67	G69	G70	G90	G92
		OFFICE OF STATE	MINN STATE	PUBLIC	REVENUE	TEACHERS	MN SECURE	REVENUE	OMBUDSPERSON
		AUDITOR	RETIREMENT	EMPLOYEES	DEPARTMENT	RETIREMENT	CHOICE	INTERGOVT	FOR FAMILIES
DP#	Name		SYSTEM	RETIRE ASSOC		ASSOC		PAYMENTS	
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	4,127	-	-	5,159	-	1,032	-	-
4.7	Real Property	-	3,522	-	-	-	-	-	-
4.8	Office of State Procurement	5,350	2,338	2,154	10,953	3,069	162	-	447
4.1	Central Mail	8	11,528	15,278	72,437	9,347	-	-	8
4.12	Grants Management	-	-	-	1,362	-	-	-	-
4.13	Enterprise Sustainability	430	620	519	6,943	409	8	-	24
6.2	Minnesota Information Technology	67	181	298	83,194	366	26	-	104
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	236	340	285	3,812	224	4	-	13
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	1,046	8,412	16,999	4,641	8,629	35	162,534	154
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	627	5,041	10,186	2,781	5,171	21	97,396	92
10.4	Budget Operations and Planning	384	250	503	4,239	217	37	1,997	72
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	3,482	5,023	4,204	56,276	3,312	63	-	195
11.4	Accounting Services	1,096	8,810	17,804	4,861	9,038	37	170,232	161
11.5	Financial Reporting	937	7,531	15,219	4,155	7,726	32	145,515	138
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,549	12,448	25,155	6,868	12,770	52	240,521	228
12.5	Personnel Operations and System Support	6,554	9,453	7,912	105,911	6,234	119	-	366
12.6	Budget Service - Computer Operations	1,483	966	1,943	16,384	837	145	7,719	279
12.7	Personnel Operations Special Billing	5,219	7,528	6,301	84,341	4,964	95	-	292
12.8	Accounting & Procurement Operations Special Billing	1,910	15,356	31,031	8,473	15,752	65	296,699	281
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	10,183	14,688	12,293	164,554	9,686	186	-	569
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	1,062	1,532	1,283	17,168	1,011	19	-	59
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	172,239	232,293	124,702	12,414	133,054	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	137,239
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Actual	\$ 217,988	\$ 347,861	\$ 294,067	\$ 676,928	\$ 231,815	\$ 2,139	\$ 1,122,612	\$ 140,721
	Original Budget	226,045	518,577	396,838	736,749	328,653		1,365,823	3,567
	Rollforward Adjustment	\$ (8,057)	\$ (170,716)	\$ (102,770)	\$ (59,821)	\$ (96,837)	\$ 2,139	\$ (243,211)	\$ 137,154

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

		G93	G96	G9J	G9K	G9L	G9M	G9N	G9P
DP#	Name	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	LGBTQIA2S+ MINNESOTANS COUNCIL
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,032	-	1,032	2,063	1,032	1,032	1,032	2,063
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	215	-	425	2,675	679	447	665	517
4.1	Central Mail	-	-	405	2,614	-	12	6	-
4.12	Grants Management	-	-	-	-	-	-	-	-
4.13	Enterprise Sustainability	7	-	36	357	24	25	14	15
6.2	Minnesota Information Technology	158	-	472	3,933	125	75	58	24
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	4	-	20	196	13	14	8	8
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	85	5	419	1,867	132	127	158	94
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	51	3	251	1,119	79	76	95	56
10.4	Budget Operations and Planning	75	12	238	356	127	99	111	48
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	55	-	289	2,896	192	205	115	121
11.4	Accounting Services	89	5	439	1,956	139	133	166	99
11.5	Financial Reporting	76	4	375	1,672	119	114	142	84
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	126	7	620	2,764	196	188	234	139
12.5	Personnel Operations and System Support	103	-	544	5,451	361	385	217	228
12.6	Budget Service - Computer Operations	289	47	920	1,374	491	382	429	186
12.7	Personnel Operations Special Billing	82	-	433	4,341	288	307	173	182
12.8	Accounting & Procurement Operations Special Billing	155	8	765	3,409	242	232	289	172
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	160	-	845	8,469	561	599	337	354
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	17	-	88	884	59	62	35	37
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	6,699	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Actual	\$ 2,777	\$ 89	\$ 8,611	\$ 55,095	\$ 4,857	\$ 4,514	\$ 4,283	\$ 4,428
	Original Budget	1,692	53	9,030	65,612	3,928	5,296	4,333	7
	Rollforward Adjustment	\$ 1,086	\$ 36	\$ (418)	\$ (10,516)	\$ 928	\$ (783)	\$ (50)	\$ 4,421

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

		G9Q	G9R	G9V	G9X	G9Y	GPR	H12	H51
		MMB DEBT SERVICE	MMB NON-OPERATING	RARE DISEASE ADVISORY COUNCIL	CAPITOL AREA ARCHITECT	MN STATE COUNCIL ON DISABILITY	PAYROLL CLEARING	HEALTH DEPARTMENT	DIRECT CARE AND TREATMENT
DP#	Name								
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	1,032	2,063	-	18,571	116,586
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	-	9	228	175	1,195	-	76,140	2,644
4.1	Central Mail	-	-	-	2	72	-	12,627	-
4.12	Grants Management	-	-	-	-	-	-	129,208	-
4.13	Enterprise Sustainability	-	-	14	16	42	-	11,056	13,219
6.2	Minnesota Information Technology	-	-	14	41	467	-	105,521	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	-	-	7	9	23	-	6,070	7,257
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	631	360,920	91	85	285	11	53,900	66
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	378	216,274	55	51	171	6	32,299	40
10.4	Budget Operations and Planning	1,499	1,441	91	128	112	-	25,754	90
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	110	132	338	-	89,617	107,143
11.4	Accounting Services	660	378,012	96	89	299	11	56,453	70
11.5	Financial Reporting	565	323,126	82	76	255	10	48,256	59
11.6	Financial Reporting - Single Audit	-	22	-	-	-	-	1,407	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	933	534,095	135	126	422	16	79,762	98
12.5	Personnel Operations and System Support	-	-	208	248	637	-	168,657	201,640
12.6	Budget Service - Computer Operations	5,792	5,570	351	496	434	-	99,542	346
12.7	Personnel Operations Special Billing	-	-	165	197	507	-	134,309	160,575
12.8	Accounting & Procurement Operations Special Billing	1,151	658,843	167	155	521	19	98,392	121
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	322	385	989	-	262,044	313,289
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	34	40	103	-	27,340	32,686
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	380,227	-
15.4	Program Audits	-	-	-	-	-	-	731,840	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Actual	\$ 11,608	\$ 2,478,312	\$ 2,169	\$ 3,482	\$ 8,936	\$ 73	\$ 2,648,996	\$ 955,930
	Original Budget	8,850	3,461,035	1,191	2,116	5,959	88	2,520,428	
	Rollforward Adjustment	\$ 2,758	\$ (982,724)	\$ 978	\$ 1,366	\$ 2,978	\$ (15)	\$ 128,567	\$ 955,930

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

	H55	H55b	H55c	H58	H60	H75	H7B	H7C
	HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	CHILDREN, YOUTH AND FAMILIES	MNSURE	VETERANS AFFAIRS DEPARTMENT	MEDICAL PRACTICE BOARD	NURSING BOARD
3.2 ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7 Operational Excellence	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	9,286	-	-	-	2,063	-	3,095	-
4.7 Real Property	72,085	-	-	-	-	36,394	-	-
4.8 Office of State Procurement	53,170	40,482	9,347	600	757	59,027	1,029	1,077
4.1 Central Mail	19,948	-	-	-	2,839	471	891	2,168
4.12 Grants Management	224,397	-	-	-	1,959	85	-	-
4.13 Enterprise Sustainability	11,358	14,499	2,335	2,888	1,008	9,629	80	168
6.2 Minnesota Information Technology	459,142	-	-	-	3,564	25,574	1,763	2,182
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Accessibility	6,236	7,960	1,282	1,586	553	5,286	44	92
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	735,496	41,021	4,405	26	812	24,290	1,145	1,204
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	440,732	24,581	2,640	15	487	14,555	686	722
10.4 Budget Operations and Planning	18,934	11,262	1,100	610	309	13,614	170	139
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	92,059	117,524	18,928	23,409	8,168	78,045	651	1,360
11.4 Accounting Services	770,327	42,963	4,614	27	851	25,440	1,199	1,261
11.5 Financial Reporting	658,479	36,725	3,944	23	727	21,746	1,025	1,078
11.6 Financial Reporting - Single Audit	49,822	-	-	-	-	9	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1,088,398	60,703	6,519	38	1,202	35,944	1,694	1,782
12.5 Personnel Operations and System Support	173,252	221,177	35,621	44,055	15,372	146,878	1,225	2,559
12.6 Budget Service - Computer Operations	73,181	43,529	4,252	2,356	1,194	52,618	656	537
12.7 Personnel Operations Special Billing	137,968	176,133	28,367	35,083	12,242	116,965	976	2,038
12.8 Accounting & Procurement Operations Special Billing	1,342,614	74,881	8,042	47	1,482	44,340	2,090	2,199
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	269,182	343,644	55,345	68,448	23,884	228,205	1,904	3,975
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	28,084	35,853	5,774	7,141	2,492	23,809	199	415
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	722,544	-	-	-	-	19,142	-	-
15.4 Program Audits	22,267	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.6 Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Actual	\$ 7,478,958	\$ 1,292,938	\$ 192,516	\$ 186,350	\$ 81,965	\$ 982,065	\$ 20,520	\$ 24,956
Original Budget	10,606,584	1,470,295	254,786		82,756	899,656	31,133	26,949
Rollforward Adjustment	\$ (3,127,626)	\$ (177,357)	\$ (62,271)	\$ 186,350	\$ (791)	\$ 82,410	\$ (10,613)	\$ (1,992)

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

	H7D	H7F	H7H	H7J	H7K	H7L	H7M	H7Q
	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	EXEC FOR LT SVCS & SUPPORTS BD	SOCIAL WORK BOARD	MARRIAGE AND FAMILY THERAPY BD	PODIATRIC MEDICINE
3.2 ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7 Operational Excellence	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,032	8,254	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement	823	1,270	210	153	320	648	267	158
4.1 Central Mail	572	180	112	52	283	444	76	9
4.12 Grants Management	-	-	-	-	-	-	-	-
4.13 Enterprise Sustainability	114	72	22	9	15	54	11	3
6.2 Minnesota Information Technology	4,168	437	143	41	395	476	101	36
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Accessibility	63	40	12	5	8	30	6	2
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	977	990	260	203	424	939	305	134
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	585	593	156	121	254	562	183	80
10.4 Budget Operations and Planning	330	283	120	98	119	148	98	111
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	923	584	177	71	123	437	92	26
11.4 Accounting Services	1,023	1,037	272	212	444	983	320	140
11.5 Financial Reporting	874	886	232	181	380	840	273	120
11.6 Financial Reporting - Single Audit	3	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1,445	1,465	384	300	628	1,389	452	198
12.5 Personnel Operations and System Support	1,737	1,099	334	133	231	822	173	48
12.6 Budget Service - Computer Operations	1,276	1,095	465	377	460	574	377	429
12.7 Personnel Operations Special Billing	1,383	875	266	106	184	654	138	38
12.8 Accounting & Procurement Operations Special Billing	1,783	1,807	474	370	774	1,713	557	245
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	2,699	1,708	518	206	359	1,277	269	75
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	282	178	54	22	37	133	28	8
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.6 Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Actual	\$ 22,091	\$ 22,853	\$ 4,211	\$ 2,659	\$ 5,439	\$ 12,123	\$ 3,726	\$ 1,860
Original Budget	23,756	17,800	7,209	3,995	10,879	13,215	5,141	2,056
Rollforward Adjustment	\$ (1,665)	\$ 5,053	\$ (2,998)	\$ (1,336)	\$ (5,440)	\$ (1,092)	\$ (1,415)	\$ (195)

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

		H7R	H7S	H7U	H7V	H7W	H7X	H7Y	H8A
		VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES OFF	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BD	OCCUPATIONAL THERAPY PRACT BD	FOSTER YOUTH OMBUDPERSON
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	1,032
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	79	232	355	617	285	569	333	556
4.1	Central Mail	93	41	69	197	196	334	73	-
4.12	Grants Management	-	685	-	-	-	-	-	-
4.13	Enterprise Sustainability	7	10	7	68	16	27	11	22
6.2	Minnesota Information Technology	106	425	37	433	155	345	105	108
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	4	6	4	37	9	15	6	12
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	298	205	304	653	389	819	376	114
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	178	123	182	391	233	491	225	68
10.4	Budget Operations and Planning	94	263	90	164	98	138	82	60
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	59	82	59	548	127	219	87	178
11.4	Accounting Services	312	215	318	684	407	857	394	120
11.5	Financial Reporting	267	184	272	585	348	733	336	102
11.6	Financial Reporting - Single Audit	-	0	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	441	304	450	966	576	1,211	556	169
12.5	Personnel Operations and System Support	111	154	111	1,031	239	412	163	335
12.6	Budget Service - Computer Operations	362	1,018	346	636	377	532	315	233
12.7	Personnel Operations Special Billing	88	123	88	821	190	328	130	267
12.8	Accounting & Procurement Operations Special Billing	544	375	555	1,192	710	1,494	686	208
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	172	240	172	1,602	371	640	253	520
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	18	25	18	167	39	67	26	54
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	137,157	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Actual		\$ 3,231	\$ 141,869	\$ 3,436	\$ 10,791	\$ 4,764	\$ 9,230	\$ 4,156	\$ 4,158
Original Budget		5,159	290,302	2,374	8,913	6,495	12,076	7,337	231
Rollforward Adjustment		\$ (1,928)	\$ (148,432)	\$ 1,062	\$ 1,878	\$ (1,732)	\$ (2,845)	\$ (3,182)	\$ 3,927

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

		H8S	H9G	J33	J40	J50	J52	J58	J61
		OFFICE OF EMERGENCY MEDICAL SERVICES	OMBUDSMAN MH/DD	TRIAL COURTS	STATE COMPETENCY ATTAINMENT BD	STATE GUARDIAN AD LITEM	PUBLIC DEFENSE BOARD	COURT OF APPEALS	APPELLATE COUNSEL & TRG OFFICE
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,032	3,095	-	-	-	-	1,032	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	941	915	20,178	350	665	3,564	149	-
4.1	Central Mail	16	64	1,035	7	4	-	154	-
4.12	Grants Management	881	-	-	-	-	-	-	-
4.13	Enterprise Sustainability	52	106	11,862	168	1,303	3,901	367	-
6.2	Minnesota Information Technology	108	413	246	27	(0)	232	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	29	58	6,513	92	715	2,142	201	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	213	213	92,407	119	1,310	3,198	255	0
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	128	127	55,373	72	785	1,917	153	0
10.4	Budget Operations and Planning	195	70	16,252	43	888	2,315	92	11
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	424	860	96,151	1,364	10,561	31,617	2,972	-
11.4	Accounting Services	223	223	96,783	125	1,372	3,350	267	0
11.5	Financial Reporting	191	190	82,731	107	1,173	2,863	228	0
11.6	Financial Reporting - Single Audit	0	-	2	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	316	314	136,745	177	1,938	4,733	377	1
12.5	Personnel Operations and System Support	798	1,619	180,954	2,567	19,875	59,503	5,593	-
12.6	Budget Service - Computer Operations	754	269	62,817	165	3,431	8,949	357	41
12.7	Personnel Operations Special Billing	635	1,289	144,102	2,044	15,827	47,385	4,454	-
12.8	Accounting & Procurement Operations Special Billing	389	388	168,685	218	2,391	5,838	465	1
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,239	2,515	281,149	3,988	30,880	92,450	8,691	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	129	262	29,333	416	3,222	9,646	907	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	1,034	-	-	62	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Actual	\$ 8,695	\$ 12,991	\$ 1,484,352	\$ 12,049	\$ 96,339	\$ 283,665	\$ 26,714	\$ 55
	Original Budget	-	14,755	1,694,056	10	101,348	297,424	27,347	0
	Rollforward Adjustment	\$ 8,695	\$ (1,764)	\$ (209,703)	\$ 12,039	\$ (5,009)	\$ (13,759)	\$ (633)	\$ 55

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

		J63	J65	J68	J70	L10	L11	L12	L49
		BOARD OF CIVIL	SUPREME COURT	TAX COURT	JUDICIAL STANDARDS BOARD	LEGISLATURE COORDINATING COMM	SENATE	HOUSE	LEGISLATIVE AUDITOR
DP#	Name	LEGAL AID							
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	10,317	1,032	1,032	-	-	-	1,032
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	-	9,027	328	149	83	-	-	-
4.1	Central Mail	-	992	12	-	-	-	20	17
4.12	Grants Management	-	216	-	-	-	-	-	-
4.13	Enterprise Sustainability	7	2,334	39	13	597	1,185	-	12
6.2	Minnesota Information Technology	-	3,600	765	5	497	-	-	0
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	4	1,282	22	7	328	651	-	6
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	1	4,678	148	121	2,389	107	103	36
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	0	2,803	88	72	1,432	64	62	21
10.4	Budget Operations and Planning	19	2,410	60	139	969	44	55	55
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	53	18,921	318	105	4,839	9,609	-	94
11.4	Accounting Services	1	4,900	155	127	2,502	112	108	37
11.5	Financial Reporting	1	4,188	132	108	2,139	96	92	32
11.6	Financial Reporting - Single Audit	-	5	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1	6,923	218	179	3,536	159	153	53
12.5	Personnel Operations and System Support	101	35,609	598	197	9,106	18,084	-	177
12.6	Budget Service - Computer Operations	72	9,316	233	537	3,746	171	212	212
12.7	Personnel Operations Special Billing	80	28,357	476	157	7,252	14,401	-	141
12.8	Accounting & Procurement Operations Special Billing	1	8,540	269	221	4,362	196	188	65
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	156	55,325	929	306	14,148	28,097	-	275
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	16	5,772	97	32	1,476	2,931	-	29
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	277	-	-	-	-	-	-
15.4	Program Audits	-	548,284	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Actual	\$ 513	\$ 764,077	\$ 5,920	\$ 3,505	\$ 59,400	\$ 75,907	\$ 993	\$ 2,294
	Original Budget		226,682	6,969	2,273	55,710	81,857	799	3,851
	Rollforward Adjustment	\$ 513	\$ 537,394	\$ (1,049)	\$ 1,232	\$ 3,690	\$ (5,950)	\$ 194	\$ (1,557)

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

		P01	P07	P08	P78	P80	P82	P7T	P9E
		MILITARY AFFAIRS DEPARTMENT	PUBLIC SAFETY DEPARTMENT	OMBUDSPERSON FOR CORRECTIONS	CORRECTIONS DEPARTMENT	CANNABIS EXPUNGEMENT BOARD	CLEMENCY REVIEW COMMISSION	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMM
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,032	119,682	1,032	33,016	4,127	-	2,063	1,032
4.7	Real Property	137,491	494	-	181,583	-	-	-	-
4.8	Office of State Procurement	78,644	99,496	534	106,685	648	482	1,112	123
4.1	Central Mail	-	193,471	12	393	-	32	59	1
4.12	Grants Management	-	73,443	-	2,693	-	-	-	-
4.13	Enterprise Sustainability	2,048	12,741	31	21,844	72	11	66	30
6.2	Minnesota Information Technology	3,018	206,407	58	115,112	536	137	1,410	322
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	1,125	6,995	17	11,993	39	6	36	16
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	28,116	230,756	144	35,290	109	133	545	125
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	16,848	138,276	87	21,147	65	80	327	75
10.4	Budget Operations and Planning	1,489	35,352	41	19,632	66	49	115	82
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	16,602	103,268	252	177,053	582	89	538	243
11.4	Accounting Services	29,448	241,684	151	36,961	114	139	571	131
11.5	Financial Reporting	25,172	206,593	129	31,595	97	119	488	112
11.6	Financial Reporting - Single Audit	352	581	-	1	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	41,607	341,477	214	52,223	161	197	807	185
12.5	Personnel Operations and System Support	31,244	194,348	474	333,209	1,095	168	1,012	457
12.6	Budget Service - Computer Operations	5,756	136,639	160	75,878	253	191	444	315
12.7	Personnel Operations Special Billing	24,881	154,768	377	265,350	872	133	806	364
12.8	Accounting & Procurement Operations Special Billing	51,325	421,235	264	64,421	198	242	995	228
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	48,543	301,960	736	517,710	1,701	260	1,573	711
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	5,065	31,504	77	54,014	177	27	164	74
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	24,594	465,113	-	99,082	-	-	-	-
15.4	Program Audits	-	1,231	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Actual	\$ 574,400	\$ 3,717,517	\$ 4,790	\$ 2,256,884	\$ 10,911	\$ 2,495	\$ 13,131	\$ 4,623
	Original Budget	680,920	3,679,775	3,154	2,569,302	7		11,331	3,944
	Rollforward Adjustment	\$ (106,520)	\$ 37,742	\$ 1,636	\$ (312,419)	\$ 10,904	\$ 2,495	\$ 1,800	\$ 680

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2025 - Actual

State Version (all agencies)		State Fiscal Year 2025 - Actual													
		R28		R29		R32		R9P		T79		T9B		O	
		MINN CONSERVATION CORPS		NATURAL RESOURCES DEPARTMENT		POLLUTION CONTROL AGENCY		WATER AND SOIL RESOURCES BOARD		TRANSPORTATION DEPARTMENT		METROPOLITAN COUNCIL/TRANSPO		OTHER	
DP#	Name														Total
3.2	ADMIN MANAGEMENT SERVICES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3.3	COMMISSIONER'S OFFICE		-		-		-		-		0		0		874,394
3.4	Human Resources		-		-		-		-		0		0		468,182
3.5	Financial Management and Reporting		-		-		-		-		0		0		1,037,957
3.7	Operational Excellence		-		-		-		-		0		0		348,936
4.2	Government & Citizen Services		-		-		-		-		0		0		-
4.5	Real Estate and Construction Services - Leasing		-		58,809		7,222		5,159		12,381		0		24,762
4.7	Real Property		-		74,124		611		-		159,369		0		37,484
4.8	Office of State Procurement		-		299,531		22,507		13,020		572,134		166		0
4.1	Central Mail		-		13,186		1,493		58		3,220		0		1,308
4.12	Grants Management		-		89,540		77,607		33,362		75,218		0		0
4.13	Enterprise Sustainability		-		24,723		6,228		1,745		45,413		0		0
6.2	Minnesota Information Technology		-		81,327		43,896		5,539		173,460		1,145		17,304
6.3	IT Spend		-		-		-		-		0		0		0
6.4	Accessibility		-		13,573		3,419		958		24,933		0		0
8.2	MINNESOTA MANAGEMENT & BUDGET		-		-		-		-		0		0		0
8.3	Enterprise Communications & Planning (fmrlly IC&A)		35		163,176		22,901		6,536		1,019,870		4,917		89
9.2	Debt Management Division		-		-		-		-		0		0		0
9.3	Debt Management		-		48		-		-		223,973		0		414,425
10.2	MMB - BUDGET DIVISION		-		-		-		-		0		0		0
10.3	Analysis & Control (EBO's)		21		97,780		13,723		3,916		611,138		2,947		53
10.4	Budget Operations and Planning		71		47,365		14,175		9,682		37,285		257		1
11.2	MMB-ACCOUNTING DIVISION		-		-		-		-		0		0		0
11.3	Central Payroll		-		200,390		50,479		14,148		368,096		0		0
11.4	Accounting Services		37		170,903		23,986		6,845		1,068,168		5,150		93
11.5	Financial Reporting		31		146,089		20,503		5,851		913,075		4,402		79
11.6	Financial Reporting - Single Audit		-		274		82		8		3,935		0		0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION		-		-		-		-		0		0		0
12.4	Accounting & Procurement Operations and System Support		52		241,470		33,889		9,672		1,509,218		7,276		131
12.5	Personnel Operations and System Support		-		377,129		95,000		26,626		692,747		0		0
12.6	Budget Service - Computer Operations		274		183,066		54,788		37,422		144,110		992		5
12.7	Personnel Operations Special Billing		-		300,325		75,653		21,203		551,666		0		0
12.8	Accounting & Procurement Operations Special Billing		64		297,870		41,805		11,931		1,861,725		8,976		162
13.2	State HR, Benefits & Labor Relations		-		-		-		-		0		0		0
13.3	Personnel Administration		-		585,948		147,602		41,368		1,076,326		0		0
14.2	MEDIATION SERVICES		-		-		-		-		0		0		0</

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions
			1.2	3.2	3.3	3.4	3.5
Schedule No.	DP#	Name	2025 Actual Allocable costs & Applicable Credits	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	1.2	Fixed Asset Depreciation	\$ 410,150	Fixed Asset Depreciation (410,150)			
G02-3.0	G02-3.0	Department of Administration	-	-			
G02-3.2	G02-3.2	Admin Management Services	-	\$ -			
G02-3.3	G02-3.3	Commissioner's Office	938,740	-	\$ (938,740)		
G02-3.4	G02-3.4	Human Resources	502,635	-	-	\$ (502,635)	
G02-3.5	G02-3.5	Financial Management and Reporting	1,025,723	-	-	-	\$ (1,025,723)
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-3.7	G02-3.7	Operational Excellence	374,614	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	55,285	29,601	13,173
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	643,214	-	-	-	-
G02-4.7	G02-4.7	Real Property	868,091	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement	2,027,353	-	-	-	-
G02-4.10	G02-4.10	Central Mail	388,040	-	-	-	-
G02-4.12	G02-4.12	Grants Management	1,345,332	-	-	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	318,861	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	1,460,120	270,500	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	179,716	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	3,133,298	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning	3,213,180	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	783,557	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,926,180	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	329,922	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	2,007,869	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	3,005,057	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	2,568,737	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	52,272	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	2,432,405	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	4,624,125	69,825	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	4,109,930	69,825	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	1,255,190	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	3,976,396	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	6,917,976	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	6,578,993	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	806,794	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	2,741,538	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	4,383,798	-	-	-	-
L49-15.4	L49-15.4	Program Audits	2,460,329	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	491,964	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions
			1.2	3.2	3.3	3.4	3.5
Schedule No.	DP#	Name	2025 Actual Allocable costs & Applicable Credits	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	40,156	21,501	10,326
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-3.7	G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan									
Exhibit B - Step-Down Calculation									
Allocation of General Support Costs									
Multiple Rate Method									
State Fiscal Year 2025 - Actual									
		2025 Actual		Fixed Assets	Net Administrative	Sum Percent	Sum Percent	Accounting & Procurement	
		Allocable costs		1.2	Expenditures by Agency	3.3	3.4	Accounting Transactions	
		& Applicable						3.5	
Schedule					ADMIN MANAGEMENT	COMMISSIONER'S		Financial Management	
No.	DP#	Name	Credits	Fixed Asset Depreciation	SERVICES	OFFICE	Human Resources	and Reporting	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
	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	-	-	-	843,299	451,533	1,002,224	
	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	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

			Fixed Assets	Net Administrative	Sum Percent	Sum Percent	Accounting & Procurement
			1.2	3.2	3.3	3.4	3.5
			2025 Actual				
			Allocable costs				
			& Applicable	ADMIN MANAGEMENT	COMMISSIONER'S		Financial Management
			Credits	SERVICES	OFFICE	Human Resources	and Reporting
Schedule	DP#	Name	Fixed Asset Depreciation				
No.							
	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	-	-	-	-	-
	H51	DIRECT CARE AND TREATMENT	-	-	-	-	-
	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	-	-	-	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
	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	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

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

Schedule No.	DP#	Name	2025 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	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		\$ 68,282,099	\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.7	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Operational Excellence	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					
G02-3.7	G02-3.7	Operational Excellence	\$ (374,614)				
G02-4.2	G02-4.2	Government & Citizen Services	22,062	\$ (120,122)			
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	13,820	\$ (657,034)		
G02-4.7	G02-4.7	Real Property	-	18,651	-	\$ (886,742)	
G02-4.8	G02-4.8	Office of State Procurement	-	43,558	-	-	\$ (2,070,911)
G02-4.10	G02-4.10	Central Mail	-	8,337	-	-	-
G02-4.12	G02-4.12	Grants Management	-	28,905	-	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	6,851	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	152
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	2,017
G10-8.3	G10-8.3	Enterprise Communications & Planning	-	-	-	-	183
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	222
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	100
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	383
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	39
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	209
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	274
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	928
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.7	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	-	97,677	-
G02-3.2	G02-3.2	Admin Management Services	16,025	-	-	-	963
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-3.7	G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	1,027	-	989
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.7	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies	-	-	-	-	-
	B04	AGRICULTURE DEPARTMENT	-	-	10,266	200	40,473
	B10	CANNABIS MANAGEMENT OFFICE	-	-	11,293	-	2,975
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	1,027	-	780
	B13	COMMERCE DEPARTMENT	-	-	8,213	78	69,324
	B14	ANIMAL HEALTH BOARD	-	-	3,080	-	3,786
	B15	BARBER EXAMINERS BOARD	-	-	-	-	379
	B20	EXPLORE MINNESOTA TOURISM	-	-	2,053	-	3,873
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	57,490	653	244,607
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	2,866
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	1,027	-	396
	B34	HOUSING FINANCE AGENCY	-	-	-	-	6,778
	B41	WORKERS' COMP COURT OF APPEALS	-	-	1,027	-	314
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	4,106	-	13,195
	B43	IRON RANGE RESOURCES	-	-	1,027	8,285	4,387
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	2,053	-	1,198
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	3,080	-	409
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	174
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	1,037
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	19,424	9
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	6,160	4,256	3,428
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
	E37	EDUCATION DEPARTMENT	-	-	-	-	25,253
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	1,642
	E40	HISTORICAL SOCIETY	-	-	-	30,563	4
	E44	MINNESOTA STATE ACADEMIES	-	-	-	10,249	6,582
	E50	ARTS BOARD	-	-	-	-	12,459
	E60	OFFICE OF HIGHER EDUCATION	-	-	1,027	-	5,798
	E77	ZOOLOGICAL BOARD	-	-	-	16,117	7,371
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	200
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	9
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G02	ADMINISTRATION DEPARTMENT	336,527	-	10,266	-	34,074
	G03	LOTTERY	-	-	17,452	-	-
	G05	RACING COMMISSION	-	-	-	-	932
	G06	ATTORNEY GENERAL	-	-	22,586	-	8,359
	G09	GAMBLING CONTROL BOARD	-	-	-	-	222
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	6,160	-	4,761
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	1,067
	G19	INDIAN AFFAIRS COUNCIL	-	-	3,080	-	932
	G38	INVESTMENT BOARD	-	-	1,027	-	1,555
	G39	GOVERNORS OFFICE	-	-	-	-	645
	G45	MEDIATION SERVICES DEPARTMENT	-	-	2,053	-	1,254
	G46	MN.IT	-	-	9,240	-	37,790
	G53	SECRETARY OF STATE	-	-	2,053	-	6,390
	G61	OFFICE OF STATE AUDITOR	-	-	4,106	-	5,323
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	3,503	2,326
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	2,143

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.7	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	G67	REVENUE DEPARTMENT	-	-	5,133	-	10,899
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	3,054
	G70	MN SECURE CHOICE	-	-	1,027	-	161
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	444
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	1,027	-	213
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	1,027	-	423
	G9K	ADMINISTRATIVE HEARINGS	-	-	2,053	-	2,662
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	1,027	-	675
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	1,027	-	444
	G9N	ASIAN PACIFIC COUNCIL	-	-	1,027	-	662
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	2,053	-	514
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	9
	G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	-	227
	G9X	CAPITOL AREA ARCHITECT	-	-	1,027	-	174
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	2,053	-	1,189
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPARTMENT	-	-	18,479	-	75,762
	H51	DIRECT CARE AND TREATMENT	-	-	116,007	-	2,631
	H55	HUMAN SERVICES DEPARTMENT	-	-	9,240	71,684	52,906
	H55b	HUMAN SERVICES SOS	-	-	-	-	40,281
	H55c	HUMAN SERVICES MSOP	-	-	-	-	9,300
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	597
	H60	MNSURE	-	-	2,053	-	754
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	36,191	58,734
	H7B	MEDICAL PRACTICE BOARD	-	-	3,080	-	1,024
	H7C	NURSING BOARD	-	-	-	-	1,072
	H7D	PHARMACY BOARD	-	-	1,027	-	819
	H7F	DENTISTRY BOARD	-	-	8,213	-	1,263
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	209
	H7J	OPTOMETRY BOARD	-	-	-	-	152
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	318
	H7L	SOCIAL WORK BOARD	-	-	-	-	645
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	266
	H7Q	PODIATRIC MEDICINE	-	-	-	-	157
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	78
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-	231
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	353
	H7V	PSYCHOLOGY BOARD	-	-	-	-	614
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	283
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	566
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	331
	H8A	FOSTER YOUTH OMBUDPERSON	-	-	1,027	-	553
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	1,027	-	937
	H9G	OMBUDSMAN MH/DD	-	-	3,080	-	910
	J33	TRIAL COURTS	-	-	-	-	20,078
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	348
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	662
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	3,546
	J58	COURT OF APPEALS	-	-	1,027	-	148
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
	J65	SUPREME COURT	-	-	10,266	-	8,982
	J68	TAX COURT	-	-	1,027	-	327
	J70	JUDICIAL STANDARDS BOARD	-	-	1,027	-	148
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	83

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

			Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.7	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	1,027	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	1,027	136,725	78,254
	P07	PUBLIC SAFETY DEPARTMENT	-	-	119,087	491	99,003
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	1,027	-	531
	P78	CORRECTIONS DEPARTMENT	-	-	32,852	180,572	106,155
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	4,106	-	645
	P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	479
	P7T	PEACE OFFICERS BOARD (POST)	-	-	2,053	-	1,106
	P9E	SENTENCING GUIDELINES COMM	-	-	1,027	-	122
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	-	58,517	73,712	298,044
	R32	POLLUTION CONTROL AGENCY	-	-	7,186	608	22,395
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	5,133	-	12,955
	T79	TRANSPORTATION DEPARTMENT	-	-	12,319	158,481	569,294
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	166
	O	OTHER	-	-	24,639	37,275	-
	Total		\$	- \$	- \$	- \$	- \$

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue	IT Central Serv Revenue
			4.10	4.12	4.13	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
G02-3.0	1.2	Fixed Asset Depreciation					
G02-3.2	G02-3.0	Department of Administration					
G02-3.3	G02-3.2	Admin Management Services					
G02-3.4	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail	\$ (396,377)				
G02-4.12	G02-4.12	Grants Management	- \$	(1,374,237)			
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	- \$	(325,712)		
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	25	\$ (1,730,797)	
G46-6.3	G46-6.3	IT Spend	-	-	-	- \$	
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	70	24	-
G10-8.3	G10-8.3	Enterprise Communications & Planning	-	-	73	506	-
G10-9.2	G10-9.2	Debt Management Division	-	-	15	113	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	45	7	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	204	68	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	14	27,714	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	149	35	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	21	115	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	287	149	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue	IT Central Serv Revenue
			4.10	4.12	4.13	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	164	746	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-3.7	G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	225	2,630	-
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	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue	IT Central Serv Revenue
			4.10	4.12	4.13	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies			-		
	B04	AGRICULTURE DEPARTMENT	4,677	7,811	3,593	17,311	-
	B10	CANNABIS MANAGEMENT OFFICE	257	-	396	6,277	-
	B11	COSMETOLOGIST EXAMINERS BOARD	382	-	97	946	-
	B13	COMMERCE DEPARTMENT	7,253	102,689	2,526	17,667	-
	B14	ANIMAL HEALTH BOARD	57	-	359	1,427	-
	B15	BARBER EXAMINERS BOARD	153	-	11	51	-
	B20	EXPLORE MINNESOTA TOURISM	265	2,851	261	2,261	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	105	249,949	8,766	146,929	-
	B24	PUBLIC FACILITIES AUTHORITY	-	85,170	81	661	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	31	47	-
	B34	HOUSING FINANCE AGENCY	416	-	1,726	796	-
	B41	WORKERS' COMP COURT OF APPEALS	10	-	48	100	-
	B42	LABOR AND INDUSTRY DEPARTMENT	3,789	2,204	2,695	17,380	-
	B43	IRON RANGE RESOURCES	-	31,095	197	348	-
	B7E	ARCHITECTURE, ENGINEERING BD	35	-	30	96	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	278	-	28	75	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	16	339	-
	B82	PUBLIC UTILITIES COMMISSION	254	-	1,189	1,423	-
	B9D	AMATEUR SPORTS COMMISSION	-	-	7	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	298	1,251	-
	E26	MN STATE COLLEGES/UNIVERSITIES	85	691	60,332	13,272	-
	E37	EDUCATION DEPARTMENT	549	138,943	2,548	49,329	-
	E39	PROF EDUCATOR LICENSING STD BD	593	3,247	112	1,428	-
	E40	HISTORICAL SOCIETY	-	-	-	294	-
	E44	MINNESOTA STATE ACADEMIES	-	-	1,166	2,122	-
	E50	ARTS BOARD	1	24,113	137	849	-
	E60	OFFICE OF HIGHER EDUCATION	812	6,531	568	13,240	-
	E77	ZOOLOGICAL BOARD	-	-	1,715	3,395	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	2,002	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	7	-	-
	G02	ADMINISTRATION DEPARTMENT	854	11,468	3,439	16,695	-
	G03	LOTTERY	66	-	658	284	-
	G05	RACING COMMISSION	-	74	209	209	-
	G06	ATTORNEY GENERAL	1,319	-	1,950	438	-
	G09	GAMBLING CONTROL BOARD	60	-	199	951	-
	G10	MINNESOTA MANAGEMENT & BUDGET	5,186	-	1,148	25,252	-
	G17	HUMAN RIGHTS DEPARTMENT	490	-	249	2,476	-
	G19	INDIAN AFFAIRS COUNCIL	1	268	42	85	-
	G38	INVESTMENT BOARD	6	-	197	119	-
	G39	GOVERNORS OFFICE	34	-	301	839	-
	G45	MEDIATION SERVICES DEPARTMENT	21	-	55	845	-
	G46	MN.IT	83	-	14,311	-	-
	G53	SECRETARY OF STATE	1,167	-	675	1,060	-
	G61	OFFICE OF STATE AUDITOR	8	-	427	67	-
	G62	MINN STATE RETIREMENT SYSTEM	11,471	-	617	180	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	15,203	-	516	298	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue	IT Central Serv Revenue
4.10	4.12	4.13	6.2	6.3

Schedule No.	DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
	G67	REVENUE DEPARTMENT	72,078	1,355	6,909	83,052	-
	G69	TEACHERS RETIREMENT ASSOC	9,300	-	407	366	-
	G70	MN SECURE CHOICE	-	-	8	26	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	8	-	24	104	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	7	157	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	403	-	35	471	-
	G9K	ADMINISTRATIVE HEARINGS	2,601	-	356	3,927	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	24	124	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	12	-	25	75	-
	G9N	ASIAN PACIFIC COUNCIL	6	-	14	58	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	15	24	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9V	RARE DISEASE ADVISORY COUNCIL	-	-	14	14	-
	G9X	CAPITOL AREA ARCHITECT	2	-	16	41	-
	G9Y	MN STATE COUNCIL ON DISABILITY	72	-	42	466	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPARTMENT	12,565	128,568	11,001	105,341	-
	H51	DIRECT CARE AND TREATMENT	-	-	13,153	-	-
	H55	HUMAN SERVICES DEPARTMENT	19,849	223,284	11,301	458,359	-
	H55b	HUMAN SERVICES SOS	-	-	14,427	-	-
	H55c	HUMAN SERVICES MSOP	-	-	2,324	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	2,874	-	-
	H60	MNSURE	2,825	1,950	1,003	3,558	-
	H75	VETERANS AFFAIRS DEPARTMENT	469	85	9,581	25,530	-
	H7B	MEDICAL PRACTICE BOARD	887	-	80	1,759	-
	H7C	NURSING BOARD	2,158	-	167	2,178	-
	H7D	PHARMACY BOARD	569	-	113	4,161	-
	H7F	DENTISTRY BOARD	179	-	72	436	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	112	-	22	142	-
	H7J	OPTOMETRY BOARD	51	-	9	41	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	281	-	15	395	-
	H7L	SOCIAL WORK BOARD	442	-	54	475	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	76	-	11	101	-
	H7Q	PODIATRIC MEDICINE	9	-	3	36	-
	H7R	VETERINARY MEDICINE BOARD	92	-	7	106	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	41	682	10	425	-
	H7U	DIETETICS & NUTRITION PRACTICE	69	-	7	37	-
	H7V	PSYCHOLOGY BOARD	196	-	67	432	-
	H7W	PHYSICAL THERAPY BOARD	195	-	16	155	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	333	-	27	344	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	72	-	11	105	-
	H8A	FOSTER YOUTH OMBUDPERSON	-	-	22	108	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	16	877	52	108	-
	H9G	OMBUDSMAN MH/DD	64	-	106	413	-
	J33	TRIAL COURTS	1,030	-	11,804	246	-
	J40	STATE COMPETENCY ATTAINMENT BD	7	-	167	27	-
	J50	STATE GUARDIAN AD LITEM	4	-	1,296	(0)	-
	J52	PUBLIC DEFENSE BOARD	-	-	3,881	232	-
	J58	COURT OF APPEALS	153	-	365	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	7	-	-
	J65	SUPREME COURT	987	215	2,323	3,594	-
	J68	TAX COURT	12	-	39	764	-
	J70	JUDICIAL STANDARDS BOARD	-	-	13	5	-
	L10	LEGISLATURE COORDINATING COMM	-	-	594	496	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

			Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue	IT Central Serv Revenue
			4.10	4.12	4.13	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
	L11	SENATE	-	-	1,180	-	-
	L12	HOUSE	20	-	-	-	-
	L49	LEGISLATIVE AUDITOR	17	-	12	0	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	2,038	3,012	-
	P07	PUBLIC SAFETY DEPARTMENT	192,512	73,079	12,677	206,055	-
	P08	OMBUDSPERSON FOR CORRECTIONS	12	-	31	58	-
	P78	CORRECTIONS DEPARTMENT	391	2,680	21,735	114,916	-
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	71	535	-
	P82	CLEMENCY REVIEW COMMISSION	32	-	11	137	-
	P7T	PEACE OFFICERS BOARD (POST)	58	-	66	1,408	-
	P9E	SENTENCING GUIDELINES COMM	1	-	30	321	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	13,121	89,096	24,600	81,188	-
	R32	POLLUTION CONTROL AGENCY	1,486	77,222	6,197	43,821	-
	R9P	WATER AND SOIL RESOURCES BOARD	58	33,196	1,737	5,529	-
	T79	TRANSPORTATION DEPARTMENT	3,204	74,845	45,188	173,164	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	1,143	-
	O	OTHER	1,302	-	-	17,275	-
	Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Sum Percent	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	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmly IC&A)	Debt Management Division	Debt Management
G02-3.0	1.2	Fixed Asset Depreciation					
G02-3.2	G02-3.0	Department of Administration					
G02-3.3	G02-3.2	Admin Management Services					
G02-3.4	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	\$ (179,716)				
G46-6.5	G46-6.5	MnIT - Non allocable	-				
G10-8.2	G10-8.2	Minnesota Management & Budget	39 \$	(3,135,448)			
G10-8.3	G10-8.3	Enterprise Communications & Planning	40	306,341	\$ (3,520,323)		
G10-9.2	G10-9.2	Debt Management Division	8	-	94 \$	(452)	
G10-9.3	G10-9.3	Debt Management	-	74,703	-	452 \$	(858,712)
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	25	-	55	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	183,640	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	31,454	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	112	-	173	-	-
G10-11.3	G10-11.3	Central Payroll	-	191,428	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	286,499	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	244,900	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	4,984	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	8	231,903	148	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	440,859	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	391,836	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	119,668	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	82	-	96	-	-
G10-13.3	G10-13.3	Personnel Administration	-	627,234	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	12	-	85	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	158	-	306	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Sum Percent	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	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	90	-	331	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-3.7	G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	124	-	422	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	14	-	116	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	373	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning	-	-	87	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Sum Percent	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	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	1,983	-	21,799	-	10,306
	B10	CANNABIS MANAGEMENT OFFICE	218	-	1,207	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	54	-	1,220	-	-
	B13	COMMERCE DEPARTMENT	1,394	-	34,327	-	-
	B14	ANIMAL HEALTH BOARD	198	-	1,554	-	-
	B15	BARBER EXAMINERS BOARD	6	-	265	-	-
	B20	EXPLORE MINNESOTA TOURISM	144	-	1,094	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	4,837	-	284,547	-	-
	B24	PUBLIC FACILITIES AUTHORITY	45	-	900	-	6,536
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	17	-	115	-	-
	B34	HOUSING FINANCE AGENCY	953	-	6,803	-	52,755
	B41	WORKERS' COMP COURT OF APPEALS	27	-	112	-	-
	B42	LABOR AND INDUSTRY DEPARTMENT	1,487	-	32,173	-	-
	B43	IRON RANGE RESOURCES	109	-	2,170	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	16	-	696	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	0	-	-
	B7P	ACCOUNTANCY BOARD	16	-	504	-	-
	B7S	PRIVATE DETECTIVES BOARD	9	-	78	-	-
	B82	PUBLIC UTILITIES COMMISSION	656	-	7,707	-	-
	B9D	AMATEUR SPORTS COMMISSION	4	-	26	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	165	-	1,411	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	33,289	-	145,800	-	5,913
	E37	EDUCATION DEPARTMENT	1,406	-	43,743	-	132,378
	E39	PROF EDUCATOR LICENSING STD BD	62	-	781	-	-
	E40	HISTORICAL SOCIETY	-	-	33	-	-
	E44	MINNESOTA STATE ACADEMIES	643	-	2,856	-	-
	E50	ARTS BOARD	76	-	1,618	-	-
	E60	OFFICE OF HIGHER EDUCATION	313	-	3,981	-	862
	E77	ZOOLOGICAL BOARD	946	-	6,392	-	55
	E81	UNIVERSITY OF MINNESOTA	-	-	608	-	10,593
	E95	HUMANITIES COMMISSION	-	-	14	-	-
	E97	SCIENCE MUSEUM	-	-	8	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	4	-	10	-	-
	G02	ADMINISTRATION DEPARTMENT	1,898	-	32,142	-	43,251
	G03	LOTTERY	363	-	454	-	-
	G05	RACING COMMISSION	115	-	1,033	-	-
	G06	ATTORNEY GENERAL	1,076	-	2,839	-	-
	G09	GAMBLING CONTROL BOARD	110	-	314	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	633	-	4,709	-	-
	G17	HUMAN RIGHTS DEPARTMENT	138	-	471	-	-
	G19	INDIAN AFFAIRS COUNCIL	23	-	257	-	-
	G38	INVESTMENT BOARD	109	-	675	-	-
	G39	GOVERNORS OFFICE	166	-	419	-	-
	G45	MEDIATION SERVICES DEPARTMENT	30	-	309	-	-
	G46	MN.IT	7,896	-	28,344	-	3,330
	G53	SECRETARY OF STATE	372	-	3,549	-	-
	G61	OFFICE OF STATE AUDITOR	236	-	972	-	-
	G62	MINN STATE RETIREMENT SYSTEM	340	-	7,814	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	285	-	15,791	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Sum Percent	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	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
	G67	REVENUE DEPARTMENT	3,812	-	4,311	-	-
	G69	TEACHERS RETIREMENT ASSOC	224	-	8,016	-	-
	G70	MN SECURE CHOICE	4	-	33	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	150,980	-	-
	G92	OMBUDSPERSON FOR FAMILIES	13	-	143	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	4	-	79	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	4	-	-
	G9J	CAMPAIGN FINANCE BOARD	20	-	389	-	-
	G9K	ADMINISTRATIVE HEARINGS	196	-	1,735	-	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	13	-	123	-	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	14	-	118	-	-
	G9N	ASIAN PACIFIC COUNCIL	8	-	147	-	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	8	-	87	-	-
	G9Q	MMB DEBT SERVICE	-	-	586	-	-
	G9R	MMB NON-OPERATING	-	-	335,263	-	-
	G9V	RARE DISEASE ADVISORY COUNCIL	7	-	85	-	-
	G9X	CAPITOL AREA ARCHITECT	9	-	79	-	-
	G9Y	MN STATE COUNCIL ON DISABILITY	23	-	265	-	-
	GPR	PAYROLL CLEARING	-	-	10	-	-
	H12	HEALTH DEPARTMENT	6,070	-	50,069	-	-
	H51	DIRECT CARE AND TREATMENT	7,257	-	62	-	-
	H55	HUMAN SERVICES DEPARTMENT	6,236	-	683,211	-	-
	H55b	HUMAN SERVICES SOS	7,960	-	38,105	-	-
	H55c	HUMAN SERVICES MSOP	1,282	-	4,092	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	1,586	-	24	-	-
	H60	MNSURE	553	-	754	-	-
	H75	VETERANS AFFAIRS DEPARTMENT	5,286	-	22,563	-	-
	H7B	MEDICAL PRACTICE BOARD	44	-	1,063	-	-
	H7C	NURSING BOARD	92	-	1,119	-	-
	H7D	PHARMACY BOARD	63	-	907	-	-
	H7F	DENTISTRY BOARD	40	-	919	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	12	-	241	-	-
	H7J	OPTOMETRY BOARD	5	-	188	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	8	-	394	-	-
	H7L	SOCIAL WORK BOARD	30	-	872	-	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	6	-	283	-	-
	H7Q	PODIATRIC MEDICINE	2	-	125	-	-
	H7R	VETERINARY MEDICINE BOARD	4	-	277	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	6	-	191	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	4	-	282	-	-
	H7V	PSYCHOLOGY BOARD	37	-	607	-	-
	H7W	PHYSICAL THERAPY BOARD	9	-	361	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	15	-	760	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	6	-	349	-	-
	H8A	FOSTER YOUTH OMBUDPERSON	12	-	106	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	29	-	198	-	-
	H9G	OMBUDSMAN MH/DD	58	-	197	-	-
	J33	TRIAL COURTS	6,513	-	85,838	-	-
	J40	STATE COMPETENCY ATTAINMENT BD	92	-	111	-	-
	J50	STATE GUARDIAN AD LITEM	715	-	1,217	-	-
	J52	PUBLIC DEFENSE BOARD	2,142	-	2,971	-	-
	J58	COURT OF APPEALS	201	-	237	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	0	-	-
	J63	BOARD OF CIVIL LEGAL AID	4	-	1	-	-
	J65	SUPREME COURT	1,282	-	4,346	-	-
	J68	TAX COURT	22	-	137	-	-
	J70	JUDICIAL STANDARDS BOARD	7	-	112	-	-
	L10	LEGISLATURE COORDINATING COMM	328	-	2,219	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

			Sum Percent	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	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
	L11	SENATE	651	-	100	-	-
	L12	HOUSE	-	-	96	-	-
	L49	LEGISLATIVE AUDITOR	6	-	33	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	1,125	-	26,118	-	-
	P07	PUBLIC SAFETY DEPARTMENT	6,995	-	214,352	-	-
	P08	OMBUDSPERSON FOR CORRECTIONS	17	-	134	-	-
	P78	CORRECTIONS DEPARTMENT	11,993	-	32,781	-	-
	P80	CANNABIS EXPUNGEMENT BOARD	39	-	101	-	-
	P82	CLEMENCY REVIEW COMMISSION	6	-	123	-	-
	P7T	PEACE OFFICERS BOARD (POST)	36	-	506	-	-
	P9E	SENTENCING GUIDELINES COMM	16	-	116	-	-
	R28	MINN CONSERVATION CORPS	-	-	33	-	-
	R29	NATURAL RESOURCES DEPARTMENT	13,573	-	151,576	-	44
	R32	POLLUTION CONTROL AGENCY	3,419	-	21,273	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	958	-	6,071	-	-
	T79	TRANSPORTATION DEPARTMENT	24,933	-	947,369	-	207,937
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	4,568	-	-
	O	OTHER	-	-	82	-	384,752
	Total		\$	- \$	- \$	- \$	- \$

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

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
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	\$ (233)				
G10-10.3	G10-10.3	Analysis & Control (EBO's)	199 \$	(2,110,018)			
G10-10.4	G10-10.4	Budget Operations and Planning	34	- \$	(361,410)		
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-		
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	- \$	(940)	
G10-11.3	G10-11.3	Central Payroll	-	-	-	247 \$	(2,199,544)
G10-11.4	G10-11.4	Accounting Services	-	-	-	370	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	316	-
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	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	51	53	-	143
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	183	297	-	1,936
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			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
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	198	151	-	1,106
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-3.7	G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	253	220	-	1,523
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	69	150	-	168
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	224	127	-	476
G10-8.3	G10-8.3	Enterprise Communications & Planning	-	52	161	-	492
G10-9.2	G10-9.2	Debt Management Division	-	56	104	-	101
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	33	55	-	307
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	104	209	-	1,375
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	89	115	-	92
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	57	93	-	1,009
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			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
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	-	13,066	16,780	-	24,266
	B10	CANNABIS MANAGEMENT OFFICE	-	723	1,241	-	2,671
	B11	COSMETOLOGIST EXAMINERS BOARD	-	731	125	-	658
	B13	COMMERCE DEPARTMENT	-	20,575	5,616	-	17,056
	B14	ANIMAL HEALTH BOARD	-	931	1,120	-	2,423
	B15	BARBER EXAMINERS BOARD	-	159	92	-	76
	B20	EXPLORE MINNESOTA TOURISM	-	656	1,504	-	1,763
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	170,552	13,384	-	59,195
	B24	PUBLIC FACILITIES AUTHORITY	-	540	979	-	545
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	69	109	-	208
	B34	HOUSING FINANCE AGENCY	-	4,077	2,255	-	11,658
	B41	WORKERS' COMP COURT OF APPEALS	-	67	50	-	325
	B42	LABOR AND INDUSTRY DEPARTMENT	-	19,284	4,279	-	18,202
	B43	IRON RANGE RESOURCES	-	1,301	962	-	1,332
	B7E	ARCHITECTURE, ENGINEERING BD	-	417	57	-	200
	B7G	COMBATIVE SPORTS COMMISSION	-	0	4	-	-
	B7P	ACCOUNTANCY BOARD	-	302	57	-	192
	B7S	PRIVATE DETECTIVES BOARD	-	47	98	-	109
	B82	PUBLIC UTILITIES COMMISSION	-	4,619	92	-	8,029
	B9D	AMATEUR SPORTS COMMISSION	-	16	67	-	48
	B9V	AGRICULTURE UTILIZATION RESRCH	-	1	14	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	846	1,052	-	2,015
	E26	MN STATE COLLEGES/UNIVERSITIES	-	87,390	8,895	-	407,421
	E37	EDUCATION DEPARTMENT	-	26,219	14,947	-	17,204
	E39	PROF EDUCATOR LICENSING STD BD	-	468	245	-	753
	E40	HISTORICAL SOCIETY	-	20	101	-	-
	E44	MINNESOTA STATE ACADEMIES	-	1,712	2,451	-	7,873
	E50	ARTS BOARD	-	970	422	-	928
	E60	OFFICE OF HIGHER EDUCATION	-	2,386	2,804	-	3,834
	E77	ZOOLOGICAL BOARD	-	3,831	3,477	-	11,583
	E81	UNIVERSITY OF MINNESOTA	-	364	525	-	-
	E95	HUMANITIES COMMISSION	-	8	124	-	-
	E97	SCIENCE MUSEUM	-	5	45	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	6	7	-	46
	G02	ADMINISTRATION DEPARTMENT	-	19,265	4,705	-	23,224
	G03	LOTTERY	-	272	328	-	4,441
	G05	RACING COMMISSION	-	619	519	-	1,412
	G06	ATTORNEY GENERAL	-	1,702	920	-	13,166
	G09	GAMBLING CONTROL BOARD	-	188	115	-	1,342
	G10	MINNESOTA MANAGEMENT & BUDGET	-	2,823	2,314	-	7,752
	G17	HUMAN RIGHTS DEPARTMENT	-	283	225	-	1,683
	G19	INDIAN AFFAIRS COUNCIL	-	154	232	-	282
	G38	INVESTMENT BOARD	-	405	104	-	1,329
	G39	GOVERNORS OFFICE	-	251	184	-	2,035
	G45	MEDIATION SERVICES DEPARTMENT	-	185	69	-	372
	G46	MN.IT	-	16,989	9,219	-	96,641
	G53	SECRETARY OF STATE	-	2,127	760	-	4,559
	G61	OFFICE OF STATE AUDITOR	-	583	356	-	2,887
	G62	MINN STATE RETIREMENT SYSTEM	-	4,684	232	-	4,164
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	9,465	467	-	3,485

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

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
	G67	REVENUE DEPARTMENT	-	2,584	3,938	-	46,653
	G69	TEACHERS RETIREMENT ASSOC	-	4,804	201	-	2,746
	G70	MN SECURE CHOICE	-	20	35	-	53
	G90	REVENUE INTERGOVT PAYMENTS	-	90,495	1,855	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	86	67	-	161
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	47	70	-	45
	G96	UNIFORM LAWS COMMISSION	-	3	11	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	233	221	-	239
	G9K	ADMINISTRATIVE HEARINGS	-	1,040	330	-	2,401
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	74	118	-	159
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	71	92	-	170
	G9N	ASIAN PACIFIC COUNCIL	-	88	103	-	95
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	52	45	-	100
	G9Q	MMB DEBT SERVICE	-	351	1,392	-	-
	G9R	MMB NON-OPERATING	-	200,950	1,339	-	-
	G9V	RARE DISEASE ADVISORY COUNCIL	-	51	84	-	91
	G9X	CAPITOL AREA ARCHITECT	-	47	119	-	109
	G9Y	MN STATE COUNCIL ON DISABILITY	-	159	104	-	280
	GPR	PAYROLL CLEARING	-	6	-	-	-
	H12	HEALTH DEPARTMENT	-	30,010	23,924	-	74,293
	H51	DIRECT CARE AND TREATMENT	-	37	83	-	88,822
	H55	HUMAN SERVICES DEPARTMENT	-	409,504	17,588	-	76,317
	H55b	HUMAN SERVICES SOS	-	22,839	10,462	-	97,428
	H55c	HUMAN SERVICES MSOP	-	2,453	1,022	-	15,691
	H58	CHILDREN, YOUTH AND FAMILIES	-	14	566	-	19,406
	H60	MNSURE	-	452	287	-	6,771
	H75	VETERANS AFFAIRS DEPARTMENT	-	13,524	12,646	-	64,699
	H7B	MEDICAL PRACTICE BOARD	-	637	158	-	540
	H7C	NURSING BOARD	-	671	129	-	1,127
	H7D	PHARMACY BOARD	-	544	307	-	765
	H7F	DENTISTRY BOARD	-	551	263	-	484
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	145	112	-	147
	H7J	OPTOMETRY BOARD	-	113	91	-	59
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	236	111	-	102
	H7L	SOCIAL WORK BOARD	-	523	138	-	362
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	170	91	-	76
	H7Q	PODIATRIC MEDICINE	-	75	103	-	21
	H7R	VETERINARY MEDICINE BOARD	-	166	87	-	49
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	114	245	-	68
	H7U	DIETETICS & NUTRITION PRACTICE	-	169	83	-	49
	H7V	PSYCHOLOGY BOARD	-	364	153	-	454
	H7W	PHYSICAL THERAPY BOARD	-	217	91	-	105
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	456	128	-	181
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	209	76	-	72
	H8A	FOSTER YOUTH OMBUDPERSON	-	64	56	-	148
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	119	181	-	351
	H9G	OMBUDSMAN MH/DD	-	118	65	-	713
	J33	TRIAL COURTS	-	51,450	15,097	-	79,710
	J40	STATE COMPETENCY ATTAINMENT BD	-	67	40	-	1,131
	J50	STATE GUARDIAN AD LITEM	-	729	825	-	8,755
	J52	PUBLIC DEFENSE BOARD	-	1,781	2,151	-	26,211
	J58	COURT OF APPEALS	-	142	86	-	2,464
	J61	APPELLATE COUNSEL & TRG OFFICE	-	0	10	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	0	17	-	44
	J65	SUPREME COURT	-	2,605	2,239	-	15,686
	J68	TAX COURT	-	82	56	-	264
	J70	JUDICIAL STANDARDS BOARD	-	67	129	-	87
	L10	LEGISLATURE COORDINATING COMM	-	1,330	900	-	4,011

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

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
	L11	SENATE	-	60	41	-	7,966
	L12	HOUSE	-	57	51	-	-
	L49	LEGISLATIVE AUDITOR	-	20	51	-	78
	P01	MILITARY AFFAIRS DEPARTMENT	-	15,654	1,383	-	13,763
	P07	PUBLIC SAFETY DEPARTMENT	-	128,479	32,839	-	85,610
	P08	OMBUDSPERSON FOR CORRECTIONS	-	80	38	-	209
	P78	CORRECTIONS DEPARTMENT	-	19,649	18,236	-	146,778
	P80	CANNABIS EXPUNGEMENT BOARD	-	61	61	-	482
	P82	CLEMENCY REVIEW COMMISSION	-	74	46	-	74
	P7T	PEACE OFFICERS BOARD (POST)	-	303	107	-	446
	P9E	SENTENCING GUIDELINES COMM	-	69	76	-	201
	R28	MINN CONSERVATION CORPS	-	19	66	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	90,852	43,998	-	166,125
	R32	POLLUTION CONTROL AGENCY	-	12,751	13,168	-	41,847
	R9P	WATER AND SOIL RESOURCES BOARD	-	3,639	8,994	-	11,729
	T79	TRANSPORTATION DEPARTMENT	-	567,836	34,635	-	305,154
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	2,738	238	-	-
	O	OTHER	-	49	1	-	-
		Total	\$	- \$	- \$	- \$	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services	\$ (3,291,926)				
G10-11.5	G10-11.5	Financial Reporting	-	\$ (2,813,954)			
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	\$ (57,262)		
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	\$ (2,692,230)	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	\$ (5,134,809)
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	79	68	-	-	123
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	286	244	-	-	446
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			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
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	310	265	-	-	483
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-3.7	G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	395	338	-	-	616
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	108	92	-	-	169
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	349	299	-	2,692,230	545
G10-8.3	G10-8.3	Enterprise Communications & Planning	81	70	-	-	127
G10-9.2	G10-9.2	Debt Management Division	88	75	-	-	137
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	51	44	-	-	80
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	162	138	-	-	252
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	138	118	-	-	216
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	89	76	-	-	139
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

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
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	20,384	17,425	67	-	31,796
	B10	CANNABIS MANAGEMENT OFFICE	1,128	965	-	-	1,760
	B11	COSMETOLOGIST EXAMINERS BOARD	1,141	975	-	-	1,779
	B13	COMMERCE DEPARTMENT	32,100	27,439	795	-	50,070
	B14	ANIMAL HEALTH BOARD	1,453	1,242	2	-	2,266
	B15	BARBER EXAMINERS BOARD	248	212	-	-	387
	B20	EXPLORE MINNESOTA TOURISM	1,023	874	-	-	1,595
	B22	EMPLOYMENT & ECONOMIC DEVELOP	266,085	227,451	4,675	-	415,045
	B24	PUBLIC FACILITIES AUTHORITY	842	720	-	-	1,313
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0	0	-	-	0
	B26	CLIMATE INNOVN FINANCE AUTHRTY	107	92	-	-	168
	B34	HOUSING FINANCE AGENCY	6,361	5,438	-	-	9,922
	B41	WORKERS' COMP COURT OF APPEALS	105	89	-	-	163
	B42	LABOR AND INDUSTRY DEPARTMENT	30,086	25,718	16	-	46,929
	B43	IRON RANGE RESOURCES	2,029	1,735	2	-	3,165
	B7E	ARCHITECTURE, ENGINEERING BD	651	557	-	-	1,016
	B7G	COMBATIVE SPORTS COMMISSION	0	0	-	-	0
	B7P	ACCOUNTANCY BOARD	471	403	-	-	735
	B7S	PRIVATE DETECTIVES BOARD	73	63	-	-	114
	B82	PUBLIC UTILITIES COMMISSION	7,207	6,160	-	-	11,241
	B9D	AMATEUR SPORTS COMMISSION	25	21	-	-	39
	B9V	AGRICULTURE UTILIZATION RESRCH	1	1	-	-	2
	E25	PERPICH CTR FOR ARTS EDUCATION	1,319	1,128	-	-	2,058
	E26	MN STATE COLLEGES/UNIVERSITIES	136,340	116,544	1,812	-	212,666
	E37	EDUCATION DEPARTMENT	40,905	34,966	2,996	-	63,805
	E39	PROF EDUCATOR LICENSING STD BD	730	624	-	-	1,139
	E40	HISTORICAL SOCIETY	31	27	-	-	49
	E44	MINNESOTA STATE ACADEMIES	2,671	2,283	-	-	4,166
	E50	ARTS BOARD	1,513	1,294	3	-	2,361
	E60	OFFICE OF HIGHER EDUCATION	3,723	3,182	-	-	5,807
	E77	ZOOLOGICAL BOARD	5,977	5,109	1	-	9,323
	E81	UNIVERSITY OF MINNESOTA	569	486	-	-	887
	E95	HUMANITIES COMMISSION	13	11	-	-	20
	E97	SCIENCE MUSEUM	8	7	-	-	12
	E9W	HIGHER ED FACILITIES AUTHORITY	9	8	-	-	15
	G02	ADMINISTRATION DEPARTMENT	30,057	25,693	11	-	46,883
	G03	LOTTERY	425	363	-	-	662
	G05	RACING COMMISSION	966	826	-	-	1,507
	G06	ATTORNEY GENERAL	2,655	2,269	8	-	4,141
	G09	GAMBLING CONTROL BOARD	293	251	-	-	458
	G10	MINNESOTA MANAGEMENT & BUDGET	4,404	3,764	-	-	6,869
	G17	HUMAN RIGHTS DEPARTMENT	441	377	-	-	688
	G19	INDIAN AFFAIRS COUNCIL	240	205	-	-	374
	G38	INVESTMENT BOARD	631	540	-	-	985
	G39	GOVERNORS OFFICE	392	335	-	-	611
	G45	MEDIATION SERVICES DEPARTMENT	289	247	-	-	450
	G46	MN.IT	26,505	22,656	-	-	41,342
	G53	SECRETARY OF STATE	3,319	2,837	7	-	5,176
	G61	OFFICE OF STATE AUDITOR	909	777	-	-	1,418
	G62	MINN STATE RETIREMENT SYSTEM	7,307	6,246	-	-	11,398
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	14,766	12,622	-	-	23,033

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

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
	G67	REVENUE DEPARTMENT	4,032	3,446	-	-	6,289
	G69	TEACHERS RETIREMENT ASSOC	7,496	6,407	-	-	11,692
	G70	MN SECURE CHOICE	31	26	-	-	48
	G90	REVENUE INTERGOVT PAYMENTS	141,185	120,685	-	-	220,222
	G92	OMBUDSPERSON FOR FAMILIES	134	114	-	-	209
	G93	OMBUD AMERICAN INDIAN FAMILIES	74	63	-	-	115
	G96	UNIFORM LAWS COMMISSION	4	3	-	-	6
	G9J	CAMPAIGN FINANCE BOARD	364	311	-	-	567
	G9K	ADMINISTRATIVE HEARINGS	1,622	1,387	-	-	2,530
	G9L	COUNCIL FOR MINNESOTANS OF AFR	115	98	-	-	179
	G9M	MINNESOTA COUNCIL ON LATINO AF	110	94	-	-	172
	G9N	ASIAN PACIFIC COUNCIL	138	118	-	-	215
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	82	70	-	-	128
	G9Q	MMB DEBT SERVICE	548	468	-	-	854
	G9R	MMB NON-OPERATING	313,511	267,991	18	-	489,020
	G9V	RARE DISEASE ADVISORY COUNCIL	79	68	-	-	124
	G9X	CAPITOL AREA ARCHITECT	74	63	-	-	115
	G9Y	MN STATE COUNCIL ON DISABILITY	248	212	-	-	387
	GPR	PAYROLL CLEARING	9	8	-	-	14
	H12	HEALTH DEPARTMENT	46,820	40,022	1,167	-	73,031
	H51	DIRECT CARE AND TREATMENT	58	49	-	-	90
	H55	HUMAN SERVICES DEPARTMENT	638,884	546,121	41,324	-	996,544
	H55b	HUMAN SERVICES SOS	35,632	30,459	-	-	55,580
	H55c	HUMAN SERVICES MSOP	3,827	3,271	-	-	5,969
	H58	CHILDREN, YOUTH AND FAMILIES	22	19	-	-	35
	H60	MNSURE	705	603	-	-	1,100
	H75	VETERANS AFFAIRS DEPARTMENT	21,099	18,036	8	-	32,911
	H7B	MEDICAL PRACTICE BOARD	994	850	-	-	1,551
	H7C	NURSING BOARD	1,046	894	-	-	1,632
	H7D	PHARMACY BOARD	848	725	2	-	1,323
	H7F	DENTISTRY BOARD	860	735	-	-	1,341
	H7H	CHIROPRACTIC EXAMINERS BOARD	226	193	-	-	352
	H7J	OPTOMETRY BOARD	176	151	-	-	275
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	368	315	-	-	575
	H7L	SOCIAL WORK BOARD	815	697	-	-	1,272
	H7M	MARRIAGE AND FAMILY THERAPY BD	265	227	-	-	414
	H7Q	PODIATRIC MEDICINE	116	100	-	-	182
	H7R	VETERINARY MEDICINE BOARD	259	221	-	-	404
	H7S	EMERGENCY MEDICAL SERVICES OFF	178	153	0	-	278
	H7U	DIETETICS & NUTRITION PRACTICE	264	226	-	-	412
	H7V	PSYCHOLOGY BOARD	567	485	-	-	885
	H7W	PHYSICAL THERAPY BOARD	338	289	-	-	527
	H7X	BEHAVIORAL HEALTH & THERAPY BD	711	608	-	-	1,109
	H7Y	OCCUPATIONAL THERAPY PRACT BD	326	279	-	-	509
	H8A	FOSTER YOUTH OMBUDPERSON	99	85	-	-	155
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	185	158	0	-	289
	H9G	OMBUDSMAN MH/DD	185	158	-	-	288
	J33	TRIAL COURTS	80,269	68,614	2	-	125,205
	J40	STATE COMPETENCY ATTAINMENT BD	104	89	-	-	162
	J50	STATE GUARDIAN AD LITEM	1,138	973	-	-	1,775
	J52	PUBLIC DEFENSE BOARD	2,778	2,375	-	-	4,333
	J58	COURT OF APPEALS	222	189	-	-	346
	J61	APPELLATE COUNSEL & TRG OFFICE	0	0	-	-	1
	J63	BOARD OF CIVIL LEGAL AID	1	1	-	-	1
	J65	SUPREME COURT	4,064	3,474	4	-	6,339
	J68	TAX COURT	128	110	-	-	200
	J70	JUDICIAL STANDARDS BOARD	105	90	-	-	164
	L10	LEGISLATURE COORDINATING COMM	2,075	1,774	-	-	3,237

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

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
	L11	SENATE	93	80	-	-	145
	L12	HOUSE	90	77	-	-	140
	L49	LEGISLATIVE AUDITOR	31	26	-	-	48
	P01	MILITARY AFFAIRS DEPARTMENT	24,423	20,877	292	-	38,096
	P07	PUBLIC SAFETY DEPARTMENT	200,445	171,342	482	-	312,658
	P08	OMBUDSPERSON FOR CORRECTIONS	125	107	-	-	196
	P78	CORRECTIONS DEPARTMENT	30,655	26,204	1	-	47,816
	P80	CANNABIS EXPUNGEMENT BOARD	94	81	-	-	147
	P82	CLEMENCY REVIEW COMMISSION	115	99	-	-	180
	P7T	PEACE OFFICERS BOARD (POST)	473	405	-	-	739
	P9E	SENTENCING GUIDELINES COMM	108	93	-	-	169
	R28	MINN CONSERVATION CORPS	30	26	-	-	47
	R29	NATURAL RESOURCES DEPARTMENT	141,742	121,161	227	-	221,091
	R32	POLLUTION CONTROL AGENCY	19,893	17,004	68	-	31,029
	R9P	WATER AND SOIL RESOURCES BOARD	5,677	4,853	6	-	8,856
	T79	TRANSPORTATION DEPARTMENT	885,904	757,275	3,264	-	1,381,850
	T9B	METROPOLITAN COUNCIL/TRANSPORT	4,271	3,651	-	-	6,662
	O	OTHER	77	66	-	-	120
		Total	\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support	\$ (4,571,591)				
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	\$ (1,374,858)			
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	\$ (3,976,396)		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	\$ (6,917,976)	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	\$ (572)
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	572
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	296	201	258	166	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	4,025	1,129	3,501	601	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			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
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	651	-
G02-3.2	G02-3.2	Admin Management Services	2,298	576	1,999	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-3.7	G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	3,164	836	2,752	830	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	349	572	303	227	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	989	482	861	734	-
G10-8.3	G10-8.3	Enterprise Communications & Planning	1,023	614	890	171	-
G10-9.2	G10-9.2	Debt Management Division	209	397	182	185	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	638	209	555	108	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	2,858	794	2,486	340	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	192	439	167	291	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	2,097	354	1,824	188	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			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
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	50,434	63,833	43,868	42,838	-
	B10	CANNABIS MANAGEMENT OFFICE	5,551	4,719	4,828	2,371	-
	B11	COSMETOLOGIST EXAMINERS BOARD	1,367	477	1,189	2,397	-
	B13	COMMERCE DEPARTMENT	35,449	21,366	30,834	67,458	-
	B14	ANIMAL HEALTH BOARD	5,035	4,261	4,380	3,053	-
	B15	BARBER EXAMINERS BOARD	157	350	137	522	-
	B20	EXPLORE MINNESOTA TOURISM	3,665	5,721	3,188	2,149	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	123,033	50,913	107,015	559,178	-
	B24	PUBLIC FACILITIES AUTHORITY	1,132	3,722	985	1,769	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	433	416	376	226	-
	B34	HOUSING FINANCE AGENCY	24,230	8,578	21,075	13,368	-
	B41	WORKERS' COMP COURT OF APPEALS	675	189	587	220	-
	B42	LABOR AND INDUSTRY DEPARTMENT	37,832	16,278	32,907	63,225	-
	B43	IRON RANGE RESOURCES	2,768	3,661	2,408	4,265	-
	B7E	ARCHITECTURE, ENGINEERING BD	415	217	361	1,368	-
	B7G	COMBATIVE SPORTS COMMISSION	-	14	-	0	-
	B7P	ACCOUNTANCY BOARD	400	217	348	990	-
	B7S	PRIVATE DETECTIVES BOARD	227	373	198	154	-
	B82	PUBLIC UTILITIES COMMISSION	16,687	350	14,515	15,145	-
	B9D	AMATEUR SPORTS COMMISSION	100	255	87	52	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	52	-	3	-
	E25	PERPICH CTR FOR ARTS EDUCATION	4,187	4,001	3,642	2,772	-
	E26	MN STATE COLLEGES/UNIVERSITIES	846,795	33,837	736,547	286,519	-
	E37	EDUCATION DEPARTMENT	35,756	56,861	31,101	85,962	-
	E39	PROF EDUCATOR LICENSING STD BD	1,566	931	1,362	1,534	-
	E40	HISTORICAL SOCIETY	-	383	-	66	-
	E44	MINNESOTA STATE ACADEMIES	16,364	9,325	14,233	5,612	-
	E50	ARTS BOARD	1,929	1,606	1,677	3,180	-
	E60	OFFICE OF HIGHER EDUCATION	7,968	10,666	6,931	7,824	-
	E77	ZOOLOGICAL BOARD	24,074	13,227	20,940	12,561	-
	E81	UNIVERSITY OF MINNESOTA	-	1,998	-	1,195	-
	E95	HUMANITIES COMMISSION	-	472	-	27	-
	E97	SCIENCE MUSEUM	-	170	-	16	-
	E9W	HIGHER ED FACILITIES AUTHORITY	95	28	82	20	-
	G02	ADMINISTRATION DEPARTMENT	48,270	17,899	41,985	63,164	-
	G03	LOTTERY	9,230	1,247	8,028	892	-
	G05	RACING COMMISSION	2,935	1,975	2,553	2,031	-
	G06	ATTORNEY GENERAL	27,365	3,500	23,802	5,579	-
	G09	GAMBLING CONTROL BOARD	2,789	439	2,426	617	-
	G10	MINNESOTA MANAGEMENT & BUDGET	16,112	8,804	14,015	9,254	-
	G17	HUMAN RIGHTS DEPARTMENT	3,499	855	3,043	926	-
	G19	INDIAN AFFAIRS COUNCIL	587	883	511	504	-
	G38	INVESTMENT BOARD	2,763	397	2,403	1,327	-
	G39	GOVERNORS OFFICE	4,230	699	3,679	823	-
	G45	MEDIATION SERVICES DEPARTMENT	773	262	673	606	-
	G46	MN.IT	200,862	35,070	174,711	55,700	-
	G53	SECRETARY OF STATE	9,475	2,891	8,242	6,974	-
	G61	OFFICE OF STATE AUDITOR	6,000	1,356	5,219	1,910	-
	G62	MINN STATE RETIREMENT SYSTEM	8,655	883	7,528	15,356	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	7,244	1,776	6,301	31,031	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			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
	G67	REVENUE DEPARTMENT	96,966	14,979	84,341	8,473	-
	G69	TEACHERS RETIREMENT ASSOC	5,707	765	4,964	15,752	-
	G70	MN SECURE CHOICE	109	132	95	65	-
	G90	REVENUE INTERGOVT PAYMENTS	-	7,057	-	296,699	-
	G92	OMBUDSPERSON FOR FAMILIES	335	255	292	281	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	94	265	82	155	-
	G96	UNIFORM LAWS COMMISSION	-	43	-	8	-
	G9J	CAMPAIGN FINANCE BOARD	498	841	433	765	-
	G9K	ADMINISTRATIVE HEARINGS	4,990	1,257	4,341	3,409	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	331	449	288	242	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	353	350	307	232	-
	G9N	ASIAN PACIFIC COUNCIL	198	392	173	289	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	209	170	182	172	-
	G9Q	MMB DEBT SERVICE	-	5,295	-	1,151	-
	G9R	MMB NON-OPERATING	-	5,092	-	658,843	-
	G9V	RARE DISEASE ADVISORY COUNCIL	190	321	165	167	-
	G9X	CAPITOL AREA ARCHITECT	227	453	197	155	-
	G9Y	MN STATE COUNCIL ON DISABILITY	583	397	507	521	-
	GPR	PAYROLL CLEARING	-	-	-	19	-
	H12	HEALTH DEPARTMENT	154,413	91,009	134,309	98,392	-
	H51	DIRECT CARE AND TREATMENT	184,610	316	160,575	121	-
	H55	HUMAN SERVICES DEPARTMENT	158,619	66,908	137,968	1,342,614	-
	H55b	HUMAN SERVICES SOS	202,497	39,798	176,133	74,881	-
	H55c	HUMAN SERVICES MSOP	32,613	3,888	28,367	8,042	-
	H58	CHILDREN, YOUTH AND FAMILIES	40,334	2,154	35,083	47	-
	H60	MNSURE	14,074	1,091	12,242	1,482	-
	H75	VETERANS AFFAIRS DEPARTMENT	134,473	48,107	116,965	44,340	-
	H7B	MEDICAL PRACTICE BOARD	1,122	600	976	2,090	-
	H7C	NURSING BOARD	2,343	491	2,038	2,199	-
	H7D	PHARMACY BOARD	1,590	1,167	1,383	1,783	-
	H7F	DENTISTRY BOARD	1,006	1,001	875	1,807	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	305	425	266	474	-
	H7J	OPTOMETRY BOARD	122	345	106	370	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	212	420	184	774	-
	H7L	SOCIAL WORK BOARD	752	524	654	1,713	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	158	345	138	557	-
	H7Q	PODIATRIC MEDICINE	44	392	38	245	-
	H7R	VETERINARY MEDICINE BOARD	101	331	88	544	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	141	931	123	375	-
	H7U	DIETETICS & NUTRITION PRACTICE	101	316	88	555	-
	H7V	PSYCHOLOGY BOARD	944	581	821	1,192	-
	H7W	PHYSICAL THERAPY BOARD	219	345	190	710	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	377	487	328	1,494	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	149	288	130	686	-
	H8A	FOSTER YOUTH OMBUDPERSON	307	213	267	208	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	730	690	635	389	-
	H9G	OMBUDSMAN MH/DD	1,482	246	1,289	388	-
	J33	TRIAL COURTS	165,671	57,432	144,102	168,685	-
	J40	STATE COMPETENCY ATTAINMENT BD	2,350	151	2,044	218	-
	J50	STATE GUARDIAN AD LITEM	18,196	3,137	15,827	2,391	-
	J52	PUBLIC DEFENSE BOARD	54,478	8,182	47,385	5,838	-
	J58	COURT OF APPEALS	5,121	326	4,454	465	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	38	-	1	-
	J63	BOARD OF CIVIL LEGAL AID	92	66	80	1	-
	J65	SUPREME COURT	32,601	8,517	28,357	8,540	-
	J68	TAX COURT	548	213	476	269	-
	J70	JUDICIAL STANDARDS BOARD	180	491	157	221	-
	L10	LEGISLATURE COORDINATING COMM	8,337	3,425	7,252	4,362	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

			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
	L11	SENATE	16,557	156	14,401	196	-
	L12	HOUSE	-	194	-	188	-
	L49	LEGISLATIVE AUDITOR	162	194	141	65	-
	P01	MILITARY AFFAIRS DEPARTMENT	28,605	5,262	24,881	51,325	-
	P07	PUBLIC SAFETY DEPARTMENT	177,934	124,926	154,768	421,235	-
	P08	OMBUDSPERSON FOR CORRECTIONS	434	146	377	264	-
	P78	CORRECTIONS DEPARTMENT	305,068	69,374	265,350	64,421	-
	P80	CANNABIS EXPUNGEMENT BOARD	1,002	231	872	198	-
	P82	CLEMENCY REVIEW COMMISSION	153	175	133	242	-
	P7T	PEACE OFFICERS BOARD (POST)	927	406	806	995	-
	P9E	SENTENCING GUIDELINES COMM	419	288	364	228	-
	R28	MINN CONSERVATION CORPS	-	250	-	64	-
	R29	NATURAL RESOURCES DEPARTMENT	345,278	167,374	300,325	297,870	-
	R32	POLLUTION CONTROL AGENCY	86,976	50,091	75,653	41,805	-
	R9P	WATER AND SOIL RESOURCES BOARD	24,377	34,215	21,203	11,931	-
	T79	TRANSPORTATION DEPARTMENT	634,240	131,757	551,666	1,861,725	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	907	-	8,976	-
	O	OTHER	-	5	-	162	-
	Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration	\$ (7,206,798)				
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services	467	\$ (2,411)			
G45-14.3	G45-14.3	Mediation Services	-	2,411	\$ (809,205)		
G45-14.4	G45-14.4	Mediation/Representation	-	-	-		
L49-15.2	L49-15.2	Legislative Auditor	6,345	-	712	\$ (2,763,071)	
L49-15.3	L49-15.3	Financial Audits	-	-	-	1,651,117	\$ (6,034,915)
L49-15.4	L49-15.4	Program Audits	-	-	-	926,660	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	185,294	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			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
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	3,623	-	407	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-3.7	G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	4,989	-	560	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	550	-	62	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	1,560	-	175	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning	1,612	-	181	-	-
G10-9.2	G10-9.2	Debt Management Division	330	-	37	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	1,006	-	113	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	4,505	-	506	-	1,079,359
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	303	-	34	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	3,306	-	371	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	52	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			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
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	79,506	-	8,927	-	160,134
	B10	CANNABIS MANAGEMENT OFFICE	8,751	-	983	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	2,155	-	242	-	-
	B13	COMMERCE DEPARTMENT	55,884	-	6,275	-	11,264
	B14	ANIMAL HEALTH BOARD	7,938	-	891	-	-
	B15	BARBER EXAMINERS BOARD	248	-	28	-	-
	B20	EXPLORE MINNESOTA TOURISM	5,778	-	649	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	193,953	-	21,778	-	145,696
	B24	PUBLIC FACILITIES AUTHORITY	1,785	-	200	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	682	-	77	-	-
	B34	HOUSING FINANCE AGENCY	38,197	-	4,289	-	12,814
	B41	WORKERS' COMP COURT OF APPEALS	1,064	-	119	-	-
	B42	LABOR AND INDUSTRY DEPARTMENT	59,640	-	6,697	-	87,956
	B43	IRON RANGE RESOURCES	4,363	-	490	-	20,191
	B7E	ARCHITECTURE, ENGINEERING BD	655	-	74	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	630	-	71	-	-
	B7S	PRIVATE DETECTIVES BOARD	358	-	40	-	-
	B82	PUBLIC UTILITIES COMMISSION	26,307	-	2,954	-	-
	B9D	AMATEUR SPORTS COMMISSION	158	-	18	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	6,601	-	741	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	1,334,914	-	149,889	-	156,316
	E37	EDUCATION DEPARTMENT	56,367	-	6,329	-	27,047
	E39	PROF EDUCATOR LICENSING STD BD	2,468	-	277	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	25,797	-	2,897	-	188,042
	E50	ARTS BOARD	3,040	-	341	-	-
	E60	OFFICE OF HIGHER EDUCATION	12,562	-	1,410	-	-
	E77	ZOOLOGICAL BOARD	37,952	-	4,261	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	149	-	17	-	-
	G02	ADMINISTRATION DEPARTMENT	76,094	-	8,544	-	28,272
	G03	LOTTERY	14,551	-	1,634	-	238,886
	G05	RACING COMMISSION	4,627	-	520	-	-
	G06	ATTORNEY GENERAL	43,139	-	4,844	-	93,070
	G09	GAMBLING CONTROL BOARD	4,397	-	494	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	25,400	-	2,852	-	54,231
	G17	HUMAN RIGHTS DEPARTMENT	5,515	-	619	-	34,357
	G19	INDIAN AFFAIRS COUNCIL	925	-	104	-	-
	G38	INVESTMENT BOARD	4,355	-	489	-	294,728
	G39	GOVERNORS OFFICE	6,668	-	749	-	183,497
	G45	MEDIATION SERVICES DEPARTMENT	1,219	-	137	-	-
	G46	MN.IT	316,645	-	35,554	-	242,353
	G53	SECRETARY OF STATE	14,937	-	1,677	-	82,096
	G61	OFFICE OF STATE AUDITOR	9,459	-	1,062	-	172,206
	G62	MINN STATE RETIREMENT SYSTEM	13,644	-	1,532	-	232,249
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	11,419	-	1,282	-	124,678

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			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
	G67	REVENUE DEPARTMENT	152,860	-	17,164	-	12,412
	G69	TEACHERS RETIREMENT ASSOC	8,997	-	1,010	-	133,029
	G70	MN SECURE CHOICE	172	-	19	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	529	-	59	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	149	-	17	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	785	-	88	-	-
	G9K	ADMINISTRATIVE HEARINGS	7,867	-	883	-	6,698
	G9L	COUNCIL FOR MINNESOTANS OF AFR	521	-	59	-	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	556	-	62	-	-
	G9N	ASIAN PACIFIC COUNCIL	313	-	35	-	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	329	-	37	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9V	RARE DISEASE ADVISORY COUNCIL	300	-	34	-	-
	G9X	CAPITOL AREA ARCHITECT	357	-	40	-	-
	G9Y	MN STATE COUNCIL ON DISABILITY	919	-	103	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPARTMENT	243,422	-	27,332	-	380,154
	H51	DIRECT CARE AND TREATMENT	291,025	-	32,677	-	-
	H55	HUMAN SERVICES DEPARTMENT	250,052	-	28,077	-	722,406
	H55b	HUMAN SERVICES SOS	319,222	-	35,843	-	-
	H55c	HUMAN SERVICES MSOP	51,412	-	5,773	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	63,584	-	7,139	-	-
	H60	MNSURE	22,187	-	2,491	-	-
	H75	VETERANS AFFAIRS DEPARTMENT	211,988	-	23,803	-	19,139
	H7B	MEDICAL PRACTICE BOARD	1,768	-	199	-	-
	H7C	NURSING BOARD	3,693	-	415	-	-
	H7D	PHARMACY BOARD	2,507	-	282	-	-
	H7F	DENTISTRY BOARD	1,587	-	178	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	481	-	54	-	-
	H7J	OPTOMETRY BOARD	192	-	22	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	334	-	37	-	-
	H7L	SOCIAL WORK BOARD	1,186	-	133	-	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	250	-	28	-	-
	H7Q	PODIATRIC MEDICINE	69	-	8	-	-
	H7R	VETERINARY MEDICINE BOARD	160	-	18	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	223	-	25	-	137,131
	H7U	DIETETICS & NUTRITION PRACTICE	160	-	18	-	-
	H7V	PSYCHOLOGY BOARD	1,488	-	167	-	-
	H7W	PHYSICAL THERAPY BOARD	345	-	39	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	594	-	67	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	235	-	26	-	-
	H8A	FOSTER YOUTH OMBUDPERSON	483	-	54	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	1,151	-	129	-	-
	H9G	OMBUDSMAN MH/DD	2,336	-	262	-	-
	J33	TRIAL COURTS	261,169	-	29,325	-	1,034
	J40	STATE COMPETENCY ATTAINMENT BD	3,704	-	416	-	-
	J50	STATE GUARDIAN AD LITEM	28,685	-	3,221	-	-
	J52	PUBLIC DEFENSE BOARD	85,880	-	9,643	-	62
	J58	COURT OF APPEALS	8,073	-	906	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	145	-	16	-	-
	J65	SUPREME COURT	51,394	-	5,771	-	277
	J68	TAX COURT	863	-	97	-	-
	J70	JUDICIAL STANDARDS BOARD	284	-	32	-	-
	L10	LEGISLATURE COORDINATING COMM	13,143	-	1,476	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

			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
	L11	SENATE	26,100	-	2,931	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	256	-	29	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	45,094	-	5,063	-	24,589
	P07	PUBLIC SAFETY DEPARTMENT	280,501	-	31,496	-	465,024
	P08	OMBUDSPERSON FOR CORRECTIONS	684	-	77	-	-
	P78	CORRECTIONS DEPARTMENT	480,918	-	53,999	-	99,063
	P80	CANNABIS EXPUNGEMENT BOARD	1,580	-	177	-	-
	P82	CLEMENCY REVIEW COMMISSION	242	-	27	-	-
	P7T	PEACE OFFICERS BOARD (POST)	1,461	-	164	-	-
	P9E	SENTENCING GUIDELINES COMM	660	-	74	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	544,307	-	61,117	-	61,195
	R32	POLLUTION CONTROL AGENCY	137,112	-	15,395	-	6,688
	R9P	WATER AND SOIL RESOURCES BOARD	38,429	-	4,315	-	-
	T79	TRANSPORTATION DEPARTMENT	999,836	-	112,265	-	153,437
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	143,135
	O	OTHER	-	-	-	-	-
	Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits	\$ (3,386,989)				
L49-15.5	L49-15.5	Single Audits	- \$	-			
L49-15.6	L49-15.6	Audit Comm		- \$	-		
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	- \$	(677,258)	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	- \$	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			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
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
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	-	-	-	-	-
G02-3.7	G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Program Audits

15.4

Single Audits

15.5

Legislative Auditor General
Support

15.6

Financial Audits Outdoor

15.7

Finacial Audits Art

15.8

Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	93,180	-	-	-	-
	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	679,149	-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	12,368	-	-	-	-
	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	15,072	-	-	-	-
	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	9,224	-	-	-	-
	G53	SECRETARY OF STATE	163,305	-	-	-	-
	G61	OFFICE OF STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Program Audits

15.4

Single Audits

15.5

Legislative Auditor General
Support

15.6

Financial Audits Outdoor

15.7

Finacial Audits Art

15.8

Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	G67	REVENUE DEPARTMENT	-	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G70	MN SECURE CHOICE	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	137,217	-	-	-	-
	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	731,726	-	-	-	-
	H51	DIRECT CARE AND TREATMENT	-	-	-	-	-
	H55	HUMAN SERVICES DEPARTMENT	22,263	-	-	-	-
	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	-	-	-	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
	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	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
	J65	SUPREME COURT	548,198	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

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
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	-
	P07	PUBLIC SAFETY DEPARTMENT	1,231	-	-	-	-
	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	536,284	-	-	677,258	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	O	OTHER	437,773	-	-	-	-
	Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
G02-3.0	1.2	Fixed Asset Depreciation					
G02-3.2	G02-3.0	Department of Administration					
G02-3.3	G02-3.2	Admin Management Services					
G02-3.4	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water	\$ -				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	- \$	-			
L49-15.11	L49-15.11	Program Audit- Outdoors	-	- \$	-		
L49-15.12	L49-15.12	Program Audit- Art	-	-	- \$	-	

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Financial Audits Clean
Water
15.9

Financial Audits Parks &
Trails
15.10

Program Audits Outdoor
15.11

Program Audits Art
15.12

Program Audits Clean
Water
15.13

Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	\$ -
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
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	-	-	-	-	-
G02-3.7	G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

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
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Financial Audits Clean
Water
15.9

Financial Audits Parks &
Trails
15.10

Program Audits Outdoor
15.11

Program Audits Art
15.12

Program Audits Clean
Water
15.13

Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	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	-	-	-	-	-
	H51	DIRECT CARE AND TREATMENT	-	-	-	-	-
	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	-	-	-	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
	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	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

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
	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 2025 - Actual

Program Audits Parks &
Trails
15.14

Net Administrative
Expenditures
20.0

Net Administrative
Expenditures by Agency
21.2

Sum Percent
21.3

Sum Percent
21.4

Schedule No.	DP#	Name	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Program Audits Parks & Trails 15.14	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4
Schedule No.	DP#	Name	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails	\$ -				
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	- \$	(100,841)			
G02-3.2	G02-3.2	Admin Management Services	-	1,094	\$ (100,299)		
G02-3.3	G02-3.3	Commissioner's Office	-	-	33,133	\$ (33,133)	
G02-3.4	G02-3.4	Human Resources	-	-	17,741	- \$	(17,741)
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	36,203	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-3.7	G02-3.7	Operational Excellence	-	-	13,222	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	2,152	-	2,038	1,091
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Program Audits Parks &
Trails
15.14

Net Administrative
Expenditures
20.0

Net Administrative
Expenditures by Agency
21.2

Sum Percent
21.3

Sum Percent
21.4

Schedule No.	DP#	Name	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	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	-	97,594	-	31,095	16,649
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Program Audits Parks &
Trails
15.14

Net Administrative
Expenditures
20.0

Net Administrative
Expenditures by Agency
21.2

Sum Percent
21.3

Sum Percent
21.4

Schedule No.	DP#	Name	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	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	-	-	-	-	-
	H51	DIRECT CARE AND TREATMENT	-	-	-	-	-
	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	-	-	-	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
	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	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

Program Audits Parks & Trails	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
15.14	20.0	21.2	21.3	21.4

Schedule No.	DP#	Name	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	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 2025 - Actual

			Accounting & Procurement Accounting Transactions	Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System
			21.5	21.7	22.2	22.5	22.7
Schedule No.	DP#	Name	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Accounting & Procurement Accounting Transactions 21.5	Sum Percent 21.7	Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft of Agencies Using System 22.7
Schedule No.	DP#	Name	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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	\$ (36,203)				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-				
G02-3.7	G02-3.7	Operational Excellence	- \$	(13,222)			
G02-4.2	G02-4.2	Government & Citizen Services	470	813	\$ (28,460)		
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	3,274	\$ (3,274)	
G02-4.7	G02-4.7	Real Property	-	-	4,419	- \$	(4,419)
G02-4.8	G02-4.8	Office of State Procurement	-	-	10,320	-	-
G02-4.10	G02-4.10	Central Mail	-	-	1,975	-	-
G02-4.12	G02-4.12	Grants Management	-	-	6,848	-	-
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	-	1,623	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Accounting & Procurement Accounting Transactions 21.5	Sum Percent 21.7	Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft of Agencies Using System 22.7
Schedule No.	DP#	Name	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	-	-	-	51	1
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	56	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	5	-
	B13	COMMERCE DEPARTMENT	-	-	-	41	0
	B14	ANIMAL HEALTH BOARD	-	-	-	15	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	10	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	287	4
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	5	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	5	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	20	-
	B43	IRON RANGE RESOURCES	-	-	-	5	46
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	10	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	15	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	-
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	109
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	31	24
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
	E37	EDUCATION DEPARTMENT	-	-	-	-	-
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	171
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	57
	E50	ARTS BOARD	-	-	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	5	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	90
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G02	ADMINISTRATION DEPARTMENT	35,733	12,409	-	51	-
	G03	LOTTERY	-	-	-	87	-
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	113	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	31	-
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	15	-
	G38	INVESTMENT BOARD	-	-	-	5	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	10	-
	G46	MN.IT	-	-	-	46	-
	G53	SECRETARY OF STATE	-	-	-	10	-
	G61	OFFICE OF STATE AUDITOR	-	-	-	20	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	20
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Accounting & Procurement
Accounting Transactions
21.5

Sum Percent
21.7

Net Administrative
Expenditures by Agency
22.2

Leases
22.5

Sqft of Agencies Using
System
22.7

Schedule No.	DP#	Name	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
	G67	REVENUE DEPARTMENT	-	-	-	26	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G70	MN SECURE CHOICE	-	-	-	5	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	5	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	5	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	10	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	5	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	5	-
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	5	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	10	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	5	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	10	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPARTMENT	-	-	-	92	-
	H51	DIRECT CARE AND TREATMENT	-	-	-	579	-
	H55	HUMAN SERVICES DEPARTMENT	-	-	-	46	401
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
	H60	MNSURE	-	-	-	10	-
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	203
	H7B	MEDICAL PRACTICE BOARD	-	-	-	15	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	5	-
	H7F	DENTISTRY BOARD	-	-	-	41	-
	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	-	-	-	5	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	5	-
	H9G	OMBUDSMAN MH/DD	-	-	-	15	-
	J33	TRIAL COURTS	-	-	-	-	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	5	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	51	-
	J68	TAX COURT	-	-	-	5	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	5	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

			Accounting & Procurement Accounting Transactions 21.5	Sum Percent 21.7	Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft of Agencies Using System 22.7
Schedule No.	DP#	Name	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	5	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	5	766
	P07	PUBLIC SAFETY DEPARTMENT	-	-	-	594	3
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	5	-
	P78	CORRECTIONS DEPARTMENT	-	-	-	164	1,011
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	20	-
	P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	10	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	5	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	292	413
	R32	POLLUTION CONTROL AGENCY	-	-	-	36	3
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	26	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	61	888
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	O	OTHER	-	-	-	123	209
	Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue
			22.8	22.10	22.12	22.13	24.2
Schedule No.	DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue
			22.8	22.10	22.12	22.13	24.2
Schedule No.	DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement	\$ (10,320)				
G02-4.10	G02-4.10	Central Mail	-	\$ (1,975)			
G02-4.12	G02-4.12	Grants Management	-	\$ (6,848)			
G02-4.13	G02-4.13	Enterprise Sustainability Office	-	-	\$ (1,623)		
G46-6.2	G46-6.2	Minnesota Information Technology	1	-	-	\$ (2,949)	
G46-6.3	G46-6.3	IT Spend	-	-	-	-	
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	
G10-8.2	G10-8.2	Minnesota Management & Budget	10	-	-	-	
G10-8.3	G10-8.3	Enterprise Communications & Planning	1	-	-	-	1
G10-9.2	G10-9.2	Debt Management Division	1	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	0	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	1	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	2	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	0	-	-	-	41
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	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	1	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	1	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	1	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	1	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue
			22.8	22.10	22.12	22.13	24.2
Schedule No.	DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	202	23	39	18	30
	B10	CANNABIS MANAGEMENT OFFICE	15	1	-	2	11
	B11	COSMETOLOGIST EXAMINERS BOARD	4	2	-	-	2
	B13	COMMERCE DEPARTMENT	346	36	512	13	30
	B14	ANIMAL HEALTH BOARD	19	-	-	2	2
	B15	BARBER EXAMINERS BOARD	2	1	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	19	1	14	1	4
	B22	EMPLOYMENT & ECONOMIC DEVELOP	1,220	1	1,246	44	251
	B24	PUBLIC FACILITIES AUTHORITY	14	-	424	-	1
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	2	-	-	-	-
	B34	HOUSING FINANCE AGENCY	34	2	-	9	1
	B41	WORKERS' COMP COURT OF APPEALS	2	-	-	-	-
	B42	LABOR AND INDUSTRY DEPARTMENT	66	19	11	13	30
	B43	IRON RANGE RESOURCES	22	-	155	1	1
	B7E	ARCHITECTURE, ENGINEERING BD	6	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	2	1	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	1	-	-	-	1
	B82	PUBLIC UTILITIES COMMISSION	5	1	-	6	2
	B9D	AMATEUR SPORTS COMMISSION	0	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	17	-	-	1	2
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	3	301	23
	E37	EDUCATION DEPARTMENT	126	3	692	13	84
	E39	PROF EDUCATOR LICENSING STD BD	8	3	16	1	2
	E40	HISTORICAL SOCIETY	0	-	-	-	1
	E44	MINNESOTA STATE ACADEMIES	33	-	-	6	4
	E50	ARTS BOARD	62	-	120	1	1
	E60	OFFICE OF HIGHER EDUCATION	29	4	33	3	23
	E77	ZOOLOGICAL BOARD	37	-	-	9	6
	E81	UNIVERSITY OF MINNESOTA	1	-	-	-	3
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	0	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G02	ADMINISTRATION DEPARTMENT	170	4	57	17	28
	G03	LOTTERY	-	-	-	3	-
	G05	RACING COMMISSION	5	-	0	1	-
	G06	ATTORNEY GENERAL	42	7	-	10	1
	G09	GAMBLING CONTROL BOARD	1	-	-	1	2
	G10	MINNESOTA MANAGEMENT & BUDGET	24	26	-	6	43
	G17	HUMAN RIGHTS DEPARTMENT	5	2	-	1	4
	G19	INDIAN AFFAIRS COUNCIL	5	-	1	-	-
	G38	INVESTMENT BOARD	8	-	-	1	-
	G39	GOVERNORS OFFICE	3	-	-	2	1
	G45	MEDIATION SERVICES DEPARTMENT	6	-	-	-	1
	G46	MN.IT	188	-	-	71	-
	G53	SECRETARY OF STATE	32	6	-	3	2
	G61	OFFICE OF STATE AUDITOR	27	-	-	2	-
	G62	MINN STATE RETIREMENT SYSTEM	12	57	-	3	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	11	76	-	3	1

Statewide Cost Allocation Plan

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Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue
22.8	22.10	22.12	22.13	24.2

Schedule No.	DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
	G67	REVENUE DEPARTMENT	54	359	7	34	142
	G69	TEACHERS RETIREMENT ASSOC	15	46	-	2	1
	G70	MN SECURE CHOICE	1	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	2	-	-	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	1	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	2	2	-	-	1
	G9K	ADMINISTRATIVE HEARINGS	13	13	-	2	7
	G9L	COUNCIL FOR MINNESOTANS OF AFR	3	-	-	-	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	2	-	-	-	-
	G9N	ASIAN PACIFIC COUNCIL	3	-	-	-	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	3	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	0	-	-	-	-
	G9V	RARE DISEASE ADVISORY COUNCIL	1	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	1	-	-	-	-
	G9Y	MN STATE COUNCIL ON DISABILITY	6	-	-	-	1
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPARTMENT	378	63	641	55	180
	H51	DIRECT CARE AND TREATMENT	13	-	-	66	-
	H55	HUMAN SERVICES DEPARTMENT	264	99	1,113	56	782
	H55b	HUMAN SERVICES SOS	201	-	-	72	-
	H55c	HUMAN SERVICES MSOP	46	-	-	12	-
	H58	CHILDREN, YOUTH AND FAMILIES	3	-	-	14	-
	H60	MNSURE	4	14	10	5	6
	H75	VETERANS AFFAIRS DEPARTMENT	293	2	0	48	44
	H7B	MEDICAL PRACTICE BOARD	5	4	-	-	3
	H7C	NURSING BOARD	5	11	-	1	4
	H7D	PHARMACY BOARD	4	3	-	1	7
	H7F	DENTISTRY BOARD	6	1	-	-	1
	H7H	CHIROPRACTIC EXAMINERS BOARD	1	1	-	-	-
	H7J	OPTOMETRY BOARD	1	-	-	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	2	1	-	-	1
	H7L	SOCIAL WORK BOARD	3	2	-	-	1
	H7M	MARRIAGE AND FAMILY THERAPY BD	1	-	-	-	-
	H7Q	PODIATRIC MEDICINE	1	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	0	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	1	-	3	-	1
	H7U	DIETETICS & NUTRITION PRACTICE	2	-	-	-	-
	H7V	PSYCHOLOGY BOARD	3	1	-	-	1
	H7W	PHYSICAL THERAPY BOARD	1	1	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	3	2	-	-	1
	H7Y	OCCUPATIONAL THERAPY PRACT BD	2	-	-	-	-
	H8A	FOSTER YOUTH OMBUDPERSON	3	-	-	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	5	-	4	-	-
	H9G	OMBUDSMAN MH/DD	5	-	-	1	1
	J33	TRIAL COURTS	100	5	-	59	-
	J40	STATE COMPETENCY ATTAINMENT BD	2	-	-	1	-
	J50	STATE GUARDIAN AD LITEM	3	-	-	6	-
	J52	PUBLIC DEFENSE BOARD	18	-	-	19	-
	J58	COURT OF APPEALS	1	1	-	2	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
	J65	SUPREME COURT	45	5	1	12	6
	J68	TAX COURT	2	-	-	-	1
	J70	JUDICIAL STANDARDS BOARD	1	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	0	-	-	3	1

Statewide Cost Allocation Plan
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Multiple Rate Method
State Fiscal Year 2025 - Actual

Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue
22.8	22.10	22.12	22.13	24.2

Schedule No.	DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
	L11	SENATE	-	-	-	6	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	390	-	-	10	5
	P07	PUBLIC SAFETY DEPARTMENT	494	959	364	63	352
	P08	OMBUDSPERSON FOR CORRECTIONS	3	-	-	-	-
	P78	CORRECTIONS DEPARTMENT	529	2	13	108	196
	P80	CANNABIS EXPUNGEMENT BOARD	3	-	-	-	1
	P82	CLEMENCY REVIEW COMMISSION	2	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	6	-	-	-	2
	P9E	SENTENCING GUIDELINES COMM	1	-	-	-	1
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	1,487	65	444	123	139
	R32	POLLUTION CONTROL AGENCY	112	7	385	31	75
	R9P	WATER AND SOIL RESOURCES BOARD	65	-	165	9	9
	T79	TRANSPORTATION DEPARTMENT	2,840	16	373	225	296
	T9B	METROPOLITAN COUNCIL/TRANSPORT	1	-	-	-	2
	O	OTHER	-	6	-	-	29
		Total	\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			IT Central Serv Revenue	Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.3	24.4	26.2	26.3	27.2
Schedule No.	DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmly IC&A)	Debt Management 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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			IT Central Serv Revenue	Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.3	24.4	26.2	26.3	27.2
Schedule No.	DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmly IC&A)	Debt Management Division
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend	\$	-			
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)		- \$	-		
G46-6.5	G46-6.5	MnIT - Non allocable		-	-		
G10-8.2	G10-8.2	Minnesota Management & Budget			\$ (2,699,434)		
G10-8.3	G10-8.3	Enterprise Communications & Planning			263,741	\$ (269,305)	
G10-9.2	G10-9.2	Debt Management Division			64,315	7	\$ (66,224)
G10-9.3	G10-9.3	Debt Management			-	-	66,224
G10-9.4	G10-9.4	Debt Management - Other			-	-	-
G10-10.2	G10-10.2	MMB - Budget Division			185,183	4	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)			-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning			-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable			-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division			626,601	13	-
G10-11.3	G10-11.3	Central Payroll			-	-	-
G10-11.4	G10-11.4	Accounting Services			-	-	-
G10-11.5	G10-11.5	Financial Reporting			-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit			-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable			-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration			1,019,582	11	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support			-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations			-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing			-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			540,011	7	-
G10-13.3	G10-13.3	Personnel Administration			-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable			-	-	-
G45-14.2	G45-14.2	Mediation Services			-	6	-
G45-14.3	G45-14.3	Mediation Services			-	-	-
G45-14.4	G45-14.4	Mediation/Representation			-	-	-
L49-15.2	L49-15.2	Legislative Auditor			-	23	-
L49-15.3	L49-15.3	Financial Audits			-	-	-
L49-15.4	L49-15.4	Program Audits			-	-	-
L49-15.5	L49-15.5	Single Audits			-	-	-
L49-15.6	L49-15.6	Audit Comm			-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors			-	-	-
L49-15.8	L49-15.8	Financial Audit- Art			-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water			-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			IT Central Serv Revenue	Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.3	24.4	26.2	26.3	27.2
Schedule No.	DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	-	-	-	1,668	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	92	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	93	-
	B13	COMMERCE DEPARTMENT	-	-	-	2,627	-
	B14	ANIMAL HEALTH BOARD	-	-	-	119	-
	B15	BARBER EXAMINERS BOARD	-	-	-	20	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	84	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	21,776	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	69	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	9	-
	B34	HOUSING FINANCE AGENCY	-	-	-	521	-
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	9	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	2,462	-
	B43	IRON RANGE RESOURCES	-	-	-	166	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	53	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	39	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	6	-
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	590	-
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	2	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	108	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	11,158	-
	E37	EDUCATION DEPARTMENT	-	-	-	3,348	-
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-	60	-
	E40	HISTORICAL SOCIETY	-	-	-	3	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	219	-
	E50	ARTS BOARD	-	-	-	124	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	305	-
	E77	ZOOLOGICAL BOARD	-	-	-	489	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	47	-
	E95	HUMANITIES COMMISSION	-	-	-	1	-
	E97	SCIENCE MUSEUM	-	-	-	1	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	1	-
	G02	ADMINISTRATION DEPARTMENT	-	-	-	2,460	-
	G03	LOTTERY	-	-	-	35	-
	G05	RACING COMMISSION	-	-	-	79	-
	G06	ATTORNEY GENERAL	-	-	-	217	-
	G09	GAMBLING CONTROL BOARD	-	-	-	24	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	360	-
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	36	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	20	-
	G38	INVESTMENT BOARD	-	-	-	52	-
	G39	GOVERNORS OFFICE	-	-	-	32	-
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	24	-
	G46	MN.IT	-	-	-	2,169	-
	G53	SECRETARY OF STATE	-	-	-	272	-
	G61	OFFICE OF STATE AUDITOR	-	-	-	74	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	598	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	1,208	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			IT Central Serv Revenue	Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.3	24.4	26.2	26.3	27.2
Schedule No.	DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmly IC&A)	Debt Management Division
	G67	REVENUE DEPARTMENT	-	-	-	330	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	613	-
	G70	MN SECURE CHOICE	-	-	-	3	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	11,554	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	11	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	6	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	30	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	133	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	9	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	9	-
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	11	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	7	-
	G9Q	MMB DEBT SERVICE	-	-	-	45	-
	G9R	MMB NON-OPERATING	-	-	-	25,657	-
	G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	6	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	6	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	20	-
	GPR	PAYROLL CLEARING	-	-	-	1	-
	H12	HEALTH DEPARTMENT	-	-	-	3,832	-
	H51	DIRECT CARE AND TREATMENT	-	-	-	5	-
	H55	HUMAN SERVICES DEPARTMENT	-	-	-	52,285	-
	H55b	HUMAN SERVICES SOS	-	-	-	2,916	-
	H55c	HUMAN SERVICES MSOP	-	-	-	313	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	2	-
	H60	MNSURE	-	-	-	58	-
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	1,727	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	81	-
	H7C	NURSING BOARD	-	-	-	86	-
	H7D	PHARMACY BOARD	-	-	-	69	-
	H7F	DENTISTRY BOARD	-	-	-	70	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	18	-
	H7J	OPTOMETRY BOARD	-	-	-	14	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	30	-
	H7L	SOCIAL WORK BOARD	-	-	-	67	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	22	-
	H7Q	PODIATRIC MEDICINE	-	-	-	10	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	21	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	15	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	22	-
	H7V	PSYCHOLOGY BOARD	-	-	-	46	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	28	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	58	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	27	-
	H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	8	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	15	-
	H9G	OMBUDSMAN MH/DD	-	-	-	15	-
	J33	TRIAL COURTS	-	-	-	6,569	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	8	-
	J50	STATE GUARDIAN AD LITEM	-	-	-	93	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	227	-
	J58	COURT OF APPEALS	-	-	-	18	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	333	-
	J68	TAX COURT	-	-	-	10	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	9	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	170	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

			IT Central Serv Revenue	Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			24.3	24.4	26.2	26.3	27.2
Schedule No.	DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division
	L11	SENATE	-	-	-	8	-
	L12	HOUSE	-	-	-	7	-
	L49	LEGISLATIVE AUDITOR	-	-	-	3	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	1,999	-
	P07	PUBLIC SAFETY DEPARTMENT	-	-	-	16,404	-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	10	-
	P78	CORRECTIONS DEPARTMENT	-	-	-	2,509	-
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	8	-
	P82	CLEMENCY REVIEW COMMISSION	-	-	-	9	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	39	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	9	-
	R28	MINN CONSERVATION CORPS	-	-	-	2	-
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	11,600	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	1,628	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	465	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	72,501	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	350	-
	O	OTHER	-	-	-	6	-
	Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

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
27.3	28.2	28.3	28.4	29.2

Schedule No.	DP#	Name	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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

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
27.3	28.2	28.3	28.4	29.2

Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management	\$ (66,224)				
G10-9.4	G10-9.4	Debt Management - Other	-				
G10-10.2	G10-10.2	MMB - Budget Division	-	\$ (188,386)			
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	160,837	\$ (160,837)		
G10-10.4	G10-10.4	Budget Operations and Planning	-	27,549	-	\$ (27,549)	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	8	-	\$ (1,719,709)
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	452,316
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	676,954
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	578,664
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	11,775
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	-	-	4	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	4	1	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	3	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	14	23	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

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
27.3	28.2	28.3	28.4	29.2

Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	795	-	996	1,284	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	55	95	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	56	10	-
	B13	COMMERCE DEPARTMENT	-	-	1,569	430	-
	B14	ANIMAL HEALTH BOARD	-	-	71	86	-
	B15	BARBER EXAMINERS BOARD	-	-	12	7	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	50	115	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	13,006	1,024	-
	B24	PUBLIC FACILITIES AUTHORITY	504	-	41	75	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	5	8	-
	B34	HOUSING FINANCE AGENCY	4,068	-	311	173	-
	B41	WORKERS' COMP COURT OF APPEALS	-	-	5	4	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	1,471	327	-
	B43	IRON RANGE RESOURCES	-	-	99	74	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	32	4	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	-
	B7P	ACCOUNTANCY BOARD	-	-	23	4	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	4	8	-
	B82	PUBLIC UTILITIES COMMISSION	-	-	352	7	-
	B9D	AMATEUR SPORTS COMMISSION	-	-	1	5	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	1	-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	64	80	-
	E26	MN STATE COLLEGES/UNIVERSITIES	456	-	6,664	681	-
	E37	EDUCATION DEPARTMENT	10,209	-	1,999	1,144	-
	E39	PROF EDUCATOR LICENSING STD BD	-	-	36	19	-
	E40	HISTORICAL SOCIETY	-	-	2	8	-
	E44	MINNESOTA STATE ACADEMIES	-	-	131	188	-
	E50	ARTS BOARD	-	-	74	32	-
	E60	OFFICE OF HIGHER EDUCATION	67	-	182	215	-
	E77	ZOOLOGICAL BOARD	4	-	292	266	-
	E81	UNIVERSITY OF MINNESOTA	817	-	28	40	-
	E95	HUMANITIES COMMISSION	-	-	1	10	-
	E97	SCIENCE MUSEUM	-	-	-	3	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	1	-
	G02	ADMINISTRATION DEPARTMENT	3,336	-	1,469	360	-
	G03	LOTTERY	-	-	21	25	-
	G05	RACING COMMISSION	-	-	47	40	-
	G06	ATTORNEY GENERAL	-	-	130	70	-
	G09	GAMBLING CONTROL BOARD	-	-	14	9	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	215	177	-
	G17	HUMAN RIGHTS DEPARTMENT	-	-	22	17	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	12	18	-
	G38	INVESTMENT BOARD	-	-	31	8	-
	G39	GOVERNORS OFFICE	-	-	19	14	-
	G45	MEDIATION SERVICES DEPARTMENT	-	-	14	5	-
	G46	MN.IT	257	-	1,296	705	-
	G53	SECRETARY OF STATE	-	-	162	58	-
	G61	OFFICE OF STATE AUDITOR	-	-	44	27	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	357	18	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	722	36	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

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
27.3	28.2	28.3	28.4	29.2

Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
	G67	REVENUE DEPARTMENT	-	-	197	301	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	366	15	-
	G70	MN SECURE CHOICE	-	-	2	3	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	6,901	142	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	7	5	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	4	5	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	1	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	18	17	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	79	25	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	6	9	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	5	7	-
	G9N	ASIAN PACIFIC COUNCIL	-	-	7	8	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	4	3	-
	G9Q	MMB DEBT SERVICE	-	-	27	107	-
	G9R	MMB NON-OPERATING	-	-	15,324	102	-
	G9V	RARE DISEASE ADVISORY COUNCIL	-	-	4	6	-
	G9X	CAPITOL AREA ARCHITECT	-	-	4	9	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	12	8	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPARTMENT	-	-	2,289	1,831	-
	H51	DIRECT CARE AND TREATMENT	-	-	3	6	-
	H55	HUMAN SERVICES DEPARTMENT	-	-	31,228	1,346	-
	H55b	HUMAN SERVICES SOS	-	-	1,742	801	-
	H55c	HUMAN SERVICES MSOP	-	-	187	78	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	1	43	-
	H60	MNSURE	-	-	34	22	-
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	1,031	968	-
	H7B	MEDICAL PRACTICE BOARD	-	-	49	12	-
	H7C	NURSING BOARD	-	-	51	10	-
	H7D	PHARMACY BOARD	-	-	41	23	-
	H7F	DENTISTRY BOARD	-	-	42	20	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	11	9	-
	H7J	OPTOMETRY BOARD	-	-	9	7	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	18	8	-
	H7L	SOCIAL WORK BOARD	-	-	40	11	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	13	7	-
	H7Q	PODIATRIC MEDICINE	-	-	6	8	-
	H7R	VETERINARY MEDICINE BOARD	-	-	13	7	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	9	19	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	13	6	-
	H7V	PSYCHOLOGY BOARD	-	-	28	12	-
	H7W	PHYSICAL THERAPY BOARD	-	-	17	7	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	35	10	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	16	6	-
	H8A	FOSTER YOUTH OMBUDPERSON	-	-	5	4	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	9	14	-
	H9G	OMBUDSMAN MH/DD	-	-	9	5	-
	J33	TRIAL COURTS	-	-	3,923	1,155	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	5	3	-
	J50	STATE GUARDIAN AD LITEM	-	-	56	63	-
	J52	PUBLIC DEFENSE BOARD	-	-	136	165	-
	J58	COURT OF APPEALS	-	-	11	7	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	1	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	1	-
	J65	SUPREME COURT	-	-	199	171	-
	J68	TAX COURT	-	-	6	4	-
	J70	JUDICIAL STANDARDS BOARD	-	-	5	10	-
	L10	LEGISLATURE COORDINATING COMM	-	-	101	69	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

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
27.3	28.2	28.3	28.4	29.2

Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
	L11	SENATE	-	-	5	3	-
	L12	HOUSE	-	-	4	4	-
	L49	LEGISLATIVE AUDITOR	-	-	2	4	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	1,194	106	-
	P07	PUBLIC SAFETY DEPARTMENT	-	-	9,797	2,513	-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	6	3	-
	P78	CORRECTIONS DEPARTMENT	-	-	1,498	1,395	-
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	5	5	-
	P82	CLEMENCY REVIEW COMMISSION	-	-	6	4	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	23	8	-
	P9E	SENTENCING GUIDELINES COMM	-	-	5	6	-
	R28	MINN CONSERVATION CORPS	-	-	1	5	-
	R29	NATURAL RESOURCES DEPARTMENT	3	-	6,928	3,367	-
	R32	POLLUTION CONTROL AGENCY	-	-	972	1,008	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	277	688	-
	T79	TRANSPORTATION DEPARTMENT	16,036	-	43,302	2,650	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	209	18	-
	O	OTHER	29,672	-	4	0	-
	Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
29.3	29.4	29.5	29.6	30.2

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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
29.3	29.4	29.5	29.6	30.2

Schedule No.	DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll	\$ (452,316)				
G10-11.4	G10-11.4	Accounting Services	-	\$ (676,956)			
G10-11.5	G10-11.5	Financial Reporting	-	-	\$ (578,664)		
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	\$ (11,775)	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	28	24	-	\$ (1,021,889)
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	473,043
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	420,441
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	128,405
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	18	16	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	16	14	-	-
G45-14.3	G45-14.3	Mediation Services	29	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	399	59	50	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
29.3	29.4	29.5	29.6	30.2

Schedule No.	DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	5,005	4,194	3,585	14	-
	B10	CANNABIS MANAGEMENT OFFICE	551	232	198	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	136	235	201	-	-
	B13	COMMERCE DEPARTMENT	3,518	6,604	5,645	163	-
	B14	ANIMAL HEALTH BOARD	500	299	256	-	-
	B15	BARBER EXAMINERS BOARD	16	51	44	-	-
	B20	EXPLORE MINNESOTA TOURISM	364	210	180	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	12,210	54,744	46,795	961	-
	B24	PUBLIC FACILITIES AUTHORITY	112	173	148	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	0	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	43	22	19	-	-
	B34	HOUSING FINANCE AGENCY	2,405	1,309	1,119	-	-
	B41	WORKERS' COMP COURT OF APPEALS	67	22	18	-	-
	B42	LABOR AND INDUSTRY DEPARTMENT	3,754	6,190	5,291	3	-
	B43	IRON RANGE RESOURCES	275	418	357	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	41	134	115	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	0	0	-	-
	B7P	ACCOUNTANCY BOARD	40	97	83	-	-
	B7S	PRIVATE DETECTIVES BOARD	23	15	13	-	-
	B82	PUBLIC UTILITIES COMMISSION	1,656	1,483	1,267	-	-
	B9D	AMATEUR SPORTS COMMISSION	10	5	4	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	0	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	416	271	232	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	84,036	28,050	23,978	373	-
	E37	EDUCATION DEPARTMENT	3,548	8,416	7,194	616	-
	E39	PROF EDUCATOR LICENSING STD BD	155	150	128	-	-
	E40	HISTORICAL SOCIETY	-	6	5	-	-
	E44	MINNESOTA STATE ACADEMIES	1,624	549	470	-	-
	E50	ARTS BOARD	191	311	266	1	-
	E60	OFFICE OF HIGHER EDUCATION	791	766	655	-	-
	E77	ZOOLOGICAL BOARD	2,389	1,230	1,051	-	-
	E81	UNIVERSITY OF MINNESOTA	-	117	100	-	-
	E95	HUMANITIES COMMISSION	-	3	2	-	-
	E97	SCIENCE MUSEUM	-	2	1	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	9	2	2	-	-
	G02	ADMINISTRATION DEPARTMENT	4,790	6,184	5,286	2	-
	G03	LOTTERY	916	87	75	-	-
	G05	RACING COMMISSION	291	199	170	-	-
	G06	ATTORNEY GENERAL	2,716	546	467	2	-
	G09	GAMBLING CONTROL BOARD	277	60	52	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	1,599	906	774	-	-
	G17	HUMAN RIGHTS DEPARTMENT	347	91	78	-	-
	G19	INDIAN AFFAIRS COUNCIL	58	49	42	-	-
	G38	INVESTMENT BOARD	274	130	111	-	-
	G39	GOVERNORS OFFICE	420	81	69	-	-
	G45	MEDIATION SERVICES DEPARTMENT	77	59	51	-	-
	G46	MN.IT	19,934	5,453	4,661	-	-
	G53	SECRETARY OF STATE	940	683	584	2	-
	G61	OFFICE OF STATE AUDITOR	595	187	160	-	-
	G62	MINN STATE RETIREMENT SYSTEM	859	1,503	1,285	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	719	3,038	2,597	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
29.3	29.4	29.5	29.6	30.2

Schedule No.	DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
	G67	REVENUE DEPARTMENT	9,623	829	709	-	-
	G69	TEACHERS RETIREMENT ASSOC	566	1,542	1,318	-	-
	G70	MN SECURE CHOICE	11	6	5	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	29,047	24,829	-	-
	G92	OMBUDSPERSON FOR FAMILIES	33	28	24	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	9	15	13	-	-
	G96	UNIFORM LAWS COMMISSION	-	1	1	-	-
	G9J	CAMPAIGN FINANCE BOARD	49	75	64	-	-
	G9K	ADMINISTRATIVE HEARINGS	495	334	285	-	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	33	24	20	-	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	35	23	19	-	-
	G9N	ASIAN PACIFIC COUNCIL	20	28	24	-	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	21	17	14	-	-
	G9Q	MMB DEBT SERVICE	-	113	96	-	-
	G9R	MMB NON-OPERATING	-	64,501	55,136	4	-
	G9V	RARE DISEASE ADVISORY COUNCIL	19	16	14	-	-
	G9X	CAPITOL AREA ARCHITECT	22	15	13	-	-
	G9Y	MN STATE COUNCIL ON DISABILITY	58	51	44	-	-
	GPR	PAYROLL CLEARING	-	2	2	-	-
	H12	HEALTH DEPARTMENT	15,324	9,633	8,234	240	-
	H51	DIRECT CARE AND TREATMENT	18,321	12	10	-	-
	H55	HUMAN SERVICES DEPARTMENT	15,741	131,443	112,358	8,498	-
	H55b	HUMAN SERVICES SOS	20,096	7,331	6,266	-	-
	H55c	HUMAN SERVICES MSOP	3,237	787	673	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	4,003	5	4	-	-
	H60	MNSURE	1,397	145	124	-	-
	H75	VETERANS AFFAIRS DEPARTMENT	13,345	4,341	3,711	2	-
	H7B	MEDICAL PRACTICE BOARD	111	205	175	-	-
	H7C	NURSING BOARD	232	215	184	-	-
	H7D	PHARMACY BOARD	158	175	149	-	-
	H7F	DENTISTRY BOARD	100	177	151	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	30	46	40	-	-
	H7J	OPTOMETRY BOARD	12	36	31	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	21	76	65	-	-
	H7L	SOCIAL WORK BOARD	75	168	143	-	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	16	55	47	-	-
	H7Q	PODIATRIC MEDICINE	4	24	20	-	-
	H7R	VETERINARY MEDICINE BOARD	10	53	46	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	14	37	31	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	10	54	46	-	-
	H7V	PSYCHOLOGY BOARD	94	117	100	-	-
	H7W	PHYSICAL THERAPY BOARD	22	70	59	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	37	146	125	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	15	67	57	-	-
	H8A	FOSTER YOUTH OMBUDPERSON	30	20	17	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	72	38	33	-	-
	H9G	OMBUDSMAN MH/DD	147	38	32	-	-
	J33	TRIAL COURTS	16,441	16,514	14,117	-	-
	J40	STATE COMPETENCY ATTAINMENT BD	233	21	18	-	-
	J50	STATE GUARDIAN AD LITEM	1,806	234	200	-	-
	J52	PUBLIC DEFENSE BOARD	5,406	572	489	-	-
	J58	COURT OF APPEALS	508	46	39	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	0	0	-	-
	J63	BOARD OF CIVIL LEGAL AID	9	0	0	-	-
	J65	SUPREME COURT	3,235	836	715	1	-
	J68	TAX COURT	54	26	23	-	-
	J70	JUDICIAL STANDARDS BOARD	18	22	18	-	-
	L10	LEGISLATURE COORDINATING COMM	827	427	365	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
29.3	29.4	29.5	29.6	30.2

Schedule No.	DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
	L11	SENATE	1,643	19	16	-	-
	L12	HOUSE	-	18	16	-	-
	L49	LEGISLATIVE AUDITOR	16	6	5	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	2,839	5,025	4,295	60	-
	P07	PUBLIC SAFETY DEPARTMENT	17,658	41,239	35,251	99	-
	P08	OMBUDSPERSON FOR CORRECTIONS	43	26	22	-	-
	P78	CORRECTIONS DEPARTMENT	30,275	6,307	5,391	-	-
	P80	CANNABIS EXPUNGEMENT BOARD	99	19	17	-	-
	P82	CLEMENCY REVIEW COMMISSION	15	24	20	-	-
	P7T	PEACE OFFICERS BOARD (POST)	92	97	83	-	-
	P9E	SENTENCING GUIDELINES COMM	42	22	19	-	-
	R28	MINN CONSERVATION CORPS	-	6	5	-	-
	R29	NATURAL RESOURCES DEPARTMENT	34,266	29,162	24,927	47	-
	R32	POLLUTION CONTROL AGENCY	8,632	4,093	3,498	14	-
	R9P	WATER AND SOIL RESOURCES BOARD	2,419	1,168	998	1	-
	T79	TRANSPORTATION DEPARTMENT	62,942	182,264	155,800	671	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	879	751	-	-
	O	OTHER	-	16	14	-	-
		Total	\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.4	30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.4	30.5	30.6	30.7	30.8
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
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	\$ (473,047)				
G10-12.5	G10-12.5	Personnel Operations and System Support	- \$	(420,444)			
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	- \$	(128,405)		
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	- \$		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	- \$	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	13	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	11	-	5	-	
G45-14.3	G45-14.3	Mediation Services	-	27	14	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	41	371	106	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.4	30.5	30.6	30.7	30.8
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
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	2,931	4,652	5,985	-	-
	B10	CANNABIS MANAGEMENT OFFICE	162	512	442	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	164	126	45	-	-
	B13	COMMERCE DEPARTMENT	4,615	3,270	2,003	-	-
	B14	ANIMAL HEALTH BOARD	209	465	399	-	-
	B15	BARBER EXAMINERS BOARD	36	15	33	-	-
	B20	EXPLORE MINNESOTA TOURISM	147	338	536	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	38,256	11,349	4,773	-	-
	B24	PUBLIC FACILITIES AUTHORITY	121	104	349	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	15	40	39	-	-
	B34	HOUSING FINANCE AGENCY	915	2,235	804	-	-
	B41	WORKERS' COMP COURT OF APPEALS	15	62	18	-	-
	B42	LABOR AND INDUSTRY DEPARTMENT	4,326	3,490	1,526	-	-
	B43	IRON RANGE RESOURCES	292	255	343	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	94	38	20	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	1	-	-
	B7P	ACCOUNTANCY BOARD	68	37	20	-	-
	B7S	PRIVATE DETECTIVES BOARD	11	21	35	-	-
	B82	PUBLIC UTILITIES COMMISSION	1,036	1,539	33	-	-
	B9D	AMATEUR SPORTS COMMISSION	4	9	24	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	5	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	190	386	375	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	19,602	78,115	3,172	-	-
	E37	EDUCATION DEPARTMENT	5,881	3,298	5,331	-	-
	E39	PROF EDUCATOR LICENSING STD BD	105	144	87	-	-
	E40	HISTORICAL SOCIETY	4	-	36	-	-
	E44	MINNESOTA STATE ACADEMIES	384	1,510	874	-	-
	E50	ARTS BOARD	218	178	151	-	-
	E60	OFFICE OF HIGHER EDUCATION	535	735	1,000	-	-
	E77	ZOOLOGICAL BOARD	859	2,221	1,240	-	-
	E81	UNIVERSITY OF MINNESOTA	82	-	187	-	-
	E95	HUMANITIES COMMISSION	2	-	44	-	-
	E97	SCIENCE MUSEUM	1	-	16	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	1	9	3	-	-
	G02	ADMINISTRATION DEPARTMENT	4,321	4,453	1,678	-	-
	G03	LOTTERY	61	851	117	-	-
	G05	RACING COMMISSION	139	271	185	-	-
	G06	ATTORNEY GENERAL	382	2,524	328	-	-
	G09	GAMBLING CONTROL BOARD	42	257	41	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	633	1,486	825	-	-
	G17	HUMAN RIGHTS DEPARTMENT	63	323	80	-	-
	G19	INDIAN AFFAIRS COUNCIL	34	54	83	-	-
	G38	INVESTMENT BOARD	91	255	37	-	-
	G39	GOVERNORS OFFICE	56	390	66	-	-
	G45	MEDIATION SERVICES DEPARTMENT	41	71	25	-	-
	G46	MN.IT	3,811	18,529	3,288	-	-
	G53	SECRETARY OF STATE	477	874	271	-	-
	G61	OFFICE OF STATE AUDITOR	131	554	127	-	-
	G62	MINN STATE RETIREMENT SYSTEM	1,051	798	83	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,123	668	167	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.4	30.5	30.6	30.7	30.8
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
	G67	REVENUE DEPARTMENT	580	8,945	1,404	-	-
	G69	TEACHERS RETIREMENT ASSOC	1,078	527	72	-	-
	G70	MN SECURE CHOICE	4	10	12	-	-
	G90	REVENUE INTERGOVT PAYMENTS	20,298	-	662	-	-
	G92	OMBUDSPERSON FOR FAMILIES	19	31	24	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	11	9	25	-	-
	G96	UNIFORM LAWS COMMISSION	1	-	4	-	-
	G9J	CAMPAIGN FINANCE BOARD	52	46	79	-	-
	G9K	ADMINISTRATIVE HEARINGS	233	460	118	-	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	17	31	42	-	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	16	33	33	-	-
	G9N	ASIAN PACIFIC COUNCIL	20	18	37	-	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	12	19	16	-	-
	G9Q	MMB DEBT SERVICE	79	-	496	-	-
	G9R	MMB NON-OPERATING	45,074	-	477	-	-
	G9V	RARE DISEASE ADVISORY COUNCIL	11	18	30	-	-
	G9X	CAPITOL AREA ARCHITECT	11	21	43	-	-
	G9Y	MN STATE COUNCIL ON DISABILITY	36	54	37	-	-
	GPR	PAYROLL CLEARING	1	-	-	-	-
	H12	HEALTH DEPARTMENT	6,731	14,244	8,532	-	-
	H51	DIRECT CARE AND TREATMENT	8	17,030	30	-	-
	H55	HUMAN SERVICES DEPARTMENT	91,854	14,632	6,273	-	-
	H55b	HUMAN SERVICES SOS	5,123	18,680	3,731	-	-
	H55c	HUMAN SERVICES MSOP	550	3,008	364	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	3	3,721	202	-	-
	H60	MNSURE	101	1,298	102	-	-
	H75	VETERANS AFFAIRS DEPARTMENT	3,033	12,405	4,510	-	-
	H7B	MEDICAL PRACTICE BOARD	143	103	56	-	-
	H7C	NURSING BOARD	150	216	46	-	-
	H7D	PHARMACY BOARD	122	147	109	-	-
	H7F	DENTISTRY BOARD	124	93	94	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	32	28	40	-	-
	H7J	OPTOMETRY BOARD	25	11	32	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	53	20	39	-	-
	H7L	SOCIAL WORK BOARD	117	69	49	-	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	38	15	32	-	-
	H7Q	PODIATRIC MEDICINE	17	4	37	-	-
	H7R	VETERINARY MEDICINE BOARD	37	9	31	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	26	13	87	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	38	9	30	-	-
	H7V	PSYCHOLOGY BOARD	82	87	54	-	-
	H7W	PHYSICAL THERAPY BOARD	49	20	32	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	102	35	46	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	47	14	27	-	-
	H8A	FOSTER YOUTH OMBUDPERSON	14	28	20	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	27	67	65	-	-
	H9G	OMBUDSMAN MH/DD	27	137	23	-	-
	J33	TRIAL COURTS	11,540	15,283	5,385	-	-
	J40	STATE COMPETENCY ATTAINMENT BD	15	217	14	-	-
	J50	STATE GUARDIAN AD LITEM	164	1,679	294	-	-
	J52	PUBLIC DEFENSE BOARD	399	5,025	767	-	-
	J58	COURT OF APPEALS	32	472	31	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	4	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	8	6	-	-
	J65	SUPREME COURT	584	3,007	799	-	-
	J68	TAX COURT	18	51	20	-	-
	J70	JUDICIAL STANDARDS BOARD	15	17	46	-	-
	L10	LEGISLATURE COORDINATING COMM	298	769	321	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.4	30.5	30.6	30.7	30.8
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
	L11	SENATE	13	1,527	15	-	-
	L12	HOUSE	13	-	18	-	-
	L49	LEGISLATIVE AUDITOR	4	15	18	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	3,511	2,639	493	-	-
	P07	PUBLIC SAFETY DEPARTMENT	28,819	16,414	11,712	-	-
	P08	OMBUDSPERSON FOR CORRECTIONS	18	40	14	-	-
	P78	CORRECTIONS DEPARTMENT	4,407	28,142	6,504	-	-
	P80	CANNABIS EXPUNGEMENT BOARD	14	92	22	-	-
	P82	CLEMENCY REVIEW COMMISSION	17	14	16	-	-
	P7T	PEACE OFFICERS BOARD (POST)	68	85	38	-	-
	P9E	SENTENCING GUIDELINES COMM	16	39	27	-	-
	R28	MINN CONSERVATION CORPS	4	-	23	-	-
	R29	NATURAL RESOURCES DEPARTMENT	20,379	31,851	15,692	-	-
	R32	POLLUTION CONTROL AGENCY	2,860	8,023	4,696	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	816	2,249	3,208	-	-
	T79	TRANSPORTATION DEPARTMENT	127,369	58,507	12,353	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	614	-	85	-	-
	O	OTHER	11	-	0	-	-
	Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Net Administrative
Expenditures by Division
31.2

SUM OF PERCENT
31.3

Net Administrative
Expenditures by Division
32.2

SUM OF PERCENT
32.3

Legislative Auditor General
Support
33.2

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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	\$ (549,674)				
G10-13.3	G10-13.3	Personnel Administration	549,674	\$ (549,675)			
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-			
G45-14.2	G45-14.2	Mediation Services	-	-	\$ (111)		
G45-14.3	G45-14.3	Mediation Services	-	36	111	\$ (221)	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	485	-	-	\$ (1,578)
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	943
L49-15.4	L49-15.4	Program Audits	-	-	-	-	529
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	106
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Net Administrative
Expenditures by Division
31.2

SUM OF PERCENT
31.3

Net Administrative
Expenditures by Division
32.2

SUM OF PERCENT
32.3

Legislative Auditor General
Support
33.2

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	-	6,082	-	2	-
	B10	CANNABIS MANAGEMENT OFFICE	-	669	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	165	-	-	-
	B13	COMMERCE DEPARTMENT	-	4,275	-	2	-
	B14	ANIMAL HEALTH BOARD	-	607	-	-	-
	B15	BARBER EXAMINERS BOARD	-	19	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	442	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	14,838	-	6	-
	B24	PUBLIC FACILITIES AUTHORITY	-	137	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	52	-	-	-
	B34	HOUSING FINANCE AGENCY	-	2,922	-	1	-
	B41	WORKERS' COMP COURT OF APPEALS	-	81	-	-	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	4,563	-	2	-
	B43	IRON RANGE RESOURCES	-	334	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	50	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	48	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	27	-	-	-
	B82	PUBLIC UTILITIES COMMISSION	-	2,013	-	1	-
	B9D	AMATEUR SPORTS COMMISSION	-	12	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	505	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	102,125	-	41	-
	E37	EDUCATION DEPARTMENT	-	4,312	-	2	-
	E39	PROF EDUCATOR LICENSING STD BD	-	189	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	1,974	-	1	-
	E50	ARTS BOARD	-	233	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	961	-	-	-
	E77	ZOOLOGICAL BOARD	-	2,903	-	1	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	11	-	-	-
	G02	ADMINISTRATION DEPARTMENT	-	5,821	-	2	-
	G03	LOTTERY	-	1,113	-	-	-
	G05	RACING COMMISSION	-	354	-	-	-
	G06	ATTORNEY GENERAL	-	3,300	-	1	-
	G09	GAMBLING CONTROL BOARD	-	336	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	1,943	-	1	-
	G17	HUMAN RIGHTS DEPARTMENT	-	422	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	71	-	-	-
	G38	INVESTMENT BOARD	-	333	-	-	-
	G39	GOVERNORS OFFICE	-	510	-	-	-
	G45	MEDIATION SERVICES DEPARTMENT	-	93	-	-	-
	G46	MN.IT	-	24,224	-	10	-
	G53	SECRETARY OF STATE	-	1,143	-	-	-
	G61	OFFICE OF STATE AUDITOR	-	724	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	1,044	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	874	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Net Administrative
Expenditures by Division
31.2

SUM OF PERCENT
31.3

Net Administrative
Expenditures by Division
32.2

SUM OF PERCENT
32.3

Legislative Auditor General
Support
33.2

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	G67	REVENUE DEPARTMENT	-	11,694	-	5	-
	G69	TEACHERS RETIREMENT ASSOC	-	688	-	-	-
	G70	MN SECURE CHOICE	-	13	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	40	-	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	11	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	60	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	602	-	-	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	40	-	-	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	43	-	-	-
	G9N	ASIAN PACIFIC COUNCIL	-	24	-	-	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	25	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9V	RARE DISEASE ADVISORY COUNCIL	-	23	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	27	-	-	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	70	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPARTMENT	-	18,622	-	7	-
	H51	DIRECT CARE AND TREATMENT	-	22,264	-	9	-
	H55	HUMAN SERVICES DEPARTMENT	-	19,130	-	8	-
	H55b	HUMAN SERVICES SOS	-	24,421	-	10	-
	H55c	HUMAN SERVICES MSOP	-	3,933	-	2	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	4,864	-	2	-
	H60	MNSURE	-	1,697	-	1	-
	H75	VETERANS AFFAIRS DEPARTMENT	-	16,218	-	7	-
	H7B	MEDICAL PRACTICE BOARD	-	135	-	-	-
	H7C	NURSING BOARD	-	283	-	-	-
	H7D	PHARMACY BOARD	-	192	-	-	-
	H7F	DENTISTRY BOARD	-	121	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	37	-	-	-
	H7J	OPTOMETRY BOARD	-	15	-	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	26	-	-	-
	H7L	SOCIAL WORK BOARD	-	91	-	-	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	19	-	-	-
	H7Q	PODIATRIC MEDICINE	-	5	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	12	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	17	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	12	-	-	-
	H7V	PSYCHOLOGY BOARD	-	114	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	26	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	45	-	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	18	-	-	-
	H8A	FOSTER YOUTH OMBUDPERSON	-	37	-	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	88	-	-	-
	H9G	OMBUDSMAN MH/DD	-	179	-	-	-
	J33	TRIAL COURTS	-	19,980	-	8	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	283	-	-	-
	J50	STATE GUARDIAN AD LITEM	-	2,195	-	1	-
	J52	PUBLIC DEFENSE BOARD	-	6,570	-	3	-
	J58	COURT OF APPEALS	-	618	-	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	11	-	-	-
	J65	SUPREME COURT	-	3,932	-	2	-
	J68	TAX COURT	-	66	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	22	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	1,005	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

			Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3	Legislative Auditor General Support 33.2
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	L11	SENATE	-	1,997	-	1	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	20	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	3,450	-	1	-
	P07	PUBLIC SAFETY DEPARTMENT	-	21,459	-	9	-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	52	-	-	-
	P78	CORRECTIONS DEPARTMENT	-	36,792	-	15	-
	P80	CANNABIS EXPUNGEMENT BOARD	-	121	-	-	-
	P82	CLEMENCY REVIEW COMMISSION	-	19	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	112	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	50	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	41,641	-	17	-
	R32	POLLUTION CONTROL AGENCY	-	10,490	-	4	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	2,940	-	1	-
	T79	TRANSPORTATION DEPARTMENT	-	76,490	-	31	-
	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 2025 - Actual

Financial Audits

33.3

Program Audits

33.4

Single Audits

33.5

Legislative Auditor General

Support

33.6

Financial Audits Outdoor

33.7

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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor
			33.3	33.4	33.5	33.6	33.7
Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits	\$ (943)				
L49-15.4	L49-15.4	Program Audits	- \$	(529)			
L49-15.5	L49-15.5	Single Audits	-	- \$			
L49-15.6	L49-15.6	Audit Comm	-		- \$	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	- \$	(106)
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Financial Audits

33.3

Program Audits

33.4

Single Audits

33.5

Legislative Auditor General

Support

33.6

Financial Audits Outdoor

33.7

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit-Outdoors
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	30	15	-	-	-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPARTMENT	2	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	28	106	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	2	2	-	-	-
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPARTMENT	17	-	-	-	-
	B43	IRON RANGE RESOURCES	4	-	-	-	-
	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	30	-	-	-	-
	E37	EDUCATION DEPARTMENT	5	-	-	-	-
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	36	-	-	-	-
	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	5	-	-	-	-
	G03	LOTTERY	45	2	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	18	-	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	10	-	-	-	-
	G17	HUMAN RIGHTS DEPARTMENT	7	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	56	-	-	-	-
	G39	GOVERNORS OFFICE	35	-	-	-	-
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	-
	G46	MN.IT	46	1	-	-	-
	G53	SECRETARY OF STATE	16	26	-	-	-
	G61	OFFICE OF STATE AUDITOR	33	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	44	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	24	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Financial Audits
33.3

Program Audits
33.4

Single Audits
33.5

Legislative Auditor General
Support
33.6

Financial Audits Outdoor
33.7

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit-Outdoors
	G67	REVENUE DEPARTMENT	2	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	25	-	-	-	-
	G70	MN SECURE CHOICE	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	21	-	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	1	-	-	-	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	-
	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	72	114	-	-	-
	H51	DIRECT CARE AND TREATMENT	-	-	-	-	-
	H55	HUMAN SERVICES DEPARTMENT	137	3	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
	H60	MNSURE	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPARTMENT	4	-	-	-	-
	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	26	-	-	-	-
	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	-	-	-	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
	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	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
	J65	SUPREME COURT	-	86	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Financial Audits

33.3

Program Audits

33.4

Single Audits

33.5

Legislative Auditor General
Support

33.6

Financial Audits Outdoor

33.7

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit-Outdoors
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	5	-	-	-	-
	P07	PUBLIC SAFETY DEPARTMENT	88	0	-	-	-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
	P78	CORRECTIONS DEPARTMENT	19	-	-	-	-
	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	12	84	-	-	106
	R32	POLLUTION CONTROL AGENCY	1	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	29	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	27	-	-	-	-
	O	OTHER	-	68	-	-	-
		Total	\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Financial Audits Art

33.8

Financial Audits Clean

Water

33.9

Financial Audits Parks &

Trails

33.10

Program Audits Outdoor

33.11

Program Audits Art

33.12

Schedule No.	DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

			Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art
			33.8	33.9	33.10	33.11	33.12
Schedule No.	DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art	\$	-			
L49-15.9	L49-15.9	Financial Audit- Clean Water		- \$	-		

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Financial Audits Art
33.8

Financial Audits Clean
Water
33.9

Financial Audits Parks &
Trails
33.10

Program Audits Outdoor
33.11

Program Audits Art
33.12

Schedule No.	DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	\$ -	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	\$ -	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	\$ -
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2025 - Actual

Financial Audits Art
33.8

Financial Audits Clean
Water
33.9

Financial Audits Parks &
Trails
33.10

Program Audits Outdoor
33.11

Program Audits Art
33.12

Schedule No.	DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
	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	-	-	-	-	-
	H51	DIRECT CARE AND TREATMENT	-	-	-	-	-
	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	-	-	-	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
	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	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art
33.8	33.9	33.10	33.11	33.12

Schedule No.	DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
	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 2025 - Actual

Program Audits Clean
Water
33.13

Program Audits Parks &
Trails
33.14

Schedule No.	DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	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			-
G02-3.7	G02-3.7	Operational Excellence			-
G02-4.2	G02-4.2	Government & Citizen Services			-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			-
G02-4.7	G02-4.7	Real Property			-
G02-4.8	G02-4.8	Office of State Procurement			-
G02-4.10	G02-4.10	Central Mail			-
G02-4.12	G02-4.12	Grants Management			-
G02-4.13	G02-4.13	Enterprise Sustainability Office			-
G46-6.2	G46-6.2	Minnesota Information Technology			-
G46-6.3	G46-6.3	IT Spend			-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)			-
G46-6.5	G46-6.5	MnIT - Non allocable			-
G10-8.2	G10-8.2	Minnesota Management & Budget			-
G10-8.3	G10-8.3	Enterprise Communications & Planning			-
G10-9.2	G10-9.2	Debt Management Division			-
G10-9.3	G10-9.3	Debt Management			-
G10-9.4	G10-9.4	Debt Management - Other			-
G10-10.2	G10-10.2	MMB - Budget Division			-
G10-10.3	G10-10.3	Analysis & Control (EBO's)			-
G10-10.4	G10-10.4	Budget Operations and Planning			-
G10-10.5	G10-10.5	Budget Division - Non Allocable			-
G10-11.2	G10-11.2	MMB - Accounting Division			-
G10-11.3	G10-11.3	Central Payroll			-
G10-11.4	G10-11.4	Accounting Services			-
G10-11.5	G10-11.5	Financial Reporting			-
G10-11.6	G10-11.6	Financial Reporting - Single Audit			-
G10-11.7	G10-11.7	Accounting Services - Non Allocable			-
G10-12.2	G10-12.2	MMB I.T - Management and Administration			-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			-
G10-12.5	G10-12.5	Personnel Operations and System Support			-
G10-12.6	G10-12.6	Budget Service - Computer Operations			-
G10-12.7	G10-12.7	Personnel Operations Special Billing			-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-
G10-13.3	G10-13.3	Personnel Administration			-
G10-13.5	G10-13.5	Employee Relations - Non Allocable			-
G45-14.2	G45-14.2	Mediation Services			-
G45-14.3	G45-14.3	Mediation Services			-
G45-14.4	G45-14.4	Mediation/Representation			-
L49-15.2	L49-15.2	Legislative Auditor			-
L49-15.3	L49-15.3	Financial Audits			-
L49-15.4	L49-15.4	Program Audits			-
L49-15.5	L49-15.5	Single Audits			-
L49-15.6	L49-15.6	Audit Comm			-
L49-15.7	L49-15.7	Financial Audit- Outdoors			-
L49-15.8	L49-15.8	Financial Audit- Art			-
L49-15.9	L49-15.9	Financial Audit- Clean Water			-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			-
L49-15.11	L49-15.11	Program Audit- Outdoors			-
L49-15.12	L49-15.12	Program Audit- Art			-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

Program Audits Clean Water
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Program Audits Parks & Trails
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Schedule No.	DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	Total
L49-15.13	L49-15.13	Program Audit- Clean Water			-
L49-15.14	L49-15.14	Program Audit- Parks & Trails			-
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			-
G02-3.7	G02-3.7	Operational Excellence			-
G02-4.2	G02-4.2	Government & Citizen Services			-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			-
G02-4.7	G02-4.7	Real Property			-
G02-4.8	G02-4.8	Office of State Procurement			-
G02-4.10	G02-4.10	Central Mail			-
G02-4.12	G02-4.12	Grants Management			-
G02-4.13	G02-4.13	Enterprise Sustainability Office			-
G46-6.2	G46-6.2	Minnesota Information Technology			-
G46-6.3	G46-6.3	IT Spend			-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)			-
G46-6.5	G46-6.5	MnIT - Non allocable			-
G10-8.2	G10-8.2	Minnesota Management & Budget			-
G10-8.3	G10-8.3	Enterprise Communications & Planning			-
G10-9.2	G10-9.2	Debt Management Division			-
G10-9.3	G10-9.3	Debt Management			-
G10-9.4	G10-9.4	Debt Management - Other			-
G10-10.2	G10-10.2	MMB - Budget Division			-
G10-10.3	G10-10.3	Analysis & Control (EBO's)			-
G10-10.4	G10-10.4	Budget Operations and Planning			-
G10-10.5	G10-10.5	Budget Division - Non Allocable			-
G10-11.2	G10-11.2	MMB - Accounting Division			-
G10-11.3	G10-11.3	Central Payroll			-
G10-11.4	G10-11.4	Accounting Services			-
G10-11.5	G10-11.5	Financial Reporting			-
G10-11.6	G10-11.6	Financial Reporting - Single Audit			-
G10-11.7	G10-11.7	Accounting Services - Non Allocable			-
G10-12.2	G10-12.2	MMB I.T - Management and Administration			-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			-
G10-12.5	G10-12.5	Personnel Operations and System Support			-
G10-12.6	G10-12.6	Budget Service - Computer Operations			-
G10-12.7	G10-12.7	Personnel Operations Special Billing			-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-
G10-13.3	G10-13.3	Personnel Administration			-
G10-13.5	G10-13.5	Employee Relations - Non Allocable			-
G45-14.2	G45-14.2	Mediation Services			-
G45-14.3	G45-14.3	Mediation Services			-
G45-14.4	G45-14.4	Mediation/Representation			-
L49-15.2	L49-15.2	Legislative Auditor			-
L49-15.3	L49-15.3	Financial Audits			-
L49-15.4	L49-15.4	Program Audits			-
L49-15.5	L49-15.5	Single Audits			-
L49-15.6	L49-15.6	Audit Comm			-
L49-15.7	L49-15.7	Financial Audit- Outdoors			-
L49-15.8	L49-15.8	Financial Audit- Art			-
L49-15.9	L49-15.9	Financial Audit- Clean Water			-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

Program Audits Clean Water
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Program Audits Parks & Trails
33.14

Schedule No.	DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	Total
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			-
L49-15.11	L49-15.11	Program Audit- Outdoors			-
L49-15.12	L49-15.12	Program Audit- Art			-
L49-15.13	L49-15.13	Program Audit- Clean Water	\$ -		-
L49-15.14	L49-15.14	Program Audit- Parks & Trails		\$ -	-
	99YYY	Consumer Agencies			
	B04	AGRICULTURE DEPARTMENT	-	-	822,526
	B10	CANNABIS MANAGEMENT OFFICE	-	-	61,408
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	18,983
	B13	COMMERCE DEPARTMENT	-	-	661,352
	B14	ANIMAL HEALTH BOARD	-	-	48,504
	B15	BARBER EXAMINERS BOARD	-	-	3,736
	B20	EXPLORE MINNESOTA TOURISM	-	-	43,883
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	4,257,910
	B24	PUBLIC FACILITIES AUTHORITY	-	-	113,062
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	1
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	4,855
	B34	HOUSING FINANCE AGENCY	-	-	261,690
	B41	WORKERS' COMP COURT OF APPEALS	-	-	5,598
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	559,660
	B43	IRON RANGE RESOURCES	-	-	99,137
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	10,712
	B7G	COMBATIVE SPORTS COMMISSION	-	-	21
	B7P	ACCOUNTANCY BOARD	-	-	9,683
	B7S	PRIVATE DETECTIVES BOARD	-	-	2,637
	B82	PUBLIC UTILITIES COMMISSION	-	-	135,561
	B9D	AMATEUR SPORTS COMMISSION	-	-	20,541
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	82
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	50,032
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	5,134,076
	E37	EDUCATION DEPARTMENT	-	-	950,834
	E39	PROF EDUCATOR LICENSING STD BD	-	-	21,066
	E40	HISTORICAL SOCIETY	-	-	31,807
	E44	MINNESOTA STATE ACADEMIES	-	-	315,101
	E50	ARTS BOARD	-	-	60,480
	E60	OFFICE OF HIGHER EDUCATION	-	-	108,538
	E77	ZOOLOGICAL BOARD	-	-	201,395
	E81	UNIVERSITY OF MINNESOTA	-	-	20,851
	E95	HUMANITIES COMMISSION	-	-	752
	E97	SCIENCE MUSEUM	-	-	305
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	541
	G02	ADMINISTRATION DEPARTMENT	-	-	3,455,713
	G03	LOTTERY	-	-	318,748
	G05	RACING COMMISSION	-	-	24,844
	G06	ATTORNEY GENERAL	-	-	275,603
	G09	GAMBLING CONTROL BOARD	-	-	16,782
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	215,504
	G17	HUMAN RIGHTS DEPARTMENT	-	-	58,900
	G19	INDIAN AFFAIRS COUNCIL	-	-	10,152
	G38	INVESTMENT BOARD	-	-	315,534
	G39	GOVERNORS OFFICE	-	-	208,256
	G45	MEDIATION SERVICES DEPARTMENT	-	-	10,326
	G46	MN.IT	-	-	1,469,154
	G53	SECRETARY OF STATE	-	-	329,209
	G61	OFFICE OF STATE AUDITOR	-	-	217,987
	G62	MINN STATE RETIREMENT SYSTEM	-	-	347,860
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	294,068

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

Program Audits Clean
Water
33.13

Program Audits Parks &
Trails
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Schedule No.	DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	Total
	G67	REVENUE DEPARTMENT	-	-	676,928
	G69	TEACHERS RETIREMENT ASSOC	-	-	231,814
	G70	MN SECURE CHOICE	-	-	2,140
	G90	REVENUE INTERGOVT PAYMENTS	-	-	1,122,612
	G92	OMBUDSPERSON FOR FAMILIES	-	-	140,721
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	2,778
	G96	UNIFORM LAWS COMMISSION	-	-	89
	G9J	CAMPAIGN FINANCE BOARD	-	-	8,612
	G9K	ADMINISTRATIVE HEARINGS	-	-	55,095
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	4,857
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	4,513
	G9N	ASIAN PACIFIC COUNCIL	-	-	4,283
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	4,428
	G9Q	MMB DEBT SERVICE	-	-	11,609
	G9R	MMB NON-OPERATING	-	-	2,478,311
	G9V	RARE DISEASE ADVISORY COUNCIL	-	-	2,168
	G9X	CAPITOL AREA ARCHITECT	-	-	3,482
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	8,936
	GPR	PAYROLL CLEARING	-	-	73
	H12	HEALTH DEPARTMENT	-	-	2,648,996
	H51	DIRECT CARE AND TREATMENT	-	-	955,931
	H55	HUMAN SERVICES DEPARTMENT	-	-	7,478,957
	H55b	HUMAN SERVICES SOS	-	-	1,292,938
	H55c	HUMAN SERVICES MSOP	-	-	192,516
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	186,350
	H60	MNSURE	-	-	81,965
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	982,066
	H7B	MEDICAL PRACTICE BOARD	-	-	20,520
	H7C	NURSING BOARD	-	-	24,957
	H7D	PHARMACY BOARD	-	-	22,090
	H7F	DENTISTRY BOARD	-	-	22,853
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	4,210
	H7J	OPTOMETRY BOARD	-	-	2,659
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	5,438
	H7L	SOCIAL WORK BOARD	-	-	12,123
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	3,725
	H7Q	PODIATRIC MEDICINE	-	-	1,861
	H7R	VETERINARY MEDICINE BOARD	-	-	3,231
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	141,870
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	3,436
	H7V	PSYCHOLOGY BOARD	-	-	10,791
	H7W	PHYSICAL THERAPY BOARD	-	-	4,765
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	9,231
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	4,155
	H8A	FOSTER YOUTH OMBUDPERSON	-	-	4,158
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	8,694
	H9G	OMBUDSMAN MH/DD	-	-	12,992
	J33	TRIAL COURTS	-	-	1,484,350
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	12,048
	J50	STATE GUARDIAN AD LITEM	-	-	96,340
	J52	PUBLIC DEFENSE BOARD	-	-	283,664
	J58	COURT OF APPEALS	-	-	26,715
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	55
	J63	BOARD OF CIVIL LEGAL AID	-	-	512
	J65	SUPREME COURT	-	-	764,078
	J68	TAX COURT	-	-	5,918
	J70	JUDICIAL STANDARDS BOARD	-	-	3,505
	L10	LEGISLATURE COORDINATING COMM	-	-	59,399

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2025 - Actual

Program Audits Clean
Water
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Program Audits Parks &
Trails
33.14

Schedule No.	DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	Total
	L11	SENATE	-	-	75,908
	L12	HOUSE	-	-	992
	L49	LEGISLATIVE AUDITOR	-	-	2,294
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	574,399
	P07	PUBLIC SAFETY DEPARTMENT	-	-	3,717,516
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	4,790
	P78	CORRECTIONS DEPARTMENT	-	-	2,256,883
	P80	CANNABIS EXPUNGEMENT BOARD	-	-	10,912
	P82	CLEMENCY REVIEW COMMISSION	-	-	2,495
	P7T	PEACE OFFICERS BOARD (POST)	-	-	13,130
	P9E	SENTENCING GUIDELINES COMM	-	-	4,624
	R28	MINN CONSERVATION CORPS	-	-	583
	R29	NATURAL RESOURCES DEPARTMENT	-	-	4,802,716
	R32	POLLUTION CONTROL AGENCY	-	-	779,656
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	259,364
	T79	TRANSPORTATION DEPARTMENT	-	-	11,413,223
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	179,391
	O	OTHER	-	-	933,737
		Total	\$ -	\$ -	\$ 68,282,099



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2025 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 1.0

FIXED ASSET DEPRECIATION

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

The depreciation expense allocated is per the Comprehensive Annual Financial Report (ACFR),
for the year ended June 30, 2025.

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

[Depreciation](#)
[Cost allocation plans and indirect cost proposals](#)
[State/Local Governmentwide Central Service Cost Allocation Plans](#)

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2025
First Stepdown

FIXED ASSET DEPRECIATION

Schedule No. 1.1

1.2

	Fixed Asset Depreciation	General Support Allocation
Total Eligible Direct Costs:	\$ 410,150	\$ 410,150
Add: Allocated Costs		
Sum of Allocated Costs	410,150	410,150
Distribution of Allocated Costs	-	-
Total Allocated Costs	410,150	410,150
Less: Disallowed Costs	-	-
Net Allocable Costs	\$ 410,150	\$ 410,150



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2025 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 3.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

- > Costs of the Human Resources and Commissioner's office have been allocated to units within the department based on actual full time equivalent employees in each cost-center within the department in FY 2025.
- > 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 2025.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2025 net cost of these sub-centers.
- > Office of Operational Excellence provides assistance to the agency within the department 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 2025.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2025
 First Stepdown

ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.2

Schedule No. 3.2		3.3	3.4	3.5	3.6	3.7
	Administration Mgmt Services	Commissioner's Office	Human Resources	Financial Mgmt and Rptg	Fiscal Agent - Non Allocable	Operational Excellence
Total Eligible Direct Costs:	\$ 2,841,712	\$ 938,740	\$ 502,635	\$ 1,025,723		\$ 374,614
Add: Allocated Costs						
Fixed Asset Depreciation	-	-	-	-	-	-
Sum of Allocated Costs	2,841,712	938,740	502,635	1,025,723	-	374,614
Distribution of Allocated Costs	-	-	-	-	-	-
Total Allocated Costs	2,841,712	938,740	502,635	1,025,723	-	374,614
Less: Disallowed Costs	-	-	-	-	-	-
Net Allocable Costs	\$ 2,841,712	\$ 938,740	\$ 502,635	\$ 1,025,723	\$ -	\$ 374,614



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2025 Actual

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

SCHEDULE 4.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES

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

- > Government and Citizen Services – General support costs allocated to this cost center have been apportioned among its activities based on FY 2025 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 2025.
- > Enterprise Real Property 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 2025 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 2025 postage charges. Costs of postage are directly charged through a revolving fund.
- > Enterprise Sustainability advances sustainability in state operations by providing a tracking and reporting framework and completing reporting annually at Sustainability.mn.gov, conducting enterprise-level planning to identify and address challenges and opportunities and provide technical assistance for planning at the agency level, implementing projects and providing technical assistance to agencies in the areas of communications, engagement, solid waste, energy efficiency, renewable energy, and fleet electrification, and championing sustainability in funding discussions and sharing best practices.
- > Grants Management standardizes, streamlines and improves state grant-making practices and increases public information about state grant opportunities.
- > The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2025 net cost of these activities.

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2025
First Stepdown

ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1

Schedule No. 4.1		4.2	4.5	4.7	4.8	4.10	4.12	4.13	
		Government & Citizen Services	General Support	Real Estate & Construction Services	Enterprise Real Property	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability
Total Eligible Direct Costs:		\$ 5,590,891	\$ -	\$ 643,214	\$ 868,091	\$ 2,027,353	\$ 388,040	\$ 1,345,332	\$ 318,861
Add: Allocated Costs									
3.3	Admin Mgmt-Commissioner's Office	55,285	55,285	-	-	-	-	-	-
3.4	Admin Mgmt-Human Resources	29,601	29,601	-	-	-	-	-	-
3.5	Admin Mgmt-Financial Mgmt & Rptg	13,173	13,173	-	-	-	-	-	-
3.7	Admin Mgmt-Operational Excellence	22,062	22,062	-	-	-	-	-	-
Sum of Allocated Costs		5,711,013	120,122	643,214	868,091	2,027,353	388,040	1,345,332	318,861
Distribution of Allocated Costs		-	(120,122)	13,820	18,651	43,558	8,337	28,905	6,851
Total Allocated Costs		5,711,013	-	657,034	886,742	2,070,911	396,377	1,374,237	325,712
Less: Disallowed Costs		-	-	-	-	-	-	-	-
Net Allocable Costs		\$ 5,711,013	\$ -	\$ 657,034	\$ 886,742	\$ 2,070,911	\$ 396,377	\$ 1,374,237	\$ 325,712



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 6.0

MN.IT SERVICES

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

- > General fund costs benefit all state agencies, and allowable costs are apportioned to each agency based on their actual FY 2025 IT spend.
- > Office of Accessibility oversees the implementation of accessibility standards for Minnesota's executive branch to provide resources that ensure applications, websites, and documents are accessible for everyone and have been allocated based on FTE counts.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2025
First Stepdown

Minnesota Information Technology

Schedule No. 6.1

Schedule No. 6.1	6.2	6.3	6.4	8.2	8.3	9.2	10.2	11.3	12.2	13.2	14.2	15.2		
	Minnesota Information Technology	General Support	IT Spend	Enterprise IT Accessibility	Minnesota Management & Budget	Enterprise Communications & Planning	Debt Management	Budget Division	Accounting Division	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	2nd Step & Consumer Activities
Total Eligible Direct Costs:	\$ 1,639,836	\$ 1,460,120	\$ -	\$ 179,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs														
1.2 Fixed Asset Depreciation	270,500	270,500	-	-	-	-	-	-	-	-	-	-	-	-
4.8 Office of State Procurement	152	152	-	-	-	-	-	-	-	-	-	-	-	-
4.13 Enterprise Sustainability	25	25	-	-	-	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs	1,910,488	1,730,797	-	179,716	-	-	-	-	-	-	-	-	-	-
Distribution of Allocated Costs	-	(1,730,797)	-	-	24	506	113	7	68	27,714	35	115	149	1,702,066
Total Allocated Costs	1,910,488	-	-	179,716	24	506	113	7	68	27,714	35	115	149	1,702,066
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 1,910,488	\$ -	\$ -	\$ 179,716	\$ 24	\$ 506	\$ 113	\$ 7	\$ 68	\$ 27,714	\$ 35	\$ 115	\$ 149	\$ 1,702,066



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 8.0

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

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes Enterprise Communications & Planning, personnel, accounting services, and cash management) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2025, 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 2025 net cost of these activities.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2025
First Stepdown

Schedule No. 8.1

Schedule No. 8.1	8.2	8.3	9.3	10.3	10.4	11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8	13.3
	Minnesota Management & Budget	Enterprise Communications & Planning	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:	\$ 3,133,298	\$ 3,133,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs																
1.2 Fixed Asset Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.8 Office of State Procurement	2,017	2,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.13 Enterprise Sustainability	70	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.2 MN Information Technology	24	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.4 Accessibility	39	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs	3,135,448	3,135,448	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution of Allocated Costs	-	(3,135,448)	306,341	74,703	183,640	31,454	191,428	286,499	244,900	4,984	231,903	440,859	391,836	119,668	-	627,234
Total Allocated Costs	3,135,448	-	306,341	74,703	183,640	31,454	191,428	286,499	244,900	4,984	231,903	440,859	391,836	119,668	-	627,234
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 3,135,448	\$ -	\$ 306,341	\$ 74,703	\$ 183,640	\$ 31,454	\$ 191,428	\$ 286,499	\$ 244,900	\$ 4,984	\$ 231,903	\$ 440,859	\$ 391,836	\$ 119,668	\$ -	\$ 627,234



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 8.3

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

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

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

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

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2025 net cost of these activities.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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First Stepdown

MMB - Enterprise Communications & Planning

Schedule No. 8.3.1

Schedule No. 8.3.1		8.3	9.2	10.2	11.2	12.2	13.2	14.2	15.2	
	Enterprise Communications & Planning	General Support	Debt Management Division	MMB Budget Division	MMB Accounting Division	MMB IT Mgmt & Administration	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	\$ 3,213,180	\$ 3,213,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs										
4.8 Office of State Procurement	183	183	-	-	-	-	-	-	-	-
4.13 Enterprise Sustainability	73	73	-	-	-	-	-	-	-	-
6.2 MN Information Technology	506	506	-	-	-	-	-	-	-	-
6.4 Accessibility	40	40	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	306,341	306,341	-	-	-	-	-	-	-	-
Sum of Allocated Costs	3,520,323	3,520,323	-	-	-	-	-	-	-	-
Distribution of Allocated Costs	-	(3,520,323)	94	55	173	148	96	85	306	3,519,368
Total Allocated Costs	3,520,323	-	94	55	173	148	96	85	306	3,519,368
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 3,520,323	\$ -	\$ 94	\$ 55	\$ 173	\$ 148	\$ 96	\$ 85	\$ 306	\$ 3,519,368



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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First Stepdown

MMB - Debt Management Division

Schedule No. 9.1

9.2	9.3	
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	MMB - Debt Management Division	General Support	Debt Management	Consumer Activities
Total Eligible Direct Costs:	\$ 783,557	\$ -	\$ 783,557	
Add: Allocated Costs				
4.8 Office of State Procurement	222	222	-	-
4.13 Enterprise Sustainability	15	15	-	-
6.2 MN Information Technology	113	113	-	-
6.4 Accessibility	8	8	-	-
8.2 Minnesota Management & Budget	74,703	-	74,703	
8.3 Enterprise Communication and Planning	94	94	-	-
Sum of Allocated Costs	858,712	452	858,260	-
Distribution of Allocated Costs	-	(452)	452	
Sum of Allocated Costs	858,712	-	858,712	-
Distribution of Allocated Costs	-	-	(858,712)	858,712
Total Allocated Costs	858,712	-	-	858,712
Less: Disallowed Costs	-	-	-	-
Net Allocable Costs	\$ 858,712	\$ -	\$ -	\$ 858,712



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

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 2025. 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 2025.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2025 net cost of these activities.

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

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MMB - Budget Division

Schedule No. 10.1

Schedule No. 10.1		10.2	10.3	10.4	14.2	15.2	
	MMB - Budget Division	General Support	Analysis & Control	Budget Operations & Planning	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	\$ 2,256,102	\$ -	\$ 1,926,180	\$ 329,922	\$ -	\$ -	\$ -
Add: Allocated Costs							
4.8 Office of State Procurement	100	100	-	-	-	-	-
4.13 Enterprise Sustainability	45	45	-	-	-	-	-
6.2 MN Information Technology	7	7	-	-	-	-	-
6.4 Accessibility	25	25	-	-	-	-	-
8.2 Minnesota Management and Budget	215,094	-	183,640	31,454			
8.3 Enterprise Communications & Planning	55	55	-	-	-	-	-
Sum of Allocated Costs	2,471,429	233	2,109,820	361,376	-	-	-
Distribution of Allocated Costs	0	(233)	199	34	-	-	-
Distribution of Allocated Costs	-	-	(2,110,018)		51	183	2,109,785
Distribution of Allocated Costs	-	-	-	(361,410)	53	297	361,061
Total Allocated Costs	2,471,429	-	-	-	104	480	2,470,845
Less: Disallowed Costs	-	-	-	-	-	-	-
Net Allocable Costs	\$ 2,471,429	\$ -	\$ -	\$ -	\$ 104	\$ 480	\$ 2,470,845



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

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 2025.

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 2025.

The cost of central payroll is allowable and has been allocated based on total FY 2025 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 2025.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2025 net cost of these activities.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2025
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	Communications & 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:	\$ 7,633,935	\$ -	\$ 2,007,869	\$ 3,005,057	\$ 2,568,737	\$ 52,272	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs										
4.8 Office of State Procurement	383	383	-	-	-	-	-	-	-	-
4.13 Enterprise Sustainability	204	204	-	-	-	-	-	-	-	-
6.2 MN Information Technology	68	68	-	-	-	-	-	-	-	-
6.4 Accessibility	112	112	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	727,811	-	191,428	286,499	244,900	4,984	-	-	-	-
8.3 Enterprise Communications & Planning	173	173	-	-	-	-	-	-	-	-
Sum of Allocated Costs	8,362,686	940	2,199,297	3,291,556	2,813,637	57,256	-	-	-	-
Distribution of Allocated Costs	0	(940)	247	370	316	6	-	-	-	-
Distribution of Allocated Costs	-	-	(2,199,544)	-	-	-	-	143	1,936	2,197,465
Distribution of Allocated Costs	-	-	-	(3,291,926)	-	-	-	79	286	3,291,561
Distribution of Allocated Costs	-	-	-	-	(2,813,954)	-	-	68	244	2,813,642
Distribution of Allocated Costs	-	-	-	-	-	(57,262)	-	-	-	57,262
	8,362,686	-	-	-	-	-	-	289	2,467	8,359,930
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 8,362,686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289	\$ 2,467	\$ 8,359,930



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 12.0

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

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

- > The SWIFT costs are allocated based upon accounting transactions.
- > The SEMA4 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 2025 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
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First Stepdown

MMB - IT Management & Administration

Schedule No. 12.1

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 - Information Systems	General Support	Accounting & Procurement Sys Support	Personnel Operations Sys Support	Budget Serv Computer Operations	Personnel Operations Spec Billing	Accounting & Procurement Spec Billing	Other Non- Allocable	Mediation Services	Legislative Auditor	MMB	2nd step & Consumer Activities
Total Eligible Direct Costs:	\$ 23,316,022	\$ 2,432,405	\$ 4,624,125	\$ 4,109,930	\$ 1,255,190	\$ 3,976,396	\$ 6,917,976	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs												
1.2 Fixed Asset Depreciation	139,650	-	69,825	69,825	-	-	-	-	-	-	-	-
4.8 Office of State Procurement	39	39	-	-	-	-	-	-	-	-	-	-
4.13 Enterprise Sustainability	14	14	-	-	-	-	-	-	-	-	-	-
6.2 MN Information Technology	27,714	27,714	-	-	-	-	-	-	-	-	-	-
6.4 Accessibility	8	8	-	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	1,184,266	231,903	440,859	391,836	119,668	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning	148	148	-	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs	24,667,860	2,692,230	5,134,809	4,571,591	1,374,858	3,976,396	6,917,976	-	-	-	-	-
Distribution of Allocated Costs	-	(2,692,230)	-	-	-	-	-	-	-	-	2,692,230	-
Sum of Allocated Costs	24,667,860	-	5,134,809	4,571,591	1,374,858	3,976,396	6,917,976	-	-	-	2,692,230	-
Distribution of Allocated Costs	-	-	(5,134,809)	-	-	-	-	-	123	446	-	5,134,239
Distribution of Allocated Costs	-	-	-	(4,571,591)	-	-	-	-	296	4,025	-	4,567,270
Distribution of Allocated Costs	-	-	-	-	(1,374,858)	-	-	-	201	1,129	-	1,373,528
Distribution of Allocated Costs	-	-	-	-	-	(3,976,396)	-	-	258	3,501	-	3,972,638
Distribution of Allocated Costs	-	-	-	-	-	-	(6,917,976)	-	166	601	-	6,917,209
Total Allocated Costs	24,667,860	-	-	-	-	-	-	-	1,044	9,701	2,692,230	21,964,885
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 24,667,860	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,044	\$ 9,701	\$ 2,692,230	\$ 21,964,885



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

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 2025.
- > 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 2025 net cost of these activities.

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

Exhibit C

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

Schedule No. 13.1

Schedule No. 13.1		13.2	13.3	14.2	15.2	
	HR, Benefits & Labor Relations	General Support	Personnel Administration	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	\$ 6,578,993	\$ -	\$ 6,578,993	\$ -	\$ -	\$ -
Add: Allocated Costs						
1.2 Fixed Asset Depreciation	-	-	-	-	-	-
4.8 Office of State Procurement	209	209	-	-	-	-
4.13 Enterprise Sustainability	149	149	-	-	-	-
6.2 MN Information Technology	35	35	-	-	-	-
6.4 Accessibility	82	82	-	-	-	-
8.2 Minnesota Management & Budget	627,234	-	627,234	-	-	-
8.3 Enterprise Communications & Planning	96	96	-	-	-	-
Sum of Allocated Costs	7,206,798	572	7,206,227	-	-	-
Distribution of Allocated Costs	-	(572)	572	-	-	-
Distribution of Allocated Costs	-	-	(7,206,798)	467	6,345	7,199,987
Total Allocated Costs	7,206,798	-	-	467	6,345	7,199,987
Less: Disallowed Costs	-	-	-	-	-	-
Net Allocable Costs	\$ 7,206,798	\$ -	\$ -	\$ 467		\$ 7,199,987



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

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 2025.

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 2025 net cost of these activities.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2025
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 & Consumer Activities</u>		
Total Eligible Direct Costs:		\$ 806,794	\$ -	\$ 806,794	\$ -	\$ -	\$ -		
Add: Allocated Costs									
4.8	Office of State Procurement	274	274	-	-	-	-		
4.13	Enterprise Sustainability	21	21	-	-	-	-		
6.2	MN Information Technology	115	115	-	-	-	-		
6.4	Accessibility	12	12	-	-	-	-		
8.3	Enterprise Communications & Planning	85	85	-	-	-	-		
10.3	Analysis & Control (EBO's)	51	51	-	-	-	-		
10.4	Budget Operations & Planning	53	53	-	-	-	-		
11.3	Central Payroll	143	143	-	-	-	-		
11.4	Accounting Services	79	79	-	-	-	-		
11.5	Financial Reporting	68	68	-	-	-	-		
12.4	Accounting & Procurement Ops & Sys Support	123	123	-	-	-	-		
12.5	Personnel Operations and System Support	296	296	-	-	-	-		
12.6	Budget Service - Computer Operations	201	201	-	-	-	-		
12.7	Personnel Operations Special Billing	258	258	-	-	-	-		
12.8	Accounting & Procurement Ops Special Billing	166	166	-	-	-	-		
13.3	Personnel Administration	467	467	-	-	-	-		
Sum of Allocated Costs		809,205	2,411	806,794	-	-	-		
Distribution of Allocated Costs		-	(2,411)	2,411	-	-	-		
Distribution of Allocated Costs		-	-	(809,205)	-	712	808,493		
Total Allocated Costs		809,205	-	-	-	712	808,493		
Less: Disallowed Costs		-	-	-	-	-	-		
Net Allocable Costs		\$ 809,205	\$ -	\$ -	\$ -	\$ 712	\$ 808,493		



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Fiscal Year 2025 Actual**

**DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I
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 2025 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 2025.

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 2025 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
Actual State Fiscal Year 2025
First Stepdown

Schedule No. 15.1

[illegible]



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 20.0

DEPARTMENT OF ADMINISTRATION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2025
 Second Stepdown

Schedule No. 20.1

Administration

Schedule No. 20.1		20.0		21.2		22.2	
		Dept of Administration	General Support	Admin - Management Services	Government & Citizen Services	Consumer Activities	
Total Eligible Direct Costs:		\$ -	\$ -	\$ -	\$ -	\$ -	
Add: Allocated Costs							
4.5	Real Estate & Construction Services	-	-	-	-	-	
4.7	Real Property	97,677	97,677	-	-	-	
10.3	Analysis & Control (EBO's)	198	198	-	-	-	
10.4	Budget Operations & Planning	151	151	-	-	-	
11.3	Central Payroll	1,106	1,106	-	-	-	
11.4	Accounting Services	310	310	-	-	-	
11.5	Financial Reporting	265	265	-	-	-	
12.4	Accounting & Procurement Ops & Sys Support	483	483	-	-	-	
12.8	Accounting & Procurement Ops Special Billing	651	651	-	-	-	
15.3	Financial Audits	-	-	-	-	-	
Sum of Allocated Costs		100,841	100,841	-	-	-	
Distribution of Allocated Costs		-	(100,841)	1,094	2,152	97,594	
Total Allocated Costs		100,841	-	1,094	2,152	97,594	
Less: Disallowed Costs		-	-	-	-	-	
Net Allocable Costs		\$ 100,841	\$ -	\$ 1,094	\$ 2,152	\$ 97,594	



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

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.

Schedule No. 21.1

Schedule No. 21.1		21.2		21.3		21.4		21.5		21.6		21.7		22.2	
		Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Operational Excellence	Government & Citizen Services	Consumer Activities					
Total Eligible Direct Costs:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Add: Allocated Costs															
3.3	Commissioner's Office	40,156	40,156	-	-	-	-	-	-	-					
3.4	Human Resources	21,501	21,501	-	-	-	-	-	-	-					
3.5	Financial Management & Reporting	10,326	10,326	-	-	-	-	-	-	-					
3.7	Operational Excellence	16,025	16,025	-	-	-	-	-	-	-					
4.7	Real Property	-	-	-	-	-	-	-	-	-					
4.8	Materials Management	963	963	-	-	-	-	-	-	-					
4.13	Enterprise Sustainability	164	164	-	-	-	-	-	-	-					
4.12	Grants Management	-	-	-	-	-	-	-	-	-					
6.2	MN Information Technology	746	746	-	-	-	-	-	-	-					
6.4	Accessibility	90	90	-	-	-	-	-	-	-					
8.3	Internal Controls & Accountability	331	331	-	-	-	-	-	-	-					
12.5	Personnel Operations & Sys Support	2,298	2,298	-	-	-	-	-	-	-					
12.6	Budget Service - Computer Operations	576	576	-	-	-	-	-	-	-					
12.7	Personnel Operations Special Billing	1,999	1,999	-	-	-	-	-	-	-					
13.3	Personnel Administration	3,623	3,623	-	-	-	-	-	-	-					
14.3	State Agencies	407	407	-	-	-	-	-	-	-					
20	Department of Administration	1,094	1,094	-	-	-	-	-	-	-					
Sum of Allocated Costs		100,299	100,299	-	-	-	-	-	-	-					
Distribution of Allocated Costs		-	(100,299)	33,133	17,741	36,203	-	13,222	-	-					
Sum of Allocated Costs		100,299	-	33,133	17,741	36,203	-	13,222	-	-					
Distribution of Allocated Costs		-	-	(33,133)	-	-	-	-	2,038	31,095					
Distribution of Allocated Costs		-	-	-	(17,741)	-	-	-	1,091	16,649					
Distribution of Allocated Costs		-	-	-	-	(36,203)	-	-	470	35,733					
Distribution of Allocated Costs		-	-	-	-	-	-	(13,222)	813	12,409					
Total Allocated Costs		100,299	-	-	-	-	-	-	4,413	95,886					
Less: Disallowed Costs		-	-	-	-	-	-	-	-	-					
Net Allocable Costs		\$ 100,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,413	\$ 95,886					



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

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.

Schedule No. 22.1

Schedule No. 22.1	22.2	22.5	22.7	22.8	22.10	22.12	22.13	24.2	26.2	32.2	33.2		
	Government & Citizen Services	General Support	Real Estate & Construction Services - Leasing	Real Property Enterprise System	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	MnIT	MMB	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs													
4.5 Real Estate & Construction Services	1,027	1,027	-	-	-	-	-	-	-	-	-	-	-
4.8 Office of State Procurement	989	989	-	-	-	-	-	-	-	-	-	-	-
4.13 Enterprise Sustainability	225	225	-	-	-	-	-	-	-	-	-	-	-
6.2 MN Information Technology	2,630	2,630	-	-	-	-	-	-	-	-	-	-	-
6.4 Accessibility	124	124	-	-	-	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning	422	422	-	-	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	253	253	-	-	-	-	-	-	-	-	-	-	-
10.4 Budget Operations & Planning	220	220	-	-	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	1,523	1,523	-	-	-	-	-	-	-	-	-	-	-
11.4 Accounting Services	395	395	-	-	-	-	-	-	-	-	-	-	-
11.5 Financial Reporting	338	338	-	-	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Ops & Sys Support	616	616	-	-	-	-	-	-	-	-	-	-	-
12.5 Personnel Operations & Sys Support	3,164	3,164	-	-	-	-	-	-	-	-	-	-	-
12.6 Budget Service - Computer Operations	836	836	-	-	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	2,752	2,752	-	-	-	-	-	-	-	-	-	-	-
12.8 Accounting & Procurement Ops Special Billing	830	830	-	-	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	4,989	4,989	-	-	-	-	-	-	-	-	-	-	-
14.3 Mediation Services - State Agencies	560	560	-	-	-	-	-	-	-	-	-	-	-
20 Department of Administration	2,152	2,152	-	-	-	-	-	-	-	-	-	-	-
21.3 Commissioner's Office	2,038	2,038	-	-	-	-	-	-	-	-	-	-	-
21.4 Human Resources	1,091	1,091	-	-	-	-	-	-	-	-	-	-	-
21.5 Financial Management & Reporting	470	470	-	-	-	-	-	-	-	-	-	-	-
21.7 Operational Excellence	613	613	-	-	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs	28,460	28,460	-	-	-	-	-	-	-	-	-	-	-
Distribution of Allocated Costs	-	(28,460)	3,274	4,419	10,320	1,975	6,848	1,623	-	-	-	-	-
Sum of Allocated Costs	28,460	-	3,274	4,419	10,320	1,975	6,848	1,623	-	-	-	-	-
Distribution of Allocated Costs	-	-	(3,274)	-	-	-	-	-	-	-	-	-	3,274
Distribution of Allocated Costs	-	-	-	(4,419)	-	-	-	-	-	-	-	-	4,419
Distribution of Allocated Costs	-	-	-	-	(10,320)	-	-	-	1	16	1	5	10,297
Distribution of Allocated Costs	-	-	-	-	-	(1,975)	-	-	-	-	-	-	1,975
Distribution of Allocated Costs	-	-	-	-	-	-	(6,848)	-	-	-	-	-	6,848
Distribution of Allocated Costs	-	-	-	-	-	-	-	(1,623)	-	3	0	1	1,619
Total Allocated Costs	28,460	-	-	-	-	-	-	-	1	19	1	6	28,433
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 28,460	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1 \$	19 \$	1 \$	6 \$	28,433



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

SCHEDULE 24.0

MN.IT

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2025
Second Stepdown

Minnesota Information Technology

Schedule No. 24.1

Schedule No. 24.1		24.2		24.4		24.5		26.2		32.2		33.2	
		Minnesota Information Technology	General Support	Enterprise IT Accessibility	Other Non- Allocable	Minnesota Mgmt & Budget	Mediation Services	Legislative Auditor	Consumer Activities				
Total Eligible Direct Costs:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Add: Allocated Costs													
6.4	Accessibility	14	14	-	-	-	-	-	-				
8.3	Enterprise Communications & Planning	116	116	-	-	-	-	-	-				
10.3	Analysis & Control (EBO's)	69	69	-	-	-	-	-	-				
10.4	Budget Operations & Planning	150	150	-	-	-	-	-	-				
11.3	Central Payroll	168	168	-	-	-	-	-	-				
11.4	Accounting Services	108	108	-	-	-	-	-	-				
11.5	Financial Reporting	92	92	-	-	-	-	-	-				
12.4	Accounting & Procurement Ops & Sys Support	169	169	-	-	-	-	-	-				
12.5	Personnel Operations & System Support	349	349	-	-	-	-	-	-				
12.6	Budget Service - Computer Operations	572	572	-	-	-	-	-	-				
12.7	Personnel Operations Special Billing	303	303	-	-	-	-	-	-				
12.8	Accounting & Procurement Ops Special Billing	227	227	-	-	-	-	-	-				
13.3	Personnel Administration	550	550	-	-	-	-	-	-				
14.3	Mediation Services	62	62	-	-	-	-	-	-				
22.8	Office of State Procurement	1	1	-	-	-	-	-	-				
Sum of Allocated Costs		2,949	2,949	-	-	-	-	-	-				
Distribution of Allocated Costs		-	(2,949)	-	-	49	-	-	2,900				
Sum of Allocated Costs		2,949	-	-	-	49	-	-	2,900				
Less: Disallowed Costs		-	-	-	-	-	-	-	-				
Net Allocable Costs		\$ 2,949	\$ -	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ 2,900				



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.0

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

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
Actual State Fiscal Year 2025
Second Stepdown

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

Schedule No. 26.1

	26.2	26.3	27.2	28.2	29.2	30.2	30.9	31.2
Minnesota Management & Budget	General Support	Enterprise Communications & Planning	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs								
8.3 Enterprise Communications & Planning	461	373	87	-	-	-	-	-
10.3 Analysis & Control (EBO's)	615	224	52	56	33	104	89	57
10.4 Budget Operations & Planning	864	127	161	104	55	209	115	93
11.3 Central Payroll	3,852	476	492	101	307	1,375	92	1,009
11.4 Accounting Services	959	349	81	88	51	162	138	89
11.5 Financial Reporting	820	299	70	75	44	138	118	76
12.2 MniT @ MMB - Mgmt & Admin	2,692,230	2,692,230	-	-	-	-	-	-
12.4 Accounting & Procurement Ops & Sys Support	1,496	545	127	137	80	252	216	139
12.5 Personnel Operations and System Support	8,006	989	1,023	209	638	2,858	192	2,097
12.6 Budget Service - Computer Operations	3,289	482	614	397	209	794	439	354
12.7 Personnel Operations Special Billing	6,964	861	890	182	555	2,486	167	1,824
12.8 Accounting & Procurement Ops Special Billing	2,015	734	171	185	108	340	291	188
13.3 Personnel Administration	12,622	1,560	1,612	330	1,006	4,505	303	3,306
14.3 Mediation Services	1,417	175	181	37	113	506	34	371
15.3 Financial Audits	1,079,359	-	-	-	-	1,079,359	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
22.8 Office of State Procurement	14	10	1	1	0	-	0	1
22.10 Central Mail	-	-	-	-	-	-	-	-
22.13 Enterprise Sustainability	2	0	0	-	0	1	0	-
24.2 MN Information Technology	42	-	1	-	-	-	41	-
24.4 Accessibility	0	0	0	-	0	-	0	-
26.3 Enterprise Communications & Planning	43	-	-	7	4	13	11	7
28.3 Analysis & Control (EBO's)	19	-	-	-	-	8	7	4
29.4 Accounting Services	47	-	-	-	-	-	28	18
29.5 Financial Reporting	40	-	-	-	-	-	24	16
30.4 Accounting & Procurement Ops & Sys Support	13	-	-	-	-	-	-	13
Sum of Allocated Costs	3,815,188	2,699,434	5,564	1,909	3,203	1,093,108	2,307	9,664
Distribution of Allocated Costs	-	(2,699,434)	263,741	64,315	185,183	626,601	1,019,582	540,011
Total Allocated Costs	3,815,188	-	269,305	66,224	188,386	1,719,709	1,021,889	549,674
Less: Disallowed Costs	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 3,815,188	\$ -	\$ 269,305	\$ 66,224	\$ 188,386	\$ 1,719,709	\$ 1,021,889	\$ 549,674



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

SCHEDULE 26.3

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

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

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

State of Minnesota
Summary of Allocated Costs
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Schedule No. 26.3.1

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

		26.3	27.2	28.2	29.2	30.2	31.2	32.2	33.2	34.2		
		Enterprise Communications & Planning (fmrlly IC&A)	General Support	Debt Management Division	MMB Budget Division	MMB Accounting Division	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs												
8.3	Enterprise Communications & Planning	87	87	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	52	52	-	-	-	-	-	-	-	-	-
10.4	Budget Operations and Planning	161	161	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	492	492	-	-	-	-	-	-	-	-	-
11.4	Accounting Services	81	81	-	-	-	-	-	-	-	-	-
11.5	Financial Reporting	70	70	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	127	127	-	-	-	-	-	-	-	-	-
12.5	Personnel Operations and System Support	1,023	1,023	-	-	-	-	-	-	-	-	-
12.6	Budget Service - Computer Operations	614	614	-	-	-	-	-	-	-	-	-
12.7	Personnel Operations Special Billing	890	890	-	-	-	-	-	-	-	-	-
12.8	Accounting & Procurement Operations Special Billing	171	171	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,612	1,612	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	181	181	-	-	-	-	-	-	-	-	-
22.8	Office of State Procurement	1	1	-	-	-	-	-	-	-	-	-
24.2	Mn Information and Technology	1	1	-	-	-	-	-	-	-	-	-
24.4	Accessibility	0	0	-	-	-	-	-	-	-	-	-
26.2	Minnesota Management & Budget	263,741	263,741	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs		269,305	269,305	-	-	-	-	-	-	-	-	-
Distribution of Allocated Costs		-	(269,305)	7	4	13	11	7	6	23	-	269,232
Total Allocated Costs		269,305	-	7	4	13	11	7	6	23	-	269,232
Less: Disallowed Costs		-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs		\$ 269,305	\$ -	\$ 7	\$ 4	\$ 13	\$ 11	\$ 7	\$ 6	\$ 23	\$ -	\$ 269,232



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 27.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — DEBT MANAGEMENT DIVISION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2025
Second Stepdown

MMB - Debt Management Division

Schedule No. 27.1

		27.2	27.3	27.4		
		Debt Management Division	General Support	Debt Management	Debt Management - Other	Consumer Activities
		\$	\$	\$	\$	\$
Total Eligible Direct Costs:		-	-	-	-	-
Add: Allocated Costs						
10.3	Analysis & Control (EBO's)	56	56	-	-	-
10.4	Budget Operations & Planning	104	104	-	-	-
11.3	Central Payroll	101	101	-	-	-
11.4	Accounting Services	88	88	-	-	-
11.5	Financial Reporting	75	75	-	-	-
12.4	Accounting & Procurement Operations and System Support	137	137	-	-	-
12.5	Personnel Operations and System Support	209	209	-	-	-
12.6	Budget Service - Computer Operations	397	397	-	-	-
12.7	Personnel Operations Special Billing	182	182	-	-	-
12.8	Accounting & Procurement Operations Special Billing	185	185	-	-	-
13.3	Personnel Administration	330	330	-	-	-
14.3	Mediation Services	37	37	-	-	-
22.8	Office of State Procurement	1	1	-	-	-
26.2	Minnesota Management & Budget	64,315	64,315	-	-	-
26.3	Enterprise Communications & Planning	7	7	-	-	-
Sum of Allocated Costs		66,224	66,224	-	-	-
Distribution of Allocated Costs		-	(66,224)	66,224	-	-
Sum of Allocated Costs		66,224	-	66,224	-	-
Distribution of Allocated Costs		-	-	(66,224)	-	66,224
Total Allocated Costs		66,224	-	-	-	66,224
Less: Disallowed Costs		-	-	-	-	-
Net Allocable Costs		\$ 66,224	\$ -	\$ -	\$ -	\$ 66,224



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2025 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 28.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — BUDGET DIVISION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2025
Second Stepdown

MMB - Budget Division

Schedule No. 28.1

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 Planning & Operations	Budget Division Non- Allocable	MMB Accounting Division	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs											
10.3 Analysis & Control (EBO's)	33	33	-	-	-	-	-	-	-	-	-
10.4 Budget Operations & Planning	55	55	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	307	307	-	-	-	-	-	-	-	-	-
11.4 Accounting Services	52	52	-	-	-	-	-	-	-	-	-
11.5 Financial Reporting	44	44	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	80	80	-	-	-	-	-	-	-	-	-
12.5 Personnel Operations and System Support	638	638	-	-	-	-	-	-	-	-	-
12.6 Budget Service - Computer Operations	209	209	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	555	555	-	-	-	-	-	-	-	-	-
12.8 Accounting & Procurement Operations Special Billing	108	108	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,006	1,006	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	113	113	-	-	-	-	-	-	-	-	-
22.8 Office of State Procurement	0	0	-	-	-	-	-	-	-	-	-
26.2 Minnesota Management & Budget	185,183	185,183	-	-	-	-	-	-	-	-	-
26.3 Enterprise Communications & Planning	4	4	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs	188,386	188,386	-	-	-	-	-	-	-	-	-
Distribution of Allocated Costs	(0)	(188,386)	160,838	27,549	-	-	-	-	-	-	-
Sum of Allocated Costs	188,386	-	160,838	27,549	-	-	-	-	-	-	-
Distribution of Allocated Costs	-	-	(160,838)	-	-	8	7	4	4	14	160,801
Distribution of Allocated Costs	-	-	-	(27,549)	-	-	-	-	4	23	27,522
Total Allocated Costs	188,386	-	-	-	-	8	7	4	8	37	188,323
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 188,386	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 7	\$ 4	\$ 8	\$ 37	\$ 188,323



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

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
Actual State Fiscal Year 2025
 Second Stepdown

Schedule No. 29.1

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	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs											
10.3 Analysis & Control (EBO's)	104	104	-	-	-	-	-	-	-	-	-
10.4 Budget Operations & Planning	209	209	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	1,375	1,375	-	-	-	-	-	-	-	-	-
11.4 Accounting Services	162	162	-	-	-	-	-	-	-	-	-
11.5 Financial Reporting	138	138	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Ops & Sys Support	252	252	-	-	-	-	-	-	-	-	-
12.5 Personnel Operations and System Support	2,858	2,858	-	-	-	-	-	-	-	-	-
12.6 Budget Service - Computer Operations	794	794	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	2,486	2,486	-	-	-	-	-	-	-	-	-
12.8 Accounting & Procurement Ops Special Billing	340	340	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	4,505	4,505	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	506	506	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	1,079,359	1,079,359	-	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-	-	-	-
22.8 Office of State Procurement	2	-	-	2	-	-	-	-	-	-	-
26.2 Minnesota Management & Budget	626,601	626,601	-	-	-	-	-	-	-	-	-
26.3 Enterprise Communications & Planning	13	13	-	-	-	-	-	-	-	-	-
28.3 Analysis & Control (EBO's)	8	8	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs	1,719,710	1,719,708	-	2	-	-	-	-	-	-	-
Distribution of Allocated Costs	1	(1,719,708)	452,316	676,954	578,664	11,775	-	-	-	-	-
Sum of Allocated Costs	1,719,711	-	452,316	676,956	578,664	11,775	-	-	-	-	-
Distribution of Allocated Costs	-	-	(452,316)	-	-	-	-	-	29	399	451,887
Distribution of Allocated Costs	-	-	-	(676,956)	-	-	28	18	16	59	676,834
Distribution of Allocated Costs	-	-	-	-	(578,664)	-	24	16	14	50	578,560
Distribution of Allocated Costs	-	-	-	-	-	(11,775)	-	-	-	-	11,775
Total Allocated Costs	1,719,711	-	-	-	-	-	53	34	60	509	1,719,056
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 1,719,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53	\$ 34	\$ 60	\$ 509	\$ 1,719,056



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

EXHIBIT C—NATURE AND EXTENT OF

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
Actual State Fiscal Year 2025
Second Stepdown

MMB - IT Management & Administration

Schedule No. 30.1

Schedule No. 30.1	30.2	30.4	30.5	30.6	30.7	30.8	30.9	31.2	32.2	33.2		
	IT Mgmt & Administration	General Support	Acctg & Procur Ops Sys Support	Personnel Operations Sys Support	Bdgt Services Computer Operations	Personnel Spec Billing	Acctg & Procurement Spec Billing	MMB Other Non-Allocable	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs												
10.3 Analysis & Control (EBO's)	89	89	-	-	-	-	-	-	-	-	-	-
10.4 Budget Operations & Planning	115	115	-	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	92	92	-	-	-	-	-	-	-	-	-	-
11.4 Accounting Services	138	138	-	-	-	-	-	-	-	-	-	-
11.5 Financial Reporting	118	118	-	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Ops & Sys Support	216	216	-	-	-	-	-	-	-	-	-	-
12.5 Personnel Operations and System Support	192	192	-	-	-	-	-	-	-	-	-	-
12.6 Budget Service - Computer Operations	439	439	-	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	167	167	-	-	-	-	-	-	-	-	-	-
12.8 Accounting & Procurement Ops Special Billing	291	291	-	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	303	303	-	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	34	34	-	-	-	-	-	-	-	-	-	-
22.8 Office of State Procurement	0	0	-	-	-	-	-	-	-	-	-	-
24.2 MN Information Technology	48	41	4	3	-	-	-	-	-	-	-	-
24.4 Accessibility	0	0	0	0	-	-	-	-	-	-	-	-
26.2 Minnesota Management & Budget	1,019,582	1,019,582	-	-	-	-	-	-	-	-	-	-
26.3 Enterprise Communications & Planning	11	11	-	-	-	-	-	-	-	-	-	-
28.3 Analysis & Control (EBO's)	7	7	-	-	-	-	-	-	-	-	-	-
29.4 Accounting Services	28	28	-	-	-	-	-	-	-	-	-	-
29.5 Financial Reporting	24	24	-	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs	1,021,896	1,021,889	4	3	-	-	-	-	-	-	-	-
Distribution of Allocated Costs	0	(1,021,889)	473,043	420,441	128,405	-	-	-	-	-	-	-
Sum of Allocated Costs	1,021,896	-	473,047	420,444	128,405	-	-	-	-	-	-	-
Distribution of Allocated Costs	-	-	(473,047)	-	-	-	-	-	13	11	41	472,982
Distribution of Allocated Costs	-	-	-	(420,444)	-	-	-	-	-	27	371	420,046
Distribution of Allocated Costs	-	-	-	-	(128,405)	-	-	-	-	19	106	128,280
Distribution of Allocated Costs	-	-	-	-	-	-	-	-	-	-	-	-
Distribution of Allocated Costs	-	-	-	-	-	-	-	-	-	-	-	-
Total Allocated Costs	1,021,896	-	-	-	-	-	-	-	13	58	518	1,021,307
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 1,021,896	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13	58	518	\$ 1,021,307



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION I

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 31.0

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

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2025
Second Stepdown

MMB - State HR, Benefits & Labor Relations

Schedule No. 31.1

		31.2	31.3	32.3	33.2	
	State HR, Benefits & Labor Rel	General Support	Personnel Administration	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs						
10.3 Analysis & Control (EBO's)	57	57	-	-	-	-
10.4 Budget Operations & Planning	93	93	-	-	-	-
11.3 Central Payroll	1,009	1,009	-	-	-	-
11.4 Accounting Services	89	89	-	-	-	-
11.5 Financial Reporting	76	76	-	-	-	-
12.4 Accounting & Procurement Ops & Sys Support	139	139	-	-	-	-
12.5 Personnel Operations and System Support	2,097	2,097	-	-	-	-
12.6 Budget Service - Computer Operations	354	354	-	-	-	-
12.7 Personnel Operations Special Billing	1,824	1,824	-	-	-	-
12.8 Accounting & Procurement Ops Special Billing	188	188	-	-	-	-
13.3 Personnel Administration	3,306	3,306	-	-	-	-
14.3 Mediation Services	371	371	-	-	-	-
22.8 Office of State Procurement	1	1	-	-	-	-
22.13 Enterprise Sustainability	1	-	1	-	-	-
26.2 Minnesota Management & Budget	540,011	540,011	-	-	-	-
26.3 Enterprise Communications & Planning	7	7	-	-	-	-
28.3 Analysis & Control (EBO's)	4	4	-	-	-	-
29.4 Accounting Services	18	18	-	-	-	-
29.5 Financial Reporting	16	16	-	-	-	-
30.4 Accounting & Procurement Ops & Sys Support	13	13	-	-	-	-
Sum of Allocated Costs	549,675	549,674	1	-	-	-
Distribution of Allocated Costs	-	(549,674)	549,674	-	-	-
Sum of Allocated Costs	549,675	-	549,675	-	-	-
Distribution of Allocated Costs	-	-	(549,675)	36	485	549,154
Total Allocated Costs	549,675	-	-	36	485	549,154
Less: Disallowed Costs	-	-	-	-	-	-
Net Allocable Costs	\$ 549,675	\$ -	\$ -	\$ 36	\$ 485	\$ 549,154



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

SCHEDULE 32.0

DEPARTMENT OF MEDIATION SERVICES

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2025
 Second Stepdown

Schedule No. 32.1

Mediation Services

	32.2		32.3		32.4	
	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ Communications & Agencies</u>	<u>Mediation / Representation - General</u>	<u>Consumer Activities</u>	
Total Eligible Direct Costs:	\$ -	\$ -	\$ -	\$ -	\$ -	
Add: Allocated Costs						
14.3 Mediation Services	52	52	-	-	-	
22.8 Office of State Procurement	1	1	-	-	-	
24.4 Enterprise IT Security	0	0	-	-	-	
26.3 Enterprise Communications & Planning	6	6	-	-	-	
28.3 Analysis & Control (EBO's)	4	4	-	-	-	
28.4 Budget Operations & Planning	4	1	3	-	-	
29.3 Central Payroll	29	-	29	-	-	
29.4 Accounting Services	16	16	-	-	-	
29.5 Financial Reporting	14	14	-	-	-	
30.4 Accounting & Procurement Operations and System Support	11	11	-	-	-	
30.5 Personnel Operations & System Support	27	-	27	-	-	
30.6 Budget Services Computer Operations	19	5	14	-	-	
31.3 Personnel Administration	36	-	36	-	-	
Sum of Allocated Costs	220	111	110	-	-	
Distribution of Allocated Costs	256	(111)	111	-	-	
Sum of Allocated Costs	476	-	221	-	-	
Distribution of Allocated Costs	-	-	(221)	-	221	
Total Allocated Costs	476	-	-	-	221	
Less: Disallowed Costs	-	-	-	-	-	
Net Allocable Costs	\$ 476	\$ -	\$ -	\$ -	\$ 221	



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

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.

Schedule No. 33.1

[illegible]

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Sum Percent
				1.2	3.2	3.3	3.4	3.5	3.7
					ADMIN	COMMISSIONER'S		Financial Management and	
Schedule No.	DP#	Name	2025 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	MANAGEMENT SERVICES	OFFICE	Human Resources	Reporting	Operational Excellence
	1.2	Fixed Asset Depreciation	410,150						
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	938,740	-	938,740				
G02-3.4	G02-3.4	Human Resources	502,635	-	502,635				
G02-3.5	G02-3.5	Financial Management	1,025,723	-	1,025,723				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	-	-				
G02-3.7	G02-3.7	Operational Excellence	374,614	-	374,614				
G02-4.2	G02-4.2	Government & Citizen Services	0	-		0.07%	0.07%	8,864	0.07%
G02-4.5	G02-4.5	Real Estate and Construction	643,214	-					
G02-4.7	G02-4.7	Real Property	868,091	-					
G02-4.8	G02-4.8	Office of State Procurement	2,027,353	-					
G02-4.10	G02-4.10	Central Mail	388,040	-					
G02-4.12	G02-4.12	Grants Management	1,345,332	-					
G02-4.13	G02-4.13	Enterprise Sustainability	318,861	-					
G46-6.2	G46-6.2	Minnesota Information Technology	1,460,120	270,500					
G46-6.3	G46-6.3	IT Spend	0	-					
G46-6.4	G46-6.4	Accessibility (formerly Information Technology)	179,716	-					
G46-6.5	G46-6.5	MnIT - Non allocable	0	-					
G10-8.2	G10-8.2	Minnesota Management Services	3,133,298	-					
G10-8.3	G10-8.3	Enterprise Communications	3,213,180	-					
G10-9.2	G10-9.2	Debt Management Division	0	-					
G10-9.3	G10-9.3	Debt Management	783,557	-					
G10-9.4	G10-9.4	Debt Management - Other	0	-					
G10-10.2	G10-10.2	MMB - Budget Division	0	-					
G10-10.3	G10-10.3	Analysis & Control (EB)	1,926,180	-					
G10-10.4	G10-10.4	Budget Operations and Planning	329,922	-					
G10-10.5	G10-10.5	Budget Division - Non allocable	0	-					
G10-11.2	G10-11.2	MMB - Accounting Division	0	-					
G10-11.3	G10-11.3	Central Payroll	2,007,869	-					
G10-11.4	G10-11.4	Accounting Services	3,005,057	-					
G10-11.5	G10-11.5	Financial Reporting	2,568,737	-					
G10-11.6	G10-11.6	Financial Reporting - Statewide	52,272	-					
G10-11.7	G10-11.7	Accounting Services - Information Technology	0	-					
G10-12.2	G10-12.2	MMB I.T - Management Services	2,432,405	-					
G10-12.4	G10-12.4	Accounting & Procurement	4,624,125	69,825					
G10-12.5	G10-12.5	Personnel Operations and Services	4,109,930	69,825					
G10-12.6	G10-12.6	Budget Service - Compensation	1,255,190	-					
G10-12.7	G10-12.7	Personnel Operations & Services	3,976,396	-					
G10-12.8	G10-12.8	Accounting & Procurement	6,917,976	-					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0	-					
G10-13.2	G10-13.2	State HR, Benefits & Labor	0	-					
G10-13.3	G10-13.3	Personnel Administration	6,578,993	-					
G10-13.5	G10-13.5	Employee Relations - Non-Allocable	0	-					
G45-14.2	G45-14.2	Mediation Services	0	-					
G45-14.3	G45-14.3	Mediation Services	806,794	-					
G45-14.4	G45-14.4	Mediation/Representation	0	-					
L49-15.2	L49-15.2	Legislative Auditor	2,741,538	-					
L49-15.3	L49-15.3	Financial Audits	4,383,798	-					
L49-15.4	L49-15.4	Program Audits	2,460,329	-					
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	491,964	-					
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 & Recreation	0	-					
L49-15.11	L49-15.11	Program Audit- Outdoors	0	-					
L49-15.12	L49-15.12	Program Audit- Art	0	-					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Statewide Cost Allocation Plan				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Sum Percent
Exhibit D - Allocation Statistics				1.2	3.2	3.3	3.4	3.5	3.7
Schedule No.	DP#	Name	2025 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Operational Excellence
L49-15.13	L49-15.13	Program Audit- Clean Water	0	-					
L49-15.14	L49-15.14	Program Audit- Parks & Recreation	0	-					
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration				0.00%	0.00%	0	0.00%
G02-3.2	G02-3.2	Admin Management Services				0.05%	0.05%	6,948	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							
G02-3.7	G02-3.7	Operational Excellence							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Office of State Procurement							
G02-4.10	G02-4.10	Central Mail							
G02-4.12	G02-4.12	Grants Management							
G02-4.13	G02-4.13	Enterprise Sustainability Office							
G46-6.2	G46-6.2	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget							
G10-8.3	G10-8.3	Enterprise Communications & Planning							
G10-9.2	G10-9.2	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division							
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB - Accounting Division							
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Single Audit							
G10-11.7	G10-11.7	Accounting Services - Non Allocable							
G10-12.2	G10-12.2	MMB I.T - Management and Administration							
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support							
G10-12.5	G10-12.5	Personnel Operations and System Support							
G10-12.6	G10-12.6	Budget Service - Computer Operations							
G10-12.7	G10-12.7	Personnel Operations Special Billing							
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing							
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable							
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations							
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	G10-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services							
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							
L49-15.2	L49-15.2	Legislative Auditor							
L49-15.3	L49-15.3	Financial Audits							
L49-15.4	L49-15.4	Program Audits							
L49-15.5	L49-15.5	Single Audits							
L49-15.6	L49-15.6	Audit Comm							
L49-15.7	L49-15.7	Financial Audit- Outdoors							
L49-15.8	L49-15.8	Financial Audit- Art							
L49-15.9	L49-15.9	Financial Audit- Clean Water							

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Sum Percent	
			1.2	3.2	3.3	3.4	3.5	3.7	
Schedule No.	DP#	Name	2025 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Operational Excellence
L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
0.0	0.0								
	99YYY	Consumer Agencies							
	B04	AGRICULTURE							
	B10	CANNABIS							
	B11	COSMETOLOGIST							
	B13	COMMERCE							
	B14	ANIMAL HEALTH							
	B15	BARBER							
	B20	EXPLORE							
	B22	EMPLOYMENT &							
	B24	PUBLIC FACILITIES							
	B25	SCIENCE &							
	B26	CLIMATE INNOVN							
	B34	HOUSING FINANCE							
	B41	WORKERS' COMP							
	B42	LABOR AND							
	B43	IRON RANGE							
	B7E	ARCHITECTURE,							
	B7G	COMBATIVE							
	B7P	ACCOUNTANCY							
	B7S	PRIVATE							
	B82	PUBLIC UTILITIES							
	B9D	AMATEUR SPORTS							
	B9V	AGRICULTURE							
	E25	PERPICH CTR FOR							
	E26	MN STATE							
	E37	EDUCATION							
	E39	PROF EDUCATOR							
	E40	HISTORICAL							
	E44	MINNESOTA STATE							
	E50	ARTS BOARD							
	E60	OFFICE OF HIGHER							
	E77	ZOOLOGICAL							
	E81	UNIVERSITY OF							
	E95	HUMANITIES							
	E97	SCIENCE MUSEUM							
	E9W	HIGHER ED							
	G02	ADMINISTRATION				1.06%	1.06%	674,391	1.06%
	G03	LOTTERY							
	G05	RACING							
	G06	ATTORNEY							
	G09	GAMBLING							
	G10	MINNESOTA							
	G17	HUMAN RIGHTS							
	G19	INDIAN AFFAIRS							
	G38	INVESTMENT							
	G39	GOVERNORS							
	G45	MEDIATION							
	G46	MN.IT							
	G53	SECRETARY OF							
	G61	OFFICE OF STATE							
	G62	MINN STATE							
	G63	PUBLIC EMPLOYEES							

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Agency							
			Fixed Assets	Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Sum Percent		
			1.2	3.2	3.3	3.4	3.5	3.7		
			2025 Actual Allocable costs & Applicable Credits							
Schedule No.	DP#	Name		Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Operational Excellence	
	G67	REVENUE								
	G69	TEACHERS								
	G70	MN SECURE								
	G90	REVENUE								
	G92	OMBUDSPERSON								
	G93	OMBUD AMERICAN								
	G96	UNIFORM LAWS								
	G9J	CAMPAIGN FINANCE								
	G9K	ADMINISTRATIVE								
	G9L	COUNCIL FOR								
	G9M	MINNESOTA								
	G9N	ASIAN PACIFIC								
	G9P	LGBTQIA2S+								
	G9Q	MMB DEBT SERVICE								
	G9R	MMB NON-								
	G9V	RARE DISEASE								
	G9X	CAPITOL AREA								
	G9Y	MN STATE COUNCIL								
	GPR	PAYROLL CLEARING								
	H12	HEALTH								
	H51	DIRECT CARE AND								
	H55	HUMAN SERVICES								
	H55b	HUMAN SERVICES								
	H55c	HUMAN SERVICES								
	H58	CHILDREN, YOUTH								
	H60	MN INSURANCE								
	H75	VETERANS AFFAIRS								
	H7B	MEDICAL PRACTICE								
	H7C	NURSING BOARD								
	H7D	PHARMACY BOARD								
	H7F	DENTISTRY BOARD								
	H7H	CHIROPRACTIC								
	H7J	OPTOMETRY								
	H7K	EXEC FOR LT SVCS								
	H7L	SOCIAL WORK								
	H7M	MARRIAGE AND								
	H7Q	PODIATRIC								
	H7R	VETERINARY								
	H7S	EMERGENCY								
	H7U	DIETETICS &								
	H7V	PSYCHOLOGY								
	H7W	PHYSICAL THERAPY								
	H7X	BEHAVIORAL								
	H7Y	OCCUPATIONAL								
	H8A	FOSTER YOUTH								
	H8S	OFFICE OF								
	H9G	OMBUDSMAN								
	J33	TRIAL COURTS								
	J40	STATE								
	J50	STATE GUARDIAN								
	J52	PUBLIC DEFENSE								
	J58	COURT OF APPEALS								
	J61	APPELLATE								
	J63	BOARD OF CIVIL LEGAL AID		2025 Actual						
	J65	SUPREME COURT		Allocable costs &						
	J68	TAX COURT		Applicable Credits						
	J70	JUDICIAL								
	L10	LEGISLATURE								

FY25 - FY27 Stat-stepdown
Exh.D Go Between

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3/25/2026

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Exhibit D - Allocation Statistics			2025 Actual	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Sum Percent	
			Allocable costs & Applicable Credits	1.2	3.2	3.3	3.4	3.5	3.7	
Schedule No.	DP#	Name		Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Operational Excellence	
	L11	SENATE								
	L12	HOUSE								
	L49	LEGISLATIVE								
	P01	MILITARY AFFAIRS								
	P07	PUBLIC SAFETY								
	P08	OMBUDSPERSON								
	P78	CORRECTIONS								
	P80	CANNABIS								
	P82	CLEMENCY REVIEW								
	P7T	PEACE OFFICERS								
	P9E	SENTENCING								
	R28	MINN								
	R29	NATURAL								
	R32	POLLUTION								
	R9P	WATER AND SOIL								
	T79	TRANSPORTATION								
	T9B	METROPOLITAN								
O	OTHER									
	Total	68,282,099	\$	410,150	\$	2,841,712	1.18%	1.18%	690,203	1.18%
	Source	68,282,099	\$	410,150	\$	2,841,712	1.18%	1.18%	690,203	1.18%
	Difference (Total - Sou	0		-		-	0.00%	0.00%	-	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail
	1.2	Fixed Asset Depreciatir					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr	\$ 643,214				
G02-4.7	G02-4.7	Real Property	868,091				
G02-4.8	G02-4.8	Office of State Procure	2,027,353				
G02-4.10	G02-4.10	Central Mail	388,040				
G02-4.12	G02-4.12	Grants Management	1,345,332				
G02-4.13	G02-4.13	Enterprise Sustainabilit	318,861				
G46-6.2	G46-6.2	Minnesota Information			-	35	
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer			-	463	
G10-8.3	G10-8.3	Enterprise Communica			-	42	
G10-9.2	G10-9.2	Debt Management Divi			-	51	
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division			-	23	
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi			-	88	
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - S					
G10-11.7	G10-11.7	Accounting Services - I					
G10-12.2	G10-12.2	MMB I.T - Managemen			-	9	
G10-12.4	G10-12.4	Accounting & Procurer					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurer					
G10-12.9	G10-12.9	MMB - OTHER - Non-A			-	-	
G10-13.2	G10-13.2	State HR, Benefits & L			-	48	
G10-13.3	G10-13.3	Personnel Administrati					
G10-13.5	G10-13.5	Employee Relations - M					
G45-14.2	G45-14.2	Mediation Services			-	63	
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor			-	213	
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean					
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
			Real Estate and Construction				
Schedule No.	DP#	Name	Government & Citizen Services	Services - Leasing	Real Property	Office of State Procurement	Central Mail
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ		-	4,047,799	- \$	-
G02-3.2	G02-3.2	Admin Management Se		-	-	221	-
G02-3.3	G02-3.3	Commissioner's Office					-
G02-3.4	G02-3.4	Human Resources					-
G02-3.5	G02-3.5	Financial Management					-
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					-
G02-3.7	G02-3.7	Operational Excellence					-
G02-4.2	G02-4.2	Government & Citizen S		1	-	227	-
G02-4.5	G02-4.5	Real Estate and Constr					-
G02-4.7	G02-4.7	Real Property					-
G02-4.8	G02-4.8	Office of State Procurer					-
G02-4.10	G02-4.10	Central Mail					-
G02-4.12	G02-4.12	Grants Management					-
G02-4.13	G02-4.13	Enterprise Sustainabilit					-
G46-6.2	G46-6.2	Minnesota Information "					-
G46-6.3	G46-6.3	IT Spend					-
G46-6.4	G46-6.4	Accessibility (formerly E					-
G46-6.5	G46-6.5	MniT - Non allocable					-
G10-8.2	G10-8.2	Minnesota Managemen					-
G10-8.3	G10-8.3	Enterprise Communicat					-
G10-9.2	G10-9.2	Debt Management Divi:					-
G10-9.3	G10-9.3	Debt Management					-
G10-9.4	G10-9.4	Debt Management - Otl					-
G10-10.2	G10-10.2	MMB - Budget Division					-
G10-10.3	G10-10.3	Analysis & Control (EB)					-
G10-10.4	G10-10.4	Budget Operations and					-
G10-10.5	G10-10.5	Budget Division - Non A					-
G10-11.2	G10-11.2	MMB - Accounting Divi:					-
G10-11.3	G10-11.3	Central Payroll					-
G10-11.4	G10-11.4	Accounting Services					-
G10-11.5	G10-11.5	Financial Reporting					-
G10-11.6	G10-11.6	Financial Reporting - Si					-
G10-11.7	G10-11.7	Accounting Services - N					-
G10-12.2	G10-12.2	MMB I.T - Management					-
G10-12.4	G10-12.4	Accounting & Procurem					-
G10-12.5	G10-12.5	Personnel Operations a					-
G10-12.6	G10-12.6	Budget Service - Comp					-
G10-12.7	G10-12.7	Personnel Operations S					-
G10-12.8	G10-12.8	Accounting & Procurem					-
G10-12.9	G10-12.9	MMB - OTHER - Non-A					-
G10-13.2	G10-13.2	State HR, Benefits & L					-
G10-13.3	G10-13.3	Personnel Administratic					-
G10-13.5	G10-13.5	Employee Relations - N					-
G45-14.2	G45-14.2	Mediation Services					-
G45-14.3	G45-14.3	Mediation Services					-
G45-14.4	G45-14.4	Mediation/Representati					-
L49-15.2	L49-15.2	Legislative Auditor					-
L49-15.3	L49-15.3	Financial Audits					-
L49-15.4	L49-15.4	Program Audits					-
L49-15.5	L49-15.5	Single Audits					-
L49-15.6	L49-15.6	Audit Comm					-
L49-15.7	L49-15.7	Financial Audit- Outdoc					-
L49-15.8	L49-15.8	Financial Audit- Art					-
L49-15.9	L49-15.9	Financial Audit- Clean \					-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail
L49-15.10	L49-15.10	Financial Audit- Parks &					-
L49-15.11	L49-15.11	Program Audit- Outdoo					-
L49-15.12	L49-15.12	Program Audit- Art					-
L49-15.13	L49-15.13	Program Audit- Clean V					-
L49-15.14	L49-15.14	Program Audit- Parks &					-
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE		10	8,304	9,291	161,811
	B10	CANNABIS		11	-	683	8,898
	B11	COSMETOLOGIST		1	-	179	13,230
	B13	COMMERCE		8	3,216	15,914	250,926
	B14	ANIMAL HEALTH		3	-	869	1,969
	B15	BARBER	-	-	-	87	5,292
	B20	EXPLORE	-	2	-	889	9,179
	B22	EMPLOYMENT &	-	56	27,051	56,152	3,641
	B24	PUBLIC FACILITIES	-	-	-	658	-
	B25	SCIENCE &	-	-	-	-	-
	B26	CLIMATE INNOVN	-	1	-	91	-
	B34	HOUSING FINANCE	-	-	-	1,556	14,406
	B41	WORKERS' COMP	-	1	-	72	340
	B42	LABOR AND	-	4	-	3,029	131,072
	B43	IRON RANGE	-	1	343,343	1,007	-
	B7E	ARCHITECTURE,	-	2	-	275	1,212
	B7G	COMBATIVE	-	-	-	-	-
	B7P	ACCOUNTANCY	-	3	-	94	9,634
	B7S	PRIVATE	-	-	-	40	-
	B82	PUBLIC UTILITIES	-	-	-	238	8,795
	B9D	AMATEUR SPORTS	-	-	804,946	2	-
	B9V	AGRICULTURE	-	-	-	-	-
	E25	PERPICH CTR FOR	-	6	176,361	787	-
	E26	MN STATE	-	-	-	-	2,955
	E37	EDUCATION	-	-	-	5,797	18,992
	E39	PROF EDUCATOR	-	-	-	377	20,514
	E40	HISTORICAL	-	-	1,266,548	1	-
	E44	MINNESOTA STATE	-	-	424,709	1,511	-
	E50	ARTS BOARD	-	-	-	2,860	27
	E60	OFFICE OF HIGHER	-	1	-	1,331	28,089
	E77	ZOOLOGICAL	-	-	667,916	1,692	-
	E81	UNIVERSITY OF	-	-	-	46	-
	E95	HUMANITIES	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	2	-
	E9W	HIGHER ED	-	-	-	-	-
	G02	ADMINISTRATION	-	10	-	7,822	29,557
	G03	LOTTERY	-	17	-	-	2,275
	G05	RACING	-	-	-	214	-
	G06	ATTORNEY	-	22	-	1,919	45,647
	G09	GAMBLING	-	-	-	51	2,072
	G10	MINNESOTA	-	6	-	1,093	179,404
	G17	HUMAN RIGHTS	-	-	-	245	16,966
	G19	INDIAN AFFAIRS	-	3	-	214	29
	G38	INVESTMENT	-	1	-	357	205
	G39	GOVERNORS	-	-	-	148	1,166
	G45	MEDIATION	-	2	-	288	728
	G46	MN.IT	-	9	-	8,675	2,876
	G53	SECRETARY OF	-	2	-	1,467	40,380
	G61	OFFICE OF STATE	-	4	-	1,222	280
	G62	MINN STATE	-	-	145,147	534	396,839
	G63	PUBLIC EMPLOYEES	-	-	-	492	525,922

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail
	G67	REVENUE		5	-	2,502	2,493,485
	G69	TEACHERS		-	-	701	321,743
	G70	MN SECURE		1	-	37	-
	G90	REVENUE		-	-	-	-
	G92	OMBUDSPERSON		-	-	102	263
	G93	OMBUD AMERICAN		1	-	49	-
	G96	UNIFORM LAWS		-	-	-	-
	G9J	CAMPAIGN FINANCE		1	-	97	13,926
	G9K	ADMINISTRATIVE		2	-	611	89,966
	G9L	COUNCIL FOR		1	-	155	-
	G9M	MINNESOTA		1	-	102	401
	G9N	ASIAN PACIFIC		1	-	152	195
	G9P	LGBTQIA2S+		2	-	118	-
	G9Q	MMB DEBT SERVICE		-	-	-	-
	G9R	MMB NON-		-	-	2	-
	G9V	RARE DISEASE		-	-	52	-
	G9X	CAPITOL AREA		1	-	40	79
	G9Y	MN STATE COUNCIL		2	-	273	2,474
	GPR	PAYROLL CLEARING		-	-	-	-
	H12	HEALTH		18	-	17,392	434,668
	H51	DIRECT CARE AND		113	-	604	-
	H55	HUMAN SERVICES		9	2,970,629	12,145	686,676
	H55b	HUMAN SERVICES		-	-	9,247	-
	H55c	HUMAN SERVICES		-	-	2,135	-
	H58	CHILDREN, YOUTH		-	-	137	-
	H60	MN INSURANCE		2	-	173	97,715
	H75	VETERANS AFFAIRS		-	1,499,790	13,483	16,210
	H7B	MEDICAL PRACTICE		3	-	235	30,684
	H7C	NURSING BOARD		-	-	246	74,640
	H7D	PHARMACY BOARD		1	-	188	19,679
	H7F	DENTISTRY BOARD		8	-	290	6,187
	H7H	CHIROPRACTIC		-	-	48	3,863
	H7J	OPTOMETRY		-	-	35	1,779
	H7K	EXEC FOR LT SVCS		-	-	73	9,729
	H7L	SOCIAL WORK		-	-	148	15,285
	H7M	MARRIAGE AND		-	-	61	2,619
	H7Q	PODIATRIC		-	-	36	312
	H7R	VETERINARY		-	-	18	3,192
	H7S	EMERGENCY		-	-	53	1,423
	H7U	DIETETICS &		-	-	81	2,379
	H7V	PSYCHOLOGY		-	-	141	6,785
	H7W	PHYSICAL THERAPY		-	-	65	6,748
	H7X	BEHAVIORAL		-	-	130	11,503
	H7Y	OCCUPATIONAL		-	-	76	2,502
	H8A	FOSTER YOUTH		1	-	127	-
	H8S	OFFICE OF		1	-	215	545
	H9G	OMBUDSMAN		3	-	209	2,197
	J33	TRIAL COURTS		-	-	4,609	35,623
	J40	STATE		-	-	80	243
	J50	STATE GUARDIAN		-	-	152	123
	J52	PUBLIC DEFENSE		-	-	814	-
	J58	COURT OF APPEALS		1	-	34	5,285
	J61	APPELLATE		-	-	-	-
	J63	BOARD OF CIVIL LEGAL		-	-	-	-
	J65	SUPREME COURT		10	-	2,062	34,151
	J68	TAX COURT		1	-	75	413
	J70	JUDICIAL		1	-	34	-
	L10	LEGISLATURE		-	-	19	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Real Estate and Construction				
			Government & Citizen Services	Services - Leasing	Real Property	Office of State Procurement	Central Mail
	L11	SENATE		-	-	-	-
	L12	HOUSE		-	-	-	704
	L49	LEGISLATIVE		1	-	-	574
	P01	MILITARY AFFAIRS		1	5,665,998	17,964	-
	P07	PUBLIC SAFETY		116	20,360	22,727	6,659,785
	P08	OMBUDSPERSON		1	-	122	427
	P78	CORRECTIONS		32	7,483,042	24,369	13,539
	P80	CANNABIS		4	-	148	-
	P82	CLEMENCY REVIEW		-	-	110	1,095
	P7T	PEACE OFFICERS		2	-	254	2,018
	P9E	SENTENCING		1	-	28	24
	R28	MINN		-	-	-	-
	R29	NATURAL		57	3,054,669	68,419	453,894
	R32	POLLUTION		7	25,198	5,141	51,391
	R9P	WATER AND SOIL		5	-	2,974	1,992
	T79	TRANSPORTATION		12	6,567,586	130,687	110,855
	T9B	METROPOLITAN		-	-	38	-
	O	OTHER		24	1,544,698	-	45,032
		Total	\$ 5,590,891	640	36,747,310	475,398	\$ 13,712,348
		Source	\$ 5,590,891	640	36,747,310	475,398	\$ 13,712,348
		Difference (Total - Source)	-	-	-	-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Dollars of Grants received							
			Sum Percent		IT Central Serv Revenue		IT Central Serv Revenue	Sum Percent		
			4.12		4.13		6.2		6.3	6.4
			Minnesota Information							
Schedule No.	DP#	Name	Grants Management	Enterprise Sustainability	Technology		IT Spend		Accessibility	
	1.2	Fixed Asset Depreciat								
G02-3.0	G02-3.0	Department of Adminis								
G02-3.2	G02-3.2	Admin Management Se								
G02-3.3	G02-3.3	Commissioner's Office								
G02-3.4	G02-3.4	Human Resources								
G02-3.5	G02-3.5	Financial Management								
G02-3.6	G02-3.6	Fiscal Agent - Non allo								
G02-3.7	G02-3.7	Operational Excellence								
G02-4.2	G02-4.2	Government & Citizen S								
G02-4.5	G02-4.5	Real Estate and Constr								
G02-4.7	G02-4.7	Real Property								
G02-4.8	G02-4.8	Office of State Procure								
G02-4.10	G02-4.10	Central Mail								
G02-4.12	G02-4.12	Grants Management								
G02-4.13	G02-4.13	Enterprise Sustainabil								
G46-6.2	G46-6.2	Minnesota Information` \$	-	0.01%						
G46-6.3	G46-6.3	IT Spend			\$		-			
G46-6.4	G46-6.4	Accessibility (formerly I					-			
G46-6.5	G46-6.5	MnIT - Non allocable					-			
G10-8.2	G10-8.2	Minnesota Managemer	-	0.02%		10,788	\$	10,788	0.02164%	
G10-8.3	G10-8.3	Enterprise Communica	-	0.02%		227,207		227,207	0.02237%	
G10-9.2	G10-9.2	Debt Management Divi	-	0.00%		50,555		50,555	0.00458%	
G10-9.3	G10-9.3	Debt Management								
G10-9.4	G10-9.4	Debt Management - Ot								
G10-10.2	G10-10.2	MMB - Budget Division	-	0.01%		3,147		3,147	0.01395%	
G10-10.3	G10-10.3	Analysis & Control (EB								
G10-10.4	G10-10.4	Budget Operations and								
G10-10.5	G10-10.5	Budget Division - Non /								
G10-11.2	G10-11.2	MMB - Accounting Divi	-	0.06%		30,641		30,641	0.06252%	
G10-11.3	G10-11.3	Central Payroll								
G10-11.4	G10-11.4	Accounting Services								
G10-11.5	G10-11.5	Financial Reporting								
G10-11.6	G10-11.6	Financial Reporting - S								
G10-11.7	G10-11.7	Accounting Services - I								
G10-12.2	G10-12.2	MMB I.T - Managemen	-	0.00%		12,445,747		12,445,747	0.00420%	
G10-12.4	G10-12.4	Accounting & Procurer								
G10-12.5	G10-12.5	Personnel Operations &								
G10-12.6	G10-12.6	Budget Service - Comp								
G10-12.7	G10-12.7	Personnel Operations S								
G10-12.8	G10-12.8	Accounting & Procurer								
G10-12.9	G10-12.9	MMB - OTHER - Non-A	-	0.00%					0.00000%	
G10-13.2	G10-13.2	State HR, Benefits & L	-	0.05%		15,756		15,756	0.04587%	
G10-13.3	G10-13.3	Personnel Administrat								
G10-13.5	G10-13.5	Employee Relations - N								
G45-14.2	G45-14.2	Mediation Services	-	0.01%		51,767		51,767	0.00648%	
G45-14.3	G45-14.3	Mediation Services								
G45-14.4	G45-14.4	Mediation/Representati								
L49-15.2	L49-15.2	Legislative Auditor	-	0.00		67,067		67,067	0.08804%	
L49-15.3	L49-15.3	Financial Audits								
L49-15.4	L49-15.4	Program Audits								
L49-15.5	L49-15.5	Single Audits								
L49-15.6	L49-15.6	Audit Comm								
L49-15.7	L49-15.7	Financial Audit- Outdoc								
L49-15.8	L49-15.8	Financial Audit- Art								
L49-15.9	L49-15.9	Financial Audit- Clean I								
L49-15.10	L49-15.10	Financial Audit- Parks &								
L49-15.11	L49-15.11	Program Audit- Outdoo								
L49-15.12	L49-15.12	Program Audit- Art								

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Dollars of Grants received				
			Sum Percent		IT Central Serv Revenue	IT Central Serv Revenue	Sum Percent
			4.12	4.13	6.2	6.3	6.4
Schedule No.	DP#	Name	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend	Accessibility
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ	-	0.00%	-	-	0.00000%
G02-3.2	G02-3.2	Admin Management Se	-	0.05%	334,924	334,924	0.05028%
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S	-	0.07%	1,180,980	1,180,980	0.06922%
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information T			-	-	0.00763%
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly E					
G46-6.5	G46-6.5	MniT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemen					
G10-8.3	G10-8.3	Enterprise Communicat					
G10-9.2	G10-9.2	Debt Management Divi:					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Otl					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB)					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non A					
G10-11.2	G10-11.2	MMB - Accounting Divi:					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Si					
G10-11.7	G10-11.7	Accounting Services - N					
G10-12.2	G10-12.2	MMB I.T - Management					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations a					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & Le					
G10-13.3	G10-13.3	Personnel Administratic					
G10-13.5	G10-13.5	Employee Relations - N					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoo					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean V					
FY25 - FY27 Stat-stepdown							
Exh.D Go Between							

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Dollars of Grants received		Sum Percent		IT Central Serv Revenue	IT Central Serv Revenue	Sum Percent
			4.12		4.13		6.2	6.3	6.4
Schedule No.	DP#	Name	Grants Management	Enterprise Sustainability	Minnesota Information Technology		IT Spend		Accessibility
L49-15.10	L49-15.10	Financial Audit- Parks &							
L49-15.11	L49-15.11	Program Audit- Outdoo							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean V							
L49-15.14	L49-15.14	Program Audit- Parks &							
0.0	0.0								
	99YYY	Consumer Agencies							
	B04	AGRICULTURE	18,178,714	1.10%		7,773,878	7,773,878		1.10321%
	B10	CANNABIS	-	0.12%		2,818,787	2,818,787		0.12143%
	B11	COSMETOLOGIST	-	0.03%		425,015	425,015		0.02990%
	B13	COMMERCE	238,980,744	0.78%		7,933,895	7,933,895		0.77543%
	B14	ANIMAL HEALTH	-	0.11%		640,738	640,738		0.11015%
	B15	BARBER	-	0.00%		23,079	23,079		0.00344%
	B20	EXPLORE	6,635,676	0.08%		1,015,330	1,015,330		0.08017%
	B22	EMPLOYMENT &	581,688,129	2.69%		65,982,424	65,982,424		2.69125%
	B24	PUBLIC FACILITIES	198,208,717	0.02%		296,734	296,734		0.02477%
	B25	SCIENCE &	-	0.00%		-	-		0.00000%
	B26	CLIMATE INNOVN	-	0.01%		20,986	20,986		0.00947%
	B34	HOUSING FINANCE	-	0.53%		357,493	357,493		0.53001%
	B41	WORKERS' COMP	-	0.01%		44,822	44,822		0.01477%
	B42	LABOR AND	5,128,440	0.83%		7,804,754	7,804,754		0.82755%
	B43	IRON RANGE	72,366,252	0.06%		156,229	156,229		0.06055%
	B7E	ARCHITECTURE,	-	0.01%		43,228	43,228		0.00909%
	B7G	COMBATIVE	-	0.00%		-	-		0.00000%
	B7P	ACCOUNTANCY	-	0.01%		33,501	33,501		0.00874%
	B7S	PRIVATE	-	0.00%		152,394	152,394		0.00497%
	B82	PUBLIC UTILITIES	-	0.37%		638,818	638,818		0.36502%
	B9D	AMATEUR SPORTS	-	0.00%		-	-		0.00219%
	B9V	AGRICULTURE	-	0.00%		-	-		0.00000%
	E25	PERPICH CTR FOR	-	0.09%		561,799	561,799		0.09159%
	E26	MN STATE	1,608,549	18.52%		5,960,057	5,960,057		18.52298%
	E37	EDUCATION	323,352,163	0.78%		22,152,499	22,152,499		0.78214%
	E39	PROF EDUCATOR	7,556,185	0.03%		641,406	641,406		0.03425%
	E40	HISTORICAL	-	0.00%		131,905	131,905		0.00000%
	E44	MINNESOTA STATE	-	0.36%		952,786	952,786		0.35795%
	E50	ARTS BOARD	56,115,437	0.04%		381,045	381,045		0.04219%
	E60	OFFICE OF HIGHER	15,199,205	0.17%		5,945,828	5,945,828		0.17430%
	E77	ZOOLOGICAL	-	0.53%		1,524,728	1,524,728		0.52661%
	E81	UNIVERSITY OF	-	0.00%		899,203	899,203		0.00000%
	E95	HUMANITIES	-	0.00%		-	-		0.00000%
	E97	SCIENCE MUSEUM	-	0.00%		-	-		0.00000%
	E9W	HIGHER ED	-	0.00%		-	-		0.00207%
	G02	ADMINISTRATION	26,689,472	1.06%		7,497,363	7,497,363		1.05587%
	G03	LOTTERY	-	0.20%		127,419	127,419		0.20190%
	G05	RACING	172,003	0.06%		94,030	94,030		0.06420%
	G06	ATTORNEY	-	0.60%		196,724	196,724		0.59859%
	G09	GAMBLING	-	0.06%		427,276	427,276		0.06101%
	G10	MINNESOTA	-	0.35%		11,339,884	11,339,884		0.35244%
	G17	HUMAN RIGHTS	-	0.08%		1,111,910	1,111,910		0.07653%
	G19	INDIAN AFFAIRS	623,462	0.01%		38,395	38,395		0.01284%
	G38	INVESTMENT	-	0.06%		53,503	53,503		0.06043%
	G39	GOVERNORS	-	0.09%		376,950	376,950		0.09253%
	G45	MEDIATION	-	0.02%		379,436	379,436		0.01691%
	G46	MN.IT	-	4.39%		-	-		4.39370%
	G53	SECRETARY OF	-	0.21%		475,846	475,846		0.20727%
	G61	OFFICE OF STATE	-	0.13%		29,935	29,935		0.13125%
	G62	MINN STATE	-	0.19%		80,940	80,940		0.18932%
	G63	PUBLIC EMPLOYEES	-	0.16%		133,763	133,763		0.15845%

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Dollars of Grants received									
			Sum Percent		IT Central Serv Revenue		IT Central Serv Revenue		Sum Percent			
			4.12		4.13		6.2		6.3		6.4	
Schedule No.	DP#	Name	Minnesota Information									
			Grants Management	Enterprise Sustainability	Technology	IT Spend	Accessibility					
	G67	REVENUE	3,154,223	2.12%	37,296,644	37,296,644	2.12105%					
	G69	TEACHERS	-	0.12%	164,242	164,242	0.12485%					
	G70	MN SECURE	-	0.00%	11,820	11,820	0.00239%					
	G90	REVENUE	-	0.00%	-	-	0.00000%					
	G92	OMBUDSPERSON	-	0.01%	46,688	46,688	0.00734%					
	G93	OMBUD AMERICAN	-	0.00%	70,663	70,663	0.00206%					
	G96	UNIFORM LAWS	-	0.00%	-	-	0.00000%					
	G9J	CAMPAIGN FINANCE	-	0.01%	211,425	211,425	0.01089%					
	G9K	ADMINISTRATIVE	-	0.11%	1,763,343	1,763,343	0.10916%					
	G9L	COUNCIL FOR	-	0.01%	55,881	55,881	0.00723%					
	G9M	MINNESOTA	-	0.01%	33,528	33,528	0.00772%					
	G9N	ASIAN PACIFIC	-	0.00%	25,919	25,919	0.00434%					
	G9P	LGBTQIA2S+	-	0.00%	10,729	10,729	0.00457%					
	G9Q	MMB DEBT SERVICE	-	0.00%	-	-	0.00000%					
	G9R	MMB NON-	-	0.00%	-	-	0.00000%					
	G9V	RARE DISEASE	-	0.00%	6,337	6,337	0.00416%					
	G9X	CAPITOL AREA	-	0.00%	18,482	18,482	0.00496%					
	G9Y	MN STATE COUNCIL	-	0.01%	209,454	209,454	0.01275%					
	GPR	PAYROLL CLEARING	-	0.00%	-	-	0.00000%					
	H12	HEALTH	299,206,284	3.38%	47,306,196	47,306,196	3.37767%					
	H51	DIRECT CARE AND	-	4.04%	-	-	4.03820%					
	H55	HUMAN SERVICES	519,632,725	3.47%	205,838,097	205,838,097	3.46967%					
	H55b	HUMAN SERVICES	-	4.43%	-	-	4.42946%					
	H55c	HUMAN SERVICES	-	0.71%	-	-	0.71338%					
	H58	CHILDREN, YOUTH	-	0.88%	-	-	0.88227%					
	H60	MN INSURANCE	4,537,093	0.31%	1,597,947	1,597,947	0.30786%					
	H75	VETERANS AFFAIRS	196,991	2.94%	11,464,887	11,464,887	2.94149%					
	H7B	MEDICAL PRACTICE	-	0.02%	790,148	790,148	0.02454%					
	H7C	NURSING BOARD	-	0.05%	978,192	978,192	0.05124%					
	H7D	PHARMACY BOARD	-	0.03%	1,868,525	1,868,525	0.03479%					
	H7F	DENTISTRY BOARD	-	0.02%	195,991	195,991	0.02202%					
	H7H	CHIROPRACTIC	-	0.01%	63,986	63,986	0.00668%					
	H7J	OPTOMETRY	-	0.00%	18,273	18,273	0.00266%					
	H7K	EXEC FOR LT SVCS	-	0.00%	177,241	177,241	0.00463%					
	H7L	SOCIAL WORK	-	0.02%	213,391	213,391	0.01646%					
	H7M	MARRIAGE AND	-	0.00%	45,444	45,444	0.00346%					
	H7Q	PODIATRIC	-	0.00%	16,303	16,303	0.00096%					
	H7R	VETERINARY	-	0.00%	47,630	47,630	0.00222%					
	H7S	EMERGENCY	1,587,381	0.00%	190,698	190,698	0.00309%					
	H7U	DIETETICS &	-	0.00%	16,673	16,673	0.00222%					
	H7V	PSYCHOLOGY	-	0.02%	193,973	193,973	0.02064%					
	H7W	PHYSICAL THERAPY	-	0.00%	69,441	69,441	0.00478%					
	H7X	BEHAVIORAL	-	0.01%	154,450	154,450	0.00825%					
	H7Y	OCCUPATIONAL	-	0.00%	46,936	46,936	0.00327%					
	H8A	FOSTER YOUTH	-	0.01%	48,444	48,444	0.00671%					
	H8S	OFFICE OF	2,040,843	0.02%	48,373	48,373	0.01597%					
	H9G	OMBUDSMAN	-	0.03%	185,370	185,370	0.03242%					
	J33	TRIAL COURTS	-	3.62%	110,265	110,265	3.62392%					
	J40	STATE	-	0.05%	11,948	11,948	0.05140%					
	J50	STATE GUARDIAN	-	0.40%	(13)	(13)	0.39803%					
	J52	PUBLIC DEFENSE	-	1.19%	104,086	104,086	1.19166%					
	J58	COURT OF APPEALS	-	0.11%	-	-	0.11202%					
	J61	APPELLATE	-	0.00%	-	-	0.00000%					
	J63	BOARD OF CIVIL LEGAL	-	0.00%	-	-	0.00201%					
	J65	SUPREME COURT	500,000	0.71%	1,614,033	1,614,033	0.71313%					
	J68	TAX COURT	-	0.01%	343,007	343,007	0.01198%					
	J70	JUDICIAL	-	0.00%	2,055	2,055	0.00394%					
	L10	LEGISLATURE	-	0.18%	222,717	222,717	0.18236%					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Dollars of Grants received				
			Sum Percent		IT Central Serv Revenue		Sum Percent
			4.12	4.13	6.2	6.3	6.4
			Minnesota Information				
Schedule No.	DP#	Name	Grants Management	Enterprise Sustainability	Technology	IT Spend	Accessibility
	L11	SENATE	-	0.36%	-	-	0.36216%
	L12	HOUSE	-	0.00%	-	-	0.00000%
	L49	LEGISLATIVE	-	0.00%	0	0	0.00355%
	P01	MILITARY AFFAIRS	-	0.63%	1,352,829	1,352,829	0.62571%
	P07	PUBLIC SAFETY	170,070,966	3.89%	92,534,357	92,534,357	3.89218%
	P08	OMBUDSPERSON	-	0.01%	26,147	26,147	0.00949%
	P78	CORRECTIONS	6,235,909	6.67%	51,605,829	51,605,829	6.67312%
	P80	CANNABIS	-	0.02%	240,275	240,275	0.02192%
	P82	CLEMENCY REVIEW	-	0.00%	61,580	61,580	0.00336%
	P7T	PEACE OFFICERS	-	0.02%	632,148	632,148	0.02027%
	P9E	SENTENCING	-	0.01%	144,377	144,377	0.00916%
	R28	MINN	-	0.00%	-	-	0.00000%
	R29	NATURAL	207,345,465	7.55%	36,459,598	36,459,598	7.55268%
	R32	POLLUTION	179,713,334	1.90%	19,679,040	19,679,040	1.90254%
	R9P	WATER AND SOIL	77,254,798	0.53%	2,483,018	2,483,018	0.53323%
	T79	TRANSPORTATION	174,180,767	13.87%	77,763,992	77,763,992	13.87351%
	T9B	METROPOLITAN	-	0.00%	513,334	513,334	0.00000%
	O	OTHER	-	0.00%	7,757,750	7,757,750	0.00000%
		Total	\$ 3,198,159,927	100.00%	\$ 777,259,450	\$ 777,259,450	100.000%
		Source	\$ 3,198,159,927	100.00%	\$ 777,259,450	\$ 777,259,450	100.000%
		Difference (Total - Sou	-	0.00%	-	-	0.00%

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlr IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	1.2	Fixed Asset Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabil					
G46-6.2	G46-6.2	Minnesota Information					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica \$	3,213,180				
G10-9.2	G10-9.2	Debt Management Divi	-	1,971			
G10-9.3	G10-9.3	Debt Management	783,557		\$ 783,557		
G10-9.4	G10-9.4	Debt Management - Ot	-			-	
G10-10.2	G10-10.2	MMB - Budget Division	-	1,153			\$ -
G10-10.3	G10-10.3	Analysis & Control (EB	1,926,180				1,926,180
G10-10.4	G10-10.4	Budget Operations and	329,922				329,922
G10-10.5	G10-10.5	Budget Division - Non /	-				-
G10-11.2	G10-11.2	MMB - Accounting Divi	-	3,625			
G10-11.3	G10-11.3	Central Payroll	2,007,869				
G10-11.4	G10-11.4	Accounting Services	3,005,057				
G10-11.5	G10-11.5	Financial Reporting	2,568,737				
G10-11.6	G10-11.6	Financial Reporting - S	52,272				
G10-11.7	G10-11.7	Accounting Services - I	-				
G10-12.2	G10-12.2	MMB I.T - Managemen	2,432,405	3,102			
G10-12.4	G10-12.4	Accounting & Procure	4,624,125				
G10-12.5	G10-12.5	Personnel Operations &	4,109,930				
G10-12.6	G10-12.6	Budget Service - Comp	1,255,190				
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procure					
G10-12.9	G10-12.9	MMB - OTHER - Non-A	-				
G10-13.2	G10-13.2	State HR, Benefits & L	-	2,004			
G10-13.3	G10-13.3	Personnel Administrati	6,578,993				
G10-13.5	G10-13.5	Employee Relations - M	-				
G45-14.2	G45-14.2	Mediation Services		1,774			
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor		6,415			
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean					
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ		-		\$	-
G02-3.2	G02-3.2	Admin Management Se		6,948			-
G02-3.3	G02-3.3	Commissioner's Office					-
G02-3.4	G02-3.4	Human Resources					-
G02-3.5	G02-3.5	Financial Management					-
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					-
G02-3.7	G02-3.7	Operational Excellence					-
G02-4.2	G02-4.2	Government & Citizen S		8,864			-
G02-4.5	G02-4.5	Real Estate and Constr					-
G02-4.7	G02-4.7	Real Property					-
G02-4.8	G02-4.8	Office of State Procurer					-
G02-4.10	G02-4.10	Central Mail					-
G02-4.12	G02-4.12	Grants Management					-
G02-4.13	G02-4.13	Enterprise Sustainabilit					-
G46-6.2	G46-6.2	Minnesota Information "		2,425			-
G46-6.3	G46-6.3	IT Spend					-
G46-6.4	G46-6.4	Accessibility (formerly E					-
G46-6.5	G46-6.5	MniT - Non allocable					-
G10-8.2	G10-8.2	Minnesota Managemen		7,836			-
G10-8.3	G10-8.3	Enterprise Communicat		1,826			-
G10-9.2	G10-9.2	Debt Management Divi:					-
G10-9.3	G10-9.3	Debt Management					-
G10-9.4	G10-9.4	Debt Management - Otl					-
G10-10.2	G10-10.2	MMB - Budget Division					-
G10-10.3	G10-10.3	Analysis & Control (EB)					-
G10-10.4	G10-10.4	Budget Operations and					-
G10-10.5	G10-10.5	Budget Division - Non A					-
G10-11.2	G10-11.2	MMB - Accounting Divi:					-
G10-11.3	G10-11.3	Central Payroll					-
G10-11.4	G10-11.4	Accounting Services					-
G10-11.5	G10-11.5	Financial Reporting					-
G10-11.6	G10-11.6	Financial Reporting - Si					-
G10-11.7	G10-11.7	Accounting Services - N					-
G10-12.2	G10-12.2	MMB I.T - Management					-
G10-12.4	G10-12.4	Accounting & Procurem					-
G10-12.5	G10-12.5	Personnel Operations a					-
G10-12.6	G10-12.6	Budget Service - Comp					-
G10-12.7	G10-12.7	Personnel Operations S					-
G10-12.8	G10-12.8	Accounting & Procurem					-
G10-12.9	G10-12.9	MMB - OTHER - Non-A					-
G10-13.2	G10-13.2	State HR, Benefits & L					-
G10-13.3	G10-13.3	Personnel Administratic					-
G10-13.5	G10-13.5	Employee Relations - N					-
G45-14.2	G45-14.2	Mediation Services					-
G45-14.3	G45-14.3	Mediation Services					-
G45-14.4	G45-14.4	Mediation/Representati					-
L49-15.2	L49-15.2	Legislative Auditor					-
L49-15.3	L49-15.3	Financial Audits					-
L49-15.4	L49-15.4	Program Audits					-
L49-15.5	L49-15.5	Single Audits					-
L49-15.6	L49-15.6	Audit Comm					-
L49-15.7	L49-15.7	Financial Audit- Outdoc					-
L49-15.8	L49-15.8	Financial Audit- Art					-
L49-15.9	L49-15.9	Financial Audit- Clean \					-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
L49-15.10	L49-15.10	Financial Audit- Parks &				-	
L49-15.11	L49-15.11	Program Audit- Outdoo				-	
L49-15.12	L49-15.12	Program Audit- Art				-	
L49-15.13	L49-15.13	Program Audit- Clean V				-	
L49-15.14	L49-15.14	Program Audit- Parks &				-	
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE		457,371		126,559,050	
	B10	CANNABIS		25,317		-	
	B11	COSMETOLOGIST		25,591		-	
	B13	COMMERCE		720,230		-	
	B14	ANIMAL HEALTH		32,599		-	
	B15	BARBER		5,569		-	
	B20	EXPLORE		22,946		-	
	B22	EMPLOYMENT &		5,970,216		-	
	B24	PUBLIC FACILITIES		18,886		80,264,414	
	B25	SCIENCE &		2		-	
	B26	CLIMATE INNOVN		2,411		-	
	B34	HOUSING FINANCE		142,729		647,841,876	
	B41	WORKERS' COMP		2,349		-	
	B42	LABOR AND		675,044		-	
	B43	IRON RANGE		45,534		-	
	B7E	ARCHITECTURE,		14,611		-	
	B7G	COMBATIVE		3		-	
	B7P	ACCOUNTANCY		10,570		-	
	B7S	PRIVATE		1,645		-	
	B82	PUBLIC UTILITIES		161,697		-	
	B9D	AMATEUR SPORTS		556		-	
	B9V	AGRICULTURE		31		-	
	E25	PERPICH CTR FOR		29,599		-	
	E26	MN STATE		3,059,099		72,614,440	
	E37	EDUCATION		917,796		1,625,633,188	
	E39	PROF EDUCATOR		16,380		-	
	E40	HISTORICAL		701		-	
	E44	MINNESOTA STATE		59,921		-	
	E50	ARTS BOARD		33,955		-	
	E60	OFFICE OF HIGHER		83,531		10,591,110	
	E77	ZOOLOGICAL		134,109		671,818	
	E81	UNIVERSITY OF		12,758		130,086,705	
	E95	HUMANITIES		288		-	
	E97	SCIENCE MUSEUM		176		-	
	E9W	HIGHER ED		211		-	
	G02	ADMINISTRATION		674,391		531,135,764	
	G03	LOTTERY		9,529		-	
	G05	RACING		21,683		-	
	G06	ATTORNEY		59,568		-	
	G09	GAMBLING		6,584		-	
	G10	MINNESOTA		98,805		-	
	G17	HUMAN RIGHTS		9,891		-	
	G19	INDIAN AFFAIRS		5,382		-	
	G38	INVESTMENT		14,163		-	
	G39	GOVERNORS		8,790		-	
	G45	MEDIATION		6,475		-	
	G46	MN.IT		594,691		40,888,957	
	G53	SECRETARY OF		74,458		-	
	G61	OFFICE OF STATE		20,396		-	
	G62	MINN STATE		163,951		-	
	G63	PUBLIC EMPLOYEES		331,311		-	

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	G67	REVENUE		90,460		-	
	G69	TEACHERS		168,182		-	
	G70	MN SECURE		689		-	
	G90	REVENUE		3,167,788		-	
	G92	OMBUDSPERSON		3,001		-	
	G93	OMBUD AMERICAN		1,657		-	
	G96	UNIFORM LAWS		88		-	
	G9J	CAMPAIGN FINANCE		8,163		-	
	G9K	ADMINISTRATIVE		36,397		-	
	G9L	COUNCIL FOR		2,581		-	
	G9M	MINNESOTA		2,479		-	
	G9N	ASIAN PACIFIC		3,087		-	
	G9P	LGBTQIA2S+		1,835		-	
	G9Q	MMB DEBT SERVICE		12,291		-	
	G9R	MMB NON-		7,034,313		-	
	G9V	RARE DISEASE		1,778		-	
	G9X	CAPITOL AREA		1,653		-	
	G9Y	MN STATE COUNCIL		5,562		-	
	GPR	PAYROLL CLEARING		208		-	
	H12	HEALTH		1,050,513		-	
	H51	DIRECT CARE AND		1,295		-	
	H55	HUMAN SERVICES		14,334,782		-	
	H55b	HUMAN SERVICES		799,490		-	
	H55c	HUMAN SERVICES		85,860		-	
	H58	CHILDREN, YOUTH		502		-	
	H60	MN INSURANCE		15,828		-	
	H75	VETERANS AFFAIRS		473,405		-	
	H7B	MEDICAL PRACTICE		22,310		-	
	H7C	NURSING BOARD		23,474		-	
	H7D	PHARMACY BOARD		19,036		-	
	H7F	DENTISTRY BOARD		19,292		-	
	H7H	CHIROPRACTIC		5,061		-	
	H7J	OPTOMETRY		3,951		-	
	H7K	EXEC FOR LT SVCS		8,266		-	
	H7L	SOCIAL WORK		18,292		-	
	H7M	MARRIAGE AND		5,948		-	
	H7Q	PODIATRIC		2,613		-	
	H7R	VETERINARY		5,805		-	
	H7S	EMERGENCY		4,005		-	
	H7U	DIETETICS &		5,922		-	
	H7V	PSYCHOLOGY		12,726		-	
	H7W	PHYSICAL THERAPY		7,581		-	
	H7X	BEHAVIORAL		15,956		-	
	H7Y	OCCUPATIONAL		7,323		-	
	H8A	FOSTER YOUTH		2,224		-	
	H8S	OFFICE OF		4,157		-	
	H9G	OMBUDSMAN		4,142		-	
	J33	TRIAL COURTS		1,801,010		-	
	J40	STATE		2,328		-	
	J50	STATE GUARDIAN		25,530		-	
	J52	PUBLIC DEFENSE		62,335		-	
	J58	COURT OF APPEALS		4,970		-	
	J61	APPELLATE		8		-	
	J63	BOARD OF CIVIL LEGAL		14		-	
	J65	SUPREME COURT		91,177		-	
	J68	TAX COURT		2,876		-	
	J70	JUDICIAL		2,355		-	
	L10	LEGISLATURE		46,567		-	

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	L11	SENATE		2,090		-	
	L12	HOUSE		2,009		-	
	L49	LEGISLATIVE		695		-	
	P01	MILITARY AFFAIRS		547,988		-	
	P07	PUBLIC SAFETY		4,497,432		-	
	P08	OMBUDSPERSON		2,814		-	
	P78	CORRECTIONS		687,804		-	
	P80	CANNABIS		2,119		-	
	P82	CLEMENCY REVIEW		2,589		-	
	P7T	PEACE OFFICERS		10,623		-	
	P9E	SENTENCING		2,431		-	
	R28	MINN		682		-	
	R29	NATURAL		3,180,285		541,940	
	R32	POLLUTION		446,340		-	
	R9P	WATER AND SOIL		127,382		-	
	T79	TRANSPORTATION		19,877,216		2,553,515,000	
	T9B	METROPOLITAN		95,835		-	
	O	OTHER		1,730		4,724,854,920	
		Total	\$ 32,887,417	73,861,647	\$ 783,557	\$ 10,545,199,181	\$ 2,256,102
		Source	\$ 32,887,417	73,861,647	\$ 783,557	\$ 10,545,199,181	\$ 2,256,102
		Difference (Total - Sou	-	-	-	-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			10.3	10.4	11.2	11.3	11.4
Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	1.2	Fixed Asset Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information S					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica					
G10-9.2	G10-9.2	Debt Management Divi					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi			\$	-	
G10-11.3	G10-11.3	Central Payroll				2,007,869	
G10-11.4	G10-11.4	Accounting Services				3,005,057	
G10-11.5	G10-11.5	Financial Reporting				2,568,737	
G10-11.6	G10-11.6	Financial Reporting - S				52,272	
G10-11.7	G10-11.7	Accounting Services - I				-	
G10-12.2	G10-12.2	MMB I.T - Managemen					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administrati					
G10-13.5	G10-13.5	Employee Relations - M					
G45-14.2	G45-14.2	Mediation Services	1,774	43		0.01%	1,774
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor	6,415	239		0.09%	6,415
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean I					
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			10.3	10.4	11.2	11.3	11.4
Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ	6,948	122		0.05%	6,948
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S	8,864	177		0.07%	8,864
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information "	2,425	121		0.01%	2,425
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly E					
G46-6.5	G46-6.5	MniT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemen	7,836	102		0.02%	7,836
G10-8.3	G10-8.3	Enterprise Communicat	1,826	130		0.02%	1,826
G10-9.2	G10-9.2	Debt Management Divi:	1,971	84		0.00%	1,971
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Otl					
G10-10.2	G10-10.2	MMB - Budget Division	1,153	44		0.01%	1,153
G10-10.3	G10-10.3	Analysis & Control (EBO					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non A					
G10-11.2	G10-11.2	MMB - Accounting Divi:	3,625	168		0.06%	3,625
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Si					
G10-11.7	G10-11.7	Accounting Services - N					
G10-12.2	G10-12.2	MMB I.T - Management	3,102	93		0.00%	3,102
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations a					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A	-	-		0.00%	-
G10-13.2	G10-13.2	State HR, Benefits & Le	2,004	75		0.05%	2,004
G10-13.3	G10-13.3	Personnel Administrati					
G10-13.5	G10-13.5	Employee Relations - N					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean V					
FY25 - FY27 Stat-stepdown							
Exh.D Go Between							

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			10.3	10.4	11.2	11.3	11.4
Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE	457,371	13,513		1.10%	457,371
	B10	CANNABIS	25,317	999		0.12%	25,317
	B11	COSMETOLOGIST	25,591	101		0.03%	25,591
	B13	COMMERCE	720,230	4,523		0.78%	720,230
	B14	ANIMAL HEALTH	32,599	902		0.11%	32,599
	B15	BARBER	5,569	74		0.00%	5,569
	B20	EXPLORE	22,946	1,211		0.08%	22,946
	B22	EMPLOYMENT &	5,970,216	10,778		2.69%	5,970,216
	B24	PUBLIC FACILITIES	18,886	788		0.02%	18,886
	B25	SCIENCE &	2	-		0.00%	2
	B26	CLIMATE INNOVN	2,411	88		0.01%	2,411
	B34	HOUSING FINANCE	142,729	1,816		0.53%	142,729
	B41	WORKERS' COMP	2,349	40		0.01%	2,349
	B42	LABOR AND	675,044	3,446		0.83%	675,044
	B43	IRON RANGE	45,534	775		0.06%	45,534
	B7E	ARCHITECTURE,	14,611	46		0.01%	14,611
	B7G	COMBATIVE	3	3		0.00%	3
	B7P	ACCOUNTANCY	10,570	46		0.01%	10,570
	B7S	PRIVATE	1,645	79		0.00%	1,645
	B82	PUBLIC UTILITIES	161,697	74		0.37%	161,697
	B9D	AMATEUR SPORTS	556	54		0.00%	556
	B9V	AGRICULTURE	31	11		0.00%	31
	E25	PERPICH CTR FOR	29,599	847		0.09%	29,599
	E26	MN STATE	3,059,099	7,163		18.52%	3,059,099
	E37	EDUCATION	917,796	12,037		0.78%	917,796
	E39	PROF EDUCATOR	16,380	197		0.03%	16,380
	E40	HISTORICAL	701	81		0.00%	701
	E44	MINNESOTA STATE	59,921	1,974		0.36%	59,921
	E50	ARTS BOARD	33,955	340		0.04%	33,955
	E60	OFFICE OF HIGHER	83,531	2,258		0.17%	83,531
	E77	ZOOLOGICAL	134,109	2,800		0.53%	134,109
	E81	UNIVERSITY OF	12,758	423		0.00%	12,758
	E95	HUMANITIES	288	100		0.00%	288
	E97	SCIENCE MUSEUM	176	36		0.00%	176
	E9W	HIGHER ED	211	6		0.00%	211
	G02	ADMINISTRATION	674,391	3,789		1.06%	674,391
	G03	LOTTERY	9,529	264		0.20%	9,529
	G05	RACING	21,683	418		0.06%	21,683
	G06	ATTORNEY	59,568	741		0.60%	59,568
	G09	GAMBLING	6,584	93		0.06%	6,584
	G10	MINNESOTA	98,805	1,864		0.35%	98,805
	G17	HUMAN RIGHTS	9,891	181		0.08%	9,891
	G19	INDIAN AFFAIRS	5,382	187		0.01%	5,382
	G38	INVESTMENT	14,163	84		0.06%	14,163
	G39	GOVERNORS	8,790	148		0.09%	8,790
	G45	MEDIATION	6,475	55		0.02%	6,475
	G46	MN.IT	594,691	7,424		4.39%	594,691
	G53	SECRETARY OF	74,458	612		0.21%	74,458
	G61	OFFICE OF STATE	20,396	287		0.13%	20,396
	G62	MINN STATE	163,951	187		0.19%	163,951
	G63	PUBLIC EMPLOYEES	331,311	376		0.16%	331,311

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			10.3	10.4	11.2	11.3	11.4
Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	G67	REVENUE	90,460	3,171		2.12%	90,460
	G69	TEACHERS	168,182	162		0.12%	168,182
	G70	MN SECURE	689	28		0.00%	689
	G90	REVENUE	3,167,788	1,494		0.00%	3,167,788
	G92	OMBUDSPERSON	3,001	54		0.01%	3,001
	G93	OMBUD AMERICAN	1,657	56		0.00%	1,657
	G96	UNIFORM LAWS	88	9		0.00%	88
	G9J	CAMPAIGN FINANCE	8,163	178		0.01%	8,163
	G9K	ADMINISTRATIVE	36,397	266		0.11%	36,397
	G9L	COUNCIL FOR	2,581	95		0.01%	2,581
	G9M	MINNESOTA	2,479	74		0.01%	2,479
	G9N	ASIAN PACIFIC	3,087	83		0.00%	3,087
	G9P	LGBTQIA2S+	1,835	36		0.00%	1,835
	G9Q	MMB DEBT SERVICE	12,291	1,121		0.00%	12,291
	G9R	MMB NON-	7,034,313	1,078		0.00%	7,034,313
	G9V	RARE DISEASE	1,778	68		0.00%	1,778
	G9X	CAPITOL AREA	1,653	96		0.00%	1,653
	G9Y	MN STATE COUNCIL	5,562	84		0.01%	5,562
	GPR	PAYROLL CLEARING	208	-		0.00%	208
	H12	HEALTH	1,050,513	19,266		3.38%	1,050,513
	H51	DIRECT CARE AND	1,295	67		4.04%	1,295
	H55	HUMAN SERVICES	14,334,782	14,164		3.47%	14,334,782
	H55b	HUMAN SERVICES	799,490	8,425		4.43%	799,490
	H55c	HUMAN SERVICES	85,860	823		0.71%	85,860
	H58	CHILDREN, YOUTH	502	456		0.88%	502
	H60	MN INSURANCE	15,828	231		0.31%	15,828
	H75	VETERANS AFFAIRS	473,405	10,184		2.94%	473,405
	H7B	MEDICAL PRACTICE	22,310	127		0.02%	22,310
	H7C	NURSING BOARD	23,474	104		0.05%	23,474
	H7D	PHARMACY BOARD	19,036	247		0.03%	19,036
	H7F	DENTISTRY BOARD	19,292	212		0.02%	19,292
	H7H	CHIROPRACTIC	5,061	90		0.01%	5,061
	H7J	OPTOMETRY	3,951	73		0.00%	3,951
	H7K	EXEC FOR LT SVCS	8,266	89		0.00%	8,266
	H7L	SOCIAL WORK	18,292	111		0.02%	18,292
	H7M	MARRIAGE AND	5,948	73		0.00%	5,948
	H7Q	PODIATRIC	2,613	83		0.00%	2,613
	H7R	VETERINARY	5,805	70		0.00%	5,805
	H7S	EMERGENCY	4,005	197		0.00%	4,005
	H7U	DIETETICS &	5,922	67		0.00%	5,922
	H7V	PSYCHOLOGY	12,726	123		0.02%	12,726
	H7W	PHYSICAL THERAPY	7,581	73		0.00%	7,581
	H7X	BEHAVIORAL	15,956	103		0.01%	15,956
	H7Y	OCCUPATIONAL	7,323	61		0.00%	7,323
	H8A	FOSTER YOUTH	2,224	45		0.01%	2,224
	H8S	OFFICE OF	4,157	146		0.02%	4,157
	H9G	OMBUDSMAN	4,142	52		0.03%	4,142
	J33	TRIAL COURTS	1,801,010	12,158		3.62%	1,801,010
	J40	STATE	2,328	32		0.05%	2,328
	J50	STATE GUARDIAN	25,530	664		0.40%	25,530
	J52	PUBLIC DEFENSE	62,335	1,732		1.19%	62,335
	J58	COURT OF APPEALS	4,970	69		0.11%	4,970
	J61	APPELLATE	8	8		0.00%	8
	J63	BOARD OF CIVIL LEGAL	14	14		0.00%	14
	J65	SUPREME COURT	91,177	1,803		0.71%	91,177
	J68	TAX COURT	2,876	45		0.01%	2,876
	J70	JUDICIAL	2,355	104		0.00%	2,355
	L10	LEGISLATURE	46,567	725		0.18%	46,567

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			10.3	10.4	11.2	11.3	11.4
Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	L11	SENATE	2,090	33		0.36%	2,090
	L12	HOUSE	2,009	41		0.00%	2,009
	L49	LEGISLATIVE	695	41		0.00%	695
	P01	MILITARY AFFAIRS	547,988	1,114		0.63%	547,988
	P07	PUBLIC SAFETY	4,497,432	26,446		3.89%	4,497,432
	P08	OMBUDSPERSON	2,814	31		0.01%	2,814
	P78	CORRECTIONS	687,804	14,686		6.67%	687,804
	P80	CANNABIS	2,119	49		0.02%	2,119
	P82	CLEMENCY REVIEW	2,589	37		0.00%	2,589
	P7T	PEACE OFFICERS	10,623	86		0.02%	10,623
	P9E	SENTENCING	2,431	61		0.01%	2,431
	R28	MINN	682	53		0.00%	682
	R29	NATURAL	3,180,285	35,432		7.55%	3,180,285
	R32	POLLUTION	446,340	10,604		1.90%	446,340
	R9P	WATER AND SOIL	127,382	7,243		0.53%	127,382
	T79	TRANSPORTATION	19,877,216	27,892		13.87%	19,877,216
	T9B	METROPOLITAN	95,835	192		0.00%	95,835
	O	OTHER	1,730	1		0.00%	1,730
		Total	73,861,647	291,048	\$ 7,633,935	100.00%	73,861,647
		Source	73,861,647	291,048	\$ 7,633,935	100.00%	73,861,647
		Difference (Total - Source)	-	-	-	0.00%	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			11.5	11.6	12.2	12.4	12.5
Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
	1.2	Fixed Asset Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica					
G10-9.2	G10-9.2	Debt Management Divi					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - S					
G10-11.7	G10-11.7	Accounting Services - f					
G10-12.2	G10-12.2	MMB I.T - Managemen					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administrati					
G10-13.5	G10-13.5	Employee Relations - M					
G45-14.2	G45-14.2	Mediation Services	1,774	\$	-	1,774	0.01%
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor	6,415		-	6,415	0.09%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean					
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					
FY25 - FY27 Stat-stepdown Exh.D Go Between							
				26 of 105			3/25/2026

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			11.5	11.6	12.2	12.4	12.5
Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ	6,948	-		6,948	0.00%
G02-3.2	G02-3.2	Admin Management Se					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					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S	8,864	-		8,864	0.07%
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information "	2,425	-		2,425	0.01%
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly E					
G46-6.5	G46-6.5	MniT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemen	7,836	-	\$ 3,133,298	7,836	0.02%
G10-8.3	G10-8.3	Enterprise Communicat	1,826	-		1,826	0.02%
G10-9.2	G10-9.2	Debt Management Divi:	1,971	-		1,971	0.00%
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Otl					
G10-10.2	G10-10.2	MMB - Budget Division	1,153	-		1,153	0.01%
G10-10.3	G10-10.3	Analysis & Control (EB)					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non A					
G10-11.2	G10-11.2	MMB - Accounting Divi:	3,625	-		3,625	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 - Si					
G10-11.7	G10-11.7	Accounting Services - N					
G10-12.2	G10-12.2	MMB I.T - Management	3,102	-		3,102	0.00%
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations a					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A	-	-		-	0.00%
G10-13.2	G10-13.2	State HR, Benefits & L	2,004	-		2,004	0.05%
G10-13.3	G10-13.3	Personnel Administratic					
G10-13.5	G10-13.5	Employee Relations - N					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean \					
FY25 - FY27 Stat-stepdown							
Exh.D Go Between							

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			11.5	11.6	12.2	12.4	12.5
Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE	457,371	24,288,305		457,371	1.10%
	B10	CANNABIS	25,317	-		25,317	0.12%
	B11	COSMETOLOGIST	25,591	-		25,591	0.03%
	B13	COMMERCE	720,230	288,751,819		720,230	0.78%
	B14	ANIMAL HEALTH	32,599	791,712		32,599	0.11%
	B15	BARBER	5,569	-		5,569	0.00%
	B20	EXPLORE	22,946	-		22,946	0.08%
	B22	EMPLOYMENT &	5,970,216	1,699,042,382		5,970,216	2.69%
	B24	PUBLIC FACILITIES	18,886	-		18,886	0.02%
	B25	SCIENCE &	2	-		2	0.00%
	B26	CLIMATE INNOVN	2,411	-		2,411	0.01%
	B34	HOUSING FINANCE	142,729	-		142,729	0.53%
	B41	WORKERS' COMP	2,349	-		2,349	0.01%
	B42	LABOR AND	675,044	5,901,315		675,044	0.83%
	B43	IRON RANGE	45,534	795,656		45,534	0.06%
	B7E	ARCHITECTURE,	14,611	-		14,611	0.01%
	B7G	COMBATIVE	3	-		3	0.00%
	B7P	ACCOUNTANCY	10,570	-		10,570	0.01%
	B7S	PRIVATE	1,645	-		1,645	0.00%
	B82	PUBLIC UTILITIES	161,697	-		161,697	0.37%
	B9D	AMATEUR SPORTS	556	-		556	0.00%
	B9V	AGRICULTURE	31	-		31	0.00%
	E25	PERPICH CTR FOR	29,599	-		29,599	0.09%
	E26	MN STATE	3,059,099	658,555,320		3,059,099	18.52%
	E37	EDUCATION	917,796	1,088,856,701		917,796	0.78%
	E39	PROF EDUCATOR	16,380	-		16,380	0.03%
	E40	HISTORICAL	701	-		701	0.00%
	E44	MINNESOTA STATE	59,921	-		59,921	0.36%
	E50	ARTS BOARD	33,955	944,709		33,955	0.04%
	E60	OFFICE OF HIGHER	83,531	-		83,531	0.17%
	E77	ZOOLOGICAL	134,109	244,289		134,109	0.53%
	E81	UNIVERSITY OF	12,758	-		12,758	0.00%
	E95	HUMANITIES	288	-		288	0.00%
	E97	SCIENCE MUSEUM	176	-		176	0.00%
	E9W	HIGHER ED	211	-		211	0.00%
	G02	ADMINISTRATION	674,391	4,115,529		674,391	1.06%
	G03	LOTTERY	9,529	-		9,529	0.20%
	G05	RACING	21,683	-		21,683	0.06%
	G06	ATTORNEY	59,568	2,879,424		59,568	0.60%
	G09	GAMBLING	6,584	-		6,584	0.06%
	G10	MINNESOTA	98,805	-		98,805	0.35%
	G17	HUMAN RIGHTS	9,891	-		9,891	0.08%
	G19	INDIAN AFFAIRS	5,382	-		5,382	0.01%
	G38	INVESTMENT	14,163	-		14,163	0.06%
	G39	GOVERNORS	8,790	-		8,790	0.09%
	G45	MEDIATION	6,475	-		6,475	0.02%
	G46	MN.IT	594,691	-		594,691	4.39%
	G53	SECRETARY OF	74,458	2,712,756		74,458	0.21%
	G61	OFFICE OF STATE	20,396	-		20,396	0.13%
	G62	MINN STATE	163,951	-		163,951	0.19%
	G63	PUBLIC EMPLOYEES	331,311	-		331,311	0.16%

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			11.5	11.6	12.2	12.4	12.5
Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
	G67	REVENUE	90,460	-		90,460	2.12%
	G69	TEACHERS	168,182	-		168,182	0.12%
	G70	MN SECURE	689	-		689	0.00%
	G90	REVENUE	3,167,788	-		3,167,788	0.00%
	G92	OMBUDSPERSON	3,001	-		3,001	0.01%
	G93	OMBUD AMERICAN	1,657	-		1,657	0.00%
	G96	UNIFORM LAWS	88	-		88	0.00%
	G9J	CAMPAIGN FINANCE	8,163	-		8,163	0.01%
	G9K	ADMINISTRATIVE	36,397	-		36,397	0.11%
	G9L	COUNCIL FOR	2,581	-		2,581	0.01%
	G9M	MINNESOTA	2,479	-		2,479	0.01%
	G9N	ASIAN PACIFIC	3,087	-		3,087	0.00%
	G9P	LGBTQIA2S+	1,835	-		1,835	0.00%
	G9Q	MMB DEBT SERVICE	12,291	-		12,291	0.00%
	G9R	MMB NON-	7,034,313	6,620,002		7,034,313	0.00%
	G9V	RARE DISEASE	1,778	-		1,778	0.00%
	G9X	CAPITOL AREA	1,653	-		1,653	0.00%
	G9Y	MN STATE COUNCIL	5,562	-		5,562	0.01%
	GPR	PAYROLL CLEARING	208	-		208	0.00%
	H12	HEALTH	1,050,513	424,128,333		1,050,513	3.38%
	H51	DIRECT CARE AND	1,295	-		1,295	4.04%
	H55	HUMAN SERVICES	14,334,782	15,018,761,655		14,334,782	3.47%
	H55b	HUMAN SERVICES	799,490	-		799,490	4.43%
	H55c	HUMAN SERVICES	85,860	-		85,860	0.71%
	H58	CHILDREN, YOUTH	502	-		502	0.88%
	H60	MN INSURANCE	15,828	-		15,828	0.31%
	H75	VETERANS AFFAIRS	473,405	2,727,340		473,405	2.94%
	H7B	MEDICAL PRACTICE	22,310	-		22,310	0.02%
	H7C	NURSING BOARD	23,474	-		23,474	0.05%
	H7D	PHARMACY BOARD	19,036	758,720		19,036	0.03%
	H7F	DENTISTRY BOARD	19,292	-		19,292	0.02%
	H7H	CHIROPRACTIC	5,061	-		5,061	0.01%
	H7J	OPTOMETRY	3,951	-		3,951	0.00%
	H7K	EXEC FOR LT SVCS	8,266	-		8,266	0.00%
	H7L	SOCIAL WORK	18,292	-		18,292	0.02%
	H7M	MARRIAGE AND	5,948	-		5,948	0.00%
	H7Q	PODIATRIC	2,613	-		2,613	0.00%
	H7R	VETERINARY	5,805	-		5,805	0.00%
	H7S	EMERGENCY	4,005	21,313		4,005	0.00%
	H7U	DIETETICS &	5,922	-		5,922	0.00%
	H7V	PSYCHOLOGY	12,726	-		12,726	0.02%
	H7W	PHYSICAL THERAPY	7,581	-		7,581	0.00%
	H7X	BEHAVIORAL	15,956	-		15,956	0.01%
	H7Y	OCCUPATIONAL	7,323	-		7,323	0.00%
	H8A	FOSTER YOUTH	2,224	-		2,224	0.01%
	H8S	OFFICE OF	4,157	129,750		4,157	0.02%
	H9G	OMBUDSMAN	4,142	-		4,142	0.03%
	J33	TRIAL COURTS	1,801,010	753,309		1,801,010	3.62%
	J40	STATE	2,328	-		2,328	0.05%
	J50	STATE GUARDIAN	25,530	-		25,530	0.40%
	J52	PUBLIC DEFENSE	62,335	-		62,335	1.19%
	J58	COURT OF APPEALS	4,970	-		4,970	0.11%
	J61	APPELLATE	8	-		8	0.00%
	J63	BOARD OF CIVIL LEGAL	14	-		14	0.00%
	J65	SUPREME COURT	91,177	1,603,246		91,177	0.71%
	J68	TAX COURT	2,876	-		2,876	0.01%
	J70	JUDICIAL	2,355	-		2,355	0.00%
	L10	LEGISLATURE	46,567	-		46,567	0.18%

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			11.5	11.6	12.2	12.4	12.5
Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
	L11	SENATE	2,090	-		2,090	0.36%
	L12	HOUSE	2,009	-		2,009	0.00%
	L49	LEGISLATIVE	695	-		695	0.00%
	P01	MILITARY AFFAIRS	547,988	106,239,282		547,988	0.63%
	P07	PUBLIC SAFETY	4,497,432	175,199,633		4,497,432	3.89%
	P08	OMBUDSPERSON	2,814	-		2,814	0.01%
	P78	CORRECTIONS	687,804	423,239		687,804	6.67%
	P80	CANNABIS	2,119	-		2,119	0.02%
	P82	CLEMENCY REVIEW	2,589	-		2,589	0.00%
	P7T	PEACE OFFICERS	10,623	-		10,623	0.02%
	P9E	SENTENCING	2,431	-		2,431	0.01%
	R28	MINN	682	-		682	0.00%
	R29	NATURAL	3,180,285	82,572,111		3,180,285	7.55%
	R32	POLLUTION	446,340	24,763,582		446,340	1.90%
	R9P	WATER AND SOIL	127,382	2,335,535		127,382	0.53%
	T79	TRANSPORTATION	19,877,216	1,186,269,062		19,877,216	13.87%
	T9B	METROPOLITAN	95,835	-		95,835	0.00%
	O	OTHER	1,730	-		1,730	0.00%
		Total	73,861,647 \$	20,811,186,029 \$	3,133,298	73,861,647	100.00%
		Source	73,861,647 \$	20,811,186,029 \$	3,133,298	73,861,647	100.00%
		Difference (Total - Sou	-	-	-	-	0.00%

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
Schedule No.	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 Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabil					
G46-6.2	G46-6.2	Minnesota Information					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica					
G10-9.2	G10-9.2	Debt Management Divi					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - S					
G10-11.7	G10-11.7	Accounting Services - I					
G10-12.2	G10-12.2	MMB I.T - Managemen					
G10-12.4	G10-12.4	Accounting & Procure					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procure					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L				\$	
G10-13.3	G10-13.3	Personnel Administrati				6,578,993	
G10-13.5	G10-13.5	Employee Relations - M				-	
G45-14.2	G45-14.2	Mediation Services	43	0.01%	1,774		0.01%
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor	239	0.09%	6,415		0.09%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean					
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					
FY25 - FY27 Stat-stepdown Exh.D Go Between				31 of 105			3/25/2026

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ		0.00%	6,948		0.00%
G02-3.2	G02-3.2	Admin Management Se	122	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					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S	177	0.07%	8,864		0.07%
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information "	121	0.01%	2,425		0.01%
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly E					
G46-6.5	G46-6.5	MniT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemen		0.02%	7,836		0.02%
G10-8.3	G10-8.3	Enterprise Communicat	130	0.02%	1,826		0.02%
G10-9.2	G10-9.2	Debt Management Divi:	84	0.00%	1,971		0.00%
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Otl					
G10-10.2	G10-10.2	MMB - Budget Division	44	0.01%	1,153		0.01%
G10-10.3	G10-10.3	Analysis & Control (EB)					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non A					
G10-11.2	G10-11.2	MMB - Accounting Divi:	168	0.06%	3,625		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 - Si					
G10-11.7	G10-11.7	Accounting Services - N					
G10-12.2	G10-12.2	MMB I.T - Management	93	0.00%	3,102		0.00%
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations a					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A	-	0.00%	-		0.00%
G10-13.2	G10-13.2	State HR, Benefits & L	75	0.05%	2,004		0.05%
G10-13.3	G10-13.3	Personnel Administratic					
G10-13.5	G10-13.5	Employee Relations - N					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean \					
FY25 - FY27 Stat-stepdown							
Exh.D Go Between							

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE	13,513	1.10%	457,371		1.10%
	B10	CANNABIS	999	0.12%	25,317		0.12%
	B11	COSMETOLOGIST	101	0.03%	25,591		0.03%
	B13	COMMERCE	4,523	0.78%	720,230		0.78%
	B14	ANIMAL HEALTH	902	0.11%	32,599		0.11%
	B15	BARBER	74	0.00%	5,569		0.00%
	B20	EXPLORE	1,211	0.08%	22,946		0.08%
	B22	EMPLOYMENT &	10,778	2.69%	5,970,216		2.69%
	B24	PUBLIC FACILITIES	788	0.02%	18,886		0.02%
	B25	SCIENCE &	-	0.00%	2		0.00%
	B26	CLIMATE INNOVN	88	0.01%	2,411		0.01%
	B34	HOUSING FINANCE	1,816	0.53%	142,729		0.53%
	B41	WORKERS' COMP	40	0.01%	2,349		0.01%
	B42	LABOR AND	3,446	0.83%	675,044		0.83%
	B43	IRON RANGE	775	0.06%	45,534		0.06%
	B7E	ARCHITECTURE,	46	0.01%	14,611		0.01%
	B7G	COMBATIVE	3	0.00%	3		0.00%
	B7P	ACCOUNTANCY	46	0.01%	10,570		0.01%
	B7S	PRIVATE	79	0.00%	1,645		0.00%
	B82	PUBLIC UTILITIES	74	0.37%	161,697		0.37%
	B9D	AMATEUR SPORTS	54	0.00%	556		0.00%
	B9V	AGRICULTURE	11	0.00%	31		0.00%
	E25	PERPICH CTR FOR	847	0.09%	29,599		0.09%
	E26	MN STATE	7,163	18.52%	3,059,099		18.52%
	E37	EDUCATION	12,037	0.78%	917,796		0.78%
	E39	PROF EDUCATOR	197	0.03%	16,380		0.03%
	E40	HISTORICAL	81	0.00%	701		0.00%
	E44	MINNESOTA STATE	1,974	0.36%	59,921		0.36%
	E50	ARTS BOARD	340	0.04%	33,955		0.04%
	E60	OFFICE OF HIGHER	2,258	0.17%	83,531		0.17%
	E77	ZOOLOGICAL	2,800	0.53%	134,109		0.53%
	E81	UNIVERSITY OF	423	0.00%	12,758		0.00%
	E95	HUMANITIES	100	0.00%	288		0.00%
	E97	SCIENCE MUSEUM	36	0.00%	176		0.00%
	E9W	HIGHER ED	6	0.00%	211		0.00%
	G02	ADMINISTRATION	3,789	1.06%	674,391		1.06%
	G03	LOTTERY	264	0.20%	9,529		0.20%
	G05	RACING	418	0.06%	21,683		0.06%
	G06	ATTORNEY	741	0.60%	59,568		0.60%
	G09	GAMBLING	93	0.06%	6,584		0.06%
	G10	MINNESOTA	1,864	0.35%	98,805		0.35%
	G17	HUMAN RIGHTS	181	0.08%	9,891		0.08%
	G19	INDIAN AFFAIRS	187	0.01%	5,382		0.01%
	G38	INVESTMENT	84	0.06%	14,163		0.06%
	G39	GOVERNORS	148	0.09%	8,790		0.09%
	G45	MEDIATION	55	0.02%	6,475		0.02%
	G46	MN.IT	7,424	4.39%	594,691		4.39%
	G53	SECRETARY OF	612	0.21%	74,458		0.21%
	G61	OFFICE OF STATE	287	0.13%	20,396		0.13%
	G62	MINN STATE	187	0.19%	163,951		0.19%
	G63	PUBLIC EMPLOYEES	376	0.16%	331,311		0.16%

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	G67	REVENUE	3,171	2.12%	90,460		2.12%
	G69	TEACHERS	162	0.12%	168,182		0.12%
	G70	MN SECURE	28	0.00%	689		0.00%
	G90	REVENUE	1,494	0.00%	3,167,788		0.00%
	G92	OMBUDSPERSON	54	0.01%	3,001		0.01%
	G93	OMBUD AMERICAN	56	0.00%	1,657		0.00%
	G96	UNIFORM LAWS	9	0.00%	88		0.00%
	G9J	CAMPAIGN FINANCE	178	0.01%	8,163		0.01%
	G9K	ADMINISTRATIVE	266	0.11%	36,397		0.11%
	G9L	COUNCIL FOR	95	0.01%	2,581		0.01%
	G9M	MINNESOTA	74	0.01%	2,479		0.01%
	G9N	ASIAN PACIFIC	83	0.00%	3,087		0.00%
	G9P	LGBTQIA2S+	36	0.00%	1,835		0.00%
	G9Q	MMB DEBT SERVICE	1,121	0.00%	12,291		0.00%
	G9R	MMB NON-	1,078	0.00%	7,034,313		0.00%
	G9V	RARE DISEASE	68	0.00%	1,778		0.00%
	G9X	CAPITOL AREA	96	0.00%	1,653		0.00%
	G9Y	MN STATE COUNCIL	84	0.01%	5,562		0.01%
	GPR	PAYROLL CLEARING	-	0.00%	208		0.00%
	H12	HEALTH	19,266	3.38%	1,050,513		3.38%
	H51	DIRECT CARE AND	67	4.04%	1,295		4.04%
	H55	HUMAN SERVICES	14,164	3.47%	14,334,782		3.47%
	H55b	HUMAN SERVICES	8,425	4.43%	799,490		4.43%
	H55c	HUMAN SERVICES	823	0.71%	85,860		0.71%
	H58	CHILDREN, YOUTH	456	0.88%	502		0.88%
	H60	MN INSURANCE	231	0.31%	15,828		0.31%
	H75	VETERANS AFFAIRS	10,184	2.94%	473,405		2.94%
	H7B	MEDICAL PRACTICE	127	0.02%	22,310		0.02%
	H7C	NURSING BOARD	104	0.05%	23,474		0.05%
	H7D	PHARMACY BOARD	247	0.03%	19,036		0.03%
	H7F	DENTISTRY BOARD	212	0.02%	19,292		0.02%
	H7H	CHIROPRACTIC	90	0.01%	5,061		0.01%
	H7J	OPTOMETRY	73	0.00%	3,951		0.00%
	H7K	EXEC FOR LT SVCS	89	0.00%	8,266		0.00%
	H7L	SOCIAL WORK	111	0.02%	18,292		0.02%
	H7M	MARRIAGE AND	73	0.00%	5,948		0.00%
	H7Q	PODIATRIC	83	0.00%	2,613		0.00%
	H7R	VETERINARY	70	0.00%	5,805		0.00%
	H7S	EMERGENCY	197	0.00%	4,005		0.00%
	H7U	DIETETICS &	67	0.00%	5,922		0.00%
	H7V	PSYCHOLOGY	123	0.02%	12,726		0.02%
	H7W	PHYSICAL THERAPY	73	0.00%	7,581		0.00%
	H7X	BEHAVIORAL	103	0.01%	15,956		0.01%
	H7Y	OCCUPATIONAL	61	0.00%	7,323		0.00%
	H8A	FOSTER YOUTH	45	0.01%	2,224		0.01%
	H8S	OFFICE OF	146	0.02%	4,157		0.02%
	H9G	OMBUDSMAN	52	0.03%	4,142		0.03%
	J33	TRIAL COURTS	12,158	3.62%	1,801,010		3.62%
	J40	STATE	32	0.05%	2,328		0.05%
	J50	STATE GUARDIAN	664	0.40%	25,530		0.40%
	J52	PUBLIC DEFENSE	1,732	1.19%	62,335		1.19%
	J58	COURT OF APPEALS	69	0.11%	4,970		0.11%
	J61	APPELLATE	8	0.00%	8		0.00%
	J63	BOARD OF CIVIL LEGAL	14	0.00%	14		0.00%
	J65	SUPREME COURT	1,803	0.71%	91,177		0.71%
	J68	TAX COURT	45	0.01%	2,876		0.01%
	J70	JUDICIAL	104	0.00%	2,355		0.00%
	L10	LEGISLATURE	725	0.18%	46,567		0.18%

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	L11	SENATE	33	0.36%	2,090		0.36%
	L12	HOUSE	41	0.00%	2,009		0.00%
	L49	LEGISLATIVE	41	0.00%	695		0.00%
	P01	MILITARY AFFAIRS	1,114	0.63%	547,988		0.63%
	P07	PUBLIC SAFETY	26,446	3.89%	4,497,432		3.89%
	P08	OMBUDSPERSON	31	0.01%	2,814		0.01%
	P78	CORRECTIONS	14,686	6.67%	687,804		6.67%
	P80	CANNABIS	49	0.02%	2,119		0.02%
	P82	CLEMENCY REVIEW	37	0.00%	2,589		0.00%
	P7T	PEACE OFFICERS	86	0.02%	10,623		0.02%
	P9E	SENTENCING	61	0.01%	2,431		0.01%
	R28	MINN	53	0.00%	682		0.00%
	R29	NATURAL	35,432	7.55%	3,180,285		7.55%
	R32	POLLUTION	10,604	1.90%	446,340		1.90%
	R9P	WATER AND SOIL	7,243	0.53%	127,382		0.53%
	T79	TRANSPORTATION	27,892	13.87%	19,877,216		13.87%
	T9B	METROPOLITAN	192	0.00%	95,835		0.00%
	O	OTHER	1	0.00%	1,730		0.00%
		Total	291,048	100.00%	73,861,647	\$ 6,578,993	100.00%
		Source	291,048	100.00%	73,861,647	\$ 6,578,993	100.00%
		Difference (Total - Sou	-	0.00%	-	-	0.00%

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
			14.2	14.3	15.2	15.3	15.4
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	1.2	Fixed Asset Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabil					
G46-6.2	G46-6.2	Minnesota Information					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica					
G10-9.2	G10-9.2	Debt Management Divi					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - S					
G10-11.7	G10-11.7	Accounting Services - I					
G10-12.2	G10-12.2	MMB I.T - Managemen					
G10-12.4	G10-12.4	Accounting & Procure					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procure					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administrat					
G10-13.5	G10-13.5	Employee Relations - M					
G45-14.2	G45-14.2	Mediation Services	\$				
G45-14.3	G45-14.3	Mediation Services	806,794				
G45-14.4	G45-14.4	Mediation/Representati	-				
L49-15.2	L49-15.2	Legislative Auditor		0.09%			
L49-15.3	L49-15.3	Financial Audits			\$	4,383,798	
L49-15.4	L49-15.4	Program Audits				2,460,329	
L49-15.5	L49-15.5	Single Audits				-	
L49-15.6	L49-15.6	Audit Comm				-	
L49-15.7	L49-15.7	Financial Audit- Outdoc				491,964	
L49-15.8	L49-15.8	Financial Audit- Art				-	
L49-15.9	L49-15.9	Financial Audit- Clean				-	
L49-15.10	L49-15.10	Financial Audit- Parks &				-	
L49-15.11	L49-15.11	Program Audit- Outdoo				-	
L49-15.12	L49-15.12	Program Audit- Art				-	
FY25 - FY27 Stat-stepdown							
Exh.D Go Between				36 of 105			3/25/2026

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
			14.2	14.3	15.2	15.3	15.4
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
L49-15.13	L49-15.13	Program Audit- Clean V			-		
L49-15.14	L49-15.14	Program Audit- Parks &			-		
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ		0.00%		-	-
G02-3.2	G02-3.2	Admin Management Se		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					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S		0.07%		-	-
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information "		0.01%		-	-
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly E					
G46-6.5	G46-6.5	MniT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemen		0.02%		-	-
G10-8.3	G10-8.3	Enterprise Communicat		0.02%		-	-
G10-9.2	G10-9.2	Debt Management Divi:		0.00%		-	-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Otl					
G10-10.2	G10-10.2	MMB - Budget Division		0.01%		-	-
G10-10.3	G10-10.3	Analysis & Control (EB)					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non A					
G10-11.2	G10-11.2	MMB - Accounting Divi:		0.06%		6,381.43	-
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Si					
G10-11.7	G10-11.7	Accounting Services - N					
G10-12.2	G10-12.2	MMB I.T - Management		0.00%		-	-
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations a					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A		0.00%			
G10-13.2	G10-13.2	State HR, Benefits & L		0.05%		-	-
G10-13.3	G10-13.3	Personnel Administratic					
G10-13.5	G10-13.5	Employee Relations - N					
G45-14.2	G45-14.2	Mediation Services		0.01%			
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean \					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
			14.2	14.3	15.2	15.3	15.4
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE		1.10%		946.75	776.55
	B10	CANNABIS		0.12%		-	-
	B11	COSMETOLOGIST		0.03%		-	-
	B13	COMMERCE		0.78%		66.59	-
	B14	ANIMAL HEALTH		0.11%		-	-
	B15	BARBER		0.00%		-	-
	B20	EXPLORE		0.08%		-	-
	B22	EMPLOYMENT &		2.69%		861.39	5,659.94
	B24	PUBLIC FACILITIES		0.02%		-	-
	B25	SCIENCE &		0.00%		-	-
	B26	CLIMATE INNOVN		0.01%		-	-
	B34	HOUSING FINANCE		0.53%		75.76	103.07
	B41	WORKERS' COMP		0.01%		-	-
	B42	LABOR AND		0.83%		520.02	-
	B43	IRON RANGE		0.06%		119.38	-
	B7E	ARCHITECTURE,		0.01%		-	-
	B7G	COMBATIVE		0.00%		-	-
	B7P	ACCOUNTANCY		0.01%		-	-
	B7S	PRIVATE		0.00%		-	-
	B82	PUBLIC UTILITIES		0.37%		-	-
	B9D	AMATEUR SPORTS		0.00%		-	-
	B9V	AGRICULTURE		0.00%		-	-
	E25	PERPICH CTR FOR		0.09%		-	-
	E26	MN STATE		18.52%		924.18	-
	E37	EDUCATION		0.78%		159.91	-
	E39	PROF EDUCATOR		0.03%		-	-
	E40	HISTORICAL		0.00%		-	-
	E44	MINNESOTA STATE		0.36%		1,111.75	-
	E50	ARTS BOARD		0.04%		-	-
	E60	OFFICE OF HIGHER		0.17%		-	-
	E77	ZOOLOGICAL		0.53%		-	-
	E81	UNIVERSITY OF		0.00%		-	-
	E95	HUMANITIES		0.00%		-	-
	E97	SCIENCE MUSEUM		0.00%		-	-
	E9W	HIGHER ED		0.00%		-	-
	G02	ADMINISTRATION		1.06%		167.15	-
	G03	LOTTERY		0.20%		1,412.35	125.61
	G05	RACING		0.06%		-	-
	G06	ATTORNEY		0.60%		550.25	-
	G09	GAMBLING		0.06%		-	-
	G10	MINNESOTA		0.35%		320.63	-
	G17	HUMAN RIGHTS		0.08%		203.13	-
	G19	INDIAN AFFAIRS		0.01%		-	-
	G38	INVESTMENT		0.06%		1,742.50	-
	G39	GOVERNORS		0.09%		1,084.88	-
	G45	MEDIATION		0.02%		-	-
	G46	MN.IT		4.39%		1,432.85	76.87
	G53	SECRETARY OF		0.21%		485.37	1,360.96
	G61	OFFICE OF STATE		0.13%		1,018.13	-
	G62	MINN STATE		0.19%		1,373.11	-
	G63	PUBLIC EMPLOYEES		0.16%		737.13	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
			14.2	14.3	15.2	15.3	15.4
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	G67	REVENUE		2.12%		73.38	-
	G69	TEACHERS		0.12%		786.50	-
	G70	MN SECURE		0.00%		-	-
	G90	REVENUE		0.00%		-	-
	G92	OMBUDSPERSON		0.01%		-	1,143.55
	G93	OMBUD AMERICAN		0.00%		-	-
	G96	UNIFORM LAWS		0.00%		-	-
	G9J	CAMPAIGN FINANCE		0.01%		-	-
	G9K	ADMINISTRATIVE		0.11%		39.60	-
	G9L	COUNCIL FOR		0.01%		-	-
	G9M	MINNESOTA		0.01%		-	-
	G9N	ASIAN PACIFIC		0.00%		-	-
	G9P	LGBTQIA2S+		0.00%		-	-
	G9Q	MMB DEBT SERVICE		0.00%		-	-
	G9R	MMB NON-		0.00%		-	-
	G9V	RARE DISEASE		0.00%		-	-
	G9X	CAPITOL AREA		0.00%		-	-
	G9Y	MN STATE COUNCIL		0.01%		-	-
	GPR	PAYROLL CLEARING		0.00%		-	-
	H12	HEALTH		3.38%		2,247.56	6,098.11
	H51	DIRECT CARE AND		4.04%		-	-
	H55	HUMAN SERVICES		3.47%		4,271.04	185.54
	H55b	HUMAN SERVICES		4.43%		-	-
	H55c	HUMAN SERVICES		0.71%		-	-
	H58	CHILDREN, YOUTH		0.88%		-	-
	H60	MN INSURANCE		0.31%		-	-
	H75	VETERANS AFFAIRS		2.94%		113.15	-
	H7B	MEDICAL PRACTICE		0.02%		-	-
	H7C	NURSING BOARD		0.05%		-	-
	H7D	PHARMACY BOARD		0.03%		-	-
	H7F	DENTISTRY BOARD		0.02%		-	-
	H7H	CHIROPRACTIC		0.01%		-	-
	H7J	OPTOMETRY		0.00%		-	-
	H7K	EXEC FOR LT SVCS		0.00%		-	-
	H7L	SOCIAL WORK		0.02%		-	-
	H7M	MARRIAGE AND		0.00%		-	-
	H7Q	PODIATRIC		0.00%		-	-
	H7R	VETERINARY		0.00%		-	-
	H7S	EMERGENCY		0.00%		810.75	-
	H7U	DIETETICS &		0.00%		-	-
	H7V	PSYCHOLOGY		0.02%		-	-
	H7W	PHYSICAL THERAPY		0.00%		-	-
	H7X	BEHAVIORAL		0.01%		-	-
	H7Y	OCCUPATIONAL		0.00%		-	-
	H8A	FOSTER YOUTH		0.01%		-	-
	H8S	OFFICE OF		0.02%		-	-
	H9G	OMBUDSMAN		0.03%		-	-
	J33	TRIAL COURTS		3.62%		6.11	-
	J40	STATE		0.05%		-	-
	J50	STATE GUARDIAN		0.40%		-	-
	J52	PUBLIC DEFENSE		1.19%		0.36	-
	J58	COURT OF APPEALS		0.11%		-	-
	J61	APPELLATE		0.00%		-	-
	J63	BOARD OF CIVIL LEGAL		0.00%		-	-
	J65	SUPREME COURT		0.71%		1.64	4,568.61
	J68	TAX COURT		0.01%		-	-
	J70	JUDICIAL		0.00%		-	-
	L10	LEGISLATURE		0.18%		-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits
			14.2	14.3	15.2	15.3	15.4
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits
	L11	SENATE		0.36%		-	-
	L12	HOUSE		0.00%		-	-
	L49	LEGISLATIVE		0.00%		-	-
	P01	MILITARY AFFAIRS		0.63%		145.38	-
	P07	PUBLIC SAFETY		3.89%		2,749.34	10.26
	P08	OMBUDSPERSON		0.01%		-	-
	P78	CORRECTIONS		6.67%		585.68	-
	P80	CANNABIS		0.02%		-	-
	P82	CLEMENCY REVIEW		0.00%		-	-
	P7T	PEACE OFFICERS		0.02%		-	-
	P9E	SENTENCING		0.01%		-	-
	R28	MINN		0.00%		-	-
	R29	NATURAL		7.55%		361.80	4,469.32
	R32	POLLUTION		1.90%		39.54	-
	R9P	WATER AND SOIL		0.53%		-	-
	T79	TRANSPORTATION		13.87%		907.16	-
	T9B	METROPOLITAN		0.00%		846.25	-
	O	OTHER		0.00%		-	3,648.34
		Total	\$ 806,794	100.00%	\$ 7,336,091	35,679.85	28,226.73
		Source	\$ 806,794	100.00%	\$ 7,336,091	35,679.85	28,226.73
		Difference (Total - Sou	-	0.00%	-	-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics							
			Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
			15.5	15.6	15.7	15.8	15.9
Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
	1.2	Fixed Asset Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information S					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica					
G10-9.2	G10-9.2	Debt Management Divi					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - S					
G10-11.7	G10-11.7	Accounting Services - I					
G10-12.2	G10-12.2	MMB I.T - Managemen					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administrati					
G10-13.5	G10-13.5	Employee Relations - M					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits		\$ 4,383,798			
L49-15.4	L49-15.4	Program Audits		2,460,329			
L49-15.5	L49-15.5	Single Audits		-			
L49-15.6	L49-15.6	Audit Comm		-			
L49-15.7	L49-15.7	Financial Audit- Outdoc		491,964			
L49-15.8	L49-15.8	Financial Audit- Art		-	-		
L49-15.9	L49-15.9	Financial Audit- Clean W		-	-		
L49-15.10	L49-15.10	Financial Audit- Parks &		-	-		
L49-15.11	L49-15.11	Program Audit- Outdoo		-	-		
L49-15.12	L49-15.12	Program Audit- Art		-	-		
FY25 - FY27 Stat-stepdown							
Exh.D Go Between							

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics							
			Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water
			15.5	15.6	15.7	15.8	15.9
Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
L49-15.13	L49-15.13	Program Audit- Clean W		-	-		
L49-15.14	L49-15.14	Program Audit- Parks &		-	-		
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ	-		-	-	-
G02-3.2	G02-3.2	Admin Management Se	-		-	-	-
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S	-		-	-	-
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information "	-		-	-	-
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly E					
G46-6.5	G46-6.5	MniT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemen			-	-	-
G10-8.3	G10-8.3	Enterprise Communicat	-		-	-	-
G10-9.2	G10-9.2	Debt Management Divi:	-		-	-	-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ott					
G10-10.2	G10-10.2	MMB - Budget Division	-		-	-	-
G10-10.3	G10-10.3	Analysis & Control (EB)					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non A					
G10-11.2	G10-11.2	MMB - Accounting Divi:	-		-	-	-
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Si					
G10-11.7	G10-11.7	Accounting Services - N					
G10-12.2	G10-12.2	MMB I.T - Management	-		-	-	-
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations a					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L	-		-	-	-
G10-13.3	G10-13.3	Personnel Administratic					
G10-13.5	G10-13.5	Employee Relations - N					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoo					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean W					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

15.5

15.6

15.7

15.8

15.9

Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE	-		-	-	-
	B10	CANNABIS	-		-	-	-
	B11	COSMETOLOGIST	-		-	-	-
	B13	COMMERCE	-		-	-	-
	B14	ANIMAL HEALTH	-		-	-	-
	B15	BARBER	-		-	-	-
	B20	EXPLORE	-		-	-	-
	B22	EMPLOYMENT &	-		-	-	-
	B24	PUBLIC FACILITIES	-		-	-	-
	B25	SCIENCE &	-		-	-	-
	B26	CLIMATE INNOVN	-		-	-	-
	B34	HOUSING FINANCE	-		-	-	-
	B41	WORKERS' COMP	-		-	-	-
	B42	LABOR AND	-		-	-	-
	B43	IRON RANGE	-		-	-	-
	B7E	ARCHITECTURE,	-		-	-	-
	B7G	COMBATIVE	-		-	-	-
	B7P	ACCOUNTANCY	-		-	-	-
	B7S	PRIVATE	-		-	-	-
	B82	PUBLIC UTILITIES	-		-	-	-
	B9D	AMATEUR SPORTS	-		-	-	-
	B9V	AGRICULTURE	-		-	-	-
	E25	PERPICH CTR FOR	-		-	-	-
	E26	MN STATE	-		-	-	-
	E37	EDUCATION	-		-	-	-
	E39	PROF EDUCATOR	-		-	-	-
	E40	HISTORICAL	-		-	-	-
	E44	MINNESOTA STATE	-		-	-	-
	E50	ARTS BOARD	-		-	-	-
	E60	OFFICE OF HIGHER	-		-	-	-
	E77	ZOOLOGICAL	-		-	-	-
	E81	UNIVERSITY OF	-		-	-	-
	E95	HUMANITIES	-		-	-	-
	E97	SCIENCE MUSEUM	-		-	-	-
	E9W	HIGHER ED	-		-	-	-
	G02	ADMINISTRATION	-		-	-	-
	G03	LOTTERY	-		-	-	-
	G05	RACING	-		-	-	-
	G06	ATTORNEY	-		-	-	-
	G09	GAMBLING	-		-	-	-
	G10	MINNESOTA	-		-	-	-
	G17	HUMAN RIGHTS	-		-	-	-
	G19	INDIAN AFFAIRS	-		-	-	-
	G38	INVESTMENT	-		-	-	-
	G39	GOVERNORS	-		-	-	-
	G45	MEDIATION	-		-	-	-
	G46	MN.IT	-		-	-	-
	G53	SECRETARY OF	-		-	-	-
	G61	OFFICE OF STATE	-		-	-	-
	G62	MINN STATE	-		-	-	-
	G63	PUBLIC EMPLOYEES	-		-	-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics							
			Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water
			15.5	15.6	15.7	15.8	15.9
Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
	G67	REVENUE	-		-	-	-
	G69	TEACHERS	-		-	-	-
	G70	MN SECURE	-		-	-	-
	G90	REVENUE	-		-	-	-
	G92	OMBUDSPERSON	-		-	-	-
	G93	OMBUD AMERICAN	-		-	-	-
	G96	UNIFORM LAWS	-		-	-	-
	G9J	CAMPAIGN FINANCE	-		-	-	-
	G9K	ADMINISTRATIVE	-		-	-	-
	G9L	COUNCIL FOR	-		-	-	-
	G9M	MINNESOTA	-		-	-	-
	G9N	ASIAN PACIFIC	-		-	-	-
	G9P	LGBTQIA2S+	-		-	-	-
	G9Q	MMB DEBT SERVICE	-		-	-	-
	G9R	MMB NON-	-		-	-	-
	G9V	RARE DISEASE	-		-	-	-
	G9X	CAPITOL AREA	-		-	-	-
	G9Y	MN STATE COUNCIL	-		-	-	-
	GPR	PAYROLL CLEARING	-		-	-	-
	H12	HEALTH	-		-	-	-
	H51	DIRECT CARE AND	-		-	-	-
	H55	HUMAN SERVICES	-		-	-	-
	H55b	HUMAN SERVICES	-		-	-	-
	H55c	HUMAN SERVICES	-		-	-	-
	H58	CHILDREN, YOUTH	-		-	-	-
	H60	MN INSURANCE	-		-	-	-
	H75	VETERANS AFFAIRS	-		-	-	-
	H7B	MEDICAL PRACTICE	-		-	-	-
	H7C	NURSING BOARD	-		-	-	-
	H7D	PHARMACY BOARD	-		-	-	-
	H7F	DENTISTRY BOARD	-		-	-	-
	H7H	CHIROPRACTIC	-		-	-	-
	H7J	OPTOMETRY	-		-	-	-
	H7K	EXEC FOR LT SVCS	-		-	-	-
	H7L	SOCIAL WORK	-		-	-	-
	H7M	MARRIAGE AND	-		-	-	-
	H7Q	PODIATRIC	-		-	-	-
	H7R	VETERINARY	-		-	-	-
	H7S	EMERGENCY	-		-	-	-
	H7U	DIETETICS &	-		-	-	-
	H7V	PSYCHOLOGY	-		-	-	-
	H7W	PHYSICAL THERAPY	-		-	-	-
	H7X	BEHAVIORAL	-		-	-	-
	H7Y	OCCUPATIONAL	-		-	-	-
	H8A	FOSTER YOUTH	-		-	-	-
	H8S	OFFICE OF	-		-	-	-
	H9G	OMBUDSMAN	-		-	-	-
	J33	TRIAL COURTS	-		-	-	-
	J40	STATE	-		-	-	-
	J50	STATE GUARDIAN	-		-	-	-
	J52	PUBLIC DEFENSE	-		-	-	-
	J58	COURT OF APPEALS	-		-	-	-
	J61	APPELLATE	-		-	-	-
	J63	BOARD OF CIVIL LEGAL	-		-	-	-
	J65	SUPREME COURT	-		-	-	-
	J68	TAX COURT	-		-	-	-
	J70	JUDICIAL	-		-	-	-
	L10	LEGISLATURE	-		-	-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics							
			Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water
			15.5	15.6	15.7	15.8	15.9
Schedule No.	DP#	Name	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water
	L11	SENATE	-		-	-	-
	L12	HOUSE	-		-	-	-
	L49	LEGISLATIVE	-		-	-	-
	P01	MILITARY AFFAIRS	-		-	-	-
	P07	PUBLIC SAFETY	-		-	-	-
	P08	OMBUDSPERSON	-		-	-	-
	P78	CORRECTIONS	-		-	-	-
	P80	CANNABIS	-		-	-	-
	P82	CLEMENCY REVIEW	-		-	-	-
	P7T	PEACE OFFICERS	-		-	-	-
	P9E	SENTENCING	-		-	-	-
	R28	MINN	-		-	-	-
	R29	NATURAL	-		4,169.50	-	-
	R32	POLLUTION	-		-	-	-
	R9P	WATER AND SOIL	-		-	-	-
	T79	TRANSPORTATION	-		-	-	-
	T9B	METROPOLITAN	-		-	-	-
	O	OTHER	-		-	-	-
		Total	-	\$ 7,336,091	4,169.50	-	-
		Source	-	\$ 7,336,091	4,169.50	-	-
		Difference (Total - Sou	-	-	-	-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
			15.10	15.11	15.12	15.13	15.14
Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	1.2	Fixed Asset Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information S					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica					
G10-9.2	G10-9.2	Debt Management Divi					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - S					
G10-11.7	G10-11.7	Accounting Services - I					
G10-12.2	G10-12.2	MMB I.T - Managemen					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administrati					
G10-13.5	G10-13.5	Employee Relations - M					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean W					
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics							
			Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
			15.10	15.11	15.12	15.13	15.14
Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
L49-15.13	L49-15.13	Program Audit- Clean W					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Se	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information "	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly E					
G46-6.5	G46-6.5	MniT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemen			-	-	-
G10-8.3	G10-8.3	Enterprise Communicat	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Divi:	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ott					
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EB)					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non A					
G10-11.2	G10-11.2	MMB - Accounting Divi:	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Si					
G10-11.7	G10-11.7	Accounting Services - N					
G10-12.2	G10-12.2	MMB I.T - Management	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations a					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administratic					
G10-13.5	G10-13.5	Employee Relations - N					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoo					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean W					
FY25 - FY27 Stat-stepdown							
Exh.D Go Between							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
			15.10	15.11	15.12	15.13	15.14
Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE	-	-	-	-	-
	B10	CANNABIS	-	-	-	-	-
	B11	COSMETOLOGIST	-	-	-	-	-
	B13	COMMERCE	-	-	-	-	-
	B14	ANIMAL HEALTH	-	-	-	-	-
	B15	BARBER	-	-	-	-	-
	B20	EXPLORE	-	-	-	-	-
	B22	EMPLOYMENT &	-	-	-	-	-
	B24	PUBLIC FACILITIES	-	-	-	-	-
	B25	SCIENCE &	-	-	-	-	-
	B26	CLIMATE INNOVN	-	-	-	-	-
	B34	HOUSING FINANCE	-	-	-	-	-
	B41	WORKERS' COMP	-	-	-	-	-
	B42	LABOR AND	-	-	-	-	-
	B43	IRON RANGE	-	-	-	-	-
	B7E	ARCHITECTURE,	-	-	-	-	-
	B7G	COMBATIVE	-	-	-	-	-
	B7P	ACCOUNTANCY	-	-	-	-	-
	B7S	PRIVATE	-	-	-	-	-
	B82	PUBLIC UTILITIES	-	-	-	-	-
	B9D	AMATEUR SPORTS	-	-	-	-	-
	B9V	AGRICULTURE	-	-	-	-	-
	E25	PERPICH CTR FOR	-	-	-	-	-
	E26	MN STATE	-	-	-	-	-
	E37	EDUCATION	-	-	-	-	-
	E39	PROF EDUCATOR	-	-	-	-	-
	E40	HISTORICAL	-	-	-	-	-
	E44	MINNESOTA STATE	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	-	-
	E60	OFFICE OF HIGHER	-	-	-	-	-
	E77	ZOOLOGICAL	-	-	-	-	-
	E81	UNIVERSITY OF	-	-	-	-	-
	E95	HUMANITIES	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED	-	-	-	-	-
	G02	ADMINISTRATION	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-
	G05	RACING	-	-	-	-	-
	G06	ATTORNEY	-	-	-	-	-
	G09	GAMBLING	-	-	-	-	-
	G10	MINNESOTA	-	-	-	-	-
	G17	HUMAN RIGHTS	-	-	-	-	-
	G19	INDIAN AFFAIRS	-	-	-	-	-
	G38	INVESTMENT	-	-	-	-	-
	G39	GOVERNORS	-	-	-	-	-
	G45	MEDIATION	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF	-	-	-	-	-
	G61	OFFICE OF STATE	-	-	-	-	-
	G62	MINN STATE	-	-	-	-	-
	G63	PUBLIC EMPLOYEES	-	-	-	-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics							
			Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
			15.10	15.11	15.12	15.13	15.14
Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	G67	REVENUE	-	-	-	-	-
	G69	TEACHERS	-	-	-	-	-
	G70	MN SECURE	-	-	-	-	-
	G90	REVENUE	-	-	-	-	-
	G92	OMBUDSPERSON	-	-	-	-	-
	G93	OMBUD AMERICAN	-	-	-	-	-
	G96	UNIFORM LAWS	-	-	-	-	-
	G9J	CAMPAIGN FINANCE	-	-	-	-	-
	G9K	ADMINISTRATIVE	-	-	-	-	-
	G9L	COUNCIL FOR	-	-	-	-	-
	G9M	MINNESOTA	-	-	-	-	-
	G9N	ASIAN PACIFIC	-	-	-	-	-
	G9P	LGBTQIA2S+	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-	-	-	-	-	-
	G9V	RARE DISEASE	-	-	-	-	-
	G9X	CAPITOL AREA	-	-	-	-	-
	G9Y	MN STATE COUNCIL	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH	-	-	-	-	-
	H51	DIRECT CARE AND	-	-	-	-	-
	H55	HUMAN SERVICES	-	-	-	-	-
	H55b	HUMAN SERVICES	-	-	-	-	-
	H55c	HUMAN SERVICES	-	-	-	-	-
	H58	CHILDREN, YOUTH	-	-	-	-	-
	H60	MN INSURANCE	-	-	-	-	-
	H75	VETERANS AFFAIRS	-	-	-	-	-
	H7B	MEDICAL PRACTICE	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC	-	-	-	-	-
	H7J	OPTOMETRY	-	-	-	-	-
	H7K	EXEC FOR LT SVCS	-	-	-	-	-
	H7L	SOCIAL WORK	-	-	-	-	-
	H7M	MARRIAGE AND	-	-	-	-	-
	H7Q	PODIATRIC	-	-	-	-	-
	H7R	VETERINARY	-	-	-	-	-
	H7S	EMERGENCY	-	-	-	-	-
	H7U	DIETETICS &	-	-	-	-	-
	H7V	PSYCHOLOGY	-	-	-	-	-
	H7W	PHYSICAL THERAPY	-	-	-	-	-
	H7X	BEHAVIORAL	-	-	-	-	-
	H7Y	OCCUPATIONAL	-	-	-	-	-
	H8A	FOSTER YOUTH	-	-	-	-	-
	H8S	OFFICE OF	-	-	-	-	-
	H9G	OMBUDSMAN	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-
	J40	STATE	-	-	-	-	-
	J50	STATE GUARDIAN	-	-	-	-	-
	J52	PUBLIC DEFENSE	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J61	APPELLATE	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
			15.10	15.11	15.12	15.13	15.14
Schedule No.	DP#	Name	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE	-	-	-	-	-
	P01	MILITARY AFFAIRS	-	-	-	-	-
	P07	PUBLIC SAFETY	-	-	-	-	-
	P08	OMBUDSPERSON	-	-	-	-	-
	P78	CORRECTIONS	-	-	-	-	-
	P80	CANNABIS	-	-	-	-	-
	P82	CLEMENCY REVIEW	-	-	-	-	-
	P7T	PEACE OFFICERS	-	-	-	-	-
	P9E	SENTENCING	-	-	-	-	-
	R28	MINN	-	-	-	-	-
	R29	NATURAL	-	-	-	-	-
	R32	POLLUTION	-	-	-	-	-
	R9P	WATER AND SOIL	-	-	-	-	-
	T79	TRANSPORTATION	-	-	-	-	-
	T9B	METROPOLITAN	-	-	-	-	-
	O	OTHER	-	-	-	-	-
		Total	-	-	-	-	-
		Source	-	-	-	-	-
		Difference (Total - Sou	-	-	-	-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions
			20	21.2	21.3	21.4	21.5
Schedule No.	DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
G02-3.0	1.2	Fixed Asset Depreciat					
G02-3.2	G02-3.0	Department of Adminis					
G02-3.3	G02-3.2	Admin Management Se					
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					
G02-3.7	G02-3.6	Fiscal Agent - Non allo					
G02-4.2	G02-3.7	Operational Excellence					
G02-4.5	G02-4.2	Government & Citizen S					
G02-4.7	G02-4.5	Real Estate and Constr					
G02-4.8	G02-4.7	Real Property					
G02-4.10	G02-4.8	Office of State Procure					
G02-4.12	G02-4.10	Central Mail					
G02-4.13	G02-4.12	Grants Management					
G46-6.2	G02-4.13	Enterprise Sustainabilit					
G46-6.3	G46-6.2	Minnesota Information					
G46-6.4	G46-6.3	IT Spend					
G46-6.5	G46-6.4	Accessibility (formerly I					
G10-8.2	G46-6.5	MnIT - Non allocable					
G10-8.3	G10-8.2	Minnesota Managemer					
G10-9.2	G10-8.3	Enterprise Communica					
G10-9.3	G10-9.2	Debt Management Divi					
G10-9.4	G10-9.3	Debt Management					
G10-10.2	G10-9.4	Debt Management - Ot					
G10-10.3	G10-10.2	MMB - Budget Division					
G10-10.4	G10-10.3	Analysis & Control (EB					
G10-10.5	G10-10.4	Budget Operations and					
G10-11.2	G10-10.5	Budget Division - Non /					
G10-11.3	G10-11.2	MMB - Accounting Divi					
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 - S					
G10-12.2	G10-11.7	Accounting Services - I					
G10-12.4	G10-12.2	MMB I.T - Managemen					
G10-12.5	G10-12.4	Accounting & Procurem					
G10-12.6	G10-12.5	Personnel Operations &					
G10-12.7	G10-12.6	Budget Service - Comp					
G10-12.8	G10-12.7	Personnel Operations S					
G10-12.9	G10-12.8	Accounting & Procurem					
G10-13.2	G10-12.9	MMB - OTHER - Non-A					
G10-13.3	G10-13.2	State HR, Benefits & L					
G10-13.5	G10-13.3	Personnel Administrati					
G45-14.2	G10-13.5	Employee Relations - M					
G45-14.3	G45-14.2	Mediation Services					
G45-14.4	G45-14.3	Mediation Services					
L49-15.2	G45-14.4	Mediation/Representati					
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- Outdoc					
L49-15.9	L49-15.8	Financial Audit- Art					
L49-15.10	L49-15.9	Financial Audit- Clean					
L49-15.11	L49-15.10	Financial Audit- Parks &					
L49-15.12	L49-15.11	Program Audit- Outdoo					
	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions
			20	21.2	21.3	21.4	21.5
Schedule No.	DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ \$	-				
G02-3.2	G02-3.2	Admin Management Se	2,841,712	\$ -			
G02-3.3	G02-3.3	Commissioner's Office		938,740			
G02-3.4	G02-3.4	Human Resources		502,635			
G02-3.5	G02-3.5	Financial Management		1,025,723			
G02-3.6	G02-3.6	Fiscal Agent - Non alloc		-			
G02-3.7	G02-3.7	Operational Excellence		374,614			
G02-4.2	G02-4.2	Government & Citizen S	5,590,891		0.07%	0.07%	8,864
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information "					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly E					
G46-6.5	G46-6.5	MniT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemen					
G10-8.3	G10-8.3	Enterprise Communicat					
G10-9.2	G10-9.2	Debt Management Divi:					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Otl					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB)					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non A					
G10-11.2	G10-11.2	MMB - Accounting Divi:					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Si					
G10-11.7	G10-11.7	Accounting Services - N					
G10-12.2	G10-12.2	MMB I.T - Management					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations a					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & Le					
G10-13.3	G10-13.3	Personnel Administratic					
G10-13.5	G10-13.5	Employee Relations - N					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean \					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions
			20	21.2	21.3	21.4	21.5
Schedule No.	DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE					
	B10	CANNABIS					
	B11	COSMETOLOGIST					
	B13	COMMERCE					
	B14	ANIMAL HEALTH					
	B15	BARBER					
	B20	EXPLORE					
	B22	EMPLOYMENT &					
	B24	PUBLIC FACILITIES					
	B25	SCIENCE &					
	B26	CLIMATE INNOVN					
	B34	HOUSING FINANCE					
	B41	WORKERS' COMP					
	B42	LABOR AND					
	B43	IRON RANGE					
	B7E	ARCHITECTURE,					
	B7G	COMBATIVE					
	B7P	ACCOUNTANCY					
	B7S	PRIVATE					
	B82	PUBLIC UTILITIES					
	B9D	AMATEUR SPORTS					
	B9V	AGRICULTURE					
	E25	PERPICH CTR FOR					
	E26	MN STATE					
	E37	EDUCATION					
	E39	PROF EDUCATOR					
	E40	HISTORICAL					
	E44	MINNESOTA STATE					
	E50	ARTS BOARD					
	E60	OFFICE OF HIGHER					
	E77	ZOOLOGICAL					
	E81	UNIVERSITY OF					
	E95	HUMANITIES					
	E97	SCIENCE MUSEUM					
	E9W	HIGHER ED					
	G02	ADMINISTRATION	253,521,132		1.06%	1.06%	674,391
	G03	LOTTERY					
	G05	RACING					
	G06	ATTORNEY					
	G09	GAMBLING					
	G10	MINNESOTA					
	G17	HUMAN RIGHTS					
	G19	INDIAN AFFAIRS					
	G38	INVESTMENT					
	G39	GOVERNORS					
	G45	MEDIATION					
	G46	MN.IT					
	G53	SECRETARY OF					
	G61	OFFICE OF STATE					
	G62	MINN STATE					
	G63	PUBLIC EMPLOYEES					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions
			20	21.2	21.3	21.4	21.5
Schedule No.	DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	G67	REVENUE					
	G69	TEACHERS					
	G70	MN SECURE					
	G90	REVENUE					
	G92	OMBUDSPERSON					
	G93	OMBUD AMERICAN					
	G96	UNIFORM LAWS					
	G9J	CAMPAIGN FINANCE					
	G9K	ADMINISTRATIVE					
	G9L	COUNCIL FOR					
	G9M	MINNESOTA					
	G9N	ASIAN PACIFIC					
	G9P	LGBTQIA2S+					
	G9Q	MMB DEBT SERVICE					
	G9R	MMB NON-					
	G9V	RARE DISEASE					
	G9X	CAPITOL AREA					
	G9Y	MN STATE COUNCIL					
	GPR	PAYROLL CLEARING					
	H12	HEALTH					
	H51	DIRECT CARE AND					
	H55	HUMAN SERVICES					
	H55b	HUMAN SERVICES					
	H55c	HUMAN SERVICES					
	H58	CHILDREN, YOUTH					
	H60	MN INSURANCE					
	H75	VETERANS AFFAIRS					
	H7B	MEDICAL PRACTICE					
	H7C	NURSING BOARD					
	H7D	PHARMACY BOARD					
	H7F	DENTISTRY BOARD					
	H7H	CHIROPRACTIC					
	H7J	OPTOMETRY					
	H7K	EXEC FOR LT SVCS					
	H7L	SOCIAL WORK					
	H7M	MARRIAGE AND					
	H7Q	PODIATRIC					
	H7R	VETERINARY					
	H7S	EMERGENCY					
	H7U	DIETETICS &					
	H7V	PSYCHOLOGY					
	H7W	PHYSICAL THERAPY					
	H7X	BEHAVIORAL					
	H7Y	OCCUPATIONAL					
	H8A	FOSTER YOUTH					
	H8S	OFFICE OF					
	H9G	OMBUDSMAN					
	J33	TRIAL COURTS					
	J40	STATE					
	J50	STATE GUARDIAN					
	J52	PUBLIC DEFENSE					
	J58	COURT OF APPEALS					
	J61	APPELLATE					
	J63	BOARD OF CIVIL LEGAL					
	J65	SUPREME COURT					
	J68	TAX COURT					
	J70	JUDICIAL					
	L10	LEGISLATURE					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions
			20	21.2	21.3	21.4	21.5
Schedule No.	DP#	Name	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	L11	SENATE					
	L12	HOUSE					
	L49	LEGISLATIVE					
	P01	MILITARY AFFAIRS					
	P07	PUBLIC SAFETY					
	P08	OMBUDSPERSON					
	P78	CORRECTIONS					
	P80	CANNABIS					
	P82	CLEMENCY REVIEW					
	P7T	PEACE OFFICERS					
	P9E	SENTENCING					
	R28	MINN					
	R29	NATURAL					
	R32	POLLUTION					
	R9P	WATER AND SOIL					
	T79	TRANSPORTATION					
	T9B	METROPOLITAN					
	O	OTHER					
		Total	\$ 261,953,735	\$ 2,841,712	1.13%	1.13%	683,255
		Source	\$ 261,953,735	\$ 2,841,712	1.13%	1.13%	683,255
		Difference (Total - Sou	-	-	0.00%	0.00%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			21.7	22.2	22.5	22.7	22.8
Schedule No.	DP#	Name	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
G02-3.0	1.2	Fixed Asset Depreciat					
G02-3.2	G02-3.0	Department of Adminis					
G02-3.3	G02-3.2	Admin Management Se					
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					
G02-3.7	G02-3.6	Fiscal Agent - Non allo					
G02-4.2	G02-3.7	Operational Excellence					
G02-4.5	G02-4.2	Government & Citizen S					
G02-4.7	G02-4.5	Real Estate and Constr					
G02-4.8	G02-4.7	Real Property					
G02-4.10	G02-4.8	Office of State Procure					
G02-4.12	G02-4.10	Central Mail					
G02-4.13	G02-4.12	Grants Management					
G46-6.2	G02-4.13	Enterprise Sustainabilit					
G46-6.3	G46-6.2	Minnesota Information					
G46-6.4	G46-6.3	IT Spend					
G46-6.5	G46-6.4	Accessibility (formerly I					
G10-8.2	G46-6.5	MnIT - Non allocable					
G10-8.3	G10-8.2	Minnesota Managemer					
G10-9.2	G10-8.3	Enterprise Communica					
G10-9.3	G10-9.2	Debt Management Divi					
G10-9.4	G10-9.3	Debt Management					
G10-10.2	G10-9.4	Debt Management - Ot					
G10-10.3	G10-10.2	MMB - Budget Division					
G10-10.4	G10-10.3	Analysis & Control (EB					
G10-10.5	G10-10.4	Budget Operations and					
G10-11.2	G10-10.5	Budget Division - Non /					
G10-11.3	G10-11.2	MMB - Accounting Divi					
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 - S					
G10-12.2	G10-11.7	Accounting Services - I					
G10-12.4	G10-12.2	MMB I.T - Managemen					
G10-12.5	G10-12.4	Accounting & Procurem					
G10-12.6	G10-12.5	Personnel Operations &					
G10-12.7	G10-12.6	Budget Service - Comp					
G10-12.8	G10-12.7	Personnel Operations S					
G10-12.9	G10-12.8	Accounting & Procurem					
G10-13.2	G10-12.9	MMB - OTHER - Non-A					
G10-13.3	G10-13.2	State HR, Benefits & L					
G10-13.5	G10-13.3	Personnel Administrati					
G45-14.2	G10-13.5	Employee Relations - M					
G45-14.3	G45-14.2	Mediation Services					
G45-14.4	G45-14.3	Mediation Services					
L49-15.2	G45-14.4	Mediation/Representati					
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- Outdoc					
L49-15.9	L49-15.8	Financial Audit- Art					
L49-15.10	L49-15.9	Financial Audit- Clean					
L49-15.11	L49-15.10	Financial Audit- Parks &					
L49-15.12	L49-15.11	Program Audit- Outdoo					
	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Agency				
			Sum Percent		Leases	Sqft of Agencies Using System	Purchase Order Transactions
			21.7		22.5	22.7	22.8
			Real Estate and Construction				
Schedule No.	DP#	Name	Operational Excellence	Government & Citizen Services	Services - Leasing	Real Property	Office of State Procurement
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S	0.07%	\$ -			
G02-4.5	G02-4.5	Real Estate and Constr		643,214			
G02-4.7	G02-4.7	Real Property		868,091			
G02-4.8	G02-4.8	Office of State Procurer		2,027,353			
G02-4.10	G02-4.10	Central Mail		388,040			
G02-4.12	G02-4.12	Grants Management		1,345,332			
G02-4.13	G02-4.13	Enterprise Sustainabilit		318,861			
G46-6.2	G46-6.2	Minnesota Information "			-	-	35
G46-6.3	G46-6.3	IT Spend			-	-	-
G46-6.4	G46-6.4	Accessibility (formerly E			-	-	-
G46-6.5	G46-6.5	MniT - Non allocable			-	-	-
G10-8.2	G10-8.2	Minnesota Managemen			-	-	463
G10-8.3	G10-8.3	Enterprise Communicat			-	-	42
G10-9.2	G10-9.2	Debt Management Divi:			-	-	51
G10-9.3	G10-9.3	Debt Management			-	-	-
G10-9.4	G10-9.4	Debt Management - Otl			-	-	-
G10-10.2	G10-10.2	MMB - Budget Division			-	-	23
G10-10.3	G10-10.3	Analysis & Control (EB)			-	-	-
G10-10.4	G10-10.4	Budget Operations and			-	-	-
G10-10.5	G10-10.5	Budget Division - Non A			-	-	-
G10-11.2	G10-11.2	MMB - Accounting Divi:			-	-	-
G10-11.3	G10-11.3	Central Payroll			-	-	-8
G10-11.4	G10-11.4	Accounting Services			-	-	88
G10-11.5	G10-11.5	Financial Reporting			-	-	-
G10-11.6	G10-11.6	Financial Reporting - Si			-	-	-
G10-11.7	G10-11.7	Accounting Services - N			-	-	-
G10-12.2	G10-12.2	MMB I.T - Management			-	-	9
G10-12.4	G10-12.4	Accounting & Procurem			-	-	-
G10-12.5	G10-12.5	Personnel Operations a			-	-	-
G10-12.6	G10-12.6	Budget Service - Comp			-	-	-
G10-12.7	G10-12.7	Personnel Operations S			-	-	-
G10-12.8	G10-12.8	Accounting & Procurem			-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-A			-	-	-
G10-13.2	G10-13.2	State HR, Benefits & L			-	-	48
G10-13.3	G10-13.3	Personnel Administratic			-	-	-
G10-13.5	G10-13.5	Employee Relations - N			-	-	-
G45-14.2	G45-14.2	Mediation Services			-	-	39
G45-14.3	G45-14.3	Mediation Services			-	-	24
G45-14.4	G45-14.4	Mediation/Representati			-	-	-
L49-15.2	L49-15.2	Legislative Auditor			-	-	213
L49-15.3	L49-15.3	Financial Audits			-	-	-
L49-15.4	L49-15.4	Program Audits			-	-	-
L49-15.5	L49-15.5	Single Audits			-	-	-
L49-15.6	L49-15.6	Audit Comm			-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoc			-	-	-
L49-15.8	L49-15.8	Financial Audit- Art			-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean \			-	-	-
FY25 - FY27 Stat-stepdown							
Exh.D Go Between							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			21.7	22.2	22.5	22.7	22.8
Schedule No.	DP#	Name	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
L49-15.10	L49-15.10	Financial Audit- Parks &			-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE			10	8,304	9,291
	B10	CANNABIS			11	-	683
	B11	COSMETOLOGIST			1	-	179
	B13	COMMERCE			8	3,216	15,914
	B14	ANIMAL HEALTH			3	-	869
	B15	BARBER			-	-	87
	B20	EXPLORE			2	-	889
	B22	EMPLOYMENT &			56	27,051	56,152
	B24	PUBLIC FACILITIES			-	-	658
	B25	SCIENCE &			-	-	-
	B26	CLIMATE INNOVN			1	-	91
	B34	HOUSING FINANCE			-	-	1,556
	B41	WORKERS' COMP			1	-	72
	B42	LABOR AND			4	-	3,029
	B43	IRON RANGE			1	343,343	1,007
	B7E	ARCHITECTURE,			2	-	275
	B7G	COMBATIVE			-	-	-
	B7P	ACCOUNTANCY			3	-	94
	B7S	PRIVATE			-	-	40
	B82	PUBLIC UTILITIES			-	-	238
	B9D	AMATEUR SPORTS			-	804,946	2
	B9V	AGRICULTURE			-	-	-
	E25	PERPICH CTR FOR			6	176,361	787
	E26	MN STATE			-	-	-
	E37	EDUCATION			-	-	5,797
	E39	PROF EDUCATOR			-	-	377
	E40	HISTORICAL			-	1,266,548	1
	E44	MINNESOTA STATE			-	424,709	1,511
	E50	ARTS BOARD			-	-	2,860
	E60	OFFICE OF HIGHER			1	-	1,331
	E77	ZOOLOGICAL			-	667,916	1,692
	E81	UNIVERSITY OF			-	-	46
	E95	HUMANITIES			-	-	-
	E97	SCIENCE MUSEUM			-	-	2
	E9W	HIGHER ED			-	-	-
	G02	ADMINISTRATION	1.06%		10	-	7,822
	G03	LOTTERY			17	-	-
	G05	RACING			-	-	214
	G06	ATTORNEY			22	-	1,919
	G09	GAMBLING			-	-	51
	G10	MINNESOTA			6	-	1,093
	G17	HUMAN RIGHTS			-	-	245
	G19	INDIAN AFFAIRS			3	-	214
	G38	INVESTMENT			1	-	357
	G39	GOVERNORS			-	-	148
	G45	MEDIATION			2	-	288
	G46	MN.IT			9	-	8,675
	G53	SECRETARY OF			2	-	1,467
	G61	OFFICE OF STATE			4	-	1,222
	G62	MINN STATE			-	145,147	534
	G63	PUBLIC EMPLOYEES			-	-	492

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			21.7	22.2	22.5	22.7	22.8
Schedule No.	DP#	Name	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	G67	REVENUE			5	-	2,502
	G69	TEACHERS			-	-	701
	G70	MN SECURE			1	-	37
	G90	REVENUE			-	-	-
	G92	OMBUDSPERSON			-	-	102
	G93	OMBUD AMERICAN			1	-	49
	G96	UNIFORM LAWS			-	-	-
	G9J	CAMPAIGN FINANCE			1	-	97
	G9K	ADMINISTRATIVE			2	-	611
	G9L	COUNCIL FOR			1	-	155
	G9M	MINNESOTA			1	-	102
	G9N	ASIAN PACIFIC			1	-	152
	G9P	LGBTQIA2S+			2	-	118
	G9Q	MMB DEBT SERVICE			-	-	-
	G9R	MMB NON-			-	-	2
	G9V	RARE DISEASE			-	-	52
	G9X	CAPITOL AREA			1	-	40
	G9Y	MN STATE COUNCIL			2	-	273
	GPR	PAYROLL CLEARING			-	-	-
	H12	HEALTH			18	-	17,392
	H51	DIRECT CARE AND			113	-	604
	H55	HUMAN SERVICES			9	2,970,629	12,145
	H55b	HUMAN SERVICES			-	-	9,247
	H55c	HUMAN SERVICES			-	-	2,135
	H58	CHILDREN, YOUTH			-	-	137
	H60	MN INSURANCE			2	-	173
	H75	VETERANS AFFAIRS			-	1,499,790	13,483
	H7B	MEDICAL PRACTICE			3	-	235
	H7C	NURSING BOARD			-	-	246
	H7D	PHARMACY BOARD			1	-	188
	H7F	DENTISTRY BOARD			8	-	290
	H7H	CHIROPRACTIC			-	-	48
	H7J	OPTOMETRY			-	-	35
	H7K	EXEC FOR LT SVCS			-	-	73
	H7L	SOCIAL WORK			-	-	148
	H7M	MARRIAGE AND			-	-	61
	H7Q	PODIATRIC			-	-	36
	H7R	VETERINARY			-	-	18
	H7S	EMERGENCY			-	-	53
	H7U	DIETETICS &			-	-	81
	H7V	PSYCHOLOGY			-	-	141
	H7W	PHYSICAL THERAPY			-	-	65
	H7X	BEHAVIORAL			-	-	130
	H7Y	OCCUPATIONAL			-	-	76
	H8A	FOSTER YOUTH			1	-	127
	H8S	OFFICE OF			1	-	215
	H9G	OMBUDSMAN			3	-	209
	J33	TRIAL COURTS			-	-	4,609
	J40	STATE			-	-	80
	J50	STATE GUARDIAN			-	-	152
	J52	PUBLIC DEFENSE			-	-	814
	J58	COURT OF APPEALS			1	-	34
	J61	APPELLATE			-	-	-
	J63	BOARD OF CIVIL LEGAL			-	-	-
	J65	SUPREME COURT			10	-	2,062
	J68	TAX COURT			1	-	75
	J70	JUDICIAL			1	-	34
	L10	LEGISLATURE			-	-	19

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Agency				
			Sum Percent		Leases	Sqft of Agencies Using System	Purchase Order Transactions
			21.7	22.2	22.5	22.7	22.8
			Real Estate and Construction				
Schedule No.	DP#	Name	Operational Excellence	Government & Citizen Services	Services - Leasing	Real Property	Office of State Procurement
	L11	SENATE			-	-	-
	L12	HOUSE			-	-	-
	L49	LEGISLATIVE			1	-	-
	P01	MILITARY AFFAIRS			1	5,665,998	17,964
	P07	PUBLIC SAFETY			116	20,360	22,727
	P08	OMBUDSPERSON			1	-	122
	P78	CORRECTIONS			32	7,483,042	24,369
	P80	CANNABIS			4	-	148
	P82	CLEMENCY REVIEW			-	-	110
	P7T	PEACE OFFICERS			2	-	254
	P9E	SENTENCING			1	-	28
	R28	MINN			-	-	-
	R29	NATURAL			57	3,054,669	68,419
	R32	POLLUTION			7	25,198	5,141
	R9P	WATER AND SOIL			5	-	2,974
	T79	TRANSPORTATION			12	6,567,586	130,687
	T9B	METROPOLITAN			-	-	38
	O	OTHER			24	1,544,698	-
		Total	1.13%	\$ 5,590,891	639	32,699,511	474,950
		Source	1.13%	\$ 5,590,891	639	32,699,511	474,950
		Difference (Total - Sou	0.00%	-	-	-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue	IT Central Serv Revenue
			22.10	22.12	22.13	24.2	24.3
Schedule No.	DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
	1.2	Fixed Asset Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabil					
G46-6.2	G46-6.2	Minnesota Information					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica					
G10-9.2	G10-9.2	Debt Management Divi					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - S					
G10-11.7	G10-11.7	Accounting Services - I					
G10-12.2	G10-12.2	MMB I.T - Managemen					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administrati					
G10-13.5	G10-13.5	Employee Relations - M					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean					
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue	IT Central Serv Revenue
			22.10	22.12	22.13	24.2	24.3
Schedule No.	DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information ` \$	-		0.006%		
G46-6.3	G46-6.3	IT Spend	-		0.000%	\$	
G46-6.4	G46-6.4	Accessibility (formerly E			0.001%		
G46-6.5	G46-6.5	MniT - Non allocable	-		0.000%		
G10-8.2	G10-8.2	Minnesota Managemen	-		0.022%	10,788	\$ 10,788
G10-8.3	G10-8.3	Enterprise Communicat	-		0.022%	227,207	227,207
G10-9.2	G10-9.2	Debt Management Divi:	-		0.000%	-	-
G10-9.3	G10-9.3	Debt Management	-		0.005%	50,555	50,555
G10-9.4	G10-9.4	Debt Management - Otl	-		0.000%	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-		0.014%	3,147	3,147
G10-10.3	G10-10.3	Analysis & Control (EB)	-		0.000%	-	-
G10-10.4	G10-10.4	Budget Operations and	-		0.000%	-	-
G10-10.5	G10-10.5	Budget Division - Non A	-		0.000%	-	-
G10-11.2	G10-11.2	MMB - Accounting Divi:	-		0.063%	-	-
G10-11.3	G10-11.3	Central Payroll	-		0.000%	4,529	4,529
G10-11.4	G10-11.4	Accounting Services	-		0.000%	21,811	21,811
G10-11.5	G10-11.5	Financial Reporting	-		0.000%	4,301	4,301
G10-11.6	G10-11.6	Financial Reporting - Si	-		0.000%	-	-
G10-11.7	G10-11.7	Accounting Services - N	-		0.000%	-	-
G10-12.2	G10-12.2	MMB I.T - Management	-		0.004%	10,689,969	10,689,969
G10-12.4	G10-12.4	Accounting & Procurem	-		0.000%	1,033,980	1,033,980
G10-12.5	G10-12.5	Personnel Operations a	-		0.000%	721,605	721,605
G10-12.6	G10-12.6	Budget Service - Comp	-		0.000%	193	193
G10-12.7	G10-12.7	Personnel Operations S	-		0.000%	-	-
G10-12.8	G10-12.8	Accounting & Procurem	-		0.000%	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-A	-		0.000%	-	-
G10-13.2	G10-13.2	State HR, Benefits & L	-		0.000%	-	-
G10-13.3	G10-13.3	Personnel Administratic	-		0.046%	15,756	15,756
G10-13.5	G10-13.5	Employee Relations - N	-		0.000%	-	-
G45-14.2	G45-14.2	Mediation Services	-		0.000%	51,767	51,767
G45-14.3	G45-14.3	Mediation Services	-		0.006%	-	-
G45-14.4	G45-14.4	Mediation/Representati	-		0.000%	-	-
L49-15.2	L49-15.2	Legislative Auditor	-		0.088%	67,067	67,067
L49-15.3	L49-15.3	Financial Audits	-		0.000%	-	-
L49-15.4	L49-15.4	Program Audits	-		0.000%	-	-
L49-15.5	L49-15.5	Single Audits	-		0.000%	-	-
L49-15.6	L49-15.6	Audit Comm	-		0.000%	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoc	-		0.000%	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-		0.000%	-	-
L49-15.9	L49-15.9	Financial Audit- Clean \	-		0.000%	-	-
FY25 - FY27 Stat-stepdown Exh.D Go Between				62 of 105			3/25/2026

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue	IT Central Serv Revenue
			22.10	22.12	22.13	24.2	24.3
Schedule No.	DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
L49-15.10	L49-15.10	Financial Audit- Parks &	-		0.000%	-	-
L49-15.11	L49-15.11	Program Audit- Outdoo				-	-
L49-15.12	L49-15.12	Program Audit- Art				-	-
L49-15.13	L49-15.13	Program Audit- Clean V				-	-
L49-15.14	L49-15.14	Program Audit- Parks &				-	-
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE	161,811	\$ 18,178,714	1.103%	7,773,878	7,773,878
	B10	CANNABIS	8,898	-	0.121%	2,818,787	2,818,787
	B11	COSMETOLOGIST	13,230	-	0.030%	425,015	425,015
	B13	COMMERCE	250,926	238,980,744	0.775%	7,933,895	7,933,895
	B14	ANIMAL HEALTH	1,969	-	0.110%	640,738	640,738
	B15	BARBER	5,292	-	0.003%	23,079	23,079
	B20	EXPLORE	9,179	6,635,676	0.080%	1,015,330	1,015,330
	B22	EMPLOYMENT &	3,641	581,688,129	2.691%	65,982,424	65,982,424
	B24	PUBLIC FACILITIES	-	198,208,717	0.025%	296,734	296,734
	B25	SCIENCE &	-	-	0.000%	-	-
	B26	CLIMATE INNOVN	-	-	0.009%	20,986	20,986
	B34	HOUSING FINANCE	14,406	-	0.530%	357,493	357,493
	B41	WORKERS' COMP	340	-	0.015%	44,822	44,822
	B42	LABOR AND	131,072	5,128,440	0.828%	7,804,754	7,804,754
	B43	IRON RANGE	-	72,366,252	0.061%	156,229	156,229
	B7E	ARCHITECTURE,	1,212	-	0.009%	43,228	43,228
	B7G	COMBATIVE	-	-	0.000%	-	-
	B7P	ACCOUNTANCY	9,634	-	0.009%	33,501	33,501
	B7S	PRIVATE	-	-	0.005%	152,394	152,394
	B82	PUBLIC UTILITIES	8,795	-	0.365%	638,818	638,818
	B9D	AMATEUR SPORTS	-	-	0.002%	-	-
	B9V	AGRICULTURE	-	-	0.000%	-	-
	E25	PERPICH CTR FOR	-	-	0.092%	561,799	561,799
	E26	MN STATE	2,955	1,608,549	18.523%	5,960,057	5,960,057
	E37	EDUCATION	18,992	323,352,163	0.782%	22,152,499	22,152,499
	E39	PROF EDUCATOR	20,514	7,556,185	0.034%	641,406	641,406
	E40	HISTORICAL	-	-	0.000%	131,905	131,905
	E44	MINNESOTA STATE	-	-	0.358%	952,786	952,786
	E50	ARTS BOARD	27	56,115,437	0.042%	381,045	381,045
	E60	OFFICE OF HIGHER	28,089	15,199,205	0.174%	5,945,828	5,945,828
	E77	ZOOLOGICAL	-	-	0.527%	1,524,728	1,524,728
	E81	UNIVERSITY OF	-	-	0.000%	899,203	899,203
	E95	HUMANITIES	-	-	0.000%	-	-
	E97	SCIENCE MUSEUM	-	-	0.000%	-	-
	E9W	HIGHER ED	-	-	0.002%	-	-
	G02	ADMINISTRATION	29,557	26,689,472	1.056%	7,497,363	7,497,363
	G03	LOTTERY	2,275	-	0.202%	127,419	127,419
	G05	RACING	-	172,003	0.064%	94,030	94,030
	G06	ATTORNEY	45,647	-	0.599%	196,724	196,724
	G09	GAMBLING	2,072	-	0.061%	427,276	427,276
	G10	MINNESOTA	179,404	-	0.352%	11,339,884	11,339,884
	G17	HUMAN RIGHTS	16,966	-	0.077%	1,111,910	1,111,910
	G19	INDIAN AFFAIRS	29	623,462	0.013%	38,395	38,395
	G38	INVESTMENT	205	-	0.060%	53,503	53,503
	G39	GOVERNORS	1,166	-	0.093%	376,950	376,950
	G45	MEDIATION	728	-	0.017%	379,436	379,436
	G46	MN.IT	2,876	-	4.394%	-	-
	G53	SECRETARY OF	40,380	-	0.207%	475,846	475,846
	G61	OFFICE OF STATE	280	-	0.131%	29,935	29,935
	G62	MINN STATE	396,839	-	0.189%	80,940	80,940
	G63	PUBLIC EMPLOYEES	525,922	-	0.158%	133,763	133,763

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue	IT Central Serv Revenue
			22.10	22.12	22.13	24.2	24.3
Schedule No.	DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
	G67	REVENUE	2,493,485	3,154,223	2.121%	37,296,644	37,296,644
	G69	TEACHERS	321,743	-	0.125%	164,242	164,242
	G70	MN SECURE	-	-	0.002%	11,820	11,820
	G90	REVENUE	-	-	0.000%	-	-
	G92	OMBUDSPERSON	263	-	0.007%	46,688	46,688
	G93	OMBUD AMERICAN	-	-	0.002%	70,663	70,663
	G96	UNIFORM LAWS	-	-	0.000%	-	-
	G9J	CAMPAIGN FINANCE	13,926	-	0.011%	211,425	211,425
	G9K	ADMINISTRATIVE	89,966	-	0.109%	1,763,343	1,763,343
	G9L	COUNCIL FOR	-	-	0.007%	55,881	55,881
	G9M	MINNESOTA	401	-	0.008%	33,528	33,528
	G9N	ASIAN PACIFIC	195	-	0.004%	25,919	25,919
	G9P	LGBTQIA2S+	-	-	0.005%	10,729	10,729
	G9Q	MMB DEBT SERVICE	-	-	0.000%	-	-
	G9R	MMB NON-	-	-	0.000%	-	-
	G9V	RARE DISEASE	-	-	0.004%	6,337	6,337
	G9X	CAPITOL AREA	79	-	0.005%	18,482	18,482
	G9Y	MN STATE COUNCIL	2,474	-	0.013%	209,454	209,454
	GPR	PAYROLL CLEARING	-	-	0.000%	-	-
	H12	HEALTH	434,668	299,206,284	3.378%	47,306,196	47,306,196
	H51	DIRECT CARE AND	-	-	4.038%	-	-
	H55	HUMAN SERVICES	686,676	519,632,725	3.470%	205,838,097	205,838,097
	H55b	HUMAN SERVICES	-	-	4.429%	-	-
	H55c	HUMAN SERVICES	-	-	0.713%	-	-
	H58	CHILDREN, YOUTH	-	-	0.882%	-	-
	H60	MN INSURANCE	97,715	4,537,093	0.308%	1,597,947	1,597,947
	H75	VETERANS AFFAIRS	16,210	196,991	2.941%	11,464,887	11,464,887
	H7B	MEDICAL PRACTICE	30,684	-	0.025%	790,148	790,148
	H7C	NURSING BOARD	74,640	-	0.051%	978,192	978,192
	H7D	PHARMACY BOARD	19,679	-	0.035%	1,868,525	1,868,525
	H7F	DENTISTRY BOARD	6,187	-	0.022%	195,991	195,991
	H7H	CHIROPRACTIC	3,863	-	0.007%	63,986	63,986
	H7J	OPTOMETRY	1,779	-	0.003%	18,273	18,273
	H7K	EXEC FOR LT SVCS	9,729	-	0.005%	177,241	177,241
	H7L	SOCIAL WORK	15,285	-	0.016%	213,391	213,391
	H7M	MARRIAGE AND	2,619	-	0.003%	45,444	45,444
	H7Q	PODIATRIC	312	-	0.001%	16,303	16,303
	H7R	VETERINARY	3,192	-	0.002%	47,630	47,630
	H7S	EMERGENCY	1,423	1,587,381	0.003%	190,698	190,698
	H7U	DIETETICS &	2,379	-	0.002%	16,673	16,673
	H7V	PSYCHOLOGY	6,785	-	0.021%	193,973	193,973
	H7W	PHYSICAL THERAPY	6,748	-	0.005%	69,441	69,441
	H7X	BEHAVIORAL	11,503	-	0.008%	154,450	154,450
	H7Y	OCCUPATIONAL	2,502	-	0.003%	46,936	46,936
	H8A	FOSTER YOUTH	-	-	0.007%	48,444	48,444
	H8S	OFFICE OF	545	2,040,843	0.016%	48,373	48,373
	H9G	OMBUDSMAN	2,197	-	0.032%	185,370	185,370
	J33	TRIAL COURTS	35,623	-	3.624%	110,265	110,265
	J40	STATE	243	-	0.051%	11,948	11,948
	J50	STATE GUARDIAN	123	-	0.398%	(13)	(13)
	J52	PUBLIC DEFENSE	-	-	1.192%	104,086	104,086
	J58	COURT OF APPEALS	5,285	-	0.112%	-	-
	J61	APPELLATE	-	-	0.000%	-	-
	J63	BOARD OF CIVIL LEGAL	-	-	0.002%	-	-
	J65	SUPREME COURT	34,151	500,000	0.713%	1,614,033	1,614,033
	J68	TAX COURT	413	-	0.012%	343,007	343,007
	J70	JUDICIAL	-	-	0.004%	2,055	2,055
	L10	LEGISLATURE	-	-	0.182%	222,717	222,717

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue	IT Central Serv Revenue
			22.10	22.12	22.13	24.2	24.3
Schedule No.	DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
	L11	SENATE	-	-	0.362%	-	-
	L12	HOUSE	704	-	0.000%	-	-
	L49	LEGISLATIVE	574	-	0.004%	0	0
	P01	MILITARY AFFAIRS	-	-	0.626%	1,352,829	1,352,829
	P07	PUBLIC SAFETY	6,659,785	170,070,966	3.892%	92,534,357	92,534,357
	P08	OMBUDSPERSON	427	-	0.009%	26,147	26,147
	P78	CORRECTIONS	13,539	6,235,909	6.673%	51,605,829	51,605,829
	P80	CANNABIS	-	-	0.022%	240,275	240,275
	P82	CLEMENCY REVIEW	1,095	-	0.003%	61,580	61,580
	P7T	PEACE OFFICERS	2,018	-	0.020%	632,148	632,148
	P9E	SENTENCING	24	-	0.009%	144,377	144,377
	R28	MINN	-	-	0.000%	-	-
	R29	NATURAL	453,894	207,345,465	7.553%	36,459,598	36,459,598
	R32	POLLUTION	51,391	179,713,334	1.903%	19,679,040	19,679,040
	R9P	WATER AND SOIL	1,992	77,254,798	0.533%	2,483,018	2,483,018
	T79	TRANSPORTATION	110,855	174,180,767	13.874%	77,763,992	77,763,992
	T9B	METROPOLITAN	-	-	0.000%	513,334	513,334
	O	OTHER	45,032	-	0.000%	7,757,750	7,757,750
		Total	\$ 13,712,348	\$ 3,198,159,927	99.88%	\$ 775,743,546	\$ 775,743,546
		Source	\$ 13,712,348	\$ 3,198,159,927	99.88%	\$ 775,743,546	\$ 775,743,546
		Difference (Total - Sou	-	-	0.00%	-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
	1.2	Fixed Asset Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica					
G10-9.2	G10-9.2	Debt Management Divi					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - S					
G10-11.7	G10-11.7	Accounting Services - I					
G10-12.2	G10-12.2	MMB I.T - Managemen					
G10-12.4	G10-12.4	Accounting & Procure					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procure					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administrat					
G10-13.5	G10-13.5	Employee Relations - M					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean					
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Sum Percent		Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	
			24.4		26.2	26.3	27.2	27.3	
Schedule No.	DP#	Name	Accessibility	MINNESOTA MANAGEMENT & BUDGET		Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management	
L49-15.13	L49-15.13	Program Audit- Clean V							
L49-15.14	L49-15.14	Program Audit- Parks &							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administ							
G02-3.2	G02-3.2	Admin Management Se							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management							
G02-3.6	G02-3.6	Fiscal Agent - Non alloc							
G02-3.7	G02-3.7	Operational Excellence							
G02-4.2	G02-4.2	Government & Citizen S							
G02-4.5	G02-4.5	Real Estate and Constr							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Office of State Procurer							
G02-4.10	G02-4.10	Central Mail							
G02-4.12	G02-4.12	Grants Management							
G02-4.13	G02-4.13	Enterprise Sustainabilit							
G46-6.2	G46-6.2	Minnesota Information "							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Accessibility (formerly E							
G46-6.5	G46-6.5	MniT - Non allocable							
G10-8.2	G10-8.2	Minnesota Managemen	10,788						
G10-8.3	G10-8.3	Enterprise Communicat	227,207	\$	3,213,180				
G10-9.2	G10-9.2	Debt Management Divi:	-		783,557	1,971	\$	-	
G10-9.3	G10-9.3	Debt Management	50,555					783,557	\$
G10-9.4	G10-9.4	Debt Management - Otl	-					-	
G10-10.2	G10-10.2	MMB - Budget Division	3,147		2,256,102	1,153		-	
G10-10.3	G10-10.3	Analysis & Control (EB)	-					-	
G10-10.4	G10-10.4	Budget Operations and	-					-	
G10-10.5	G10-10.5	Budget Division - Non A	-					-	
G10-11.2	G10-11.2	MMB - Accounting Divi:	-		7,633,935	3,625		-	
G10-11.3	G10-11.3	Central Payroll	4,529					-	
G10-11.4	G10-11.4	Accounting Services	21,811					-	
G10-11.5	G10-11.5	Financial Reporting	4,301					-	
G10-11.6	G10-11.6	Financial Reporting - Si	-					-	
G10-11.7	G10-11.7	Accounting Services - N	-					-	
G10-12.2	G10-12.2	MMB I.T - Management	10,689,969		12,421,650	3,102		-	
G10-12.4	G10-12.4	Accounting & Procurem	1,033,980					-	
G10-12.5	G10-12.5	Personnel Operations a	721,605					-	
G10-12.6	G10-12.6	Budget Service - Comp	193					-	
G10-12.7	G10-12.7	Personnel Operations S	-					-	
G10-12.8	G10-12.8	Accounting & Procurem	-					-	
G10-12.9	G10-12.9	MMB - OTHER - Non-A	-		-	-		-	
G10-13.2	G10-13.2	State HR, Benefits & Le	-		6,578,993	2,004		-	
G10-13.3	G10-13.3	Personnel Administratic	15,756					-	
G10-13.5	G10-13.5	Employee Relations - N	-					-	
G45-14.2	G45-14.2	Mediation Services	51,767			1,774		-	
G45-14.3	G45-14.3	Mediation Services	-					-	
G45-14.4	G45-14.4	Mediation/Representati	-					-	
L49-15.2	L49-15.2	Legislative Auditor	67,067			6,415		-	
L49-15.3	L49-15.3	Financial Audits	-					-	
L49-15.4	L49-15.4	Program Audits	-					-	
L49-15.5	L49-15.5	Single Audits	-					-	
L49-15.6	L49-15.6	Audit Comm	-					-	
L49-15.7	L49-15.7	Financial Audit- Outdoc	-					-	
L49-15.8	L49-15.8	Financial Audit- Art	-					-	
L49-15.9	L49-15.9	Financial Audit- Clean V	-					-	
FY25 - FY27 Stat-stepdown									
Exh.D Go Between					67 of 105			3/25/2026	

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
L49-15.10	L49-15.10	Financial Audit- Parks &	-				-
L49-15.11	L49-15.11	Program Audit- Outdoo	-				-
L49-15.12	L49-15.12	Program Audit- Art	-				-
L49-15.13	L49-15.13	Program Audit- Clean V	-				-
L49-15.14	L49-15.14	Program Audit- Parks &	-				-
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE	7,773,878		457,371		126,559,050
	B10	CANNABIS	2,818,787		25,317		-
	B11	COSMETOLOGIST	425,015		25,591		-
	B13	COMMERCE	7,933,895		720,230		-
	B14	ANIMAL HEALTH	640,738		32,599		-
	B15	BARBER	23,079		5,569		-
	B20	EXPLORE	1,015,330		22,946		-
	B22	EMPLOYMENT &	65,982,424		5,970,216		-
	B24	PUBLIC FACILITIES	296,734		18,886		80,264,414
	B25	SCIENCE &	-		2		-
	B26	CLIMATE INNOVN	20,986		2,411		-
	B34	HOUSING FINANCE	357,493		142,729		647,841,876
	B41	WORKERS' COMP	44,822		2,349		-
	B42	LABOR AND	7,804,754		675,044		-
	B43	IRON RANGE	156,229		45,534		-
	B7E	ARCHITECTURE,	43,228		14,611		-
	B7G	COMBATIVE	-		3		-
	B7P	ACCOUNTANCY	33,501		10,570		-
	B7S	PRIVATE	152,394		1,645		-
	B82	PUBLIC UTILITIES	638,818		161,697		-
	B9D	AMATEUR SPORTS	-		556		-
	B9V	AGRICULTURE	-		31		-
	E25	PERPICH CTR FOR	561,799		29,599		-
	E26	MN STATE	5,960,057		3,059,099		72,614,440
	E37	EDUCATION	22,152,499		917,796		1,625,633,188
	E39	PROF EDUCATOR	641,406		16,380		-
	E40	HISTORICAL	131,905		701		-
	E44	MINNESOTA STATE	952,786		59,921		-
	E50	ARTS BOARD	381,045		33,955		-
	E60	OFFICE OF HIGHER	5,945,828		83,531		10,591,110
	E77	ZOOLOGICAL	1,524,728		134,109		671,818
	E81	UNIVERSITY OF	899,203		12,758		130,086,705
	E95	HUMANITIES	-		288		-
	E97	SCIENCE MUSEUM	-		176		-
	E9W	HIGHER ED	-		211		-
	G02	ADMINISTRATION	7,497,363		674,391		531,135,764
	G03	LOTTERY	127,419		9,529		-
	G05	RACING	94,030		21,683		-
	G06	ATTORNEY	196,724		59,568		-
	G09	GAMBLING	427,276		6,584		-
	G10	MINNESOTA	11,339,884		98,805		-
	G17	HUMAN RIGHTS	1,111,910		9,891		-
	G19	INDIAN AFFAIRS	38,395		5,382		-
	G38	INVESTMENT	53,503		14,163		-
	G39	GOVERNORS	376,950		8,790		-
	G45	MEDIATION	379,436		6,475		-
	G46	MN.IT	-		594,691		40,888,957
	G53	SECRETARY OF	475,846		74,458		-
	G61	OFFICE OF STATE	29,935		20,396		-
	G62	MINN STATE	80,940		163,951		-
	G63	PUBLIC EMPLOYEES	133,763		331,311		-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlr IC&A)	Debt Management Division	Debt Management
	G67	REVENUE	37,296,644		90,460		-
	G69	TEACHERS	164,242		168,182		-
	G70	MN SECURE	11,820		689		-
	G90	REVENUE	-		3,167,788		-
	G92	OMBUDSPERSON	46,688		3,001		-
	G93	OMBUD AMERICAN	70,663		1,657		-
	G96	UNIFORM LAWS	-		88		-
	G9J	CAMPAIGN FINANCE	211,425		8,163		-
	G9K	ADMINISTRATIVE	1,763,343		36,397		-
	G9L	COUNCIL FOR	55,881		2,581		-
	G9M	MINNESOTA	33,528		2,479		-
	G9N	ASIAN PACIFIC	25,919		3,087		-
	G9P	LGBTQIA2S+	10,729		1,835		-
	G9Q	MMB DEBT SERVICE	-		12,291		-
	G9R	MMB NON-	-		7,034,313		-
	G9V	RARE DISEASE	6,337		1,778		-
	G9X	CAPITOL AREA	18,482		1,653		-
	G9Y	MN STATE COUNCIL	209,454		5,562		-
	GPR	PAYROLL CLEARING	-		208		-
	H12	HEALTH	47,306,196		1,050,513		-
	H51	DIRECT CARE AND	-		1,295		-
	H55	HUMAN SERVICES	205,838,097		14,334,782		-
	H55b	HUMAN SERVICES	-		799,490		-
	H55c	HUMAN SERVICES	-		85,860		-
	H58	CHILDREN, YOUTH	-		502		-
	H60	MN INSURANCE	1,597,947		15,828		-
	H75	VETERANS AFFAIRS	11,464,887		473,405		-
	H7B	MEDICAL PRACTICE	790,148		22,310		-
	H7C	NURSING BOARD	978,192		23,474		-
	H7D	PHARMACY BOARD	1,868,525		19,036		-
	H7F	DENTISTRY BOARD	195,991		19,292		-
	H7H	CHIROPRACTIC	63,986		5,061		-
	H7J	OPTOMETRY	18,273		3,951		-
	H7K	EXEC FOR LT SVCS	177,241		8,266		-
	H7L	SOCIAL WORK	213,391		18,292		-
	H7M	MARRIAGE AND	45,444		5,948		-
	H7Q	PODIATRIC	16,303		2,613		-
	H7R	VETERINARY	47,630		5,805		-
	H7S	EMERGENCY	190,698		4,005		-
	H7U	DIETETICS &	16,673		5,922		-
	H7V	PSYCHOLOGY	193,973		12,726		-
	H7W	PHYSICAL THERAPY	69,441		7,581		-
	H7X	BEHAVIORAL	154,450		15,956		-
	H7Y	OCCUPATIONAL	46,936		7,323		-
	H8A	FOSTER YOUTH	48,444		2,224		-
	H8S	OFFICE OF	48,373		4,157		-
	H9G	OMBUDSMAN	185,370		4,142		-
	J33	TRIAL COURTS	110,265		1,801,010		-
	J40	STATE	11,948		2,328		-
	J50	STATE GUARDIAN	(13)		25,530		-
	J52	PUBLIC DEFENSE	104,086		62,335		-
	J58	COURT OF APPEALS	-		4,970		-
	J61	APPELLATE	-		8		-
	J63	BOARD OF CIVIL LEGAL	-		14		-
	J65	SUPREME COURT	1,614,033		91,177		-
	J68	TAX COURT	343,007		2,876		-
	J70	JUDICIAL	2,055		2,355		-
	L10	LEGISLATURE	222,717		46,567		-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
	L11	SENATE	-		2,090		-
	L12	HOUSE	-		2,009		-
	L49	LEGISLATIVE	0		695		-
	P01	MILITARY AFFAIRS	1,352,829		547,988		-
	P07	PUBLIC SAFETY	92,534,357		4,497,432		-
	P08	OMBUDSPERSON	26,147		2,814		-
	P78	CORRECTIONS	51,605,829		687,804		-
	P80	CANNABIS	240,275		2,119		-
	P82	CLEMENCY REVIEW	61,580		2,589		-
	P7T	PEACE OFFICERS	632,148		10,623		-
	P9E	SENTENCING	144,377		2,431		-
	R28	MINN	-		682		-
	R29	NATURAL	36,459,598		3,180,285		541,940
	R32	POLLUTION	19,679,040		446,340		-
	R9P	WATER AND SOIL	2,483,018		127,382		-
	T79	TRANSPORTATION	77,763,992		19,877,216		2,553,515,000
	T9B	METROPOLITAN	513,334		95,835		-
	O	OTHER	7,757,750		1,730		4,724,854,920
		Total	775,743,546	\$ 32,887,417	73,833,748	\$ 783,557	\$ 10,545,199,181
		Source	775,743,546	\$ 32,887,417	73,833,748	\$ 783,557	\$ 10,545,199,181
		Difference (Total - Sou	-	-	-	-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	1.2	Fixed Asset Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabil					
G46-6.2	G46-6.2	Minnesota Information					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica					
G10-9.2	G10-9.2	Debt Management Divi					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - S					
G10-11.7	G10-11.7	Accounting Services - I					
G10-12.2	G10-12.2	MMB I.T - Managemen					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administrati					
G10-13.5	G10-13.5	Employee Relations - M					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean					
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information "					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly E					
G46-6.5	G46-6.5	MniT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemen					
G10-8.3	G10-8.3	Enterprise Communicat					
G10-9.2	G10-9.2	Debt Management Divi:					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Otl					
G10-10.2	G10-10.2	MMB - Budget Division \$	-				
G10-10.3	G10-10.3	Analysis & Control (EBO	1,926,180				
G10-10.4	G10-10.4	Budget Operations and	329,922				
G10-10.5	G10-10.5	Budget Division - Non A	-				
G10-11.2	G10-11.2	MMB - Accounting Divi:		3,625		\$ -	
G10-11.3	G10-11.3	Central Payroll				2,007,869	
G10-11.4	G10-11.4	Accounting Services				3,005,057	
G10-11.5	G10-11.5	Financial Reporting				2,568,737	
G10-11.6	G10-11.6	Financial Reporting - Si				52,272	
G10-11.7	G10-11.7	Accounting Services - N				-	
G10-12.2	G10-12.2	MMB I.T - Management		3,102			
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations a					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A		-			
G10-13.2	G10-13.2	State HR, Benefits & Le		2,004			
G10-13.3	G10-13.3	Personnel Administratic					
G10-13.5	G10-13.5	Employee Relations - N					
G45-14.2	G45-14.2	Mediation Services		1,774	11		0.00%
G45-14.3	G45-14.3	Mediation Services			32		0.01%
G45-14.4	G45-14.4	Mediation/Representati			-		0.00%
L49-15.2	L49-15.2	Legislative Auditor		6,415	239		0.09%
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- Outdoc			-		0.00%
L49-15.8	L49-15.8	Financial Audit- Art			-		0.00%
L49-15.9	L49-15.9	Financial Audit- Clean \			-		0.00%
FY25 - FY27 Stat-stepdown							
Exh.D Go Between							

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.10	L49-15.10	Financial Audit- Parks &			-		0.00%
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE		457,371	13,513		1.10%
	B10	CANNABIS		25,317	999		0.12%
	B11	COSMETOLOGIST		25,591	101		0.03%
	B13	COMMERCE		720,230	4,523		0.78%
	B14	ANIMAL HEALTH		32,599	902		0.11%
	B15	BARBER		5,569	74		0.00%
	B20	EXPLORE		22,946	1,211		0.08%
	B22	EMPLOYMENT &		5,970,216	10,778		2.69%
	B24	PUBLIC FACILITIES		18,886	788		0.02%
	B25	SCIENCE &		2	-		0.00%
	B26	CLIMATE INNOVN		2,411	88		0.01%
	B34	HOUSING FINANCE		142,729	1,816		0.53%
	B41	WORKERS' COMP		2,349	40		0.01%
	B42	LABOR AND		675,044	3,446		0.83%
	B43	IRON RANGE		45,534	775		0.06%
	B7E	ARCHITECTURE,		14,611	46		0.01%
	B7G	COMBATIVE		3	3		0.00%
	B7P	ACCOUNTANCY		10,570	46		0.01%
	B7S	PRIVATE		1,645	79		0.00%
	B82	PUBLIC UTILITIES		161,697	74		0.37%
	B9D	AMATEUR SPORTS		556	54		0.00%
	B9V	AGRICULTURE		31	11		0.00%
	E25	PERPICH CTR FOR		29,599	847		0.09%
	E26	MN STATE		3,059,099	7,163		18.52%
	E37	EDUCATION		917,796	12,037		0.78%
	E39	PROF EDUCATOR		16,380	197		0.03%
	E40	HISTORICAL		701	81		0.00%
	E44	MINNESOTA STATE		59,921	1,974		0.36%
	E50	ARTS BOARD		33,955	340		0.04%
	E60	OFFICE OF HIGHER		83,531	2,258		0.17%
	E77	ZOOLOGICAL		134,109	2,800		0.53%
	E81	UNIVERSITY OF		12,758	423		0.00%
	E95	HUMANITIES		288	100		0.00%
	E97	SCIENCE MUSEUM		176	36		0.00%
	E9W	HIGHER ED		211	6		0.00%
	G02	ADMINISTRATION		674,391	3,789		1.06%
	G03	LOTTERY		9,529	264		0.20%
	G05	RACING		21,683	418		0.06%
	G06	ATTORNEY		59,568	741		0.60%
	G09	GAMBLING		6,584	93		0.06%
	G10	MINNESOTA		98,805	1,864		0.35%
	G17	HUMAN RIGHTS		9,891	181		0.08%
	G19	INDIAN AFFAIRS		5,382	187		0.01%
	G38	INVESTMENT		14,163	84		0.06%
	G39	GOVERNORS		8,790	148		0.09%
	G45	MEDIATION		6,475	55		0.02%
	G46	MN.IT		594,691	7,424		4.39%
	G53	SECRETARY OF		74,458	612		0.21%
	G61	OFFICE OF STATE		20,396	287		0.13%
	G62	MINN STATE		163,951	187		0.19%
	G63	PUBLIC EMPLOYEES		331,311	376		0.16%

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	G67	REVENUE		90,460	3,171		2.12%
	G69	TEACHERS		168,182	162		0.12%
	G70	MN SECURE		689	28		0.00%
	G90	REVENUE		3,167,788	1,494		0.00%
	G92	OMBUDSPERSON		3,001	54		0.01%
	G93	OMBUD AMERICAN		1,657	56		0.00%
	G96	UNIFORM LAWS		88	9		0.00%
	G9J	CAMPAIGN FINANCE		8,163	178		0.01%
	G9K	ADMINISTRATIVE		36,397	266		0.11%
	G9L	COUNCIL FOR		2,581	95		0.01%
	G9M	MINNESOTA		2,479	74		0.01%
	G9N	ASIAN PACIFIC		3,087	83		0.00%
	G9P	LGBTQIA2S+		1,835	36		0.00%
	G9Q	MMB DEBT SERVICE		12,291	1,121		0.00%
	G9R	MMB NON-		7,034,313	1,078		0.00%
	G9V	RARE DISEASE		1,778	68		0.00%
	G9X	CAPITOL AREA		1,653	96		0.00%
	G9Y	MN STATE COUNCIL		5,562	84		0.01%
	GPR	PAYROLL CLEARING		208	-		0.00%
	H12	HEALTH		1,050,513	19,266		3.38%
	H51	DIRECT CARE AND		1,295	67		4.04%
	H55	HUMAN SERVICES		14,334,782	14,164		3.47%
	H55b	HUMAN SERVICES		799,490	8,425		4.43%
	H55c	HUMAN SERVICES		85,860	823		0.71%
	H58	CHILDREN, YOUTH		502	456		0.88%
	H60	MN INSURANCE		15,828	231		0.31%
	H75	VETERANS AFFAIRS		473,405	10,184		2.94%
	H7B	MEDICAL PRACTICE		22,310	127		0.02%
	H7C	NURSING BOARD		23,474	104		0.05%
	H7D	PHARMACY BOARD		19,036	247		0.03%
	H7F	DENTISTRY BOARD		19,292	212		0.02%
	H7H	CHIROPRACTIC		5,061	90		0.01%
	H7J	OPTOMETRY		3,951	73		0.00%
	H7K	EXEC FOR LT SVCS		8,266	89		0.00%
	H7L	SOCIAL WORK		18,292	111		0.02%
	H7M	MARRIAGE AND		5,948	73		0.00%
	H7Q	PODIATRIC		2,613	83		0.00%
	H7R	VETERINARY		5,805	70		0.00%
	H7S	EMERGENCY		4,005	197		0.00%
	H7U	DIETETICS &		5,922	67		0.00%
	H7V	PSYCHOLOGY		12,726	123		0.02%
	H7W	PHYSICAL THERAPY		7,581	73		0.00%
	H7X	BEHAVIORAL		15,956	103		0.01%
	H7Y	OCCUPATIONAL		7,323	61		0.00%
	H8A	FOSTER YOUTH		2,224	45		0.01%
	H8S	OFFICE OF		4,157	146		0.02%
	H9G	OMBUDSMAN		4,142	52		0.03%
	J33	TRIAL COURTS		1,801,010	12,158		3.62%
	J40	STATE		2,328	32		0.05%
	J50	STATE GUARDIAN		25,530	664		0.40%
	J52	PUBLIC DEFENSE		62,335	1,732		1.19%
	J58	COURT OF APPEALS		4,970	69		0.11%
	J61	APPELLATE		8	8		0.00%
	J63	BOARD OF CIVIL LEGAL		14	14		0.00%
	J65	SUPREME COURT		91,177	1,803		0.71%
	J68	TAX COURT		2,876	45		0.01%
	J70	JUDICIAL		2,355	104		0.00%
	L10	LEGISLATURE		46,567	725		0.18%

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	L11	SENATE		2,090	33		0.36%
	L12	HOUSE		2,009	41		0.00%
	L49	LEGISLATIVE		695	41		0.00%
	P01	MILITARY AFFAIRS		547,988	1,114		0.63%
	P07	PUBLIC SAFETY		4,497,432	26,446		3.89%
	P08	OMBUDSPERSON		2,814	31		0.01%
	P78	CORRECTIONS		687,804	14,686		6.67%
	P80	CANNABIS		2,119	49		0.02%
	P82	CLEMENCY REVIEW		2,589	37		0.00%
	P7T	PEACE OFFICERS		10,623	86		0.02%
	P9E	SENTENCING		2,431	61		0.01%
	R28	MINN		682	53		0.00%
	R29	NATURAL		3,180,285	35,432		7.55%
	R32	POLLUTION		446,340	10,604		1.90%
	R9P	WATER AND SOIL		127,382	7,243		0.53%
	T79	TRANSPORTATION		19,877,216	27,892		13.87%
	T9B	METROPOLITAN		95,835	192		0.00%
	O	OTHER		1,730	1		0.00%
		Total	\$ 2,256,102	73,830,623	289,932	\$ 7,633,935	99.70%
		Source	\$ 2,256,102	73,830,623	289,932	\$ 7,633,935	99.70%
		Difference (Total - Sou	-	-	-	-	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)
			29.4	29.5	29.6	30.2	30.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
G02-3.0	G02-3.0	Fixed Asset Depreciat					
G02-3.2	G02-3.2	Department of Adminis					
G02-3.3	G02-3.3	Admin Management Se					
G02-3.4	G02-3.4	Commissioner's Office					
G02-3.5	G02-3.5	Human Resources					
G02-3.6	G02-3.6	Financial Management					
G02-3.7	G02-3.7	Fiscal Agent - Non allo					
G02-4.2	G02-4.2	Operational Excellence					
G02-4.5	G02-4.5	Government & Citizen S					
G02-4.7	G02-4.7	Real Estate and Constr					
G02-4.8	G02-4.8	Real Property					
G02-4.10	G02-4.10	Office of State Procure					
G02-4.12	G02-4.12	Central Mail					
G02-4.13	G02-4.13	Grants Management					
G46-6.2	G46-6.2	Enterprise Sustainabilit					
G46-6.3	G46-6.3	Minnesota Information					
G46-6.4	G46-6.4	IT Spend					
G46-6.5	G46-6.5	Accessibility (formerly I					
G10-8.2	G10-8.2	MnIT - Non allocable					
G10-8.3	G10-8.3	Minnesota Managemer					
G10-9.2	G10-9.2	Enterprise Communica					
G10-9.3	G10-9.3	Debt Management Divi					
G10-9.4	G10-9.4	Debt Management					
G10-10.2	G10-10.2	Debt Management - Ot					
G10-10.3	G10-10.3	MMB - Budget Division					
G10-10.4	G10-10.4	Analysis & Control (EB					
G10-10.5	G10-10.5	Budget Operations and					
G10-11.2	G10-11.2	Budget Division - Non /					
G10-11.3	G10-11.3	MMB - Accounting Divi					
G10-11.4	G10-11.4	Central Payroll					
G10-11.5	G10-11.5	Accounting Services					
G10-11.6	G10-11.6	Financial Reporting					
G10-11.7	G10-11.7	Financial Reporting - S					
G10-12.2	G10-12.2	Accounting Services - f					
G10-12.4	G10-12.4	MMB I.T - Managemen					
G10-12.5	G10-12.5	Accounting & Procurem					
G10-12.6	G10-12.6	Personnel Operations &					
G10-12.7	G10-12.7	Budget Service - Comp					
G10-12.8	G10-12.8	Personnel Operations S					
G10-12.9	G10-12.9	Accounting & Procurem					
G10-13.2	G10-13.2	MMB - OTHER - Non-A					
G10-13.3	G10-13.3	State HR, Benefits & L					
G10-13.5	G10-13.5	Personnel Administrati					
G45-14.2	G45-14.2	Employee Relations - M					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation Services					
L49-15.2	L49-15.2	Mediation/Representati					
L49-15.3	L49-15.3	Legislative Auditor					
L49-15.4	L49-15.4	Financial Audits					
L49-15.5	L49-15.5	Program Audits					
L49-15.6	L49-15.6	Single Audits					
L49-15.7	L49-15.7	Audit Comm					
L49-15.8	L49-15.8	Financial Audit- Outdoc					
L49-15.9	L49-15.9	Financial Audit- Art					
L49-15.10	L49-15.10	Financial Audit- Clean					
L49-15.11	L49-15.11	Financial Audit- Parks &					
L49-15.12	L49-15.12	Program Audit- Outdoo					
		Program Audit- Art					

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)
			29.4	29.5	29.6	30.2	30.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information "					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly E					
G46-6.5	G46-6.5	MniT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemen					
G10-8.3	G10-8.3	Enterprise Communicat					
G10-9.2	G10-9.2	Debt Management Divi:					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Otl					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB)					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non A					
G10-11.2	G10-11.2	MMB - Accounting Divi:					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Si					
G10-11.7	G10-11.7	Accounting Services - N					
G10-12.2	G10-12.2	MMB I.T - Management	3,102	3,102			
G10-12.4	G10-12.4	Accounting & Procurem				\$	4,624,125
G10-12.5	G10-12.5	Personnel Operations a					4,109,930
G10-12.6	G10-12.6	Budget Service - Comp					1,255,190
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A	-	-			-
G10-13.2	G10-13.2	State HR, Benefits & L	2,004	2,004			2,004
G10-13.3	G10-13.3	Personnel Administrati					
G10-13.5	G10-13.5	Employee Relations - N					
G45-14.2	G45-14.2	Mediation Services	1,774	1,774	\$	-	1,774
G45-14.3	G45-14.3	Mediation Services				-	
G45-14.4	G45-14.4	Mediation/Representati				-	
L49-15.2	L49-15.2	Legislative Auditor	6,415	6,415		-	6,415
L49-15.3	L49-15.3	Financial Audits				-	
L49-15.4	L49-15.4	Program Audits				-	
L49-15.5	L49-15.5	Single Audits				-	
L49-15.6	L49-15.6	Audit Comm				-	
L49-15.7	L49-15.7	Financial Audit- Outdoc				-	
L49-15.8	L49-15.8	Financial Audit- Art				-	
L49-15.9	L49-15.9	Financial Audit- Clean V				-	
FY25 - FY27 Stat-stepdown							
Exh.D Go Between							

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)
			29.4	29.5	29.6	30.2	30.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.10	L49-15.10	Financial Audit- Parks &			-		
L49-15.11	L49-15.11	Program Audit- Outdoo			-		
L49-15.12	L49-15.12	Program Audit- Art			-		
L49-15.13	L49-15.13	Program Audit- Clean V			-		
L49-15.14	L49-15.14	Program Audit- Parks &			-		
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE	457,371	457,371	24,288,305		457,371
	B10	CANNABIS	25,317	25,317	-		25,317
	B11	COSMETOLOGIST	25,591	25,591	-		25,591
	B13	COMMERCE	720,230	720,230	288,751,819		720,230
	B14	ANIMAL HEALTH	32,599	32,599	791,712		32,599
	B15	BARBER	5,569	5,569	-		5,569
	B20	EXPLORE	22,946	22,946	-		22,946
	B22	EMPLOYMENT &	5,970,216	5,970,216	1,699,042,382		5,970,216
	B24	PUBLIC FACILITIES	18,886	18,886	-		18,886
	B25	SCIENCE &	2	2	-		2
	B26	CLIMATE INNOVN	2,411	2,411	-		2,411
	B34	HOUSING FINANCE	142,729	142,729	-		142,729
	B41	WORKERS' COMP	2,349	2,349	-		2,349
	B42	LABOR AND	675,044	675,044	5,901,315		675,044
	B43	IRON RANGE	45,534	45,534	795,656		45,534
	B7E	ARCHITECTURE,	14,611	14,611	-		14,611
	B7G	COMBATIVE	3	3	-		3
	B7P	ACCOUNTANCY	10,570	10,570	-		10,570
	B7S	PRIVATE	1,645	1,645	-		1,645
	B82	PUBLIC UTILITIES	161,697	161,697	-		161,697
	B9D	AMATEUR SPORTS	556	556	-		556
	B9V	AGRICULTURE	31	31	-		31
	E25	PERPICH CTR FOR	29,599	29,599	-		29,599
	E26	MN STATE	3,059,099	3,059,099	658,555,320		3,059,099
	E37	EDUCATION	917,796	917,796	1,088,856,701		917,796
	E39	PROF EDUCATOR	16,380	16,380	-		16,380
	E40	HISTORICAL	701	701	-		701
	E44	MINNESOTA STATE	59,921	59,921	-		59,921
	E50	ARTS BOARD	33,955	33,955	944,709		33,955
	E60	OFFICE OF HIGHER	83,531	83,531	-		83,531
	E77	ZOOLOGICAL	134,109	134,109	244,289		134,109
	E81	UNIVERSITY OF	12,758	12,758	-		12,758
	E95	HUMANITIES	288	288	-		288
	E97	SCIENCE MUSEUM	176	176	-		176
	E9W	HIGHER ED	211	211	-		211
	G02	ADMINISTRATION	674,391	674,391	4,115,529		674,391
	G03	LOTTERY	9,529	9,529	-		9,529
	G05	RACING	21,683	21,683	-		21,683
	G06	ATTORNEY	59,568	59,568	2,879,424		59,568
	G09	GAMBLING	6,584	6,584	-		6,584
	G10	MINNESOTA	98,805	98,805	-		98,805
	G17	HUMAN RIGHTS	9,891	9,891	-		9,891
	G19	INDIAN AFFAIRS	5,382	5,382	-		5,382
	G38	INVESTMENT	14,163	14,163	-		14,163
	G39	GOVERNORS	8,790	8,790	-		8,790
	G45	MEDIATION	6,475	6,475	-		6,475
	G46	MN.IT	594,691	594,691	-		594,691
	G53	SECRETARY OF	74,458	74,458	2,712,756		74,458
	G61	OFFICE OF STATE	20,396	20,396	-		20,396
	G62	MINN STATE	163,951	163,951	-		163,951
	G63	PUBLIC EMPLOYEES	331,311	331,311	-		331,311

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)
			29.4	29.5	29.6	30.2	30.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	G67	REVENUE	90,460	90,460	-		90,460
	G69	TEACHERS	168,182	168,182	-		168,182
	G70	MN SECURE	689	689	-		689
	G90	REVENUE	3,167,788	3,167,788	-		3,167,788
	G92	OMBUDSPERSON	3,001	3,001	-		3,001
	G93	OMBUD AMERICAN	1,657	1,657	-		1,657
	G96	UNIFORM LAWS	88	88	-		88
	G9J	CAMPAIGN FINANCE	8,163	8,163	-		8,163
	G9K	ADMINISTRATIVE	36,397	36,397	-		36,397
	G9L	COUNCIL FOR	2,581	2,581	-		2,581
	G9M	MINNESOTA	2,479	2,479	-		2,479
	G9N	ASIAN PACIFIC	3,087	3,087	-		3,087
	G9P	LGBTQIA2S+	1,835	1,835	-		1,835
	G9Q	MMB DEBT SERVICE	12,291	12,291	-		12,291
	G9R	MMB NON-	7,034,313	7,034,313	6,620,002		7,034,313
	G9V	RARE DISEASE	1,778	1,778	-		1,778
	G9X	CAPITOL AREA	1,653	1,653	-		1,653
	G9Y	MN STATE COUNCIL	5,562	5,562	-		5,562
	GPR	PAYROLL CLEARING	208	208	-		208
	H12	HEALTH	1,050,513	1,050,513	424,128,333		1,050,513
	H51	DIRECT CARE AND	1,295	1,295	-		1,295
	H55	HUMAN SERVICES	14,334,782	14,334,782	15,018,761,655		14,334,782
	H55b	HUMAN SERVICES	799,490	799,490	-		799,490
	H55c	HUMAN SERVICES	85,860	85,860	-		85,860
	H58	CHILDREN, YOUTH	502	502	-		502
	H60	MN INSURANCE	15,828	15,828	-		15,828
	H75	VETERANS AFFAIRS	473,405	473,405	2,727,340		473,405
	H7B	MEDICAL PRACTICE	22,310	22,310	-		22,310
	H7C	NURSING BOARD	23,474	23,474	-		23,474
	H7D	PHARMACY BOARD	19,036	19,036	758,720		19,036
	H7F	DENTISTRY BOARD	19,292	19,292	-		19,292
	H7H	CHIROPRACTIC	5,061	5,061	-		5,061
	H7J	OPTOMETRY	3,951	3,951	-		3,951
	H7K	EXEC FOR LT SVCS	8,266	8,266	-		8,266
	H7L	SOCIAL WORK	18,292	18,292	-		18,292
	H7M	MARRIAGE AND	5,948	5,948	-		5,948
	H7Q	PODIATRIC	2,613	2,613	-		2,613
	H7R	VETERINARY	5,805	5,805	-		5,805
	H7S	EMERGENCY	4,005	4,005	21,313		4,005
	H7U	DIETETICS &	5,922	5,922	-		5,922
	H7V	PSYCHOLOGY	12,726	12,726	-		12,726
	H7W	PHYSICAL THERAPY	7,581	7,581	-		7,581
	H7X	BEHAVIORAL	15,956	15,956	-		15,956
	H7Y	OCCUPATIONAL	7,323	7,323	-		7,323
	H8A	FOSTER YOUTH	2,224	2,224	-		2,224
	H8S	OFFICE OF	4,157	4,157	129,750		4,157
	H9G	OMBUDSMAN	4,142	4,142	-		4,142
	J33	TRIAL COURTS	1,801,010	1,801,010	753,309		1,801,010
	J40	STATE	2,328	2,328	-		2,328
	J50	STATE GUARDIAN	25,530	25,530	-		25,530
	J52	PUBLIC DEFENSE	62,335	62,335	-		62,335
	J58	COURT OF APPEALS	4,970	4,970	-		4,970
	J61	APPELLATE	8	8	-		8
	J63	BOARD OF CIVIL LEGAL	14	14	-		14
	J65	SUPREME COURT	91,177	91,177	1,603,246		91,177
	J68	TAX COURT	2,876	2,876	-		2,876
	J70	JUDICIAL	2,355	2,355	-		2,355
	L10	LEGISLATURE	46,567	46,567	-		46,567

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)
			29.4	29.5	29.6	30.2	30.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	L11	SENATE	2,090	2,090	-		2,090
	L12	HOUSE	2,009	2,009	-		2,009
	L49	LEGISLATIVE	695	695	-		695
	P01	MILITARY AFFAIRS	547,988	547,988	106,239,282		547,988
	P07	PUBLIC SAFETY	4,497,432	4,497,432	175,199,633		4,497,432
	P08	OMBUDSPERSON	2,814	2,814	-		2,814
	P78	CORRECTIONS	687,804	687,804	423,239		687,804
	P80	CANNABIS	2,119	2,119	-		2,119
	P82	CLEMENCY REVIEW	2,589	2,589	-		2,589
	P7T	PEACE OFFICERS	10,623	10,623	-		10,623
	P9E	SENTENCING	2,431	2,431	-		2,431
	R28	MINN	682	682	-		682
	R29	NATURAL	3,180,285	3,180,285	82,572,111		3,180,285
	R32	POLLUTION	446,340	446,340	24,763,582		446,340
	R9P	WATER AND SOIL	127,382	127,382	2,335,535		127,382
	T79	TRANSPORTATION	19,877,216	19,877,216	1,186,269,062		19,877,216
	T9B	METROPOLITAN	95,835	95,835	-		95,835
	O	OTHER	1,730	1,730	-		1,730
		Total	73,826,998	73,826,998	\$ 20,811,186,029	\$ 9,989,245	73,823,896
		Source	73,826,998	73,826,998	\$ 20,811,186,029	\$ 9,989,245	73,823,896
		Difference (Total - Source)	-	-	-	-	-

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
			30.5	30.6	30.7	30.8	31.2
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 Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica					
G10-9.2	G10-9.2	Debt Management Divi					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - S					
G10-11.7	G10-11.7	Accounting Services - f					
G10-12.2	G10-12.2	MMB I.T - Managemen					
G10-12.4	G10-12.4	Accounting & Procure					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procure					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administrat					
G10-13.5	G10-13.5	Employee Relations - M					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean					
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					

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
			30.5	30.6	30.7	30.8	31.2
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
L49-15.13	L49-15.13	Program Audit- Clean \					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information "					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly E					
G46-6.5	G46-6.5	MniT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemen					
G10-8.3	G10-8.3	Enterprise Communicat					
G10-9.2	G10-9.2	Debt Management Divi:					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Otl					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB)					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non A					
G10-11.2	G10-11.2	MMB - Accounting Divi:					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Si					
G10-11.7	G10-11.7	Accounting Services - N					
G10-12.2	G10-12.2	MMB I.T - Management					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations a					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A				3,778	
G10-13.2	G10-13.2	State HR, Benefits & La					\$
G10-13.3	G10-13.3	Personnel Administratic					6,578,993
G10-13.5	G10-13.5	Employee Relations - N					-
G45-14.2	G45-14.2	Mediation Services	0.00%	11	0.00%		
G45-14.3	G45-14.3	Mediation Services	0.01%	32	0.01%		
G45-14.4	G45-14.4	Mediation/Representati	0.00%	-	0.00%	-	
L49-15.2	L49-15.2	Legislative Auditor	0.09%	239	0.09%	6,415	
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- Outdoc	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 \	0.00%	-	0.00%		
FY25 - FY27 Stat-stepdown							
Exh.D Go Between				82 of 105			3/25/2026

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
			30.5	30.6	30.7	30.8	31.2
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
L49-15.10	L49-15.10	Financial Audit- Parks &	0.00%	-	0.00%		
L49-15.11	L49-15.11	Program Audit- Outdoo	0.00%				
L49-15.12	L49-15.12	Program Audit- Art	0.00%				
L49-15.13	L49-15.13	Program Audit- Clean V	0.00%				
L49-15.14	L49-15.14	Program Audit- Parks &	0.00%				
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE	1.10%	13,513	1.10%	457,371	
	B10	CANNABIS	0.12%	999	0.12%	25,317	
	B11	COSMETOLOGIST	0.03%	101	0.03%	25,591	
	B13	COMMERCE	0.78%	4,523	0.78%	720,230	
	B14	ANIMAL HEALTH	0.11%	902	0.11%	32,599	
	B15	BARBER	0.00%	74	0.00%	5,569	
	B20	EXPLORE	0.08%	1,211	0.08%	22,946	
	B22	EMPLOYMENT &	2.69%	10,778	2.69%	5,970,216	
	B24	PUBLIC FACILITIES	0.02%	788	0.02%	18,886	
	B25	SCIENCE &	0.00%	-	0.00%	2	
	B26	CLIMATE INNOVN	0.01%	88	0.01%	2,411	
	B34	HOUSING FINANCE	0.53%	1,816	0.53%	142,729	
	B41	WORKERS' COMP	0.01%	40	0.01%	2,349	
	B42	LABOR AND	0.83%	3,446	0.83%	675,044	
	B43	IRON RANGE	0.06%	775	0.06%	45,534	
	B7E	ARCHITECTURE,	0.01%	46	0.01%	14,611	
	B7G	COMBATIVE	0.00%	3	0.00%	3	
	B7P	ACCOUNTANCY	0.01%	46	0.01%	10,570	
	B7S	PRIVATE	0.00%	79	0.00%	1,645	
	B82	PUBLIC UTILITIES	0.37%	74	0.37%	161,697	
	B9D	AMATEUR SPORTS	0.00%	54	0.00%	556	
	B9V	AGRICULTURE	0.00%	11	0.00%	31	
	E25	PERPICH CTR FOR	0.09%	847	0.09%	29,599	
	E26	MN STATE	18.52%	7,163	18.52%	3,059,099	
	E37	EDUCATION	0.78%	12,037	0.78%	917,796	
	E39	PROF EDUCATOR	0.03%	197	0.03%	16,380	
	E40	HISTORICAL	0.00%	81	0.00%	701	
	E44	MINNESOTA STATE	0.36%	1,974	0.36%	59,921	
	E50	ARTS BOARD	0.04%	340	0.04%	33,955	
	E60	OFFICE OF HIGHER	0.17%	2,258	0.17%	83,531	
	E77	ZOOLOGICAL	0.53%	2,800	0.53%	134,109	
	E81	UNIVERSITY OF	0.00%	423	0.00%	12,758	
	E95	HUMANITIES	0.00%	100	0.00%	288	
	E97	SCIENCE MUSEUM	0.00%	36	0.00%	176	
	E9W	HIGHER ED	0.00%	6	0.00%	211	
	G02	ADMINISTRATION	1.06%	3,789	1.06%	674,391	
	G03	LOTTERY	0.20%	264	0.20%	9,529	
	G05	RACING	0.06%	418	0.06%	21,683	
	G06	ATTORNEY	0.60%	741	0.60%	59,568	
	G09	GAMBLING	0.06%	93	0.06%	6,584	
	G10	MINNESOTA	0.35%	1,864	0.35%	98,805	
	G17	HUMAN RIGHTS	0.08%	181	0.08%	9,891	
	G19	INDIAN AFFAIRS	0.01%	187	0.01%	5,382	
	G38	INVESTMENT	0.06%	84	0.06%	14,163	
	G39	GOVERNORS	0.09%	148	0.09%	8,790	
	G45	MEDIATION	0.02%	55	0.02%	6,475	
	G46	MN.IT	4.39%	7,424	4.39%	594,691	
	G53	SECRETARY OF	0.21%	612	0.21%	74,458	
	G61	OFFICE OF STATE	0.13%	287	0.13%	20,396	
	G62	MINN STATE	0.19%	187	0.19%	163,951	
	G63	PUBLIC EMPLOYEES	0.16%	376	0.16%	331,311	

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
			30.5	30.6	30.7	30.8	31.2
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
	G67	REVENUE	2.12%	3,171	2.12%	90,460	
	G69	TEACHERS	0.12%	162	0.12%	168,182	
	G70	MN SECURE	0.00%	28	0.00%	689	
	G90	REVENUE	0.00%	1,494	0.00%	3,167,788	
	G92	OMBUDSPERSON	0.01%	54	0.01%	3,001	
	G93	OMBUD AMERICAN	0.00%	56	0.00%	1,657	
	G96	UNIFORM LAWS	0.00%	9	0.00%	88	
	G9J	CAMPAIGN FINANCE	0.01%	178	0.01%	8,163	
	G9K	ADMINISTRATIVE	0.11%	266	0.11%	36,397	
	G9L	COUNCIL FOR	0.01%	95	0.01%	2,581	
	G9M	MINNESOTA	0.01%	74	0.01%	2,479	
	G9N	ASIAN PACIFIC	0.00%	83	0.00%	3,087	
	G9P	LGBTQIA2S+	0.00%	36	0.00%	1,835	
	G9Q	MMB DEBT SERVICE	0.00%	1,121	0.00%	12,291	
	G9R	MMB NON-	0.00%	1,078	0.00%	7,034,313	
	G9V	RARE DISEASE	0.00%	68	0.00%	1,778	
	G9X	CAPITOL AREA	0.00%	96	0.00%	1,653	
	G9Y	MN STATE COUNCIL	0.01%	84	0.01%	5,562	
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	208	
	H12	HEALTH	3.38%	19,266	3.38%	1,050,513	
	H51	DIRECT CARE AND	4.04%	67	4.04%	1,295	
	H55	HUMAN SERVICES	3.47%	14,164	3.47%	14,334,782	
	H55b	HUMAN SERVICES	4.43%	8,425	4.43%	799,490	
	H55c	HUMAN SERVICES	0.71%	823	0.71%	85,860	
	H58	CHILDREN, YOUTH	0.88%	456	0.88%	502	
	H60	MN INSURANCE	0.31%	231	0.31%	15,828	
	H75	VETERANS AFFAIRS	2.94%	10,184	2.94%	473,405	
	H7B	MEDICAL PRACTICE	0.02%	127	0.02%	22,310	
	H7C	NURSING BOARD	0.05%	104	0.05%	23,474	
	H7D	PHARMACY BOARD	0.03%	247	0.03%	19,036	
	H7F	DENTISTRY BOARD	0.02%	212	0.02%	19,292	
	H7H	CHIROPRACTIC	0.01%	90	0.01%	5,061	
	H7J	OPTOMETRY	0.00%	73	0.00%	3,951	
	H7K	EXEC FOR LT SVCS	0.00%	89	0.00%	8,266	
	H7L	SOCIAL WORK	0.02%	111	0.02%	18,292	
	H7M	MARRIAGE AND	0.00%	73	0.00%	5,948	
	H7Q	PODIATRIC	0.00%	83	0.00%	2,613	
	H7R	VETERINARY	0.00%	70	0.00%	5,805	
	H7S	EMERGENCY	0.00%	197	0.00%	4,005	
	H7U	DIETETICS &	0.00%	67	0.00%	5,922	
	H7V	PSYCHOLOGY	0.02%	123	0.02%	12,726	
	H7W	PHYSICAL THERAPY	0.00%	73	0.00%	7,581	
	H7X	BEHAVIORAL	0.01%	103	0.01%	15,956	
	H7Y	OCCUPATIONAL	0.00%	61	0.00%	7,323	
	H8A	FOSTER YOUTH	0.01%	45	0.01%	2,224	
	H8S	OFFICE OF	0.02%	146	0.02%	4,157	
	H9G	OMBUDSMAN	0.03%	52	0.03%	4,142	
	J33	TRIAL COURTS	3.62%	12,158	3.62%	1,801,010	
	J40	STATE	0.05%	32	0.05%	2,328	
	J50	STATE GUARDIAN	0.40%	664	0.40%	25,530	
	J52	PUBLIC DEFENSE	1.19%	1,732	1.19%	62,335	
	J58	COURT OF APPEALS	0.11%	69	0.11%	4,970	
	J61	APPELLATE	0.00%	8	0.00%	8	
	J63	BOARD OF CIVIL LEGAL	0.00%	14	0.00%	14	
	J65	SUPREME COURT	0.71%	1,803	0.71%	91,177	
	J68	TAX COURT	0.01%	45	0.01%	2,876	
	J70	JUDICIAL	0.00%	104	0.00%	2,355	
	L10	LEGISLATURE	0.18%	725	0.18%	46,567	

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	
			30.5		30.6	30.7		30.8	31.2	
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			
	L11	SENATE	0.36%	33	0.36%	2,090				
	L12	HOUSE	0.00%	41	0.00%	2,009				
	L49	LEGISLATIVE	0.00%	41	0.00%	695				
	P01	MILITARY AFFAIRS	0.63%	1,114	0.63%	547,988				
	P07	PUBLIC SAFETY	3.89%	26,446	3.89%	4,497,432				
	P08	OMBUDSPERSON	0.01%	31	0.01%	2,814				
	P78	CORRECTIONS	6.67%	14,686	6.67%	687,804				
	P80	CANNABIS	0.02%	49	0.02%	2,119				
	P82	CLEMENCY REVIEW	0.00%	37	0.00%	2,589				
	P7T	PEACE OFFICERS	0.02%	86	0.02%	10,623				
	P9E	SENTENCING	0.01%	61	0.01%	2,431				
	R28	MINN	0.00%	53	0.00%	682				
	R29	NATURAL	7.55%	35,432	7.55%	3,180,285				
	R32	POLLUTION	1.90%	10,604	1.90%	446,340				
	R9P	WATER AND SOIL	0.53%	7,243	0.53%	127,382				
	T79	TRANSPORTATION	13.87%	27,892	13.87%	19,877,216				
	T9B	METROPOLITAN	0.00%	192	0.00%	95,835				
O	OTHER	0.00%	1	0.00%	1,730					
		Total	99.70%	289,932	99.70%	73,823,896	\$		6,578,993	
		Source	99.70%	289,932	99.70%	73,823,896	\$		6,578,993	
		Difference (Total - Sou	0.00%	-	0.00%	-				

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			31.3	32.2	32.3	33.2	33.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	1.2	Fixed Asset Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica					
G10-9.2	G10-9.2	Debt Management Divi					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - S					
G10-11.7	G10-11.7	Accounting Services - I					
G10-12.2	G10-12.2	MMB I.T - Managemen					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administrati					
G10-13.5	G10-13.5	Employee Relations - M					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean					
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					

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
			31.3		32.2	32.3		33.2	33.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES		Mediation Services	LEGISLATIVE AUDITOR		Financial Audits
L49-15.13	L49-15.13	Program Audit- Clean V							
L49-15.14	L49-15.14	Program Audit- Parks &							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administ							
G02-3.2	G02-3.2	Admin Management Se							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management							
G02-3.6	G02-3.6	Fiscal Agent - Non alloc							
G02-3.7	G02-3.7	Operational Excellence							
G02-4.2	G02-4.2	Government & Citizen S							
G02-4.5	G02-4.5	Real Estate and Constr							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Office of State Procurer							
G02-4.10	G02-4.10	Central Mail							
G02-4.12	G02-4.12	Grants Management							
G02-4.13	G02-4.13	Enterprise Sustainabilit							
G46-6.2	G46-6.2	Minnesota Information "							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Accessibility (formerly E							
G46-6.5	G46-6.5	MniT - Non allocable							
G10-8.2	G10-8.2	Minnesota Managemen							
G10-8.3	G10-8.3	Enterprise Communicat							
G10-9.2	G10-9.2	Debt Management Divi:							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Otl							
G10-10.2	G10-10.2	MMB - Budget Division							
G10-10.3	G10-10.3	Analysis & Control (EB)							
G10-10.4	G10-10.4	Budget Operations and							
G10-10.5	G10-10.5	Budget Division - Non A							
G10-11.2	G10-11.2	MMB - Accounting Divi:							
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - Si							
G10-11.7	G10-11.7	Accounting Services - N							
G10-12.2	G10-12.2	MMB I.T - Management							
G10-12.4	G10-12.4	Accounting & Procurem							
G10-12.5	G10-12.5	Personnel Operations a							
G10-12.6	G10-12.6	Budget Service - Comp							
G10-12.7	G10-12.7	Personnel Operations S							
G10-12.8	G10-12.8	Accounting & Procurem							
G10-12.9	G10-12.9	MMB - OTHER - Non-A							
G10-13.2	G10-13.2	State HR, Benefits & Le							
G10-13.3	G10-13.3	Personnel Administratic							
G10-13.5	G10-13.5	Employee Relations - N							
G45-14.2	G45-14.2	Mediation Services	0.00%	\$	-	0.00%			
G45-14.3	G45-14.3	Mediation Services	0.01%		806,794	0.01%			
G45-14.4	G45-14.4	Mediation/Representati	0.00%		-	0.00%			
L49-15.2	L49-15.2	Legislative Auditor	0.09%			0.09%			
L49-15.3	L49-15.3	Financial Audits	0.00%			0.00%	\$	4,383,798	
L49-15.4	L49-15.4	Program Audits	0.00%			0.00%		2,460,329	
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- Outdoc	0.00%			0.00%		491,964	
L49-15.8	L49-15.8	Financial Audit- Art	0.00%			0.00%		-	
L49-15.9	L49-15.9	Financial Audit- Clean V	0.00%			0.00%		-	
FY25 - FY27 Stat-stepdown									
Exh.D Go Between									

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
			31.3	32.2	32.3	33.2	33.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L49-15.10	L49-15.10	Financial Audit- Parks &	0.00%		0.00%	-	
L49-15.11	L49-15.11	Program Audit- Outdoo				-	
L49-15.12	L49-15.12	Program Audit- Art				-	
L49-15.13	L49-15.13	Program Audit- Clean V				-	
L49-15.14	L49-15.14	Program Audit- Parks &				-	
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE	1.10%		1.10%		947
	B10	CANNABIS	0.12%		0.12%		-
	B11	COSMETOLOGIST	0.03%		0.03%		-
	B13	COMMERCE	0.78%		0.78%		67
	B14	ANIMAL HEALTH	0.11%		0.11%		-
	B15	BARBER	0.00%		0.00%		-
	B20	EXPLORE	0.08%		0.08%		-
	B22	EMPLOYMENT &	2.69%		2.69%		861
	B24	PUBLIC FACILITIES	0.02%		0.02%		-
	B25	SCIENCE &	0.00%		0.00%		-
	B26	CLIMATE INNOVN	0.01%		0.01%		-
	B34	HOUSING FINANCE	0.53%		0.53%		76
	B41	WORKERS' COMP	0.01%		0.01%		-
	B42	LABOR AND	0.83%		0.83%		520
	B43	IRON RANGE	0.06%		0.06%		119
	B7E	ARCHITECTURE,	0.01%		0.01%		-
	B7G	COMBATIVE	0.00%		0.00%		-
	B7P	ACCOUNTANCY	0.01%		0.01%		-
	B7S	PRIVATE	0.00%		0.00%		-
	B82	PUBLIC UTILITIES	0.37%		0.37%		-
	B9D	AMATEUR SPORTS	0.00%		0.00%		-
	B9V	AGRICULTURE	0.00%		0.00%		-
	E25	PERPICH CTR FOR	0.09%		0.09%		-
	E26	MN STATE	18.52%		18.52%		924
	E37	EDUCATION	0.78%		0.78%		160
	E39	PROF EDUCATOR	0.03%		0.03%		-
	E40	HISTORICAL	0.00%		0.00%		-
	E44	MINNESOTA STATE	0.36%		0.36%		1,112
	E50	ARTS BOARD	0.04%		0.04%		-
	E60	OFFICE OF HIGHER	0.17%		0.17%		-
	E77	ZOOLOGICAL	0.53%		0.53%		-
	E81	UNIVERSITY OF	0.00%		0.00%		-
	E95	HUMANITIES	0.00%		0.00%		-
	E97	SCIENCE MUSEUM	0.00%		0.00%		-
	E9W	HIGHER ED	0.00%		0.00%		-
	G02	ADMINISTRATION	1.06%		1.06%		167
	G03	LOTTERY	0.20%		0.20%		1,412
	G05	RACING	0.06%		0.06%		-
	G06	ATTORNEY	0.60%		0.60%		550
	G09	GAMBLING	0.06%		0.06%		-
	G10	MINNESOTA	0.35%		0.35%		321
	G17	HUMAN RIGHTS	0.08%		0.08%		203
	G19	INDIAN AFFAIRS	0.01%		0.01%		-
	G38	INVESTMENT	0.06%		0.06%		1,743
	G39	GOVERNORS	0.09%		0.09%		1,085
	G45	MEDIATION	0.02%		0.02%		-
	G46	MN.IT	4.39%		4.39%		1,433
	G53	SECRETARY OF	0.21%		0.21%		485
	G61	OFFICE OF STATE	0.13%		0.13%		1,018
	G62	MINN STATE	0.19%		0.19%		1,373
	G63	PUBLIC EMPLOYEES	0.16%		0.16%		737

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	
			31.3		32.2	32.3		33.2	33.3	
Schedule No.	DP#	Name	Personnel Administration		MEDIATION SERVICES	Mediation Services		LEGISLATIVE AUDITOR	Financial Audits	
	G67	REVENUE	2.12%			2.12%			73	
	G69	TEACHERS	0.12%			0.12%			787	
	G70	MN SECURE	0.00%			0.00%			-	
	G90	REVENUE	0.00%			0.00%			-	
	G92	OMBUDSPERSON	0.01%			0.01%			-	
	G93	OMBUD AMERICAN	0.00%			0.00%			-	
	G96	UNIFORM LAWS	0.00%			0.00%			-	
	G9J	CAMPAIGN FINANCE	0.01%			0.01%			-	
	G9K	ADMINISTRATIVE	0.11%			0.11%			40	
	G9L	COUNCIL FOR	0.01%			0.01%			-	
	G9M	MINNESOTA	0.01%			0.01%			-	
	G9N	ASIAN PACIFIC	0.00%			0.00%			-	
	G9P	LGBTQIA2S+	0.00%			0.00%			-	
	G9Q	MMB DEBT SERVICE	0.00%			0.00%			-	
	G9R	MMB NON-	0.00%			0.00%			-	
	G9V	RARE DISEASE	0.00%			0.00%			-	
	G9X	CAPITOL AREA	0.00%			0.00%			-	
	G9Y	MN STATE COUNCIL	0.01%			0.01%			-	
	GPR	PAYROLL CLEARING	0.00%			0.00%			-	
	H12	HEALTH	3.38%			3.38%			2,248	
	H51	DIRECT CARE AND	4.04%			4.04%			-	
	H55	HUMAN SERVICES	3.47%			3.47%			4,271	
	H55b	HUMAN SERVICES	4.43%			4.43%			-	
	H55c	HUMAN SERVICES	0.71%			0.71%			-	
	H58	CHILDREN, YOUTH	0.88%			0.88%			-	
	H60	MN INSURANCE	0.31%			0.31%			-	
	H75	VETERANS AFFAIRS	2.94%			2.94%			113	
	H7B	MEDICAL PRACTICE	0.02%			0.02%			-	
	H7C	NURSING BOARD	0.05%			0.05%			-	
	H7D	PHARMACY BOARD	0.03%			0.03%			-	
	H7F	DENTISTRY BOARD	0.02%			0.02%			-	
	H7H	CHIROPRACTIC	0.01%			0.01%			-	
	H7J	OPTOMETRY	0.00%			0.00%			-	
	H7K	EXEC FOR LT SVCS	0.00%			0.00%			-	
	H7L	SOCIAL WORK	0.02%			0.02%			-	
	H7M	MARRIAGE AND	0.00%			0.00%			-	
	H7Q	PODIATRIC	0.00%			0.00%			-	
	H7R	VETERINARY	0.00%			0.00%			-	
	H7S	EMERGENCY	0.00%			0.00%			811	
	H7U	DIETETICS &	0.00%			0.00%			-	
	H7V	PSYCHOLOGY	0.02%			0.02%			-	
	H7W	PHYSICAL THERAPY	0.00%			0.00%			-	
	H7X	BEHAVIORAL	0.01%			0.01%			-	
	H7Y	OCCUPATIONAL	0.00%			0.00%			-	
	H8A	FOSTER YOUTH	0.01%			0.01%			-	
	H8S	OFFICE OF	0.02%			0.02%			-	
	H9G	OMBUDSMAN	0.03%			0.03%			-	
	J33	TRIAL COURTS	3.62%			3.62%			6	
	J40	STATE	0.05%			0.05%			-	
	J50	STATE GUARDIAN	0.40%			0.40%			-	
	J52	PUBLIC DEFENSE	1.19%			1.19%			0	
	J58	COURT OF APPEALS	0.11%			0.11%			-	
	J61	APPELLATE	0.00%			0.00%			-	
	J63	BOARD OF CIVIL LEGAL	0.00%			0.00%			-	
	J65	SUPREME COURT	0.71%			0.71%			2	
	J68	TAX COURT	0.01%			0.01%			-	
	J70	JUDICIAL	0.00%			0.00%			-	
	L10	LEGISLATURE	0.18%			0.18%			-	

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	
			31.3		32.2	32.3		33.2	33.3	
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES		Mediation Services	LEGISLATIVE AUDITOR		Financial Audits	
	L11	SENATE	0.36%			0.36%			-	
	L12	HOUSE	0.00%			0.00%			-	
	L49	LEGISLATIVE	0.00%			0.00%			-	
	P01	MILITARY AFFAIRS	0.63%			0.63%			145	
	P07	PUBLIC SAFETY	3.89%			3.89%			2,749	
	P08	OMBUDSPERSON	0.01%			0.01%			-	
	P78	CORRECTIONS	6.67%			6.67%			586	
	P80	CANNABIS	0.02%			0.02%			-	
	P82	CLEMENCY REVIEW	0.00%			0.00%			-	
	P7T	PEACE OFFICERS	0.02%			0.02%			-	
	P9E	SENTENCING	0.01%			0.01%			-	
	R28	MINN	0.00%			0.00%			-	
	R29	NATURAL	7.55%			7.55%			362	
	R32	POLLUTION	1.90%			1.90%			40	
	R9P	WATER AND SOIL	0.53%			0.53%			-	
	T79	TRANSPORTATION	13.87%			13.87%			907	
	T9B	METROPOLITAN	0.00%			0.00%			846	
	O	OTHER	0.00%			0.00%			-	
		Total	99.70%	\$	806,794	99.70%	\$	7,336,091	29,298	
		Source	99.70%	\$	806,794	99.70%	\$	7,336,091	29,298	
		Difference (Total - Sou	0.00%		-	0.00%		-	-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			33.4	33.5	33.6	33.7	33.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	1.2	Fixed Asset Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica					
G10-9.2	G10-9.2	Debt Management Divi					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - S					
G10-11.7	G10-11.7	Accounting Services - f					
G10-12.2	G10-12.2	MMB I.T - Managemen					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administrati					
G10-13.5	G10-13.5	Employee Relations - M					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean					
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics							
			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			33.4	33.5	33.6	33.7	33.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information "					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly E					
G46-6.5	G46-6.5	MniT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemen					
G10-8.3	G10-8.3	Enterprise Communicat					
G10-9.2	G10-9.2	Debt Management Divi:					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Otl					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB)					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non A					
G10-11.2	G10-11.2	MMB - Accounting Divi:					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Si					
G10-11.7	G10-11.7	Accounting Services - N					
G10-12.2	G10-12.2	MMB I.T - Management					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations a					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administratic					
G10-13.5	G10-13.5	Employee Relations - N					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits			\$ 4,383,798		
L49-15.4	L49-15.4	Program Audits			2,460,329		
L49-15.5	L49-15.5	Single Audits			-		
L49-15.6	L49-15.6	Audit Comm			-		
L49-15.7	L49-15.7	Financial Audit- Outdoc			491,964		
L49-15.8	L49-15.8	Financial Audit- Art			-		
L49-15.9	L49-15.9	Financial Audit- Clean V			-		
FY25 - FY27 Stat-stepdown							
Exh.D Go Between							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			33.4	33.5	33.6	33.7	33.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
L49-15.10	L49-15.10	Financial Audit- Parks &				-	
L49-15.11	L49-15.11	Program Audit- Outdoo				-	
L49-15.12	L49-15.12	Program Audit- Art				-	
L49-15.13	L49-15.13	Program Audit- Clean V				-	
L49-15.14	L49-15.14	Program Audit- Parks &				-	
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE	777	-		-	-
	B10	CANNABIS	-	-		-	-
	B11	COSMETOLOGIST	-	-		-	-
	B13	COMMERCE	-	-		-	-
	B14	ANIMAL HEALTH	-	-		-	-
	B15	BARBER	-	-		-	-
	B20	EXPLORE	-	-		-	-
	B22	EMPLOYMENT &	5,660	-		-	-
	B24	PUBLIC FACILITIES	-	-		-	-
	B25	SCIENCE &	-	-		-	-
	B26	CLIMATE INNOVN	-	-		-	-
	B34	HOUSING FINANCE	103	-		-	-
	B41	WORKERS' COMP	-	-		-	-
	B42	LABOR AND	-	-		-	-
	B43	IRON RANGE	-	-		-	-
	B7E	ARCHITECTURE,	-	-		-	-
	B7G	COMBATIVE	-	-		-	-
	B7P	ACCOUNTANCY	-	-		-	-
	B7S	PRIVATE	-	-		-	-
	B82	PUBLIC UTILITIES	-	-		-	-
	B9D	AMATEUR SPORTS	-	-		-	-
	B9V	AGRICULTURE	-	-		-	-
	E25	PERPICH CTR FOR	-	-		-	-
	E26	MN STATE	-	-		-	-
	E37	EDUCATION	-	-		-	-
	E39	PROF EDUCATOR	-	-		-	-
	E40	HISTORICAL	-	-		-	-
	E44	MINNESOTA STATE	-	-		-	-
	E50	ARTS BOARD	-	-		-	-
	E60	OFFICE OF HIGHER	-	-		-	-
	E77	ZOOLOGICAL	-	-		-	-
	E81	UNIVERSITY OF	-	-		-	-
	E95	HUMANITIES	-	-		-	-
	E97	SCIENCE MUSEUM	-	-		-	-
	E9W	HIGHER ED	-	-		-	-
	G02	ADMINISTRATION	-	-		-	-
	G03	LOTTERY	126	-		-	-
	G05	RACING	-	-		-	-
	G06	ATTORNEY	-	-		-	-
	G09	GAMBLING	-	-		-	-
	G10	MINNESOTA	-	-		-	-
	G17	HUMAN RIGHTS	-	-		-	-
	G19	INDIAN AFFAIRS	-	-		-	-
	G38	INVESTMENT	-	-		-	-
	G39	GOVERNORS	-	-		-	-
	G45	MEDIATION	-	-		-	-
	G46	MN.IT	77	-		-	-
	G53	SECRETARY OF	1,361	-		-	-
	G61	OFFICE OF STATE	-	-		-	-
	G62	MINN STATE	-	-		-	-
	G63	PUBLIC EMPLOYEES	-	-		-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Legislative Auditor General Support				
			Program Audits	Single Audits		Financial Audits Outdoor	Finacial Audits Art
			33.4	33.5	33.6	33.7	33.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	G67	REVENUE	-	-	-	-	-
	G69	TEACHERS	-	-	-	-	-
	G70	MN SECURE	-	-	-	-	-
	G90	REVENUE	-	-	-	-	-
	G92	OMBUDSPERSON	1,144	-	-	-	-
	G93	OMBUD AMERICAN	-	-	-	-	-
	G96	UNIFORM LAWS	-	-	-	-	-
	G9J	CAMPAIGN FINANCE	-	-	-	-	-
	G9K	ADMINISTRATIVE	-	-	-	-	-
	G9L	COUNCIL FOR	-	-	-	-	-
	G9M	MINNESOTA	-	-	-	-	-
	G9N	ASIAN PACIFIC	-	-	-	-	-
	G9P	LGBTQIA2S+	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-	-	-	-	-	-
	G9V	RARE DISEASE	-	-	-	-	-
	G9X	CAPITOL AREA	-	-	-	-	-
	G9Y	MN STATE COUNCIL	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH	6,098	-	-	-	-
	H51	DIRECT CARE AND	-	-	-	-	-
	H55	HUMAN SERVICES	186	-	-	-	-
	H55b	HUMAN SERVICES	-	-	-	-	-
	H55c	HUMAN SERVICES	-	-	-	-	-
	H58	CHILDREN, YOUTH	-	-	-	-	-
	H60	MN INSURANCE	-	-	-	-	-
	H75	VETERANS AFFAIRS	-	-	-	-	-
	H7B	MEDICAL PRACTICE	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC	-	-	-	-	-
	H7J	OPTOMETRY	-	-	-	-	-
	H7K	EXEC FOR LT SVCS	-	-	-	-	-
	H7L	SOCIAL WORK	-	-	-	-	-
	H7M	MARRIAGE AND	-	-	-	-	-
	H7Q	PODIATRIC	-	-	-	-	-
	H7R	VETERINARY	-	-	-	-	-
	H7S	EMERGENCY	-	-	-	-	-
	H7U	DIETETICS &	-	-	-	-	-
	H7V	PSYCHOLOGY	-	-	-	-	-
	H7W	PHYSICAL THERAPY	-	-	-	-	-
	H7X	BEHAVIORAL	-	-	-	-	-
	H7Y	OCCUPATIONAL	-	-	-	-	-
	H8A	FOSTER YOUTH	-	-	-	-	-
	H8S	OFFICE OF	-	-	-	-	-
	H9G	OMBUDSMAN	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-
	J40	STATE	-	-	-	-	-
	J50	STATE GUARDIAN	-	-	-	-	-
	J52	PUBLIC DEFENSE	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J61	APPELLATE	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL	-	-	-	-	-
	J65	SUPREME COURT	4,569	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	-

Statewide Cost Allocation Plan Exhibit D - Allocation Statistics							
			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			33.4	33.5	33.6	33.7	33.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	L11	SENATE	-	-		-	-
	L12	HOUSE	-	-		-	-
	L49	LEGISLATIVE	-	-		-	-
	P01	MILITARY AFFAIRS	-	-		-	-
	P07	PUBLIC SAFETY	10	-		-	-
	P08	OMBUDSPERSON	-	-		-	-
	P78	CORRECTIONS	-	-		-	-
	P80	CANNABIS	-	-		-	-
	P82	CLEMENCY REVIEW	-	-		-	-
	P7T	PEACE OFFICERS	-	-		-	-
	P9E	SENTENCING	-	-		-	-
	R28	MINN	-	-		-	-
	R29	NATURAL	4,469	-		4,170	-
	R32	POLLUTION	-	-		-	-
	R9P	WATER AND SOIL	-	-		-	-
	T79	TRANSPORTATION	-	-		-	-
	T9B	METROPOLITAN	-	-		-	-
	O	OTHER	3,648	-		-	-
		Total	28,227	-	\$ 7,336,091	4,170	-
		Source	28,227	-	\$ 7,336,091	4,170	-
		Difference (Total - Sou	-	-	-	-	-

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
			33.9	33.10	33.11	33.12	33.13
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 Depreciat					
G02-3.0	G02-3.0	Department of Adminis					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non allo					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procure					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly I					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemer					
G10-8.3	G10-8.3	Enterprise Communica					
G10-9.2	G10-9.2	Debt Management Divi					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Ot					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non /					
G10-11.2	G10-11.2	MMB - Accounting Divi					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - S					
G10-11.7	G10-11.7	Accounting Services - f					
G10-12.2	G10-12.2	MMB I.T - Managemen					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations &					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administrati					
G10-13.5	G10-13.5	Employee Relations - M					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoc					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean W					
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					

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
			33.9	33.10	33.11	33.12	33.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.13	L49-15.13	Program Audit- Clean W					
L49-15.14	L49-15.14	Program Audit- Parks &					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administ					
G02-3.2	G02-3.2	Admin Management Se					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management					
G02-3.6	G02-3.6	Fiscal Agent - Non alloc					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen S					
G02-4.5	G02-4.5	Real Estate and Constr					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurer					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainabilit					
G46-6.2	G46-6.2	Minnesota Information "					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly E					
G46-6.5	G46-6.5	MniT - Non allocable					
G10-8.2	G10-8.2	Minnesota Managemen					
G10-8.3	G10-8.3	Enterprise Communicat					
G10-9.2	G10-9.2	Debt Management Divi:					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Otl					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EB)					
G10-10.4	G10-10.4	Budget Operations and					
G10-10.5	G10-10.5	Budget Division - Non A					
G10-11.2	G10-11.2	MMB - Accounting Divi:					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Si					
G10-11.7	G10-11.7	Accounting Services - N					
G10-12.2	G10-12.2	MMB I.T - Management					
G10-12.4	G10-12.4	Accounting & Procurem					
G10-12.5	G10-12.5	Personnel Operations a					
G10-12.6	G10-12.6	Budget Service - Comp					
G10-12.7	G10-12.7	Personnel Operations S					
G10-12.8	G10-12.8	Accounting & Procurem					
G10-12.9	G10-12.9	MMB - OTHER - Non-A					
G10-13.2	G10-13.2	State HR, Benefits & L					
G10-13.3	G10-13.3	Personnel Administratic					
G10-13.5	G10-13.5	Employee Relations - N					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representati					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoo					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean W					

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
			33.9	33.10	33.11	33.12	33.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks &					
L49-15.11	L49-15.11	Program Audit- Outdoo					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean V					
L49-15.14	L49-15.14	Program Audit- Parks &					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE	-	-	-	-	-
	B10	CANNABIS	-	-	-	-	-
	B11	COSMETOLOGIST	-	-	-	-	-
	B13	COMMERCE	-	-	-	-	-
	B14	ANIMAL HEALTH	-	-	-	-	-
	B15	BARBER	-	-	-	-	-
	B20	EXPLORE	-	-	-	-	-
	B22	EMPLOYMENT &	-	-	-	-	-
	B24	PUBLIC FACILITIES	-	-	-	-	-
	B25	SCIENCE &	-	-	-	-	-
	B26	CLIMATE INNOVN	-	-	-	-	-
	B34	HOUSING FINANCE	-	-	-	-	-
	B41	WORKERS' COMP	-	-	-	-	-
	B42	LABOR AND	-	-	-	-	-
	B43	IRON RANGE	-	-	-	-	-
	B7E	ARCHITECTURE,	-	-	-	-	-
	B7G	COMBATIVE	-	-	-	-	-
	B7P	ACCOUNTANCY	-	-	-	-	-
	B7S	PRIVATE	-	-	-	-	-
	B82	PUBLIC UTILITIES	-	-	-	-	-
	B9D	AMATEUR SPORTS	-	-	-	-	-
	B9V	AGRICULTURE	-	-	-	-	-
	E25	PERPICH CTR FOR	-	-	-	-	-
	E26	MN STATE	-	-	-	-	-
	E37	EDUCATION	-	-	-	-	-
	E39	PROF EDUCATOR	-	-	-	-	-
	E40	HISTORICAL	-	-	-	-	-
	E44	MINNESOTA STATE	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	-	-
	E60	OFFICE OF HIGHER	-	-	-	-	-
	E77	ZOOLOGICAL	-	-	-	-	-
	E81	UNIVERSITY OF	-	-	-	-	-
	E95	HUMANITIES	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED	-	-	-	-	-
	G02	ADMINISTRATION	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-
	G05	RACING	-	-	-	-	-
	G06	ATTORNEY	-	-	-	-	-
	G09	GAMBLING	-	-	-	-	-
	G10	MINNESOTA	-	-	-	-	-
	G17	HUMAN RIGHTS	-	-	-	-	-
	G19	INDIAN AFFAIRS	-	-	-	-	-
	G38	INVESTMENT	-	-	-	-	-
	G39	GOVERNORS	-	-	-	-	-
	G45	MEDIATION	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF	-	-	-	-	-
	G61	OFFICE OF STATE	-	-	-	-	-
	G62	MINN STATE	-	-	-	-	-
	G63	PUBLIC EMPLOYEES	-	-	-	-	-

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
			33.9	33.10	33.11	33.12	33.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	G67	REVENUE	-	-	-	-	-
	G69	TEACHERS	-	-	-	-	-
	G70	MN SECURE	-	-	-	-	-
	G90	REVENUE	-	-	-	-	-
	G92	OMBUDSPERSON	-	-	-	-	-
	G93	OMBUD AMERICAN	-	-	-	-	-
	G96	UNIFORM LAWS	-	-	-	-	-
	G9J	CAMPAIGN FINANCE	-	-	-	-	-
	G9K	ADMINISTRATIVE	-	-	-	-	-
	G9L	COUNCIL FOR	-	-	-	-	-
	G9M	MINNESOTA	-	-	-	-	-
	G9N	ASIAN PACIFIC	-	-	-	-	-
	G9P	LGBTQIA2S+	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-	-	-	-	-	-
	G9V	RARE DISEASE	-	-	-	-	-
	G9X	CAPITOL AREA	-	-	-	-	-
	G9Y	MN STATE COUNCIL	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH	-	-	-	-	-
	H51	DIRECT CARE AND	-	-	-	-	-
	H55	HUMAN SERVICES	-	-	-	-	-
	H55b	HUMAN SERVICES	-	-	-	-	-
	H55c	HUMAN SERVICES	-	-	-	-	-
	H58	CHILDREN, YOUTH	-	-	-	-	-
	H60	MN INSURANCE	-	-	-	-	-
	H75	VETERANS AFFAIRS	-	-	-	-	-
	H7B	MEDICAL PRACTICE	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC	-	-	-	-	-
	H7J	OPTOMETRY	-	-	-	-	-
	H7K	EXEC FOR LT SVCS	-	-	-	-	-
	H7L	SOCIAL WORK	-	-	-	-	-
	H7M	MARRIAGE AND	-	-	-	-	-
	H7Q	PODIATRIC	-	-	-	-	-
	H7R	VETERINARY	-	-	-	-	-
	H7S	EMERGENCY	-	-	-	-	-
	H7U	DIETETICS &	-	-	-	-	-
	H7V	PSYCHOLOGY	-	-	-	-	-
	H7W	PHYSICAL THERAPY	-	-	-	-	-
	H7X	BEHAVIORAL	-	-	-	-	-
	H7Y	OCCUPATIONAL	-	-	-	-	-
	H8A	FOSTER YOUTH	-	-	-	-	-
	H8S	OFFICE OF	-	-	-	-	-
	H9G	OMBUDSMAN	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-
	J40	STATE	-	-	-	-	-
	J50	STATE GUARDIAN	-	-	-	-	-
	J52	PUBLIC DEFENSE	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J61	APPELLATE	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	-

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
			33.9	33.10	33.11	33.12	33.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE	-	-	-	-	-
	P01	MILITARY AFFAIRS	-	-	-	-	-
	P07	PUBLIC SAFETY	-	-	-	-	-
	P08	OMBUDSPERSON	-	-	-	-	-
	P78	CORRECTIONS	-	-	-	-	-
	P80	CANNABIS	-	-	-	-	-
	P82	CLEMENCY REVIEW	-	-	-	-	-
	P7T	PEACE OFFICERS	-	-	-	-	-
	P9E	SENTENCING	-	-	-	-	-
	R28	MINN	-	-	-	-	-
	R29	NATURAL	-	-	-	-	-
	R32	POLLUTION	-	-	-	-	-
	R9P	WATER AND SOIL	-	-	-	-	-
	T79	TRANSPORTATION	-	-	-	-	-
	T9B	METROPOLITAN	-	-	-	-	-
	O	OTHER	-	-	-	-	-
		Total	-	-	-	-	-
		Source	-	-	-	-	-
		Difference (Total - Sou	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Program Audits Parks & Trails

33.14

Schedule No.	DP#	Name	Program Audit- Parks & Trails	Total
	1.2	Fixed Asset Depreciat		680,650
G02-3.0	G02-3.0	Department of Adminis		0
G02-3.2	G02-3.2	Admin Management Se		0
G02-3.3	G02-3.3	Commissioner's Office		3,127,380
G02-3.4	G02-3.4	Human Resources		1,619,283
G02-3.5	G02-3.5	Financial Management		3,086,071
G02-3.6	G02-3.6	Fiscal Agent - Non allo		0
G02-3.7	G02-3.7	Operational Excellence		1,221,228
G02-4.2	G02-4.2	Government & Citizen		8,864
G02-4.5	G02-4.5	Real Estate and Constr		2,009,766
G02-4.7	G02-4.7	Real Property		2,615,149
G02-4.8	G02-4.8	Office of State Procure		6,148,046
G02-4.10	G02-4.10	Central Mail		1,258,080
G02-4.12	G02-4.12	Grants Management		4,085,972
G02-4.13	G02-4.13	Enterprise Sustainabil		1,006,901
G46-6.2	G46-6.2	Minnesota Information		4,085,965
G46-6.3	G46-6.3	IT Spend		0
G46-6.4	G46-6.4	Accessibility (formerly I		807,866
G46-6.5	G46-6.5	MnIT - Non allocable		0
G10-8.2	G10-8.2	Minnesota Managemer		7,171,391
G10-8.3	G10-8.3	Enterprise Communica		10,310,184
G10-9.2	G10-9.2	Debt Management Divi		103,132
G10-9.3	G10-9.3	Debt Management		3,237,350
G10-9.4	G10-9.4	Debt Management - Ot		0
G10-10.2	G10-10.2	MMB - Budget Division		7,470
G10-10.3	G10-10.3	Analysis & Control (EB		7,891,228
G10-10.4	G10-10.4	Budget Operations and		1,351,633
G10-10.5	G10-10.5	Budget Division - Non		0
G10-11.2	G10-11.2	MMB - Accounting Divi		64,995
G10-11.3	G10-11.3	Central Payroll		7,730,292
G10-11.4	G10-11.4	Accounting Services		12,275,628
G10-11.5	G10-11.5	Financial Reporting		10,384,627
G10-11.6	G10-11.6	Financial Reporting - S		209,088
G10-11.7	G10-11.7	Accounting Services - I		0
G10-12.2	G10-12.2	MMB I.T - Managemen		32,320,640
G10-12.4	G10-12.4	Accounting & Procure		15,135,416
G10-12.5	G10-12.5	Personnel Operations &		18,446,019
G10-12.6	G10-12.6	Budget Service - Comp		5,337,446
G10-12.7	G10-12.7	Personnel Operations &		9,755,198
G10-12.8	G10-12.8	Accounting & Procure		12,932,648
G10-12.9	G10-12.9	MMB - OTHER - Non-A		0
G10-13.2	G10-13.2	State HR, Benefits & L		33,564
G10-13.3	G10-13.3	Personnel Administrati		25,834,642
G10-13.5	G10-13.5	Employee Relations - N		0
G45-14.2	G45-14.2	Mediation Services		114,325
G45-14.3	G45-14.3	Mediation Services		3,347,571
G45-14.4	G45-14.4	Mediation/Representati		0
L49-15.2	L49-15.2	Legislative Auditor		6,288,603
L49-15.3	L49-15.3	Financial Audits		18,644,394
L49-15.4	L49-15.4	Program Audits		7,380,987
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- Outdoc		1,475,892
L49-15.8	L49-15.8	Financial Audit- Art		0
L49-15.9	L49-15.9	Financial Audit- Clean		0
L49-15.10	L49-15.10	Financial Audit- Parks &		0
L49-15.11	L49-15.11	Program Audit- Outdoo		0
L49-15.12	L49-15.12	Program Audit- Art		0

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Schedule No.	DP#	Name	Program Audit- Parks & Trails	Total
L49-15.13	L49-15.13	Program Audit- Clean \		0
L49-15.14	L49-15.14	Program Audit- Parks &		0
				0
99YYY	99YYY	Consumer Agencies		0
G02-3.0	G02-3.0	Department of Administ		4,082,661
G02-3.2	G02-3.2	Admin Management Se		3,525,799
G02-3.3	G02-3.3	Commissioner's Office		938,740
G02-3.4	G02-3.4	Human Resources		502,635
G02-3.5	G02-3.5	Financial Management		1,025,723
G02-3.6	G02-3.6	Fiscal Agent - Non alloc		0
G02-3.7	G02-3.7	Operational Excellence		374,614
G02-4.2	G02-4.2	Government & Citizen S		8,015,483
G02-4.5	G02-4.5	Real Estate and Constr		643,214
G02-4.7	G02-4.7	Real Property		868,091
G02-4.8	G02-4.8	Office of State Procurer		2,027,353
G02-4.10	G02-4.10	Central Mail		388,040
G02-4.12	G02-4.12	Grants Management		1,345,332
G02-4.13	G02-4.13	Enterprise Sustainabilit		318,861
G46-6.2	G46-6.2	Minnesota Information		14,827
G46-6.3	G46-6.3	IT Spend		0
G46-6.4	G46-6.4	Accessibility (formerly E		0
G46-6.5	G46-6.5	MnIT - Non allocable		0
G10-8.2	G10-8.2	Minnesota Managemen		3,213,345
G10-8.3	G10-8.3	Enterprise Communicat		3,906,059
G10-9.2	G10-9.2	Debt Management Divi:		795,602
G10-9.3	G10-9.3	Debt Management		935,222
G10-9.4	G10-9.4	Debt Management - Otl		0
G10-10.2	G10-10.2	MMB - Budget Division		2,272,575
G10-10.3	G10-10.3	Analysis & Control (EB		1,926,180
G10-10.4	G10-10.4	Budget Operations and		329,922
G10-10.5	G10-10.5	Budget Division - Non A		0
G10-11.2	G10-11.2	MMB - Accounting Divi:		7,666,027
G10-11.3	G10-11.3	Central Payroll		2,021,456
G10-11.4	G10-11.4	Accounting Services		3,070,578
G10-11.5	G10-11.5	Financial Reporting		2,581,640
G10-11.6	G10-11.6	Financial Reporting - Si		52,272
G10-11.7	G10-11.7	Accounting Services - N		0
G10-12.2	G10-12.2	MMB I.T - Management		44,519,670
G10-12.4	G10-12.4	Accounting & Procurem		7,726,065
G10-12.5	G10-12.5	Personnel Operations &		6,274,745
G10-12.6	G10-12.6	Budget Service - Comp		1,255,769
G10-12.7	G10-12.7	Personnel Operations S		0
G10-12.8	G10-12.8	Accounting & Procurem		0
G10-12.9	G10-12.9	MMB - OTHER - Non-A		3,778
G10-13.2	G10-13.2	State HR, Benefits & L		6,599,231
G10-13.3	G10-13.3	Personnel Administrati		6,626,261
G10-13.5	G10-13.5	Employee Relations - N		0
G45-14.2	G45-14.2	Mediation Services		164,231
G45-14.3	G45-14.3	Mediation Services		806,882
G45-14.4	G45-14.4	Mediation/Representati		0
L49-15.2	L49-15.2	Legislative Auditor		240,382
L49-15.3	L49-15.3	Financial Audits		8,767,596
L49-15.4	L49-15.4	Program Audits		4,920,658
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- Outdoc		983,928
L49-15.8	L49-15.8	Financial Audit- Art		0
L49-15.9	L49-15.9	Financial Audit- Clean \		0

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Schedule No.	DP#	Name	Program Audit- Parks & Trails	Total
L49-15.10	L49-15.10	Financial Audit- Parks &		0
L49-15.11	L49-15.11	Program Audit- Outdoo		0
L49-15.12	L49-15.12	Program Audit- Art		0
L49-15.13	L49-15.13	Program Audit- Clean V		0
L49-15.14	L49-15.14	Program Audit- Parks &		0
0.0	0.0			0
	99YYY	Consumer Agencies		0
	B04	AGRICULTURE	-	382,826,313
	B10	CANNABIS	-	14,420,917
	B11	COSMETOLOGIST	-	2,459,391
	B13	COMMERCE	-	1,104,335,712
	B14	ANIMAL HEALTH	-	5,187,592
	B15	BARBER	-	193,277
	B20	EXPLORE	-	18,648,339
	B22	EMPLOYMENT &	-	4,963,245,691
	B24	PUBLIC FACILITIES	-	558,661,034
	B25	SCIENCE &	-	24
	B26	CLIMATE INNOVN	-	134,397
	B34	HOUSING FINANCE	-	1,299,223,509
	B41	WORKERS' COMP	-	253,282
	B42	LABOR AND	-	69,466,844
	B43	IRON RANGE	-	148,343,412
	B7E	ARCHITECTURE,	-	394,632
	B7G	COMBATIVE	-	48
	B7P	ACCOUNTANCY	-	313,989
	B7S	PRIVATE	-	782,108
	B82	PUBLIC UTILITIES	-	5,152,818
	B9D	AMATEUR SPORTS	-	1,616,784
	B9V	AGRICULTURE	-	416
	E25	PERPICH CTR FOR	-	3,521,879
	E26	MN STATE	-	1,532,102,502
	E37	EDUCATION	-	6,197,558,196
	E39	PROF EDUCATOR	-	18,558,532
	E40	HISTORICAL	-	3,201,357
	E44	MINNESOTA STATE	-	6,345,543
	E50	ARTS BOARD	-	116,440,111
	E60	OFFICE OF HIGHER	-	82,380,014
	E77	ZOOLOGICAL	-	12,415,578
	E81	UNIVERSITY OF	-	264,824,303
	E95	HUMANITIES	-	3,856
	E97	SCIENCE MUSEUM	-	2,260
	E9W	HIGHER ED	-	2,556
	G02	ADMINISTRATION	-	1,424,421,216
	G03	LOTTERY	-	760,161
	G05	RACING	-	1,076,453
	G06	ATTORNEY	-	7,556,523
	G09	GAMBLING	-	2,220,007
	G10	MINNESOTA	-	58,254,179
	G17	HUMAN RIGHTS	-	5,713,794
	G19	INDIAN AFFAIRS	-	1,504,723
	G38	INVESTMENT	-	442,418
	G39	GOVERNORS	-	1,995,620
	G45	MEDIATION	-	1,977,141
	G46	MN.IT	-	88,970,043
	G53	SECRETARY OF	-	8,788,075
	G61	OFFICE OF STATE	-	400,622
	G62	MINN STATE	-	3,460,647
	G63	PUBLIC EMPLOYEES	-	5,700,354

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Program Audits Parks & Trails

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Schedule No.	DP#	Name	Program Audit- Parks & Trails	Total
	G67	REVENUE	-	198,882,001
	G69	TEACHERS	-	3,486,502
	G70	MN SECURE	-	67,555
	G90	REVENUE	-	38,019,432
	G92	OMBUDSPERSON	-	272,687
	G93	OMBUD AMERICAN	-	373,525
	G96	UNIFORM LAWS	-	1,092
	G9J	CAMPAIGN FINANCE	-	1,183,842
	G9K	ADMINISTRATIVE	-	9,435,781
	G9L	COUNCIL FOR	-	311,068
	G9M	MINNESOTA	-	198,690
	G9N	ASIAN PACIFIC	-	167,667
	G9P	LGBTQIA2S+	-	76,050
	G9Q	MMB DEBT SERVICE	-	151,976
	G9R	MMB NON-	-	97,656,076
	G9V	RARE DISEASE	-	53,398
	G9X	CAPITOL AREA	-	112,869
	G9Y	MN STATE COUNCIL	-	1,119,847
	GPR	PAYROLL CLEARING	-	2,496
	H12	HEALTH	-	1,696,804,284
	H51	DIRECT CARE AND	-	17,243
	H55	HUMAN SERVICES	-	32,285,401,118
	H55b	HUMAN SERVICES	-	9,646,075
	H55c	HUMAN SERVICES	-	1,037,882
	H58	CHILDREN, YOUTH	-	8,122
	H60	MN INSURANCE	-	17,450,559
	H75	VETERANS AFFAIRS	-	71,953,884
	H7B	MEDICAL PRACTICE	-	4,280,811
	H7C	NURSING BOARD	-	5,322,837
	H7D	PHARMACY BOARD	-	11,129,220
	H7F	DENTISTRY BOARD	-	1,225,277
	H7H	CHIROPRACTIC	-	388,845
	H7J	OPTOMETRY	-	142,699
	H7K	EXEC FOR LT SVCS	-	1,005,355
	H7L	SOCIAL WORK	-	1,317,769
	H7M	MARRIAGE AND	-	304,247
	H7Q	PODIATRIC	-	113,900
	H7R	VETERINARY	-	314,509
	H7S	EMERGENCY	-	4,224,301
	H7U	DIETETICS &	-	159,617
	H7V	PSYCHOLOGY	-	1,136,923
	H7W	PHYSICAL THERAPY	-	452,097
	H7X	BEHAVIORAL	-	987,400
	H7Y	OCCUPATIONAL	-	327,956
	H8A	FOSTER YOUTH	-	269,345
	H8S	OFFICE OF	-	4,635,041
	H9G	OMBUDSMAN	-	981,580
	J33	TRIAL COURTS	-	23,799,170
	J40	STATE	-	88,448
	J50	STATE GUARDIAN	-	309,500
	J52	PUBLIC DEFENSE	-	1,277,005
	J58	COURT OF APPEALS	-	70,556
	J61	APPELLATE	-	128
	J63	BOARD OF CIVIL LEGAL	-	224
	J65	SUPREME COURT	-	13,459,579
	J68	TAX COURT	-	1,750,707
	J70	JUDICIAL	-	39,023
	L10	LEGISLATURE	-	1,675,326

Statewide Cost Allocation Plan
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Program Audits Parks & Trails

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Schedule No.	DP#	Name	Program Audit- Parks & Trails	Total
	L11	SENATE	-	25,212
	L12	HOUSE	-	25,680
	L49	LEGISLATIVE	-	9,654
	P01	MILITARY AFFAIRS	-	237,191,237
	P07	PUBLIC SAFETY	-	1,220,699,449
	P08	OMBUDSPERSON	-	165,728
	P78	CORRECTIONS	-	294,702,969
	P80	CANNABIS	-	1,227,301
	P82	CLEMENCY REVIEW	-	341,524
	P7T	PEACE OFFICERS	-	3,293,108
	P9E	SENTENCING	-	751,405
	R28	MINN	-	8,396
	R29	NATURAL	-	808,694,249
	R32	POLLUTION	-	512,911,080
	R9P	WATER AND SOIL	-	173,163,254
	T79	TRANSPORTATION	-	8,469,007,876
	T9B	METROPOLITAN	-	3,719,225
	O	OTHER	-	9,491,706,158
		Total	-	74,550,260,844
		Source	-	74,550,260,844
		Difference (Total - Soui	-	-

	A	B	C	D	E	F	G	H	J	K	L	M	N	O	P	Q
2	SWCAP			Schedule	Appro	Allmt	ALLTMT	Total	Unallowable or Non-allocable Accounts	Capital Non-allocable Expenses	Net	Schedule	FY25 (Actual) Allocable	Allocable by SWACAP Line	FY25 Non- Allocable	Non-alloc by SWACAP Line
3	Agency	Line	Fund	Name	Unit	Orgn	Name	Per Allotment			Allotment	Reclassifications				
4	1	1		Fixed Asset Depreciation				410,150			\$ 410,150		\$ 410,150	\$ 410,150	\$ -	\$ -
5																
6																
7	G02	G02-3.2	1000	ADMIN Management Services		ADMN	SPECIAL PROJECTS/PURCHASES				-		-	-	-	-
8																
9	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221001	Commissioner's Office	939,551	810		938,740		938,740		810	
10	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221011	Improve IT Proj Management	-	-		-		-		-	
11	Total	G02-3.3		Commissioner's Office										938,740		810
12																
13																
14	G02	G02-3.4	1000	Human Resources	G027102	G0221041	Human Resources	502,635	-		502,635		502,635	502,635	-	-
15																
16	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020	Financial Mgmt & Reporting	982,178	12,419		969,760		969,760		12,419	
17	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221029	FMR Operating Adjustment	55,963	-		55,963		55,963		-	
18	Total	G02-3.5		Financial Management & Reporting										1,025,723		12,419
19																
20	G02	G02-3.7	1,000	Operational Excellence (formerly Continuous Improvement)	G021119	G0221901	Operational Excellence	393,542	18,929		374,614		374,614	374,614	18,929	18,929
21																
22	G02	G02-4.5	1,000	Real Estate & Construction Services - Leasing	G021109	G0223201	Real Estate & Construction Svs	3,128,428	204,729		2,923,699	(2,280,485)	643,214		204,729	
23	G02	G02-4.5	1,000	Real Estate & Construction Services - Leasing	G021109	G0223201	Non-allocable portion of Real Estate & Constr Svc					2,280,485			2,280,485	
24	Total	G02-4.5		Real Estate & Construction Services - Leasing										643,214		2,485,214
25																
26																
27	G02	G02-4.7	1,000	Real Property	G021144	G0223230	Enterprise Real Property	890,000	21,909		868,091		868,091	868,091	21,909	21,909
28																
29	G02	G02-4.8	1,000	Office of State Procurement (fmrlly Materials Mgmt)	G021105	G0221134	Materials Mgmt Division (MMD)	2,175,286	147,933		2,027,353		2,027,353	2,027,353	147,933	147,933
30																
31	G02	G02-4.10	1,000	Central Mail	G021108	G0224752	Central Mail General Fund	388,040	-		388,040		388,040	388,040	-	-
32																
33	G02	G02-4.12	1,000	Grants Management	G021106	G0227600	Office of Grants Management	858,139	23,212		834,927		834,927		23,212	
34	G02	G02-4.12	1,000	Grants Management	G021106	G0227602	Grants Admin Oversight/Equity	-	-		-		-		-	
35	G02	G02-4.12	1,000	Grants Management	G021171	G0227603	Grant System Feasibility Study	512,799	2,394		510,405		510,405		2,394	
36	Total	G02-4.12		Grants Management										1,345,332		25,606
37																
38	G02	G02-4.13	1,000	Enterprise Sustainability	G021170	G0227850	Enterprise Sustainability Office	324,013	5,152		318,861		318,861		5,152	
39	Total	G02-4.13		Enterprise Sustainability										318,861		5,152
40																
41	G46	G46-6.2	1,000	MINNESOTA INFORMATION TECHNOLOGY	G465000	G4625101	State CIO Office	1,460,120	-		1,460,120		1,460,120	1,460,120	-	-
42																
43	G46	G46-6.4	1,000	Accessibility	G465004	G4625004	G46-Accessibility	187,860	8,144		179,716		179,716		8,144	
44	Total	G46-6.4		Accessibility										179,716		8,144
45																
46																
47	G10	G10-8.2	1,000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1029000	Management Services Admin	3,539,939	406,641		3,133,298		3,133,298		406,641	
48	G10	G10-8.2	1,000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1029000	Non-allocable portions of MMB				-		-		-	
49	Total	G10-8.2		MINNESOTA MANAGEMENT & BUDGET										3,133,298		406,641
50																
51																
52	G10	G10-8.3	1,000	Enterprise Communications & Planning (fmrlly IC&A)	G100032	G1029100	Enterprise Communications & Planning	1,446,601	-		1,446,601		1,446,601		-	
53	G10	G10-8.3	1,000	Enterprise Communications & Planning (fmrlly IC&A)	G100032	G1029150	Enterprise Continuity Planning	1,061,751	-		1,061,751		1,061,751		-	
54	G10	G10-8.3	1,000	Enterprise Communications & Planning (fmrlly IC&A)	G100005	G1025001	Internal Control and Accountability	704,828	-		704,828		704,828		-	
55	Total	G10-8.3		Enterprise Communications & Planning (fmrlly IC&A)										3,213,180		-
56																
57																
58	G10	G10-9.3	1,000	Debt Management	G100005	G1025000	Debt Management	783,557	-		783,557		783,557		-	
59	G10	G10-9.3	1,000	Debt Management	G100005	G1025000	Non-allocable portions of Debt Mgmt		-		-		-		-	
60	Total	G10-9.3		Debt Management										783,557		-
61																
62	G10	G10-10.2	1000	MMB - Budget Division	G100002	G1022000	Budget Services Operating	4,268,070	-		4,268,070	(4,268,070)	-	-	-	-
63																
64	G10	G10-10.3	1,000	Analysis & Control (EBO's)	G100002	G1022000	Budget Services Operating		-		-	1,926,180	1,926,180	1,926,180	-	-
65																
66	G10	G10-10.4	1,000	Budget Operations & Planning	G100002	G1022000	Budget Services Operating		-		-	329,922	329,922	329,922	-	-
67																
68	G10	G10-10.5	1000	Budget Division - Non-Allocable	G100010	G1022100	Local Impact Notes	-	-		-		-		-	
69	G10	G10-10.5	1,000	Budget Division - Non-Allocable	G100002	G1022000	Budget Services Operating - Analysis & Control Non-Allocable		-		-	2,011,968			2,011,968	
70	Total	G10-10.5		Budget Division - Non-Allocable										-		2,011,968
71																
72	G10	G10-11.2		MMB Accounting Division			MMB Accounting Division	-	-		-		-	-	-	-
73																
74	G10	G10-11.3	1000	Central Payroll	G100001	G1021100	Payroll Services	2,007,869	-		2,007,869		2,007,869	2,007,869	-	-
75																
76	G10	G10-11.4	1000	Accounting Services	G100001	G1021300	Agency Support	2,407,686			2,407,686		2,407,686			
77	G10	G10-11.4	1000	Accounting Services	G100001	G1021225	Banking Services	597,371	-		597,371		597,371			
78	Total	G10-11.4		Accounting Services										3,005,057		-
79																
80	G10	G10-11.5	1000	Financial Reporting	G100001	G1021200	Financial Reporting	2,621,009	-		2,621,009	(52,272)	2,568,737		-	
81	G10	G10-11.5	1,000	Financial Reporting	G100001	G1021251	Bank Fees	-	-		-		-		-	
82	Total	G10-11.5		Financial Reporting										2,568,737		-
83																
84	G10	G10-11.6	1000	Financial Reporting - Single Audit	G100001	G1021200	Single Audit portion of Financial Reporting					52,272	52,272	52,272	-	-
85																
86	G10	G10-12.2	1,000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100004	G1024000	Mn.IT @ MMB Management	6,274,706	-		6,274,706	(3,883,414)	2,391,292		-	
87	G10	G10-12.2	1,000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1029000	Management Services Admin	63,403	-							
88	G10	G10-12.2	1,000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1021100	Payroll Services	113,275	-		113,275					
89	G10	G10-12.2	1,000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1024100	MN.IT ERP All Modules	3,461,580	-		3,461,580					
90	G10	G10-12.2	1,000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1021300	Agency Support	242,236	-							
91	G10	G10-12.2	1,000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1024400	MN.IT Data Warehouse	310,384	-		310,384					
92	G10	G10-12.2	1,000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1027000	Agency & Applicant Svcs Ops	110,716	-		110,716					

	A	B	C	D	E	F	G	H	J	K	L	M	N	O	P	Q
2	SWCAP			Schedule	Appro	Allmt	ALLTMT	Total	Unallowable or	Capital	Net	Schedule	FY25	Allocable	FY25	Non-alloc
3								Per	Non-allocable	Non-allocable			(Actual)	by SWACAP	Non-	by SWACAP
4	Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment	Accounts	Expenses	Allotment	Reclassifications	Allocable	Line	Allocable	Line
93	G10	G10-12.2	1,000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1024120	MN.IT SEMA4	684,439	-	-	684,439					
94	G10	G10-12.2	1,000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1027650	MN.IT ELM	180,054	-	-	180,054	(5,124,974)	41,114			
95	Total	G10-12.2		MMB I.T. MANAGEMENT AND ADMINISTRATION										2,432,405		-
96																
97	G10	G10-12.4	1,000	Accounting & Procurement Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management 12.4 portion	-	-	-	-	2,129,358	2,129,358		-	
98	G10	G10-12.4	1,000	Accounting & Procurement Operations and System Support	G100180		SWIFT Direct	-	-	-	-	238,581	238,581			
99	G10	G10-12.4	1,000	Accounting & Procurement Operations and System Support	G100180		SWIFT/ SEMA4 shared	-	-	-	-	2,256,187	2,256,187			
100	Total	G10-12.4		Accounting & Procurement Operations and System Support										4,624,125		-
101																
102	G10	G10-12.5	1,000	Personnel Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management 12.5 portion	-	-	-	-	1,479,723	1,479,723		-	
103	G10	G10-12.5	1,000	Personnel Operations and System Support	G100004	G1024110	Mn.IT SEMA4 Upgrade	-	-	-	-		-		-	
104	G10	G10-12.5	1,000	Personnel Operations and System Support	G100180		SEMA4 Direct	-	-	-	-	1,062,348	1,062,348			
105	G10	G10-12.5	1,000	Personnel Operations and System Support	G100180		SWIFT/ SEMA4 shared	-	-	-	-	1,567,859	1,567,859			
106	Total	G10-12.5		Personnel Operations and System Support										4,109,930		-
107																
108	G10	G10-12.6	1000	Budget Service Computer Operations	G100004	G1024000	Mn.IT @ MMB Management	-	-	-	-	274,334	274,334		-	
109	G10	G10-12.6	1000	Budget Service Computer Operations	G100180	G1024200	MN.IT SWIFT	980,856	-	-	980,856		980,856			
110	Total	G10-12.6		Budget Service Computer Operations										1,255,190		-
111																
112																
113	G10	G10-12.7	2,001	Personnel Operations - Special Billing	G100017	G1021100	Payroll Services	398,057	16,621		381,436		381,436		16,621	
114	G10	G10-12.7	2,001	Personnel Operations - Special Billing	G100017	G1021710	Central Service Support 12.7 portion	232,032	7,258		224,774	(132,617)	92,157		7,258	
115	G10	G10-12.7	2,001	Personnel Operations - Special Billing	G100017	G1024000	MN.IT @ MMB Management 12.7 Portion	368,705	280,620		88,085	(51,970)	36,115		280,620	
116	G10	G10-12.7	2,001	Personnel Operations - Special Billing	G100017	G1024100	MN.IT ERP All Modules 12.7 portion	4,309,061	-		4,309,061	(2,542,346)	1,766,715		-	
117	G10	G10-12.7	2,001	Personnel Operations - Special Billing	G100017	G1024110	MN.IT SEMA4 Upgrade	-	-		-		-		-	
118	G10	G10-12.7	2,001	Personnel Operations - Special Billing	G100017	G1024120	MN.IT SEMA4	847,998	-		847,998		847,998		-	
119	G10	G10-12.7	2,001	Personnel Operations - Special Billing	G100017	G1024140	Enterprise Resource Planning 12.7 portion	372,534	11,081		361,453	(213,257)	148,196		11,081	
120	G10	G10-12.7	2,001	Personnel Operations - Special Billing	G100017	G1024400	MN.IT Data Warehouse 12.7 portion	541,914	-		541,914	(319,730)	222,185		-	
121	G10	G10-12.7	2,001	Personnel Operations - Special Billing	G100017	G1024800	HUB 12.7 Portion	-	-		-		-		-	
122	G10	G10-12.7	2,001	Personnel Operations - Special Billing	G100017	G1027600	SWIFT ELM	258,926	11,081		247,845		247,845		11,081	
123	G10	G10-12.7	2,001	Personnel Operations - Special Billing	G100017	G1027650	MN.IT ELM	233,749	-		233,749		233,749		-	
124	Total	G10-12.7		Personnel Operations - Special Billing										3,976,396		326,661
125																
126																
127	G10	G10-12.8	2,001	Accounting & Procurement Operations - Special Billing	G100017	G1021300	Agency Support	1,800,345	105,887		1,694,458		1,694,458		105,887	
128	G10	G10-12.8	2,001	Accounting & Procurement Operations - Special Billing	G100017	G1021400	SWIFT Procurement	571,043	33,242		537,801		537,801		33,242	
129	G10	G10-12.8	2,001	Accounting & Procurement Operations - Special Billing	G100017	G1021710	Central Service Support 12.8 portion	-	-		-	132,617	132,617		-	
130	G10	G10-12.8	2,001	Accounting & Procurement Operations - Special Billing	G100017	G1024000	MN.IT @ MMB Management 12.8 portion	-	-		-	51,970	51,970		-	
131	G10	G10-12.8	2,001	Accounting & Procurement Operations - Special Billing	G100017	G1024100	MN.IT ERP All Modules 12.8 portion	-	-		-	2,542,346	2,542,346		-	
132	G10	G10-12.8	2,001	Accounting & Procurement Operations - Special Billing	G100017	G1024140	Enterprise Resource Planning 12.8 portion	-	-		-	213,257	213,257		-	
133	G10	G10-12.8	2,001	Accounting & Procurement Operations - Special Billing	G100017	G1024200	MN.IT SWIFT	1,425,797	-		1,425,797		1,425,797		-	
134	G10	G10-12.8	2,001	Accounting & Procurement Operations - Special Billing	G100017	G1024400	MN.IT Data Warehouse 12.8 portion	-	-		-	319,730	319,730		-	
135	G10	G10-12.8	2,001	Accounting & Procurement Operations - Special Billing	G100017	G1024700	MN.IT SWIFT/ELM Upgrade	-	-		-		-		-	
136	G10	G10-12.8	2,001	Accounting & Procurement Operations - Special Billing	G100017	G1024800	HUB 12.8 portion	-	-		-		-		-	
137	Total	G10-12.8		Accounting & Procurement Operations - Special Billing										6,917,976		139,129
138																
139	G10	G10-13.3	1000	Personnel Administration	G100007	G1027000	Agency & Applicant Svcs Ops	5,059,177	-		5,059,177		5,059,177		-	
140	G10	G10-13.3	1000	Personnel Administration	G100007	G1028000	Labor Relations	1,519,815	-		1,519,815		1,519,815		-	
141	Total	G10-13.3		Personnel Administration										6,578,993		-
142																
143	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Bureau of Mediation Services	2,695,430			2,695,430	(2,612,828)	82,602		-	
144	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Non-allocable portions of Bureau of Med Svc	-	-		-	2,612,828			2,612,828	
145	G45	G45-14.3	1000	MEDIATION SERVICES	G457000	G4520000	Bureau of Mediation Services - Public Employment Relations Bd	491,458	-		491,458		491,458		-	
146	G45	G45-14.3	1000	MEDIATION SERVICES	G021152	G0227951	Office Collaboration & Dispute Grants	160,000	160,000		-		-		160,000	
147	G45	G45-14.3	1000	MEDIATION SERVICES	G021151	G0227950	Office Collaboration & Dispute Resolution	358,053			358,053	(125,318)	232,734		-	
148	G45	G45-14.3	1000	MEDIATION SERVICES	G021151	G0227950	Non-allocable portion of Office Collaboration & Dispute Resolution	-	-		-	125,318			125,318	
149	Total	G45-14.3		MEDIATION SERVICES										806,794		2,898,147
150																
151	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L490000	L4921300	SUPPORT SERVICES DIVISION	2,571,542	-		2,571,542		2,571,542		-	
152	L49	L49-15.2	1,000	LEGISLATIVE AUDITOR	L491000	L4922000	OLA CARRY FORWARD	169,996	-		169,996		169,996		-	
153	Total	L49-15.2		LEGISLATIVE AUDITOR										2,741,538		-
154																
155	L49	L49-15.3	1000	Financial Audits	L490000	L4921100	FINANCIAL AUDIT DIVSION	4,875,762	-		4,875,762	(491,964)	4,383,797	4,383,797	-	-
156																
157	L49	L49-15.5	1000	Single Audits			SINGLE AUDIT		-		-		-	-	-	-
158																
159	L49	L49-15.7	1000	Financial Audits - Outdoors			Legacy Fin Audit- Outdoors		-		-	491,964	491,964	491,964	-	-
160																
161	L49	L49-15.8	1000	Financial Audits - Arts			Legacy Fin Audit- Arts		-		-		-	-	-	-
162																
163	L49	L49-15.9	1000	Financial Audits - Clean Water			Legacy Fin Audit- Clean Water		-		-		-	-	-	-
164																
165	L49	L49-15.10	1000	Financial Audits - Parks & Trails			Legacy Fin Audit- Parks & Trails		-		-		-	-	-	-
166																
167	L49	L49-15.4	1000	Program Audits	L490000	L4921200	PROGRAM EVALUATION DIVISION	2,460,329	-		2,460,329		2,460,329	2,460,329	-	-
168																
169	L49	L49-15.11	1000	Program Audits - Outdoors			Legacy Prog Audit- Outdoors		-		-		-	-	-	-
170																
171	L49	L49-15.12	1000	Program Audits - Arts			Legacy Prog Audit- Arts		-		-		-	-	-	-
172																
173	L49	L49-15.13	1000	Program Audits - Clean Water			Legacy Prog Audit- Clean Water		-		-		-	-	-	-
174																
175	L49	L49-15.14	1000	Program Audits - Parks and Trails			Legacy Prog Audit- Parks & Trails		-		-		-	-	-	-
176																
177		17		SWIFT 9.2 upgrade (amortize 5 years, BFY21 to BFY25)				-	-		-		-		-	
178							Subtotal	\$ 76,790,759	\$ 1,478,060	\$ -	\$ 75,312,699	\$ 0	\$ 68,282,099	\$ 68,282,099	\$ 8,508,660	\$ 8,508,660

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State of Minnesota

Statewide Cost Allocation Plan

Fiscal Year 2025 Actual

Section II—Summary of Billed Central Services as Reported in ACFR

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.

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

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

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

¹ The 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 2025 Actual
Section II—Imputed Interest Calculations

Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations

Fiscal Year 2025- 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 2025 Average Monthly Cash Balance	\$ 6,772	\$ 453	\$ 304	\$ 12	n/a	\$ 17,606
FY 2025 Average Annual ITC Interest Rate	4.67%	4.67%	4.67%	4.67%	4.67%	4.67%
Estimated Interest Earnings ¹	\$ 317	\$ 21	\$ 14	\$ 1	n/a	\$ 823

FY 2025 Monthly ITC Interest Rates

YEAR/MONTH	Monthly Interest Rate	Annual Interest Rate
2407	0.43%	5.14%
2408	0.43%	5.12%
2409	0.42%	5.00%
2410	0.41%	4.86%
2411	0.40%	4.77%
2412	0.39%	4.66%
2501	0.37%	4.47%
2502	0.38%	4.55%
2503	0.37%	4.43%
2504	0.37%	4.41%
2505	0.36%	4.34%
2506	0.36%	4.34%
Average	0.39%	4.67%

¹ Risk Management Fund 5300 accumulates interest, therefore no average monthly cash balance or imputed interest is calculated.





State of Minnesota

2025
Annual
Comprehensive
Financial Report

Internal Service Funds

Central Motor Pool Fund

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

Central Services Fund

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

Employee Insurance Fund

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

MN.IT Services Fund

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

Plant Management Fund

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

Risk Management Fund

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

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION

JUNE 30, 2025

(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 6,558	\$ 2,809	\$ 411,734
Accounts Receivable	2,288	6,496	71,045
Interfund Receivables	—	—	—
Inventories	—	11	—
Leases Receivable	1,366	—	—
Prepaid Expenses	—	125	—
Total Current Assets	\$ 10,212	\$ 9,441	\$ 482,779
Noncurrent Assets:			
Leases Receivable	\$ 1,907	\$ —	\$ —
Right-to-Use Capital Assets (Net)	—	775	—
Depreciable Capital Assets (Net)	59,748	90	—
Nondepreciable Capital Assets	—	—	—
Prepaid Expenses	—	—	—
Total Noncurrent Assets	\$ 61,655	\$ 865	\$ —
Total Assets	\$ 71,867	\$ 10,306	\$ 482,779
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	\$ 124	\$ 1,428	\$ 970
Deferred Other Postemployment Benefits Outflows	10	90	70
Total Deferred Outflows of Resources	\$ 134	\$ 1,518	\$ 1,040
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 2,462	\$ 3,187	\$ 26,753
Interfund Payables	—	—	—
Unearned Revenue	—	—	5,441
Accrued Interest Payable	150	—	—
Bonds and Notes Payable	14,865	—	—
Lease/Subscription Payable	—	126	—
Claims Payable	—	—	109,827
Compensated Absences Payable	67	880	654
Other Postemployment Benefits	3	24	17
Total Current Liabilities	\$ 17,547	\$ 4,217	\$ 142,692
Noncurrent Liabilities:			
Bonds and Notes Payable	\$ 31,185	\$ —	\$ —
Lease/Subscription Payable	—	663	—
Compensated Absences Payable	82	869	580
Net Pension Liability	4	52	35
Other Postemployment Benefits	56	392	283
Total Noncurrent Liabilities	\$ 31,327	\$ 1,976	\$ 898
Total Liabilities	\$ 48,874	\$ 6,193	\$ 143,590
DEFERRED INFLOWS OF RESOURCES			
Deferred Leases	\$ 3,273	\$ —	\$ —
Deferred Pension Inflows	164	1,903	1,296
Deferred Other Postemployment Benefits Inflows	5	43	35
Total Deferred Inflows of Resources	\$ 3,442	\$ 1,946	\$ 1,331
NET POSITION			
Net Investment in Capital Assets	\$ 13,698	\$ 76	\$ —
Unrestricted	\$ 5,987	\$ 3,609	\$ 338,898
Total Net Position	\$ 19,685	\$ 3,685	\$ 338,898

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 83,009	\$ 15,228	\$ 37,927	\$ 557,265
44,593	3,522	7,056	135,000
—	13	—	13
—	398	—	409
—	—	—	1,366
2,246	—	521	2,892
\$ 129,848	\$ 19,161	\$ 45,504	\$ 696,945
\$ —	\$ —	\$ —	\$ 1,907
27,682	—	—	28,457
42,475	5,683	—	107,996
—	261	—	261
280	—	—	280
\$ 70,437	\$ 5,944	\$ —	\$ 138,901
\$ 200,285	\$ 25,105	\$ 45,504	\$ 835,846
\$ 20,740	\$ 2,974	\$ 174	\$ 26,410
1,248	305	13	1,736
\$ 21,988	\$ 3,279	\$ 187	\$ 28,146
\$ 20,413	\$ 5,996	\$ 549	\$ 59,360
60,000	—	—	60,000
892	3	479	6,815
—	4	—	154
13,293	117	—	28,275
11,538	—	—	11,664
—	—	15,585	125,412
12,990	1,529	120	16,240
391	96	4	535
\$ 119,517	\$ 7,745	\$ 16,737	\$ 308,455
\$ 27,596	\$ 2,390	\$ —	\$ 61,171
15,922	—	—	16,585
13,510	1,319	158	16,518
748	107	6	952
6,463	1,580	69	8,843
\$ 64,239	\$ 5,396	\$ 233	\$ 104,069
\$ 183,756	\$ 13,141	\$ 16,970	\$ 412,524
\$ —	\$ —	\$ —	\$ 3,273
27,679	3,971	233	35,246
613	150	7	853
\$ 28,292	\$ 4,121	\$ 240	\$ 39,372
\$ 1,808	\$ 3,437	\$ —	\$ 19,019
\$ 8,417	\$ 7,685	\$ 28,481	\$ 393,077
\$ 10,225	\$ 11,122	\$ 28,481	\$ 412,096

STATE OF MINNESOTA**INTERNAL SERVICE FUNDS****COMBINING STATEMENT OF REVENUES, EXPENSES****AND CHANGES IN NET POSITION****YEAR ENDED JUNE 30, 2025****(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales	\$ 17,325	\$ 35,393	\$ —
Insurance Premiums	—	—	1,299,642
Other Income	304	3,463	11,257
Total Operating Revenues	<u>\$ 17,629</u>	<u>\$ 38,856</u>	<u>\$ 1,310,899</u>
Operating Expenses:			
Purchased Services	\$ 1,953	\$ 27,272	\$ 97,552
Salaries and Fringe Benefits	771	8,847	6,553
Claims	—	—	1,312,071
Depreciation and Amortization	10,349	158	—
Supplies and Materials	3,604	350	60
Repairs and Maintenance	1,600	135	2
Indirect Costs	161	446	379
Other Expenses	441	—	2,226
Total Operating Expenses	<u>\$ 18,879</u>	<u>\$ 37,208</u>	<u>\$ 1,418,843</u>
Operating Income (Loss)	<u>\$ (1,250)</u>	<u>\$ 1,648</u>	<u>\$ (107,944)</u>
Nonoperating Revenues (Expenses):			
Investment/Interest Earnings	\$ 2,084	\$ —	\$ 20,456
Interest and Financing Costs	(1,827)	(27)	—
Other Nonoperating Expenses	—	—	—
Gain (Loss) on Disposal of Capital Assets including Right-to-Use Capital Assets	2,825	—	—
Total Nonoperating Revenues (Expenses)	<u>\$ 3,082</u>	<u>\$ (27)</u>	<u>\$ 20,456</u>
Income (Loss) Before Transfers and Contributions	<u>\$ 1,832</u>	<u>\$ 1,621</u>	<u>\$ (87,488)</u>
Transfers-In	—	—	—
Transfers-Out	—	—	—
Change in Net Position	<u>\$ 1,832</u>	<u>\$ 1,621</u>	<u>\$ (87,488)</u>
Net Position, Beginning, as Reported	\$ 17,919	\$ 2,752	\$ 426,839
Change in Accounting Principle	(66)	(688)	(453)
Net Position, Beginning, as Restated	<u>\$ 17,853</u>	<u>\$ 2,064</u>	<u>\$ 426,386</u>
Net Position, Ending	<u><u>\$ 19,685</u></u>	<u><u>\$ 3,685</u></u>	<u><u>\$ 338,898</u></u>

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 259,761	\$ 75,754	\$ —	\$ 388,233
—	—	22,153	1,321,795
—	2,053	—	17,077
\$ 259,761	\$ 77,807	\$ 22,153	\$ 1,727,105
\$ 92,133	\$ 17,789	\$ 13,017	\$ 249,716
124,863	18,587	1,220	160,841
—	—	6,437	1,318,508
29,470	550	—	40,527
2,764	5,501	3	12,282
6,966	6,239	—	14,942
1,071	2,676	316	5,049
67	125	9	2,868
\$ 257,334	\$ 51,467	\$ 21,002	\$ 1,804,733
\$ 2,427	\$ 26,340	\$ 1,151	\$ (77,628)
\$ 1,418	\$ —	\$ 1,715	\$ 25,673
(2,833)	(91)	—	(4,778)
—	—	(373)	(373)
(10)	(313)	—	2,502
\$ (1,425)	\$ (404)	\$ 1,342	\$ 23,024
\$ 1,002	\$ 25,936	\$ 2,493	\$ (54,604)
—	640	—	640
(131)	(22,842)	—	(22,973)
\$ 871	\$ 3,734	\$ 2,493	\$ (76,937)
\$ 18,723	\$ 8,652	\$ 26,070	\$ 500,955
(9,369)	(1,264)	(82)	(11,922)
\$ 9,354	\$ 7,388	\$ 25,988	\$ 489,033
\$ 10,225	\$ 11,122	\$ 28,481	\$ 412,096

STATE OF MINNESOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2025
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Cash Flows from Operating Activities:			
Receipts from Customers	\$ 16,419	\$ 35,682	\$ 1,283,231
Receipts from Other Revenues	304	3,463	11,257
Payments to Claimants	—	—	(1,298,155)
Payments to Suppliers	(11,646)	(27,415)	(93,777)
Payments to Employees	(855)	(9,403)	(6,972)
Payments to Others	—	—	—
Net Cash Flows from Operating Activities	\$ 4,222	\$ 2,327	\$ (104,416)
Cash Flows from Noncapital Financing Activities:			
Transfers-In	\$ —	\$ —	\$ —
Transfers-Out	—	—	—
Net Cash Flows from Noncapital Financing Activities	\$ —	\$ —	\$ —
Cash Flows from Capital and Related Financing Activities:			
Investment in Capital Assets	\$ (25,586)	\$ (38)	\$ —
Proceeds from Disposal of Capital Assets	8,357	—	—
Proceeds from Loans	29,332	—	—
Lease/Subscription Payments	—	(56)	—
Repayment of Loan Principal	(14,769)	—	—
Interest Paid	(1,778)	(27)	—
Net Cash Flows from Capital and Related Financing Activities	\$ (4,444)	\$ (121)	\$ —
Cash Flows from Investing Activities:			
Investment/Interest Earnings	\$ 2,084	\$ —	\$ 20,456
Net Cash Flows from Investing Activities	\$ 2,084	\$ —	\$ 20,456
Net Increase (Decrease) in Cash and Cash Equivalents	\$ 1,862	\$ 2,206	\$ (83,960)
Cash and Cash Equivalents, Beginning, as Reported	\$ 4,696	\$ 603	\$ 495,694
Cash and Cash Equivalents, Ending	\$ 6,558	\$ 2,809	\$ 411,734
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:			
Operating Income (Loss)	\$ (1,250)	\$ 1,648	\$ (107,944)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Depreciation and Amortization	\$ 10,349	\$ 158	\$ —
Miscellaneous Nonoperating Expenses	—	—	—
Change in Assets, Liabilities, Deferred Outflows and Inflows of Resources:			
Accounts Receivable	(812)	289	(16,808)
Inventories	—	3	—
Other Assets	—	213	—
Deferred Outflows of Resources	53	363	261
Accounts Payable	(3,887)	572	6,442
Claims Payable	—	—	13,916
Compensated Absences Payable	(26)	115	38
Unearned Revenue	(94)	—	397
Net Pension Liability	(144)	(1,449)	(1,004)
Other Postemployment Benefits	10	(51)	(20)
Deferred Inflows of Resources	23	466	306
Net Reconciling Items to be Added to (Deducted from) Operating Income	\$ 5,472	\$ 679	\$ 3,528
Net Cash Flows from Operating Activities	\$ 4,222	\$ 2,327	\$ (104,416)
Noncash Investing, Capital and Financing Activities:			
Leases Receivable Additions	\$ 1,941	\$ —	\$ —
Right-to-Use Capital Assets Acquired through Lease/Subscription	—	—	—
Right-to-Use Capital Assets Remeasurement Additions	—	538	—

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 252,016	\$ 79,278	\$ 19,342	\$ 1,685,968
—	2,053	—	17,077
—	—	(6,146)	(1,304,301)
(90,712)	(36,458)	(13,201)	(273,209)
(130,300)	(19,683)	(1,260)	(168,473)
—	—	(373)	(373)
\$ 31,004	\$ 25,190	\$ (1,638)	\$ (43,311)
\$ —	\$ 640	\$ —	\$ 640
(131)	(22,842)	—	(22,973)
\$ (131)	\$ (22,202)	\$ —	\$ (22,333)
\$ (24,991)	\$ (229)	\$ —	\$ (50,844)
4	21	—	8,382
21,923	—	—	51,255
(12,892)	—	—	(12,948)
(11,001)	(123)	—	(25,893)
(2,833)	(91)	—	(4,729)
\$ (29,790)	\$ (422)	\$ —	\$ (34,777)
\$ 1,418	\$ —	\$ 1,715	\$ 25,673
\$ 1,418	\$ —	\$ 1,715	\$ 25,673
\$ 2,501	\$ 2,566	\$ 77	\$ (74,748)
\$ 80,508	\$ 12,662	\$ 37,850	\$ 632,013
\$ 83,009	\$ 15,228	\$ 37,927	\$ 557,265
\$ 2,427	\$ 26,340	\$ 1,151	\$ (77,628)
\$ 29,470	\$ 550	\$ —	\$ 40,527
—	—	(373)	(373)
(6,560)	3,521	(2,821)	(23,191)
—	42	—	45
1,259	—	(91)	1,381
4,500	769	72	6,018
11,030	(4,170)	235	10,222
—	—	291	14,207
2,783	119	49	3,078
(1,185)	3	10	(869)
(20,380)	(3,044)	(201)	(26,222)
214	112	4	269
7,446	948	36	9,225
\$ 28,577	\$ (1,150)	\$ (2,789)	\$ 34,317
\$ 31,004	\$ 25,190	\$ (1,638)	\$ (43,311)
\$ —	\$ —	\$ —	\$ 1,941
774	—	—	774
—	—	—	538

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION - Central Services single fund report

JUNE 30, 2025

(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
ASSETS					
Current Assets:					
Cash and Cash Equivalents.....	\$ 821	\$ 811	\$ 47	\$ 1,130	\$ 2,809
Accounts Receivable.....	4,336	408	-	1,752	6,496
Inventories.....	-	-	-	11	11
Prepaid Expenses.....	-	-	-	125	125
Total Current Assets.....	<u>\$ 5,157</u>	<u>\$ 1,219</u>	<u>\$ 47</u>	<u>\$ 3,018</u>	<u>\$ 9,441</u>
Noncurrent Assets:					
Cash and Cash Equivalents-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Right-to-Use Assets (Net).....	775	-	-	-	775
Depreciable Capital Assets (Net).....	-	-	-	90	90
Total Noncurrent Assets.....	<u>\$ 775</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90</u>	<u>\$ 865</u>
Total Assets.....	<u>\$ 5,932</u>	<u>\$ 1,219</u>	<u>\$ 47</u>	<u>\$ 3,108</u>	<u>\$ 10,306</u>
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Pension Outflows.....	829	498	-	101	1,428
Deferred Other Postemployment Benefits Outflows.....	64	17	-	9	90
Total Deferred Outflows of Resources.....	<u>\$ 893</u>	<u>\$ 515</u>	<u>\$ -</u>	<u>\$ 110</u>	<u>\$ 1,518</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable.....	\$ 3,005	\$ 116	\$ -	\$ 66	\$ 3,187
Lease/Subscription Payable.....	126	-	-	-	126
Compensated Absences Payable.....	528	316	-	36	880
Other Postemployment Benefits.....	16	5	-	3	24
Total Current Liabilities.....	<u>\$ 3,675</u>	<u>\$ 437</u>	<u>\$ -</u>	<u>\$ 105</u>	<u>\$ 4,217</u>
Noncurrent Liabilities:					
Accounts Payable-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Lease/Subscription Payable.....	663	-	-	-	663
Compensated Absences Payable.....	554	292	-	23	869
Net Pension Liability.....	30	18	-	4	52
Other Postemployment Benefits.....	260	88	-	44	392
Total Noncurrent Liabilities.....	<u>\$ 1,507</u>	<u>\$ 398</u>	<u>\$ -</u>	<u>\$ 71</u>	<u>\$ 1,976</u>
Total Liabilities.....	<u>\$ 5,182</u>	<u>\$ 835</u>	<u>\$ -</u>	<u>\$ 176</u>	<u>\$ 6,193</u>
DEFERRED INFLOWS OF RESOURCES					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Pension Inflows.....	1,104	664	-	135	1,903
Deferred Other Postemployment Benefits Inflows.....	31	8	-	4	43
Total Deferred Inflows of Resources.....	<u>\$ 1,135</u>	<u>\$ 672</u>	<u>\$ -</u>	<u>\$ 139</u>	<u>\$ 1,946</u>
NET POSITION					
Net Investment in Capital Assets.....	<u>\$ (14)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90</u>	<u>\$ 76</u>
Unrestricted	<u>\$ 523</u>	<u>\$ 226</u>	<u>\$ 47</u>	<u>\$ 2,813</u>	<u>\$ 3,609</u>
Total Net Position.....	<u><u>\$ 509</u></u>	<u><u>\$ 226</u></u>	<u><u>\$ 47</u></u>	<u><u>\$ 2,903</u></u>	<u><u>\$ 3,685</u></u>

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - Central services single fund report
YEAR ENDED JUNE 30, 2025
(IN THOUSANDS)**

	5200	5201	5202	5203	TOTAL
Operating Revenues:					
Net Sales.....	\$ 17,844	\$ 3,662	\$ 1	\$ 13,886	\$ 35,393
Insurance Premiums.....	-	-	-	-	-
Other Income.....	3,463	-	-	-	3,463
Total Operating Revenues.....	\$ 21,307	\$ 3,662	\$ 1	\$ 13,886	\$ 38,856
Less: Cost of Goods Sold.....	-	-	-	-	-
Gross Margin.....	\$ 21,307	\$ 3,662	\$ 1	\$ 13,886	\$ 38,856
Operating Expenses:					
Purchased Services.....	\$ 14,279	\$ 244	\$ 2	\$ 12,747	\$ 27,272
Salaries and Fringe Benefits.....	5,890	2,433	-	524	8,847
Claims.....	-	-	-	-	-
Depreciation and Amortization.....	97	-	-	61	158
Supplies and Materials.....	132	8	-	210	350
Repairs and Maintenance.....	3	-	-	132	135
Indirect Costs.....	295	40	-	111	446
Other Expenses.....	-	-	-	-	-
Total Operating Expenses.....	\$ 20,696	\$ 2,725	\$ 2	\$ 13,785	\$ 37,208
Operating Income (Loss).....	\$ 611	\$ 937	\$ (1)	\$ 101	\$ 1,648
Nonoperating Revenues (Expenses):					
Investment/Interest Earnings.....	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and Financing Costs.....	(27)	-	-	-	(27)
Total Nonoperating Revenues (Expenses).....	\$ (27)	\$ -	\$ -	\$ -	\$ (27)
Income (Loss) Before Transfers and Contributions.....	\$ 584	\$ 937	\$ (1)	\$ 101	\$ 1,621
Total Income (Loss).....	\$ 584	\$ 937	\$ (1)	\$ 101	\$ 1,621
Change in Net Position.....	\$ 584	\$ 937	\$ (1)	\$ 101	\$ 1,621
Net Position, Beginning, as Reported.....	\$ 289	\$ (408)	\$ 50	\$ 2,821	2,752
Change in Accounting Principle.....	(363)	(301)	-	(24)	(688)
Net Position, Beginning, as Restated.....	\$ (74)	\$ (709)	\$ 50	\$ 2,797	\$ 2,064
Net Position, Ending.....	\$ 510	\$ 228	\$ 49	\$ 2,898	\$ 3,685



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 lease program
- Assist agencies in maximizing their vehicle life cycle
- Manage the vehicle maintenance and fuel programs
- Provides electric vehicle support equipment consultation
- Manage a statewide fleet information database for agencies to access their vehicle and equipment data

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, 2025

Fleet Services

(All Figures in 000's)

FUND 5100

PART I 2 CFR 200 R.E. BALANCE

2 CFR 200 R.E. BALANCE July 1, 2024 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)	6,185
Adjustments (e.g. Contrib. Capital)	(66)
Adjusted Retained Earnings Balance	<u>6,119</u>

FY25 Retained Earnings Increase (Decrease) Per ACFR

2 CFR 200 Revenues

Operating Revenue	17,629	
Non Operating Revenue	4,909	
Total Revenues		<u>22,538</u>

Less: Expenditures (Actual Costs):

Total Operating Expenses per State's Financial Report	(18,879)	
Other Expenses	(1,827)	
GASB 87 Lease/Amortization Cash Expense		
Less Depreciation Expense	10,349	

Less 2 CFR 200 Unallowable costs:

Capital Outlay		
Projected Cost Increases/Replacement Reserve		
Unallowable excess RE balance Refund		
Bad Debt		
GASB 68 Net Pension Liability Adjustment	(67)	
GASB 75 Net OPEB Liability Adjustment	9	
Total Expenditures		<u>(10,415)</u>

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)	(10,349)	
Other		
Total OMB 2 CFR 200 Allowable Expenditures		<u>(10,349)</u>

Plus 2 CFR 200 Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balance	317	
Other		
Total Adjustments		<u>317</u>

FY25 Net Increase (Decrease) to Retained Earnings Balance per ACFR		<u>2,091</u>
---	--	--------------

2 CFR 200 R.E. BALANCE June 30, 2025	A)	<u>8,210</u>
---	----	--------------

Allowable Reserve	B)	<u>1,736</u>
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Excess Balance (A)-(B)		<u><u>6,474</u></u>
-------------------------------	--	---------------------

(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, 2025

Fleet Services

(All Figures in 000's)

FUND 5100

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2024	501
TRANSFERS Per ACFR (Supported by Official Accounting Records)	
Plus: Transfers In (e.g. Contrib. Capital)	-
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)	-
Net Transfers	-
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2024	501
C)	

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2024

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	(1,513)
Accumulated prior years GASB 68 Adjustment	(111)
Accumulated prior years GASB 75 Adjustment	(45)
Current year Imputed Interest Adjustment	(317)
Current year GASB 68 Net Pension Liability Adjustment	67
Current year GASB 75 OPEB Adjustment	(9)
Current year GASB 87 Lease/Amortization Cash Expense	-
Total Adjustments	10,974

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2025	10,974
D)	

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

RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR (A) + (C) + (D)	19,685
(Should Tie to the Fund Balance in the ACFR)	

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Current	FY25 Imputed Interest (CR. always negative sign)	(317)	Interest earned on excess retained earnings
Current	FY25 GASB 68 Net Pension Liability Adjustment	67	Change in deferred liability from ACFR
Current	FY25 GASB 75 Net OPEB Liability Adjustment	(9)	Change in deferred liability from ACFR
Current	FY25 GASB 87 Lease/Amortization Cash Expense	-	
TOTAL in thousands		<u>(259)</u>	

Others	FY1998 PPD Adjustment	124	Per FY04 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	Pre 2004 Imputed Interest	(101)	per FY04 A-87 Admin Hearings Fund 904
Interest	FY04 Imputed Interest	(4)	Interest earned on excess retained earnings
Interest	FY05 Imputed Interest	(46)	Interest earned on excess retained earnings
Interest	FY06 Imputed Interest	(164)	Interest earned on excess retained earnings
Interest	FY07 Imputed Interest	(114)	Interest earned on excess retained earnings
Interest	FY08 Imputed Interest	(149)	Interest earned on excess retained earnings
Interest	FY09 Imputed Interest	(123)	Interest earned on excess retained earnings
Interest	FY10 Imputed Interest	(54)	Interest earned on excess retained earnings
Interest	FY11 Imputed Interest	(4)	Interest earned on excess retained earnings
Interest	FY12 Imputed Interest	(12)	Interest earned on excess retained earnings
Interest	FY13 Imputed Interest	(7)	Interest earned on excess retained earnings
Interest	FY14 Imputed Interest	(23)	Interest earned on excess retained earnings
Interest	FY15 Imputed Interest	(25)	Interest earned on excess retained earnings
Federal	FY06 A-87 Excess Retained Earnings Settlement, Federal sources	338	Federal refund
State	FY06 A-87 Excess Retained Earnings Settlement, State sources	3,169	State portion
Federal	FY10 A-87 Excess Retained Earnings Settlement, Federal sources	635	Federal refund
State	FY10 A-87 Excess Retained Earnings Settlement, State portion	3,579	State portion
Federal	FY12 A-87 Excess Retained Earnings Settlement, Federal sources	265	Federal refund
State	FY12 A-87 Excess Retained Earnings Settlement, State portion	571	State portion
Federal	FY17 A-87 Excess Retained Earnings Settlement, Federal sources	952	Federal refund
State	FY17 A-87 Excess Retained Earnings Settlement, State portion	2,642	State portion
Federal	FY17 A-87 Excess Retained Earnings Settlement, Federal sources	28	Interest charge on federal source
GASB68	FY15 GASB 68 Beginning Balance Adjustment	(703)	Adjustment from ACFR
GASB68	FY15 GASB 68 Net Pension Liability Adjustment	71	Change in deferred liability from ACFR
Interest	FY16 Imputed Interest	(36)	Interest earned on excess retained earnings
GASB68	FY16 GASB 68 Net Pension Liability Adjustment	92	Change in deferred liability from ACFR
Interest	FY17 Imputed Interest	(56)	Interest earned on excess retained earnings
GASB68	FY17 GASB 68 Net Pension Liability Adjustment	(235)	Change in deferred liability from ACFR
Interest	FY18 Imputed Interest	(34)	Interest earned on excess retained earnings
GASB68	FY18 GASB 68 Net Pension Liability Adjustment	(227)	Change in deferred liability from ACFR
GASB75	FY18 GASB 75 Beginning Balance Adjustment	(56)	Adjustment from ACFR
GASB75	FY18 GASB 75 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	FY19 Imputed Interest	(54)	Interest earned on excess retained earnings
GASB68	FY19 GASB 68 Net Pension Liability Adjustment	303	Change in deferred liability from ACFR
GASB75	FY19 GASB 75 Net OPEB Liability Adjustment	(1)	Change in deferred liability from ACFR
Interest	FY20 Imputed Interest	(49)	Interest earned on excess retained earnings
GASB68	FY20 GASB 68 Net Pension Liability Adjustment	24	Change in deferred liability from ACFR
GASB75	FY20 GASB 75 Net OPEB Liability Adjustment	3	Change in deferred liability from ACFR
Interest	FY21 Imputed Interest	(12)	Interest earned on excess retained earnings
GASB68	FY21 GASB 68 Net Pension Liability Adjustment	(24)	Change in deferred liability from ACFR
GASB75	FY21 GASB 75 Net OPEB Liability Adjustment	(6)	Change in deferred liability from ACFR
Interest	FY22 Imputed Interest	(15)	Interest earned on excess retained earnings
GASB68	FY22 GASB 68 Net Pension Liability Adjustment	381	Change in deferred liability from ACFR
GASB75	FY22 GASB 75 Net OPEB Liability Adjustment	1	Change in deferred liability from ACFR
Interest	FY23 Imputed Interest	(88)	Interest earned on excess retained earnings
GASB68	FY23 GASB 68 Net Pension Liability Adjustment	170	Change in deferred liability from ACFR
GASB75	FY23 GASB 75 Net OPEB Liability Adjustment	8	Change in deferred liability from ACFR
Interest	FY24 Imputed Interest	(343)	Interest earned on excess retained earnings
GASB68	FY24 GASB 68 Net Pension Liability Adjustment	37	Change in deferred liability from ACFR
GASB75	FY24 GASB 75 Net OPEB Liability Adjustment	9	Change in deferred liability from ACFR

TOTAL in thousands	<u>11,233</u>
	11,233,000

	<u>PRIOR YEARS ACCUMULATED</u>	<u>AMOUNT</u>
Others	FY1998 PPD adjustment	124
Interest	Accumulated imputed interest	(1,513)
Federal	Accumulated prior years Fed penalty	2,554
State	Accumulated prior years State portion	10,224
GASB68	Accumulated prior years GASB 68 adjustment	(111)
GASB75	Accumulated prior years GASB 75 adjustment	(45)
TOTAL in thousands		<u>11,233</u>
		-

GRAND TOTAL	<u>10,974</u>
-------------	---------------

**Fleet Services
Fund 5100**

**FISCAL YEAR 2025
Business Plan**

Revision Date: 6/3/2024 12:03 PM

Holly Gustner, Director

Department of Administration

Fleet Services

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Executive Summary

Who we are and what we do

The Fleet Services (FSS) program supplies safe, cost-effective, and sustainable transportation solutions for use in official government business. This program offers long-term vehicle leasing for state agencies, cities, and counties and provides enterprise-wide fleet management leadership through the State Fleet Council. FSS has designed a business model that incorporates flexibility, innovation, and 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 2025, we will continue the efforts of consolidating the combined section of the state fleet (includes all agencies except Dept. of Transportation, Dept. of Public Safety, and Department of Natural Resources), advance fleet sustainability, and continue to help our partners acquire the vehicles most suited to the performance required for a specific duty.

The new hybrid business world and changing fleet needs will continue to impact our partners and business into FY 2025, making it difficult to fully understand how agency fleets will best function. The constant changing transportation needs of agencies continues to 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.

In an effort to help meet our sustainability goal to reduce 30% of fossil fuel use by 2027 in the area of state fleet, FSS is helping agencies acquire greener vehicles. More electric and hybrid vehicles are being added to state contracts and electric vehicle charging stations were added at the FSS facility and Department of Administration (ADMIN) ramps to allow for cycling more Electric Vehicles (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 2025 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 0.05% or greater after the lease is signed to reflect the Master Lease (ML) draw interest rate.
- Annual Adjusted Fleet Lease Rate Components
 - Administration rate to recover operational costs
 - Vehicle insurance rate
 - Vehicle maintenance rate – based on calendar year (CY) 2023 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 2025 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 2025 Proposed Rate Schedule

Rate Description	FY 2025 Rate	FY 2025 Rate Increase/Decrease
Admin Individual Vehicle Lease Rate		
Vehicle Cost – Depreciation	Straight Line Depreciation	
Vehicle Cost - Interest	Current Interest Rate	
Maintenance	Based on CY 2023 Repair Costs	
Insurance	\$421.00	1.4%
Administrative Cost	\$691.00	(0.5%)
Extended Lease Term	Individual Lease Rate Excluding Vehicle Cost	
Early Lease Termination	\$500 + Lease Rate	0.0%
Vehicle Maintenance Rate		
Vehicle Handling Fee - Per vehicle	\$8.22	36.6%
Managed Maintenance Owned Vehicles		
Repair Cost	Actual Repair Costs	
ARI Fee	\$4 Per Vehicle	0.0%
Administrative Cost - per vehicle	\$14.26	3.0%
Enterprise Fleet Management System M5 Application Fee		
M5 Agency Owned Vehicles - Admin Business Unit	\$32.64	14.2%
M5 Bulk Fuel Module Set Up	\$4,381.00	0.0%
M5 Bulk Fuel Module Annual Maintenance	\$6,196.00	0.0%
M5 Application Fee - Separate Business Unit		
DNR	\$116,463.48	12.0%
DPS	\$52,324.17	12.0%
Fuel		
Leased Vehicles	Actual Fuel Transaction Cost	
Agency Owned	Actual Fuel Transaction Cost	

Our successes, challenges, along with economic and legislative impacts

Successes

- Significant improvement has been made towards achieving sustainability goals identified through the Office of Enterprise Sustainability (OES) and by the Governor’s Executive Order 19-27, including:
 - o Green fleet replacement initiative, prioritizing more energy efficient vehicles, helped to convert 70% of vehicle replacements ordered from regular fuel combustion engines to fuel-efficient hybrid and EV through third quarter FY 2024. A cost-effective greener alternative for passenger minivans or cargo vans is not yet available.
 - o Improved fuel Miles per Gallon (MPG) in vehicles placed in service through third quarter FY 2024 by an average of 4.46 MPG.
 - o FSS fleet maintains a Tier 3 sustainable fleet certification by the National Association of Fleet Administrators (NAFA).
 - o Met with all agencies with fleet size of 30 vehicles or greater to discuss long term vehicle replacement plans.
 - o Enhancements to M5 adding functionality for off-road equipment tracking was added in FY 2024 to give partners additional operational management tools.

Challenges

- Ever changing vehicle demands and rightsizing the fleet is a constant challenge. Hybrid and remote business models and new agency business requirements will impact the number of vehicles needed in the future. 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 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 2024 model-year and may continue in the 2025 model-year for some manufacturers.
- Fleet buyer demand continues to outpace fleet vehicle availability and is expected to continue through 4th quarter FY 2024; an increase in vehicle production is anticipated in FY 2025.
- Limited EV parking in Capital Complex
- Home EV charging reimbursement options not available at this time.

Economic Impact

- FSS is projecting:
 - Fleet operating costs are increasing globally. The cost of acquisition, fuel, maintenance, tires, brakes, and interest rates are expected to increase in FY 2025.
 - Higher acquisition costs for vehicles will increase the amount of Master Lease (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 2024; values are beginning to drop and expected to return to normal in FY 2025 as new vehicle inventories increase throughout dealerships. Average gains have dropped by about 6% in FY 2024.

- Facilities Management has observed significant exterior wall deterioration at the FSS facility that they recommend be repaired as soon as possible. The visible deterioration on the building is significant and may be an indication of more significant, but hidden, deterioration elsewhere. Therefore, an exterior envelope study of the roof, windows and exterior walls will be conducted in 4th quarter, FY 2024 to better inform us of what repairs should be designed and completed to ensure the longevity of the building.

Legislative Impacts

- SF 1296 was under consideration during the 2024 session and proposed imposing a road usage charge for all EVs. Statute 165C.137 sub.3 relating to electric vehicles, establishing a preference for purchase of electric vehicles for the state fleet became affective in FY 2024. 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. A total life cycle cost calculator was implemented at FSS and to help agencies with their vehicle decisions.

Projected FY 2025 financial activity

Revenue	\$28,382,128
Expenses	\$28,969,653
Year-end Retained Earnings	\$16,912,518
Allowable Working Capital	\$4,828,275
Actual Working Capital (Current Assets – Current Liabilities as of 12/31/23)	(\$3,408,004)
Full Time Equivalents	9.5
Fuel	Reflects actual fuel card charge
Managed Maintenance Agency Owned Vehicles	Reflects actual cost
Projected overall change in revenue	64.3%

Retained Earnings

Retained earnings are expected to grow in FY 2024 by approximately \$242,000 primarily due to 1) current higher residual values, (2) interest credit revenue, and 3) a greater number of vehicles being sold in 4th quarter FY 2024 as new vehicle arrivals ramped up after long delays. Active vehicle rebates in the amount of \$2.2M were issued in FY 2024.

We expect non-operating revenues to increase substantially in FY 2025 primarily due to anticipated increase in interest revenue of \$923,092. The industry suggests these unprecedented high residual values will begin to stabilize during FY 2024 and FY 2025, resulting in a moderate increase in gains on vehicle sales.

We plan to issue an active vehicle rebate of up to \$3.075M in FY 2025, as cash flow allows, to help manage retained earnings. Retained earnings are projected to decrease by approximately \$587,000 in FY 2025, assuming vehicle sales prices and interest rates estimates are correct.

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 2025 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 20 vehicles, totaling 489 vehicles remaining at the end of FY 2025. It is likely that the number of owned vehicles will continue to decline as agencies move to Admin leased vehicles.

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 (EPAct) 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.
 - Department of Natural Resources (DNR) Fleet: Off-road vehicles.
 - DPS Fleet: Public safety vehicles.
 - Department of Transportation Fleet (MNDOT): Heavy equipment.
- Build knowledge of each state agency’s fleet needs and requirements to better understand accurate vehicle specifications and replacement planning.
 - Optimize utilization.

- o Determine the most cost-effective fleet size.
- o Meet statewide sustainability objectives and goals.
- Meet periodically throughout the year with agencies to review current and future fleet needs and or concerns.
- Provide monthly utilization and fleet management reports to agencies.
- 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.
 - o 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.
 - o Work with OES and agencies to improve charging infrastructure that will support statewide EV use.
 - o 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.
- Serve as Chair of the Enterprise Fleet Sustainability Workgroup to ensure progress toward the sustainability goals.
- 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 2025. 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.
- Utilize EV data from telematics to monitor and study utilization, performance, and charging requirements for Admin vehicles.

Threats

- 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 manufacture 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.
- Increase in ML demand to accommodate for longer vehicle order to delivery timelines.

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 75 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.

Enterprise Fleet Management System Services (M5)

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.

A new fleet equipment module was added in FY 2024 to enhance M5 to help agencies manage off road equipment and other fleet related components tied to vehicles such as trailers, boats, tractors, lawnmowers, etc.

Our major changes for this year

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

Enhancements to M5 in FY 2025 will include implementation of a 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 offroad equipment and other fleet related assets. Additionally, a new telematics interface is planned to bring telematics data into the fleet management system.

As vehicle needs change, 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.
- Working with Facility Management to increase EV charging infrastructure at Admin parking ramps to accommodate electric fleet vehicles.

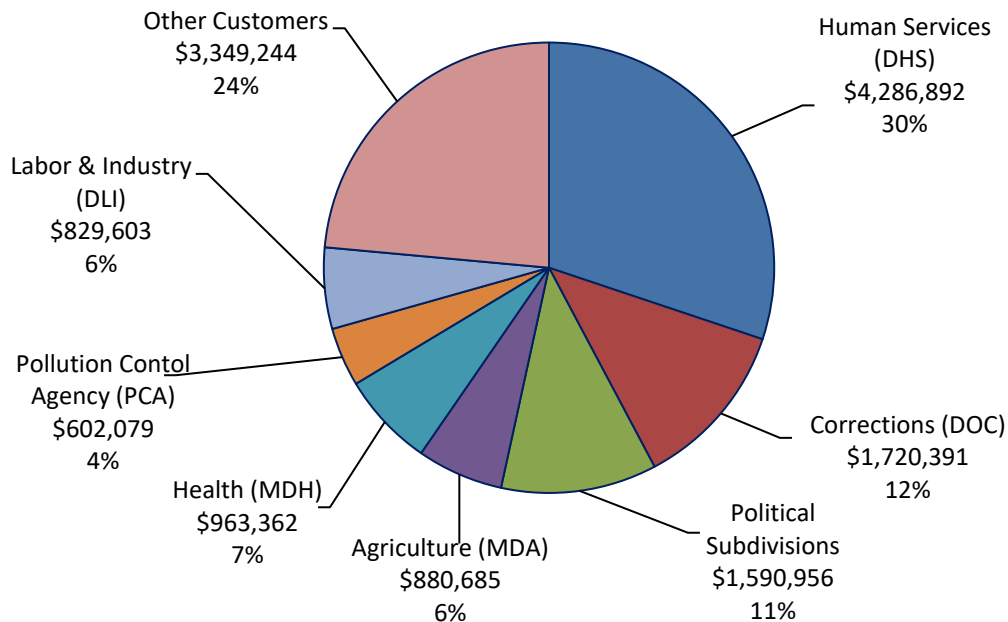
Marketing

Our target audiences/partners

- State agencies
- Cities and counties

Our key partners

FY 2023 Revenue by Partners



How our customers base is changing, and why

- The FSS fleet size is projected to grow by 6% from FY 2024 through the end FY 2025. This projection considers the new Office of Cannabis Management inspectors, an increase in DHS and MDVA vehicles due to new program use, MN Zoo acquiring vehicles from FSS, and MPCA and local units of government transitioning a minimal number of owned vehicles to leased vehicles. FSS currently manages approximately 81% of the combined agency on road vehicles excluding MNDOT, DPS, and DNR.
- FSS is helping several agencies (MN Zoo, Department of Revenue, Department of Veterans Affairs, and Department of Human Services) to convert their remaining agency owned passenger vehicles to lease vehicles.
- FSS will assist the Office of Cannabis Management (OCM) with their transportation needs and will be adding 75 new fleet vehicles to the fleet.

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 so much for providing PERFECT instructions! Appreciate your team making it easy for us.”
- “Thank you for all Admin Fleet Services and it’s staff does to support us every day!”

Competition

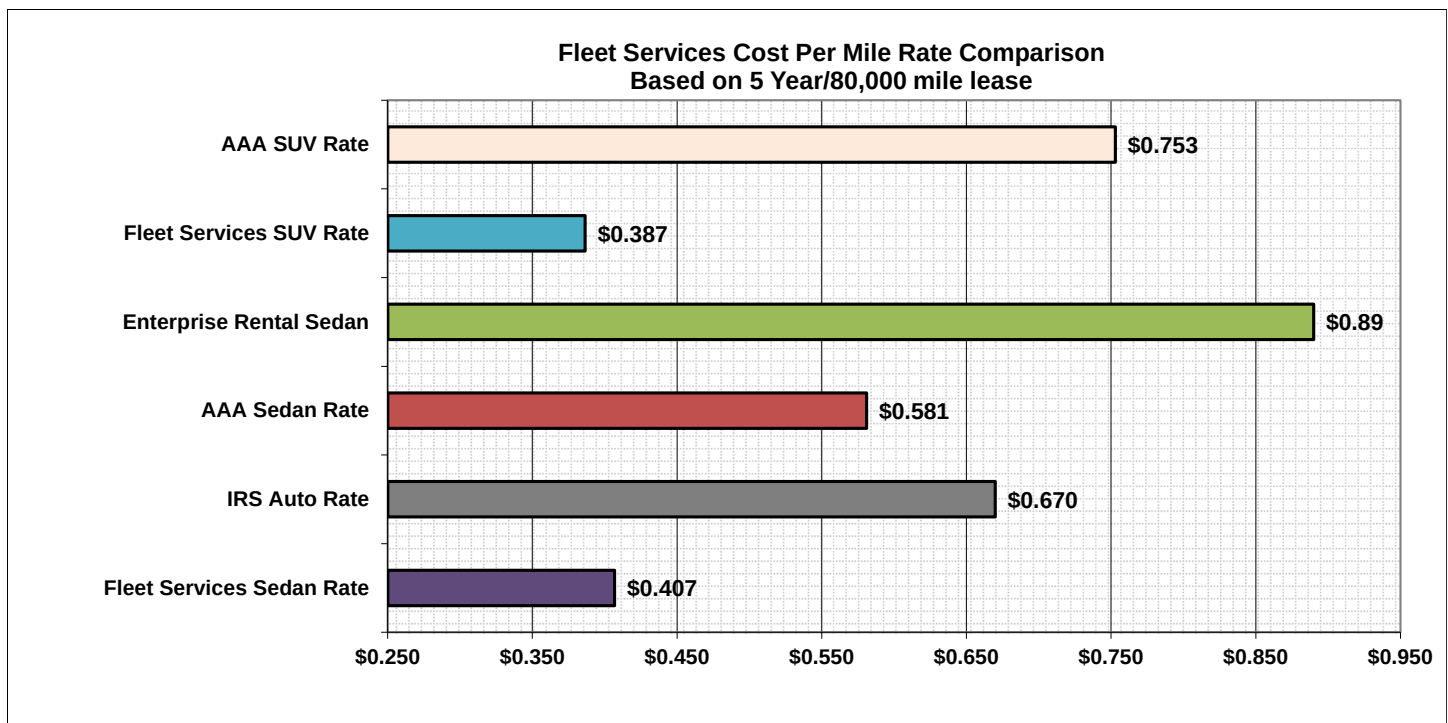
Our competition

- 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 2023 increased by 8% from CY 2022. This increased cabinet level agencies reimbursed miles by about \$79,000 from CY 2023.
- 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

- 17.4 cents or 30% less than AAA estimated vehicle costs.
- 48.3 cents or 54% less than a monthly leased vehicle from the Enterprise rental contract.
- 26.3 cents or 39% less than IRS reimbursement rate.



Loans

The purpose of our loans and why we took them

- Master Lease funding allows FSS to coordinate payments for state vehicle acquisitions to meet budget constraints and spread the cost of the vehicle over the useful life of the vehicle. The loan amount increased substantially in FY 2024 and FY 2025 due to higher fleet vehicle prices and an increase in the Admin Fleet size. Due to a strained cashflow caused by vehicle delivery delays in FY24, a \$5M interfund loan from the Leases Fund was needed as a stop gap in order to continue ordering vehicles until Master Lease financing was in place. The \$5M was repaid in March 2024.

Department of Administration
Fleet and Surplus Services
Master Lease Obligations
For the Period Ended April 30, 2024

	Principal	Interest	Total
XVII	918,979.48	11,893.37	930,872.85
XVIII	1,413,987.09	20,713.95	1,434,701.04
XIX	2,631,338.89	417,914.28	3,049,253.17
XX	333,224.06	61,858.55	395,082.61
Due 6/2024	5,297,529.52	512,380.15	5,809,909.67
XVII	273,287.47	2,558.77	275,846.24
XVIII	1,204,029.66	14,166.88	1,218,196.54
XIX	2,670,838.27	366,077.28	3,036,915.55
XX	678,101.14	104,214.79	782,315.93
Due 12/2024	4,826,256.54	487,017.72	5,313,274.26
XVIII	986,461.13	8,549.30	995,010.43
XIX	2,692,120.94	313,050.37	3,005,171.31
XX	691,943.66	90,372.26	782,315.92
Due 6/2025	4,370,525.73	411,971.93	4,782,497.66
XVIII	565,620.51	4,098.67	569,719.18
XIX	2,646,018.93	259,283.69	2,905,302.62
XX	706,069.44	76,246.50	782,315.94
Due 12/2025	3,917,708.88	339,628.86	4,257,337.74
XVIII	158,276.90	1,413.52	159,690.42
XIX	2,573,688.21	205,884.65	2,779,572.86
XX	697,163.50	61,831.53	758,995.03
Due 6/2026	3,429,128.61	269,129.70	3,698,258.31
XVIII	58,077.80	411.69	58,489.49
XIX	2,058,914.19	153,765.97	2,212,680.16
XX	662,532.93	47,623.53	710,156.46
Due 12/2026	2,779,524.92	201,801.19	2,981,326.11
XIX	1,913,262.53	111,926.87	2,025,189.40
XX	503,045.54	34,218.98	537,264.52
Due 6/2027	2,416,308.07	146,145.85	2,562,453.92
XIX	1,649,478.64	72,832.38	1,722,311.02
XX	397,031.42	24,055.40	421,086.82
Due 12/2027	2,046,510.06	96,887.78	2,143,397.84
XIX	1,446,469.26	38,841.57	1,485,310.83
XX	393,840.94	16,173.18	410,014.12
Due 6/2028	1,840,310.20	55,014.75	1,895,324.95
XIX	422,253.53	9,272.94	431,526.47
XX	288,623.20	8,344.69	296,967.89
Due 12/2028	710,876.73	17,617.63	728,494.36
XX			
Due 6/2029	132,842.03	2,707.27	135,549.30
	132,842.03	2,707.27	135,549.30
Total	31,767,521.29	2,540,302.83	34,307,824.12
Master Lease Obligations Summary			
	Principal	Interest	Total
XVII	1,192,266.95	14,452.14	1,206,719.09
XVIII	4,386,453.09	49,354.01	4,435,807.10
XIX	20,704,383.39	1,948,850.00	22,653,233.39
XX	5,484,417.86	527,646.68	6,012,064.54
	31,767,521.29	2,540,302.83	34,307,824.12

Financial Outlook

Our current overall financial health

At this time, Fleet Services' financial condition is expected to be manageable in FY 2025. 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 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 2024. Retained earnings also increased in FY 2024 and is projected to increase in FY 2025 due to high revenues generated from an unprecedented value of used vehicles. Active Vehicle Rebates of \$2.2M were issued in FY 2024 and in FY 2025 up to \$3.075M is being considered to reduce retained earnings.

Due to the creation of OCM required inspectors and need for additional inspectors at the Department of Labor and Industry (L&I) the fleet size is growing in FY 2024 and FY 2025 by 6%. However, there is some uncertainty in the future financial position of the fund, due to the effects of ongoing 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 for some agencies and ultimately affect the fleet size resulting in future reductions in revenue required for operating costs.

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 FSS was on a stable financial path forward. It is our hope that, as the fleet industry challenges stabilize, we will return to that fiscal stability demonstrated in the audit.

Other impacts to FSS financial health

- We expect the size of the Admin fleet grow between FY 2024 and FY 2025. Current fleet inventory data indicates that we will have experienced a 6% growth at the end of FY 2025 allowing for operational costs to be shared by more customers
- Vehicle auction prices remain strong, however is it unclear how the vehicle market will impact future sales of used vehicles.
- Market fluctuation, interest revenue, fuel costs, and vehicle pricing is difficult to predict and may negatively affect our cash flow at times throughout the year.

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.

- 1216 new fleet vehicles are projected to be purchased in FY 2025 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 project resumed in 4th quarter FY 2024. We anticipate the project will be completed in FY 2025.
- Capital Asset Preservation & Replacement Account (CAPRA) funds have been approved for the sewer and water main project. Visible deterioration on the building is significant and may be an indication of more significant, but hidden, deterioration elsewhere. An exterior envelope study of the roof,

windows and exterior walls will be completed in 4th quarter, FY 2024 to better inform us of what repairs should be designed and completed to ensure the longevity of the building. The costs of any repairs could be substantial.

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 0.5% in FY 2025. This decrease is reflective of higher interest revenue and growth in fleet size. There will be a 36.6% or \$2.20 increase to the vehicle handling fee on maintenance rates due to higher labor costs. M5 application fees for DNR and DPS will increase by 12% due to increased costs and higher utilization of M5 application. Revenue from gain on sales is projected to remain higher in FY 2025 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 2025 Rate Comparison			
Rate Description	FY 2024 Rate	FY 2025 Rate	FY 2025 Rate Increase/Decrease
Admin Individual Vehicle Lease Rate			
Vehicle Cost - Depreciation	Straight Line Depreciation	Straight Line Depreciation	
Vehicle Cost - Interest	Current Interest Rate	Current Interest Rate	
Maintenance	Based on CY 2022 Repair Costs	Based on CY 2023 Repair Costs	
Insurance	\$415.00	\$421.00	1.4%
Administrative Cost	\$694.00	\$691.00	(0.5%)
Extended Lease Term	Individual Lease Rate Excluding Vehicle Cost	Individual Lease Rate Excluding Vehicle Cost	
Early Lease Termination	\$500 + Lease Rate	\$500 + Lease Rate	0.0%
Vehicle Maintenance Rate			
Vehicle Handling Fee - Per vehicle	\$6.02	\$8.22	36.6%
Managed Maintenance Owned Vehicles			
Repair Cost	Actual Repair Costs	Actual Repair Costs	
ARI Fee	\$4 Per Vehicle	\$4 Per Vehicle	0.0%
Administrative Cost - per vehicle	\$13.84	\$14.26	3.0%
Enterprise Fleet Management System M5 Application Fee			
M5 Agency Owned Vehicles - Admin Business Unit	\$28.57	\$32.64	14.2%
M5 Bulk Fuel Module Set Up	\$4,381.00	\$4,381.00	0.0%
M5 Bulk Fuel Module Annual Maintenance	\$6,196.00	\$6,196.00	0.0%
M5 Application Fee - Separate Business Unit			
DNR	\$103,982.56	\$116,463.48	12%
DPS	\$46,716.80	\$52,324.17	12%
Fuel			
Leased Vehicles	Actual Fuel Transaction Cost	Actual Fuel Transaction Cost	
Agency Owned	Actual Fuel Transaction Cost	Actual Fuel Transaction Cost	

How our proposed rates impact our financial health

FY 2025 rates will be effective on July 1, 2024, or 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 2025 in part, due to greater number of vehicles replaced, fleet size growth, and higher vehicle costs. 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 vehicle 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. An increase in the number of leased vehicles means operational costs will be shared by more customers. In FY 2025, agencies will realize a 0.5% 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 2025 according to fleet industry forecasts.

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, MNZOO, and Military Affairs (DMA), 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 2025

OPERATING REVENUE/EXPENSES

670013	Vehicle Rental Change = 94.7% or \$9,684,977 Arrival of delayed vehicles in FY 2025 from FY 2023 and FY 2024
512606	M5 Application - Other Agencies Change = 6.7% or \$11,566 Increased M5 Application usage by other agencies
41000	Salaries & Benefits Change = 19.4% or \$143,033 Increase in salaries per MMB Projections
41500	Repairs & Maintenance - Vehicles Change = 10.0% or \$125,442 Rising costs of vehicle repairs due to more expensive vehicles and increased fleet size
41500	Repairs & Maintenance - Other Change = 1409.4% or \$74,700 Planned building repairs
41130 & 41190	Professional & Technical Services Change = 775.6% or \$25,245 Electric Vehicle Accessibility Study planned for FY 2025
41196 & 41197	Central IT Services Change = 7.4% or \$48,750 GeoTab Integration Module planned for FY 2025
41160 & 41170	Travel Change = 35.0% or \$2,331 Additional employee attending conferences in FY 2025
43000	Fees Change = (87.9%) or (\$21,712) Master Lease Setup Fees for ML20 in FY 2024
41300	Supplies - Parts Change = 5.0% or \$15,187 Rising costs of vehicle parts
43000	Purchased Services Change = 131.5% or \$86,182 Increased telematics uninstall fees in FY 2025
43000	Vehicle Maintenance Management Fees Change = 14.3% or \$16,277 Increased fleet size in FY 2025
43000	Insurance Change = 10.7% or \$92,042 Increased fleet size and more expensive vehicles in FY 2025
	Depreciation Change = 71.7% or \$5,877,462 Arrival of delayed vehicles in FY 2025 from FY 2023 and FY 2024
512001	Interest Revenue Change = 82.5% or \$923,092 Increasing interest rates and arrival of delayed vehicles from prior years
	Interest Expense Change = 77.0% or (\$883,453) Increasing interest rates and arrival of delayed vehicles from prior years
	Excess Reserve Payback Change = 100.0% or (\$885,000) Anticipated Excess Reserve Payback due in FY 2025
512260	Gain (Loss) on Sale of Fixed Assets Change = 5.2% or \$135,238 Elevated vehicle sale prices due to vehicle shortages

Rate Matrix

Rate Matrix Total Program

Summary	Total
Salaries	880,244
Rent - Bldg	15,988
Rent - Equipment	1,750
Repairs - Vehicle	1,379,863
Repairs - Other	80,000
Managed Maintenance - Other Agencies - ARI	43,000
Insurance	948,566
Printing	1,500
Professional/Technical	28,500
Central IT Services	710,423
Communications	1,189
Travel	9,000
Fees	3,000
Purchased Services	151,716
Vehicle License Fees	36,110
Telematics Fees	389,856
Vehicle Maintenance Management Fees	129,732
Employee Development	6,825
Supplies - Parts	318,918
Supplies - Fuel	2,549,853
Supplies - Shop & Office	25,881
Fleet Card - Other Agencies	818,018
Attorney General Fees	500
Depreciation	14,073,151
Indirect Costs	172,075
Other Expense	3,349
Total Operating Expenses	<u>22,779,008</u>
Interest Revenue	(2,042,113)
Gain (Loss) on Sale of Fixed Assets	(2,749,028)
Interest Expense	<u>2,030,644</u>
Total Basis for Rates	20,018,512
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	(2,549,853)
Fleet Card - Other Agencies	<u>(818,018)</u>
Adjusted Basis for Rates:	16,600,944
Requested vs Breakeven Rates	
Revenue at Requested Rates	20,100,567
Revenue at Breakeven Rates	16,600,944
Revenue Variance	3,499,623
Requested vs Current Rates	
Revenue at Requested Rates	20,100,567
Revenue at Current Rates	10,404,315
Revenue Variance	9,696,252
Overall % Change in Rates	93.2%

Rate Matrix Computation

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION Fleet Services Fund 5100 FOR FISCAL YEAR 2025

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 increase by 1.4% in FY 2025. Salary costs are based on FY 2025 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 2023 actual expenses plus a monthly handling fee of \$8.22 and 1% inflation factor for maintenance by vehicle type. Administrative costs for fuel card services for other agencies is estimated at \$61,210 based on anticipated FSS labor and resources used to administer the services. Prompt payment incentives received from the card issuer cover most of these expenses. Administrative costs for agency owned managed maintenance services is estimated at \$9,470 based on anticipated FSS labor and resources used to administer the services. The expenses are divided by 30 vehicles enrolled in the ARI Managed Maintenance Program.

FY 2025 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 \$32.64 will be charged for agency owned vehicles identified in the Admin company of M5.

Estimated purchase of 1216 new vehicles to replace 956 existing leased vehicles that have reached the end of their life cycle and projected fleet size growth of 260 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 2025

Lease Rate History for Individualized Leases							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Percent Change
Long Term Vehicle Lease rate¹	Various	Various	Various	Various	Various	Various	Various
Monthly fixed rates for vehicle leases²	Various	Various	Various	Various	Various	Various	Various
Annual Insurance Fee per Vehicle	\$399.00	\$399.00	\$415.00	\$415.00	\$415.00	\$421.00	1.4%
Annual Administrative Fee per Vehicle	\$608.00	\$701.00	\$777.00	\$770.00	\$694.00	\$691.00	-0.5%
Managed Maintenance Rate History - Agency Owned							
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	\$12.18	\$12.54	\$13.05	\$13.44	\$13.84	\$14.26	3.0%
M5 Application Rate - M5 Agency Specific Company							
DNR	\$84,398.00	\$86,410.85	\$92,130.33	\$97,372.43	\$103,982.56	\$116,463.48	12.0%
DPS	\$45,445.00	\$44,514.68	\$43,355.45	\$43,747.03	\$46,716.80	\$52,324.17	12.0%
M5 Application Rate - Admin Company							
Agency Owned Vehicles per Vehicle	\$27.03	\$26.47	\$28.64	\$29.11	\$28.57	\$32.64	14.2%
Bulk Fuel Module Setup Fee ⁵	\$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 ⁵	\$6,067.00	\$6,130.00	\$6,130.00	\$6,180.00	\$6,196.00	\$6,196.00	0.0%
Monthly Maintenance Rate By Vehicle Type³							
Auto/Hybrid	\$51.16	\$45.69	\$45.25	\$45.11	\$42.70	\$44.44	4.1%
Specialty ADA	\$153.27	\$166.48	\$166.05	\$168.04	\$166.53	\$168.73	1.3%
Law Enforcement	\$69.48	\$75.81	\$75.38	\$76.05	\$74.53	\$76.74	3.0%
Med/Heavy Truck/Spec	\$70.91	\$71.64	\$71.21	\$66.10	\$63.21	\$58.38	-7.7%
Mini/SUV/LT Truck	\$47.81	\$43.14	\$42.54	\$55.21	\$47.42	\$48.84	3.0%
Electric Sedan	\$25.54	\$25.90	\$25.48	\$26.07	\$24.73	\$28.40	14.8%
Electric Min/SUV				\$32.23	\$30.71	\$32.91	7.2%
Electric Half Ton Truck				\$35.86	\$34.34	\$36.54	6.4%
Electric One Ton Truck				\$54.57	\$53.05	\$55.26	4.2%
Misc Truck-Vocational Use	\$642.95	\$649.48	\$655.28	\$662.18	\$660.66	\$662.86	0.3%
Misc Heavy Duty Truck	\$371.49	\$375.31	\$374.70	\$378.79	\$377.27	\$370.24	-1.9%
Handling Fee (Included in Monthly Maintenance Rate)	\$7.56	\$7.73	\$7.12	\$7.53	\$6.02	\$8.22	36.6%
Actual Gasoline Cost History ⁴	\$2.26	\$2.21	\$2.23	\$3.39	\$3.30	\$3.31	0.3%
Average New Car Acquisition Cost	\$29,950.00	\$30,850.00	\$31,900.00	\$33,354.00	\$41,328.00	\$42,775.00	3.5%

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

²Monthly fixed rates vary due to vehicle type

³Maintenance Monthly Rate = CY23 ARI Repair Costs by vehicle type + 1% Inflation + \$8.22 Vehicle Handling Fee

⁴Fuel cost projections come from Administration (EIA) published six month historical and six month projected fuel pricing average

⁵ In FY 2019 - FY 2025 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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Act/Proj	FY 2025 Proforma	Change	% Change
Operating Revenue								
Vehicle Rental	11,579,641	12,422,317	11,963,232	10,478,430	10,231,679	19,916,656	9,684,977	94.7%
Fleet Card - Leased Vehicle	1,759,373	1,305,426	2,200,338	2,527,436	2,509,171	2,549,853	40,683	1.6%
Fleet Card - Other Agencies	708,308	547,452	818,665	897,846	786,556	818,018	31,462	4.0%
M5 Application - Other Agencies	158,644	152,832	150,407	162,728	173,409	184,975	11,566	6.7%
Managed Maintenance - Other Agencies	12,009	9,075	8,018	7,719	5,424	5,132	(292)	(5.4%)
*Other Revenue	134,129	114,476	154,110	113,462	119,952	116,353	(3,599)	(3.0%)
Total Operating Revenue	14,352,104	14,551,578	15,294,770	14,187,621	13,826,189	23,590,987	9,764,798	70.6%
Operating Expenses								
Salaries & Benefits	800,076	889,798	903,296	736,200	737,211	880,244	143,033	19.4%
Rent - Space	15,084	17,463	20,523	20,115	15,226	15,988	761	5.0%
Rent - Equipment	1,748	1,691	1,883	1,845	2,684	1,750	(934)	(34.8%)
Repairs & Maintenance - Vehicles	961,113	1,004,992	1,018,710	1,328,454	1,254,421	1,379,863	125,442	10.0%
Repairs & Maintenance - Other	6,804	0	0	0	5,300	80,000	74,700	1409.4%
Managed Maintenance - Other Agencies	93,576	40,980	37,977	56,998	42,616	43,000	384	0.9%
Printing	1,102	248	61	253	844	1,500	656	77.8%
Professional & Technical Services	4,634	935	2,380	3,290	3,255	28,500	25,245	775.6%
Central IT Services	594,189	513,744	540,374	598,916	661,673	710,423	48,750	7.4%
Communications	1,348	2,068	1,281	1,606	1,154	1,189	35	3.0%
Travel	1,865	7	80	1,748	6,669	9,000	2,331	35.0%
Fees	17,951	0	18,721	331	24,712	3,000	(21,712)	(87.9%)
Supplies - Shop & Office	6,966	3,469	6,640	19,374	24,767	25,881	1,114	4.5%
Supplies - Parts	141,856	188,725	272,449	353,297	303,732	318,918	15,187	5.0%
Supplies - Fuel	1,634,530	1,294,267	2,176,946	2,452,044	2,451,782	2,549,853	98,071	4.0%
Fleet Card - Other Agencies	708,310	539,039	797,821	897,846	786,556	818,018	31,462	4.0%
Employee Development	335	5,108	810	5,387	6,626	6,825	199	3.0%
Purchased Services	167,311	65,961	67,169	52,996	65,535	151,716	86,182	131.5%
Vehicle License Fees	23,995	28,562	10,986	20,609	34,547	36,110	1,563	4.5%
Telematics Fees	445,640	461,286	440,339	394,504	405,716	389,856	(15,860)	(3.9%)
Vehicle Maintenance Management Fees	122,530	120,014	115,343	119,374	113,455	129,732	16,277	14.3%
Insurance	743,381	857,739	861,493	754,581	856,525	948,566	92,042	10.7%
Indirect Costs	383,636	138,136	100,213	169,457	165,457	172,075	6,618	4.0%
Attorney General Fees	0	0	0	0	0	500	500	0.0%
Depreciation	7,768,256	8,163,437	7,640,970	6,182,833	8,195,689	14,073,151	5,877,462	71.7%
Other Expense	3,190	4,349	2,277	3,937	3,300	3,349	49	1.5%
Total Operating Expenses	14,649,426	14,342,018	15,038,742	14,175,995	16,169,450	22,779,008	6,609,558	40.9%
Operating Income (Loss)	(297,322)	209,560	256,028	11,626	(2,343,261)	811,979	3,155,240	(134.7%)
NonOperating Revenue (Expense)								
Interest Revenue	503,719	128,799	92,101	541,485	1,119,021	2,042,113	923,092	82.5%
Interest Expense	(634,392)	(539,266)	(369,327)	(348,418)	(1,147,191)	(2,030,644)	(883,453)	77.0%
NonOperating Revenue (Expense)	0	8,000	97,812	0	0	0	0	0.0%
NonOperating Transfer In (Out)	(2,614)	(2,613)	(2,287)	0	0	0	0	0.0%
Refunds to Customers	0	(8,000)	0	0	0	0	0	0.0%
Excess Reserve Payback	0	0	0	0	0	(885,000)	(885,000)	100.0%
Gain (Loss) on Sale of Fixed Assets	218,807	1,000,440	1,485,384	2,010,963	2,613,790	2,749,028	135,238	5.2%
Total Non-operating Revenue (expense)	85,520	587,360	1,303,683	2,204,030	2,585,620	1,875,497	(710,123)	(27.5%)
Transfers and Contributions								
Capital Contributions	0	0	0	0	0	0	0	
Per Active Vehicle Rebate	0	0	0	0	0	(3,075,000)		
Building Repairs	0	0	0	0	0	(200,000)		
One-time Electric/Hybrid Vehicle Initiative	0	0	0	0	0	0		
One-Time Electric Charging Stations	0	0	0	0	0	0		
Attorney General Fees	0	0	0	0	0	0		
Net Income (Loss)	(211,802)	796,920	1,559,711	2,215,656	242,359	(587,524)		
Retained Earnings - Beginning of Period	12,846,172	12,634,371	13,431,291	14,999,254	17,255,605	17,497,965		
Prior Period Adjustment	0	0	8,252	40,696	0	0		
Retained Earnings - as Restated	12,846,172	12,634,371	13,439,543	15,039,949	17,255,605	17,497,965		
Retained Earnings - End of Period	12,634,371	13,431,291	14,999,254	17,255,605	17,497,965	16,910,440		
Contributed Capital	500,700	500,700	500,700	500,700	500,700	500,700		
Total Net Assets	13,135,071	13,931,991	15,499,954	17,756,305	17,998,665	17,411,140		

Capital Assets and Technology Purchases

Detailed Capital Assets and Technology FY 2025 Purchases

(Including all items meeting the current capitalization threshold)

Minnesota Department of Administration
Fleet Services
Fiscal Year 2025

Description of Item	Fin Dept#	Org Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease Demand Survey	If yes, identify quarter in which
							Yes or No	
Sub-total of items with \$100,000 unit cost or more as identified in the business plan.								
Automotive Equipment including cars, specialty vehicles, and light trucks	G023MF20		Replacement of existing fleet equipment	669	42,775	28,616,475	Yes	Primarily 1, 3 & 4
Automotive Equipment including cars, specialty vehicles, and light trucks - Roll Forward & Growth	G023MF20			534	41,328	22,069,152	Yes	
Automotive Equipment including cars, specialty vehicles, and light trucks	G023MF20			2	150,000	300,000	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			2	105,000	210,000	Yes	
Automotive Equipment including cars, specialty vehicles, and light trucks	G023MF20			4	55,000	220,000	Yes	
Sub-total of items with unit cost less than \$100,000				0				
GRAND TOTAL				1216				

SWIFT Spending Plan

FY 2025 SWIFT SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION Fleet Services FOR FISCAL YEAR 2025

		Fund 5100	FinDept
		Name: Fleet Services	G0237200
670013	Vehicle Rental	16,841,656	
512606	M5 Application - Other Agencies	184,975	
670014	Fleet Card - Leased Vehicles	2,549,853	
512606	Managed Maintenance - Other Agencies	5,132	
670014	Fleet Card - Other Agencies	818,018	
512260	Vehicle Disposal	8,778,500	
512606	Miscellaneous	116,353	
55600	Non-operating Revenue	0	
512001	Interest Revenue	2,042,113	
		<u>31,336,600</u>	
SWIFT Account			
41000	Full Time	880,244	
41030	Part Time	0	
41050	Overtime	0	
41050	Premium	0	
41070	Other	0	
41100	Space Rental	15,988	
41500	Repairs	1,659,863	
41500	Managed Maintenance - Other Agencies	43,000	
41110	Printing	1,500	
41130	Prof / Technical	25,650	
41196	Central IT Services	166,085	
41197	Central IT Services	544,338	
41155	Communications	1,189	
41160	Travel - In State	1,350	
41170	Travel - Out State	7,650	
41300	Supplies	344,799	
41300	Fuel	2,549,853	
42020	Attorney General Fees	500	
41300	Fleet Card - Other Agencies	818,018	
41400	ML Loan Payments	16,990,886	
47060	Vehicle Purchases	0	
41400	Equipment Rental	1,750	
41180	Employee Development	6,825	
43000	Other Operating Costs	1,662,329	
42010	Statewide Indirect	172,075	
41190	State Prof / Technical	2,850	
Total		<u>25,896,743</u>	
Adjustments			
Plus:			
		Depreciation	14,073,151
Total		<u>14,073,151</u>	
Minus:			
		ML Loan Payment	16,990,886
47060	Vehicle Purchases	0	
41196	M5 Enhancements	0	
41500	Building Repairs	200,000	
Total		<u>17,190,886</u>	
Rate Matrix Amount		<u>22,779,008</u>	
Fund 5000			
		Total	
Master Lease	47060	Vehicle Purchases	51,778,127

Projected Cash Flow

Projected Cash Flow - FY 2025

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services - 5100

	Budget Projections 7/2024	Budget Projections 8/2024	Budget Projections 9/2024	Budget Projections 10/2024	Budget Projections 11/2024	Budget Projections 12/2024	Budget Projections 1/2025	Budget Projections 2/2025	Budget Projections 3/2025	Budget Projections 4/2025	Budget Projections 5/2025	Budget Projections 6/2025	Budgeted Totals
Beginning Balance	3,867,569.80	5,673,367.62	7,061,190.97	8,179,213.33	8,499,826.89	2,330,644.04	4,494,180.29	6,708,138.62	7,907,269.04	10,140,696.86	12,376,054.46	5,818,347.85	
Vehicle Rental	1,335,068.23	1,356,840.38	1,546,739.69	1,603,424.58	1,614,897.79	1,631,593.99	1,645,869.09	1,682,731.26	1,668,816.25	1,664,397.88	1,665,077.89	1,689,740.63	19,105,197.66
Fleet Card - Leased Vehicles	209,097.55	209,097.55	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	2,543,072.60
Fleet Card - Other Agencies	65,546.34	65,546.34	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	812,774.38
M5 Application Fee	-	-	-	184,975.00	-	-	-	-	-	-	-	-	184,975.00
Managed Maintenance - Other Agencies	451.96	451.96	427.67	427.67	427.67	427.67	427.67	427.67	427.67	427.67	427.67	427.67	5,180.62
Other Revenue	9,995.97	9,995.97	9,696.08	9,696.08	9,696.08	9,696.08	9,696.08	9,696.08	9,696.08	9,696.08	9,696.08	9,696.08	116,952.74
Sale of Vehicles	731,541.67	731,541.67	731,541.67	731,541.67	731,541.67	731,541.67	731,541.67	731,541.67	731,541.67	731,541.67	731,541.67	731,541.67	8,778,500.04
Interest Revenue	110,760.29	133,745.64	158,953.58	177,590.02	186,941.63	173,047.17	180,965.28	185,473.98	183,716.49	185,835.76	189,439.88	175,643.63	2,042,113.35
Total Cash Receipt	2,462,462.01	2,507,219.51	2,728,014.61	2,988,310.94	2,824,160.76	2,826,962.50	2,849,155.71	2,890,526.58	2,874,854.08	2,872,554.98	2,876,839.11	2,887,705.60	33,588,766.39
Expenses													
Salaries & Benefits	67,711.08	67,711.08	67,711.08	67,711.08	101,566.62	67,711.08	67,711.08	67,711.08	67,711.08	67,711.08	101,566.62	67,711.08	880,244.04
Rent - Space	3,806.60	1,332.33	1,332.33	1,332.33	1,332.33	1,332.33	1,332.33	1,332.33	1,332.33	1,332.33	1,332.33	1,332.33	18,462.23
Rent - Equipment	400.00	-	-	437.50	-	-	437.50	-	-	437.50	-	-	1,712.50
Repairs & Maintenance - Vehicles	109,535.10	114,988.58	114,988.58	114,988.58	114,988.58	114,988.58	114,988.58	114,988.58	114,988.58	114,988.58	114,988.58	114,988.58	1,374,409.48
Repairs & Maintenance - Other	2,650.00	-	20,000.00	20,000.00	20,000.00	20,000.00	-	-	-	-	100,000.00	100,000.00	282,650.00
Managed Maintenance - Other Agencies	6,051.33	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	3,583.33	45,467.96
Printing	166.67	-	-	375.00	-	-	375.00	-	-	375.00	-	-	1,291.67
Professional & Technical Services	361.67	291.67	291.67	12,791.67	12,791.67	291.67	291.67	291.67	291.67	291.67	291.67	291.67	28,570.04
Central IT	59,001.20	59,201.92	59,201.92	59,201.92	59,201.92	59,201.92	59,201.92	59,201.92	59,201.92	59,201.92	59,201.92	59,201.92	710,222.32
Communications	66.67	99.08	99.08	99.08	99.08	99.08	99.08	99.08	99.08	99.08	99.08	99.08	1,156.55
Travel	-	-	-	-	-	2,000.00	-	-	-	2,000.00	4,000.00	-	8,000.00
Fees	-	3,000.00	-	-	-	-	-	-	-	-	-	-	3,000.00
Supplies - Shop & Office	5,313.88	2,156.75	2,156.75	2,156.75	2,156.75	2,156.75	2,156.75	2,156.75	2,156.75	2,156.75	2,156.75	2,156.75	29,038.13
Supplies - Parts	28,900.15	26,576.50	26,576.50	26,576.50	26,576.50	26,576.50	26,576.50	26,576.50	26,576.50	26,576.50	26,576.50	26,576.50	321,241.65
Supplies - Fuel	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	212,487.75	2,549,853.00
Fleet Card - Other Agencies	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	68,168.17	818,018.04
Employee Development	1,540.00	568.75	568.75	568.75	568.75	568.75	568.75	568.75	568.75	568.75	568.75	568.75	7,796.25
Purchased Services	11,871.55	12,643.00	12,643.00	12,643.00	12,643.00	12,643.00	12,643.00	12,643.00	12,643.00	12,643.00	12,643.00	12,643.00	150,944.55
Vehicle License Fees	5,830.50	3,009.17	3,009.17	3,009.17	3,009.17	3,009.17	3,009.17	3,009.17	3,009.17	3,009.17	3,009.17	3,009.17	38,931.37
Telematics Fees	45,079.52	32,488.00	32,488.00	32,488.00	32,488.00	32,488.00	32,488.00	32,488.00	32,488.00	32,488.00	32,488.00	32,488.00	402,447.52
Vehicle Maintenance Management Fees	9,454.55	10,811.00	10,811.00	10,811.00	10,811.00	10,811.00	10,811.00	10,811.00	10,811.00	10,811.00	10,811.00	10,811.00	128,375.55
Insurance	-	-	948,566.00	-	-	-	-	-	-	-	-	-	948,566.00
Indirect Costs	17,988.72	-	25,030.09	17,988.72	-	25,030.09	17,988.72	-	25,030.09	17,988.72	-	25,030.09	172,075.24
Attorney General Fees	-	-	-	-	-	-	-	-	-	-	-	500.00	500.00
Other Expense	279.08	279.08	279.08	279.08	279.08	279.08	279.08	279.08	279.08	279.08	279.08	279.08	3,348.96
ML Payment - Principal	-	-	-	-	7,307,612.86	-	-	-	-	-	7,652,628.62	-	14,960,241.48
Interest Expense	-	-	-	-	1,002,979.05	-	-	-	-	-	1,027,665.40	-	2,030,644.45
Active Vehicle Rebate/Credit	-	500,000.00	-	2,000,000.00	-	-	-	1,075,000.00	-	-	-	-	3,575,000.00
Excessive Reserve Payback	-	-	-	-	-	-	-	-	-	-	-	885,000.00	885,000.00
Total Expense Paid	656,664.19	1,119,396.16	1,609,992.25	2,667,697.38	8,993,343.61	663,426.25	635,197.38	1,691,396.16	641,426.25	637,197.38	9,434,545.72	1,626,926.25	30,377,208.98
Projected Ending Cash Balance	5,673,367.62	7,061,190.97	8,179,213.33	8,499,826.89	2,330,644.04	4,494,180.29	6,708,138.62	7,907,269.04	10,140,696.86	12,376,054.46	5,818,347.85	7,079,127.21	

Financial Statement

Statement of Net Position

STATE OF MINNESOTA
FLEET SERVICES FUND 5100
STATEMENT OF NET POSITION
DECEMBER 31, 2023

4/23/2024
Unaudited

	FY24	FY23
ASSETS		
CURRENT ASSETS		
Cash	\$ 8,643,392.53	\$ 1,671,759.55
Accounts Receivable	1,823,289.42	1,595,864.61
Accounts Receivable - Non Trade (Note 3)	29,985.00	63,536.83
Leases Receivable (Note 4)	1,207,000.00	1,256,000.00
Prepaid Insurance	426,454.50	402,676.50
Total Current Assets	<u>\$ 12,130,121.45</u>	<u>\$ 4,989,837.49</u>
NONCURRENT ASSETS (Note 5)		
Building Improvements	\$ 994,294.34	\$ 994,294.34
Accumulated Depreciation - Building Improvements	(794,380.61)	(751,506.53)
Infrastructure	157,530.00	62,076,100.20
Accumulated Depreciation - Infrastructure	(119,106.68)	(31,614,352.15)
Vehicles	70,675,436.69	1,809.30
Accumulated Depreciation - Vehicles	(30,312,566.72)	(1,809.30)
Equipment	1,809.30	157,530.00
Accumulated Depreciation - Equipment	(1,809.30)	(111,230.12)
Software	268,570.00	268,570.00
Accumulated Amortization - Software	(268,570.00)	(268,570.00)
Leases Receivable (Note 4)	1,315,000.00	1,537,000.00
Total Noncurrent Assets	<u>\$ 41,916,207.02</u>	<u>\$ 32,287,835.74</u>
TOTAL ASSETS	<u>\$ 54,046,328.47</u>	<u>\$ 37,277,673.23</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 9)	\$ 10,000.00	\$ 10,000.00
Deferred Pension Outflows (Note 10)	293,000.00	350,000.00
Total Deferred Outflows of Resources	<u>\$ 303,000.00</u>	<u>\$ 360,000.00</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 318,230.91	\$ 529,029.45
Accounts Payable - Non-Trade (Note 6)	914,929.42	441,508.10
Salaries and Benefits Payable	23,198.99	18,956.29
Interfund Payable (Note 11)	5,000,000.00	1,300,000.00
Interest Payable	76,588.67	22,630.96
Sales Tax Payable	3,372.42	2,913.46
Loans Payable - Master Lease (Note 7)	9,189,804.62	7,664,816.71
Compensated Absences Payable (Note 8)	12,000.00	12,000.00
Total Current Liabilities	<u>\$ 15,538,125.03</u>	<u>\$ 9,991,854.97</u>
NONCURRENT LIABILITIES		
Loans Payable - Master Lease (Note 7)	\$ 17,093,298.48	\$ 7,896,438.40
Compensated Absences Payable (Note 8)	96,000.00	111,000.00
Other Postemployment Benefits (Note 9)	55,000.00	64,000.00
Net Pension Liability (Note 10)	321,000.00	16,000.00
Total Noncurrent Liabilities	<u>\$ 17,565,298.48</u>	<u>\$ 8,087,438.40</u>
TOTAL LIABILITIES	<u>\$ 33,103,423.51</u>	<u>\$ 18,079,293.37</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Leases (Note 4)	\$ 2,522,000.00	\$ 2,793,000.00
Deferred Other Postemployment Benefits Inflows (Note 9)	9,000.00	8,000.00
Deferred Pension Inflows (Note 10)	120,000.00	652,000.00
Total Deferred Inflows of Resources	<u>\$ 2,651,000.00</u>	<u>\$ 3,453,000.00</u>
NET POSITION (Note 14)		
Net Investment in Capital Assets	\$ 14,318,103.92	\$ 15,189,580.63
Unrestricted Net Position	<u>4,276,801.04</u>	<u>915,799.23</u>
TOTAL NET POSITION	<u>\$ 18,594,904.96</u>	<u>\$ 16,105,379.86</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, 2023

4/23/2024
Unaudited

	FY24 QTD	FY24 YTD	FY23 QTD	FY23 YTD
OPERATING REVENUES				
Vehicle Rental	\$ 2,818,047.01	\$ 4,814,490.84	\$ 2,561,242.97	\$ 5,319,406.30
M5 Application - Other Agencies	-	173,408.82	-	162,727.76
Fleet Card - Leased Vehicles	621,787.45	1,344,954.99	611,904.92	1,334,900.00
Fleet Card - Other Agencies	197,788.21	431,677.57	226,268.40	506,802.01
Managed Maintenance - Other Agencies	1,313.73	2,817.71	1,959.55	3,917.89
Other Revenues	30,571.56	57,421.16	37,765.21	57,042.64
Total Operating Revenues	\$ 3,669,507.96	\$ 6,824,771.09	\$ 3,439,141.05	\$ 7,384,796.60
OPERATING EXPENSES				
Salaries and Benefits	\$ 173,635.89	\$ 354,134.16	\$ 181,080.57	\$ 374,875.72
Rent	5,350.86	8,371.23	4,801.70	7,650.85
Rent - Equipment	616.44	1,176.76	391.00	861.83
Repairs and Maintenance - Vehicles	317,983.96	698,909.12	254,644.32	582,351.61
Managed Maintenance - Other Agencies	8,420.06	12,612.05	19,060.39	29,541.79
Printing	-	72.72	31.21	80.86
Professional and Technical Services	1,120.00	1,890.00	980.00	1,820.00
Centralized IT Services	128,632.95	385,710.19	45,942.75	355,087.99
Communications	511.59	772.95	929.93	1,069.05
Travel	1,207.71	2,227.01	(52.55)	1,584.06
Fees	-	-	-	162.65
Supplies and Materials - General	5,854.66	5,921.53	1,000.30	1,249.49
Supplies and Materials - Parts	62,546.28	145,834.03	116,899.97	193,659.50
Supplies and Materials - Fuel	602,535.90	1,338,553.96	590,898.04	1,293,781.04
Fleet Card - Other Agencies	197,788.21	403,226.89	226,268.40	506,802.01
Employee Development	145.00	407.36	100.00	299.00
Purchased Services	11,346.43	19,328.68	17,804.78	25,266.91
Vehicle License Fees	3,614.50	18,339.84	(19,815.58)	6,019.10
Telematics Fees	93,245.50	208,877.57	71,964.74	182,483.58
Vehicle Maintenance Management Fees	30,967.45	64,000.11	28,528.00	57,190.00
Insurance	210,929.21	430,070.00	201,338.25	405,827.90
Indirect Costs	41,364.24	82,728.48	42,364.29	84,728.58
Depreciation	1,760,699.31	3,505,420.55	1,488,038.38	3,098,929.66
Other Expenses	882.24	1,405.86	572.33	1,116.72
Total Operating Expenses	\$ 3,659,398.39	\$ 7,689,991.05	\$ 3,273,771.22	\$ 7,212,439.90
OPERATING INCOME (LOSS)	\$ 10,109.57	\$ (865,219.96)	\$ 165,369.83	\$ 172,356.70
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 282,598.79	\$ 504,385.45	\$ 135,769.95	\$ 214,410.36
Interest Expense	(204,203.77)	(415,775.89)	(73,518.59)	(153,969.56)
Gain (Loss) on Disposal of Capital Assets	625,482.62	1,805,210.56	351,073.79	699,933.59
Total Nonoperating Revenue (Expenses)	\$ 703,877.64	\$ 1,893,820.12	\$ 413,325.15	\$ 760,374.39
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions (Note 2)	\$ -	\$ -	\$ -	\$ -
Nonoperating Transfer In (Out) (Note 13)	-	-	-	-
Total Transfers and Contribution	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 713,987.21	\$ 1,028,600.16	\$ 578,694.98	\$ 932,731.09
NET POSITION, BEGINNING, AS REPORTED	\$ 17,880,917.75	\$ 17,566,304.80	\$ 15,526,684.88	\$ 15,131,952.99
Adjustment to Net Position (Note 12)	-	-	-	40,695.78
NET POSITION, BEGINNING, AS RESTATED	\$ 17,880,917.75	\$ 17,566,304.80	\$ 15,526,684.88	\$ 15,172,648.77
NET POSITION, ENDING (Note 14)	\$ 18,594,904.96	\$ 18,594,904.96	\$ 16,105,379.86	\$ 16,105,379.86

Statement of Cash Flows

STATE OF MINNESOTA
FLEET SERVICES FUND 5100
STATEMENT OF CASH FLOWS
FISCAL YEAR 2024 AS OF DECEMBER 31, 2023

4/23/2024
Unaudited

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	\$ 6,675,991.70
Receipts from Other Revenue	57,421.16
Payments to Suppliers for Goods and Services	(4,803,038.13)
Payments to Employees	(354,725.60)
Net Cash Flows from Operating Activities	\$ 1,575,649.13

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	-
Net Cash Flows from Noncapital Financing Activities	\$ -

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Investment in Capital Assets	\$ (12,195,626.25)
Interfund Payable (Note 11)	5,000,000.00
Proceeds from Disposal of Capital Assets	4,513,017.02
Proceeds from Master Lease Loan	12,258,871.36
Repayments of Master Lease Loan	(5,125,614.45)
Interest Paid	(381,011.02)
Capital Contributions	-
Net Cash Flows from Capital and Related Financing Activities	\$ 4,069,636.66

CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings	\$ 504,385.45
Net Cash Flows from Investing Activities	\$ 504,385.45

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents, Beginning	2,493,721.29
Cash and Cash Equivalents, Ending	\$ 8,643,392.53

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

Operating Income (Loss)	\$ (865,219.96)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	\$ 3,505,420.55
Amortization	-
Customer Rebate Credit	-
(Increase) Decrease in Accounts Receivable	(91,358.23)
(Increase) Decrease in Due from Other Funds	-
(Increase) Decrease in Leases Receivable	-
(Increase) Decrease in Due from Others	-
(Increase) Decrease in Prepaid Insurance	(426,454.50)
(Increase) Decrease in Deferred Pension Outflows	-
(Increase) Decrease in Deferred Other Postemployment Benefits Outflows	-
Increase (Decrease) in Accounts Payable	(545,664.99)
Increase (Decrease) in Salaries and Benefits Payable	(591.44)
Increase (Decrease) in Sales Tax Payable	(482.30)
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	-
Total Adjustments	\$ 2,440,869.09
Net Cash Flows from Operating Activities	\$ 1,575,649.13

Noncash Investing, Capital, and Financing Activities	\$ -
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Budget to Actual Comparison

STATE OF MINNESOTA
FLEET SERVICES FUND 5100
STATEMENT OF BUDGET AND ACTUAL COMPARISON
QUARTER ENDED DECEMBER 31, 2023

4/23/2024
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Vehicle Rental	\$ 3,708,976.75	\$ 7,417,953.50	\$ 2,818,047.01	\$ 4,814,490.84	\$ (890,929.74)	\$ (2,603,462.66)
M5 Application - Other Agencies	176,390.00	176,390.00	-	173,408.82	(176,390.00)	(2,981.18)
Fleet Card - Leased Vehicles	630,549.50	1,261,099.00	621,787.45	1,344,954.99	(8,762.05)	83,855.99
Fleet Card - Other Agencies	240,034.50	480,069.00	197,788.21	431,677.57	(42,246.29)	(48,391.43)
Managed Maintenance - Other Agencies	1,702.25	3,404.50	1,313.73	2,817.71	(388.52)	(586.79)
Other Revenue	28,159.00	56,318.00	30,571.56	57,421.16	2,412.56	1,103.16
Total Operating Revenues	\$ 4,785,812.00	\$ 9,395,234.00	\$ 3,669,507.96	\$ 6,824,771.09	\$ (1,116,304.04)	\$ (2,570,462.91)
OPERATING EXPENSES						
Salaries and Benefits	\$ 197,509.75	\$ 395,019.50	\$ 173,635.89	\$ 354,134.16	\$ (23,873.86)	\$ (40,885.34)
Rent	5,583.25	11,166.50	5,350.86	8,371.23	(232.39)	(2,795.27)
Rent - Equipment	437.50	875.00	616.44	1,176.76	178.94	301.76
Repairs and Maintenance - Vehicles	392,649.50	785,299.00	317,983.96	698,909.12	(74,665.54)	(86,389.88)
Repairs and Maintenance - Other	2,625.00	5,250.00	-	-	(2,625.00)	(5,250.00)
Managed Maintenance - Other Agencies	10,750.00	21,500.00	8,420.06	12,612.05	(2,329.94)	(8,887.95)
Printing	375.00	750.00	-	72.72	(375.00)	(677.28)
Professional and Technical Services	2,625.00	5,250.00	1,120.00	1,890.00	(1,505.00)	(3,360.00)
Centralized IT Services	138,984.25	277,968.50	128,632.95	385,710.19	(10,351.30)	107,741.69
Communications	349.25	698.50	511.59	772.95	162.34	74.45
Travel	2,250.00	4,500.00	1,207.71	2,227.01	(1,042.29)	(2,272.99)
Fees	5,250.00	10,500.00	-	-	(5,250.00)	(10,500.00)
Supplies and Materials - General	4,317.50	8,635.00	5,854.66	5,921.53	1,537.16	(2,713.47)
Supplies and Materials - Parts	97,664.25	195,328.50	62,546.28	145,834.03	(35,117.97)	(49,494.47)
Supplies and Materials - Fuel	630,549.50	1,261,099.00	602,535.90	1,338,553.96	(28,013.60)	77,454.96
Fleet Card - Other Agencies	240,034.50	480,069.00	197,788.21	403,226.89	(42,246.29)	(76,842.11)
Employee Development	1,337.50	2,675.00	145.00	407.36	(1,192.50)	(2,267.64)
Purchased Services	18,292.50	36,585.00	11,346.43	19,328.68	(6,946.07)	(17,256.32)
Vehicle License Fees	9,027.50	18,055.00	3,614.50	18,339.84	(5,413.00)	284.84
Telematics Fees	87,048.00	174,096.00	93,245.50	208,877.57	6,197.50	34,781.57
Vehicle Maintenance Management Fees	29,255.25	58,510.50	30,967.45	64,000.11	1,712.20	5,489.61
Insurance	212,843.75	425,687.50	210,929.21	430,070.00	(1,914.54)	4,382.50
Indirect Costs	44,058.75	88,117.50	41,364.24	82,728.48	(2,694.51)	(5,389.02)
Attorney General Fees	125.00	250.00	-	-	(125.00)	(250.00)
Depreciation	2,543,173.00	5,086,346.00	1,760,699.31	3,505,420.55	(782,473.69)	(1,580,925.45)
Other Expenses	431.50	863.00	882.24	1,405.86	450.74	542.86
Total Operating Expenses	\$ 4,677,547.00	\$ 9,355,094.00	\$ 3,659,398.39	\$ 7,689,991.05	\$ (1,018,148.61)	\$ (1,665,102.95)
OPERATING INCOME (LOSS)	\$ 108,265.00	\$ 40,140.00	\$ 10,109.57	\$ (865,219.96)	\$ (98,155.43)	\$ (905,359.96)
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	\$ 121,500.00	\$ 243,000.00	\$ 282,598.79	\$ 504,385.45	\$ 161,098.79	\$ 261,385.45
Interest Expense	(283,433.75)	(566,867.50)	(204,203.77)	(415,775.89)	79,229.98	151,091.61
Excess Reserve Cash Payback to Fed Gov	(75,000.00)	(150,000.00)	-	-	75,000.00	150,000.00
Gain (Loss) on Sale of Capital Assets	233,497.50	466,995.00	625,482.62	1,805,210.56	391,985.12	1,338,215.56
Total Nonoperating Revenue (Expenses)	\$ (3,436.25)	\$ (6,872.50)	\$ 703,877.64	\$ 1,893,820.12	\$ 707,313.89	\$ 1,900,692.62
TRANSFERS AND CONTRIBUTIONS						
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
CHANGE IN NET POSITION	\$ 104,257.00	\$ 32,124.00	\$ 713,987.21	\$ 1,028,600.16	\$ 609,730.21	\$ 996,476.16

Footnotes to Financial Statements

STATE OF MINNESOTA
FLEET SERVICES FUND 5100
FOOTNOTES TO FINANCIAL STATEMENTS
FISCAL YEAR 2024 AS OF DECEMBER 31, 2023

4/23/2024
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:

On July 1, 2022, an Agency Indirect Cost Plan was enacted to allocate certain overhead costs incurred throughout 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

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 \$29,985.33 and \$63,536.83 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 - Current	Lease Receivable - Non Current	Deferred Leases
Balance 7/1/2023	\$ 1,207,000.00	\$ 1,315,000.00	\$ 2,522,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 12/31/2023	<u>\$ 1,207,000.00</u>	<u>\$ 1,315,000.00</u>	<u>\$ 2,522,000.00</u>

5. CAPITAL ASSETS

	Balance 7/1/2023	Additions	Deletions	Balance 12/31/2023
Land Improvements	\$ -	\$ -	\$ -	\$ -
Building Improvements	\$ 994,294.34	\$ -	\$ -	\$ 994,294.34
Vehicles	66,538,564.10	11,719,570.99	(7,582,698.40)	70,675,436.69
Equipment	1,809.30	-	-	1,809.30
Infrastructure	157,530.00	-	-	157,530.00
Software	268,570.00	-	-	268,570.00
Total Capital Assets	\$ 67,960,767.74	\$ 11,719,570.99	\$ (7,582,698.40)	\$ 72,097,640.33
Accumulated Depreciation/Amortization for:				
Building Improvements	\$ (772,943.57)	\$ (21,437.04)	\$ -	\$ (794,380.61)
Vehicles	(31,741,473.76)	(3,480,045.23)	4,908,952.27	(30,312,566.72)
Equipment	(1,809.30)	-	-	(1,809.30)
Infrastructure	(115,168.40)	(3,938.28)	-	(119,106.68)
Software	(268,570.00)	-	-	(268,570.00)
Total Accumulated Depreciation/Amortization	\$ (32,899,965.03)	\$ (3,505,420.55)	\$ 4,908,952.27	\$ (31,496,433.31)

6. ACCOUNTS PAYABLE - NON TRADE

FY24 and FY23 Accounts Payable - Non Trade has a balance of \$914,929.42 and \$441,508.10 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 30, 2023.

FY	Principal Amount	Interest Amount	Total Payments
2024	4,964,305.46	450,521.60	5,414,827.06
2025	7,826,737.47	704,402.60	8,531,140.07
2026	5,943,604.55	470,680.53	6,414,285.08
2027	4,030,254.52	266,104.53	4,296,359.05
2028	3,095,947.90	111,673.95	3,207,621.85
2029	422,253.20	9,272.94	431,526.47
Total Payments	\$ 26,283,103.10	\$ 2,012,656.15	\$ 28,295,759.58

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 7/1/2023	\$ 12,000.00	\$ 96,000.00
Increase	-	-
Decrease	-	-
Ending Balance 12/31/2023	\$ 12,000.00	\$ 96,000.00

9. OTHER POSTEMPLOYMENT BENEFITS

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

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

The June 30, 2023 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of July 1, 2022 and a measurement date of June 30, 2022.

A single discount rate of 3.54% was used to measure the total OPEB liability as of June 30, 2022. The single discount rate was based on a municipal bond rate of 3.54% (based on the 20-year Bond Buyer General Obligation Index as of the end of June 2022). 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 7/1/2023	\$ 10,000.00	\$ 55,000.00	\$ 9,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/2023	\$ 10,000.00	\$ 55,000.00	\$ 9,000.00

10. NET PENSION LIABILITY

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

The June 30, 2023 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of June 30, 2022 and a measurement date of June 30, 2022.

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	\$ 293,000.00	\$ 321,000.00	\$ 120,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/2023	\$ 293,000.00	\$ 321,000.00	\$ 120,000.00

11. INTERFUND PAYABLE

In FY24 2nd quarter, an interfund loan of \$5,000,000.00 was transferred to Fleet Services Fund 5100, out of the Plant Management Fund 5400 to cover cash flow shortages as allowed by Statute 16B.485. No interest is going to be paid. The Loan is to be repaid no later than 24 months later.

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. No interest is going to be paid. An early payment of \$200,000 was paid in FY22 Q4. A final payment of \$1,300,000.00 was made FY23 Q4. The balance as of December 31, 2023 is \$1,300,000.00

12. ADJUSTMENTS TO NET POSITION

In FY23 as of December 31, 2023, the total prior period adjustments of \$0.00.

In FY22 as of December 31, 2022, the total prior period adjustments are \$40,695.78. This adjustment is due to the over statement of FY21 Accounts Payable Non-Trade.

13. 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, administrating the Productivity Loan Fund, publishing an annual report; and providing other technical assistance. In consideration for sustainability services provided; Admin agreed to contribute funds to share in the cost. Fleet transferred \$2,286.66 from Fund 5100 to OES Fund 2001 in FY23 Q4.

14. NET POSITION

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

Net Investment in Capital Assets	\$ 14,318,103.92
Unrestricted Net Position	4,276,801.04
Total Net Position	<u>\$ 18,594,904.96</u>

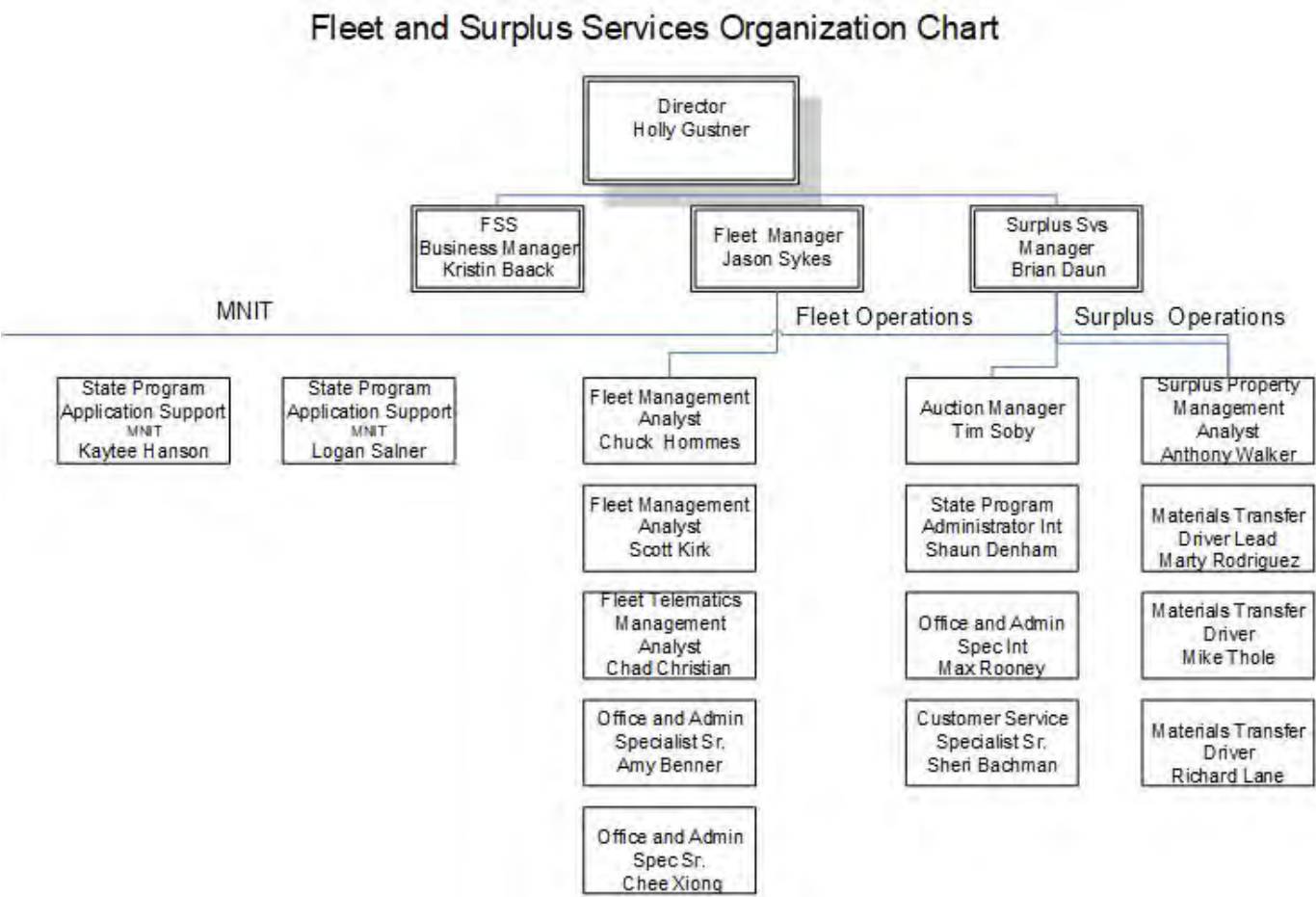
Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Retained Earnings, Beginning	\$ 17,065,604.80	\$ 17,380,929.07	\$ -	\$ -
Quarterly Net Income (Loss)	315,324.27	713,275.89	-	-
Retained Earnings, Ending	<u>\$ 17,380,929.07</u>	<u>\$ 18,094,204.96</u>	<u>\$ -</u>	<u>\$ -</u>
Add: Capital Contributions (Note 2)	\$ 500,700.00	\$ 500,700.00	\$ -	\$ -
Reconciliation to Total Net Position	<u>\$ 17,881,629.07</u>	<u>\$ 18,594,904.96</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



Personnel

On July 1, 2025, 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 (\$421 annually)
- Administrative costs (\$691 annually)

Calculations:

- **Maintenance**
 - Maintenance = CY 2023 total maintenance cost by vehicle type plus 1% inflation plus \$8.22 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**
 - o Monthly base rate = depreciation + interest + administrative cost + insurance + maintenance
 - o Fuel card charges

Maintenance Rate Chart

FY 2025 Monthly Leased Vehicle Maintenance Rate By Vehicle Type							
Category	Monthly Repair Cost	Monthly Rate 1% Inflation	Vehicle Handling Fee Added \$8.22	Vehicle CT	Monthly	Annual	Mthly Maint * 60 Avg Life Mths
Auto/Hybrid	\$ 35.86	\$36.22	\$44.44	503	\$22,352.33	\$268,227.93	\$2,666.28
Specialty ADA	\$ 158.92	\$160.51	\$168.73	14	\$2,362.20	\$28,346.41	\$10,123.72
Law Enforcement	\$ 67.84	\$68.52	\$76.74	161	\$12,354.79	\$148,257.48	\$4,604.27
Med/Heavy Truck/Spec	\$ 49.66	\$50.16	\$58.38	160	\$9,340.16	\$112,081.97	\$3,502.56
Mini/SUV/LT Truck	\$ 40.22	\$40.62	\$48.84	1359	\$66,375.77	\$796,509.26	\$2,930.50
Electric Sedan	\$ 19.98	\$20.18	\$28.40	18	\$511.19	\$6,134.23	
Electric Mini/SUV	\$ 24.45	\$24.69	\$32.91	8	\$263.31	\$3,159.74	
Electric Half Ton Truck	\$ 28.04	\$28.32	\$36.54	2	\$73.08	\$876.96	
Electric One Ton Truck	\$ 46.57	\$47.04	\$55.26	1	\$55.26	\$663.06	
Misc Truck-Vocational Use	\$ 648.16	\$654.64	\$662.86	4	\$2,651.44	\$31,817.33	\$39,771.66
Misc. Heavy Duty Truck	\$ 358.44	\$362.02	\$370.24	16	\$5,923.90	\$71,086.81	
				2246	\$122,263.43	\$1,467,161.18	
Maintenance Monthly Rate = CY 2023 ARI Repair Costs by vehicle type + 1% Inflation fee + Vehicle Handling Fee \$8.22 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
 - o M5 Application – agency owned vehicles within a separate M5 business unit application
 - o M5 Agency Owned – agency owned vehicles identified within the Admin business unit of M5
 - o 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
 - o Monthly Managed Maintenance Administration Fee is \$14.26 per vehicle

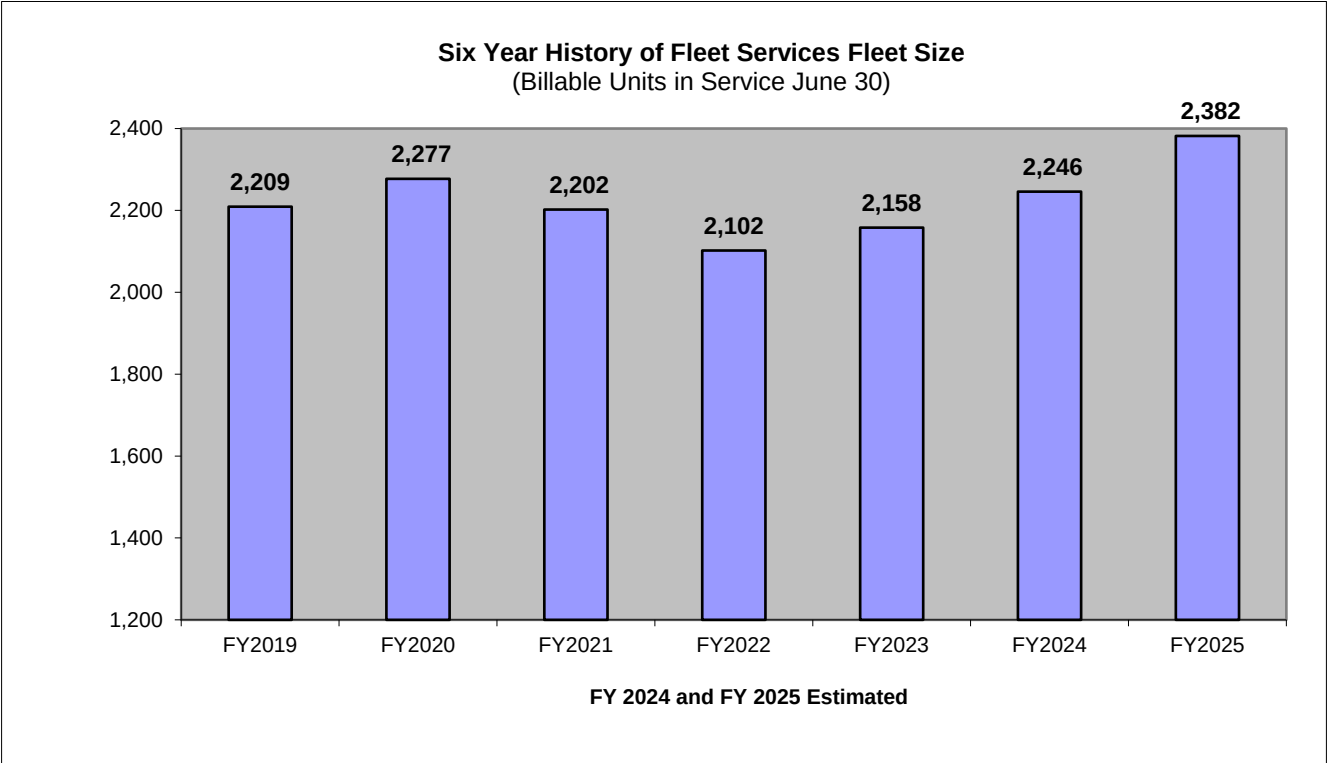
Admin Fee - Agency Owned Vehicles			
Expense	Managed Maintenance	M5 Company Application	M5 Admin Application
Salaries	\$2,129	\$24,329	\$4,750
Rent - Bldg	\$160	\$160	\$80
Rent - Equipment	\$18	\$18	\$9
Repairs - Other	\$592	\$800	\$400
Managed Maintenance Repairs - Other Agencies - ARI	\$43,000	\$0	\$0
Professional/Technical	\$285	\$0	\$0
Central IT Services	\$3,527	\$139,585	\$17,000
Communications	\$12	\$12	\$0
Employee Development	\$68	\$3,626	\$15
ARI Managed Maint Fees \$4 per vehicle	\$1,440	\$0	\$0
Supplies - Shop & Office	\$259	\$259	\$129
Fleet Card - Other Agencies - Fuel	\$0	\$0	\$0
Statewide & Agency Indirect Costs	\$980	\$0	\$0
Total	\$52,470	\$168,788	\$22,383
Revenue			
Fleet Card - Other Agencies - Fuel			
Managed Maintenance - Other Agencies - ARI	\$43,000		
Number of Agency Owned Vehicles	30		496
Bulk Fuel Module Expenses			\$6,196
Total Basis for Rates	\$9,470	\$168,788	\$16,187
Admin Fee Per Vehicle	\$315.65		\$32.64
Admin Fee Per Vehicle - Monthly (Breakeven)	\$26.30		
Admin Fee Per Vehicle - Monthly Actual Charge	\$14.26		
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		\$116,463	
Application Fee Agency M5 Company 31% DPS - Annual		\$52,324	
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. The Agency Admin Application per vehicle annual fee of \$33.32 is proposed for agency owned vehicles identified in the Admin company of M5 in FY 2025.			

Miscellaneous Charges

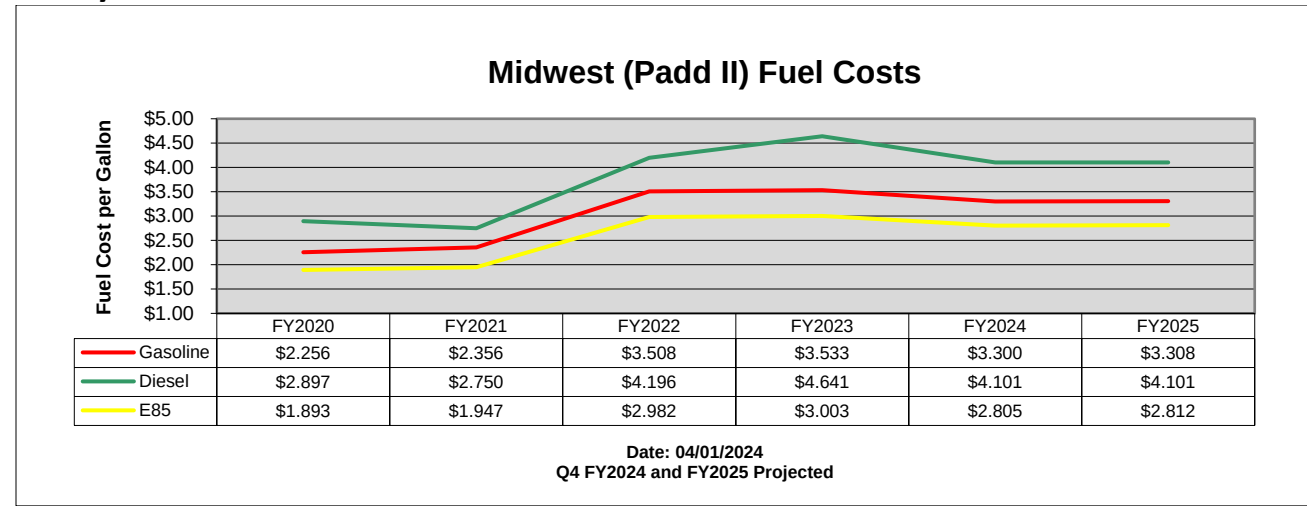
- Agency may be charged for:
 - Items missing from vehicles at replacement cost or anticipated loss from sale.
 - Mechanical repair work due to misuse, abuse, or neglect of equipment.
 - Overage charge for miles in excess of lease mileage allowance.
 - Smoking in the vehicle – cost of smoke removal and/or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

FY2025 Quarterly Fuel Price Projections								
		Gasoline	Diesel				Gasoline	Diesel
2024	Jan	\$2.829	\$3.854		2024	Apr	\$3.315	\$3.953
2024	Feb	\$3.044	\$4.044		2024	May	\$3.394	\$3.902
2024	Mar	\$3.257	\$4.018		2024	June	\$3.559	\$3.898
2024	Apr	\$3.315	\$3.953		2024	Jul	\$3.550	\$3.917
2024	May	\$3.394	\$3.902		2024	Aug	\$3.564	\$3.981
2024	Jun	\$3.559	\$3.898		2024	Sep	\$3.352	\$4.061
2024	Jul	\$3.550	\$3.917		2024	Oct	\$3.245	\$4.080
2024	Aug	\$3.564	\$3.981		2024	Nov	\$3.192	\$4.187
2024	Sep	\$3.352	\$4.061		2024	Dec	\$3.123	\$4.183
2024	Oct	\$3.245	\$4.080		2025	Jan	\$3.114	\$4.185
2024	Nov	\$3.192	\$4.187		2025	Feb	\$3.121	\$4.169
2024	Dec	\$3.123	\$4.183		2025	Mar	\$3.263	\$4.194
1st Quarter Average		\$3.285	\$4.007		2nd Quarter Average		\$3.316	\$4.059
		Gasoline	Diesel				Gasoline	Diesel
2024	Jul	\$3.550	\$3.917		2024	Oct	\$3.245	\$4.080
2024	Aug	\$3.564	\$3.981	2024	Nov	\$3.192	\$4.187	
2024	Sep	\$3.352	\$4.061	2024	Dec	\$3.123	\$4.183	
2024	Oct	\$3.245	\$4.080	2025	Jan	\$3.114	\$4.185	
2024	Nov	\$3.192	\$4.187	2025	Feb	\$3.121	\$4.169	
2024	Dec	\$3.123	\$4.183	2025	Mar	\$3.263	\$4.194	
2025	Jan	\$3.114	\$4.185	2025	Apr	\$3.290	\$4.121	
2025	Feb	\$3.121	\$4.169	2025	May	\$3.394	\$4.091	
2025	Mar	\$3.263	\$4.194	2025	Jun	\$3.488	\$4.042	
2025	Apr	\$3.290	\$4.121	2025	Jul	\$3.440	\$3.989	
2025	May	\$3.394	\$4.091	2025	Aug	\$3.468	\$4.035	
2025	Jun	\$3.488	\$4.042	2025	Sep	\$3.372	\$4.069	
3rd Quarter Average		\$3.308	\$4.101	4th Quarter Average		\$3.293	\$4.112	

Vehicle Assignment – State Agency Long Term Lease

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

Vehicle Information:

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

Assignment Term and Cost:

Customer agrees to:

- ☐ A lease term of _____ years, not to exceed _____ miles.
- ☐ Pay Fleet Services a monthly rate of _____ to be billed monthly.
 - An annual rate adjustment (increase/decrease) may be assessed to reflect projected operating expenses effective July 1 of each year.
 - A lease rate may be adjusted if interest rates fluctuate .5% or greater after the lease is signed.
- ☐ Pay Fleet Services for FSS issued fuel card purchases associated with leased vehicle to be billed monthly.
- ☐ Pay Fleet Services for over lease mileage allowance charge of _____ per mile.
- ☐ Pay Fleet Services invoices within 30 days after receipt.

Additional Terms:

- ☐ Customer is responsible for safe and lawful operation of the assigned vehicle.
- ☐ Customer will comply with Statute 16B.55 and state procedures governing the use of state vehicles.
- ☐ Customer may not modify the assigned equipment in such a way that it is unsafe or unlawful to operate.
- ☐ Customer must not disable or remove any manufacturer installed safety equipment.
- ☐ Fleet Services must approve any significant modification to the assigned equipment prior to the modification.
 - Modifications that jeopardize safe equipment operation will not be approved.
 - Any modification done to the vehicle must be removed prior to turn in.
 - Damage repair from modifications may be charged to the customer.
- ☐ Items removed from the vehicle (seats, tailgate, etc.) must be reinstalled or returned with the vehicle.
 - Fleet Services may charge the customer for any missing items either for replacement cost or anticipated loss on sale.
- ☐ Early Lease Termination. The vehicle may be returned to Fleet Services prior to the end of the agreed term if the customer notifies Fleet Services in writing one complete billing period prior to turn in.
 - Customer will be assessed a \$500 early termination fee.
 - Customer will continue to pay the current lease rate until the vehicle is reassigned or sold. FSS will make every effort to re-assign or sell vehicle as expeditiously as possible.
- ☐ Cost of mechanical repair work due to misuse, abuse, neglect of the vehicle/equipment, or smoking in the vehicle is the responsibility of the customer.
- ☐ Vehicles turned in with unreported body damage will be assessed up to the \$500 insurance deductible.

Cleanliness and Care:

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

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

Lease terms effective the date of final signature and may be extended at the end of the original lease term if agreed to by both the customer and Fleet Services.

Customer Agency or Unit: _____ VIN: _____

Customer Authorized Signature: _____ Date: _____

Fleet Services Authorized Signature: _____ Date: _____

Driver Receiving Vehicle Signature: _____ Date: _____

eff. 3/21

Vehicle Assignment - Long Term Lease

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

Vehicle Information:

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

Assignment Term and Cost:

Customer agrees to:

- ☐ A lease term of _____ years, not to exceed _____ miles.
- ☐ Pay Fleet Services a monthly rate of _____ to be billed monthly.
 - An annual rate adjustment (increase/decrease) may be assessed to reflect projected operating expenses effective July 1 of each year.
 - A lease rate may be adjusted if interest rates fluctuate .5% or greater after the lease is signed.
- ☐ Pay Fleet Services for over lease mileage allowance charge of _____ per mile.
- ☐ Pay Fleet Services invoices within 30 days after receipt.

Additional Terms:

- ☐ Customer is responsible for safe and lawful operation of the assigned vehicle.
- ☐ Customer will comply with Statute 16B.55 and procedures governing the use of state vehicles.
- ☐ Customer may not modify the assigned equipment in such a way that it is unsafe or unlawful to operate.
- ☐ Customer must not disable or remove any manufacturer installed safety equipment.
- ☐ Fleet Services must approve any significant modification to the assigned equipment prior to the modification.
 - Modifications that jeopardize safe equipment operation will not be approved.
 - Any modification done to the vehicle must be removed prior to turn in.
 - Damage repair from modifications may be charged to the customer.
- ☐ Items removed from the vehicle (seats, tailgate, etc.) must be reinstalled or returned with the vehicle.
 - Fleet Services may charge the customer for any missing items either for replacement cost or anticipated loss on sale.
- ☐ Early Lease Termination. The vehicle may be returned to Fleet Services prior to the end of the agreed term if the customer notifies Fleet Services in writing one complete billing period prior to turn in.
 - Customer will be assessed a \$500 early termination fee.
 - Customer will continue to pay the current lease rate until the vehicle is reassigned or sold. FSS will make every effort to re-assign or sell vehicle as expeditiously as possible.
- ☐ Cost of repairs due to misuse, abuse, neglect of the vehicle/equipment, or smoking in the vehicle is the responsibility of the customer.
- ☐ Vehicles turned in with unreported body damage will be assessed up to the \$500 insurance deductible.
- ☐ Political Subdivision is required to provide their own insurance coverage.
- ☐ Political Subdivision agrees to indemnify, hold harmless and defend with the approval of the Minnesota Attorney General, the State of Minnesota, Department of Administration, Fleet Services for all claims, liabilities, and damages as a result of Political Subdivision's use of the leased vehicle(s) under this lease.

Cleanliness and Care:

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

- ☐ Customer is responsible to keep the vehicle clean and presentable.
- ☐ Customer is responsible for interior upkeep and cleaning.
- ☐ **SMOKING IS NOT ALLOWED IN ANY VEHICLE LEASED FROM FLEET SERVICES**

Lease terms effective the date of final signature and may be extended at the end of the original lease term if agreed to by both the customer and Fleet Services.

Customer Agency or Unit: _____ VIN: _____

Customer Authorized Signature: _____ Date: _____

Fleet Services Authorized Signature: _____ Date: _____

Driver Receiving Vehicle Signature: _____ Date: _____

eff. 3/21



Office Memorandum

Date: August 14, 2024

To: Tamar Gronvall, Commissioner, Minnesota Department of Administration

From: Ahna Minge, Assistant Commissioner and State Budget Director 

Subject: Approval of FY 2025 Rates for Fleet Services

In response to your request and memo of June 12, 2024, Minnesota Management and Budget (MMB) approves the FY 2025 rates Fleet Services as proposed in the FY 2025 business plan. Thank you for your and your staff's cooperation as we reviewed this plan.

cc: Jessi Held, Assistant Commissioner: Facilities and Fleet Services, Admin
Ify Onyiah, Chief Financial Officer, Admin
Holly Gustner, Fleet and Surplus Director, Admin
Mary Jubenville, Accounting Manager, Admin
Travis Bunch, Director, Budget Policy and Analysis, MMB
Dan Ronning, Executive Budget Officer, MMB

MINNESOTA MANAGEMENT AND BUDGET

Internal Service Fund 5200 consists of two independent service providers:

- Management Analysis and Development (MAD)
- Enterprise Talent Development (ETD)

Each organization delivers specialized consulting and training services to meet the unique needs of Minnesota state and local governments.

MANAGEMENT ANALYSIS AND 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.

ENTERPRISE TALENT DEVELOPMENT - Services Provided

Enterprise Talent 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 Talent 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, 2025

(All Figures in 000's)

PART I 2 CFR 200 R.E. BALANCE

2 CFR 200 R.E. BALANCE July 1, 2024 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)	1,240
Adjustments (e.g. Contrib. Capital)	(363)
Adjusted Retained Earnings Balance	<u>877</u>

FY25 Retained Earnings Increase (Decrease) Per ACFR

2 CFR 200 Revenues

Operating Revenue	21,307
Non Operating Revenue	
Total Revenues	<u>21,307</u>

Less Expenditures (Actual Costs):

Total Operating Expenses per State's Financial Report	(20,696)
Other Expenses	(27)
Lease/Amortization Cash Expense	74
Less Depreciation Expense	

Less 2 CFR 200 Unallowable costs:

Capital Outlay	
Projected Cost Increases/Replacement Reserve	
Unallowable excess RE balance Refund	
Bad Debt	
GASB 68 Net Pension Liability Adjustment	(345)
GASB 75 Net OPEB Liability Adjustment	(28)
Total Expenditures	<u>(21,022)</u>

Plus 2 CFR 200 Allowable costs:

Indirect Costs from SWCAP (if not allocated in SWCAP)	
Depreciation or Use Allowance (if not included in Actual Cost above)	-
Other	-
Total OMB 2 CFR 200 Allowable Expenditures	<u>(21,022)</u>

Plus 2 CFR 200 Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balance	21
Other	-
Total Adjustments	<u>21</u>

FY25 Net Increase (Decrease) to Retained Earnings Balance per ACFR	<u>306</u>
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2 CFR 200 R.E. BALANCE June 30, 2025	A)	<u>1,183</u>
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Allowable Reserve	B)	<u>3,504</u>
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Excess Balance (A)-(B)	<u>(2,321)</u>
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(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, 2025

(All Figures in 000's)

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2024	62
TRANSFERS Per ACFR (Supported by Official Accounting Records)	
Plus: Transfers In (e.g. Contrib. Capital)	-
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)	-
Net Transfers	-
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	62

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2024

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	(506)
Accumulated Prior Years GASB 68 Adjustment	(650)
Accumulated Prior Years GASB 75 Adjustment	(525)
Accumulated Prior Years GASB 87 Lease/Amortization Cash Expense	28
Current year Imputed Interest Adjustment	(21)
Current year GASB 68 Net Pension Liability Adjustment	345
Current year GASB 75 Net OPEB Liability Adjustment	28
Current year GASB 87 Lease/Amortization Cash Expense	(74)
Total Adjustments	(735)

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2025	(735)
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PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR (A) + (C) + (D)	510
(Should Tie to the Fund Balance in the ACFR)	

	DESCRIPTION	AMOUNT	COMMENTS
Current	FY25 Imputed Interest (CR always negative sign)	(21)	Interest earned on excess retained earnings
Current	FY25 GASB 68 Net Pension Liability Adjustment	345	Change in deferred liability from ACFR
Current	FY25 GASB 75 Net OPEB Liability Adjustment	28	Change in deferred liability from ACFR
Current	FY25 GASB 87 Lease/Amortization Cash Expense	(74)	
	TOTAL in thousands	<u>278</u>	

Others	FY1998 PPD Adjustment	(30)	per FY04 A-87 MA Fund 890
Others	Pre 2004 PPD Adjustment	17	per prior period,
Interest	Pre 2004 Imputed Interest	(119)	Interest earned on excess retained earnings
Interest	FY04 Imputed Interest	(3)	Interest earned on excess retained earnings
Interest	FY05 Imputed Interest	(5)	Interest earned on excess retained earnings
Interest	FY06 Imputed Interest	(12)	Interest earned on excess retained earnings
Interest	FY07 Imputed Interest	(21)	Interest earned on excess retained earnings
Interest	FY08 Imputed Interest	(20)	Interest earned on excess retained earnings
Others	FY08 PPD Adjustment	1	per FY08 A-87 HRD Fund 200
Interest	FY09 Imputed Interest	(16)	Interest earned on excess retained earnings
Interest	FY10 Imputed Interest	(6)	Interest earned on excess retained earnings
Interest	FY11 Imputed Interest	(4)	Interest earned on excess retained earnings
Interest	FY12 Imputed Interest	(4)	Interest earned on excess retained earnings
Others	FY12 Federal Retained Earnings payback	153	Cumulative list of prior period adjustments
Others	FY12 State Portion of Excess Retained Earnings	531	Cumulative list of prior period adjustments
Interest	FY13 Imputed Interest	(9)	Interest earned on excess retained earnings
Interest	FY14 Imputed Interest	(3)	Interest earned on excess retained earnings
Interest	FY15 Imputed Interest	(3)	Interest earned on excess retained earnings
GASB68	FY15 GASB 68 Beginning Balance Adjustment	(2,529)	Adjustment from ACFR
GASB68	FY15 GASB 68 Net Pension Liability Adjustment	257	Change in deferred liability from ACFR
Interest	FY16 Imputed Interest	0	Interest earned on excess retained earnings
GASB68	FY16 GASB 68 Net Pension Liability Adjustment	518	Change in deferred liability from ACFR
Interest	FY17 Imputed Interest	(4)	Interest earned on excess retained earnings
GASB68	FY17 GASB 68 Net Pension Liability Adjustment	(588)	Change in deferred liability from ACFR
Interest	FY18 Imputed Interest	(38)	Interest earned on excess retained earnings
GASB68	FY18 GASB 68 Net Pension Liability Adjustment	(138)	Change in deferred liability from ACFR
GASB75	FY18 GASB 75 Beginning Balance Adjustment	(140)	Adjustment from ACFR
GASB75	FY18 GASB 75 Net OPEB Adjustment	(314)	Change in deferred liability from ACFR
Others	Adjustment Accumulated Prior Year Imputed Interest	(32)	Adj Change in calculation method
Interest	FY19 Imputed Interest	(81)	Interest earned on excess retained earnings
GASB68	FY19 GASB 68 Net Pension Liability Adjustment	345	Change in deferred liability from ACFR
GASB75	FY19 GASB 75 Net OPEB Adjustment	(28)	Change in deferred liability from ACFR
Interest	FY20 Imputed Interest	(59)	Interest earned on excess retained earnings
GASB68	FY20 GASB 68 Net Pension Liability Adjustment	(562)	Change in deferred liability from ACFR
GASB75	FY20 GASB 75 Net OPEB Adjustment	(4)	Change in deferred liability from ACFR
Interest	FY21 Imputed Interest	(9)	Interest earned on excess retained earnings
GASB68	FY21 GASB 68 Net Pension Liability Adjustment	(309)	Change in deferred liability from ACFR
GASB75	FY21 GASB 75 Net OPEB Adjustment	22	Change in deferred liability from ACFR
Interest	FY22 Imputed Interest	(7)	Interest earned on excess retained earnings
GASB68	FY22 GASB 68 Net Pension Liability Adjustment	1,879	Change in deferred liability from ACFR
GASB75	FY22 GASB 75 Net OPEB Adjustment	(40)	Change in deferred liability from ACFR
GASB87	FY22 GASB 87 Lease/Amortization Cash Expense	8	
Interest	FY23 Imputed Interest	(38)	Interest earned on excess retained earnings
GASB68	FY23 GASB 68 Net Pension Liability Adjustment	554	Change in deferred liability from ACFR
GASB75	FY23 GASB 75 Net OPEB Adjustment	(51)	Change in deferred liability from ACFR
GASB87	FY22 GASB 87 Lease/Amortization Cash Expense	7	
Interest	FY24 Imputed Interest (CR always negative sign)	(45)	Interest earned on excess retained earnings
GASB68	FY24 GASB 68 Net Pension Liability Adjustment	(77)	Change in deferred liability from ACFR
GASB75	FY24 GASB 75 Net OPEB Liability Adjustment	30	Change in deferred liability from ACFR
GASB87	FY24 GASB 87 Lease/Amortization Cash Expense	13	
	TOTAL in thousands	<u>(1,013)</u>	(1,013,000)

	PRIOR YEARS ACCUMULATED	AMOUNT
Others	Other adjustments	640
Interest	Accumulated imputed interest	(506)
GASB68	Accumulated prior years GASB 68 adjustment	(650)
GASB75	Accumulated prior years GASB 75 adjustment	(525)
GASB87	Accumulated prior years GASB 87 adjustment	28
	TOTAL in thousands	<u>(1,013)</u>

GRAND TOTAL (735)

FORMULA FOR DETERMINING LEASE CASH EXPENSE

	AMOUNT
Lease Amortization (Acct 440303)	(97)
Lease Interest Expense (Acct 440302)	27
Purchased Services (Acct 411001 Rent - Non State Owned Space)	(4)
Lease/Amortization Cash Expense	(74)

IS stmt - Depreciation and Amortization. See Ledger pdf
IS stmt - Interest and Financing Costs. See Ledger pdf
IS stmt - See Ledger pdf
<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>
Rental or lease payments are allowable under lease contracts where the non-Federal entity is required to recognize an intangible right-to-use lease asset (per GASB) or right of use operating lease asset (per FASB) for purposes of financial reporting in accordance with GAAP.



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

**FY 2025
Business Plan**

May 15, 2024
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Rate request

Management Analysis and Development (MAD) proposes to increase our hourly rate to \$165 for consulting services in FY 2025. 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 also propose to adjust our external vendor program management fee to 6 percent, applied over the duration of each contract. This is a change from our current fee of 8 percent, capped for contract amounts exceeding \$100,000. This is the first change to this rate since FY 2016. This change streamlines communication and tracking of the fee and spreads the cost of managing the external vendor program more equitably across contracts.

Additional information about our rate request begins on page 10.

Description of business

MAD is the State of Minnesota's management consulting organization. We offer a wide range of consulting services to state and local government as well as public K–12 and higher education. We have worked on hundreds of projects with all cabinet departments and agencies and many boards, councils, and commissions, 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's current staffing level is 26.5 FTE (see organization chart and note on page 17). MAD works with external partners through our master contract when our staff cannot meet the specific needs of a client or project.

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 not to 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.

- Retained earnings are an important measure. In the proper range, they reflect a healthy business with adequate demand, responsible spending, and a competitive rate.
- MAD monitors the market to ensure that our rate remains competitive and at the low end of the price range for comparable services.

Successes and challenges

Successes in FY 2024

Responding to client needs and changes in the public sector, MAD is in a period of growth and development as a consulting practice in state government. We continue to focus on our three interconnected organizational priorities:

- Client service and high-quality work for our clients and for the state
- Sustainability as a break-even business in state government
- Support and development of the people of MAD, as individuals and as an organization

This section highlights successes this fiscal year in those interconnected areas.

Consulting services

- By the end of FY 2024, MAD consultants and vendors will have worked on over three hundred consulting projects (continuing the trend of recent years, with markedly more engagements than in MAD's history), 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.
- In FY 2023, the legislature passed what was heralded as a transformational state budget, establishing or expanding programs, launching new offices and agencies, and charging task forces and agencies with examining issues and developing recommendations. Governor Walz's administration identified roughly 250 projects or initiatives included in the budget for focused attention and support through implementation—this set of projects is known informally as One Minnesota Budget Implementation (OMBI) projects. (A smaller subset of these projects is considered part of a priority portfolio for additional attention.)

As the state's management consulting practice, we are uniquely qualified to support this implementation effort, and we connected with MMB leadership and the Governor's Office to develop and define our role. Shortly after the last legislative session, MAD began providing consulting services to support OMBI leads through a contract with MMB. In early calendar year 2024, MAD established two new units to support budget implementation through additional consulting bandwidth and shared learning.

- Our core consulting practices of facilitation, analysis/evaluation, and planning remained vital to our clients:
 - We facilitated planning processes for a range of divisions and agencies, including the Departments of Agriculture, Commerce, Health, and Public Safety, the Metropolitan Council, the Minnesota Pollution Control Agency, the Minnesota Forest Resources Council, and the Public Utilities Commission.
 - We conducted independent and collaborative evaluations and research studies for the Departments of Corrections, Education, Employment and Economic Development, Human Services, and Public Safety, the Minnesota Pollution Control Agency, and the Guardian ad Litem Board.
 - We facilitated interagency and intra-agency collaboration in areas such as employment for youth with disabilities, mental health parity, substance use disorder, equity in grant-making, and wildfire education.
 - We designed engagement and advisory processes and analyzed data to help agencies make better decisions in areas including local public health, special education, gun safety, and health insurance.
 - We provided tailored follow-up analysis for agencies using data from the statewide engagement and inclusion survey, and we conducted other employee surveys and input processes.
- Our organization assessment and organizational development practice was particularly strong this year, with consulting engagements with the Departments of Agriculture, Health, Employment and Economic Development, Iron Range Resources and Rehabilitation, Public Safety, and Transportation, Minnesota State, MMCAP Infuse, and the Public Employees Retirement Association. We provided a range of services, including executive coaching, organizational assessment, process improvement, change management, equity data assessment and planning, organization design, and other organizational development consulting.
- Legislation passed in 2023 led to several substantial projects for MAD. We facilitated legislative task forces and workgroups, guided and supported program start-ups, and drafted analytical reports. Some examples:
 - Income Assessment for Children in Foster Care—research and analysis, writing
 - Minnesota Sentencing Guidelines Commission—research and analysis, community and partner engagement
 - Office of Grants Management—start-up consulting and implementation, evaluation consulting, organizational development consulting
 - Pregnancy and Substance Use Task Force—group process design and facilitation, writing
 - Psychedelic Medicine Task Force—group process design and facilitation, writing
 - Small Agencies Study—research and analysis, writing, recommendations
 - Voter Engagement and Education Study—survey research, analysis
 - Workgroup on Expediting Rental Assistance—group process design and facilitation, research and analysis, writing

- We also engaged in several noteworthy projects with MMB as our client—consulting on enterprise and interagency efforts and supporting organizational development. We often have projects within our own agency; this year included a wide range of divisions and consulting services, such as:
 - Accounting Services Division retreat design and facilitation
 - Automatic Voter Registration eligibility survey
 - Capitol Budget public comment survey
 - Enterprise Resource Planning survey
 - Health Subcabinet framework development and planning
 - Implementation Office for the new Department of Children, Youth, and Families facilitation, employee survey, and consultation
 - Long-Range Planning division research and consultation
 - MMB employee onboarding process improvement and workplace evolution consulting
 - Office of Addiction and Recovery facilitation engagements
- Results-Based Accountability (RBA) continues to be a valuable framework and approach for our clients, and MAD regularly assists state and local government clients in developing and implementing RBA approaches. This fiscal year, MAD engaged in several projects to provide RBA-focused consulting and customized sessions, including the Departments of Public Safety and Transportation, the Metropolitan Council, and Goodhue and Ramsey Counties. The faculty team continued to make significant improvements in the course this year to enhance participants' learning, including moving from a single half-day course to a two-day session.
- MAD continued to provide open enrollment and agency-specific facilitation skills classes, holding four sessions this fiscal year. We continue to improve and enhance content for participants, with a shift this year to sessions over a two-week period (instead of all in one week). Participants have responded favorably to the course and the online format.

Business sustainability

- MAD expects to end FY 2024 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.
- In recent years, MAD (like many other professional organizations) has become more of a hybrid and online workforce than an in-office workforce. In FY 2022 and FY 2023, the MAD team discussed our space needs and priorities in this new environment. During this period, MMB made substantial improvements in its main office space in the Centennial Office Building, including many of the priorities the MAD team identified for our own space needs. Additionally, we learned that legislative staff would be moving to the third floor, requiring resource-intensive changes to our existing space or a move. Given these factors, MAD ended our lease and secured a smaller amount of dedicated space within MMB's main footprint. Our business team spent significant time and energy in our move—ensuring we moved out of our old space on time,

organizing our new space, securing IT for our new conference room, and maximizing use of existing resources.

- MAD continues to build and develop our business team and business processes to support our consultants and clients. An administrative assistant joined the team this year to add bandwidth necessary for our expanding consulting team and external vendor program. This new capacity proved important this year during our move and as the business team supported expanded responsibilities for online and hybrid meetings. We continue to develop and document our business processes, and our business manager is piloting process automation using available tools such as Qualtrics and Power Automate.

Consultant and organizational development

- MAD continues to focus attention on consultant development. This fiscal year, we established a consultant development plan to guide our monthly consultant meetings and related work. We held an all-staff retreat in July, using two days together to build relationships and to learn and connect around diversity, equity, inclusion, access, and belonging values and concepts.
- MAD consultants engaged in additional outside training and development opportunities this year, including sessions on coaching, organizational change, project management, human systems dynamics, program evaluation, Tribal-State relations, equity and inclusion, conflict management, and industrial-organizational psychology. We also continue to invest in our move to Qualtrics as our survey analysis tool, with four consultants attending the annual conference this spring.
- We have two ongoing groups focused on shared learning across practice areas (the organizational development and facilitation team and the research and analysis team). All consultants are invited to meetings to explore specific topics and issues. Our new budget implementation teams are piloting additional shared learning approaches, which will be expanded to the full team in the coming months.
- We have regular and ad hoc online and in-person social events, and the team continues to self-organize within projects and across specialty areas to collaborate and cross-pollinate.
- MAD managers, the business team, and consultants are expanding and improving our consultant onboarding process and approach, and we anticipate benefiting from improvements within MMB.
- MAD continues to focus on retention and sustainability by balancing workloads. In FY 2024, MAD implemented bimonthly pulse surveys and included the results in our dashboard, which the business manager presents at monthly staff meetings. MAD also pursued and received range reallocations, moving both the senior management consultant and the management consultant classifications up two steps in pay range. At the time of the request, half of consultants were at the top of the pay range, so the addition provided some space for growth.

Challenges in FY 2024

- In spring 2024, we are establishing a new master contract roster for our external vendor program. MAD's external vendor program continues to play a crucial role in our ability to serve our clients, complementing and supplementing the work of the MAD team. Before issuing the RFP, MAD conducted a survey of existing vendors, evaluated data from client surveys, and worked with Admin's Office of State Procurement to improve our RFP process and master contract program. This required significant time and effort from our business team and the RFP evaluation team (one consultant, our business manager, a budget implementation manager, and MAD's director). We had remarkable interest in the program from existing partners, national firms, and new-to-us Minnesota consulting organizations—nearly one hundred organizations responded to our RFP. As of this writing, it is too soon to say how many organizations will join our program next fiscal year, but we anticipate that changes to our program will require substantial attention from our business team and director as we end this fiscal year and begin FY 2025.
- MAD's business staff experienced challenges this year, as the volume of both MAD and external vendor contracts continues to increase compared with past years. As noted above, we added a colleague to the team, and we are improving our processes while providing more support to the consultants. Our challenge remains to achieve the right balance of nonbillable business team capacity to support consultant billable work.
- We continue to develop the capacity and institutional knowledge of newer staff so that they can provide the level of consulting necessary for their work and expected by our clients. We brought on five new consultants this fiscal year, and we expect to add more consultants in the coming months. About two-thirds of consultants were hired within the last four years, and though they have great experience and expertise, several of them are relatively new to state government. Our management team remains relatively new as well. Our business manager and two assistant directors have been in their roles for about two years, and we filled two new management positions this year. (MAD's assistant directors and the two new managers were past MAD consultants, so they have been able to build from a deep understanding of our practice.)

Challenges and opportunities in FY 2025

- We anticipate that the most significant challenge and opportunity in FY 2025 will be related to the continued implementation of the FY 2024–2025 budget, with the wide range of new and expanded offices, programs, and initiatives. Even as they hire staff, agencies continue to seek more project-based or ad hoc support, including management consulting services. Additionally, MAD's success in recent legislative task forces and workgroups has led to additional demand for these services. MAD is well positioned for this effort, and we can responsibly expand to address client needs and enhance our enterprise role in this effort—both through our consulting team and our external vendor program.

- 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. Dynamics at the federal level could have an impact on the state and MAD's clients, with a presidential election, serial budget crises and potential shut-downs, and economic policy decisions on the horizon. Some of these dynamics could result in increased business for MAD or have no impact at all. Uncertainty at the federal level can affect state agency managers and leaders' perceptions and projections, and budget chaos may require state agencies to pause initiatives or rethink plans. Additionally, we will stay attuned to potential changes at the state legislature that may affect client agencies and programs for the next biennium.
- We see continued need for improvements in MAD's business processes and systems, including data tracking, reporting, and workflow. Our business manager and team can develop some improvements in-house, but we may choose to bring on outside expertise for development or documentation, and we may need to purchase additional applications or licenses. We have incorporated additional investments in our FY 2025 spending plan, and we will carefully monitor our business projections before making additional changes.
- As noted above, we are in the process of establishing our new master contract program to begin in FY 2025. We anticipate spending considerable time onboarding newer and existing vendors to our program, working with clients to identify qualified vendors, and building our own understanding of new vendors' strengths and capacity.
- In FY 2024, we successfully advocated for consultant positions' compensation ranges to be increased. This allows room for wage growth for existing senior management consultants, and it reopens the possibility of using the management consultant position to bring in talent to the MAD team. This flexibility presents both opportunities and challenges as we move into FY 2025.
- 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 responsibly build our staffing level to meet client needs and achieve 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 continually address consultant productivity, billable percentages, consultant development, 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 continue to focus on our own organizational and professional development in FY 2025. Our onboarding processes and consultant development remain important areas for our team, as noted above. 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 2025, we project that we will maintain retained earnings roughly at our current level—we will continue to monitor revenues versus expenses throughout the year to ensure appropriate balance.

Financial status

We expect to end FY 2024 with approximately \$1,344,307 in retained earnings, which is under two months' operating capital using FY 2024 forecast operating expenses and FY 2025 projected expenses. See *Financial Data* for additional information and notes.

Summary of proposed rate

- For FY 2025, MAD proposes a rate of \$165 per consultant hour for MAD consulting.
- For FY 2025, MAD proposes a 6 percent program management fee for third-party contracts.

Reason for the rate

- The hourly consultant rate is driven primarily by our largest operating expense categories: salaries, benefits, IT, rent, and other statewide and agency indirect costs.
- MAD projects a break-even rate of \$173.50 in FY 2025, resulting in a slight operating loss. We increased our rate in FY 2016, FY 2018, and FY 2024. These rate increases were not detrimental to our business, and we believe it is prudent to increase our rate in FY 2025 to better match our increased expenses. A point of reference: our hourly consulting rate ten years ago (\$125 per hour) had about the same buying power as our proposed rate does today (using the Bureau of Labor Statistics Consumer Price Index inflation calculator).
- The proposed consultant 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.
- The proposed master contract program management fee is based on the projection that it will require the aggregate of 6 percent per contract to manage the master contract consultant program: administering the 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, troubleshooting, and evaluating and

improving the program to meet client needs. We assume that MAD will contract with master contract consultants for \$9,500,000 in business in FY 2025.

Our previous rate was 8 percent, with a cap on projects over \$100,000 (maximum cost-plus equals \$8,000 per contract). We established this cap approach in FY 2015 to avoid excess retained earnings, before we established current contract maximums for third-party contracts. Over time, we have found that larger projects require ongoing maintenance and attention. The \$100,000 cap has effectively increased the relative cost to agencies who engaged in smaller contracts. Our proposed rate change spreads costs more evenly across all projects, and with our contract maximum of \$300,000 for third-party contracts for FY25, we do not expect an excess earnings situation.

- 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 consulting hourly 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 as we expand our team to match increased client demand. This is particularly important given the MMB direct charge plan, which points a proportion of MMB staff salaries to MAD and other non-general fund divisions—this effectively adds the cost of more than one nonbillable position to MAD's expenses.

Products and services

Our services are customized for clients and their management needs. Each engagement is the result of our work with the client to create an appropriate scope, goal, and price. MAD involves clients in the project at all times, from a pre-contract 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 communication, 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, fiscal analysis, program evaluation, market analysis, and comparison research and best practice reviews.

- **Meeting design and facilitation:** interagency collaboration, focus groups, executive team sessions, and community or organizational listening sessions. MAD also offers facilitation skills training.
- **Organization development and effectiveness:** measuring and communicating organizational performance, assessing organizational structure and operations, designing organizations, improving processes, and developing better ways of delivering services.
- **Planning:** strategic, scenario, operational, implementation, and statewide planning. Engagements can range from facilitating a two-day strategic planning retreat to multi-year partnering with a client to develop and implement a completely new plan for their organization or program.
- **Survey research and other qualitative and quantitative data collection and analysis:** customer, stakeholder, employee engagement, and public opinion surveys; interviews and group process design and qualitative analysis; engagement processes to gather input and advice for decision-makers.
- **Staff and leadership capacity building:** improving team function, supporting diversity, equity, inclusion, access, and belonging, change management, conflict resolution, coaching, and supporting innovation.

Competition and external partners

We have no direct competition within state government. Our indirect competitors are other departments' internal staff analysts, planners, 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 Leadership and Team Dynamics group (formerly Resolve EAP), Admin's Office of Collaboration and Dispute Resolution, MMB's Results Team, and MMB's new long-range planning team. 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 1. Sales by MAD and external partners (master contract), FY 2020–2024

Fiscal year	MAD consulting	Master contract vendors
FY 2020	\$2,524,130	\$5,793,160
FY 2021	\$2,569,140	\$4,912,091
FY 2022	\$2,716,840	\$6,028,421
FY 2023	\$2,765,840	\$8,076,222
FY 2024 (projected)	\$3,141,100	\$8,779,600

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. Note that these are firms on our FY 2020–2024 master contract roster. We are establishing a new roster for FY 2025.

Table 2. Consultant current hourly rates (sorted alphabetically by firm)

Organization name	Low	High
MAD	\$140	\$140
ACET, Inc.	\$138	\$138
Advanced Strategies, Inc.	\$125	\$215
AgileGov	\$80	\$185
Alliant Consulting, Inc.	\$120	\$200
Belknap & Associates	\$150	\$150
Bellwether Consulting	\$35	\$150
BerryDunn	\$95	\$390
Bronner Group, LLC	\$175	\$325
C2 Solutions	\$125	\$225
Carroll, Franck & Associates	\$30	\$140
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

Organization name	Low	High
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
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

Organization name	Low	High
The Watson Group Marketing	\$75	\$195
Trissential	\$120	\$250
Vreeman Consulting, LLC	\$50	\$150
Wilder Research	\$45	\$333

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.

Market information

The market

Our target market is executive branch agencies, public sector K–12 and higher education, and local government. In FY 2024, 59 percent of MAD's clients were repeat customers.

Table 3. Top five customer agencies

Customer	FY 2023 actual revenue through 4/30	Percent of revenue
DHS	\$2,770,422	29%
Health	\$1,995,636	21%
Revenue	\$660,893	7%
MDE	\$642,067	7%
MMB	\$638,022	7%

The top five customer agencies accounted for 69 percent of the MAD's business in FY 2024. 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. Our work supporting OMBI initiatives has offered another platform for MAD 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, Leadership and Team Dynamics (formerly known as Resolve EAP), and Enterprise Talent Development. We and partner organizations updated the flyer last fiscal year. We also feature an external partner page and other state resources on our website to increase awareness of the resources available to clients.

MAD 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

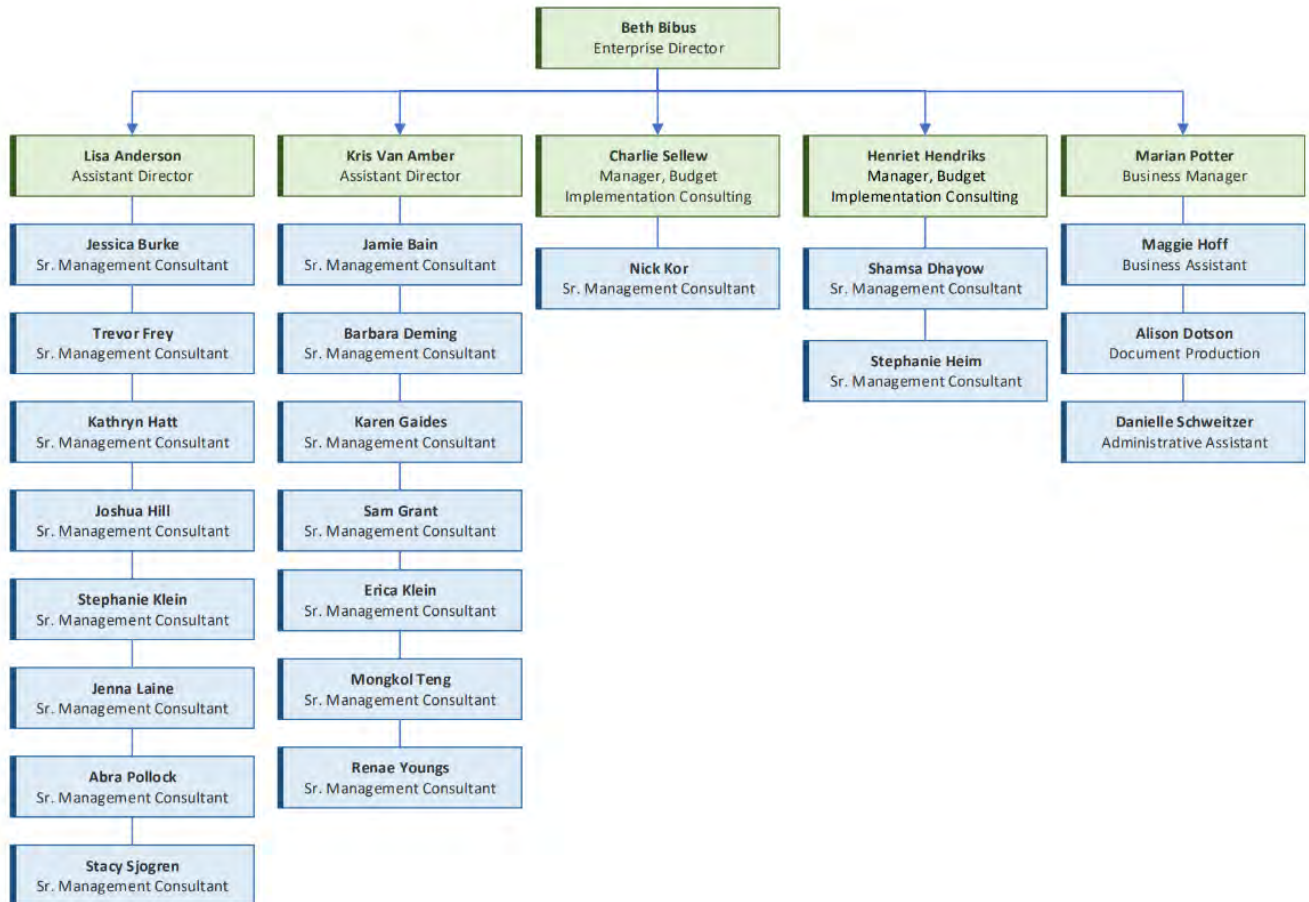
MAD gathers customer input at each stage of the consulting process. At the beginning, our consultants meet with prospective clients to determine their goals and expectations, the scope of the project, the skills it requires, and whether MAD is best equipped to help them with the project. Consultants 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 2024 clients) indicated that 100 percent of respondents believed the engagement made a positive contribution to the organization, and 95 percent were satisfied or very satisfied overall with MAD's services. The evaluations had a 33 percent response rate. (This is a lower than usual response rate, which we largely attribute to a change in our survey software. We will be monitoring survey responses and following up personally as needed going forward.)

Expected effect of pricing

Based on MAD's rate calculations, the break-even rate is \$173.50 for MAD consulting services. With the requested hourly rate of \$165, MAD anticipates a slight decrease in retained earnings. Projected retained earnings to end FY 2025 are \$1,307,594. This is a decrease from FY 2023 and FY 2024.

MAD's organizational chart

Note: MAD is in the process of bringing on additional consultants to support client needs. These vacancies are not reflected in the organizational chart below.



FY 25 business plan financial data

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

History and Proforma, including Assumptions/Explanations

Minnesota Management and Budget
Management Analysis and Development
For Fiscal Year 2025

	<u>FY 2018</u> <u>ACTUAL</u>	<u>FY 2019</u> <u>ACTUAL</u>	<u>FY 2020</u> <u>ACTUAL</u>	<u>FY 2021</u> <u>ACTUAL</u>	<u>FY 2022</u> <u>ACTUAL</u>	<u>FY 2023</u> <u>ACTUAL</u>	<u>FY 2024</u> <u>FORECAST</u>	<u>FY 2025</u> <u>PROPOSED</u>	<u>\$ CHANGE</u> <u>FY24/FY25</u>	<u>% CHANGE</u> <u>FY24/FY25</u>	<u>ASSUMPTIONS/ EXPLANATION</u> <u>FY24/FY25</u>
Operating Revenues	6,542,016	8,426,500	8,594,904	7,489,913	9,049,233	11,301,119	12,404,356	13,984,266	1,579,910	13%	Expected continued increase in MAD & external vendor sales
Sales											
Cost of Goods Sold											
Gross Margin											
Operating Expenses											
Salaries and Benefits	1,911,588	2,136,918	2,334,086	2,413,766	2,488,783	3,032,092	3,630,305	4,033,800	403,495	11%	Expect to add additional staff to accommodate expected additional project work; includes MMB salary indirects
Rent	103,696	74,666	68,877	69,720	64,950	78,936	49,000	49,000	0	0%	
Repairs	3,263	2,752	1,219	0	2,949	1,084	1,100	1,500	400	36%	Minimal increase in repairs
Insurance	271	296	385	340	340	392	392	400	8	2%	Minimal increase in insurance
Printing	3,923	4,675	4,690	0	1,445	2,242	2,250	2,250	0	0%	
Prof/Tech Services	3,963,194	5,918,441	5,652,760	4,529,394	6,368,227	7,820,213	8,779,600	9,500,000	720,400	8%	Expect continued increase in external vendor sales
Computer/System Services	93,362	71,961	104,974	96,526	103,883	32,797	400	0	-400	-100%	Expect these charges to occur in a different account line
Communications	3,426	3,551	1,134	1,771	23,337	358	500	500	0	0%	
In-State Travel	5,748	7,426	7,095	152	143	3,900	5,000	5,000	0	0%	
Travel out-of-state	0	1,075	0	0	0	709	2,600	3,000	400	15%	Expect increased travel for professional development
Supplies	26,002	28,387	11,333	7,195	19,912	12,913	10,000	10,000	0	0%	
Employee Development Fees	7,555	11,360	16,990	1,200	5,283	35,472	60,000	60,000	0	0%	
Purchased Services	29,546	25,505	81,128	0	23,000	1,861	14,500	70,529	56,029	386%	Expect to continue investing in improvements for providing our services
Equipment	2,633	11,133	14,955	0	0	0	25,000	5,000	-20,000	-80%	Expect decrease in direct equipment investment
Indirect Costs	2,919	11,599	33,688	23,896	30,836	121,174	269,263	280,000	10,737	4%	Expect increase in indirect costs per MMB
Total Operating Expenses	6,157,126	8,309,745	8,333,314	7,143,960	9,133,088	11,144,144	12,849,910	14,020,979	1,171,069	9%	
Operating Income (Losses)											
Nonoperating Revenues (Expenses)											
Interest Expense											
Interest Revenue											
Total Nonoperating Revenue (Expenses)											
Income (Loss) before Contributions and Transfers											
Transfers											
Net Income (Loss) before Contributions	384,889	116,755	261,590	345,953	-83,855	156,975	-445,554	-36,713			
Retained Earnings, Beginning Period	891,822	908,761	1,109,198	1,370,788	1,716,741	1,632,886	1,789,861	1,344,307			
Adjustment to Retained Earnings	(367,950)	83,682									
Retained Earnings, Ending Period	908,761	1,109,198	1,370,788	1,716,741	1,632,886	1,789,861	1,344,307	1,307,594			
Reconciliation to Net Assets											
Retained Earnings	908,761	1,109,198	1,370,788	1,716,741	1,632,886	1,789,861	1,344,307	1,307,594			
Contributed Capital											
Total Net Assets, Ending Period	908,761	1,109,198	1,370,788	1,716,741	1,632,886	1,789,861	1,344,307	1,307,594			

Rate Calculation

Minnesota Management and Budget Management Analysis and Development For Fiscal Year 2025

Description	Amount	Notes
Total basis for rates (operating expenses for FY 2025)	\$ 14,020,979	See breakdown on History, Proforma, and Assumptions worksheet outlining line items and explanations of changes
Retained earnings adjustment	\$ -	
External vendor program expenses	\$ 9,500,000	
Cost of managing the external vendor program	\$ 404,949	Business office and management time dedicated to the program
Adjusted basis for rates	\$ 4,116,030	

Billable Units

Billable units for MAD projects	23,723
Prior year billable units (forecast)	20,884
Change in billable units	2,839

Rates

FY25 Break even rate	\$ 173.50
FY25 Requested rate	\$ 165
Requested vs. Break Even	\$ (9)
 FY24 Current rate	 \$ 150
FY24 vs. FY25 rate	\$ 15
 % increase from FY24 to FY25	 10%

FY25 Revenue

At break even rate	\$ 4,116,030	Note that this is revenue for MAD projects only
At requested rate	\$ 3,914,295	Note that this is revenue for MAD projects only
At current FY24 rate	\$ 3,558,450	Note that this is revenue for MAD projects only

Rate History

FY25 Rate (Proposed)	\$ 165
FY24 Rate	\$ 150
FY23 Rate	\$ 140
FY22 Rate	\$ 140
FY21 Rate	\$ 140
FY20 Rate	\$ 140
FY19 Rate	\$ 140



Office Memorandum

Date: June 3, 2024

To: Beth Bilbus, Enterprise Director, MAD

From: Ahna Minge, Assistant Commissioner and
State Budget Director

Subject: Approval of FY 2025 MAD rates

Pursuant to your request on May 15, 2024 and Minnesota Statutes 16A.126, Minnesota Management and Budget's Budget Division has reviewed and approves the proposed FY 2025 rate plan for Management Analysis and Development (MAD). Thank you for your work on this plan and for working with our staff during the review process.

cc: Melissa Lam Young, Assistant Commissioner, Enterprise Communications and Planning, MMB
Ronika Rampadarat, Chief Financial Officer, MMB
Marian Potter, MAD Business Manager, MMB
Travis Bunch, Director, Budget Policy and Analysis, MMB
Dan Ronning, Executive Budget Officer, MMB



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

FY 2025
Business Plan

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

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Executive Summary

Description of Business

Enterprise Talent Development (ETD) is the State of Minnesota's talent development organization. We are guided by MN Statute 43A.21 and Administrative Procedure (AP) 21. The Administrative Procedure designates specific responsibilities for employee training and development to agencies, managers, and supervisors, and to Minnesota Management & Budget (MMB). The responsibilities at the state level are defined in the AP as follows:

MMB is responsible for providing leadership and facilitating partnerships in human resources, and talent 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 actively supports the Statewide biennial employee engagement survey with all agency leaders and staff to better understand their current needs and 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 continue to 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 three 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) have benefited immensely from networking and interpersonal connections. In these areas, we have provided opportunities to re-engage employees in live sessions that we started 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 employee 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.
- Recruitment 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)

- An expanding 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 the new LinkedIn Learning Hub for employee development, as well as expanded employee retention tools.

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 2024, an interagency rate of \$34.81 was established to cover the Enterprise-wide costs in the 5200 Fund. In FY 2025, the spending requirements for G1037615 have increased due to inflation over the last few years and will result in a 3.2% increase or \$35.91 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 FY25 Billing**

Agency	Total FY 23 per employee costs	Total FY 24 per employee costs	Total FY 25 per employee costs
DHS	\$221,841	\$263,843	\$277,385
MnDOT	\$160,454	\$184,829	\$188,083
Corrections	\$131,244	\$146,193	\$152,175
DNR	\$84,662	\$104,632	\$91,528
MN.IT	\$76,750	\$89,456	\$96,627
DPS	\$62,407	\$69,337	\$76,806
Health	\$53,165	\$68,119	\$73,574
DEED	\$45,036	\$52,351	\$54,687
Revenue	\$40,956	\$47,721	\$53,789
Vet's Affairs	\$43,552	\$46,294	\$52,030
MPCA	\$28,221	\$31,571	\$33,178
Agriculture	\$15,362	\$19,179	\$17,990
Admin	\$15,548	\$18,622	\$19,749
DOLI	\$14,435	\$16,917	\$18,744
Education	\$12,920	\$15,663	\$16,984
Military Affairs	\$14,620	\$16,743	\$17,020
Commerce	\$10,324	\$13,888	\$15,835
Housing	\$8,253	\$10,477	\$10,952
MMB	\$8,655	\$10,233	\$11,921
OHE	\$5,000	\$5,000	\$5,000
IRRRB	\$5,000	\$5,000	\$5,000
Human Rights	\$5,000	\$5,000	\$5,000
BMS	\$5,000	\$5,000	\$5,000
Governor's Office	\$5,000	\$5,000	\$5,000
Total	\$1,073,405	\$1,251,068	\$1,304,057
Cost per Employee	\$30.91	\$34.81	\$35.91
Annual Change	13.4%	12.6%	3.2%

These costs are related to project staff, development staff and systems and administrative support for the Learning Management (LM) system, virtual and eLearning development. Included in this fee structure are a select few ETD-taught employee development classes that are in direct alignment of the State of MN strategic initiatives (E.g., successful onboarding, take charge of your career, implicit bias). 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 FY25, 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 FY24 to build enterprise leader competencies and will continue that work in FY25. 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 FY25 Billing

Financial Revenue and Sources - Projection for FY 2025 - Per Participant Rate					
ETD Fee-based Courses					
	Sessions	Participants per session	Price per Participant (b)	% Increase	Total Revenue
Core Training:					\$869,300
Manager Core (Virtual)	4	85	\$895		\$304,300
Supervisor Core (Virtual)	6	100	\$895		\$537,000
HR Core (that is already open for enrollment in Learning Management)	1	80	\$100		\$8,000
HR Core	1	80	\$250		\$20,000
Retirement Preparation Courses:					\$103,125
State Retirement Seminar	4	150	\$125		\$75,000
Pre-planning for Retirement	3	75	\$125		\$28,125
Leadership Development Cohort Based:					\$683,320
Strategic Effectiveness for Aspiring Leaders (SEAL - cohort 5 Days)	7	24	\$1,155		\$194,040
Emerging Leaders Institute (ELI - cohort. 11 days)	3	32	\$3,740		\$359,040
Senior Leadership Institute (SLI - cohort)	1	32	\$4,070		\$130,240
Customized Training			Per Session		\$134,150
Clifton Strengths / Gallup *	14		\$1,050		\$14,700
Hay System	1	12	\$1,180		\$14,160
IDI QA	0	18	\$1,950		\$0
Extraordinary Coaching *	1		\$2,340		\$2,340
Insights	27				\$92,390
Other Customized Trainings	12		\$880		\$10,560
Employee Development					\$392,350
Less than Half Day (Virtual)	24	25	\$155		\$93,000
Half Day (Classroom or Virtual)	42	25	\$235		\$246,750
Full Day (Classroom or Virtual)	4	20	\$345		\$27,600
2 Day (Classroom or Virtual)	2	20	\$625		\$25,000
Total Open Enrollment	72				
Contracted Services - Individual Consulting and Master Vendor Contracts					
Training Center Revenue					\$0
Interagency Agreements					\$160,000
Interagency Agreements - Materials (ZF, Insights, EQ, MBTI, etc.) *					\$70,000
Total Projected FY'25					\$2,412,245
** Return to Pre-Pandemic prices					
* includes material costs					

ETD Successes - Review of FY24

In FY24, 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. We continue to offer these programs in a virtual format in order to meet this high demand and 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 grow learning and development opportunities for state employees.

Throughout FY24, many employees at state agencies continue to 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 FY25, the following is a summary of accomplishments during FY24.

The ETD team achieved several successes, which included:

- Introduced Leader Competencies and launched the Leader Competency Definition Guide.
- 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 mandatory annual eLearning training modules with more interactive content, combined leader and employee content into one module and packaged this into a program in Learning Management. Continued to update delivery and content of management and employee development classes based on the state's ongoing statewide learning and development initiatives.
- Graduated 96 of the state's finest employees in an expanded ELI program – two virtual cohorts (Cohorts 31 and 33) and one live/virtual cohort (Cohort 32) of the Emerging Leaders Institute. One of these cohorts had a combination of virtual classes and in-person classes, alternating by week.
- Graduated another Senior Leadership Cohort – using hybrid 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.
- Executed a pilot for the LinkedIn Learning Hub (an upgraded version of LinkedIn Learning) providing enhanced employee development functionality which will go live at the beginning of FY25.

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 2025

ETD continues to provide talent development opportunities across the enterprise. As a result of successful transition of programming and training over the last two years, we anticipate the following for 2025:

- Integrate Leader Competencies into Talent Development programming, recruiting and performance management templates and best practices which will launch Enterprise-wide at the beginning of FY25.
- Continue and enhance IDP and Employee/Career Development efforts.
- Provide support and instruction to leaders and employees in creating IDPs and holding career conversations.
- Continuous improvement in all key training programs
- As we enter into new Master Contracts with all of our vendors this fiscal year, and our vendors rates have increased, we will be increasing our rates for some of the Employee Development classes and our SEAL program.
- Provide strategic leadership for state-wide DEAI 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 and usage of the new Career Development features provided through the upgrade to LinkedIn Learning Hub.
- 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 Actual	FY25 Proposed
Beginning Balance	2,230,611	2,734,794	924,499	288,663	70,217	32,968	149,212
Operating Revenue	2,594,780	1,522,278	2,033,525	2,272,942	2,473,377	3,103,448	\$3,716,302
Operating Expenses	2,090,596	3,332,573	2,669,361	2,491,388	2,510,968	2,987,204	\$3,671,153
Adjustments to Retained Earnings	0	0	0	0	343	0	0
Corrections to Ending Balance	0	0	0	0	0	0	0
Ending Balance	2,734,794	924,499	288,663	70,217	32,968	149,212	194,361

Revenue and Expense Summary	FY2025		
	"Per Participant" Proposed	"Upfront Rate" Proposed	Total
Revenues:			
Operating Revenue	\$2,412,245	\$1,304,057	\$3,716,302
Expenses:			
Full Time - Salary	\$1,094,205	\$780,643	\$1,874,848
Full Time - Salary- MMB Allocations	\$126,186	\$126,186	\$252,372
Part-Time-Seasonal-Labor Serv	\$75,161	\$25,381	\$100,542
Overtime and Premium Pay	\$237	\$0	\$237
Other Employee Cost	\$11,268	\$7,634	\$18,902
Space Rental And Utilities	\$100,274	\$10,509	\$110,783
Printing And Advertising	\$2,160	\$0	\$2,160
Prof-Tech Serv-Outside Vend	\$578,442	\$0	\$578,442
Prof-Tech Serv-Outside Vend (Training Center)	\$45,000	\$0	\$45,000
IT/Prof/Tech O/S Vendor	\$0	\$0	\$0
Computer and System Services	\$1,000	\$267,575	\$268,575
Communications	\$1,774	\$0	\$1,774
Trav-Sub-InState-Border Comm	\$2,000	\$2	\$2,002
Trav/Sub-OutOfState-BorderComm	\$1,000	\$10	\$1,010
Employee Development	\$13,200	\$9,300	\$22,500
State Agcy-Prov Prof-Tech Serv	\$17,323	\$15,748	\$33,070
Rate-Based MNIT Services	\$2,000	\$0	\$2,000
Agency-Specific MNIT Services	\$0	\$0	\$0
Supplies	\$3,000	\$2,000	\$5,000
Supplies - ASLIS	\$10,000	\$0	\$10,000
Supplies - Assessment	\$199,620	\$0	\$199,620
Repairs To Equip and Furn	\$2,000	\$0	\$2,000
Agency Indirect Costs	\$84,854	\$43,908	\$128,762
Statewide Indirect Costs	\$10,054	\$0	\$10,054
Other Operating Costs	\$0	\$0	\$0
Othet Operating Costs - Prizes	\$1,500	\$0	\$1,500
Pmt To Indiv-Med-Rehab Client	\$0	\$0	\$0
Pmt To Indiv-Not Med-Rehab	\$0	\$0	\$0
Equipment-Non Capital	\$0	\$0	\$0
Total Operating Expenses	\$2,382,258	\$1,288,896	\$3,671,153
Operating Income (Loss)	\$29,987	\$15,161	\$45,149

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 FY25 programming, the following staffing levels are recommended to provide adequate support: (See following tables).

Fund 5200 - FTEs	Per Participant	Per Employee	Total Headcount
Aberle,Laurie Faye	0.40	0.60	1.00
Bromley,Lovlie M	0.80	0.20	1.00
Duff,Rodney Joseph	0.50	0.50	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	0.50	0.50	1.00
Kidd,Lovie J	0.80	0.20	1.00
Huynh, Catrina	0.30	0.70	1.00
Kosharek,Kathleen M.	0.70	0.30	1.00
Mellang,Gregory B	0.50	0.50	1.00
Tansatit,Wannaporn	0.80	0.20	1.00
Tipler-Smart,Sarah Jeanne	0.80	0.20	1.00
Xiong,Mee	0.80	0.20	1.00
L&D Consultant	0.40	0.60	1.00
Total	8.80	6.20	15.00
Avg	0.59	0.41	1.00
Learning Management - G1034000	Per Participant	Per Employee	Total Headcount
Hollman,Richard Evan			1.00
Iverson,Kirsten J			1.00
New Supervisor			1.00
Total			3.00

Changes in Staffing for FY 2025

For FY 25: 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 FY25.

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

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, and in some cases slightly increase, its rate structure for FY 2025 as follows:

- Fees for Emerging Leaders Institute (ELI) will remain at historical charges at \$3,740 this year with a continued or expanded use of the partial classroom sessions started in FY24.
- Fees for Senior Leaders Institute (ELI) will remain at \$4,070 this year with a combined virtual / in-person classroom format.
- Fees for all Core Programs have been adjusted: \$895/participant for Supervisor and Manager Core and will be consistent throughout FY25; \$250 for HR Core to be implemented after the October session which has already begun accepting enrollees.
- Rates for our Employee Development classes will be charged as noted in the ETD Rate Schedule. These rates, as well as SEAL's, have increased in some areas to keep step with increasing vendor costs.
- Our Retirement Program and Pre-Planning for Retirement will continue at rates of \$125.
- Customized Training programs use the pricing structure in the ETD Rate Schedule.
- ETD will upgrade our LinkedIn Learning program to utilize the LinkedIn Learning Hub to support the overall State Employee Retention goals. We will increase our volume of licenses to 17,500 state employees and pass through these fees to State Agencies through the Per Employee Fees. If demand for LinkedIn Learning increases above our contract levels, ETD will offer additional licenses for \$15.29 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 3.2% from last year. The increase to \$35.91 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	FY25
Contracted Customized Group Training Facilitated by ETD Staff:		
	One Hour Session	\$550
	One and 1/2 Hour Session	\$715
	Two Hour Session	\$880
	Two and 1/2 Hour Session	\$1,050
	Three Hour Session	\$1,195
	Three and 1/2 Hour Session	\$1,325
	Half Day Rate	\$1,400
	Full Day Rate	\$2,340
Contracted Training-Related Services:		
	Incremental LinkedIn Learning Licenses	\$15.29
	Extraordinary Leader Workshop	
	Facilitated by Z-F; 1-day, 30 max.*	
	Materials	\$351
	Facilitation Fee	\$5,500
	Facilitated by ETD Staff; 1-day, 30 max.	N/A
	Materials	\$351
	Extraordinary Leader 1-to-1	
	Facilitated by Senior Z-F Coach* (per hour)	\$550
	Facilitated by ETD Coach	N/A
	One on One Coaching (per hour)	\$145
Core Classroom Training (per person):		
	Supervisor Core ****	\$895
	Manager Core ****	\$895
	HR Core****	\$250
IDI QA Training and Assessments (per person):		
	IDI QA Qualifying Seminar	\$1,950
	IDI Assessment	\$23
Retirement Preparation Courses (per person):		
	State Retirement Seminar ****	\$125
	Pre-planning for Retirement ****	\$125
Other Open Enrollment courses (per person)**:		
	Less than Half Day (Virtual)	\$155
	Half Day (Classroom or Virtual)	\$235
	Full Day (Classroom or Virtual)	\$345
	2 Day (Classroom or Virtual)	\$625
	3 Day (Classroom or Virtual)	\$795
	4 Day (Classroom or Virtual)	\$995
	Extraordinary Leader	\$350
	Extraordinary Coach - 1 day	\$450
	Elevating Feedback - 1/2 day	\$250
Cohort Based Learning (per person):		
	Emerging Leaders Institute***	\$3,740
	Senior Leadership Institute ***	\$4,070
	Strategic Effectiveness for Aspiring Leaders ****	\$1,155
*	plus travel expenses for In-Person activities	
**	materials fees may apply, depending on course and vendor	
***	multi month programs	
****	multi day programs	

Market Evaluation, Strategies and Competition

Market Information

Enterprise Talent Development's target market is public sector agencies and their employees, primarily MN State Government agencies.

Contracted Services Revenues

Revenue is generated by contracting with either state or local agencies via interagency agreements or income agreements. Requests for contracted training comes from previously established relationships, referrals/recommendations, open-enrollment participants who would like a training brought back to their group, and marketing on the ETD website and via GovDelivery. ETD will coordinate and/or deliver the training 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	\$235	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)	\$1,250	\$1,075
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	\$345	NA
University of Minnesota, College of Continuing Education (similar courses on a wide range of leadership/soft skills)	\$565	\$270
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.	\$ 1,274	\$979
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	\$625	NA
Learning Tree International – Agile Fundamentals	\$1,795	\$1,200
AMA (GSA Rate) (Courses similar to ETD, “Collaborative Leadership Skills”, live)	\$2,221	\$1,626
University of Minnesota, College of Continuing Education	\$1,120	\$525

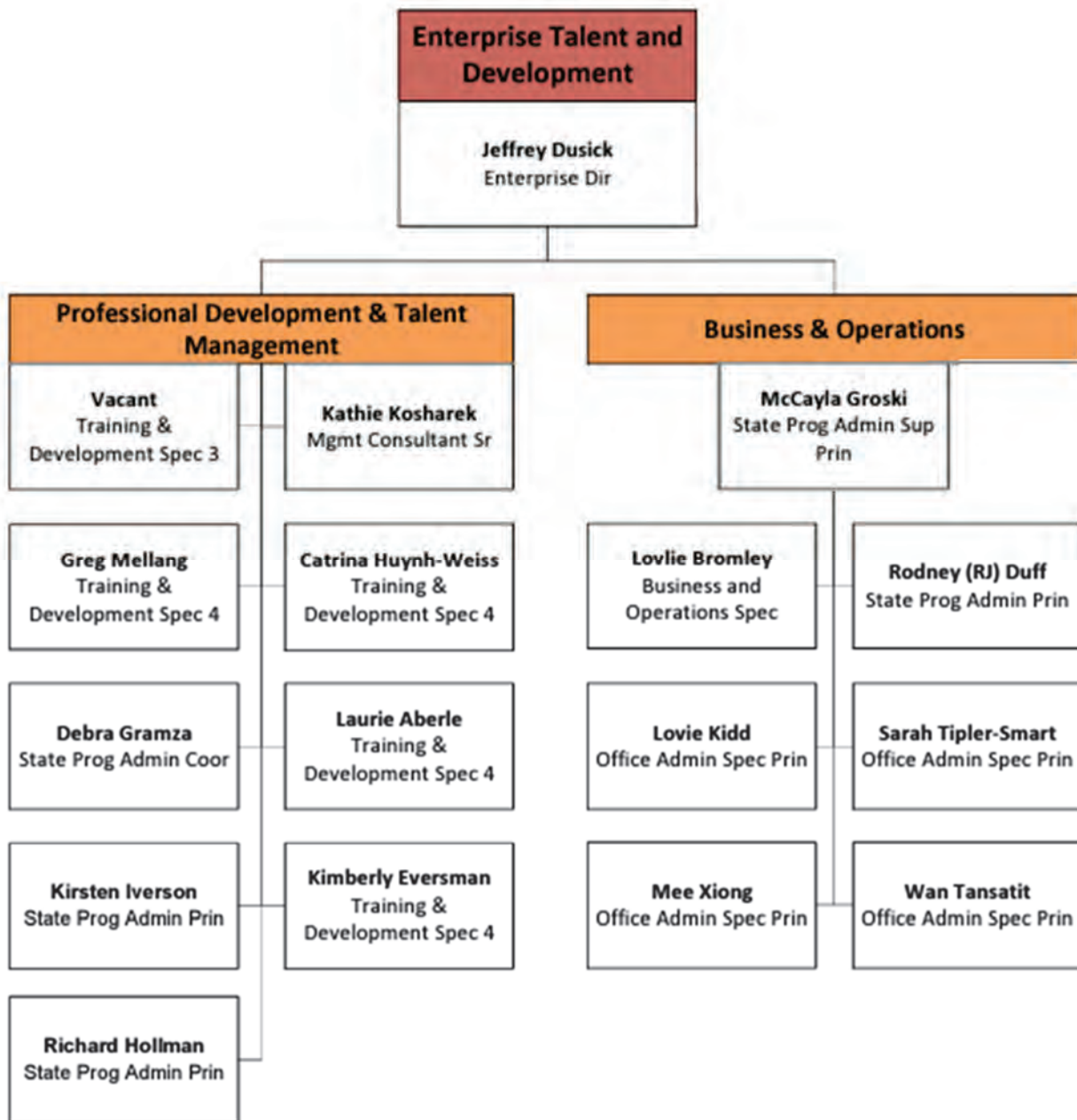
Contracted Training – 1 Day – Group, customized, on premise		
Training Provider	Full Day Rate	<i>Savings through ETD</i>
Minnesota Management & Budget ETD	\$2,340	NA
University of Minnesota, College of Continuing Education	\$4,000	\$1,660
Center for Leadership Studies	\$3,500 plus travel	\$1,160
DeepSee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

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

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

Additional Documentation

Organization Chart





Date: September 10, 2024

To: Jeffrey Dusick, Enterprise Director, Enterprise Talent and Development

From: Ahna Minge, Assistant Commissioner and State Budget Director 

RE: Enterprise Talent Development (ETD) FY 2025 Rate Proposal

Minnesota Management and Budget's Budget Services Division approves the FY 2025 Enterprise Talent Development (ETD) rate plan, submitted on July 15, 2024, and updated on August 16.

Cc: Ronika Rampadarat, CFO
McCayla Groski, ETD Business and Operations Manager
Travis Bunch, Director, Budget Policy and Analysis
Dan Ronning, Executive Budget Officer

OFFICE OF ADMINISTRATIVE HEARINGS—ADMINISTRATIVE HEARINGS

Services Provided

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

Administrative Law Division

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

Workers' Compensation Division

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

Municipal Boundary Adjustments Division

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

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

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

How Rates are Computed

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

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

FOR YEAR ENDING JUNE 30, 2025

ADMINISTRATIVE HEARINGS

(All Figures in 000's)

FUND 5201

PART I 2 CFR 200 R.E. BALANCE

2 CFR 200 R.E. BALANCE July 1, 2024 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)

187

Adjustments (e.g. Contrib. Capital)

(301)

Adjusted Retained Earnings Balance

(114)

FY25 Retained Earnings Increase (Decrease) Per ACFR

2 CFR 200 Revenues

Operating Revenue

3,662

Non Operating Revenue

-

Total Revenues

3,662

Less: Expenditures (Actual Costs):

Total Operating Expenses per State's Financial Report

(2,725)

Other Expenses

-

GASB 87 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

-

GASB 68 Net Pension Liability Adjustment

(219)

GASB 75 Net OPEB Liability Adjustment

(33)

Total Expenditures

(2,977)

Plus 2 CFR 200 Allowable costs:

Indirect Costs from SWCAP (if not allocated in SWCAP)

-

Depreciation or Use Allowance (if not included in Actual Cost above)

-

Other

-

Total OMB 2 CFR 200 Allowable Expenditures

-

Plus 2 CFR 200 Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balance

14

Other

-

Total Adjustments

14

FY25 Net Increase (Decrease) to Retained Earnings Balance per ACFR

699

2 CFR 200 R.E. BALANCE June 30, 2025

A)

585

Allowable Reserve

B)

496

Excess Balance (A)-(B)

89

(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, 2025

ADMINISTRATIVE HEARINGS

(All Figures in 000's)

FUND 5201

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2024	237
TRANSFERS Per ACFR (Supported by Official Accounting Records)	
Plus: Transfers In (e.g. Contrib. Capital)	-
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)	-
Net Transfers	-
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2025	C) 237

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2024

ADJUSTMENTS:

FY98 PPD Adjustment	(39)
Accumulated Prior Year Imputed Interest Adjustment	(248)
Accumulated Prior Years GASB68 Adjustment	(403)
Accumulated Prior Years GASB75 Adjustment	(142)
Current year Imputed Interest Adjustment	(14)
Current year GASB 68 Net Pension Liability Adjustment	219
Current year GASB 75 OPEB Adjustment	33
Current year GASB 87 Lease/Amortization Cash Expense	-
Total Adjustments	(594)

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2025	D) (594)
--	----------

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

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

228

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Current	FY25 Imputed Interest (CR. always negative sign)	(14)	Interest earned on excess retained earnings
Current	FY25 GASB 68 Net Pension Liability Adjustment	219	Change in deferred liability from ACFR
Current	FY25 GASB 75 Net OPEB Liability Adjustment	33	Change in deferred liability from ACFR
Current	FY25 GASB 87 Lease/Amortization Cash Expense	-	
	TOTAL in thousands	<u>238</u>	
Others	FY1998 PPD Adjustment	(39)	Per FY04 A-87 Admin Hearings Fund 904 Interest earned on excess retained earnings,
Interest	Pre 2004 Imputed Interest	(176)	per FY04 A-87 Admin Hearings Fund 904
Interest	FY04 Imputed Interest	(8)	Interest earned on excess retained earnings
Interest	FY05 Imputed Interest	(11)	Interest earned on excess retained earnings
Interest	FY06 Imputed Interest	(17)	Interest earned on excess retained earnings
Interest	FY07 Imputed Interest	(27)	Interest earned on excess retained earnings
Interest	FY08 Imputed Interest	(29)	Interest earned on excess retained earnings
Interest	FY09 Imputed Interest	(18)	Interest earned on excess retained earnings
Interest	FY10 Imputed Interest	(5)	Interest earned on excess retained earnings
Interest	FY11 Imputed Interest	(3)	Interest earned on excess retained earnings
Interest	FY12 Imputed Interest	(1)	Interest earned on excess retained earnings
Interest	FY13 Imputed Interest	(3)	Interest earned on excess retained earnings
Interest	FY14 Imputed Interest	(5)	Interest earned on excess retained earnings
Interest	FY15 Imputed Interest	(6)	Interest earned on excess retained earnings
GASB68	FY15 GASB 68 Beginning Balance Adjustment	(1,646)	Adjustment from ACFR
GASB68	FY15 GASB 68 Net Pension Liability Adjustment	168	Achange in deferred liability from ACFR
Interest	FY16 Imputed Interest	(5)	Interest earned on excess retained earnings
GASB68	FY16 GASB 68 Net Pension Liability Adjustment	(62)	Change in deferred liability from ACFR
Interest	FY17 Imputed Interest	(6)	Interest earned on excess retained earnings
GASB68	FY17 GASB 68 Net Pension Liability Adjustment	(1,061)	Change in deferred liability from ACFR
Interest	FY18 Imputed Interest	(10)	Interest earned on excess retained earnings
GASB68	FY18 GASB 68 Net Pension Liability Adjustment	(396)	Change in deferred liability from ACFR
GASB75	FY18 GASB 75 Beginning Balance Adjustment	(110)	Adjustment from ACFR
GASB75	FY18 GASB 75 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	FY19 Imputed Interest	(10)	Interest earned on excess retained earnings
GASB68	FY19 GASB 68 Net Pension Liability Adjustment	789	Change in deferred liability from ACFR
GASB75	FY19 GASB 75 Net OPEB Liability Adjustment	11	Change in deferred liability from ACFR
Interest	FY20 Imputed Interest	(5)	Interest earned on excess retained earnings
GASB68	FY20 GASB 68 Net Pension Liability Adjustment	404	Change in deferred liability from ACFR
GASB75	FY20 GASB 75 Net OPEB Liability Adjustment	18	Change in deferred liability from ACFR
Interest	FY21 Imputed Interest	0	Interest earned on excess retained earnings
GASB68	FY21 GASB 68 Net Pension Liability Adjustment	(223)	Change in deferred liability from ACFR
GASB75	FY21 GASB 75 Net OPEB Liability Adjustment	16	Change in deferred liability from ACFR
Interest	FY22 Imputed Interest	0	Interest earned on excess retained earnings
GASB68	FY22 GASB 68 Net Pension Liability Adjustment	1,268	Change in deferred liability from ACFR
GASB75	FY22 GASB 75 Net OPEB Liability Adjustment	(9)	Change in deferred liability from ACFR
Interest	FY23 Imputed Interest	0	Interest earned on excess retained earnings
GASB68	FY23 GASB 68 Net Pension Liability Adjustment	373	Change in deferred liability from ACFR
GASB75	FY23 GASB 75 Net OPEB Liability Adjustment	(30)	Change in deferred liability from ACFR
Interest	FY24 Imputed Interest (CR. always negative sign)	(2)	Interest earned on excess retained earnings
GASB68	FY24 GASB 68 Net Pension Liability Adjustment	(17)	Change in deferred liability from ACFR
GASB75	FY24 GASB 75 Net OPEB Liability Adjustment	18	Change in deferred liability from ACFR
	TOTAL in thousands	<u>(832)</u>	
		(832,000)	

	<u>PRIOR YEARS ACCUMULATED</u>	<u>AMOUNT</u>
Others	FY1998 PPD adjustment	(39)
Interest	Accumulated imputed interest	(248)
GASB68	Accumulated prior years GASB 68 adjustment	(403)
GASB75	Accumulated prior years GASB 75 adjustment	(142)
	TOTAL in thousands	<u>(832)</u>
		-

GRAND TOTAL (594)

CONTRIBUTED CAPITAL

Per FY04 2 CFR 200 Admin Hearings Fund 904	182	This is per restatement of Retained Earnings research.
FY16 Transfer from GF (1000) Municipal Boundary Adjustment Approp	55	
Total	<u><u>237</u></u>	



FISCAL YEAR 2025

Rate Proposal for Enterprise Fund (5201)

June 12, 2024

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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mn.gov/oah

Pursuant to Minn. Stat. §§ 16A.126, subd. 1, and 14.53 (2022), 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 2025 (FY25).

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EXECUTIVE SUMMARY

Recommended Rate

For FY25, OAH asks that rates be approved as follows to meet the expected increase in operating expenses:

Group	Existing FY24 Rates	Proposed FY25 Rates
Judges and mediators	\$245 per hour	\$270 per hour
Staff attorneys	\$145 per hour	\$170 per hour

Expected Increase in Operating Expenses

The **operating expenses** supported by this Enterprise Fund are **expected to increase** from \$3,168,277 (FY24) to \$3,656,456 (FY25). This increase is primarily the result of the following:

- o Increase in salaries and benefits from \$2,848,472 (FY24) to \$3,289,834 (FY25).
- o Increase for centralized IT services from \$72,173 (FY24) to \$134,409 (FY25).
- o Increase for statewide indirect costs increase from \$23,502 (FY24) to \$33,431 (FY25).

OFFICE OF ADMINISTRATIVE HEARINGS

What We Do

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

OAH's Administrative Law Division exists to ensure that when government agencies undertake regulatory or rulemaking functions, they do so within their legal authority and provide the processes that are guaranteed to individuals and businesses.²

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

- **Contested Case Hearings**
 - o 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

¹ Minn. Stat. §§ 14.48, .50 (2022).

² Minn. Stat. § 14.50.

³ Minn. Stat. § 14.001 (2022).

practice complaints, to name a few.

- o Over 250 state agencies and local units of government have engaged OAH to hear contested case proceedings.
- o Over 70% of disputes before OAH are resolved through settlement.

- Rulemaking

- o Judges review regulatory rules proposed by state agencies to determine whether they are necessary, reasonable, and comply with state law.⁴
- o 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.⁵

- Boundary Adjustments

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

Successes

In FY24, OAH **(1)** rendered justice through fair, timely, and impartial administrative hearings in high-impact matters, **(2)** worked to increase intercultural competency skills across the court, **(3)** made significant progress in our project to build a new public comment portal in rulemaking, **(4)** successfully established our first Office of General Counsel, and **(5)** fully implemented new security screening at the entrance to our courtrooms in St. Paul.

- High impact cases

In FY24, administrative law judges presided over high-impact issues, including:

- o The appropriateness of amendments made by the Commissioner of Natural Resources to water appropriation permits held by municipalities neighboring White Bear Lake;
- o 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;
- o Construction of a new wind energy system in Dodge and Steele counties;
- o A mediation regarding the statewide rollout of Next Generation 911 services involving 16 local telephone companies, which resolved all issues for the named parties and provided a template for resolution for all of the other local phone companies in

⁴ Minn. Stat. §§ 14.05-.55 (2022).

⁵ *Id.*; See Minn. Stat. § 14.001(5).

⁶ Minn. Stat. §§ 414.01-.12 (2022).

Minnesota;

- The request of Baldwin Township to incorporate as a city, which drew a crowd of over 1,000 people at an in-person hearing;
- Complaints regarding Lumen Tech/CenturyLink's failure to provide safe and adequate telephone service across Minnesota;
- A permit for Minnesota's first approved utility-grade battery storage facility; and
- Rules requiring cultural competency for Minnesota teachers.

- **Increasing Intercultural Competency Skills**

In FY24, 63% of employees at OAH voluntarily participated in 16 hours of training to learn how to recognize the differences that matter and adapt their behavior to meet the needs of someone else. This goes beyond educating judges and lawyers about the existence of bias or prejudice, and teaches skills to effectively navigate conflict that arises from systems of power, privilege, and inequity while promoting systems of justice, fairness, and equity.

- **Public Comment Portal Project**

Starting in FY23, OAH launched an enterprise-wide project to build a new public comment portal for rulemaking. In FY24, OAH engaged a vendor and anticipates publicly hosting the new public comment portal by calendar year end. 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.

- **Office of General Counsel**

Starting in FY23, OAH began creating an Office of General Counsel to support the court's legal needs more efficiently and effectively across operations, projects, and planning. Today, the new Office of General Counsel includes two Associate General Counsels and five staff attorneys.

- **Security Screening**

State-of-the-art security screening began at OAH in November 2023. Today, all visitors entering our St. Paul courtrooms first pass through a security screener. Our new screener, Evolv Express, is the same system that Target Field and Mayo Clinic use. Our screening technology allows you to walk through security without removing items from your pockets or having each bag manually inspected. The enhanced technology provides top-notch security without creating backups.

Challenges

Physical facilities are OAH's most significant challenge today:

- o OAH's co-tenant in St. Paul may add **cashiering** to their onsite services in the coming fiscal year. The simultaneous services of cashiering and court operations may increase risks throughout the building and its surrounding amenities, requiring additional mitigation efforts to maintain today's levels of the safety, security, and predictability in OAH's court operations.
- o OAH's building in St. Paul no longer operates a **cafeteria**. A working cafeteria is needed to avoid decision fatigue⁷ in courtrooms, support the public when attending all-day hearings, and to support OAH's hybrid workforce.
- o OAH's **courtrooms** in St. Paul are physically too small and are not meeting the needs of the public who are routinely asking for more personal, physical space during an in-person hearing.
- o **Parking** patterns are significantly unpredictable, creating unpredictable dilemmas for the public and employees. Access to a greater volume of metered parking is needed.

Structure and Staffing

- Largest Executive Branch Court

OAH is the largest court in the Executive Branch with 67 full-time equivalents (FTE) employed across the court.

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

With 30 judges, OAH's trial bench is similar in size to the bench in Ramsey County District Court.

In FY25, the portion of OAH supported by this Enterprise Fund is anticipated to consist of 18.75 FTE:

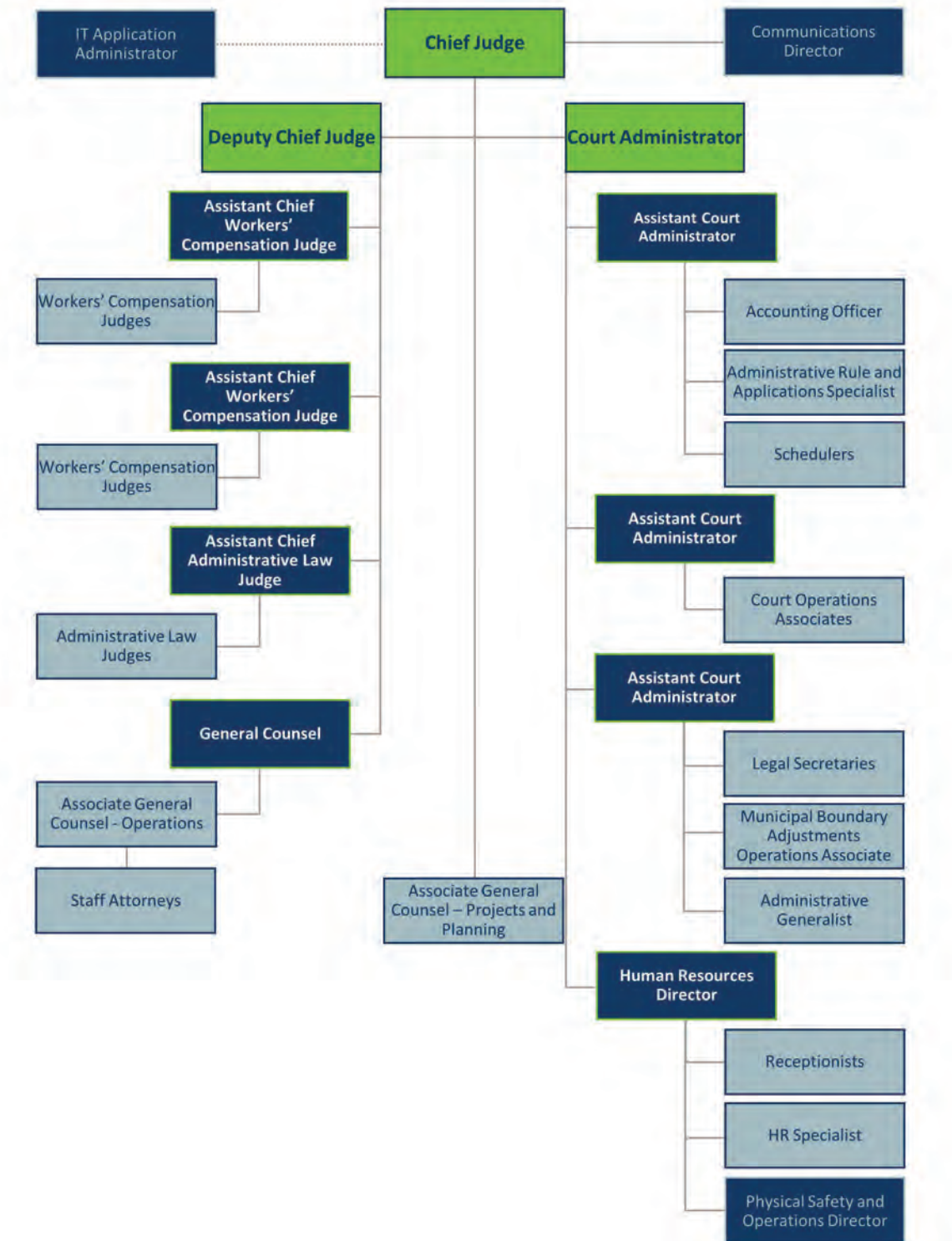
- o Chief Administrative Law Judge (.3 FTE)
- o Deputy Chief Judge (.15 FTE)
- o Court Administrator (.3 FTE)
- o Assistant Chief Judge (1 FTE)
- o Administrative Law Judges (8 FTEs)
- o Associate General Counsel (.6 FTE)
- o Attorneys (2.5 FTEs)

⁷ <https://www.nytimes.com/2011/08/21/magazine/do-you-suffer-from-decision-fatigue.html>

- o Assistant Court Administrator (.6 FTE)
- o Administrative Support (5.3 FTEs)

OAH also engages retired judges as temporary, unclassified employees to manage temporary spikes in case filings.

- Organizational Chart



PROPOSED RATE

Request

For FY25, OAH asks that rates be approved as follows:

Group	Existing FY24 Rates	Proposed FY25 Rates
Judges and mediators	\$245 per hour	\$270 per hour
Staff attorneys	\$145 per hour	\$170 per hour

Anticipated Revenues and Expenses

- o Roll forward from FY24 to FY25 is estimated at **\$263,001**.
- o FY25 revenues are anticipated at **\$3,657,500**.
- o FY25 operating expenses are anticipated at **\$3,656,456**.
- o Roll forward from FY25 to FY26 is projected at **\$264,045**.

Private Sector Comparison

Type	Rate
Minnesota Law Partner	\$560 ⁸
Minnesota Associate Attorney	\$370 ⁹
Minnesota Solo Practitioner	\$350 ¹⁰
OAH Administrative Law Judge	\$270 (proposed)
OAH Staff Attorney	\$170 (proposed)
Private Paralegal	\$125 ¹¹

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

⁹ *Id.*

¹⁰ 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).

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

ASSUMPTIONS

Projected Operating Expenses

The **operating expenses** of the portion of OAH supported by this Enterprise Fund is **expected to increase** from \$3,168,277 in FY24 to \$3,656,456 in FY25:

- o Costs increase for salaries and benefits from \$2,848,472 to \$3,289,834.
- o Costs increase for centralized IT services from \$72,173 to \$134,409.
- o Statewide indirect costs increase from \$23,502 to \$33,431.
- o 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 FY25 remains the same as the split for the FY24:

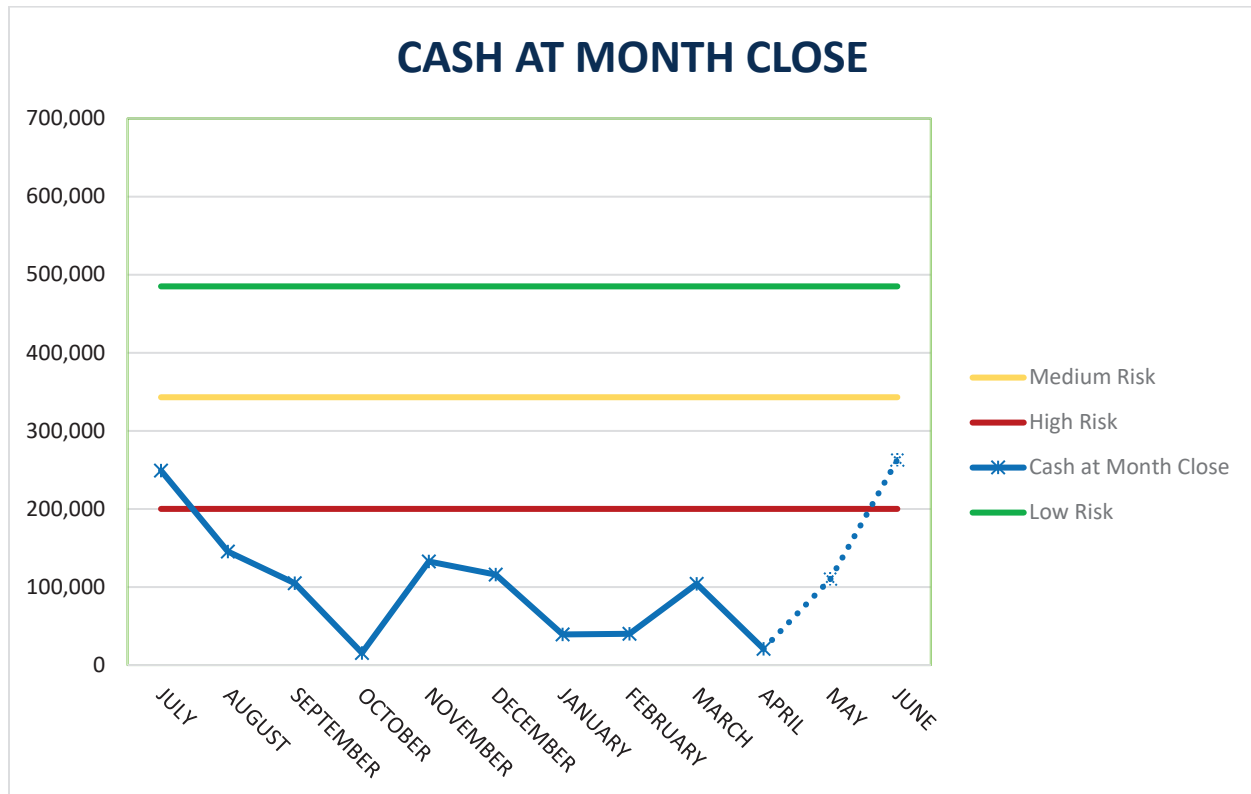
Workers' Compensation Special Compensation Fund	Administrative Law Enterprise Fund	Municipal Boundary Adjustments	Sanitary Districts
78%	15%	6%	1%

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.

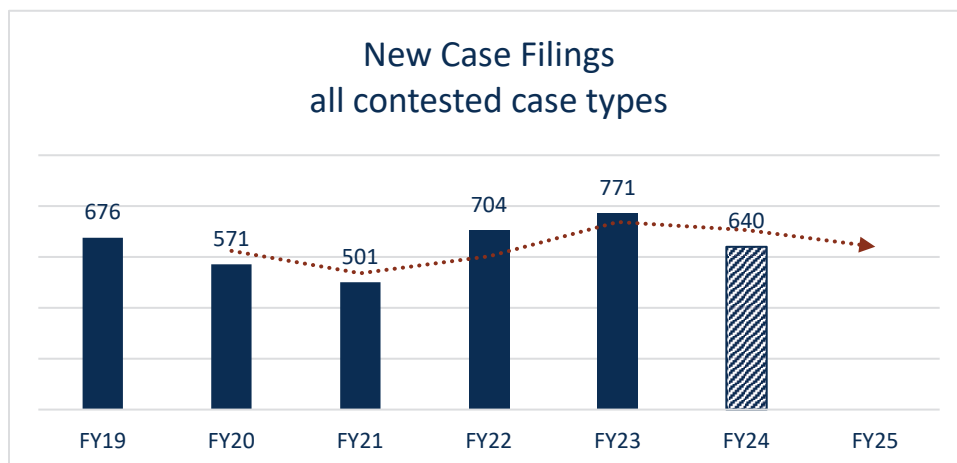
1. Roll forward

We estimate the roll forward from FY24 to FY25 at \$263,001. Note cash flow was within the high-risk zone throughout FY24. OAH attributes this to retirement of long-serving administrative law judges and the onboarding of new judges.

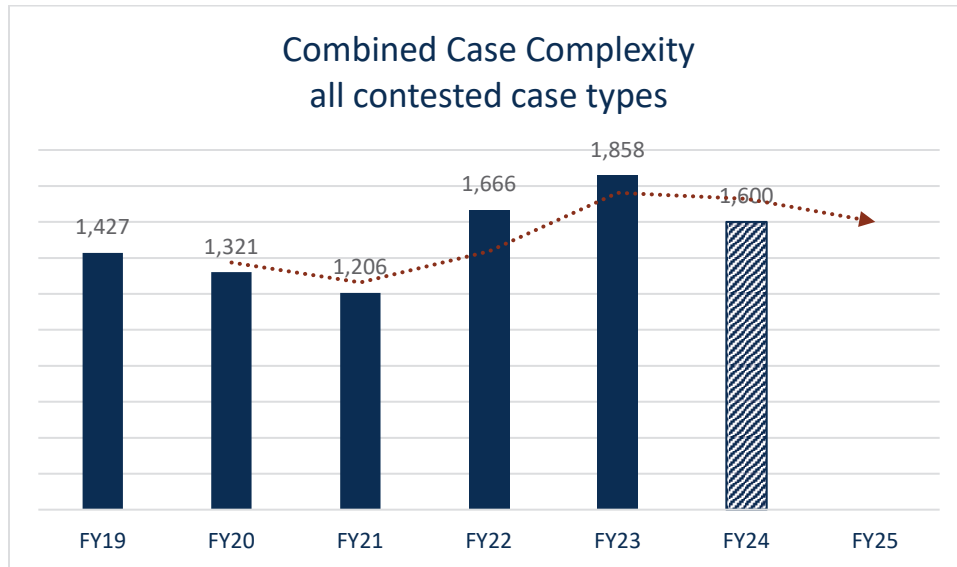


2. Customer demand for services

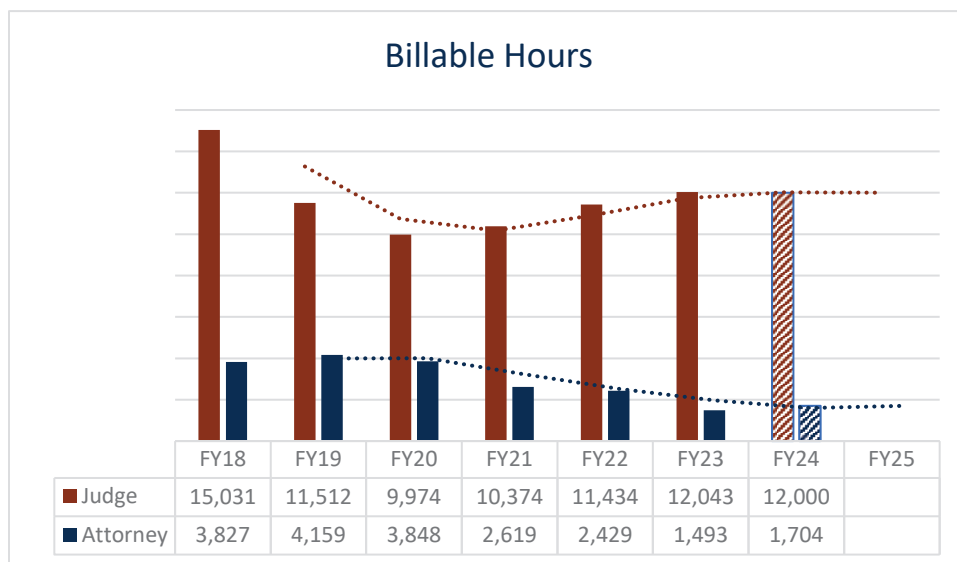
The volume of new cases increased in FY23, decreasing again in FY24. We anticipate FY25 will increase with a significant volume of rulemaking matters.



The combined complexity of new cases decreased in FY24. Again, we expect an increase in FY25 because of substantial, complex rulemaking matters.¹²



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 position vacancies and does not represent a decrease in demand.



Based on this combined data, we assume **billable hours of 12,000 for Administrative Law Judges and**

¹² 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.

Mediators in FY25. This includes hours billed for:

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

We assume **billable hours** of **2,100** for Staff **Attorneys** in FY25. This includes hours billed for:

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

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

3. Rate options

Option 1 Current Rate - \$245/\$145		FY25	FY26 **
EXPENSES			
Planned Expenditures		3,656,456	3,729,582
REVENUE			
Roll Forward from prior Fiscal Year		263,001	-124,455
Fees and Reimbursements		60,500	60,500
Time Billed			
Administrative Law Judge - FTEs		2,659,000	2,659,000
Administrative Law Judge - Contractors		245,000	245,000
Staff Attorneys		304,500	304,500
TOTAL REVENUE			
Total Revenue		3,532,001	3,171,380
Projected Revenue less Expenses		-124,455	-585,037
**FY26 Planned expenditures are a 2% increase from FY25 expenditures.			

Option 2 Break-even rate - \$265/\$160		FY25	FY26 **
EXPENSES			
Planned Expenditures		3,656,456	3,729,582
REVENUE			
Roll Forward from prior Fiscal Year		263,001	183,045
Fees and Reimbursements		60,500	60,500
Time Billed			
Administrative Law Judge – FTEs		2,915,000	2,915,000
Administrative Law Judge – Contractors		265,000	265,000
Staff Attorneys (2100)		336,000	336,000
TOTAL REVENUE			
Total Revenue		3,839,501	3,759,545
Projected Revenue less Expenses		183,045	29,963
**FY26 Planned expenditures is a 2% increase from FY25 expenditures.			

Option 3
Proposed rate - \$270/\$170

	FY25	FY26 **
EXPENSES		
Planned Expenditures	3,656,456	3,729,582
REVENUE		
Roll Forward from prior Fiscal Year	263,001	264,045
Fees and Reimbursements	60,500	60,500
Time Billed		
Administrative Law Judge – FTEs	2,970,000	2,970,000
Administrative Law Judge – Contractors	270,000	270,000
Staff Attorneys (2100)	357,000	357,000
TOTAL REVENUE		
Total Revenue	3,920,501	3,921,545
Projected Revenue less Expenses	264,045	191,963
**FY26 Planned expenditures is a 2% increase from FY25 expenditures.		

4. RATE HISTORY COMPARISON

	2018	2019	2020	2021	2022	2023	2024 (Est)	2025 (Est)
RATE								
Administrative Law Judges	\$170	\$170	\$170	\$215	\$215	\$245	\$245	\$270
Staff Attorney	\$90	\$90	\$90	\$105	\$105	\$145	\$145	\$170
Paralegal	\$35	\$35	\$35	\$0	\$0	\$0	\$0	\$0
HOURS								
Administrative Law Judges	15,031	11,512	9,974	10,374	11,434	12,043	10,948	12,000
Staff Attorney/General Counsel-	3,827	4,159	3,848	2,619	2,429	1,493	1,704	2,100
Paralegal	18	15	0	0	0	0		0
TOTAL	18,876	15,686	13,822	12,993	13,863	13,536	12,652	14,100
TOTAL								
Administrative Law Judges	\$2,555,236	\$1,957,040	\$1,695,631	\$2,230,410	\$2,458,310	\$2,950,535	\$2,682,365	\$3,240,000
Staff Attorney	\$344,430	\$374,310	\$346,320	\$274,995	\$255,086	\$216,485	\$247,080	\$357,000
Fees and Expense Reimbursements (billed to clients)	\$88,221	\$32,281	\$65,594	\$48,212	\$56,916	\$83,829	\$58,940	\$60,500

5. PRO FORMA FUND STATEMENT

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Projection 2024	Projection 2025
Balance Forward		575,250	292,334	256,511	327,962	442,893	263,001
Transfer In							
600145-8001	State Agencies	1,841,601	2,302,808	2,425,273	2,646,453	2,751,865	3,243,126
600145-8002	Non-State Agencies	138,422	139,137	214,571	304,692	105,583	250,819
600145-8003	Interested Parties	305	473	380	822	405	509
600145-8004	Data Practices Fees	67,689	31,759	52,581	72,070	59,681	39,065
600145-8007	CVH	59,528	79,407	77,507	279,529	70,851	123,981
600145-8008	State Agencies	0	32	0	0	0	0
Total Revenue		2,107,545	2,553,617	2,770,312	3,303,567	2,988,385	3,657,500
41000	Salary & Benefits	2,094,462	2,387,625	2,767,872	2,749,520	2,848,472	3,289,834
41100	Rent	65,749	68,503	68,503	68,503	68,503	68,503
41130	Prof/Tech Svcs	59,277	89,257	76,017	92,469	47,063	49,750
41150	Computer/ System Svcs	9,258	10,137	12,239	10,875	14,802	13,229
41155	Communications	3,307	2,833	2,948	3,546	1,193	3,787
41160	Instate Travel	393	2,415	3,471	4,882	7,091	7,500
41170	Outstate Travel	0	105	240	208	5,117	4,370
41180	Employee Development	5,276	6,049	7,588	6,847	11,675	23,765
41190	Agency Provided Prof/Tech Svcs	4,687	4,890	1,600	0	1,767	5,250
41196	Centralized IT Services	85,289	97,563	132,551	122,407	72,173	134,409
41300	Supplies	133,712	13,077	59,005	82,204	42,964	12,150
41400	Equipment Rental	2,786	2,316	2,284	2,550	1,297	2,998
41500	Repairs	1,853	343	82	1,085	998	375
42010	Statewide Indirect Costs	17,482	3,403	11,460	1,118	23,502	33,431
42020	Attorney General Costs	13	853	941	4,162	0	1,000
43000	Other Operating Costs	105,892	9,493	10,596	27,235	21,660	6,105
Total Operating Exp.		2,390,461	2,589,440	2,698,862	3,188,636	3,168,277	3,656,456
Net Income (loss)		-282,916	-35,823	71,450	114,931	-179,892	1,044
EOY Fund Balance		292,334	256,511	327,962	442,893	263,001	263,940

6. CASH FLOW STATEMENT

(Dollars in Thousands)	Actual 2023	Projected 2024
Operating Revenues		
Receipts from Customers	3,631	3,431
Other Income		
Total Operating Revenues	3,631	3,431
Gross Margin	3,631	3,431
Operating Expenses		
Purchased Services	309	229
Salaries and Fringe Benefits	2,749	2,848
Claims		
Depreciation		
Amortization		
Supplies and Materials	82	46
Indirect Costs	11	23
Other Expenses	37	22
Total Operating Expenses	3,188	3,168
Operating Income		
Nonoperating Revenues (Expenses)		
Investment Income		
Interest and Financing Costs		
Other Nonoperating Expenses		
Gain (Loss) on Disposal of Capital Assets		
Total Nonoperating Revenues (Expenses)	0	0
Income Before Transfers and Contributions	443	263
Capital Contributions		
Transfers in		
Transfers out		
Cash Flow	443	263

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, 2025

Centra Mail

(All Figures in 000's)

5203

PART I 2 CFR 200 R.E. BALANCE

2 CFR 200 R.E. BALANCE July 1, 2024 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)	2,919
Adjustments (e.g. Contrib. Capital)	(18)
Adjusted Retained Earnings Balance	<u>2,901</u>

FY25 Retained Earnings Increase (Decrease) Per ACFR

2 CFR 200 Revenues

Operating Revenue	13,886
Non Operating Revenue	
Total Revenues	<u>13,886</u>

Less: Expenditures (Actual Costs):

Total Operating Expenses per State's Financial Report	(13,785)
Other Expenses	-
GASB 87 Lease/Amortization Cash Expense	
Less Depreciation Expense	61

Less 2 CFR 200 Unallowable costs:

Capital Outlay	
Projected Cost Increases/Replacement Reserve	
Unallowable excess RE balance Refund	
Bad Debt	
GASB 68 Net Pension Liability Adjustment	(38)
GASB 75 Net OPEB Liability Adjustment	(8)
Total Expenditures	<u>(13,770)</u>

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)	(61)
Other	
Total OMB 2 CFR 200 Allowable Expenditures	<u>(61)</u>

Plus 2 CFR 200 Adjustments:

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

FY25 Net Increase (Decrease) to Retained Earnings Balance per ACFR

55

2 CFR 200 R.E. BALANCE June 30, 2025

A) 2,956

Allowable Reserve B) 2,295

Excess Balance (A)-(B) 661

(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, 2025

Centra Mail

(All Figures in 000's)

5203

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2024	66
TRANSFERS Per ACFR (Supported by Official Accounting Records)	
Plus: Transfers In (e.g. Contrib. Capital)	-
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)	-
Net Transfers	-
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2024	66
C)	

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2024

ADJUSTMENTS:

FY98 PPD Adjustment	(47)
Accumulated prior years Imputed Interest Adjustment	8
Accumulated prior years GASB68 Adjustment	(76)
Accumulated prior years GASB75 Adjustment	(50)
Current year Imputed Interest Adjustment	-
Current year GASB 68 Net Pension Liability Adjustment	38
Current year GASB 75 OPEB Adjustment	8
Current year GASB 87 Lease/Amortization Cash Expense	-
Total Adjustments	(119)

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2025	(119)
D)	

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

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

(Should Tie to the Fund Balance in the ACFR)

2,903

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Current	FY25 Imputed Interest (CR. always negative sign)		0 Interest earned on excess retained earnings
Current	FY25 GASB 68 Net Pension Liability Adjustment		38 Change in deferred liability from ACFR
Current	FY25 GASB 75 Net OPEB Liability Adjustment		8 Change in deferred liability from ACFR
Current	FY25 GASB 87 Lease/Amortization Cash Expense		-
TOTAL in thousands		<u>46</u>	

Others	FY1998 PPD Adjustment	(34)	Per FY04 A-87 Admin Hearings Fund 904 Interest earned on excess retained earnings,
Interest	Pre 2004 Imputed Interest	(48)	per FY04 A-87 Admin Hearings Fund 904
Interest	FY04 Imputed Interest	(3)	Interest earned on excess retained earnings
Interest	FY05 Imputed Interest	(14)	Interest earned on excess retained earnings
Interest	FY06 Imputed Interest	(16)	Interest earned on excess retained earnings
Interest	FY07 Imputed Interest	(29)	Interest earned on excess retained earnings
Interest	FY08 Imputed Interest	(29)	Interest earned on excess retained earnings
Interest	FY09 Imputed Interest	(22)	Interest earned on excess retained earnings
Interest	FY10 Imputed Interest	(9)	Interest earned on excess retained earnings
Interest	FY11 Imputed Interest	(3)	Interest earned on excess retained earnings
Interest	FY12 Imputed Interest	(5)	Interest earned on excess retained earnings
Interest	FY13 Imputed Interest	(4)	Interest earned on excess retained earnings
Others	FY14 Contributed Capital	(13)	Per FY14 Plant Mgmt "Footnotes to Financial Strmts"
Interest	FY14 Imputed Interest	(5)	Interest earned on excess retained earnings
Interest	FY15 Imputed Interest	(7)	Interest earned on excess retained earnings
GASB68	FY15 GASB 68 Beginning Balance Adjustment	(630)	Adjustment from ACFR
GASB68	FY15 GASB 68 Net Pension Liability Adjustment	64	Change in deferred liability from ACFR
Interest	FY16 Imputed Interest	(9)	Interest earned on excess retained earnings
GASB68	FY16 GASB 68 Net Pension Liability Adjustment	144	Change in deferred liability from ACFR
Interest	FY17 Imputed Interest	(11)	Interest earned on excess retained earnings
GASB68	FY17 GASB 68 Net Pension Liability Adjustment	(296)	Change in deferred liability from ACFR
Interest	FY18 Imputed Interest	214	Interest earned on excess retained earnings
GASB68	FY18 GASB 68 Net Pension Liability Adjustment	(102)	Change in deferred liability from ACFR
GASB75	FY18 GASB 75 Beginning Balance Adjustment	(49)	Adjustment from ACFR
GASB75	FY18 GASB 75 Net OPEB Liability Adjustment	(4)	Change in deferred liability from ACFR
Interest	Accumulated Imputed Interest Adjustment	8	Adjustment on accumulated imputed interest due to change in calculation
Interest	FY19 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	FY20 Imputed Interest	0	Interest earned on excess retained earnings
GASB68	FY20 GASB 68 Net Pension Liability Adjustment	(39)	Change in deferred liability from ACFR
GASB75	FY20 GASB 75 Net OPEB Liability Adjustment	6	Change in deferred liability from ACFR
Interest	FY21 Imputed Interest	0	Interest earned on excess retained earnings
GASB68	FY21 GASB 68 Net Pension Liability Adjustment	70	Change in deferred liability from ACFR
GASB75	FY21 GASB 75 Net OPEB Liability Adjustment	(1)	Change in deferred liability from ACFR
Interest	FY22 Imputed Interest	0	Interest earned on excess retained earnings
GASB68	FY22 GASB 68 Net Pension Liability Adjustment	333	Change in deferred liability from ACFR
GASB75	FY22 GASB 75 Net OPEB Liability Adjustment	(3)	Change in deferred liability from ACFR
Interest	FY23 Imputed Interest	0	Interest earned on excess retained earnings
GASB68	FY23 GASB 68 Net Pension Liability Adjustment	81	Change in deferred liability from ACFR
GASB75	FY23 GASB 75 Net OPEB Liability Adjustment	(1)	Change in deferred liability from ACFR
Interest	FY24 Imputed Interest (CR. always negative sign)	0	Interest earned on excess retained earnings
GASB68	FY24 GASB 68 Net Pension Liability Adjustment	18	Change in deferred liability from ACFR
GASB75	FY24 GASB 75 Net OPEB Liability Adjustment	(1)	Change in deferred liability from ACFR
TOTAL in thousands		<u>(165)</u>	
		(165,000)	

	<u>PRIOR YEARS ACCUMULATED</u>	<u>AMOUNT</u>
Others	FY1998 PPD Adjustment and Other	(47)
Interest	Accumulated imputed interest	8
GASB68	Accumulated prior years GASB 68 adjustment	(76)
GASB75	Accumulated prior years GASB 75 adjustment	(50)
TOTAL in thousands		<u>(165)</u>
		-

GRAND TOTAL (119)

CONTRIBUTED CAPITAL
item 1

AMOUNT
TOTAL in thousands 66
66

EXPLANATION
General Fund Contributions



Central Mail Fund 5203

Fiscal Year 2025 Business Plan

April 10, 2024

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Executive Summary

Who we are and what we do

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

- Inserting
- Addressing
- Folding
- Postage automation services
- Postage metering
- Print on Demand
- 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, downtown office in Saint Paul
- The Nursing Board in Mendota Heights
- The Department of Human Services (DHS) in Vadnais Heights

Our goals for next year

- Implement new rate structure and new rates.
- Update floor plan and furniture for improved efficiency and safety.
- Update our website.

Our proposed rates

Central Mail's overall rates will decrease by 2% in FY 2025. This reduction will be achieved through a combination of several changes.

Simplified Service Rates

The following changes will be made to our long-standing rate structure:

- change from rate per thousand to rate per piece for folding, inserting, and ink jet.
- elimination of set-up charges for inserting, ink jet, and tabbing.
- replacement of the Bar Code Credit with a discounted Value Add High Volume rate.

The benefits of these changes are that:

- they will simplify the billing and quote processes and reduce staff time on these tasks.
- the rates will be more transparent and easier for our partners to understand.

- charging per piece rather than per thousand will offer more reasonable pricing to partners with smaller jobs and will conform with industry standards.

Historically, Central Mail has billed for some services based on per thousand pieces rather than per piece. This resulted in partners with small jobs paying a higher per piece rate than those with a larger number of pieces. Starting in FY 2025, these services will be billed per piece.

In addition, some Central Mail services have included a separate charge for set-up. Moving forward, the cost of set-up will be included in the service rate.

The chart below shows the current rate structure and the new rate structure for these services.

Service Rate Changes

FY 2024 Rates being replaced		FY 2025 Services/Rates (per piece)	
Folding per 1000 per fold	\$8.00	Folding Only	\$0.009
Inserting Set-up includes 1st 1000 pieces	\$30.00	Inserting Only	\$0.029
Inserting per piece – 1 insert	\$0.018		
Inserting per piece – Additional Inserts	\$0.004		
Match Inserting Set-up includes 1st 1000 pieces	\$45.00		
Match Inserting fee – 2 inserts per 1000	\$30.00		
Folding per 1000 per fold	\$8.00	Folding & Inserting	\$0.033
Inserting Set-up includes 1st 1000 pieces	\$30.00		
Inserting per piece – 1 insert	\$0.018		
Inserting per piece – Additional Inserts	\$0.004		
Match Inserting Set-up includes 1st 1000 pieces	\$45.00		
Match Inserting fee – 2 inserts per 1000	\$30.00		
Ink Jet Set-up and Data Import	\$51.00	Ink Jet	\$0.060
Ink Jet Zip+4 NCOA/Sort per 1000	\$15.00		
Ink Jet Address per 1000	\$17.50		
Ink Jet Sort & Handling per piece	\$0.03		
Ink Jet Sort & Handling High Volume per piece	\$0.01		
Ink Jet Custom per 1000	\$6.50		
Ink Jet Indicia per 1000	\$6.50		
Tabbing Set-up	\$32.00	Tabbing	\$0.042
Tabbing # of tabs applied	\$0.02		

Replace Bar Code Credit with Value Add High Volume Rate

The Bar Code Credit is a discount that partially offsets fees charged for mail pieces sorted on the optical character reader (OCR). This discount only applies to partners that send over 1.5 million mail pieces through the OCR each year; currently, the Departments of Public Safety (DPS) and Revenue (DOR).

These partners are charged the full Value Add rate which is then partially offset by the Bar Code Credit. The Bar Code Credit will be eliminated at the end of FY 2024 and replaced in FY 2025 with a discounted Value Add High Volume rate as shown in the chart below. The Value Add High Volume Rate will be available to partners with over 1.5 million mail pieces metered at the 5-digit rate. Therefore, DPS and DOR will be the only partners who qualify for the Value Add High Volume Rate in FY 2025.

Replacement of Bar Code Credit with Value Add High Volume Rate

FY 2024 Rate being replaced		FY 2025 Service/Rate (per piece)	
Value Add	\$0.07	Value Add High Volume	\$0.04
Bar Code Credit	\$(0.033)		

Impact of Rate Structure Changes

Service volumes change from year to year so the exact impact of this rate restructuring cannot be determined in advance. Therefore, we have based our analysis on the service volumes for the last two fiscal years and determined the impact as if the FY 2025 rate structure was in place during those years.

If the FY 2025 rates would have been in effect in FY 2023, Central Mail's total revenue would have been \$11,365 less than it was. If the FY 2025 rates would have been in effect in FY 2022, Central Mail's total revenue would have been \$10,076 less than it was.

The impact on customers will be minimal with their overall annual cost being within 1% of previous rates for the vast majority of customers.

Postage Handling Fee

The Postage Handling Fee will be reduced from 5.0% to 2.0% in FY 2025. This change alone will account for \$225,000 annual savings for our state agency partners.

Print on Demand

We will also be decreasing the Print on Demand rates to be more reflective of actual costs and in line with our competitors' rates.

The new rates for Print on Demand service for FY 2025 are shown on the next page.

Product/Services	Current Rate (\$)	Proposed Rate (\$)	Change (\$)	Change (%)
Print on Demand Black & White	\$0.11	\$0.02	(\$0.09)	-82%
Print on Demand Color	\$0.16	\$0.08	(\$0.08)	-50%

Postage Meter Rental

The postage meter in use by the Office of Administrative Hearings (OAH) will be decommissioned by the USPS in June 2024. OAH will lease a new meter beginning in FY 2025 at a slightly higher rate.

See page 23 for Central Mail's detailed rates.

Central Mail will also provide approximately \$350,000 of rebates to state agency partners in May and June 2024 based on each partner's portion of FY 2023 sales.

Our successes, challenges, and economic and legislative impacts

Successes

The goals set for FY 2024 either have been achieved or are on track to be achieved by the end of the fiscal year as follows:

- New billing system was implemented July 1, 2023
- Timing of invoice distribution improved with implementation of new billing system
- The Print on Demand service was implemented July 1, 2023
- Achieving \$1.5 million in postage savings

Challenges

Challenges include:

- 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 without having rates that fluctuate from year to year.

Projected FY 2025 financial activities

Revenue	\$11,586,980
Expenses	\$11,913,329
Year-end Retained Earnings	\$2,189,282
Working Capital	\$1,975,746
Full Time Equivalents (FTE)	8.30
Overall Rate Change	-2%

The Business

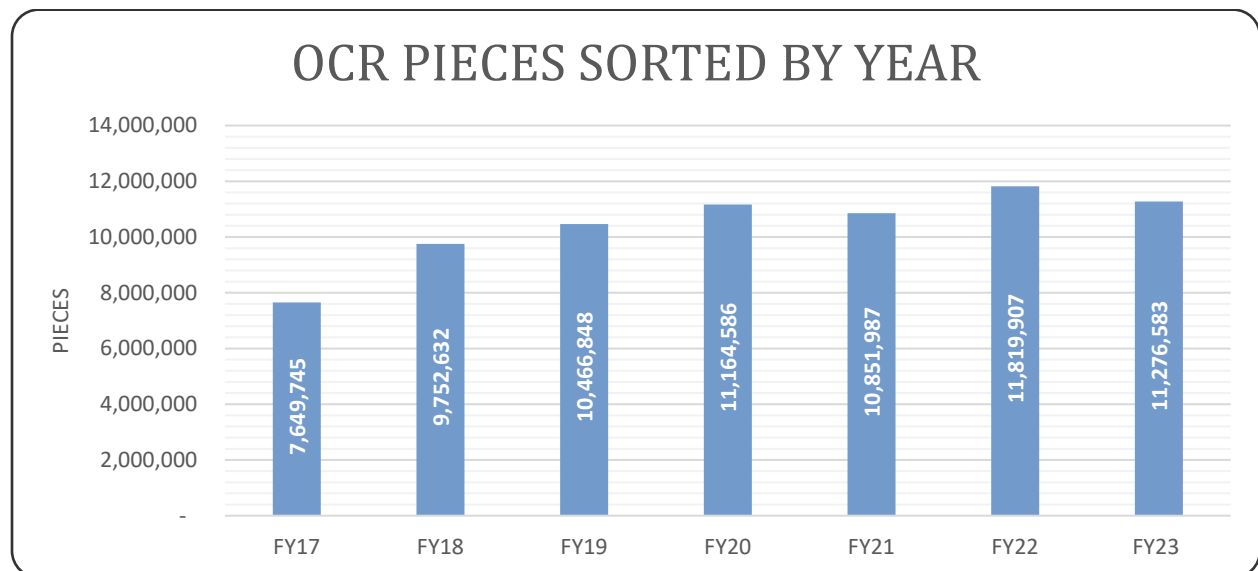
Description of Business

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) originated in FY 2000 to supplement the general fund appropriation. The PHF is a charge assessed to partners based on metered postage for outgoing USPS mail and the sale of stamps. This fee was expanded to 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
Saint Paul, MN 55155

Hours: 7:00 am to 4:00 pm M-F

Website: www.mn.gov/admin/government/mail/services/

Our partnerships

- USPS – provides guidelines, regulations, and pickup for outgoing mail and delivers incoming mail to Central Mail.
- Presort Vendor – provides handling of First-Class letter mail when Central Mail is unable to process due to high volume or envelope size.

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
- The following services are provided on-site:
 - Mail piece design
 - Business Reply artwork creation
 - Postal acceptance by USPS

Weaknesses

- Aging workforce working in physically demanding jobs.

Opportunities

- Replace several pieces of equipment that have reached the end of their useful lives.
- Adding more trays to the OCR which would provide the ability to sort more detailed zip codes and further increase postage savings.

- Cross-training continues for Central Mail team members to mitigate staffing issues and ensure all critical services continue.
- Explore the feasibility of a business 'store front' using our new billing system, where partners can submit their mail project documents and address lists, furthering our automation opportunities.

Threats/Risks/Vulnerabilities

- Many state agencies continue to find opportunities to communicate electronically which reduces future reliance on Central Mail services.
- Agencies can outsource services such as printing, folding, and inserting, that are associated with large mail jobs.
- Central Mail has been actively working with Fleet Services to replace our leased delivery trucks since April 2021. Replacement vehicles are on order; the anticipated delivery date for the new vehicles is March 2025. However, with the continued supply chain issues in fleet manufacturing, this timeline could be delayed. The vehicles are in poor condition and subject to breakdown.

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. 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 partners located in the following areas:
 - Capitol Complex
 - Downtown Saint Paul
 - Lafayette Park in Saint Paul
 - Saint Paul airport
 - State boards' buildings in Saint Paul
 - Energy Park Drive in Saint Paul
 - Spruce Tree Centre in Saint Paul
 - Roseville
 - Arden Hills
 - The Nursing Board in Mendota Heights
 - Minnesota Department of Education in Minneapolis
 - DHS in Vadnais Heights
- Consultation to all state agencies regarding postage matters.

In FY 2025, the Value Add High Volume discounted rate is replacing the Bar Code Credit. The Bar Code Credit is a discount that partially offsets fees charged for mail pieces sorted on the OCR.

Currently, these partners are charged the full Value Add rate which is then partially offset by the Bar Code Credit. The Bar Code Credit will be eliminated in FY 2025 and replaced with a Value Add High Volume rate. The Bar Code Credit is only available to high volume partners with annual quantities of over 1,500,000 mail pieces on the OCR. The Value Add High Volume Rate will be available to partners with over 1,500,000 mail pieces metered at the 5-digit rate. Like

the Bar Code Credit, DPS and DOR will be the only partners who qualify for the Value Add High Volume Rate in FY 2025.

See Appendix A on pages 35-37 for a description of services and how charges for each are calculated.

Benefits to Partners

- 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 all agencies, regardless of size.
- 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 partners are:

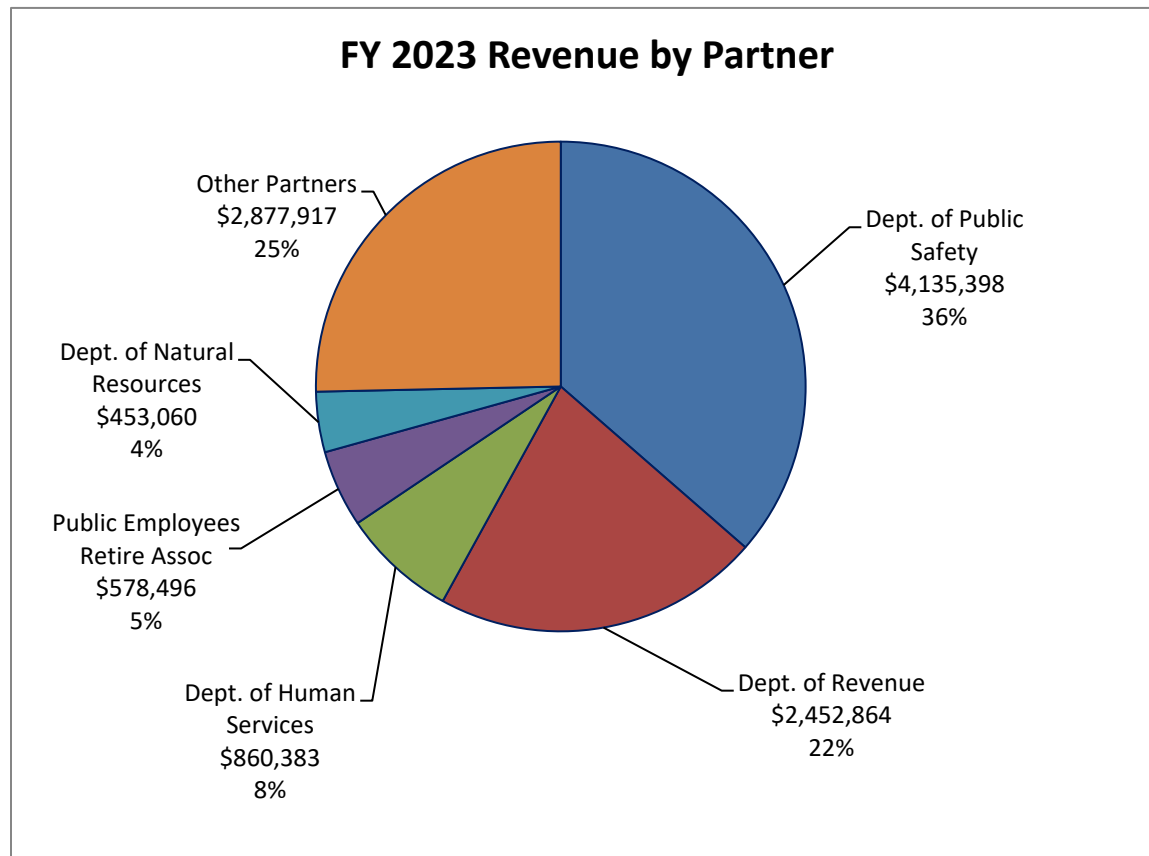
- Cabinet level agencies
- Minnesota State, downtown office
- Minnesota State Retirement System, Public Employees Retirement Association, and Teachers Retirement Association
- Minnesota Supreme Court
- Constitutional offices
- Minnesota House of Representatives
- Minnesota Senate
- Several of the state boards

How our partner base is changing, and why

DHS, one of our largest customers, will be splitting into three agencies beginning in FY 2025: Department of Human Services, Department of Children, Youth and Families (DCYF), and Direct Care and Treatment (DCT). This plan assumes that between DHS and DCYF and DCT, the level of services in FY 2025 will equal the historic/current level of service to DHS.

Once the teams have been established for these agencies, Central Mail will reach out to each group for one-on-one consultations to determine how we can best meet their needs.

Our key partners



How we reach out to potential partners

- One-on-one consultation – This is the primary way for Central Mail staff to advise partners. This consultation can occur in person, via telephone, e-mail, or Microsoft Teams. Outreach and partner one-on-one training sessions began again in FY 2024. These sessions will continue in FY 2025.
- Website – includes delivery route and rate information.

What we have heard from our partners

In February 2024, Central Mail sent 55 surveys to partners and received 21 responses. A summary of the responses is shown below.

Central Mail Partner Service Survey Results

Survey Questions	1 (Low Satisfaction)	2	3	4	5 (High Satisfaction)
Please rate the customer service you have received from Central Mail staff.				3	18
Please rate your satisfaction with the new invoices implemented in FY 2024	1	1	4	2	11

Respondents provided additional feedback requesting the following:

- Additional details on invoices such as daily breakdown
- Confirmation when an ink jet job is completed
- Updated list of locations and times of delivery

Central Mail has notified the survey respondents how they can obtain this information.

Competition

Our competition

Central Mail's primary competition is:

- DHS's IOC for high volume laser printing, inserting, and sorting.
- Twin Cities' private sector mail houses or printing operations with mailing units.

How our rates compare

Central Mail compared its production and service rates to one private sector vendor and two government agencies offering similar services. There is no standard pricing structure for mailing services so comparing rates is difficult. Our rates are competitive with other vendors.

A comparison chart for our services is shown below.

Service	Central Mail Rates	Vendor A	Vendor B	Vendor C
Folding Only per piece	\$0.009	\$0.0138	\$0.04	NA
Folding & Inserting per piece	\$0.033	\$0.03	\$0.047	\$0.114
Inserting Only per piece	\$0.029	\$0.017	\$0.024	NA
Use of State Permit # 171	\$40.00	NA	NA	NA
Sort & Handling Permit per piece	\$0.03	NA	NA	\$0.0376
Sort & Handling Meter per piece	\$0.03	NA	NA	\$0.0376
Sort & Handling Parcel per piece	\$0.04	NA	NA	\$0.0938
Shop Rate per hour	\$48.00	\$60.00	\$120.00	NA
Ink Jet per piece	\$0.06	\$0.028	NA	NA
Tabbing per piece	\$0.042	\$0.045	\$0.072	NA
Print on Demand - Black & White per page	\$0.02	NA	\$0.03	\$0.027
Print on Demand - Color per page	\$0.08	NA	\$0.06	NA

Financial Outlook

Our current overall financial health

Central Mail's overall financial health is very strong. The retained earnings balance was on track to greatly exceed working capital; therefore, Central Mail will be issuing rebates in FY 2024 and reducing rates in FY 2025.

FY 2024 financial results were especially good mostly due to a large, unanticipated, one-time DOR project which added over \$1.1 million dollars to revenue, including \$185 thousand for services.

Due to our strong financial position, Central Mail will issue \$348,963 in rebates in May and June 2024. The rebate amounts are based on the portion of sales of each state agency partner in FY 2023. Rebates will be issued to 52 partners, ranging in amounts from \$102 - \$127,432. Because of the time involved issuing and receiving rebates, the thirty partners whose calculated amounts were less than \$100 will not be issued rebates. See Appendix D on pages 49-50 to see the rebate amount for each partner.

Over the past four years, Central Mail has been operating short-staffed. Unit leadership has been filling in to help complete production 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. All three vacant positions are expected to be filled by the end of this fiscal year.

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 Minnesota Management & Budget (MMB) jointly decided to eliminate the fiduciary fund and combine postage clearing with the Central Mail ISF to conform to new accounting changes as prescribed by the Governmental Accounting Standards Board. Since this change was made in FY 2005, Admin has annually required cash flow assistance with MMB's approval for this fund. The cash flow assistance allows this fund to have a negative cash balance.

Historically, this fund received enough cash by fiscal year hard close in mid-August to cover the fiscal year's cash shortfall at soft close on June 30. However, in FY 2019, this fund was short on cash at hard close; 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.

In FY 2024, Central Mail's first quarter financial statements reported a positive cash balance for the first time since the end of FY 2015. Also, the time between month end and distribution of the invoice for the month has decreased from an average of 43 days for the time period of July 2022 to February 2023 to 16 days for the time period of July 2023 to February 2024 (63% improvement).

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 not being able to send any USPS mail is too great a risk to our state agency partners.

Changes to our rates and why

Changes to our long-standing rate structure include:

- changing from rate per thousand to rate per piece for folding, inserting, and ink jet,
- eliminating set-up charges for inserting, ink jet, and tabbing, and
- replacing the Bar Code Credit with a discounted Value Add High Volume rate.

The benefits of these changes are that:

- they will simplify the billing and quote processes, and reduce staff time on these tasks,
- the rates will be more transparent and easier for partners to understand, and
- charging per piece rather than per thousand will offer more reasonable pricing to partners with smaller jobs and will conform with industry standards.

We also decreased the Print on Demand rates to be more reflective of actual costs and our competition's rates for these services.

This plan includes \$200,000 in FY 2025 to replace outdated production and office furniture for improved efficiency and safety.

A previous interim rate request for Caller Service Fees stated that Central Mail would add an administrative fee for this service in the FY 2025 business plan. We have learned that there is so little administrative time involved in this process we are not planning on adding an administrative fee.

The postage handling fee will be reduced from 5% to 2% resulting in an annual savings for our partners of \$225,000 per year.

The postage meter in use by OAH will be decommissioned by the USPS in June 2024. OAH will lease a new meter beginning in FY 2025 at a slightly higher rate.

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 2025 is expected to decrease by \$326,349 resulting in an ending retained earnings balance of \$2,189,282. This exceeds 60 days' working capital and helps ensure the cash balance will be positive at the end of each fiscal year.

How our proposed rates will impact our partners

Central Mail will continue to offer the same level of service to its partners during FY 2025.

A thorough analysis of how the rate structure changes would affect all our partners using the FY 2022 and FY 2023 volumes for those years was made. The Print on Demand service was new in FY 2024 therefore the impact of the rate decrease is not included in this analysis. The impact of the rate structure change on all partners is shown in Appendix B on pages 38-45.

The table below shows the combined effect of the rate structure and postage handling fee changes on our top 5 partners.

Increase/Decrease for Top 5 Partners based on FY 2025 Rates at FY 2023 Sales Volumes

Partner	FY 2023 Sales	FY 2023 Sales Volumes at FY 2025 Rates	\$ increase/ (Decrease) based on FY 2023 Sales Volumes	% Change
Public Safety, Dept of	\$ 4,130,423	\$ 4,080,737	\$ (49,686)	-1%
Revenue, Dept of	2,442,254	2,360,952	(81,302)	-3%
Human Services, Dept. of	866,135	851,505	(14,630)	-2%
Public Employees Retirement Assn	579,709	565,632	(14,077)	-2%
Natural Resources, Dept of	453,521	454,598	1,077	0%

The sales in the chart above and in Appendices B and C are slightly different than the sales in the financial statements due to:

- Refund of previous year expense reported as Miscellaneous Revenue on the financial statements
- Rebates from overflow vendor reported as Sales on the financial statements
- When USPS rate changed mid-month, the old billing system did not allow us to bill Value Add for the last portion of that month
- Change in Value Add and Bar Code Credit per piece from FY 2022 to FY 2023

The combined impact of the rate structure and the postage handling fee changes on all partners is shown in Appendix C on pages 46-48.

Because the Print on Demand service was new in FY 2024, we have limited information about how this will affect our partners. To date, three partners have used the service for color printing only. The decrease in rate for these jobs would result in savings of \$21 to \$640.

Financial Data

Assumptions for Rate Matrix Minnesota Department Of Administration Central Mail For Fiscal Year 2025

Operating Revenue	
SWIFT Account	Sales
670005	Change = (12%) or (\$176,773) FY 2024 includes a one-time large job. FY 2025 reflects new rate structure and rate reductions.
SWIFT Account	Postage Handling Fee
670006	Change = (65%) or (\$280,952) Due to rate decrease.
SWIFT Account	Postage Clearing
512802	Change = (9%) or (\$1,049,878) FY 2024 includes a one-time large job.
SWIFT Account	Intrafund Revenue
NA	Change = (54%) or \$49,878 FY 2024 is unusually high due to a one-time job.
Operating Expenses	
SWIFT Account	Salaries & Benefits
41000 - 41070	Change = 10% or \$66,136 Due to vacancies in FY 2024.
SWIFT Account	Rent - Equipment
41400	Change = 7% or \$5,710 FY 2025 includes replacement of several rented meters.
SWIFT Account	Repairs & Maintenance
41500	Change = 5% or \$5,887 Increase in cost of equipment maintenance contracts.
SWIFT Account	Centralized IT Services
41196 - 41197	Change = (24%) or (\$46,046) FY 2024 was unusually high due to implementation of new billing system.
SWIFT Account	Purchased Services
43000	Change = (100%) or (\$825) Use of interpreter services no longer anticipated in FY 2025.
SWIFT Account	Communications
41155	Change = (47%) or (\$49,903) See Intrafund Revenue in Revenue section.
SWIFT Account	Intrafund Communications
NA	Change = (54%) or \$49,878 See Intrafund Revenue in Revenue section.
SWIFT Account	Communications-Postage Clearing
41155	Change = (9%) or (\$1,049,878) See Postage Clearing in Revenue section.
SWIFT Account	Other Operating Expense
various	Change = (11%) or (\$1,613) FY 2025 includes cost of travel and registration fees for 2 forums.
SWIFT Account	Supplies
41300	Change = 230% or \$207,233 FY 2025 includes cost to replace outdated furniture.
SWIFT Account	Rebates
NA	Change = (100%) or (\$348,963) FY 2024 includes one-time agency rebates.

Rate Matrix

Minnesota Department Of Administration
Central Mail For Fiscal Year 2025

	FY 2025	FY 2024	\$ CHANGE	% CHANGE
Expenses	PROJECTED	ESTIMATED	FY25-FY24	\$ Change/FY24
Salaries & Benefits	699,054	632,918	66,136	10%
Rent	110,222	115,108	(4,886)	-4%
Rent - Equipment	87,125	81,415	5,710	7%
Repairs & Maintenance	133,584	127,697	5,887	5%
Insurance	1,532	1,503	29	2%
Centralized IT Services	148,728	194,774	(46,046)	-24%
Purchased Services	0	825	(825)	-100%
Communications	55,838	105,741	(49,903)	-47%
Less Intrafund Communications	(42,228)	(92,106)	49,878	-54%
Communications - Postage Clearing	10,238,340	11,288,218	(1,049,878)	-9%
Other Operating Expenses	13,077	14,690	(1,613)	-11%
Supplies	297,290	90,057	207,233	230%
Indirect Cost	111,915	109,828	2,087	2%
Rebates	0	348,963	(348,963)	-100%
Subtotal	11,854,477	13,019,631	(1,165,154)	-9%
Included In Rates				
Depreciation - Equipment	58,852	58,852	0	0%
Intrafund Expense (postage)	42,228	92,106	(49,878)	-54%
Basis for Rates before Adjustment	11,955,557	13,170,589	(1,215,032)	-9%
Retained Earnings Adjustment	(326,349)			
Total Basis for Rates after Adjustment	11,629,208			

Billable Units	FY 2025	FY 2024	CHANGE
Folding per 1000 per Fold	NA	2,400	NA
Folding Only per piece	180,000	NA	NA
Folding & Inserting per piece	1,400,000	NA	NA
Inserting Set-Up includes 1st 1000 pieces	NA	115	NA
Inserting per piece- 1 Insert	NA	1,250,000	NA
Inserting per piece - Add'l Inserts	NA	650,000	NA
Match Inserting Set-Up includes 1st 1000 pieces	NA	5	NA
Match Inserting - 2 inserts per 1000	NA	5	NA
Inserting Only	180,000	NA	NA
Use of State permit #171	16	14	2
Sort & Handling Permit per piece	4,700,000	4,667,298	32,702
Sort & Handling Meter per piece	6,000,000	8,300,000	(2,300,000)
Sort & Handling Parcel per piece	155,000	165,000	(10,000)
Shop Rate per hour	50	48	2
Ink Jet Set-Up and Data Import	NA	315	NA
Ink Jet Zip+4 NCOA/Sort per 1000	NA	5,010	NA
Ink Jet Address per 1000	NA	5,014	NA
Ink Jet Sort & Handling per piece	NA	2,400,000	NA
Ink Jet Sort & Handling High Volume per piece	NA	2,328,856	NA
Ink Jet Custom per 1000	NA	1,300	NA
Ink Jet Indicia per 1000	NA	564	NA
Ink Jet per piece	4,400,000	NA	NA
Tabbing Set-Up	NA	82	NA
Tabbing # of tabs applied	NA	3,400,000	NA

Projected units
in FY 2025 if
there was no
rate structure
change

2,390
NA
NA
120
1,500,000
698,750
7
7
NA
16
4,700,000
6,000,000
155,000
50
280
4,495
4,495
2,065,000
2,998,250
1,250
550
NA
80
5,122,000

Billable Units	FY 2025	FY 2024	CHANGE
Tabbing per piece	2,500,000	NA	NA
Print on Demand - Black & White	25,000	140,000	(115,000)
Print on Demand - Color	10,000	18,000	(8,000)
Value Add per piece	3,100,000	7,472,950	(4,372,950)
Value Add High Volume per piece	3,500,000	NA	NA
Bar Code Credits	NA	1,815,353	NA
Agency Delivery Service per hour	1,760	1,860	(100)
Postage Handling Fee	7,500,000	8,619,047	(1,119,047)
Total	33,651,826	41,243,236	(7,892,391)

FY 2025 projected units if no rate structure change
NA
140,000
18,000
5,675,000
NA
1,219,697
1,860
8,619,047
38,926,344

Requested VS Current Rates	Requested Rates	Current Rates	Change in Rates	% Change in Rates	Revenues at Requested Rates	Revenues at Current Rates	Change in Revenues	Overall Change in Rates - %
Folding per 1000 per Fold	NA	\$8.00	NA	NA	NA	\$19,120	-\$19,120	
Folding Only per piece	\$0.009	NA	NA	NA	\$1,620	NA	\$1,620	
Folding & Inserting per piece	\$0.033	NA	NA	NA	\$46,200	NA	\$46,200	
Inserting Set-Up includes 1st 1000 pieces	NA	\$30.00	NA	NA	NA	\$3,600	-\$3,600	
Inserting per piece - 1 Insert	NA	\$0.018	NA	NA	NA	\$27,000	-\$27,000	
Inserting per piece - Add'l Inserts	NA	\$0.004	NA	NA	NA	\$2,795	-\$2,795	
Match Inserting Set-Up includes 1st 1000 pieces	NA	\$45.00	NA	NA	NA	\$315	-\$315	
Match Inserting - 2 inserts per 1000	NA	\$30.00	NA	NA	NA	\$210	-\$210	
Inserting Only	\$0.029	NA	NA	NA	\$5,220	NA	\$5,220	
Use of State permit #171	\$40.00	\$40.00	\$0.00	0%	\$640	\$640	\$0	
Sort & Handling Permit per piece	\$0.03	\$0.03	\$0.00	0%	\$141,000	\$141,000	\$0	
Sort & Handling Meter per piece	\$0.03	\$0.03	\$0.00	0%	\$180,000	\$180,000	\$0	
Sort & Handling Parcel per piece	\$0.04	\$0.04	\$0.00	0%	\$6,200	\$6,200	\$0	
Shop Rate per hour	\$48.00	\$48.00	\$0.00	0%	\$2,400	\$2,400	\$0	
Ink Jet Set-Up and Data Import	NA	\$51.00	NA	NA	NA	\$14,280	-\$14,280	
Ink Jet Zip+4 NCOA/Sort per 1000	NA	\$15.00	NA	NA	NA	\$67,425	-\$67,425	
Ink Jet Address per 1000	NA	\$17.50	NA	NA	NA	\$78,663	-\$78,663	
Ink Jet Sort & Handling per piece	NA	\$0.03	NA	NA	NA	\$61,950	-\$61,950	
Ink Jet Sort & Handling High Volume per piece	NA	\$0.01	NA	NA	NA	\$29,983	-\$29,983	
Ink Jet Custom per 1000	NA	\$6.50	NA	NA	NA	\$8,125	-\$8,125	
Ink Jet Indicia per 1000	NA	\$6.50	NA	NA	NA	\$3,575	-\$3,575	
Ink Jet per piece	\$0.06	NA	NA	NA	\$264,000	NA	\$264,000	
Tabbing Set-Up	NA	\$32.00	NA	NA	NA	\$2,560	-\$2,560	
Tabbing # of tabs applied	NA	\$0.02	NA	NA	NA	\$102,440	-\$102,440	
Tabbing per piece	\$0.042	NA	NA	NA	\$105,000	NA	\$105,000	
Print on Demand - Black & White	\$0.02	\$0.11	-\$0.09	-82%	\$500	\$2,750	-\$2,250	
Print on Demand - Color	\$0.08	\$0.16	-\$0.08	-50%	\$800	\$1,600	-\$800	
Value Add per piece	\$0.07	NA	NA	NA	\$217,000	\$397,250	-\$180,250	
Value Add High Volume per piece	\$0.04	NA	NA	NA	\$140,000	NA	\$140,000	
Bar Code Credits	NA	-\$0.033	NA	NA	NA	-\$40,250	\$40,250	
Agency Delivery Service per hour	\$70.00	\$70.00	\$0.00	0%	\$123,200	\$123,200	\$0	
Postage Handling Fee	2%	5%	-3%	-60%	\$150,000	\$375,000	-\$225,000	
Postage Handling Fee-House/Senate (monthly each body)	\$100.00	\$100.00	\$0.00	0%	\$2,400	\$2,400	\$0	
Postage Meter Rental					\$4,688	\$1,245	\$3,443	
Postage Clearing					\$10,196,112	\$10,196,112	\$0	
Total					\$11,586,980	\$11,811,587	-\$224,607	-2%

Rate Matrix Computations

**Minnesota Department Of Administration
Central Mail For Fiscal Year 2025**

- 1. Describe cost and usage estimation methods:** Actual expenses for the past four years and current SWIFT reports were analyzed. FY 2024 and FY 2025 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 has an estimated useful life of 5 years.

Six-year Rate Comparison
Minnesota Department Of Administration
Central Mail For Fiscal Year 2025

Rate	FY 2020 July to Dec	FY 2020 Jan to June	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Folding							
Per 1000 per fold	\$7.75	\$8.00	\$8.00	\$8.00	\$8.00	\$8.00	NA
Folding & Inserting							
Folding Only per piece	NA	NA	NA	NA	NA	NA	\$0.009
Folding & Inserting per piece	NA	NA	NA	NA	NA	NA	\$0.033
Inserting Only per piece	NA	NA	NA	NA	NA	NA	\$0.029
Traditional inserting							
Inserting Set-Up includes 1st 1000 pieces	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	NA
Inserting per 1000 - 1 Insert	\$18.00	\$18.00	\$18.00	NA	NA	NA	NA
Inserting per 1000 - Additional Inserts	\$3.00	\$3.25	\$3.50	NA	NA	NA	NA
Inserting per piece - 1 Insert	NA	NA	NA	\$0.018	\$0.018	\$0.018	NA
Inserting per piece - Additional Inserts	NA	NA	NA	\$0.004	\$0.004	\$0.004	NA
Match inserting							
Inserting Set-Up includes 1st 1000 pieces	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	NA
Inserting fee - 2 inserts per 1000	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	NA
Permit filing							
Use of State Permit #171	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Sorting & Handling - Pieces Sorted							
Sort & Handling Permit per piece	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
Sort & Handling Meter per piece	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
Sort & Handling Parcel per piece	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04	\$0.04
Shop Rate¹							
Per hour	\$45.00	\$48.00	\$48.00	\$48.00	\$48.00	\$48.00	\$48.00
Ink Jet addressing							
Ink Jet Set-up and Data Import	\$51.00	\$51.00	\$51.00	\$51.00	\$51.00	\$51.00	NA
Ink Jet Zip+4 NCOA/Sort per 1000	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	NA
Ink Jet Address per 1000	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	NA
Ink Jet Sort & Handling per piece	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03	NA
Ink Jet Sort & Handling High Volume per pie	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	NA
Ink Jet Custom per 1000	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	NA
Ink Jet Indicia per 1000	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	\$6.50	NA
Ink Jet per piece	NA	NA	NA	NA	NA	NA	\$0.06
Tabbing							
Tabbing Set-up	\$30.00	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00	NA
Tabbing # of tabs applied	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	NA
Tabbing per piece	NA	NA	NA	NA	NA	NA	\$0.042
Print on Demand							
Black & White per page	NA	NA	NA	NA	NA	\$0.11	\$0.02
Color per page	NA	NA	NA	NA	NA	\$0.16	\$0.08
Value Add							
Value Add per piece	NA	NA	NA	NA	NA	NA	\$0.07
Value Add High Volume per piece	NA	NA	NA	NA	NA	NA	\$0.04
Agency Delivery Service							
Per hour	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00
Postage Handling Fee							
Postage Handling Fee	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	2.00%
House/Senate (monthly each body)	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00

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

History and Proforma

Minnesota Department Of Administration

Central Mail For Fiscal Year 2025

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	\$ CHANGE	% CHANGE
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>PROJECTED</u>	<u>FY25-FY24</u>	<u>\$ Change/FY24</u>
Operating Revenue								
Sales	1,240,746	1,291,528	1,288,092	1,240,441	1,417,641	1,240,868	(176,773)	-12%
Postage Handling Fee	347,508	326,525	375,127	374,988	430,952	150,000	(280,952)	-65%
Postage Clearing	8,552,361	9,388,861	9,762,263	9,785,171	11,288,218	10,238,340	(1,049,878)	-9%
Less Intrafund Revenue	(24,669)	(33,326)	(38,521)	(42,483)	(92,106)	(42,228)	49,878	-54%
Miscellaneous Revenue	0	0	15	0	0	0	0	0%
Total Revenues	10,115,945	10,973,587	11,386,976	11,358,118	13,044,705	11,586,980	(1,457,725)	-11%
Operating Expenses								
Salaries & Benefits	572,693	478,544	581,421	515,925	632,918	699,054	66,136	10%
Rent	113,165	89,528	97,173	125,380	115,108	110,222	(4,886)	-4%
Rent - Equipment	57,131	62,939	66,064	77,720	81,415	87,125	5,710	7%
Repairs & Maintenance	109,192	109,648	113,755	118,015	127,697	133,584	5,887	5%
Insurance	676	923	1,072	1,216	1,503	1,532	29	2%
Professional & Technical Services	27	0	14,230	0	0	0	0	0%
Centralized IT Services	206,614	119,553	188,366	205,321	194,774	148,728	(46,046)	-24%
Purchased Services	467	86	128	1,350	825	0	(825)	-100%
Communications	55,978	78,349	23,432	46,543	105,741	55,838	(49,903)	-47%
Less Intrafund Communications	(24,669)	(33,326)	(38,521)	(42,483)	(92,106)	(42,228)	49,878	-54%
Communications-Postage Clearing	8,552,361	9,388,861	9,762,263	9,785,171	11,288,218	10,238,340	(1,049,878)	-9%
Other Operating Expenses	18,345	18,512	18,615	20,255	14,690	13,077	(1,613)	-11%
Supplies	65,034	64,373	73,164	112,620	90,057	297,290	207,233	230%
Depreciation - Equipment	61,746	61,746	61,504	58,852	58,852	58,852	0	0%
Indirect Cost	24,421	34,912	29,478	110,817	109,828	111,915	2,087	2%
Rebates	0	0	0	0	348,963	0	(348,963)	-100%
Total Operating Expenses	9,813,180	10,474,646	10,992,144	11,136,703	13,078,483	11,913,329	(1,165,154)	-9%
Operating Income (Loss)	302,766	498,941	394,832	221,414	(33,777)	(326,349)	(292,571)	866%
Non-Operating Income (Expense)								
Gain (Loss) on Disposal of Capital Assets	0	0	0	0	0	0	0	0%
Net Income (Loss)	302,766	498,941	394,832	221,414	(33,777)	(326,349)	(292,571)	866%
Beginning Retained Earnings	1,131,456	1,434,221	1,933,162	2,327,994	2,549,408	2,515,631		
Adjustment to Retained Earnings	0	0	0	0	0	0		
Ending Retained Earnings	1,434,221	1,933,162	2,327,994	2,549,408	2,515,631	2,189,282		
Reconciliation to Net Position								
Retained Earnings	1,434,221	1,933,162	2,327,994	2,549,408	2,515,631	2,189,282		
Contributed Capital	66,000	66,000	66,000	66,000	66,000	66,000		
Total Net Position, Ending Period	1,500,221	1,999,162	2,393,994	2,615,408	2,581,631	2,255,282		

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

SWIFT Spending Plan

Minnesota Department Of Administration
Central Mail For Fiscal Year 2025

			Fund 5203	Fund 5203
			FinDept ID	FinDept ID
			G0234750	G0234751
			Central Mail	Postage
Revenue Description	SWIFT Account	Total	Central Mail	Clearing
Sales	670005	\$1,240,868	\$1,240,868	\$0
Postage Handling Fee	670006	150,000	150,000	0
Postage Clearing	512802	10,238,340	0	10,238,340
Total		11,629,208	1,390,868	10,238,340
Less: Intrafund Revenue		(42,228)	0	(42,228)
History & Proforma Net Sales Amount		11,586,980	1,390,868	10,196,112
Expense Description				
Salaries & Benefits	41000	\$677,201	\$677,201	0
Salaries & Benefits - Overtime	41050	19,622	19,622	0
Salaries & Benefits - Other Benefits	41070	2,231	2,231	0
Rent	41100	110,222	110,222	0
Rent - Equipment	41400	87,125	87,125	0
Repairs & Maintenance	41500	133,584	133,584	0
Insurance	430018	1,532	1,532	0
Centralized IT Services - Rate Based	41196	21,388	21,388	0
Centralized IT Services - Agency Specific	41197	127,340	127,340	0
Communications	41155	10,294,178	55,838	10,238,340
Supplies	41300	297,290	297,290	0
Other Operating (Printing)	41110	1,000	1,000	0
Other Operating (Travel - Vehicle Leases)	411606	7,377	7,377	0
Other Operating (Travel - Out state)	41170	2,500	2,500	0
Other Operating (Employee Development)	41180	2,200	2,200	0
Agency Indirect Cost	42000	78,468	78,468	0
Statewide Indirect Cost	42010	33,447	33,447	0
Total		\$11,896,705	\$1,658,365	\$10,238,340
Adjustments				
Plus: Depreciation - Equipment		58,852	58,852	0
Less: Intrafund Expense		(42,228)	0	(42,228)
History & Proforma Expense Amount		\$11,913,329	\$1,717,217	\$10,196,112

Projected Cash Flow

Minnesota Department Of Administration
Central Mail For Fiscal Year 2025

	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25
Projected Beginning Cash Balance	(504,522)	(58,361)	114,732	(559,334)	(518,442)	(829,569)	(1,025,927)	(1,518,463)	(1,250,335)	(1,143,963)	(1,027,346)	(1,151,146)
Services - operating	165,986	132,930	45,866	103,090	73,278	94,106	81,886	108,699	142,146	88,770	103,796	100,315
Postage Handling Fee - operating	20,065	16,069	5,544	12,462	8,858	11,376	9,899	13,140	17,183	10,731	12,547	12,126
Postage Clearing - operating	1,363,890	1,092,273	376,880	847,084	602,116	773,260	672,852	893,175	1,167,999	729,417	852,883	824,283
Total Cash Receipt	1,549,941	1,241,272	428,290	962,636	684,252	878,742	764,637	1,015,014	1,327,328	828,918	969,226	936,724
Expenses												
Salaries & Benefits	53,773	53,773	53,773	53,773	80,660	53,773	53,773	53,773	53,773	53,773	80,660	53,777
Communications - Postage Clearing	887,011	792,467	998,552	834,959	839,208	940,126	1,148,334	685,176	1,046,355	605,505	945,437	515,210
Indirect Costs	0	0	27,979	0	0	27,979	0	0	27,979	0	0	27,978
Other Operating Expenses	162,996	221,939	22,052	33,012	75,511	53,222	55,066	7,937	92,849	53,023	66,929	2,860
Total Expense Paid	1,103,780	1,068,179	1,102,356	921,744	995,379	1,075,100	1,257,173	746,886	1,220,956	712,301	1,093,026	599,825
Projected Ending Cash Balance	(58,361)	114,732	(559,334)	(518,442)	(829,569)	(1,025,927)	(1,518,463)	(1,250,335)	(1,143,963)	(1,027,346)	(1,151,146)	(814,247)

Notes

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

Financial Statement

**STATE OF MINNESOTA
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203
STATEMENT OF NET POSITION
DECEMBER 31, 2023**

3/25/2024
Unaudited

	FY24 YTD	FY23 YTD
ASSETS		
CURRENT ASSETS		
Cash	\$ -	\$ -
Accounts Receivable - Mail	325,609.28	342,630.34
Accounts Receivable - Postage Handling Fee	104,204.16	99,044.76
Accounts Receivable - Postage Clearing	2,872,409.80	2,709,248.92
Due from Other Funds (Note 3)	4,276.62	-
Inventory	2,565.16	5,133.16
Prepaid Expenses	48,694.17	45,087.00
Prepaid Expenses - Postage Clearing	337,564.05	352,975.83
Total Current Assets	<u>\$ 3,695,323.24</u>	<u>\$ 3,554,120.01</u>
NONCURRENT ASSETS (Note 4)		
Equipment	\$ 821,436.59	\$ 848,731.72
Accumulated Depreciation - Equipment	(679,211.27)	(647,654.55)
Total Noncurrent Assets	<u>\$ 142,225.32</u>	<u>\$ 201,077.17</u>
TOTAL ASSETS	<u>\$ 3,837,548.56</u>	<u>\$ 3,755,197.18</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 6)	\$ 10,000.00	\$ 8,000.00
Deferred Pension Outflows (Note 7)	188,000.00	191,000.00
Total Deferred Outflows of Resources	<u>\$ 198,000.00</u>	<u>\$ 199,000.00</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 91,084.76	\$ 111,718.26
Salaries and Benefits Payable	20,781.02	15,241.85
Compensated Absences Payable (Note 5)	4,000.00	4,000.00
Due to Other Funds (Note 8)	783,181.41	1,047,559.72
Total Current Liabilities	<u>\$ 899,047.19</u>	<u>\$ 1,178,519.83</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 5)	\$ 32,000.00	\$ 35,000.00
Net Other Postemployment Benefits Obligation (Note 6)	51,000.00	50,000.00
Net Pension Liability (Note 7)	206,000.00	9,000.00
Total Noncurrent Liabilities	<u>\$ 289,000.00</u>	<u>\$ 94,000.00</u>
TOTAL LIABILITIES	<u>\$ 1,188,047.19</u>	<u>\$ 1,272,519.83</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 6)	\$ 8,000.00	\$ 6,000.00
Deferred Pension Inflows (Note 7)	76,000.00	357,000.00
Total Deferred Inflows of Resources	<u>\$ 84,000.00</u>	<u>\$ 363,000.00</u>
NET POSITION (Note 9)		
Net Investment in Capital Assets	\$ 142,225.32	\$ 201,077.17
Unrestricted	<u>2,621,276.05</u>	<u>2,117,600.18</u>
TOTAL NET POSITION	<u>\$ 2,763,501.37</u>	<u>\$ 2,318,677.35</u>

STATE OF MINNESOTA
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
QUARTER ENDED DECEMBER 31, 2023

3/25/2024
Unaudited

	FY24 QTD	FY24 YTD	FY23 QTD	FY23 YTD
OPERATING REVENUES (Note 1)				
Sales	\$ 374,761.97	\$ 723,049.01	\$ 336,260.45	\$ 658,043.19
Postage Handling Fee	115,135.17	215,473.62	91,945.68	184,574.90
Postage Clearing Sales	2,918,200.52	5,549,439.15	2,462,102.99	4,949,994.45
Total Operating Revenues	<u>\$ 3,408,097.66</u>	<u>\$ 6,487,961.78</u>	<u>\$ 2,890,309.12</u>	<u>\$ 5,792,612.54</u>
OPERATING EXPENSES (Note 1)				
Salaries and Benefits	\$ 152,719.66	\$ 312,680.72	\$ 123,703.35	\$ 252,438.96
Rent	27,491.91	56,224.13	31,690.53	62,690.01
Rent - Equipment	21,103.46	40,384.99	20,341.98	38,799.62
Repairs and Maintenance	31,597.01	62,831.73	30,242.77	59,678.90
Centralized IT Services	5,341.88	47,378.83	71,306.91	98,740.27
Communications	10,131.99	30,935.35	9,041.97	24,234.33
Communications - Postage Clearing	2,918,200.52	5,549,439.15	2,462,102.99	4,949,994.45
Supplies and Materials	6,466.39	11,046.73	45,083.21	70,073.78
Purchased Services	276.00	825.00	270.00	540.00
Insurance	-	1,503.00	-	1,216.00
Indirect Costs	27,457.02	54,914.04	27,704.37	55,408.74
Depreciation	14,712.96	29,425.92	14,712.96	29,425.92
Other Expenses	1,485.47	10,278.88	7,723.07	12,687.83
Total Operating Expenses	<u>\$ 3,216,984.27</u>	<u>\$ 6,207,868.47</u>	<u>\$ 2,843,924.11</u>	<u>\$ 5,655,928.81</u>
OPERATING INCOME (LOSS)	<u>\$ 191,113.39</u>	<u>\$ 280,093.31</u>	<u>\$ 46,385.01</u>	<u>\$ 136,683.73</u>
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenues (Expenses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 191,113.39</u>	<u>\$ 280,093.31</u>	<u>\$ 46,385.01</u>	<u>\$ 136,683.73</u>
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ 191,113.39</u>	<u>\$ 280,093.31</u>	<u>\$ 46,385.01</u>	<u>\$ 136,683.73</u>
NET POSITION, BEGINNING, AS REPORTED	<u>\$ 2,572,387.98</u>	<u>\$ 2,483,408.06</u>	<u>\$ 2,272,292.34</u>	<u>\$ 2,181,993.62</u>
Adjustment to Net Position	-	-	-	-
NET POSITION, BEGINNING, AS RESTATED	<u>\$ 2,572,387.98</u>	<u>\$ 2,483,408.06</u>	<u>\$ 2,272,292.34</u>	<u>\$ 2,181,993.62</u>
NET POSITION, ENDING	<u>\$ 2,763,501.37</u>	<u>\$ 2,763,501.37</u>	<u>\$ 2,318,677.35</u>	<u>\$ 2,318,677.35</u>

STATE OF MINNESOTA
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203
STATEMENT OF CASH FLOWS
FISCAL YEAR 2024 AS OF DECEMBER 31, 2023

3/25/2024
Unaudited

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 6,148,666.45
Receipts from Other Revenues	-
Payments to Suppliers for Goods and Services	(6,113,339.46)
Payments to Employees	(308,744.20)
Payments to Others	-
Net Cash Provided from Operating Activities	<u>\$ (273,417.21)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Repayment of Loan from Leases, Repair and Other Jobs Fund - Transfer Out	\$ -
Cash Overdraft Position Assumed to be Financed	273,417.21
Operating Contributions	-
Net Cash Provided from Noncapital Financing Activities	<u>\$ 273,417.21</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investments in Capital Assets	\$ -
Proceeds from Disposal of Capital Assets	-
Capital Contributions	-
Net Cash Provided from Capital and Related Financing Activities	<u>\$ -</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ -
Net Cash Provided from Investing Activities	<u>\$ -</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ (0.00)
Cash and Cash Equivalents, Beginning, as Reported	-
Cash and Cash Equivalents, Ending	<u>\$ (0.00)</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ 280,093.31
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	\$ 29,425.92
(Increase) Decrease in Accounts Receivable - Mail	(44,185.16)
(Increase) Decrease in Accounts Receivable - Postage Handling Fee	(18,110.97)
(Increase) Decrease in Accounts Receivable - Postage Clearing	(276,999.20)
Increase (Decrease) in Due from Other Funds	293.46
(Increase) Decrease in Inventory	1,596.00
(Increase) Decrease in Prepaid Expenses	(48,694.17)
(Increase) Decrease in Prepaid Expenses - Postage Clearing	(144,013.90)
(Increase) Decrease in Other Postemployment Benefits Outflow	-
(Increase) Decrease in Deferred Pension Outflow	-
Increase (Decrease) in Accounts Payable	(56,759.02)
Increase (Decrease) in Salaries and Benefits Payable	3,936.52
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>\$ (553,510.52)</u>
Net Cash Provided from Operating Activities	<u>\$ (273,417.21)</u>
Noncash Investing, Capital and Financing Activities	<u>\$ -</u>

STATE OF MINNESOTA
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203
STATEMENT OF BUDGET AND ACTUAL COMPARISON
QUARTER ENDED DECEMBER 31, 2023

3/25/2024
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES (Note 1)						
Sales	\$ 304,314.00	\$ 608,628.00	\$ 374,761.97	\$ 723,049.01	\$ 70,447.97	\$ 114,421.01
Postage Handling Fee	94,797.25	189,594.50	115,135.17	215,473.62	20,337.92	25,879.12
Postage Clearing Sales	2,581,920.50	5,163,841.00	2,918,200.52	5,549,439.15	336,280.02	385,598.15
Total Operating Revenues	<u>\$ 2,981,031.75</u>	<u>\$ 5,962,063.50</u>	<u>\$ 3,408,097.66</u>	<u>\$ 6,487,961.78</u>	<u>\$ 427,065.91</u>	<u>\$ 525,898.28</u>
OPERATING EXPENSES (Note 1)						
Salaries and Benefits	\$ 166,193.00	\$ 333,330.00	\$ 152,719.66	\$ 312,680.72	\$ (13,473.34)	\$ (20,649.28)
Rent	29,090.25	58,180.50	27,491.91	56,224.13	(1,598.34)	(1,956.37)
Rent - Equipment	18,804.50	37,609.00	21,103.46	40,384.99	2,298.96	2,775.99
Repairs and Maintenance	32,072.50	64,145.00	31,597.01	62,831.73	(475.49)	(1,313.27)
Centralized IT Services	44,402.75	88,805.50	5,341.88	47,378.83	(39,060.87)	(41,426.67)
Communications	12,201.25	24,402.50	10,131.99	30,935.35	(2,069.26)	6,532.85
Communications - Postage Clearing	2,581,920.50	5,163,841.00	2,918,200.52	5,549,439.15	336,280.02	385,598.15
Supplies and Materials	24,991.25	49,982.50	6,466.39	11,046.73	(18,524.86)	(38,935.77)
Purchased Services	375.00	750.00	276.00	825.00	(99.00)	75.00
Insurance	-	1,239.00	-	1,503.00	-	264.00
Indirect Costs	27,272.50	54,545.00	27,457.02	54,914.04	184.52	369.04
Depreciation	14,713.00	29,426.00	14,712.96	29,425.92	(0.04)	(0.08)
Other Expenses	4,011.25	8,022.50	1,485.47	10,278.88	(2,525.78)	2,256.38
Total Operating Expenses	<u>\$ 2,956,047.75</u>	<u>\$ 5,914,278.50</u>	<u>\$ 3,216,984.27</u>	<u>\$ 6,207,868.47</u>	<u>\$ 260,936.52</u>	<u>\$ 293,589.97</u>
OPERATING INCOME (LOSS)	<u>\$ 24,984.00</u>	<u>\$ 47,785.00</u>	<u>\$ 191,113.39</u>	<u>\$ 280,093.31</u>	<u>\$ 166,129.39</u>	<u>\$ 232,308.31</u>
NONOPERATING REVENUE (EXPENSES)						
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenue (Expenses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 24,984.00</u>	<u>\$ 47,785.00</u>	<u>\$ 191,113.39</u>	<u>\$ 280,093.31</u>	<u>\$ 166,129.39</u>	<u>\$ 232,308.31</u>
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ 24,984.00</u>	<u>\$ 47,785.00</u>	<u>\$ 191,113.39</u>	<u>\$ 280,093.31</u>	<u>\$ 166,129.39</u>	<u>\$ 232,308.31</u>

STATE OF MINNESOTA
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203
FOOTNOTES TO FINANCIAL STATEMENTS
FISCAL YEAR 2024 AS OF DECEMBER 31, 2023

3/25/2024
Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation:

The accompanying financial statements of Facilities Management - Central Mail have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

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 FY24.

Reporting Entity:

Central Mail, subdivision of the Department of Administration's (Admin's) Facilities Management Division, provides inserting, addressing, folding, and postage automation services to state agencies. Central Mail provides services on a cost reimbursement basis and postage clearing amount in which customers' postage expense is passed through separate from other services.

Basis of Accounting:

Central Mail Fund 5203 is an internal service fund accounted for using the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as incurred.

Capital assets are generally defined as assets with an initial, individual cost of more than \$300,000 for buildings and depreciable infrastructure, \$5,000 or more for equipment and art and historical treasures, and \$30,000 or more for software and internally generated computer software (IGCS). Land, land improvements, building improvements, and easement assets are capitalized, regardless of cost. Capital assets must also have an estimated useful life of two or more years. Capital assets are recorded at cost or, for donated assets, at acquisition value at the date of acquisition.

Capital assets are depreciated using the straight-line method generally based on the following useful lives: 20-50 years for buildings, 17-50 years for large improvements, 3-10 years for small improvements, 10-55 years for infrastructure, 3-12 years for equipment and software, and 8-12 years for IGCS.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

Central Mail derives operating authority from M.S. 168.48. 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. DUE FROM OTHER FUNDS

FY24 - As of December 31, 2023, the total Due from Other Funds balance is \$4,276.62.
\$4,276.62 is due from the General Fund 1000 for non-salary expenses paid by Central Mail.

FY23 - As of December 31, 2022, the total Due from Other Funds balance is \$0.00.

4. CAPITAL ASSETS

	Balance 7/1/2023	Additions	Deletions	Balance 12/31/2023
Equipment	\$ 821,436.59	\$ -	\$ -	\$ 821,436.59
Total Capital Assets	\$ 821,436.59	\$ -	\$ -	\$ 821,436.59
Accumulated Depreciation for:				
Equipment	\$ (649,785.35)	\$ (29,425.92)		\$ (679,211.27)
Total Accumulated Depreciation	\$ (649,785.35)	\$ (29,425.92)	\$ -	\$ (679,211.27)

5. COMPENSATED ABSENCES

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

	Current	Noncurrent
Balance 7/1/2023	\$ 4,000.00	\$ 32,000.00
Increase	-	-
Decrease	-	-
Balance 12/31/2023	\$ 4,000.00	\$ 32,000.00

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, 2023 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of July 1, 2022 and a measurement date of June 30, 2022.

A single discount rate of 3.54% was used to measure the total OPEB liability as of June 30, 2022. The single discount rate was based on a municipal bond rate of 3.54% (based on the 20-year Bond Buyer General Obligation Index as of the end of June 2022). 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 7/1/2023	\$ 10,000.00	\$ 51,000.00	\$ 8,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 12/31/2023	\$ 10,000.00	\$ 51,000.00	\$ 8,000.00

7. NET PENSION LIABILITY

Effective FY15, GASB established new accounting and financial reporting requirements for pension benefits. GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" requires the state to recognize the state's share of the pension plan's liabilities, 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, 2023 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of June 30, 2022 and a measurement date of June 30, 2022.

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 7/1/2023	\$ 188,000.00	\$ 206,000.00	\$ 76,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 12/31/2023	\$ 188,000.00	\$ 206,000.00	\$ 76,000.00

8. DUE TO OTHER FUNDS

FY24 - As of December 31, 2023, the total Due to Other Funds balance is \$783,181.41.
\$761,749.57 is for the cash overdraft position paid by the General Fund.
\$21,431.84 is for non-salary expenses paid by Central Mail General Fund 1000.

FY23 - As of December 31, 2022, the total Due to Other Funds balance is \$1,047,559.72
\$1,045,309.30 is for the cash overdraft position paid by the General Fund.
\$2,250.42 is for non-salary expenses paid by Leases Fund 5400.

9. NET POSITION

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

Net Investment in Capital Assets	\$ 142,225.32
Unrestricted	2,621,276.05
Total Net Position	<u>\$ 2,763,501.37</u>

Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Retained Earnings, Beginning	\$ 2,417,408.06	\$ 2,506,387.98	\$ -	\$ -
Change in Net Position	88,979.92	191,113.39	-	-
Retained Earnings, Ending	<u>\$ 2,506,387.98</u>	<u>\$ 2,697,501.37</u>	<u>\$ -</u>	<u>\$ -</u>
Add: Capital Contributions (Note 2)	\$ 66,000.00	\$ 66,000.00	\$ -	\$ -
Reconciliation to Total Net Position	<u>\$ 2,572,387.98</u>	<u>\$ 2,763,501.37</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.

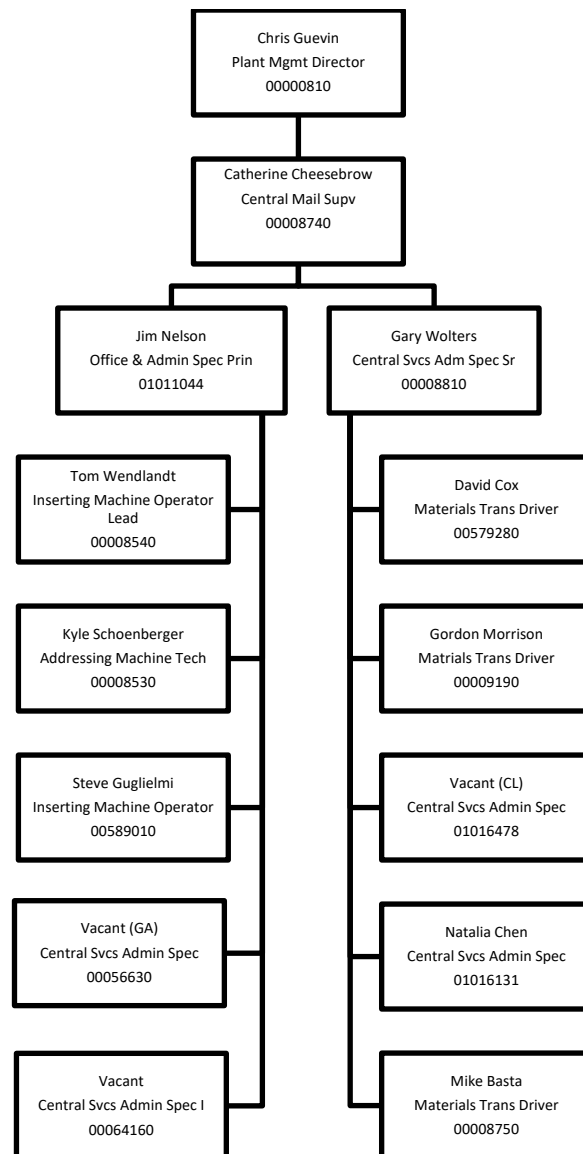
Supporting Information

Organization Chart

The FY 2025 budgeted FTE for Central Mail is 13.30; 5.00 for the general fund and 8.30 for the ISF. There are no changes from the FY 2024 plan.

Percentages for several positions are allocated to other parts of the division.

Central Mail's organization chart is shown below.



Appendix A: 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

Folding Only per piece

Description: folding of documents from size 8.5" x 11" up to size 11" x 17"

How calculated: number of pieces X rate

Folding & Inserting per piece

Description: folding of documents and inserting into each envelope

How calculated: number of pieces X rate

Ink Jet per piece

Description: address application onto mail pieces

How calculated: number of pieces X rate

Inserting Only per piece

Description: inserting document into each envelope

How calculated: number of pieces X rate

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
- Caller Service Fees

How calculated: actual cost for postage or USPS service 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 partner 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

Description: metered letter mail fee for sorting and handling

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 or handling. This includes manually prepared items.

How calculated: number of pieces X rate

Tabbing per piece

Description: applying tabs (round, self-adhesive seals) to mail pieces per USPS requirement of two per mail piece

How calculated: number of pieces X rate

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 2023, \$2,453 was refunded.

How calculated: actual cost for postage based on USPS rates. This amount offsets Central Mail's communications expense.

Value Add (VA) per piece

Description: this charge is only applied to metered letters that qualify for the 5-digit or lowest USPS postage rate. Because of presorting and the scale achieved through processing at Central Mail, the actual postage cost is lower than the rate billed to the partner. The VA is the difference between the actual rate applied and the rate billed. VA is reported as service revenue.

How calculated: 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)

Value Add High Volume per piece

Description: partners with quantities over 1,500,000 metered mail pieces in the previous fiscal year qualify for this credit – in FY 2025, DPS and DOR will qualify.

How calculated: number of pieces X rate

Appendix B: Detailed Partner Impact for Rate Structure Change Only

Increase/(Decrease) for all Partners based on FY 2025 Rates at FY 2023 Sales Volumes

Partner	FY 2023 Total Sales	Increase/ (Decrease) if FY 2025 simplified service rates	Increase/ (Decrease) if FY 2025 Value Add High Volume rates	FY 2023 Sales if FY 2025 Rate structure	\$ increase/ (Decrease)	% Change
Public Safety, Dept of	\$ 4,130,423	\$ 16,308	\$ 1,756	\$ 4,148,488	\$ 18,064	0%
Revenue, Dept of	2,442,254	-	(13,647)	2,428,607	(13,647)	-1%
Human Services, Dept of	866,135	7,211	-	873,347	7,211	1%
Public Employees Retirement Assn	579,709	(5,213)	-	574,495	(5,213)	-1%
Natural Resources, Dept of	453,521	4,346	-	457,867	4,346	1%
Commerce, Dept of	399,679	(3,300)	-	396,379	(3,300)	-1%
Health, Dept of	347,234	(3,505)	-	343,729	(3,505)	-1%
Teachers Retirement Association	294,694	(784)	-	293,910	(784)	0%
Minn State Retirement System	253,776	(90)	-	253,686	(90)	0%
Minnesota Management & Budget	188,082	(442)	-	187,640	(442)	0%
Agriculture, Dept of	140,460	(1,058)	-	139,401	(1,058)	-1%
Labor & Industry, Dept of	116,389	126	-	116,516	126	0%
Transportation, Dept of	99,362	(2,180)	-	97,182	(2,180)	-2%
House	96,170	(5,521)	-	90,649	(5,521)	-6%
Nursing Board	90,404	-	-	90,404	-	0%
Administrative Hearings, Office of	86,844	-	-	86,844	-	0%
Pollution Control Agency	55,810	(78)	-	55,732	(78)	0%
Medical Practices, Board of	54,973	-	-	54,973	-	0%
Secretary of State	51,226	(96)	-	51,130	(96)	0%
Office of Higher Education	50,839	(804)	-	50,035	(804)	-2%
Administration	49,449	(283)	-	49,165	(283)	-1%
MnSure (Health Insurance Exchange)	41,682	-	-	41,682	-	0%
Employment & Economic Development	39,430	-	-	39,430	-	0%

Partner	FY 2023 Total Sales	Increase/ (Decrease) if FY 2025 simplified service rates	Increase/ (Decrease) if FY 2025 Value Add High Volume rates	FY 2023 Sales if FY 2025 Rate structure	\$ increase/ (Decrease)	% Change
Attorney General	35,056	-	-	35,056	-	0%
Trial Courts	34,639	-	-	34,639	-	0%
Education, Dept of	28,161	49	-	28,210	49	0%
Ucare - Government Relations	27,549	(1,348)	-	26,202	(1,348)	-5%
Supreme Court	21,084	(14)	-	21,070	(14)	0%
Board of Teaching	19,748	-	-	19,748	-	0%
Social Work Board	18,609	-	-	18,609	-	0%
Pharmacy Board	18,230	-	-	18,230	-	0%
Medica	18,223	(564)	-	17,658	(564)	-3%
Accountancy Board	17,726	(302)	-	17,424	(302)	-2%
Housing Finance Agency	17,548	-	-	17,548	-	0%
Campaign Finance & Public Discl Bd	16,112	(367)	-	15,745	(367)	-2%
Human Rights, Dept of	12,602	-	-	12,602	-	0%
Cosmetology Board	12,423	-	-	12,423	-	0%
Corrections, Dept. of	12,230	-	-	12,230	-	0%
Architecture, Engineering Board	11,263	(199)	-	11,065	(199)	-2%
Behavioral Health Board	11,031	-	-	11,031	-	0%
Veterans Affairs, Dept of	10,043	(786)	-	9,257	(786)	-8%
Nursing Home Administrators Board	7,465	-	-	7,465	-	0%
Dentistry Board	7,011	-	-	7,011	-	0%
Hennepin Health	6,831	(332)	-	6,499	(332)	-5%
Physical Therapy Board	6,350	-	-	6,350	-	0%
Minn State Colleges & Universities	5,153	-	-	5,153	-	0%
Barber Board	4,865	(39)	-	4,826	(39)	-1%
Court of Appeals	4,492	-	-	4,492	-	0%
Veterinary Medicine Board	4,083	49	-	4,132	49	1%
Chiropractic Board	4,044	-	-	4,044	-	0%
Explore Minnesota Tourism	4,038	-	-	4,038	-	0%

Partner	FY 2023 Total Sales	Increase/ (Decrease) if FY 2025 simplified service rates	Increase/ (Decrease) if FY 2025 Value Add High Volume rates	FY 2023 Sales if FY 2025 Rate structure	\$ increase/ (Decrease)	% Change
Occupational Therapy Practice Board	3,344	-	-	3,344	-	0%
Marriage & Family Therapy Board	2,608	-	-	2,608	-	0%
Disability Council	2,321	-	-	2,321	-	0%
Perpich Center For Arts	2,165	(127)	-	2,038	(127)	-6%
Lottery	2,106	-	-	2,106	-	0%
Mn.IT Services	2,097	-	-	2,097	-	0%
Water & Soil Resources Board	2,069	-	-	2,069	-	0%
Emergency Medical Services Board	1,981	-	-	1,981	-	0%
LCCMR	1,958	(132)	-	1,825	(132)	-7%
Optometry Board	1,948	-	-	1,948	-	0%
Dietetic & Nutrition Board	1,916	-	-	1,916	-	0%
POST Board	1,903	-	-	1,903	-	0%
Mediation Service Bureau	1,608	-	-	1,608	-	0%
Psychology Board	1,469	-	-	1,469	-	0%
Governor's Office	1,409	-	-	1,409	-	0%
Senate	1,200	-	-	1,200	-	0%
Workers Comp Court/Appeals	892	-	-	892	-	0%
Animal Health, Board of	813	-	-	813	-	0%
Asian-Pacific Minnesotans Council	585	-	-	585	-	0%
Tax Court	500	-	-	500	-	0%
Ombudsman for MH, MR	498	-	-	498	-	0%
Podiatric Medicine Board	400	-	-	400	-	0%
Ombudspersons for Corrections	312	-	-	312	-	0%
State Auditor	271	-	-	271	-	0%
Arts Board	247	-	-	247	-	0%
Investment Board	238	-	-	238	-	0%
Chicano Latino Affairs Council	117	-	-	117	-	0%
Capitol Area Architectural Planning Bd	52	-	-	52	-	0%

Partner	FY 2023 Total Sales	Increase/ (Decrease) if FY 2025 simplified service rates	Increase/ (Decrease) if FY 2025 Value Add High Volume rates	FY 2023 Sales if FY 2025 Rate structure	\$ increase/ (Decrease)	% Change
Ombud American Indian Families	33	-	-	33	-	0%
Sentencing Guidelines Comm	22	-	-	22	-	0%
Ombudspersons for Families	17	-	-	17	-	0%
Legislature	7	-	-	7	-	0%
Indian Affairs Council	5	-	-	5	-	0%
Guardian Ad Litem Board	2	-	-	2	-	0%
Military Affairs, Dept of	1	-	-	1	-	0%
Totals	\$ 11,362,265	\$ 526	\$(11,891)	\$ 11,350,900	\$ (11,365)	0%

Increase/Decrease for all Partners based on FY 2025 Rates at FY 2022 Sales Volumes

Partner	FY 2022 Total Sales	Increase/ (Decrease) if FY 2025 simplified service rates	Increase/ (Decrease) if FY 2025 Value Add High Volume rates	FY 2022 Sales if FY 2025 Rate structure	\$ increase/ (Decrease)	% Change
Public Safety, Dept of	\$ 4,442,342	\$ 17,815	\$ (665)	\$ 4,459,492	\$ 17,150	0%
Revenue, Dept of	2,500,540	(164)	(4,543)	2,495,833	(4,707)	0%
Human Services, Dept of	820,519	3,616	-	824,135	3,616	0%
Public Employees Retirement Assn	446,131	(2,286)	-	443,847	(2,284)	-1%
Natural Resources, Dept of	442,102	2,826	-	444,928	2,826	1%
Health, Dept of	414,458	(5,320)	-	409,138	(5,320)	-1%
Commerce, Dept of	334,559	(4,000)	-	330,559	(4,000)	-1%
Minn State Retirement System	274,427	(339)	-	274,089	(339)	0%
Teachers Retirement Association	223,298	(503)	-	222,795	(503)	0%
Minnesota Management & Budget	153,188	(367)	-	152,821	(367)	0%
House	136,349	(8,643)	-	127,706	(8,643)	-6%
Labor & Industry, Dept of	131,551	119	-	131,670	119	0%
Agriculture, Dept of	119,150	(1,152)	-	117,998	(1,152)	-1%
Transportation, Dept of	96,236	(1,866)	-	94,370	(1,866)	-2%
Administrative Hearings, Office of	71,147	-	-	71,147	-	0%
Nursing Board	70,418	-	-	70,418	-	0%
Medical Practices, Board of	64,321	-	-	64,321	-	0%
Administration	56,878	(320)	-	56,559	(320)	-1%
Office of Higher Education	49,963	(852)	-	49,111	(852)	-2%
Secretary of State	46,538	-	-	46,538	-	0%
Pollution Control Agency	43,411	(356)	-	43,055	(356)	-1%
MnSure (Health Insurance Exchange)	43,059	-	-	43,059	-	0%
Attorney General	32,569	-	-	32,569	-	0%
Trial Courts	31,627	-	-	31,627	-	0%
Education, Dept of	29,742	-	-	29,742	-	0%
Ucare - Government Relations	26,029	(1,392)	-	24,637	(1,392)	-5%
Board of Teaching	20,114	-	-	20,114	-	0%

Partner	FY 2022 Total Sales	Increase/ (Decrease) if FY 2025 simplified service rates	Increase/ (Decrease) if FY 2025 Value Add High Volume rates	FY 2022 Sales if FY 2025 Rate structure	\$ increase/ (Decrease)	% Change
Pharmacy Board	18,161	-	-	18,161	-	0%
Social Work Board	16,553	-	-	16,553	-	0%
Housing Finance Agency	16,241	-	-	16,241	-	0%
Supreme Court	13,609	-	-	13,609	-	0%
Human Rights, Dept of	13,581	-	-	13,581	-	0%
Cosmetology Board	13,055	-	-	13,055	-	0%
Corrections, Dept. of	13,031	(125)	-	12,905	(125)	-1%
Campaign Finance & Public Discl Bd.	11,705	(174)	-	11,531	(174)	-1%
Architecture, Engineering Board	11,373	(113)	-	11,260	(113)	-1%
Medica	10,804	(426)	-	10,379	(426)	-4%
Accountancy Board	9,416	(157)	-	9,259	(157)	-2%
Veterans Affairs, Dept of	8,893	(275)	-	8,618	(275)	-3%
Behavioral Health Board	8,761	-	-	8,761	-	0%
Dentistry Board	6,969	-	-	6,969	-	0%
Explore Minnesota Tourism	6,705	-	-	6,705	-	0%
Chiropractic Board	6,470	-	-	6,470	-	0%
Hennepin Health	6,346	(346)	-	6,000	(346)	-5%
Physical Therapy Board	6,129	-	-	6,129	-	0%
Nursing Home Administrators Board	4,811	-	-	4,811	-	0%
Veterinary Medicine Board	4,711	-	-	4,711	-	0%
Minn State Colleges & Universities	4,653	-	-	4,653	-	0%
Court of Appeals	4,462	-	-	4,462	-	0%
Barber Board	4,335	(32)	-	4,303	(32)	-1%
Water & Soil Resources Board	4,195	-	-	4,195	-	0%
Mn.IT Services	3,916	-	-	3,916	-	0%
Marriage & Family Therapy Board	2,579	-	-	2,579	-	0%
Occupational Therapy Practice Board	2,437	-	-	2,437	-	0%
Employment & Economic Development	2,270	-	-	2,270	-	0%

Partner	FY 2022 Total Sales	Increase/ (Decrease) if FY 2025 simplified service rates	Increase/ (Decrease) if FY 2025 Value Add High Volume rates	FY 2022 Sales if FY 2025 Rate structure	\$ increase/ (Decrease)	% Change
Guardian Ad Litem Board	2,086	-	-	2,086	-	0%
Dietetic & Nutrition Board	1,954	-	-	1,954	-	0%
Lottery	1,897	-	-	1,897	-	0%
POST Board	1,798	-	-	1,798	-	0%
Psychology Board	1,712	-	-	1,712	-	0%
Optometry Board	1,342	-	-	1,342	-	0%
Mediation Service Bureau	1,298	-	-	1,298	-	0%
Senate	1,200	-	-	1,200	-	0%
Workers Comp Court/Appeals	1,102	-	-	1,102	-	0%
Animal Health, Board of	854	-	-	854	-	0%
Governor's Office	775	-	-	775	-	0%
Ombudsman for MH, MR	740	-	-	740	-	0%
Asian-Pacific Minnesotans Council	584	-	-	584	-	0%
Emergency Medical Services Board	524	-	-	524	-	0%
State Auditor	489	-	-	489	-	0%
LCCMR	432	-	-	432	-	0%
Investment Board	367	-	-	367	-	0%
Podiatric Medicine Board	365	-	-	365	-	0%
Ombudspersons for Corrections	340	-	-	340	-	0%
Tax Court	314	-	-	314	-	0%
Disability Council	220	-	-	220	-	0%
Military Affairs, Dept of	128	-	-	128	-	0%
Ombudspersons for Families	73	(40)	-	33	(40)	-55%
Capitol Area Architectural Planning Bd	71	-	-	71	-	0%
Ombud American Indian Families	20	-	-	20	-	0%
Arts Board	17	-	-	17	-	0%
Chicano Latino Affairs Council	14	-	-	14	-	0%
Legislature	9	-	-	9	-	0%

Partner	FY 2022 Total Sales	Increase/ (Decrease) if FY 2025 simplified service rates	Increase/ (Decrease) if FY 2025 Value Add High Volume rates	FY 2022 Sales if FY 2025 Rate structure	\$ increase/ (Decrease)	% Change
Black Minnesotans Council	8	-	-	8	-	0%
Indian Affairs Council	4	-	-	4	-	0%
Sentencing Guidelines Comm	2	-	-	2	-	0%
Totals	\$ 11,377,579	\$(4,867)	\$(5,208)	\$ 11,367,503	\$(10,076)	0%

Appendix C: Detailed Partner Impact for all Rate Changes

Increase/(Decrease) for all Partners based on FY 2025 Rates at FY 2023 Sales Volumes

Partner	FY23 Total Sales	FY23 Sales if FY25 Rates	\$ increase/ (Decrease)	% Change
Public Safety, Dept of	\$ 4,130,423	\$ 4,080,737	(49,686)	-1%
Revenue, Dept of	2,442,254	2,360,952	(81,302)	-3%
Human Services, Dept of	866,135	851,505	(14,630)	-2%
Public Employees Retirement Assn	579,709	565,632	(14,077)	-2%
Natural Resources, Dept of	453,521	454,598	1,077	0%
Commerce, Dept of	399,679	386,052	(13,627)	-3%
Health, Dept of	347,234	337,623	(9,611)	-3%
Teachers Retirement Association	294,694	290,795	(3,899)	-1%
Minn State Retirement System	253,776	247,005	(6,771)	-3%
Minnesota Management & Budget	188,082	183,761	(4,321)	-2%
Agriculture, Dept of	140,460	136,174	(4,285)	-3%
Labor & Industry, Dept of	116,389	113,560	(2,830)	-2%
Transportation, Dept of	99,362	95,490	(3,872)	-4%
House	96,170	90,649	(5,521)	-6%
Nursing Board	90,404	89,352	(1,052)	-1%
Administrative Hearings, Office of	86,844	88,778	1,934	2%
Pollution Control Agency	55,810	54,690	(1,120)	-2%
Medical Practices, Board of	54,973	53,845	(1,128)	-2%
Secretary of State	51,226	50,127	(1,099)	-2%
Office of Higher Education	50,839	49,407	(1,432)	-3%
Administration	49,449	48,382	(1,067)	-2%
MnSure (Health Insurance Exchange)	41,682	40,595	(1,086)	-3%
Employment & Economic Development	39,430	38,314	(1,116)	-3%
Attorney General	35,056	34,226	(830)	-2%
Trial Courts	34,639	33,747	(892)	-3%
Education, Dept of	28,161	27,841	(321)	-1%
Ucare - Government Relations	27,549	26,202	(1,348)	-5%
Supreme Court	21,084	20,654	(430)	-2%
Board of Teaching	19,748	19,319	(429)	-2%
Social Work Board	18,609	18,194	(415)	-2%
Pharmacy Board	18,230	17,739	(490)	-3%
Medica	18,223	17,658	(564)	-3%
Accountancy Board	17,726	17,424	(302)	-2%
Housing Finance Agency	17,548	17,118	(430)	-2%
Campaign Finance & Public Discl Bd	16,112	15,348	(765)	-5%
Human Rights, Dept of	12,602	12,255	(347)	-3%
Cosmetology Board	12,423	12,088	(335)	-3%
Corrections, Dept of	12,230	11,907	(322)	-3%
Architecture, Engineering Board	11,263	11,064	(199)	-2%
Behavioral Health Board	11,031	10,742	(289)	-3%
Veterans Affairs, Dept of	10,043	9,089	(954)	-9%

Partner	FY23 Total Sales	FY23 Sales if FY25 Rates	\$ increase/ (Decrease)	% Change
Nursing Home Administrators Board	7,465	7,255	(210)	-3%
Dentistry Board	7,011	6,823	(188)	-3%
Hennepin Health	6,831	6,499	(332)	-5%
Physical Therapy Board	6,350	6,178	(173)	-3%
Minn State Colleges & Universities	5,153	5,021	(132)	-3%
Barber Board	4,865	4,698	(167)	-3%
Court of Appeals	4,492	4,385	(107)	-2%
Veterinary Medicine Board	4,083	4,047	(36)	-1%
Chiropractic Board	4,044	3,934	(110)	-3%
Explore Minnesota Tourism	4,038	3,930	(108)	-3%
Occupational Therapy Practice Board	3,344	3,253	(91)	-3%
Marriage & Family Therapy Board	2,608	2,537	(70)	-3%
Disability Council	2,321	2,295	(26)	-1%
Perpich Center For Arts	2,165	2,038	(127)	-6%
Lottery	2,106	2,046	(60)	-3%
Mn.IT Services	2,097	2,044	(52)	-2%
Water & Soil Resources Board	2,069	2,013	(55)	-3%
Emergency Medical Services Board	1,981	1,925	(56)	-3%
LCCMR	1,958	1,780	(178)	-9%
Optometry Board	1,948	1,895	(54)	-3%
Dietetic & Nutrition Board	1,916	1,864	(53)	-3%
POST Board	1,903	1,855	(48)	-3%
Mediation Service Bureau	1,608	1,565	(42)	-3%
Psychology Board	1,469	1,428	(41)	-3%
Governor's Office	1,409	1,372	(37)	-3%
Senate	1,200	1,200	-	0%
Workers Comp Court/Appeals	892	870	(22)	-2%
Animal Health, Board of	813	792	(21)	-3%
Asian-Pacific Minnesotans Council	585	570	(16)	-3%
Tax Court	500	487	(13)	-3%
Ombudsman for MH, MR	498	489	(9)	-2%
Podiatric Medicine Board	400	388	(11)	-3%
Ombudspersons for Corrections	312	304	(9)	-3%
State Auditor	271	264	(7)	-2%
Arts Board	247	240	(7)	-3%
Investment Board	238	233	(6)	-2%
Chicano Latino Affairs Council	117	113	(3)	-3%
Capitol Area Architectural Planning Bd	52	52	-	-1%
Ombud American Indian Families	33	32	(1)	-3%
Sentencing Guidelines Comm	22	21	-	-2%
Ombudspersons for Families	17	16	-	-3%
Legislature	7	7	-	-3%
Indian Affairs Council	5	4	-	-3%
Guardian Ad Litem Board	2	2	-	-3%

Partner	FY23 Total Sales	FY23 Sales if FY25 Rates	\$ increase/ (Decrease)	% Change
Military Affairs, Dept of	1	1	-	-2%
Totals	\$ 11,362,265	\$ 11,129,405	\$ (232,860)	-2%

Appendix D: FY 2024 Partner Rebate Amounts

Partner	FY23 Total Sales	FY24 Rebate Amount
Public Safety, Dept of	\$ 4,135,398	\$ 127,432
Revenue, Dept of	2,452,864	75,585
Human Services, Dept of	860,383	26,513
Public Employees Retirement Assn	578,496	17,826
Natural Resources, Dept of	453,060	13,963
Commerce, Dept of	398,339	12,275
Health, Dept of	345,384	10,643
Teachers Retirement Association	293,947	9,058
Minn State Retirement System	252,331	7,776
Minnesota Management & Budget	185,813	5,726
Agriculture, Dept of	139,982	4,314
Labor & Industry, Dept of	116,032	3,576
Transportation, Dept of	99,145	3,055
House	96,170	2,963
Nursing Board	89,957	2,772
Administrative Hearings, Office of	86,520	2,666
Pollution Control Agency	55,721	1,717
Medical Practices, Board of	54,635	1,684
Secretary of State	50,997	1,571
Office of Higher Education	50,477	1,555
Administration	49,317	1,520
MnSure (Health Insurance Exchange)	41,406	1,276
Employment & Economic Development	39,388	1,214
Attorney General	34,757	1,071
Trial Courts	34,635	1,067
Education, Dept of	28,147	867
Ucare - Government Relations	27,549	849
Supreme Court	21,021	648
Board of Teaching	19,743	608
Social Work Board	18,495	570
Pharmacy Board	18,058	556
Medica	18,223	562
Accountancy Board	17,726	546
Housing Finance Agency	17,494	539
Campaign Finance & Public Discl Bd	16,048	495
Human Rights, Dept of	12,570	387
Cosmetology Board	12,318	380
Corrections, Dept of	12,184	375
Architecture, Engineering Board	11,263	347
Behavioral Health Board	10,982	338
Veterans Affairs, Dept of	10,005	308
Nursing Home Administrators Board	7,465	230
Dentistry Board	6,947	214

Partner	FY23 Total Sales	FY24 Rebate Amount
Hennepin Health	6,831	211
Physical Therapy Board	6,342	195
Minn State Colleges & Universities	5,107	157
Barber Board	4,839	149
Court of Appeals	4,490	138
Veterinary Medicine Board	4,081	126
Chiropractic Board	4,040	124
Explore Minnesota Tourism	4,036	124
Occupational Therapy Practice Board	3,324	102
Marriage & Family Therapy Board	2,591	-
Disability Council	2,321	-
Perpich Center For Arts	2,165	-
Lottery	2,106	-
Mn.IT Services	2,095	-
Water & Soil Resources Board	2,088	-
Emergency Medical Services Board	1,980	-
LCCMR	1,957	-
Optometry Board	1,948	-
Dietetic & Nutrition Board	1,914	-
POST Board	1,797	-
Mediation Service Bureau	1,608	-
Psychology Board	1,469	-
Governor's Office	1,406	-
Senate	1,200	-
Workers Comp Court/Appeals	882	-
Animal Health, Board of	812	-
Asian-Pacific Minnesotans Council	585	-
Tax Court	497	-
Ombudsman for MH, MR	497	-
Podiatric Medicine Board	400	-
Ombudspersons for Corrections	310	-
State Auditor	271	-
Arts Board	247	-
Investment Board	237	-
Chicano Latino Affairs Council	117	-
Capitol Area Architectural Planning Bd	52	-
Ombud American Indian Families	33	-
Sentencing Guidelines Comm	22	-
Ombudspersons for Families	17	-
Legislature	7	-
Indian Affairs Council	5	-
Totals	\$ 11,358,118	\$ 348,963



Office Memorandum

Date: June 3, 2024

To: Tamar Gronvall, Commissioner, Minnesota
Department of Administration

From: Ahna Minge, Deputy Commissioner and
State Budget Director

A handwritten signature in black ink, appearing to be 'AM' or similar initials.

Subject: Approval of FY 2025 Rates for Central Mail

In response to your request and memo on April 19, 2024, Minnesota Management and Budget approves the FY 2025 rates for Central Mail as proposed in the FY 2025 business plan. Thank you for your work on this plan and with our staff during the approval process.

cc: Jessi Held, Assistant Commissioner: Facilities and Fleet Services, Admin
Ify Onyiah, Chief Financial Officer, Admin
Mary Jubenville, Accounting Manager, Admin
Kari Suchy, Business Operations Manager, Admin
Travis Bunch, Director, Budget Policy and Analysis, MMB
Dan Ronning, 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, 2025

Risk Management

(All Figures in 000's)

FUND 5300

PART I 2 CFR 200 R.E. BALANCE

2 CFR 200 R.E. BALANCE July 1, 2024 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)	14,113
Adjustments (e.g. Contrib. Capital)	(82)
Adjusted Retained Earnings Balance	<u>14,031</u>

FY25 Retained Earnings Increase (Decrease) Per ACFR

2 CFR 200 Revenues

Operating Revenue	22,153	
Non Operating Revenue	<u>1,715</u>	
Total Revenues		23,868

Less: Expenditures (Actual Costs):

Total Operating Expenses per State's Financial Report	(21,002)	
Other Expenses	(373)	
GASB 87 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		
GASB 68 Net Pension Liability Adjustment	(92)	
GASB 75 Net OPEB Liability Adjustment	<u>3</u>	
Total Expenditures		(21,464)

Plus 2 CFR 200 Allowable costs:

Indirect Costs from SWCAP (if not allocated in SWCAP)		
Depreciation or Use Allowance (if not included in Actual Cost above)	-	
Other		
Total OMB 2 CFR 200 Allowable Expenditures		-

Plus 2 CFR 200 Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balance	-	
Other		
Total Adjustments		-

FY25 Net Increase (Decrease) to Retained Earnings Balance per ACFR	<u>2,404</u>
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2 CFR 200 R.E. BALANCE June 30, 2025	A)	<u>16,435</u>
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Allowable Reserve	B)	<u>3,577</u>
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Excess Balance (A)-(B)	<u>12,858</u>
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(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, 2025

Risk Management

(All Figures in 000's)

FUND 5300

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2024	12,500
TRANSFERS Per ACFR (Supported by Official Accounting Records)	
Plus: Transfers In (e.g. Contrib. Capital)	-
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)	-
Net Transfers	-
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2024	12,500
C)	

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2024

ADJUSTMENTS:

Other Accumulated Prior Year Adjustment to Net Assets	-
Accumulated prior years Imputed Interest Adjustment	(322)
Accumulated prior years GASB68 Adjustment	(157)
Accumulated prior years GASB75 Adjustment	(64)
Current year Imputed Interest Adjustment	-
Current year GASB 68 Net Pension Liability Adjustment	92
Current year GASB 75 OPEB Liability Adjustment	(3)
Current year GASB 87 Lease/Amortization Cash Expense	-
Total Adjustments	(454)

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2025	(454)
D)	

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

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

(Should Tie to the Fund Balance in the ACFR)

28,481

	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
Current	FY25 Imputed Interest (CR. always negative sign)	0	Interest earned on excess retained earnings
Current	FY25 GASB 68 Net Pension Liability Adjustment	92	Change in deferred liability from ACFR
Current	FY25 GASB 75 Net OPEB Liability Adjustment	(3)	Change in deferred liability from ACFR
Current	FY25 GASB 87 Lease/Amortization Cash Expense	-	
	TOTAL in thousands	<u>89</u>	

			Interest earned on excess retained earnings, per FY04
Interest	Pre 2004 Imputed Interest	(322)	A-87 Risk Mgmt Fund 410
Interest	FY04 Imputed Interest	0	Interest earned on excess retained earnings
Interest	FY05 Imputed Interest	0	Interest earned on excess retained earnings
Interest	FY06 Imputed Interest	0	Interest earned on excess retained earnings
Interest	FY07 Imputed Interest	0	Interest earned on excess retained earnings
Interest	FY08 Imputed Interest	0	Interest earned on excess retained earnings
Interest	FY09 Imputed Interest	0	Interest earned on excess retained earnings
Interest	FY10 Imputed Interest	0	Interest earned on excess retained earnings
Interest	FY11 Imputed Interest	0	Interest earned on excess retained earnings
Interest	FY12 Imputed Interest	0	Interest earned on excess retained earnings
Interest	FY13 Imputed Interest	0	Interest earned on excess retained earnings
Interest	FY14 Imputed Interest	0	Interest earned on excess retained earnings
Interest	FY15 Imputed Interest	0	Interest earned on excess retained earnings
Interest	FY16 Imputed Interest	0	Interest earned on excess retained earnings
GASB68	FY17 Imputed Interest	0	Interest earned on excess retained earnings
GASB68	FY18 Imputed Interest	0	Interest earned on excess retained earnings
GASB68	FY15 GASB 68 Beginning Balance Adjustment	(948)	Adjustment from ACFR
GASB68	FY15 GASB 68 Net Pension Liability Adjustment	95	Change in deferred liability from ACFR
GASB68	FY16 GASB 68 Net Pension Liability Adjustment	(92)	Change in deferred liability from ACFR
GASB68	FY17 GASB 68 Net Pension Liability Adjustment	(418)	Change in deferred liability from ACFR
GASB68	FY18 GASB 68 Net Pension Liability Adjustment	(395)	Change in deferred liability from ACFR
GASB75	FY18 GASB 75 Beginning Balance Adjustment	(74)	Adjustment from ACFR
GASB75	FY18 GASB 75 Net OPEB Obligation Adjustment	11	Change in deferred liability from ACFR
GASB68	FY19 GASB 68 Net Pension Liability Adjustment	644	Change in deferred liability from ACFR
GASB75	FY19 GASB 75 Net OPEB Obligation Adjustment	(6)	Change in deferred liability from ACFR
GASB68	FY20 GASB 68 Net Pension Liability Adjustment	121	Change in deferred liability from ACFR
GASB75	FY20 GASB 75 Net OPEB Obligation Adjustment	0	Change in deferred liability from ACFR
GASB68	FY21 GASB 68 Net Pension Liability Adjustment	(25)	Change in deferred liability from ACFR
GASB75	FY21 GASB 75 Net OPEB Obligation Adjustment	(4)	Change in deferred liability from ACFR
GASB68	FY22 GASB 68 Net Pension Liability Adjustment	608	Change in deferred liability from ACFR
GASB75	FY22 GASB 75 Net OPEB Obligation Adjustment	(2)	Change in deferred liability from ACFR
GASB68	FY23 GASB 68 Net Pension Liability Adjustment	220	Change in deferred liability from ACFR
GASB75	FY23 GASB 75 Net OPEB Obligation Adjustment	13	Change in deferred liability from ACFR
GASB68	FY24 GASB 68 Net Pension Liability Adjustment	33	Change in deferred liability from ACFR
GASB75	FY24 GASB 75 Net OPEB Liability Adjustment	(2)	Change in deferred liability from ACFR
	TOTAL in thousands	<u>(543)</u>	
		(543,000)	

	<u>PRIOR YEARS ACCUMULATED</u>	<u>AMOUNT</u>
Others	FYxxxx PPD Adjustment	0
Interest	Accumulated imputed interest	(322)
GASB68	Accumulated prior years GASB 68 adjustment	(157)
GASB75	Accumulated prior years GASB 75 adjustment	(64)
	TOTAL in thousands	<u>(543)</u>
		-

GRAND TOTAL (454)

CONTRIBUTED CAPITAL

AMOUNT

EXPLANATION

item 1

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 thousands 12,500
12,500



RISK MANAGEMENT DIVISION
Property & Casualty
Fund 5300

FISCAL YEAR 2025
Business Plan

June 04, 2024
Gary Westman, Director
Department of Administration
Risk Management Division / Property & Casualty
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Executive Summary

Who we are and what do we do

The Risk Management Division's (RMD) Property and Casualty Program (Program) serves as the state's insurance company, providing auto liability coverage for 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 continuing 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
- Continue to review options for funding recommended level of retained earnings 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 2025 Rate (\$)	Change (\$)	Change (%)
Automobile Liability per non-siren vehicle				
Tier 1	\$171	\$171	\$0.00	0.0%
Tier 2	\$191	\$191	\$0.00	0.0%
Tier 3	\$211	\$211	\$0.00	0.0%
Tier 4 – "A" rated	Varies	Varies	Varies	N/A
Auto Liability per siren vehicle				
Tier 1	\$231	\$231	\$0.00	0.0%
Tier 2	\$261	\$261	\$0.00	0.0%
Tier 3	\$291	\$291	\$0.00	0.0%
Public Safety	\$484	\$484	\$0.00	0.0%
Automobile Physical Damage (per \$100 of insurance)				
\$ 500 deductible	\$0.75	\$0.90	\$0.15	20.0%
\$1,000 deductible	\$0.65	\$0.80	\$0.15	23.1%
\$ 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%
\$ 500 deductible (Admin/Fleet)	\$1.47	\$1.96	\$0.49	33.3%
\$1,000 deductible (Natural Resources)	\$1.37	\$1.82	\$0.45	32.8%
\$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%

*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 2025 Rate (\$)	Change (\$)	Change (%)
General Liability				
Standard rate	\$34/1,000 ft ²	\$34/1,000 ft ²	\$0.00	0.0%
"A" rated	Varies	Varies	Varies	N/A
Police Professional, Broadcasters, Public Officials *	\$500/cov	\$500/cov	\$0.00	0.0%
Property (including Boiler & Crime) / (per \$100 of insurance)				
\$ 1,000 deductible	\$0.1661	\$0.1661	\$0.00	0.0%
\$ 2,500 deductible	\$0.1096	\$0.1096	\$0.00	0.0%
\$ 5,000 deductible	\$0.0897	\$0.0897	\$0.00	0.0%
\$ 10,000 deductible	\$0.0797	\$0.0797	\$0.00	0.0%
\$ 25,000 deductible	\$0.0664	\$0.0664	\$0.00	0.0%
\$ 50,000 deductible	\$0.0565	\$0.0565	\$0.00	0.0%
\$ 75,000 deductible	\$0.0531	\$0.0531	\$0.00	0.0%
\$100,000 deductible	\$0.0498	\$0.0498	\$0.00	0.0%
\$250,000 deductible	\$0.0426	\$0.0426	\$0.00	0.0%
Builder's Risk (per \$100 of insurance)				
\$ 5,000 deductible	\$0.173	\$0.173	\$0.00	0.0%
Homeowner's Warranty (per \$1,000 of replacement value)	\$8.75	\$8.75	\$0.00	0.0%
Inland Marine (per \$100 of insurance)				
Computer Equipment				
\$ 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%
Fine Arts				
\$ 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%
Contractors Equipment				
\$ 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%
Musical Instruments				
\$ 500 deductible	\$0.65	\$0.65	\$0.00	0.0%
\$1,000 deductible	\$0.50	\$0.50	\$0.00	0.0%
Scoreboards				
\$ 500 deductible	\$0.65	\$0.65	\$0.00	0.0%
\$1,000 deductible	\$0.50	\$0.50	\$0.00	0.0%
Cameras, TV & Radio Equipment				
\$ 500 deductible	\$0.40	\$0.40	\$0.00	0.0%
\$1,000 deductible	\$0.30	\$0.30	\$0.00	0.0%
Towers, Radio & TV				
\$1,000 deductible	\$0.90	\$0.90	\$0.00	0.0%

Rate	Current Rate (\$)	Proposed FY 2025 Rate (\$)	Change (\$)	Change (%)
Miscellaneous Equipment				
\$ 500 deductible	\$0.25	\$0.25	\$0.00	0.0%
\$1,000 deductible	\$0.20	\$0.20	\$0.00	0.0%
Garagekeepers (average premium)	\$827	\$827	\$0.00	0.0%
Insurance Services Fee Schedule - per hour				
Consulting	\$100	\$100	\$0.00	0.0%
Non-Insured Tort (NIT) Claims	\$90	\$90	\$0.00	0.0%
Billback (Purchased Insurances)	Varies	Varies	Varies	N/A

See Products and Services beginning on page 11 for detailed discussion of each service and rate. See Six-Year Rate Comparison, page 34.

We are holding property rates the same with a 5% inflationary factor to property values not appraised last year, and we are proposing increases in auto physical damage rates for FY25. The following factors influence the above rates:

- Challenging property market (e.g., high rates, strict underwriting, limited capacity)
- 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
- Property losses in FY19, 21 and 22 that exceeded our self-insured retention and/or aggregate
- Worsening auto physical damage loss experience
- Excess casualty policy renewal with a 3.0% increase
- No change to property retention level and annual aggregate
- No change to tort cap level

Our successes, challenges, along with economic and legislative impacts

Successes

- Received a \$12.5 million one-time legislative funding to the Risk Management Fund to help position the fund to better manage risk with future property reinsurance renewals
- Able to offer RMF property and general liability FY25 rates at FY24 levels
- Renewed excess casualty extraterritorial coverage with a 5.1% increase
- Increased staffing to support insureds and internal RMD operations
- Assisting MNIT with an enterprise cyber security/data breach policy annual renewal

Challenges

- Property reinsurers reluctant to offer large limits, which requires multiple reinsurers to cover our property risk
- High inflation is expected to continue to impact property values and claim costs
- 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
- Transitions in key positions

Economic Impacts

- Partners with property and/or contents coverage can expect an increase in property coverage premium payments assuming similar deductible levels in FY25
- Partners with favorable auto liability claims experience are projected to receive dividend payments in FY25
- General liability (package policies) dividends are expected to be retained the next few years to offset reinsurance expense and grow retained earnings

Projected FY25 financial activity

Revenues	\$21,563,107
Expenses	\$21,414,921
• Rebate/Dividend, if applicable	\$401,927
Year-end Retained Earnings	\$27,506,736
Working Capital *	\$3,569,154
Full Time Equivalents	13.0
Overall Revenue Change	5.6%

*RMF requires additional funds for future claim costs based on internal analysis and independent actuarial analysis
(See Actuarial Analysis, page 47)

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

Our partnerships

- **Risk Management Advisory Committee** - We maintain a Risk Management Advisory Committee (RMAC) that provides independent oversight of our activities. The RMAC is comprised of policyholder representatives as well as public and private sector insurance and risk management professionals. A list of RMAC representatives is on page 49.
- **Insurance Brokers** - We utilize insurance brokers to:
 - Purchase reinsurance from the private market to protect the RMF from catastrophic losses
 - Provide current insurance market information, expertise, and resources
 - Purchase conventional insurance products for exposures not insured in the RMF
- **Attorney General's Office** - We maintain an interagency agreement with the Attorney General's Office to process non-litigated NIT claims made against the state, with authority for resolving these claims resting with state agencies. The Attorney General's Office also provides legal defense counsel on litigated claims being adjusted by the Program.

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

Strengths

- Received a \$12.5 million one-time legislative funding to the Risk Management Fund to help position the fund to better manage risk with future property reinsurance renewals.
- 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

Opportunities

- 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

- Renewed property reinsurance with the RMF's 10% co-participation in the primary \$25 million reinsurance level, resulting in \$450,000 cost savings
- Renewal of FY25 excess casualty reinsurance for a nominal increase in line with industry trends
- Saved \$2.3 million in administrative costs over the last five years compared to the industry average operating expense ratio
- \$892K FY22 dividends available in FY24, of which \$366,476 to be paid to partners and the remainder will be 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 FY25.

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 \$12.5 million one-time legislative funding, the Risk Management Fund is in a better position to better manage risk with future property reinsurance renewals.

An actuarial review of our property reinsurance attachment point and co-participation level in the primary reinsurance layer was completed in April 2024 that analyzed:

- Our self-insured retention (SIR) limits of \$1M/\$2.5M annual aggregate exploring possible options to increase our SIR to \$2M/\$4M annual aggregate and \$5M/\$10M annual aggregate (all options including co-participation of 10% of primary @25M limit)
- Increasing our co-participation levels to 10% of the primary \$50M limit, 10% of the primary \$75M limit, and 10% of the primary \$100M limit with the SIR options above

The findings of the review indicated that maintaining our current SIR and co-participation level resulted in a lower cost of risk than increasing our SIR and/or co-participation for FY25. It is our plan to evaluate this again for FY26.

The RMF property reinsurance program for FY25 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 retentions and aggregates apply to the RMF property reinsurance program:

SIR (Self-insured Retention): \$1 million; the dollar amount that must be paid by the RMF before the reinsurer will respond to a loss (like a deductible)

Annual Aggregate: \$2.5 million; the maximum dollar amount that must be paid by the RMF during the policy term before the trailing retention applies

Trailing Retention: \$100 thousand; 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)

Co-Participation: 10% of \$25 million primary, per loss; 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 \$450,000. 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 fund's 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.

Products and Services

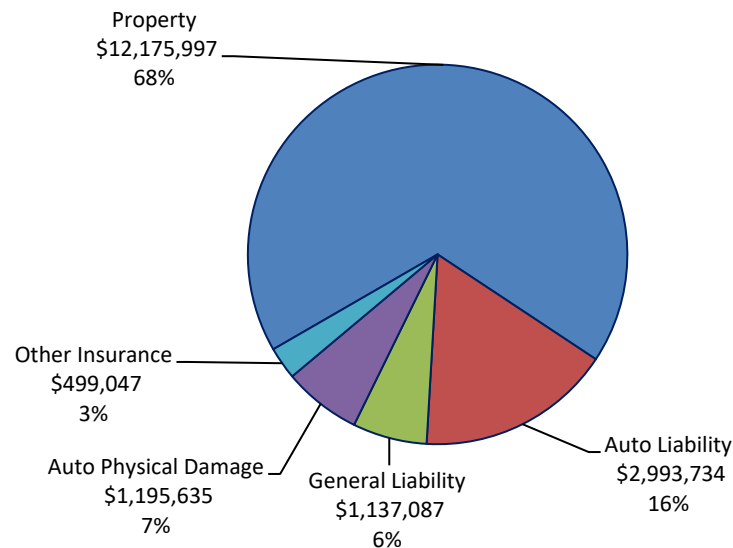
Our main products/services and the benefits to partners

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 FY24.

**RMF FY24 Collected Self-Insurance Premium by Product
(estimated)**



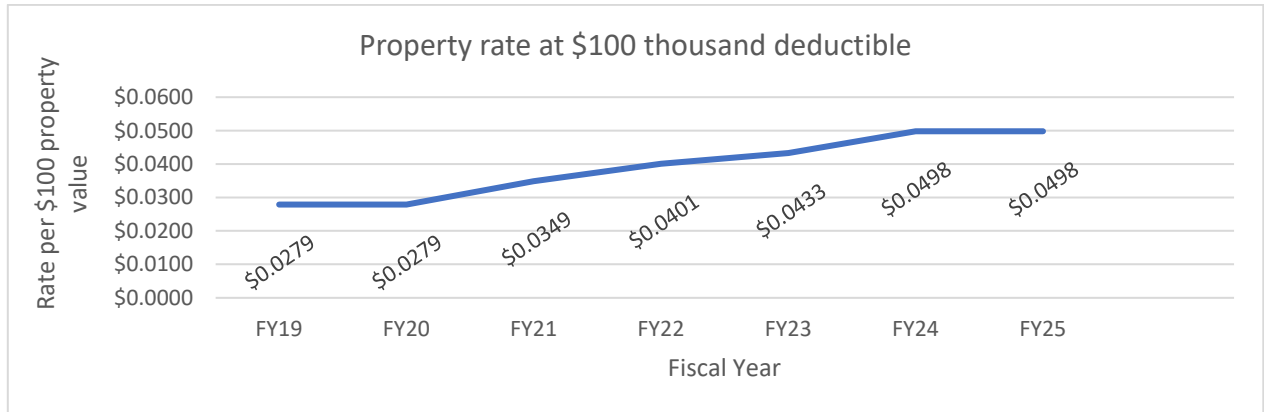
1. **Property Insurance** (offered through the RMF)

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

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 FY25 property rates for all deductible levels are presented in the following table.

FY25 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 5% inflationary increase for the FY25 policy year. Personal property values will also receive a 5% inflationary increase for the FY25 policy year. The FY25 estimated total insurable value is \$22.4 billion.

The annual property reinsurance premium includes a fund set-aside for property appraisals and loss control services (discussed further in Products and Services section). The loss control set-aside is \$125,000 for FY25.

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 FY25 Builder's Risk rate which is unchanged from FY24.

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

The property rates for FY25 will allow us to provide continued service delivery at FY24 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 FY25 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

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 13,779 vehicles in FY25.

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 FY25.

- a. **Standard Rates** (non-siren vehicles) - The following table details annual FY25 standard rates remain unchanged from FY24.

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.

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 FY25 rate will remain the same as FY24 for Public Safety’s siren vehicles at \$484 per vehicle. Due to loss ratio’s MNDOT is currently listed as a Tier 4.

Auto liability rates for FY25 and the past five years are detailed in the Six-Year Rate Comparison table, page 34. The Auto Liability Tier Rating worksheet is included in the Supporting Information section on page 50.

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) since 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 FY25 is unchanged from FY24 and is presented in the following table.

Standard General Liability Rate
\$34 per 1,000 ft ²

Because our insureds have a wide variety of general liability exposures, we generate unique “A” rated general liability rates for some of our partners.

New requests for general liability coverage will be evaluated to determine whether the standard rate or an insured-specific “A” rating will apply.

Other professional coverages available under the general liability coverage can include:

- **Police Professional Liability** - Police professional liability provides coverage for legal obligations to pay damages because of wrongful acts, bodily injury, property damage, or personal injury resulting from the performance of law enforcement activities. Police professional liability is offered at a flat rate of \$500 per package policy. State Fair primary police professional coverage is placed in the private insurance market.
- **Broadcasters Liability** - Broadcasters liability provides coverage for legal obligations to pay damages for claims arising out of broadcasting, incidental publishing and advertising, personal injury, and errors and omissions in broadcasting, telecasting, or

cablecasting over scheduled stations or cable television systems. Broadcasters liability is offered at a flat rate of \$500 per package policy.

- Public Officials Liability - Public officials liability provides coverage for legal obligations to pay damages because of wrongful acts in the performance of prescribed duties. Public officials liability is offered at a flat rate of \$500 per package policy.

Police professional, broadcasters and public officials liability coverages are included in the Minnesota State general liability policies for no additional premium.

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 10,304 vehicles in FY25 with a total insurable value of \$101.5 million for rating purposes.

The following tables detail automobile physical damage rates for FY25, which includes a \$0.15 increase for base auto physical damage rates and a 33% increase on surcharged rates for Admin Fleet Services and Natural Resources.

Base Auto Physical Damage		
Deductible	Rate per \$100 of insurable value	
\$500	\$0.90	
\$1,000	\$0.80	
Surcharged* Auto Physical Damage		
Deductible	Rate per \$100 of insurable value	
\$500	\$1.47	
\$1,000	\$1.37	
\$500 (1)	\$1.96	
\$1,000 (2)	\$1.82	
* Corrections, Lottery, Minnesota State, Pollution Control, Veterans Homes, DPS (1) Administration – Fleet Services (2) Natural Resources		
“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
2025	1
2024	.85
2023	.74
2022	.63
2021	.52
2020	.43
2019	.34
2018	.29
2017	.23
2016	.20
<2016	.15

Auto physical damage rates for FY25 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

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 FY25 rates, which are unchanged from FY24.

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	

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. Musical Instruments

Deductible	Rate per \$100 of insurance*
\$500	\$0.65
\$1,000	\$0.50
* \$100 minimum premium first year of new business	

v. Scoreboards

Deductible	Rate per \$100 of insurance*
\$500	\$0.65
\$1,000	\$0.50
* \$100 minimum premium first year of new business	

vi. 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	

vii. Towers, Radio and TV

Deductible	Rate per \$100 of insurance*
\$1,000	\$0.90
* \$250 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 FY25 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

- b. **Garagekeepers Legal Liability** – Garagekeepers Legal Liability covers damage to others’ vehicles while they are in the care, custody, and control of the insured. Garagekeepers Legal Liability coverage has a \$500 per auto/\$5,000 maximum per loss deductible.

The following table outlines the FY25 Garagekeepers Legal Liability rates, which are unchanged from FY24.

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 FY25 Homeowner’s Warranty rate which is unchanged from FY24.

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 FY24 purchased insurance efforts.

Coverage	Policy count
Aviation	4
Bonds	13
Cyber	4
Directors & Officers	5
Disaster Management Services	1
Excess Crime	11
Fine Arts	1
Liquor Liability	1
Marine Liability	6
Professional Liability	10
Property	1
Travel Accident	3
Volunteer Accident	4
Work Comp	10
Grand Total	74

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.

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 FY25. Consulting rates for FY25 and the past five years are detailed in the Six-Year Rate Comparison table, page 34. For FY24 there have been no chargeable consulting services and we are not projecting any for FY25.

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 FY25 and beyond for the foreseeable future.

FY24 appraisal inspections have started, and we will start receiving the appraisal data on 6-1-24. We are appraising 215 buildings for 21 agencies at 98 locations. This phase is including a reproduction cost valuation appraisal of the State Capitol.

For the two years we have completed, the results have been very encouraging. We've had 369 buildings appraised. In total, we originally had these buildings valued at \$9.11B and, in total, the appraised value of those buildings was \$9.05B. So overall, we reduced our value of appraised buildings by 1%.

With the intent of having data sooner for our reinsurance quoting from underwriters we have shifted our appraisal timeframe from each Spring to the Fall. We will be starting the first year of the second 3-year cycle the Fall of FY25.

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 FY24 a total of 79 partners have conducted 13,745 drivers' license record checks. This is an increase in both the number of participating partners and drivers' license record checks from the prior year.

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.

FY25 rate remains unchanged from FY24. NIT claims management rates for FY25 and the past five years are detailed in the Six-Year Rate Comparison table, page 34.

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.

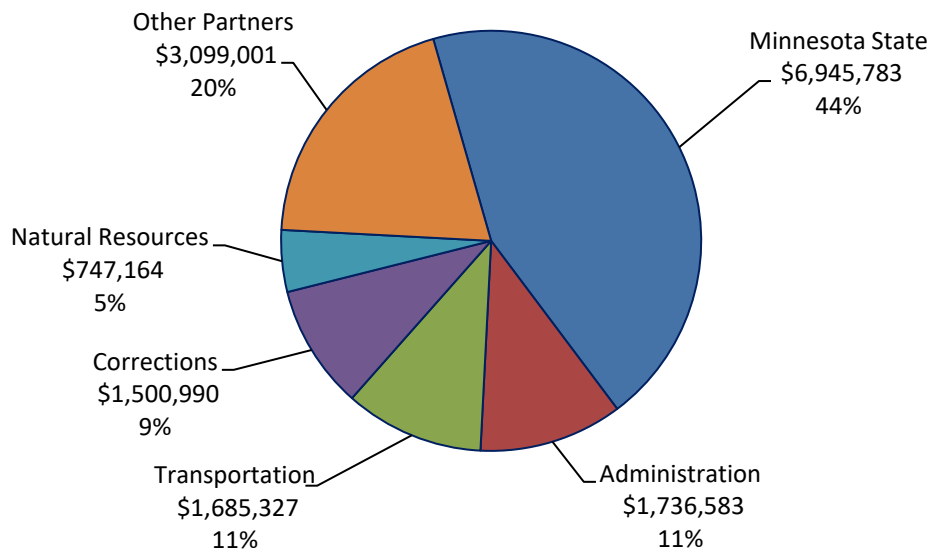
We provide auto liability coverage for all state automobiles which is required for any agency that owns or leases vehicles for business use.

All other coverages offered by us are voluntarily purchased.

Our key partners

The following graph summarizes our top five partners.

FY23 Self-Insurance Revenue by Partner



What is impacting our partners, and why

Legislative changes may cause partners to modify their risk management strategies.

We continue to work with our partners, tailoring their insurance needs to align with changes to their operations.

How we reach out to potential partners

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

- Website: Information on RMD's website (www.mn.gov/admin/risk) is designed to assist our partners as well as the public. In addition, there are valuable external links, such as Fleet and Surplus Services, the Federal Emergency Management Agency (FEMA), and Business Continuity Management

- GovDelivery email communications: Periodic, just-in-time, loss control communications are created and distributed to interested subscribers
- Annual Safety & Loss Control Conference: The RMD sponsors a statewide safety and loss control conference for existing and potential RMD partners. The conference focuses on subjects related to losses insured through RMD and experienced by our partners

What we have heard from our partners

We interact daily with our agency partners and this provides opportunity for continuous feedback. We use this feedback to enhance our claims management, underwriting services and safety and loss control services. We find this type of feedback most helpful for making improvements to our services.

Competition

Our competition

Our partners, other than agencies purchasing auto liability coverage, are not mandated to purchase insurance products through RMD or from the RMF.

Additionally, state agencies may simply choose to remain uninsured.

How our rates compare

Our goal is to develop and maintain the RMF as a low-cost alternative to the purchase of conventional insurance. One measure used to determine our success is the annual expense ratio, which is well below the industry average. It should be noted that the RMF's expense ratio includes unallocated loss adjusting expenses due to the self-administration of automobile liability, automobile physical damage, property, and general liability. These expenses are excluded from the private sector's expense ratios.

This cost savings, when compared to the industry average, has resulted in savings of \$2.3 million for our partners over the past five years.

The following table outlines the administrative expense savings we provide.

	FY20	FY21	FY22	FY23	FY24 (est.)
Net premium written	\$8,434,646	\$6,578,933	\$7,302,823	\$8,084,942	\$9,237,304
Industry average operation expense ratio	31.7%	31.2%	31.3%	29.9%	29.3%
Projected industry average operation expense based on RMF's premium base	\$2,673,783	\$2,052,627	\$2,285,784	\$2,417,398	\$2,706,530
Actual RMF operating expenses*	\$1,745,528	\$1,864,571	\$1,893,093	\$2,096,543	\$2,188,421
RMF operating expense ratio	20.7%	28.3%	25.9%	25.9%	23.7%
Savings to partners	\$928,255	\$188,057	\$392,690	\$320,855	\$518,109
Five-year total savings	\$2,347,966				

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

Financial Outlook

Our current overall financial health

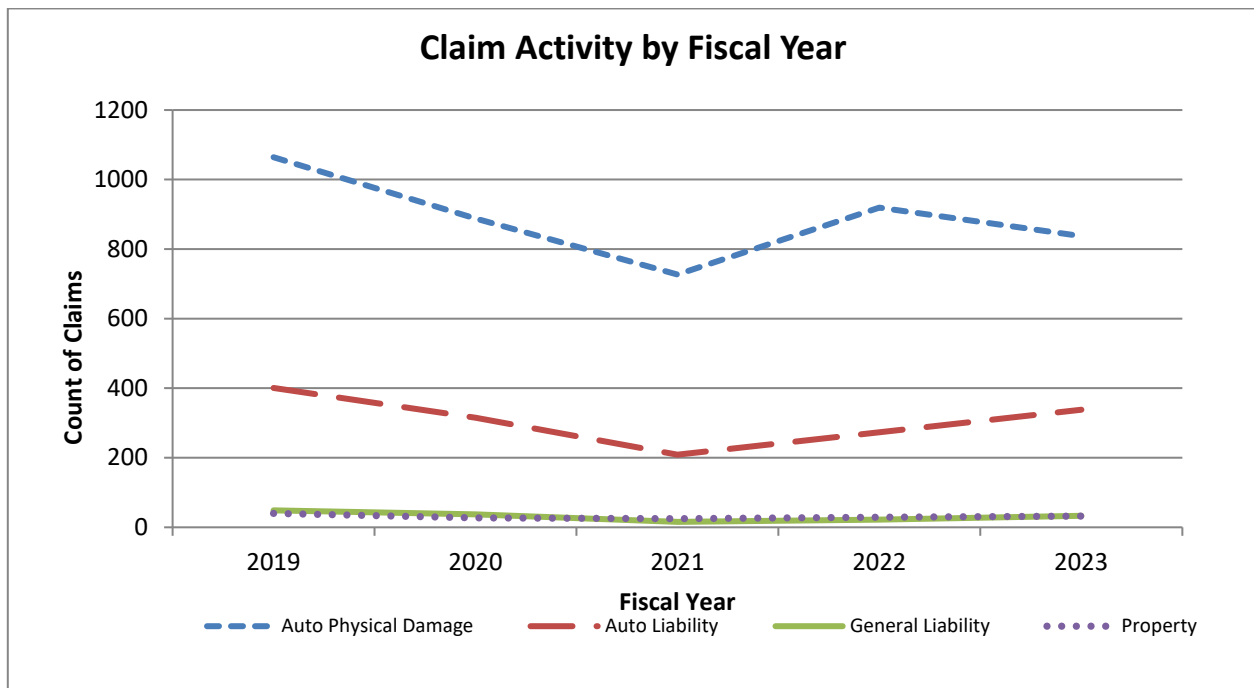
- Even with the continued unprecedented change in the property reinsurance market, the RMF remains stable. The RMF has been able to maintain low rates for partners, pay claim obligations, and utilize unused premium to offset large reinsurance premium increases and reward partners in form of a dividend. The \$12.5 million one-time legislative funding received in FY24 will help the Risk Management Fund better manage risk with future property reinsurance renewals. 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. During FY24, we also experienced a very mild winter which resulted in a decrease in the number of Auto Physical damage and Auto Liability claims. 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 3/31/24	Periods	Policy year loss ratios below 100% since	Note
Property	100%	FY17-24	FY19, FY21, FY22, have loss ratios above 100%	Claims more than the RMF \$1M retention level in three of the past five fiscal years
General Liability	39%	FY17-24	FY17	Continued excellent results
Auto Liability	76%	FY17-24	FY19	Frequency of claims in the past year was down.
Auto Physical Damage	109%	FY17-24	Current year-to-date ratio above 100%	Increased costs of vehicle repairs

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 \$5,283,398 in paid dividends over the past 5 years (FY20-24). The following table summarizes estimated FY25 dividends as of 3/31/2024.

	Property	Auto Liability	General Liability	Total
Estimated FY23 dividend available in FY25	\$0	\$401,927	\$186,260	\$588,187

The RMF will retain the \$186,260 package policy estimated dividends (general liability) payable in FY25.

Actuarial Analysis

Annually, an actuarial analysis of the RMF's auto and general liability lines is completed. The analysis provides information to ensure proper reserves are maintained for claim development and for incurred but not reported (IBNR) losses. A copy of the Actuarial Opinion is included on page 47.

An actuarial review of our property reinsurance attachment point and co-participation level in the primary reinsurance layer was completed in April 2024 that analyzed:

- Our self-insured retention (SIR) limits of \$1M/\$2.5M annual aggregate exploring possible options to increase our SIR to \$2M/\$4M annual aggregate and \$5M/\$10M annual aggregate (all options including co-participation of 10% of primary @25M limit)
- Increasing our co-participation levels to 10% of the primary \$50M limit, 10% of the primary \$75M limit, and 10% of the primary \$100M limit with the SIR options above

The findings of the review indicated that maintaining our current SIR and co-participation level resulted in a lower cost of risk than increasing our SIR and/or co-participation for FY25. It is our plan to evaluate this again for FY26.

Retained Earnings

Retained Earnings for FY25 is projected to increase by \$1,446,259 for an ending balance of \$27,506,736.

Incurred But Not Reported (IBNR) claims for auto liability and general liability are accounted for in the retained earnings as referenced on page 47, in Table A, which includes outstanding claim reserves and IBNR reserves.

Major anticipated changes to capital assets

We are not anticipating any changes to capital assets.

Changes to our rates, and why

We are proposing increases in auto physical damage rates for FY25. The rate increase is necessary because of worsening auto physical damage loss experience.

FY25 proposed rates and the rates for the past 5 years are detailed in the Six-Year Rate Comparison table, page 34.

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 FY25. 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)

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

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2025
OPERATING REVENUES/EXPENSES

SWIFT

Account

670022	REVENUES - INSURANCE PREMIUMS - SELF INSURANCE Change = 5.6% or \$1,011,107 Increase is a result of auto physical damage rates increases and insurable property value increase.
670022	REVENUES - INSURANCE PREMIUMS - PURCHASED Change = 6.3% or \$150,000 Increase is a result of an increase in reinsurance costs.
41200	CLAIMS (SELF-INSURANCE & IBNR) Change = 10.1% or \$644,785 The variance is due to anticipated claims expense and an IBNR adjustment as a result of the claims analysis.
41000-70	SALARIES Change = 22.5% or \$260,189 Increases due to filling vacancies.
41130	PROFESSIONAL & TECHNICAL SERVICES - ADJUSTER Change = (100%) or (\$25,639) We no longer have a third party administrator managing claims.
41160-70	TRAVEL Change = 378.3% or \$8,700 Increase is due to greater anticipated travel.
41300	SUPPLIES AND MATERIALS Change = 33.3% or \$1,000 Increase is due to increased costs.
41180	MEMBERSHIPS & EMPLOYEE DEVELOPMENT Change = 300% or \$5,100 Increase is due to anticipated membership dues and increased attendance at professional organizational meetings and conferences.
430018	INSURANCE PREMIUM - SELF INSURANCE & PURCHASED Change = 6.7% or \$752,261 Increase is a result of the hardening of the property reinsurance market.
42020	ATTORNEY GENERAL COST Change = (27.2%) or (\$11,600) Decrease is a result of potential general liability claims.
49005	AMORTIZATION Change = (100%) or (\$37,002) Decrease is a result of iRisk - Claims software being fully depreciated.
44200	DIVIDENDS Change = 9.7% or \$35,451 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 FY24.

The assumptions for the business plan does not include a set inflation factor.

Rate Matrix

Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION FOR FISCAL YEAR 2025

	Automobile Liability	Auto Physical Damage	General Liability	(Estimated) Property Boiler/Crime	Miscellaneous Lines	Total
Claim Expense	\$1,329,171	\$1,633,811	\$323,471	\$3,354,086	\$424,005	\$7,064,544
MN Auto Assigned Claims Bureau Expense	\$4,500					\$4,500
Estimated Statewide/Agency Allocation	\$36,943	\$25,855	\$51,279	\$31,943	\$6,085	\$152,105
Estimated Miscellaneous Expense	\$206,840	\$121,408	\$281,062	\$217,198	\$31,864	\$858,372
Estimated Salary Expense	\$467,978	\$218,889	\$302,226	\$359,800	\$68,546	\$1,417,439
Reinsurance Premium	\$445,390		\$157,909	\$8,764,662		\$9,367,961
Surcharge premium	\$147,686					\$147,686
TOTAL BASE SELF-INSURANCE PREMIUM	\$2,638,508	\$1,999,963	\$1,115,947	\$12,727,689	\$530,500	\$19,012,607
2023 ESTIMATED DIVIDEND PAYABLE IN FY25	(\$401,927)		\$0	\$0		(\$401,927)
TOTAL NET BASE SELF-INSURANCE PREMIUM	\$2,236,581	\$1,999,963	\$1,115,947	\$12,727,689	\$530,500	\$18,610,680

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 (FY25 Estimate)

13,779

Estimated FY25 Premium

\$2,638,508

Automobile Physical Damage

Auto Phys. Damage per \$100 Ins. Value

\$0.90 \$500 Deductible Option
\$0.80 \$1,000 Deductible Option

Surcharged* Auto Phys. Damage per \$100 Ins. Value

\$1.47 \$500 Deductible Option

*Corrections, Lottery, Minnesota State, Pollution Control, DPS, Vets Home

\$1.37 \$1,000 Deductible Option

Administration/Fleet Services

\$1.96 \$500 Deductible Option

Natural Resources

\$1.82 \$1,000 Deductible Option

"A" Rated** Auto Physical Damage

\$1.97 \$1,500 Deductible

**MAC-\$2,500 Deductible, Human Services-\$1,500 Deductible

\$1.67 \$2,500 Deductible

Number of Vehicles (Estimated)

10,304

Estimated Insurable Value (FY25)

\$101,458,845

Estimated FY25 premium

\$1,999,963

General Liability

Specific rates established by exposure

Various

Estimated FY25 premium

\$1,115,947

Property (Including Boiler & Crime)

Property per \$100 Ins. Value

Various

FY25 Estimated Total Insurable Value

\$22,424,220,708

Estimated FY25 premium

\$12,727,689

Inland Marine

Specific rates established by exposure

Various

FY25 Estimated Total Insurable Value

\$165,829,432

Estimated FY25 premium

\$500,000

Garage Keepers

Specific rates vary by Limits of Liability

Various

FY25 estimated total insurance values included in property

\$30,000

Estimated FY25 premium

\$30,000

All Other

Rates established by consultation with insurance broker

Various

Estimated FY25 premium

\$500

TOTAL ESTIMATED FY25 SELF-INSURANCE PREMIUM

\$19,012,607

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

REVENUES AT CURRENT RATES

18,001,500

CHANGE IN REVENUES

1,011,107

OVERALL CHANGE IN REVENUE

5.6%

Rate Matrix Computation

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION FOR FISCAL YEAR 2025

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 FY25 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 FY25.

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, was amortized over an estimated 10-year useful life utilizing a straight-line basis with no salvage value.

Six-Year Rate Comparison

Six-Year Rate Comparison

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2025

Rate	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Change FY24/FY25
Automobile Liability per non-siren vehicle							
Tier 1	\$164	\$164	\$164	\$164	\$171	\$171	0.0%
Tier 2	\$184	\$184	\$184	\$184	\$191	\$191	0.0%
Tier 3	\$204	\$204	\$204	\$204	\$211	\$211	0.0%
Tier 4 - "A" rated	Varies	Varies	Varies	Varies	Varies	Varies	N/A
Auto Liability per siren vehicle							
Tier 1	\$221	\$221	\$221	\$221	\$231	\$231	0.0%
Tier 2	\$251	\$251	\$251	\$251	\$261	\$261	0.0%
Tier 3	\$281	\$281	\$281	\$281	\$291	\$291	0.0%
Public Safety	\$484	\$484	\$484	\$484	\$484	\$484	0.0%
Automobile Physical Damage (per \$100 of insurance)							
\$ 500 deductible	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.90	20.0%
\$1,000 deductible	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.80	23.1%
\$ 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%
\$ 500 deductible (Administration/Fleet & Surplus Services)	\$0.00	\$0.00	\$0.00	\$0.00	\$1.47	\$1.96	33.3%
\$1,000 deductible (Natural Resources)	\$0.00	\$0.00	\$0.00	\$0.00	\$1.37	\$1.82	32.8%
\$1,500 deductible (Human Services)	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	\$1.97	0.0%
\$2,500 deductible (MAC)	\$1.67	\$1.67	\$1.67	\$1.67	\$1.67	\$1.67	0.0%
General Liability							
Standard rate	\$34/1,000 ft2	\$34/1,000 ft2	\$34/1,000 ft2	\$34/1,000 ft2	\$34/1,000 ft2	\$34/1,000 ft2	0.0%
"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%
Property (Including Boiler & Crime/Cyber) / (per \$100 of insurance)							
\$ 1,000 deductible	\$0.0930	\$0.1163	\$0.1337	\$0.1444	\$0.1661	\$0.1661	0.0%
\$ 2,500 deductible	\$0.0614	\$0.0767	\$0.0883	\$0.0953	\$0.1096	\$0.1096	0.0%
\$ 5,000 deductible	\$0.0502	\$0.0628	\$0.0722	\$0.0780	\$0.0897	\$0.0897	0.0%
\$ 10,000 deductible	\$0.0447	\$0.0558	\$0.0642	\$0.0693	\$0.0797	\$0.0797	0.0%
\$ 25,000 deductible	\$0.0372	\$0.0465	\$0.0535	\$0.0578	\$0.0664	\$0.0664	0.0%
\$ 50,000 deductible	\$0.0316	\$0.0395	\$0.0455	\$0.0491	\$0.0565	\$0.0565	0.0%
\$ 75,000 deductible	\$0.0298	\$0.0372	\$0.0428	\$0.0462	\$0.0531	\$0.0531	0.0%
\$100,000 deductible	\$0.0279	\$0.0349	\$0.0401	\$0.0433	\$0.0498	\$0.0498	0.0%
\$250,000 deductible	\$0.0239	\$0.0298	\$0.0343	\$0.0370	\$0.0426	\$0.0426	0.0%
Builder's Risk (per \$100 of insurance)							
\$ 5,000 deductible	\$0.173	\$0.173	\$0.173	\$0.173	\$0.173	\$0.173	0.0%
Homeowner's Warranty (per \$1,000 of replacement value)	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	\$8.75	0.0%
Inland Marine (per \$100 of insurance)							
Computer Equipment (\$100 min prem 1st yr of new business)							
\$ 100 deductible	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	0.0%
\$ 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%
Fine Arts (\$100 min prem 1st yr of new business)							
\$ 500 deductible - non-owned exhibits (blanket limit)	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	0.0%
\$ 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%
Contractors' Equipment (\$250 min prem 1st yr of new business)							
\$ 500 deductible	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	0.0%
\$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%
Musical Instruments (\$100 min prem 1st yr of new business)							
\$ 500 deductible	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	\$0.65	0.0%
\$1,000 deductible	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	0.0%
Scoreboards (\$100 min prem 1st yr of new business)							
\$ 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%
Cameras, TV & Radio Equipment (\$100 min prem 1st yr of new business)							
\$ 500 deductible	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40	0.0%
\$1,000 deductible	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	0.0%
Towers, Radio & TV (\$250 min prem 1st yr of new business)							
\$1,000 deductible	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	0.0%
Miscellaneous Equipment (\$100 min prem 1st yr of new business)							
\$ 500 deductible	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	0.0%
\$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.							
Insurance Services Fee Schedule - per hour							
Consulting	\$100	\$100	\$100	\$100	\$100	\$100	0.0%
Non-Insured Tort Claims	\$60	\$65	\$65	\$80	\$90	\$90	0.0%
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 2025

History and Proforma

		<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EST/ACTUAL</u>	<u>PROPOSED</u>	<u>FY24/FY25</u>	<u>FY24/FY25</u>
SWIFT Code									
Operating Revenues									
Insurance Premiums - Self Insurance	670022	11,718,118	13,136,393	14,603,970	15,714,848	18,001,500	19,012,607	1,011,107	5.6%
Insurance Premiums - Purchased	670022	967,520	1,378,907	2,021,844	2,434,852	2,400,000	2,550,000	150,000	6.3%
Non-Insured Tort	670040	36,368	18,883	21,979	8,264	500	500	-	0.0%
Other Revenue		-	204	202,542				-	0.0%
Total Operating Revenue		12,722,005	14,534,386	16,850,334	18,157,964	20,402,000	21,563,107	1,161,107	5.7%
Operating Expenses									
Claims - Self-Insurance	41200	3,513,321	4,249,704	5,777,246	4,678,898	6,089,760	6,534,545	444,785	7.3%
Claims - IBNR	41200	(271,597)	2,228,120	(13,685)	666,080	300,000	500,000	200,000	66.7%
Salaries and Benefits	41000-70	1,129,491	1,172,028	1,149,089	1,048,831	1,157,250	1,417,439	260,189	22.5%
Rent	41100	70,058	70,593	59,348	72,032	50,950	51,000	50	0.1%
Rent - Equipment	41400	2,281	2,383	1,518	1,845	2,000	2,000	-	0.0%
Printing	41110	350	2,212	(45)	661	500	700	200	40.0%
Advertising	41110	400	95	650	163	500	500	-	0.0%
Professional & Technical Services - Adjuster	41130	202,140	206,182	150,000	174,850	25,639	-	(25,639)	-100.0%
Professional & Technical Services - Broker	41130	154,560	154,560	139,104	139,104	139,104	139,104	-	0.0%
Professional & Technical Services - Legal & Other Services	41130	24,437	6,241	86,899	106,128	245,000	255,000	10,000	4.1%
Centralized IT Services	41196-97	266,400	338,684	355,143	340,949	389,800	380,017	(9,783)	-2.5%
Purchased Services	43000	23,781	19,584	1,436	1,628	2,500	2,700	200	8.0%
Communications	41155	1,198	1,000	776	552	750	1,000	250	33.3%
Travel	41160-70	4,739	411	115	9,119	2,300	11,000	8,700	378.3%
Supplies and Materials	41300	3,847	1,612	3,623	3,551	3,000	4,000	1,000	33.3%
Membership & Employee Development	41180	6,484	2,068	1,063	1,499	1,700	6,800	5,100	300.0%
Insurance Premium - Self-Insurance	430018	3,294,670	6,564,514	7,305,568	7,649,780	8,765,700	9,367,961	602,261	6.9%
Insurance Premium - Purchased	430018	967,520	1,378,907	2,021,844	2,434,852	2,400,000	2,550,000	150,000	6.3%
Attorney General Costs	42020	112,695	59,933	35,118	8,388	42,600	31,000	(11,600)	-27.2%
Indirect Costs	42000-10	56,657	67,392	66,763	167,626	147,665	152,105	4,440	3.0%
Amortization	49005	37,002	37,002	37,002	37,002	37,002	-	(37,002)	-100.0%
Other Expenses	43000	2,873	3,063	6,895	7,712	8,400	8,050	(350)	-4.2%
Total Operating Expenses		9,603,306	16,566,286	17,185,468	17,551,250	19,812,120	21,414,921	1,602,801	8.1%
Operating Income (Losses)		3,118,700	(2,031,899)	(335,134)	606,714	589,880	148,186	(441,694)	-74.9%
Nonoperating Revenues (Expenses)									
Interest Earnings	51200	429,065	90,798	89,297	761,228	1,658,000	1,700,000	42,000	2.5%
Policyholder Dividend Expense	44200	(3,342,111)	(692,773)	(552,537)	(329,501)	(366,476)	(401,927)	(35,451)	9.7%
Non-Operating Revenues		-	-	-	-	-	-	-	0.0%
Total Nonoperating Revenue (Expenses)		(2,913,046)	(601,975)	(463,240)	431,727	1,291,524	1,298,073	6,549	0.5%
Income (Loss) before Contributions and Transfers		205,653	(2,633,875)	(798,374)	1,038,441	1,881,404	1,446,259	(435,145)	-23.1%
Transfers *		-	-	-	-	12,500,000	-	(12,500,000)	0.0%
Change in Net Position		205,653	(2,633,875)	(798,374)	1,038,441	14,381,404	1,446,259	(12,935,145)	-89.9%
Retained Earnings, Beginning Period		13,867,227	14,072,880	11,439,006	10,640,631	11,679,073	26,060,477	14,381,404	123.1%
Adjustment to Retained Earnings		-	-	-	-	-	-	-	0.0%
Retained Earnings, Ending Period		14,072,880	11,439,006	10,640,631	11,679,073	26,060,477	27,506,736	1,446,259	5.5%

*Anticipated transfer in from FY23 legislative session

SWIFT Spending Plan

FY 2025 SWIFT SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION FOR FISCAL YEAR 2025

	Fund 5300		FinDept ID	FinDept ID	FinDept ID
	SWIFT	Total	G0236100	G0236200	G0236400
Revenue Description*	Account		Operations	Claims	Tort Claims
Self Insurance/Purchased Insurance	670022	21,562,607		21,562,607	
Non-Insured Tort Claims	670040	500			500
Interest	512001	1,700,000		1,700,000	
		23,263,107		23,262,607	500
Expense Description*	Account				
Salaries	41000	1,416,239	1,416,239	-	-
Other Benefits	41070	1,200	1,200	-	-
Rent	41100	51,000	51,000	-	-
Rent - Equipment	41400	2,000	2,000	-	-
Printing	41110	700	700	-	-
Advertising	41110	500	500	-	-
Prof/Tech Services-Outside Vendor	41130	394,104	394,104	-	-
Rate-Based MNIT Services	41196	52,800	52,800	-	-
Agency-Specific MNIT Services	41197	327,217	327,217	-	-
Purchased Services	43000	2,700	2,700	-	-
Communications	41155	1,000	1,000	-	-
Travel - In-state	41160	1,500	1,500	-	-
Travel - Out-of-state	41170	9,500	9,500	-	-
Supplies	41300	4,000	4,000	-	-
Employee Development	41180	6,800	6,800	-	-
Claims	41200	7,034,545	-	7,034,545	-
Other Expenses	43000	8,050	8,050	-	-
Insurance Premiums - Self-Insurance	430018	9,367,961	-	9,367,961	-
Insurance Premiums - Purchased	430018	2,550,000	-	2,550,000	-
Agency Indirect costs	42000	96,689	96,689	-	-
Statewide Indirect costs	42010	55,416	55,416	-	-
Attorney General	42020	31,000	1,000	30,000	-
Dividend	44200	401,927	-	401,927	-
		21,816,848	2,432,415	19,384,433	-
Adjustments					
Depreciation	49005	-	-	-	-
Total		-	-	-	-
Minus:		-	-	-	-
Total		-	-	-	-
History and Proforma Expense Amount		21,816,848	2,432,415	19,384,433	-

SWIFT Spending Plan by FinDept ID

FY 2025 SWIFT SPENDING PLAN BY FinDept ID

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2025

Reconciliation:

G0236100	Operating expenses	2,432,415
G0236200	Claims, Reinsurance, and Dividends	
	Claims - Self-Insurance	7,034,545
	Insurance Premiums - Self-Insurance	9,367,961
	Insurance Premiums - Purchased	2,550,000
	Dividends	401,927
	Professional & Technical Services - Broker	0
	Attorney General	30,000
		<u>19,384,433</u>
G0236400	Non-Insured Tort Claims Operating Expenses	0
TOTAL		<u>21,816,848</u>

Self-Insurance by FinDept ID - FY25

		Other Operations	Professional & Technical Services - Adjuster - 41130	Attorney General-42021	Dividends	Totals
G0246210	Auto Liability	1,774,561	-		401,927	2,176,488
G0246220	Auto Physical Damage	1,633,811				1,633,811
G0246230	General Liability	451,380		30,000		481,380
G0246240	Property/Boiler/Crime	12,118,748				12,118,748
G0246250	Miscellaneous Lines	413,506				413,506
G0246260	Homeowner's Warranty	500				500
G0236200	Other Expenses	10,000				10,000
TOTAL		<u>16,402,506</u>	<u>-</u>	<u>30,000</u>	<u>401,927</u>	<u>16,834,433</u>

Purchased Insurance by FinDept ID - FY25

		43000
G0246270	Liability (Med Mal, Student Intern, D&O)	1,747,000
G0246271	Property	35,000
G0246272	Accident Insurance	25,000
G0246273	Crime	115,000
G0246274	Bonds	3,000
G0246275	Aviation	515,000
G0264276	Workers' Compensation	110,000
TOTAL		<u>2,550,000</u>

Projected Cash Flow

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2025

	Estimate Jul 24	Estimate Aug 24	Estimate Sep 24	Estimate Oct 24	Estimate Nov 24	Estimate Dec 24	Estimate Jan 25	Estimate Feb 25	Estimate Mar 25	Estimate Apr 25	Estimate May 25	Estimate Jun 25
Projected Beginning Cash Balance	35,015,750	25,110,993	28,575,529	33,706,258	36,550,917	39,760,377	39,766,033	39,420,346	39,057,127	38,474,849	37,822,771	37,156,344
Receipts - operating	150,533	4,229,100	6,124,021	4,367,177	4,328,997	816,631	455,432	538,100	241,024	165,168	120,395	26,528
Other Non Operating Receipts	141,667	141,667	141,667	141,667	141,667	141,667	141,667	141,667	141,667	141,667	141,667	141,667
Total Cash Receipt	292,200	4,370,766	6,265,688	4,508,844	4,470,664	958,297	597,098	679,767	382,691	306,835	262,062	168,195
Expenses (include major categories for the business)												
Salaries & Benefits	106,077	106,077	108,305	142,289	106,077	159,116	106,077	106,077	106,077	106,077	159,116	106,077
Indirect Costs	-	-	38,027	-	-	38,026	-	-	38,027	-	-	38,026
Claim Expense	586,213	586,212	586,212	586,213	586,212	586,211	586,213	586,211	586,211	586,213	586,211	586,211
Other Operating Expenses	9,504,667	213,942	402,415	533,755	568,916	169,288	250,496	350,698	234,654	266,623	183,162	132,217
Dividends/Rebates, if applicable	-	-	-	401,927	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	10,196,957	906,230	1,134,959	1,664,184	1,261,204	952,641	942,786	1,042,986	964,969	958,913	928,488	862,531
Projected Ending Cash Balance	25,110,993	28,575,529	33,706,258	36,550,917	39,760,377	39,766,033	39,420,346	39,057,127	38,474,849	37,822,771	37,156,344	36,462,009

Assumptions:

Financial Statement

Statement of Net Position

STATE OF MINNESOTA
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300
STATEMENT OF NET POSITION
MARCH 31, 2024

5/14/2024
Unaudited

	FY24	FY23
ASSETS		
CURRENT ASSETS		
Cash	\$ 38,113,188.77	\$ 26,239,230.30
Accounts Receivable	827,798.42	122,822.30
Prepaid Expenses	35,676.00	34,876.00
Prepaid Insurance - Billback	865,418.52	880,556.59
Prepaid Insurance - Reinsurance	2,191,809.73	1,907,046.45
Reinsurance Recoverable	3,749,859.76	4,684,398.36
Total Current Assets	<u>\$ 45,783,751.20</u>	<u>\$ 33,868,930.00</u>
NONCURRENT ASSETS (Note 3)		
Internally Generated Computer Software (IGCS)	\$ 370,018.85	\$ 370,018.85
Accumulated Amortization - IGCS	(360,768.38)	(323,766.49)
Total Noncurrent Assets	<u>\$ 9,250.47</u>	<u>\$ 46,252.36</u>
TOTAL ASSETS	<u>\$ 45,793,001.67</u>	<u>\$ 33,915,182.36</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 5)	\$ 13,000.00	\$ 11,000.00
Deferred Pension Outflows (Note 6)	372,000.00	451,000.00
Total Deferred Outflows of Resources	<u>\$ 385,000.00</u>	<u>\$ 462,000.00</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 67,249.15	\$ 74,841.32
Salaries and Benefits Payable	58,287.74	49,434.87
Claims Payable	6,771,602.09	9,809,020.05
Claims Payable - IBNR (Note 1)	6,690,595.00	6,664,595.00
Dividend Payable	68.00	30.00
Unearned Premiums - Billback	873,657.74	909,619.64
Unearned Premiums - Self-Insurance	4,425,353.40	3,871,427.80
Compensated Absences Payable (Note 4)	16,000.00	23,000.00
Due to Other Funds (Note 8)	72.46	-
Total Current Liabilities	<u>\$ 18,902,885.58</u>	<u>\$ 21,401,968.68</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 4)	\$ 125,000.00	\$ 148,000.00
Other Postemployment Benefits (Note 5)	64,000.00	77,000.00
Net Pension Liability (Note 6)	409,000.00	20,000.00
Total Noncurrent Liabilities	<u>\$ 598,000.00</u>	<u>\$ 245,000.00</u>
TOTAL LIABILITIES	<u>\$ 19,500,885.58</u>	<u>\$ 21,646,968.68</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 5)	\$ 11,000.00	\$ 9,000.00
Deferred Pension Inflows (Note 6)	153,000.00	841,000.00
Total Deferred Inflows of Resources	<u>\$ 164,000.00</u>	<u>\$ 850,000.00</u>
NET POSITION (Note 8)		
Net Investment In Capital Assets	\$ 9,250.47	\$ 46,252.36
Unrestricted	26,503,865.62	11,833,961.32
TOTAL NET POSITION	<u>\$ 26,513,116.09</u>	<u>\$ 11,880,213.68</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, 2024

5/14/2024
Unaudited

	FY24 QTD	FY24 YTD	FY23 QTD	FY23 YTD
OPERATING REVENUES				
Insurance Premiums - Self-Insurance	\$ 4,424,680.69	\$ 13,504,268.60	\$ 3,826,828.24	\$ 11,632,842.20
Insurance Premiums - Billback	634,496.86	1,781,843.76	595,399.59	1,823,458.60
Non-Insured Tort Claims	-	-	8,264.00	8,264.00
Other Revenue	-	-	-	-
Total Operating Revenues	<u>\$ 5,059,177.55</u>	<u>\$ 15,286,112.36</u>	<u>\$ 4,430,491.83</u>	<u>\$ 13,464,564.80</u>
OPERATING EXPENSES				
Claims - Self-Insurance	\$ 1,231,387.40	\$ 4,589,758.48	\$ (707,841.82)	\$ 3,154,327.44
Claims - IBNR	(767,080.00)	(767,080.00)	(127,000.00)	(127,000.00)
Salaries and Benefits	296,878.71	857,250.12	258,719.40	830,296.99
Rent	12,726.90	38,185.08	18,004.30	54,021.50
Rent - Equipment	259.95	857.11	486.81	1,460.43
Printing	105.32	268.79	123.42	393.57
Advertising	-	-	-	162.50
Professional and Technical Services - Adjuster	-	25,638.50	56,783.32	149,958.30
Professional and Technical Services - Broker	34,776.00	104,328.00	34,776.00	104,328.00
Professional and Technical Services - Legal and Other	12,158.29	195,165.11	9,962.64	93,811.44
Centralized IT Services	60,244.37	300,755.93	34,134.98	272,428.50
Communications	171.45	417.47	1,414.04	1,467.64
Travel	643.27	1,713.63	116.52	410.92
Supplies and Materials	485.73	2,031.60	3,681.85	9,112.72
Employee Development	80.81	1,263.31	223.12	3,348.44
Purchased Services	14.00	1,739.08	667.00	1,364.10
Insurance Premiums - Self-Insurance	2,191,809.76	6,573,845.04	1,907,046.44	5,721,139.32
Insurance Premiums - Billback	634,496.86	1,781,843.76	595,399.59	1,823,458.60
Attorney General Costs	6,722.80	32,021.80	4,690.50	5,051.70
Indirect Costs	39,415.62	118,246.86	41,906.60	125,719.80
Amortization	9,250.47	27,751.41	9,250.47	27,751.41
Other Expenses	720.00	8,374.06	1,590.00	7,611.78
Total Operating Expenses	<u>\$ 3,765,267.71</u>	<u>\$ 13,894,375.14</u>	<u>\$ 2,144,135.18</u>	<u>\$ 12,260,625.10</u>
OPERATING INCOME (LOSS)	<u>\$ 1,293,909.84</u>	<u>\$ 1,391,737.22</u>	<u>\$ 2,286,356.65</u>	<u>\$ 1,203,939.70</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 477,816.83	\$ 1,178,306.38	\$ 248,631.08	\$ 504,642.79
Policyholder Dividend Expense	-	-	-	-
Total Nonoperating Revenues (Expenses)	<u>\$ 477,816.83</u>	<u>\$ 1,178,306.38</u>	<u>\$ 248,631.08</u>	<u>\$ 504,642.79</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 1,771,726.67</u>	<u>\$ 2,570,043.60</u>	<u>\$ 2,534,987.73</u>	<u>\$ 1,708,582.49</u>
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions (Note 2)	\$ -	\$ 12,500,000.00	\$ -	\$ -
Nonoperating Transfer In (Out)	-	-	-	-
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ 12,500,000.00</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ 1,771,726.67</u>	<u>\$ 15,070,043.60</u>	<u>\$ 2,534,987.73</u>	<u>\$ 1,708,582.49</u>
NET POSITION, BEGINNING, AS REPORTED	<u>\$ 24,741,389.42</u>	<u>\$ 11,443,072.49</u>	<u>\$ 9,345,225.95</u>	<u>\$ 10,171,631.19</u>
Adjustment to Net Position	-	-	-	-
NET POSITION, BEGINNING, AS RESTATED	<u>\$ 24,741,389.42</u>	<u>\$ 11,443,072.49</u>	<u>\$ 9,345,225.95</u>	<u>\$ 10,171,631.19</u>
NET POSITION, ENDING (Note 8)	<u>\$ 26,513,116.09</u>	<u>\$ 26,513,116.09</u>	<u>\$ 11,880,213.68</u>	<u>\$ 11,880,213.68</u>

Statement of Cash Flow

STATE OF MINNESOTA
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300
STATEMENT OF CASH FLOWS
FISCAL YEAR 2024 AS OF MARCH 31, 2024

5/14/2024
Unaudited

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 19,607,448.90
Receipts from Other Revenue	-
Payments to Claimants	(4,614,989.83)
Payments to Suppliers for Goods and Services	(11,932,381.67)
Payments to Employees	(830,559.96)
Net Cash Flows from Operating Activities	<u>\$ 2,229,517.44</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Policyholder Dividend Payments	\$ (171,600.00)
Net Cash Flows from Noncapital Financing Activities	<u>\$ (171,600.00)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ -
Capital Contributions	12,500,000.00
Net Cash Flows from Capital and Related Financing Activities	<u>\$ 12,500,000.00</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ 1,178,306.38
Net Cash Flows from Investing Activities	<u>\$ 1,178,306.38</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 15,736,223.82
Cash and Cash Equivalents, Beginning, as Reported	22,376,964.95
Cash and Cash Equivalents, Ending	<u>\$ 38,113,188.77</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ 1,391,737.22
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	\$ 27,751.41
(Increase) Decrease in Accounts Receivable	(557,848.74)
(Increase) Decrease in Due from Other Funds	-
(Increase) Decrease in Prepaid Expenses	(2,704,362.44)
(Increase) Decrease in Reinsurance Recoverable	916,305.01
(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	(40,664.11)
Increase (Decrease) in Salaries and Benefits Payable	26,690.16
Increase (Decrease) in Claims Payable	(1,708,616.36)
Increase (Decrease) in Unearned Revenue	4,879,185.28
Increase (Decrease) in Compensated Absences Payable	-
Increase (Decrease) in Due to Other Funds	(659.99)
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>\$ 837,780.22</u>
Net Cash Flows from Operating Activities	<u>\$ 2,229,517.44</u>
Noncash Investing, Capital and Financing Activities:	\$ -

Budget to Actual Comparison

STATE OF MINNESOTA
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300
STATEMENT OF BUDGET AND ACTUAL COMPARISON
QUARTER ENDED MARCH 31, 2024

5/14/2024
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Insurance Premiums - Self-Insurance	\$ 4,648,353.50	\$ 13,945,060.50	\$ 4,424,680.69	\$ 13,504,268.60	\$ (223,672.81)	\$ (440,791.90)
Insurance Premiums - Billback	637,500.00	1,912,500.00	634,496.86	1,781,843.76	(3,003.14)	(130,656.24)
Non-Insured Tort Claims	375.00	1,125.00	-	-	(375.00)	(1,125.00)
Total Operating Revenue	<u>\$ 5,286,228.50</u>	<u>\$ 15,858,685.50</u>	<u>\$ 5,059,177.55</u>	<u>\$ 15,286,112.36</u>	<u>\$ (227,050.95)</u>	<u>\$ (572,573.14)</u>
OPERATING EXPENSES						
Claims - Self Insurance	\$ 1,581,993.25	\$ 4,745,979.75	\$ 1,231,387.40	\$ 4,589,758.48	\$ (350,605.85)	\$ (156,221.27)
Claims - IBNR	187,500.00	562,500.00	(767,080.00)	(767,080.00)	(954,580.00)	(1,329,580.00)
Salaries and Benefits	318,008.50	954,025.50	296,878.71	857,250.12	(21,129.79)	(96,775.38)
Rent	14,250.00	42,750.00	12,726.90	38,185.08	(1,523.10)	(4,564.92)
Rent - Equipment	500.00	1,500.00	259.95	857.11	(240.05)	(642.89)
Printing	175.00	525.00	105.32	268.79	(69.68)	(256.21)
Advertising	125.00	375.00	-	-	(125.00)	(375.00)
Professional and Technical Services - Adjuster	34,912.50	104,737.50	-	25,638.50	(34,912.50)	(79,099.00)
Professional and Technical Services - Broker	34,776.00	104,328.00	34,776.00	104,328.00	-	-
Professional and Technical Services - Legal and Other	56,250.00	168,750.00	12,158.29	195,165.11	(44,091.71)	26,415.11
Centralized IT Services	94,950.00	284,850.00	60,244.37	300,755.93	(34,705.63)	15,905.93
Communications	275.00	825.00	171.45	417.47	(103.55)	(407.53)
Travel	2,000.00	6,000.00	643.27	1,713.63	(1,356.73)	(4,286.37)
Supplies and Materials	1,125.00	3,375.00	485.73	2,031.60	(639.27)	(1,343.40)
Employee Development	1,700.00	5,100.00	80.81	1,263.31	(1,619.19)	(3,836.69)
Purchased Services	675.00	2,025.00	14.00	1,739.08	(661.00)	(285.92)
Insurance Premiums - Self-Insurance	2,235,328.00	6,705,984.00	2,191,809.76	6,573,845.04	(43,518.24)	(132,138.96)
Insurance Premiums - Billback	637,500.00	1,912,500.00	634,496.86	1,781,843.76	(3,003.14)	(130,656.24)
Attorney General	2,750.00	8,250.00	6,722.80	32,021.80	3,972.80	23,771.80
Indirect Costs	39,415.50	118,246.50	39,415.62	118,246.86	0.12	0.36
Amortization	9,250.50	27,751.50	9,250.47	27,751.41	(0.03)	(0.09)
Other Expenses	1,861.00	5,583.00	720.00	8,374.06	(1,141.00)	2,791.06
Total Operating Expense	<u>\$ 5,255,320.25</u>	<u>\$ 15,765,960.75</u>	<u>\$ 3,765,267.71</u>	<u>\$ 13,894,375.14</u>	<u>\$ (1,490,052.54)</u>	<u>\$ (1,871,585.61)</u>
OPERATING INCOME (LOSS)	<u>\$ 30,908.25</u>	<u>\$ 92,724.75</u>	<u>\$ 1,293,909.84</u>	<u>\$ 1,391,737.22</u>	<u>\$ 1,263,001.59</u>	<u>\$ 1,299,012.47</u>
NON-OPERATING REVENUE (EXPENSES)						
Interest Revenue	\$ 168,750.00	\$ 506,250.00	\$ 477,816.83	\$ 1,178,306.38	\$ 309,066.83	\$ 672,056.38
Policyholder Dividend Expense	-	-	-	-	-	-
Total Non-Operating Revenue (Expenses)	<u>\$ 168,750.00</u>	<u>\$ 506,250.00</u>	<u>\$ 477,816.83</u>	<u>\$ 1,178,306.38</u>	<u>\$ 309,066.83</u>	<u>\$ 672,056.38</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 199,658.25</u>	<u>\$ 598,974.75</u>	<u>\$ 1,771,726.67</u>	<u>\$ 2,570,043.60</u>	<u>\$ 1,572,068.42</u>	<u>\$ 1,971,068.85</u>
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ 12,500,000.00	\$ -	\$ 12,500,000.00	\$ -	\$ -
Nonoperating Transfer In (Out)	-	-	-	-	-	-
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ 12,500,000.00</u>	<u>\$ -</u>	<u>\$ 12,500,000.00</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ 199,658.25</u>	<u>\$ 13,098,974.75</u>	<u>\$ 1,771,726.67</u>	<u>\$ 15,070,043.60</u>	<u>\$ 1,572,068.42</u>	<u>\$ 1,971,068.85</u>

Footnotes to Financial Statements

STATE OF MINNESOTA
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300
FOOTNOTES TO FINANCIAL STATEMENTS
FISCAL YEAR 2024 AS OF MARCH 31, 2024

5/14/2024
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).

The amounts presented in the financial statements are based upon information from the Statewide Integrated Financial Tools (SWIFT). The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY24.

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, 2024 for claims incurred prior to April 1, 2024.

Capital assets are generally defined as assets with an initial, individual cost of more than \$300,000 for buildings and depreciable infrastructure, \$5,000 or more for equipment and art and historical treasures, and \$30,000 or more for software and internally generated computer software (IGCS). Land, land improvements, building improvements, and easement assets are capitalized, regardless of cost. Capital assets must also have an estimated useful life of two or more years. Capital assets are recorded at cost or, for donated assets, at acquisition value at the date of acquisition.

Capital assets are depreciated using the straight-line method generally based on the following useful lives: 20-50 years for buildings; 17-50 years for large improvements; 3-10 years for small improvements; 10-55 years for infrastructure; 3-12 years for equipment and software; and 8-12 years for IGCS.

2. LEGISLATION & AUTHORITY

The Risk Management fund was established under Minnesota Laws of 1986, Chapter 455, Section 3 (M.S. 16B.85 Subd.2).

<u>Legislation</u>	<u>Amount</u>	<u>Description</u>
YR 23 Chp 62, Art 1, Sec 11, Subd 2	12,500,000.00	Contribution from the General Fund

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.

3. CAPITAL ASSETS

	Balance 7/1/2023	Additions	Deletions	Balance 3/31/2024
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)	\$ (333,016.97)	\$ (27,751.41)	\$ -	\$ (360,768.38)
Total Accumulated Depr/Amort	\$ (333,016.97)	\$ (27,751.41)	\$ -	\$ (360,768.38)

4. COMPENSATED ABSENCES

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

	Current	Noncurrent
Balance 7/1/2023	\$ 16,000.00	\$ 125,000.00
Increase	-	-
Decrease	-	-
Balance 3/31/2024	\$ 16,000.00	\$ 125,000.00

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, 2023 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of July 1, 2022 and a measurement date of June 30, 2022.

A single discount rate of 3.54% was used to measure the total OPEB liability as of June 30, 2022. The single discount rate was based on a municipal bond rate of 3.54% (based on the 20-year Bond Buyer General Obligation Index as of the end of June 2022). 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 7/1/2023	\$ 13,000.00	\$ 64,000.00	\$ 11,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 3/31/2024	\$ 13,000.00	\$ 64,000.00	\$ 11,000.00

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, 2023 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of June 30, 2022 and a measurement date of June 30, 2022.

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 7/1/2023	\$ 372,000.00	\$ 409,000.00	\$ 153,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 3/31/2024	\$ 372,000.00	\$ 409,000.00	\$ 153,000.00

7. DUE TO OTHER FUNDS

FY24 - As of March 31, 2024, the total Due to Other Funds is \$72.46.
\$72.46 is for non-salary expenses paid by Financial Management & Reporting Fund 1000.

FY23 - As of March 31, 2023, the total Due to Other Funds is \$0.00.

8. NET POSITION

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

Net Investment In Capital Assets	\$ 9,250.47
Unrestricted Net Position	26,503,865.62
Total Net Position	<u>\$ 26,513,116.09</u>

Schedule of Retained Earnings

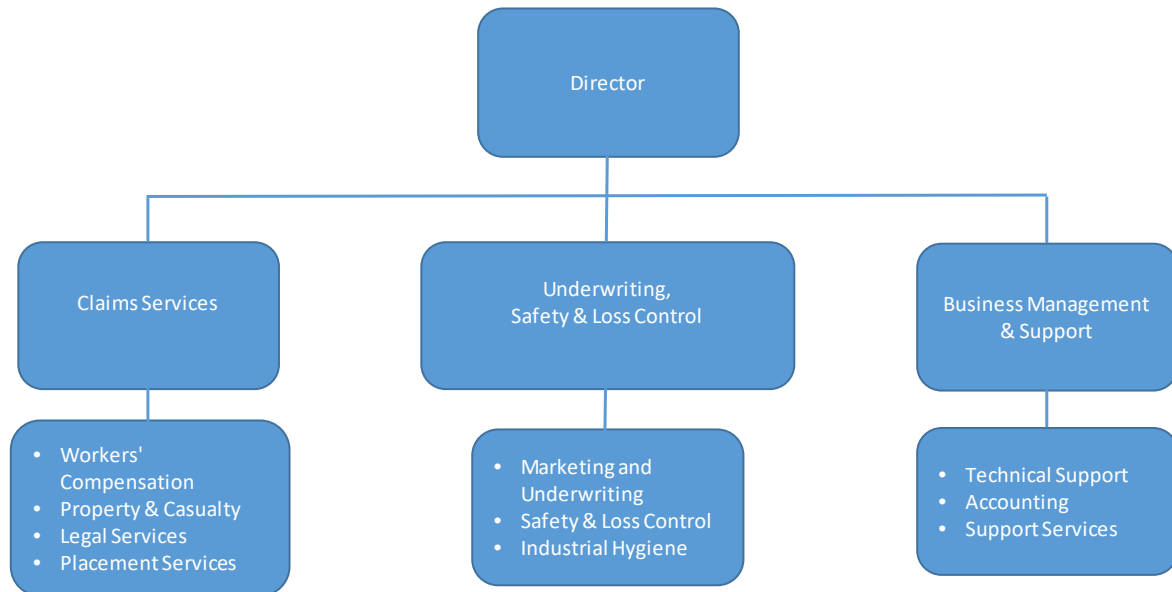
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Retained Earnings, Beginning	\$ 11,443,072.49	\$ 11,259,360.09	\$ 12,241,389.42	
Net Income (Loss)	(183,712.40)	982,029.33	1,771,726.67	
Adjustment to Net Position	-	-	-	
Retained Earnings, Ending	\$ 11,259,360.09	\$ 12,241,389.42	\$ 14,013,116.09	
Add: Capital Contributions (Note 2)	\$ 12,500,000.00	\$ 12,500,000.00	\$ 12,500,000.00	
Reconciliation to Total Net Position	\$ 23,759,360.09	\$ 24,741,389.42	\$ 26,513,116.09	

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 FY24 business plan had 10.5 FTEs. The FY25 business plan has 13.0 FTEs. The increase is a result of filling vacant positions.



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, 2024**

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, 2024.

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, 2024.

**Table A
Net Loss and Allocated Loss Adjustment Expense Reserves**

Line of Coverage	Low	Expected	High
Automobile Liability	\$ 3,150,000	\$ 3,357,000	\$ 3,632,000
General Liability	\$ 890,000	\$ 1,057,000	\$ 1,302,000
Total	\$ 4,040,000	\$ 4,414,000	\$ 4,934,000

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, 2024. 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, 2024.

Work Papers

Copies of the relevant work papers are kept at the Minnesota Department of Administration, 320 Centennial Office Building, 658 Cedar St., St. Paul which is the Division's principal office.



Kevin J. Moynihan ACAS MAAA
April 11, 2024

Risk Management Advisory Committee

The current RMAC representatives are:

- Holly Folkers, Department of Public Safety
- Jed Falgren, Department of Transportation
- Holly Gustner, Fleet & Surplus Services/Administration
- Maruizio Delcaro, 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
- Dan Ronning, MN Management & Budget

Auto Liability Tier Rating

Auto Liability Tier Pricing

Policy Period FY 2017 - FY 2024
As of 3/31/24

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

FY24 Tier Rates		
Tier	Non-Siren	Siren
1	171	231
2	191	261
3	211	291
4 ****	VA Rated	
State Patrol	204	484

FY25 Tier Rates		
Tier	Non-Siren	Siren
1	171	231
2	191	261
3	211	291
4 ****	VA Rated	
State Patrol	204	484

	Earned Premium	Total Incurred Loss and Expenses	Loss Ratio	Tier	Non-Siren Vehicle Count	Siren Vehicle Count	FY24 Tier	FY24 Non-Siren Vehicle Premium	FY24 Siren Vehicle Premium	FY24 Non-Siren Vehicle Premium	FY24 Siren Vehicle Premium	Non-Siren Vehicle Premium	Siren Vehicle Premium	Total Projected Premium
Administration	\$9,020,979	\$1,782,867	59%	2	2,112		2	394,808	-	394,808		403,392	-	403,392
Agriculture	\$4,333	\$1,743	40%	1	2		1	513	-	513		342	-	342
Animal Health Board	\$1,276	\$362	28%	1	1		1	171	-	171		171	-	171
Commerce	\$41,176	\$25,945	62%	2	25		2	4,584	-	4,584		4,775	-	4,775
Corrections	\$678,445	\$336,379	59%	2	384		2	74,891	-	74,891		69,524	-	69,524
Employment & Economic Development	\$1,478	\$421	29%	1	1		1	171	-	171		171	-	171
Governor's Office	\$2,097	\$581	28%	1	2		1	342	-	342		342	-	342
Health	\$1,587	\$449	28%	1	1		1	171	-	171		171	-	171
Human Services	\$172,942	\$105,862	61%	2	47		2	10,505	-	10,505		8,977	-	8,977
Iron Range Resources	\$98,512	\$29,605	29%	1	99		1	13,851	-	13,851		13,680	-	13,680
Metropolitan Airport Commission	\$918,378	\$347,633	43%	1	407	61	1	61,814	18,890	105,174		89,500	14,061	89,888
Military Affairs	\$434,139	\$177,589	41%	1	345		1	58,995	-	58,995		58,995	-	58,995
Mn Amateur Sports Commission	\$118,090	\$41,247	35%	1	92		1	15,732	-	15,732		15,732	-	15,732
MN Board of Water & Soil Resources	\$14,165	\$4,005	28%	1	10		1	1,881	-	1,881		1,710	-	1,710
MN Historical Society	\$2,189	\$624	29%	1	3		1	513	-	513		513	-	513
MN State Academies	\$39,101	\$19,098	49%	1	30		2	5,730	-	5,730		5,130	-	5,130
MnMState	\$2,305,202	\$1,965,094	85%	2	1,862		3	351,948	-	351,948		317,442	-	317,442
Natural Resources ***	\$2,788,696	\$1,198,421	43%	1	2,985		1	399,151	-	399,151		403,859	-	403,859
Peripich Center for Arts Education	\$1,569	\$440	28%	1	2		1	342	-	342		342	-	342
Pollution Control Agency	\$29,772	\$8,678	29%	1	14		1	2,394	-	2,394		2,394	-	2,394
Public Safety **	\$3,575,936	\$2,043,118	57%	2/4	312	886	2/4	66,468	439,472	505,940		59,592	428,824	488,416
Revenue	\$37,254	\$14,036	38%	1	13		1	2,736	-	2,736		2,223	-	2,223
State Fair	\$176,284	\$61,141	35%	1	125		1	23,427	-	23,427		21,375	-	21,375
State Lottery	\$64,607	\$27,592	43%	1	42		2	8,213	-	8,213		7,182	-	7,182
Supreme Court	\$3,645	\$1,023	28%	1	3		1	513	-	513		513	-	513
Teachers Retirement Assoc	\$1,276	\$362	28%	1	1		1	171	-	171		171	-	171
Transportation ****	\$6,327,535	\$8,468,889	134%	4	3,922		4	913,368	-	913,368		894,216	-	894,216
Veterans Affairs	\$36,681	\$16,998	46%	1	26		1	5,814	-	5,814		4,446	-	4,446
Veterans Home	\$103,681	\$59,759	58%	2	58		2	11,078	-	11,078		11,078	-	11,078
Zoological Board	\$170,002	\$57,434	34%	1	145		1	24,624	-	24,624		24,795	-	24,795
TOTAL	21,066,032	16,866,745	80%		12,832	947		2,484,007	453,332	2,937,339		2,402,850	442,915	2,845,765

** 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 14, 2024

To: Tamar Gronvall, Commissioner, Minnesota Department of Administration

From: Ahna Minge, Assistant Commissioner and State Budget Director 

Subject: Approval of FY 2025 Rates for the Property & Casualty Program

In response to your request and memo of June 12, 2024, Minnesota Management and Budget approves the FY 2025 rates for the risk management property and casualty program as proposed in the FY 2025 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, Chief Financial Officer, Department of Administration
Mary Jubenville, Accounting Manager, Department of Administration
Travis Bunch, Director, Budget Policy and Analysis, Minnesota Management and Budget
Dan Ronning, Executive Budget Officer, Minnesota Management and Budget

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, 2025

Plant Management

(All Figures in 000's)

FUND 5400

PART I 2 CFR 200 R.E. BALANCE

2 CFR 200 R.E. BALANCE July 1, 2024 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)	20,952
Adjustments (e.g. Contrib. Capital)	(1,264)
Adjusted Retained Earnings Balance	<u>19,688</u>

FY25 Retained Earnings Increase (Decrease) Per ACFR

2 CFR 200 Revenues

Operating Revenue	77,807	
Non Operating Revenue	640	
Total Revenues		<u>78,447</u>

Less: Expenditures (Actual Costs):

Total Operating Expenses per State's Financial Report	(51,467)	
Other Expenses	(23,246)	
GASB 87 Lease/Amortization Cash Expense		
Less Depreciation Expense	550	

Less 2 CFR 200 Unallowable costs:

Capital Outlay		
Projected Cost Increases/Replacement Reserve		
Unallowable excess RE balance Refund		
Bad Debt		
GASB 68 Net Pension Liability Adjustment	(1,265)	
GASB 75 Net OPEB Liability Adjustment	50	
Total Expenditures		<u>(75,378)</u>

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)	(550)	
Other		
Total OMB 2 CFR 200 Allowable Expenditures		<u>(550)</u>

Plus 2 CFR 200 Adjustments:

Imputed Interest Earnings on Monthly Average Cash Balance	823	
Other	-	
Total Adjustments		<u>823</u>

FY25 Net Increase (Decrease) to Retained Earnings Balance per ACFR		<u>3,342</u>
---	--	--------------

2 CFR 200 R.E. BALANCE June 30, 2025	A)	<u>23,030</u>
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Allowable Reserve	B)	<u>12,563</u>
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Excess Balance (A)-(B)		<u>10,467</u>
------------------------	--	---------------

(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, 2025

Plant Management

(All Figures in 000's)

FUND 5400

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2024	149
TRANSFERS Per ACFR (Supported by Official Accounting Records)	
Plus: Transfers In (e.g. Contrib. Capital)	-
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)	-
Net Transfers	-
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2024	149
C)	

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2024

ADJUSTMENTS:

FY2008 Adjustment to Net Assets	(965)
Accumulated prior years Imputed Interest Adjustment	(7,644)
Accumulated prior years GASB 68 Adjustment	(2,369)
Accumulated prior years GASB 75 Adjustment	(1,471)
Current year Imputed Interest Adjustment	(823)
Current year GASB 68 Net Pension Liability Adjustment	1,265
Current year GASB 75 OPEB Liability Adjustment	(50)
Current year GASB 87 Lease/Amortization Cash Expense	-
Total Adjustments	(12,057)

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2025	(12,057)
D)	

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

RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR (A) + (C) + (D)	11,122
(Should Tie to the Fund Balance in the ACFR)	

	DESCRIPTION	AMOUNT	COMMENTS
Current	FY25 Imputed Interest (CR. always negative sign)	(823)	Interest earned on excess retained earnings
Current	FY25 GASB68 Net Pension Liability Adjustment	1,265	Change in deferred liability from ACFR
Current	FY25 GASB75 Net OPEB Liability Adjustment	(50)	Change in deferred liability from ACFR
Current	FY25 GASB87 Lease/Amortization Cash Expense	-	
TOTAL in thousands		<u>392</u>	

Others	FY2008 Adjustment to Net Assets	(965)	Per FY08 A-87 and IncStmt Plant Mgmt Fund 820
Interest	Pre 2004 Imputed Interest	(2,970)	Interest earned on excess retained earnings, per FY04 A-87 Plant Mgmt Fund 820
Interest	FY04 Imputed Interest	(160)	Interest earned on excess retained earnings
Interest	FY05 Imputed Interest	(343)	Interest earned on excess retained earnings
Interest	FY06 Imputed Interest	(688)	Interest earned on excess retained earnings
Interest	FY07 Imputed Interest	(886)	Interest earned on excess retained earnings
Interest	FY08 Imputed Interest	(700)	Interest earned on excess retained earnings
Interest	FY09 Imputed Interest	(440)	Interest earned on excess retained earnings
Interest	FY10 Imputed Interest	(205)	Interest earned on excess retained earnings
Interest	FY11 Imputed Interest	(177)	Interest earned on excess retained earnings
Interest	FY12 Imputed Interest	(197)	Interest earned on excess retained earnings
Interest	FY13 Imputed Interest	(208)	Interest earned on excess retained earnings
Interest	FY14 Imputed Interest	(184)	Interest earned on excess retained earnings
Interest	FY15 Imputed Interest	(171)	Interest earned on excess retained earnings
GASB68	FY15 GASB 68 Beginning Balance Adjustment	(17,253)	Adjustment from CAFR
GASB68	FY15 GASB 68 Net Pension Liability Adjustment	1,754	Change in deferred liability from CAFR
Interest	FY16 Imputed Interest	(178)	Interest earned on excess retained earnings
GASB68	FY16 GASB 68 Net Pension Liability Adjustment	4,282	Change in deferred liability from CAFR
Interest	FY17 Imputed Interest	(235)	Interest earned on excess retained earnings
GASB68	FY17 GASB 68 Net Pension Liability Adjustment	(6,314)	Change in deferred liability from CAFR
Interest	FY18 Imputed Interest	(226)	Interest earned on avg. monthly cash balance
GASB68	FY18 GASB 68 Net Pension Liability Adjustment	(4,335)	Change in deferred liability from CAFR
GASB75	FY18 GASB 75 Beginning Balance Adjustment	(1,491)	Adjustment from CAFR
GASB75	FY18 GASB 75 Net OPEB Obligation Adjustment	(13)	Change in deferred liability from CAFR Adjustment to imputed interest due to change in
Interest	FY18 prior year imputed interest adjustment	3,097	calculation
Interest	FY19 Imputed Interest	(474)	Interest earned on avg. monthly cash balance
GASB68	FY19 GASB 68 Net Pension Liability Adjustment	7,040	Change in deferred liability from CAFR
GASB75	FY19 GASB 75 Net OPEB Obligation Adjustment	(117)	Change in deferred liability from CAFR
Interest	FY20 Imputed Interest	(363)	Interest earned on avg. monthly cash balance
GASB68	FY20 GASB 68 Net Pension Liability Adjustment	286	Change in deferred liability from CAFR
GASB75	FY20 GASB 75 Net OPEB Obligation Adjustment	115	Change in deferred liability from CAFR
Interest	FY21 Imputed Interest	(109)	Interest earned on avg. monthly cash balance
GASB68	FY21 GASB 68 Net Pension Liability Adjustment	(205)	Change in deferred liability from ACFR
GASB75	FY21 GASB 75 Net OPEB Obligation Adjustment	(15)	Change in deferred liability from ACFR
Interest	FY22 Imputed Interest	(97)	Interest earned on avg. monthly cash balance
GASB68	FY22 GASB 68 Net Pension Liability Adjustment	8,831	Change in deferred liability from ACFR
GASB75	FY22 GASB 75 Net OPEB Obligation Adjustment	2	Change in deferred liability from ACFR
Interest	FY23 Imputed Interest	(734)	Interest earned on avg. monthly cash balance
GASB68	FY23 GASB 68 Net Pension Liability Adjustment	3,273	Change in deferred liability from ACFR
GASB75	FY23 GASB 75 Net OPEB Obligation Adjustment	9	Change in deferred liability from ACFR
Interest	FY24 Imputed Interest (CR. always negative sign)	(996)	Interest earned on excess retained earnings
GASB68	FY24 GASB 68 Net Pension Liability Adjustment	272	Change in deferred liability from ACFR
GASB75	FY24 GASB 75 Net OPEB Liability Adjustment	39	Change in deferred liability from ACFR
TOTAL in thousands		<u>(12,449)</u>	

(12,449,000.00)

	PRIOR YEARS ACCUMULATED	AMOUNT
Others	FY2008 Adjustment to Net Assets	(965)
Interest	Accumulated Imputed Interest	(7,644)
GASB68	Accumulated Prior Years GASB68 Adjustment	(2,369)
GASB75	Accumulated Prior Years GASB75 Adjustment	(1,471)
TOTAL in thousand		<u>(12,449)</u>

GRAND TOTAL (12,057)

CONTRIBUTED CAPITAL	AMOUNT	EXPLANATION
Restricted contribution from the General Fund for Central Maintenance, 1979	37	
Restricted contribution from the General Fund for Materials Transfer, 1979	46	
Contribution from the General Fund	1250	
Transferred to Public Safety, Capitol Security Division, March 31, 1986	-147	
Unallotment process due to budget restrictions, May 1986	-141	
Capitol Security returned funds to operations, July 1987	147	
Transferred to Print Communications Division, July 1, 1989	-792	
Returned to General Fund due to FY03 budget reduction	-154	
Returned to the General Fund for the proceeds from sales of assets and other revenues related to Resource Recovery activities, July 5, 2012	-80	
Returned to General Fund, August 2012	-17	
TOTAL in thousands	<u>149</u>	



Repair and Other Jobs (ROJ) Fund 5400

Fiscal Year 2025 Business Plan

February 27, 2024

Christopher A. Guevin, Director
Department of Administration
Facilities Management Division
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Executive Summary

Who we are and what we do

Facilities Management Division (FMD) delivers consistent quality services to ensure clean, safe, and environmentally sound buildings, grounds, and operations to tenants in buildings under its custodial control or management.

Repair and Other Jobs (ROJ) delivers competitively priced technical trade and repair services to tenants in these buildings and state agencies that have custodial control of state-owned buildings in the Twin Cities.

Our proposed rates

There will be no change to ROJ rates in FY 2025. See [page 15](#) for detailed rates.

Historically, ROJ has shown strong business performance except during the height of the COVID-19 pandemic when the decrease in customer demand resulted in negative retained earnings for several years. State agency partners began reconfiguring office spaces in late FY2023 which has increased the demand for ROJ services. ROJ now has a positive retained earnings balance.

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 and inflationary costs leaving ROJ with minimal opportunity for reducing expenses.

Projected FY 2025 financial activity

Revenue	\$429,166
Expenses	\$407,087
Year-end Retained Earnings	\$88,464
Working Capital	\$67,848
Full Time Equivalents	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.

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 other local 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 a thorough knowledge of the buildings under their care. All work is completed using products that comply with state environmental requirements and building codes.
- FMD team members take extra pride and care in their work because of their sense of “ownership” for the facilities under their custodial control.

- Because most state agency partners are in the Capitol Complex, the campus location for ROJ is beneficial as it supports a quick response and reduction in travel time which reduces costs.

Weaknesses

- Our automated key management system is still a work in progress with only three buildings having systems installed so far. An automated system improves FMD's response time to partners' requests and eliminates 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.
- Seven 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.

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:
 - o Carpentry - Installation of cabinets, countertops, lay-in ceilings, furniture removal, relocation of doors and windows, and repair of office furniture/fixtures
 - o Cabinetmaking - Design and fabrication of custom cabinets and countertops
 - o Painting - Painting, wallpapering, and refinishing of surfaces, furniture, and fixtures
 - o Plastering - Taping sheetrock and applying plaster to existing surfaces as well as small concrete and ceramic tile projects
- Pipe Shop services:
 - o Plumbing - Alterations and modifications of piping
 - o Refrigeration - Installation, repair, and replacement of refrigeration equipment/appliances, air conditioning equipment, and pneumatic controls including thermostats
- Electric/Machine Shop services:
 - o Electrical - Layout, design, and installation of electrical circuits to accommodate office remodeling and equipment locations
 - o Machine - Fabrication of parts no longer available, repair of machines, and repair of office furniture
- Key/Locksmith Shop services:
 - o Unlocking Items - Opening locked doors and other items including file cabinets
 - o Installation/Replacement - Purchasing, installation, replacement of locks, lock-cylinders, and other components of locks
 - o Re-keying - Re-keying of existing locks
 - o 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:

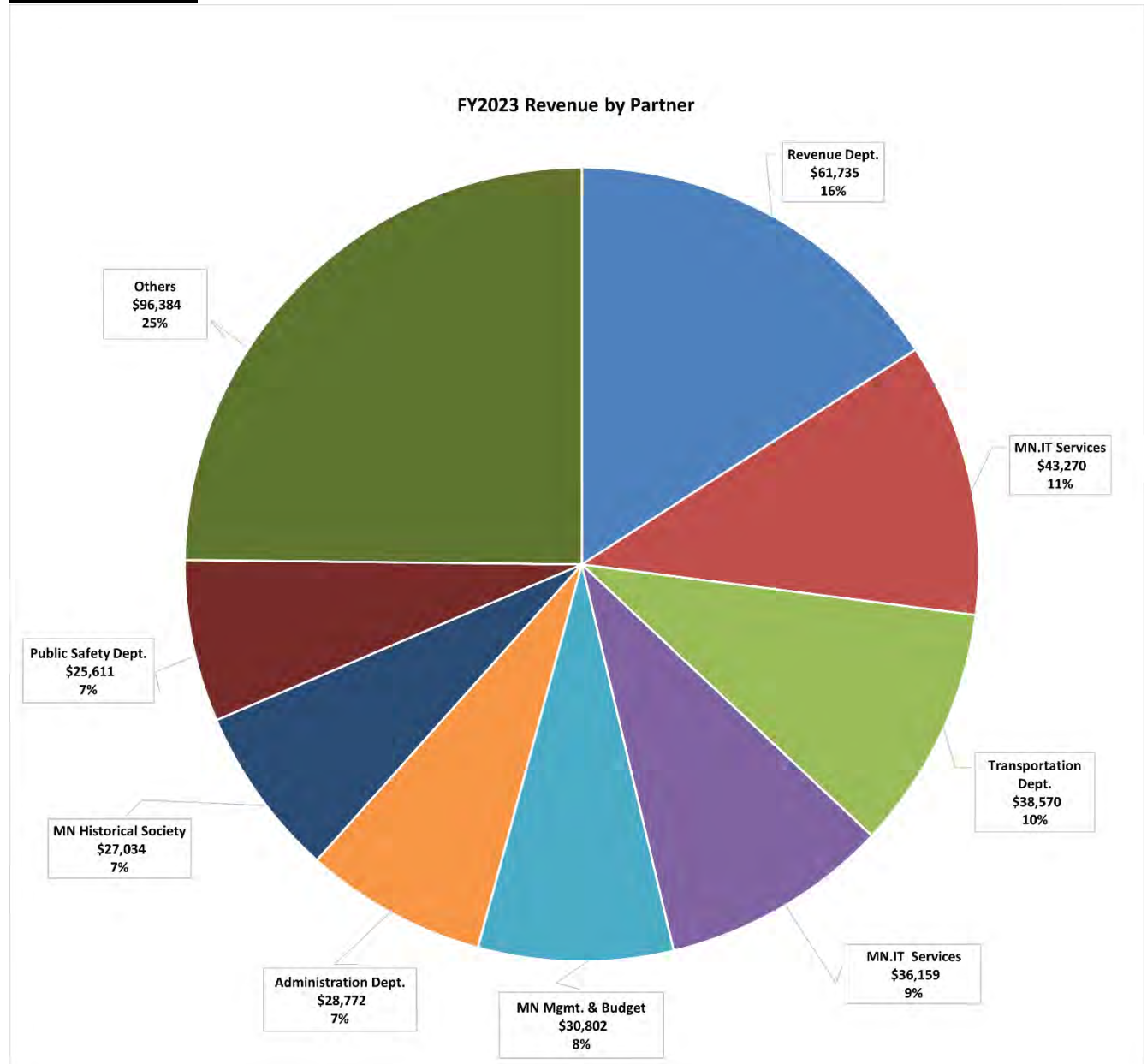
- Delivery of services at competitive prices
- Professional staff with knowledge about the services and the buildings
- Convenient location of trade shops in the Capitol Complex

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 an 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 2024, ROJ sent 30 surveys related to work completed during FY 2023 to building key contacts and received 8 responses. The results are in the table below.

ROJ Customer Service Survey Results

Survey Observations	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	N/A
A timely response from initial contact was provided.	4	3	1			
Service was completed within estimated cost.	4	4				
Service was completed within estimated time.	4	3		1		
Job was completed in a neat and organized manner.	4	4				
Service was performed as requested.	5	3				
Work was conducted in a professional manner.	5	3				

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 \$100,000 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 2025 hourly labor rates with current competitors' rates. Typically, competitors markup their 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	Sheet Metal
ROJ ¹	93.60	93.60	93.60	93.60	93.60	93.60	93.60	
A	114.00							
B	135.00		135.00					
C			125.00					
D ²		85.00						
E ²		101.00						
F ²		83.65						
G ²				67.00				
H ²				100.00				
I ²				84.63				
J ²				98.00				
K					143.00		143.00	143.00
L					150.00	150.00	150.00	150.00
M						145.00		

¹ 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.

² D, E, F, G, H, I, and J are master contracts available for state agency use.

Financial Outlook

Our current overall financial health

The current financial health of ROJ is good. Throughout the pandemic, ROJ experienced an unprecedented decrease in customer demand which resulted in negative retained earnings for several years. Due to reconfiguring of office spaces by agency partners to accommodate their employees' hybrid work arrangements, ROJ's business performance began to improve in FY 2023 and is expected to continue through FY 2025.

Changes to our rates, and why

There will be no change in ROJ rates in FY 2025. Maintaining the same rates will allow ROJ to continue to provide high quality services to its partners at competitive rates and continue operations with positive retained earnings through FY 2025.

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 2025 is expected to increase by \$23,951, resulting in FY 2025 ending balance of \$88,464.

It is expected that billable hours for FY 2025 will be 3,200 compared to 4,081 hours anticipated for FY 2024. As agencies continue their space consolidation work, ROJ services will continue to be needed at a high level through FY 2025 though not necessarily as high as FY 2024.

How our proposed rates will impact our partners

ROJ will continue to offer the same services to its partners during FY 2025. 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 2025

Revenue

SWIFT Account	Sales from Labor
670029	Change = Decrease of (22%) or (\$82,462) While sales are expected to decrease from FY 2024 which was an exceptional year, sales will remain strong in FY 2025.
	Other Sales
670029	Change = Decrease of (35%) or (\$70,833) FY 2024 was unusually high.

Expenses

SWIFT Account	Salaries & Benefits
41000-41070	Change = Decrease of (15%) or (\$41,262) Based on SEMA4 salary projections at anticipated staffing levels.

SWIFT Account	Repairs & Maintenance
415001-415003	Change = Decrease of (48%) or (\$72,143) FY 2024 was unusually high.

SWIFT Account	Other Operating Expenses - Travel Expense In-State
411601	Change = Decrease of (100%) or (\$0) in Travel Expense In-State FY 2024 Travel expense based on actual as of 2/1/24 which is not expected to continue in FY 2025.

Rate Matrix

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2025

	FY 2025	FY 2024	CHANGE	% CHANGE
	PROPOSED	ESTIMATE	FY25-FY24	\$ Change/FY24
Salaries and Benefits	231,490	272,752	(41,262)	-15%
Rent - Equipment	4,546	4,461	85	2%
Repairs & Maintenance	78,219	150,362	(72,143)	-48%
Supplies	45,891	45,035	856	2%
Indirect Costs	46,941	46,066	875	2%
Other Operating	0	53	(53)	-100%
Subtotal	407,087	518,729	(111,642)	-22%
Excluded from Rates				
Other Sales	(130,114)	(200,947)	70,833	-35%
Basis for Rates before Adjustment	276,973	317,782	(40,809)	
Retained Earnings Adjustment	23,951	65,604	(41,653)	
Basis for Rates after Adjustment	300,924	383,386	(82,462)	

	Regular	Premium	Restricted	Non-restricted		
Billable Units	Hours	Hours	Bldg Keys	Bldg Keys	Other Keys	Misc Revenue
Billable Units	3,200	10	30	54	12	Total Revenue
Prior Year (Estimate)	4,081	10	21	54	9	
Change in Billable Units	(881)	0	9	0	3	
Rates						
Breakeven Rates before adjustment	86.15	129.23				
Breakeven at Prior Year billable hours	67.62	101.43				
Change in Break even Rates	18.53	27.80				
Breakeven Rates before adjustment	86.15	129.23				
Requested Rates	93.60	140.40	36.00	5.00	9.00	
Current Rates	93.60	140.40	36.00	5.00	9.00	
Requested VS Break Even Rates						
Requested Rates	93.60	140.40	36.00	5.00	9.00	
Breakeven Rates before adjustment	86.15	129.23				
Variance	7.45	11.17				
Revenues at Requested Rates	299,520	1,404	1,080	270	108	
Revenues at Break even Rates before Adjustment	275,680	1,292				
Revenue Variance	23,840	112				
Requested VS Current Rates						
Requested Rates	93.60	140.40	36.00	5.00	9.00	
Current Rates	93.60	140.40	36.00	5.00	9.00	
Change in Rates	0.00	0.00	0.00	0.00	0.00	
% Change in Rates	0%	0%	0%	0%	0%	
Revenues at Requested Rates	299,520	1,404	1,080	270	108	128,656
Revenues at Current Rates	299,520	1,404	1,080	270	108	128,656
Change in Revenues	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 2025

1. Actual expenses for the past four years and current SWIFT reports were analyzed. FY 2024 and FY 2025 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 2025

Rate	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Labor - Regular	\$72.00	\$78.00	\$93.60	\$93.60	\$93.60	\$93.60
Labor - Premium	108.00	117.00	140.40	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	5.00	5.00	5.00	5.00	5.00	5.00
Other Keys	9.00	9.00	9.00	9.00	9.00	9.00

The following buildings currently have restricted keys:

- Administration
- 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 2025

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	\$ CHANGE	% CHANGE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROJECTED	FY25-FY24	\$ CHANGE/FY24
Revenue								
Sales from Labor	198,997	134,878	141,777	273,600	383,386	300,924	(82,462)	-22%
Other Sales	70,352	77,939	106,827	116,748	200,947	130,114	(70,833)	-35%
Less Intrafund Sales	(4,748)	(1,134)	(749)	(2,012)	(1,872)	(1,872)	0	0%
Net Sales	264,601	211,684	247,855	388,336	582,461	429,166	(153,295)	-26%
Expenses								
Salaries and Benefits	166,936	148,304	140,306	195,715	272,752	231,490	(41,262)	-15%
Rent - Equipment	11,202	12,197	0	0	4,461	4,546	85	2%
Repairs & Maintenance	17,009	42,704	69,302	50,819	150,362	78,219	(72,143)	-48%
Purchased Services	525	0	0	0	0	0	0	0%
Supplies	25,056	39,072	26,075	34,600	45,035	45,891	856	2%
Indirect Costs	38,898	49,808	47,620	45,517	46,066	46,941	875	2%
Rebates	45,000	0	0	0	0	0	0	0%
Other Operating Expenses	0	0	2	22,009	53	0	(53)	-100%
Total Expenses	304,626	292,085	283,305	348,660	518,729	407,087	(111,642)	-22%
Net Income (Loss)	(40,025)	(80,402)	(35,450)	39,676	63,732	22,079	(41,653)	
Adjustments for Intrafund Transactions	4,748	1,134	749	2,012	1,872	1,872	0	
Increase (Decrease) in Retained Earnings	(35,277)	(79,268)	(34,701)	41,688	65,604	23,951	(41,653)	
Beginning Retained Earnings	106,468	71,190	(8,078)	(42,779)	(1,091)	64,513	65,604	
Adjustment to Retained Earnings	0	0	0	0	0	0	0	
Ending Retained Earnings	71,190	(8,078)	(42,779)	(1,091)	64,513	88,464	23,951	

SWIFT Spending Plan

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2025

		Fund 5400
		FinDept ID
		G0234240
Revenue Description	SWIFT Account	ROJ
ROJ Sales*	670029	\$429,166
Expense Description		
Salaries and Benefits	41000	231,411
Overtime/Premium	41050	79
Other Benefits	41070	0
Rent Equipment	41400	4,546
Repairs & Maintenance	41500	78,219
Supplies	41300	45,891
Other Operating	43000	0
Indirect Costs	42010	46,941
Total		\$407,087
Adjustments		
Minus:		
Other Sales		130,114
Total		\$130,114
Rate Matrix Amount		\$276,973
Notes		
*Excludes intrafund sales		

Projected Cash Flow
Minnesota Department Of Administration
Fund 5400 For Fiscal Year 2025

	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25
Projected Beginning Cash Balance	14,543,968	19,581,329	15,946,197	11,901,871	16,731,205	16,481,660	12,826,473	19,260,813	21,456,935	18,829,162	23,198,401	19,508,004
Receipts - operating	10,961,741	2,932,632	4,573,787	9,412,740	6,265,636	4,467,199	10,906,865	5,786,807	4,677,358	8,566,264	5,363,006	4,240,856
Transfer In	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota Senate Garage Debt Service Pass Through	82,708	82,708	82,708	82,708	82,708	82,708	82,708	82,708	82,708	82,708	82,708	82,708
Total Cash Receipt	11,044,449	3,015,340	4,656,495	9,495,448	6,348,344	4,549,907	10,989,573	5,869,515	4,760,066	8,648,972	5,445,714	4,323,564
Expenses												
Salaries & Benefits	1,595,840	1,595,840	1,595,840	1,595,840	2,393,760	1,595,840	1,595,840	1,595,840	1,595,840	1,595,840	2,393,760	1,595,840
Utilities	1,417,102	1,406,738	813,176	1,059,245	988,011	905,617	1,334,412	602,065	1,032,967	865,482	918,162	1,195,933
M&L	1,536,702	1,631,174	1,508,878	734,216	466,380	983,719	355,991	291,740	96,738	675,334	440,480	679,993
Indirect Costs	0	0	236,275	0	0	236,275	0	0	236,275	0	0	236,275
Other Operating Expenses	988,274	1,547,551	1,013,140	807,644	728,364	854,622	799,821	680,919	896,258	673,907	627,164	843,025
Master Lease Payment	0	0	0	0	16,169	0	0	0	0	0	0	0
GESF Loan Payment	0	0	0	0	0	99,260	0	0	0	0	0	99,260
Capital Assets	0	0	0	0	33,659	0	0	33,659	0	0	0	33,659
Debt Service	469,170	469,170	469,170	469,170	469,170	469,170	469,170	469,170	469,170	469,170	469,170	469,170
Transfer Outs	0	0	3,064,342	0	1,246,125	3,060,592	0	0	3,060,592	0	3,551,125	3,060,592
Minnesota Senate Garage Debt Service Pass Through	0	0	0	0	256,250	0	0	0	0	0	736,250	0
Total Expense Paid	6,007,088	6,650,472	8,700,821	4,666,115	6,597,888	8,205,094	4,555,234	3,673,393	7,387,840	4,279,733	9,136,111	8,213,746
Projected Ending Cash Balance	19,581,329	15,946,197	11,901,871	16,731,205	16,481,660	12,826,473	19,260,813	21,456,935	18,829,162	23,198,401	19,508,004	15,617,823

Assumptions:
Fund 5400 includes FMD Leases and ROI

Financial Statement

STATE OF MINNESOTA		1/26/2024
FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 5400		Unaudited
STATEMENT OF NET POSITION		
SEPTEMBER 30, 2023		
	FY24	FY23
ASSETS		
CURRENT ASSETS		
Cash	\$ 21,296,149.09	\$ 22,193,720.95
Accounts Receivable - Leases	6,032,594.03	2,201,741.44
Accounts Receivable - Repairs and Other Jobs	106,862.28	84,411.26
Accounts Receivable - Other	207,376.24	228,200.89
Accounts Receivable - Non Trade (Note 3)	82,520.83	82,667.00
Due from Other Funds (Note 4)	33,269.59	35,312.82
Inventory - Supplies (Note 1)	433,341.64	386,320.23
Total Current Assets	<u>\$ 28,192,113.70</u>	<u>\$ 25,212,374.59</u>
NONCURRENT ASSETS (Note 5)		
Building Improvements	\$ 12,401,705.06	\$ 9,923,723.62
Accumulated Depreciation - Building Improvements	(6,864,171.53)	(6,195,182.88)
Infrastructure	900,934.39	900,934.39
Accumulated Depreciation - Infrastructure	(760,741.47)	(724,169.40)
Equipment	2,397,442.93	2,279,157.45
Accumulated Depreciation - Equipment	(1,487,707.97)	(1,292,120.06)
Art and Historical Treasures	260,866.50	260,866.50
Total Noncurrent Assets	<u>\$ 6,846,327.91</u>	<u>\$ 5,153,209.62</u>
TOTAL ASSETS	<u>\$ 35,040,441.61</u>	<u>\$ 30,365,584.21</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 11)	\$ 295,000.00	\$ 241,000.00
Deferred Pension Outflows (Note 12)	5,242,000.00	6,495,000.00
Total Deferred Outflows of Resources	<u>\$ 5,537,000.00</u>	<u>\$ 6,736,000.00</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 3,963,807.93	\$ 3,859,476.67
Accounts Payable - Non Trade (Note 6)	247,562.53	248,001.00
Salaries and Benefits Payable	1,004,698.40	1,072,223.76
Retainage Payable (Note 7)	236,304.08	392,796.76
Interest Payable (Note 8, 9)	28,607.73	30,346.43
Loans Payable (Note 8)	97,703.64	88,870.61
Loans Payable - Master Lease (Note 9)	67,208.99	97,746.53
Compensated Absences Payable (Note 10)	239,000.00	233,000.00
Due to Other Funds (Note 13)	993.91	1,438.17
Total Current Liabilities	<u>\$ 5,895,887.21</u>	<u>\$ 6,023,899.93</u>
NONCURRENT LIABILITIES		
Loans Payable (Note 8)	\$ 2,613,985.90	\$ 2,711,669.54
Loans Payable - Master Lease (Note 9)	16,015.55	83,224.54
Compensated Absences Payable (Note 10)	1,205,000.00	1,271,000.00
Other Postemployment Benefits (Note 11)	1,550,000.00	1,569,000.00
Net Pension Liability (Note 12)	5,746,000.00	292,000.00
Total Noncurrent Liabilities	<u>\$ 11,131,001.45</u>	<u>\$ 5,926,914.08</u>
TOTAL LIABILITIES	<u>\$ 17,016,888.66</u>	<u>\$ 11,950,814.01</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 11)	\$ 255,000.00	\$ 191,000.00
Deferred Pension Inflows (Note 12)	2,137,000.00	12,117,000.00
Total Deferred Inflows of Resources	<u>\$ 2,392,000.00</u>	<u>\$ 12,308,000.00</u>
NET POSITION (Note 19)		
Net Investment in Capital Assets	\$ 4,053,413.83	\$ 4,972,238.55
Unrestricted	17,115,139.12	7,870,531.65
TOTAL NET POSITION	<u>\$ 21,168,552.95</u>	<u>\$ 12,842,770.20</u>

STATE OF MINNESOTA
FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 5400
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
QUARTER ENDED SEPTEMBER 30, 2023

1/26/2024
Unaudited

	FY24 QTD	FY24 YTD	FY23 QTD	FY23 YTD
OPERATING REVENUES (Note 1)				
Leases	\$ 18,700,469.58	\$ 18,700,469.58	\$ 19,691,687.00	\$ 19,691,687.00
Repair and Other Jobs	117,149.66	117,149.66	85,485.76	85,485.76
Other Revenues	196,633.15	196,633.15	256,341.99	256,341.99
Minnesota Senate Garage Debt Service Pass Through (Note 3)	247,562.53	247,562.53	248,001.00	248,001.00
Total Operating Revenues	<u>\$ 19,261,814.92</u>	<u>\$ 19,261,814.92</u>	<u>\$ 20,281,515.75</u>	<u>\$ 20,281,515.75</u>
OPERATING EXPENSES (Note 1)				
Salaries and Benefits	\$ 4,451,779.77	\$ 4,451,779.77	\$ 4,275,268.17	\$ 4,275,268.17
Utilities - Electric	1,812,323.47	1,812,323.47	1,836,322.75	1,836,322.75
Utilities - Water	272,727.81	272,727.81	235,464.85	235,464.85
Utilities - District Heat	531,907.02	531,907.02	527,466.76	527,466.76
Utilities - District Cooling	530,719.51	530,719.51	523,839.26	523,839.26
Utilities - Gas & Other	32,771.92	32,771.92	123,369.04	123,369.04
Repairs and Maintenance	397,425.10	397,425.10	538,771.00	538,771.00
Maintenance and Leasehold	960,448.24	960,448.24	2,041,974.56	2,041,974.56
Professional and Technical Services	66,122.76	66,122.76	64,029.35	64,029.35
Centralized IT Services	372,412.82	372,412.82	464,776.91	464,776.91
Vehicle Leases	45,204.72	45,204.72	60,656.88	60,656.88
Supplies and Materials	575,399.91	575,399.91	401,208.01	401,208.01
Purchased Services	340,389.68	340,389.68	251,071.29	251,071.29
Insurance	1,027,575.00	1,027,575.00	835,644.00	835,644.00
Indirect Costs	595,959.80	595,959.80	579,142.25	579,142.25
Depreciation	156,593.22	156,593.22	131,055.92	131,055.92
Other Expenses	148,540.25	148,540.25	128,256.22	128,256.22
Total Operating Expenses	<u>\$ 12,318,301.00</u>	<u>\$ 12,318,301.00</u>	<u>\$ 13,018,337.32</u>	<u>\$ 13,018,337.32</u>
OPERATING INCOME (LOSS)	<u>\$ 6,943,513.92</u>	<u>\$ 6,943,513.92</u>	<u>\$ 7,263,178.43</u>	<u>\$ 7,263,178.43</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue (Note 9)	\$ 935.48	\$ 935.48	\$ 736.00	\$ 736.00
Interest Expense (Note 8, 9)	(24,452.36)	(24,452.36)	(25,854.60)	(25,854.60)
Gain (Loss) on Disposal of Capital Assets	-	-	(218.40)	(218.40)
Total Nonoperating Revenues (Expenses)	<u>\$ (23,516.88)</u>	<u>\$ (23,516.88)</u>	<u>\$ (25,337.00)</u>	<u>\$ (25,337.00)</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 6,919,997.04</u>	<u>\$ 6,919,997.04</u>	<u>\$ 7,237,841.43</u>	<u>\$ 7,237,841.43</u>
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out (Note 14)	(554,853.75)	(554,853.75)	(608,247.00)	(608,247.00)
Building Depreciation Transfer Out (Note 14)	(2,483,321.25)	(2,483,321.25)	(2,703,800.00)	(2,703,800.00)
Debt Service Principal (Note 15)	(2,855,878.86)	(2,855,878.86)	(2,722,003.11)	(2,722,003.11)
Debt Service Interest (Note 15)	(296,557.85)	(296,557.85)	(432,657.78)	(432,657.78)
Building Replacement Fund Transfer Out (Note 16)	(183,792.00)	(183,792.00)	(183,792.00)	(183,792.00)
Governor's Office Advisors Transfer Out (Note 17)	-	-	(7,468.00)	(7,468.00)
Minnesota Senate Garage Debt Service Pass Through (Note 3)	(247,562.53)	(247,562.53)	(248,001.00)	(248,001.00)
Total Transfers and Contributions	<u>\$ (6,621,966.04)</u>	<u>\$ (6,621,966.04)</u>	<u>\$ (6,905,968.89)</u>	<u>\$ (6,905,968.89)</u>
CHANGE IN NET POSITION	<u>\$ 298,031.00</u>	<u>\$ 298,031.00</u>	<u>\$ 331,872.54</u>	<u>\$ 331,872.54</u>
NET POSITION, BEGINNING, AS REPORTED	<u>\$ 20,819,309.65</u>	<u>\$ 20,819,309.65</u>	<u>\$ 12,510,897.66</u>	<u>\$ 12,510,897.66</u>
Adjustment to Net Position (Note 18)	51,212.30	51,212.30	-	-
NET POSITION, BEGINNING, AS RESTATED	<u>\$ 20,870,521.95</u>	<u>\$ 20,870,521.95</u>	<u>\$ 12,510,897.66</u>	<u>\$ 12,510,897.66</u>
NET POSITION, ENDING (Note 19)	<u>\$ 21,168,552.95</u>	<u>\$ 21,168,552.95</u>	<u>\$ 12,842,770.20</u>	<u>\$ 12,842,770.20</u>

STATE OF MINNESOTA
FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 5400
STATEMENT OF CASH FLOWS
FISCAL YEAR 2024 AS OF SEPTEMBER 30, 2023

1/28/2024
Unaudited

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 15,515,792.24
Receipts from Other Revenues	313,277.87
Payments to Claimants	-
Payments to Suppliers for Goods and Services	(6,947,505.70)
Payments to Employees	(3,973,486.77)
Net Cash Flows from Operating Activities	<u>\$ 4,908,077.64</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating Transfers In (Out) Building Bond Interest	(554,853.75)
Operating Transfers In (Out) Building Depreciation	(2,483,321.25)
Debt Service Principal	(2,855,878.86)
Debt Service Interest	(296,557.65)
Operating Transfers In (Out) Building Replacement Fund	(183,792.00)
Minnesota Senate Garage Debt Service Pass Through	-
Net Cash Flows from Noncapital Financing Activities	<u>\$ (6,374,403.51)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ (53,807.18)
Proceeds from Disposal of Capital Assets	-
Proceeds from Master Lease Loan	-
Repayment of GESP Loan Principal	(44,824.69)
Repayment of GESP Loan Interest	(48,737.67)
Repayment of Master Lease Loan Principal	-
Repayment of Master Lease Loan Interest	-
Master Lease Loan Interest Credit	935.48
Capital Contributions	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ (146,434.06)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ -
Net Cash Flows from Investing Activities	<u>\$ -</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>\$ (1,612,759.93)</u>
Cash and Cash Equivalents, Beginning, as Reported	22,808,908.02
Cash and Cash Equivalents, Ending	<u>\$ 21,296,148.09</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ 6,943,513.92
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	\$ 156,593.22
Amortization	-
(Increase) Decrease in Accounts Receivable	(3,432,744.81)
(Increase) Decrease in Interfund Receivable	-
(Increase) Decrease in Due from Other Funds	39,530.81
(Increase) Decrease in Inventory	(195,276.14)
(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	1,004,161.15
Increase (Decrease) in Salaries and Benefits Payable	480,026.73
Increase (Decrease) in Unearned Revenue	-
Increase (Decrease) in Due To Other Funds	(6,233.27)
Increase (Decrease) in Compensated Absences	-
Increase (Decrease) in Other Postemployment Benefits	-
Increase (Decrease) in Other Current Liabilities	(81,493.97)
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ (2,035,436.28)</u>
Net Cash Flows from Operating Activities	<u>\$ 4,908,077.64</u>
Noncash Investing, Capital and Financing Activities	
Accrual of Building Improvements as an Investment in Capital Assets	\$ -

STATE OF MINNESOTA
FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 5400
STATEMENT OF BUDGET AND ACTUAL COMPARISON
QUARTER ENDED SEPTEMBER 30, 2023

1/26/2024
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Leases	\$ 19,070,555.75	\$ 19,070,555.75	\$ 18,700,489.58	\$ 18,700,489.58	\$ (370,066.17)	\$ (370,066.17)
Repair and Other Jobs	94,759.00	94,759.00	117,149.88	117,149.88	22,390.88	22,390.88
Other Revenues	253,800.00	253,800.00	198,633.15	198,633.15	(57,166.85)	(57,166.85)
Minnesota Senate Garage Debt Service Pass Through	247,562.50	247,562.50	247,562.53	247,562.53	0.03	0.03
Total Operating Revenues	\$ 19,666,677.25	\$ 19,666,677.25	\$ 19,261,814.92	\$ 19,261,814.92	\$ (404,862.33)	\$ (404,862.33)
OPERATING EXPENSES						
Salaries and Benefits	\$ 5,303,611.25	\$ 5,303,611.25	\$ 4,451,779.77	\$ 4,451,779.77	\$ (851,831.48)	\$ (851,831.48)
Utilities - Electric	1,629,425.00	1,629,425.00	1,612,323.47	1,612,323.47	16,696.47	16,696.47
Utilities - Water	117,324.76	117,324.76	272,727.51	272,727.51	155,403.06	155,403.06
Utilities - District Heat	880,328.25	880,328.25	531,907.02	531,907.02	(148,421.23)	(148,421.23)
Utilities - District Cooling	325,511.50	325,511.50	530,719.51	530,719.51	205,208.01	205,208.01
Utilities - Gas & Other	234,871.25	234,871.25	32,771.92	32,771.92	(202,099.33)	(202,099.33)
Repairs and Maintenance	719,380.25	719,380.25	397,425.10	397,425.10	(321,955.15)	(321,955.15)
Maintenance and Leasehold	2,055,875.00	2,055,875.00	960,448.24	960,448.24	(1,095,426.76)	(1,095,426.76)
Professional and Technical Services	100,859.75	100,859.75	85,122.76	85,122.76	(14,736.99)	(14,736.99)
Centralized IT Services	353,989.00	353,989.00	372,412.82	372,412.82	18,443.82	18,443.82
Vehicle Leases	84,059.75	84,059.75	45,204.72	45,204.72	(38,855.03)	(38,855.03)
Supplies and Materials	594,070.75	594,070.75	575,399.91	575,399.91	(18,670.84)	(18,670.84)
Purchased Services	282,813.25	282,813.25	340,389.68	340,389.68	57,776.43	57,776.43
Insurance	1,027,208.00	1,027,208.00	1,027,575.00	1,027,575.00	367.00	367.00
Indirect Costs	231,948.50	231,948.50	595,959.80	595,959.80	364,011.30	364,011.30
Depreciation	127,298.25	127,298.25	158,593.22	158,593.22	29,294.97	29,294.97
Other Expenses	205,703.00	205,703.00	148,540.25	148,540.25	(57,162.75)	(57,162.75)
Total Operating Expenses	\$ 14,074,057.50	\$ 14,074,057.50	\$ 12,318,301.00	\$ 12,318,301.00	\$ (1,755,756.50)	\$ (1,755,756.50)
OPERATING INCOME (LOSS)	\$ 5,592,619.75	\$ 5,592,619.75	\$ 6,943,513.92	\$ 6,943,513.92	\$ 1,350,894.17	\$ 1,350,894.17
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	\$ -	\$ -	\$ 935.48	\$ 935.48	\$ 935.48	\$ 935.48
Interest Expense	-	-	(24,452.38)	(24,452.38)	(24,452.38)	(24,452.38)
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	\$ -	\$ -	\$ (23,516.88)	\$ (23,516.88)	\$ (23,516.88)	\$ (23,516.88)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 5,592,619.75	\$ 5,592,619.75	\$ 6,919,997.04	\$ 6,919,997.04	\$ 1,327,377.29	\$ 1,327,377.29
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(554,853.75)	(554,853.75)	(554,853.75)	(554,853.75)	-	-
Building Depreciation Transfer Out	(2,483,321.25)	(2,483,321.25)	(2,483,321.25)	(2,483,321.25)	-	-
Debt Service Principal	(2,937,394.75)	(2,937,394.75)	(2,865,878.88)	(2,865,878.88)	81,505.89	81,505.89
Debt Service Interest	(213,281.25)	(213,281.25)	(298,557.85)	(298,557.85)	(83,296.40)	(83,296.40)
Building Replacement Fund Transfer Out	(182,585.75)	(182,585.75)	(183,792.00)	(183,792.00)	(1,206.25)	(1,206.25)
Minnesota Senate Garage Debt Service Pass Through	(247,562.50)	(247,562.50)	(247,562.53)	(247,562.53)	(0.03)	(0.03)
Total Transfers and Contributions	\$ (6,618,969.25)	\$ (6,618,969.25)	\$ (6,621,968.04)	\$ (6,621,968.04)	\$ (2,996.79)	\$ (2,996.79)
CHANGE IN NET POSITION	\$ (1,026,349.50)	\$ (1,026,349.50)	\$ 298,031.00	\$ 298,031.00	\$ 1,324,380.50	\$ 1,324,380.50

STATE OF MINNESOTA
FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 5400
FOOTNOTES TO FINANCIAL STATEMENTS
FISCAL YEAR 2024 AS OF SEPTEMBER 30, 2023

1/26/2024
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).

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 FY24.

Reporting Entity:

The Leases activity is supported by various public and private entity rent payments for office and storage spaces. 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.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

FMD derives its operating authority from M.S. 16B.48.

Legislation	Amount	Description
YR 79 Chp 333, Sec 56, Subd 1(a)	\$ 37,000.00	Restricted contribution from the General Fund for Central Maintenance, 1979
YR 79 Chp 333, Sec 56, Subd 1(a)	48,000.00	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 FY24 amount is \$990,250.00. The total FY23 amount is \$992,000.00.

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.

FY24 - As of September 30, 2023, the total Accounts Receivable - Non Trade is \$82,520.83.

\$82,520.83 reflects the balance due from Minnesota Senate for the Minnesota Senate Garage Debt Service Pass Through.

FY23 - As of September 30, 2022, the total Accounts Receivable - Non Trade is \$82,667.00.

\$82,667.00 reflects the balance due from Minnesota Senate for the Minnesota Senate Garage Debt Service Pass Through.

4. DUE FROM OTHER FUNDS

FY24 - As of September 30, 2023, the total Due from Other Funds balance is \$33,269.59.

\$2,727.64 is for salaries and benefits expenses paid for Real Estate and Construction Service Fund 1000.

\$30,488.95 is for non-salary expenses paid for Parking & Transit Fund 2000.

\$53.00 is for non-salary expenses paid for Capitol Flag Program Fees Fund 2000.

FY23 - As of September 30, 2022, the total Due from Other Funds balance is \$35,312.82.

\$1,358.01 is for non-salary expenses paid for Parking & Transit Fund 2000.

\$31,704.39 is for non-salary expenses paid for State Parking Facilities ARPA Fund 3015.

\$2,250.42 is for non-salary expenses paid for Central Mail Fund 5203.

5. **CAPITAL ASSETS**

	Balance 7/1/2023	Additions	Deletions	Balance 9/30/2023
Building Improvements	\$ 12,401,705.06	\$ -	\$ -	\$ 12,401,705.06
Infrastructure	900,934.39	-	-	900,934.39
Equipment	2,343,635.75	53,807.18	-	2,397,442.93
Art and Historical Treasures	260,866.50	-	-	260,866.50
Total Capital Assets	\$ 15,907,141.70	\$ 53,807.18	\$ -	\$ 15,960,948.88
Accumulated Depreciation for:				
Building Improvements	\$ (6,765,901.44)	\$ (98,270.09)	\$ -	\$ (6,864,171.53)
Infrastructure	(751,598.46)	(9,143.01)	-	(760,741.47)
Equipment	(1,438,527.85)	(49,180.12)	-	(1,487,707.97)
Total Accumulated Depreciation	\$ (8,956,027.75)	\$ (156,593.22)	\$ -	\$ (9,112,620.97)

6. **ACCOUNTS PAYABLE - NON TRADE**

FY24 - As of September 30, 2023, the total Accounts Payable - Non Trade is \$247,562.53, representing the Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate by September 30, 2023 and is scheduled to be transferred out to pay the debt services in November 2023 (see Note 3).

FY23 - As of September 30, 2022, the total Accounts Payable - Non Trade is \$248,001.00, representing the Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate by September 30, 2022 and is scheduled to be transferred out to pay the debt services in November 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.

FY24 - As of September 30, 2023, the total retainage payable is \$236,304.08. Of this amount, \$4,637.50 is for Leases operating expenses; \$231,666.58 is for Leases Maintenance and Leasehold expenses.

FY23 - As of September 30, 2022, the total retainage payable is \$392,796.76. Of this amount, \$9,664.27 is for Leases operating expenses; \$383,132.49 is for Leases Maintenance and Leasehold expenses.

8. **LOANS 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. Upon the final lease payment, the title to the purchased asset will automatically transfer from the lessor to the lessee. Therefore, this lease purchase is reported as a loan for financed purchase of building improvement. This is the financed portion of the \$8,878,000 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 loan 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 loan 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 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 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 loan as of September 30, 2023.

FY	Principal	Interest	Total
2024	97,703.64	95,034.08	192,737.72
2025	107,022.28	91,487.44	198,519.72
2026	116,848.89	87,826.83	204,675.72
2027	127,205.64	83,404.08	210,609.72
2028	138,118.49	78,910.23	216,928.72
2029	149,611.32	73,825.40	223,436.72
2030	161,710.67	68,428.85	230,139.72
2031	174,444.85	62,588.87	237,043.72
2032	187,841.93	56,312.79	244,154.72
2033	201,932.84	49,548.89	251,479.72
2034	216,747.37	42,276.35	258,023.72
2035	232,319.41	34,475.31	266,794.72
2036	248,682.03	26,116.69	274,798.72
2037	265,870.60	17,172.22	283,042.72
2038	285,629.48	5,904.24	291,533.72
\$	\$ 2,711,689.54	\$ 873,030.26	\$ 3,584,719.80

The following balances are associated with the loan:

	Interest Payable	Interest Expense
Balance 9/30/2023	\$ 27,967.99	\$ 23,972.56

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 September 30, 2023:

FY	Principal	Interest	Total
2024	67,208.99	1,265.60	68,474.59
2025	16,015.55	153.76	16,169.31
Total Payments	\$ 83,224.54	\$ 1,419.36	\$ 84,643.90

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 9/30/2023	\$ 639.74	\$ 836.48	\$ 479.80

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 7/1/2023	\$ 239,000.00	\$ 1,205,000.00
Increase	-	-
Decrease	-	-
Balance 9/30/2023	\$ 239,000.00	\$ 1,205,000.00

11. OTHER POSTEMPLOYMENT BENEFITS

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

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

The June 30, 2023 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of July 1, 2022 and a measurement date of June 30, 2022.

A single discount rate of 3.54% was used to measure the total OPEB liability as of June 30, 2022. The single discount rate was based on a municipal bond rate of 3.54% (based on the 20-year Bond Buyer General Obligation Index as of the end of June 2022). 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 7/1/2023	\$ 295,000.00	\$ 1,550,000.00	\$ 255,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 9/30/2023	\$ 295,000.00	\$ 1,550,000.00	\$ 255,000.00

12. NET PENSION LIABILITY

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

The June 30, 2023 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of June 30, 2022 and a measurement date of June 30, 2022.

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 7/1/2023	\$ 5,242,000.00	\$ 5,746,000.00	\$ 2,137,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 9/30/2023	\$ 5,242,000.00	\$ 5,746,000.00	\$ 2,137,000.00

13. DUE TO OTHER FUNDS

FY24 - As of September 30, 2023, the total Due to Other Funds balance is \$993.91. \$993.91 is for salary and benefit expenses paid by Parking & Transit Fund 2000.

FY23 - As of September 30, 2022, the total Due to Other Funds balance is \$1,438.17. \$47.00 is for deposited receipts intended for Parking & Transit Fund 2000. \$1,391.17 is for salary and benefit expenses paid by Parking & Transit Fund 2000.

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.

	FY24 YTD	FY23 YTD
Building Bond Interest	\$ 564,853.75	\$ 608,247.00
Building Depreciation	2,483,321.25	2,703,800.00
	<u>\$ 3,038,175.00</u>	<u>\$ 3,312,047.00</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 FY08. 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.

iii 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.

	FY24 YTD	FY23 YTD
Debt Service Principal	\$ 2,855,878.86	\$ 2,722,003.11
Debt Service Interest	296,557.65	432,657.78
	<u>\$ 3,152,436.51</u>	<u>\$ 3,154,660.89</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.

	FY24 YTD	FY23 YTD
Building Replacement Fund Transfers	\$ 183,792.00	\$ 183,792.00

17. 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 from Fund 5400 to the governor's special revenue fund.

18. ADJUSTMENTS TO NET POSITION

FY24 - As of September 30, 2023, the total of prior period adjustments is \$51,212.30. \$147,890.38 due to the understatement of inventory and oversatement of Supplies expense, (\$96,478.08) due to the understatement of Retainage Payable and Maintenance and Leasehold expense.

FY23 - As of September 30, 2022, the total of prior period adjustments is \$0.00.

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	\$ 4,053,413.83
Unrestricted Net Position	17,115,139.12
Total Net Position	<u>\$ 21,168,552.95</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Retained Earnings, Beginning	\$ 20,670,085.65			
Change in Net Position	298,031.00			
Adjustments to Net Position (Note 18)	51,212.30			
Retained Earnings, Ending	\$ 21,019,338.95			
Add: Capital Contributions (Note 2)	\$ 149,214.00			
Reconciliation to Total Net Position	<u>\$ 21,168,552.95</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

⁶Accounting and Financial Reporting for Postemployment Benefits Other than Pensions⁶ (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 2024 AS OF SEPTEMBER 30, 2023

1/26/2024
Unaudited

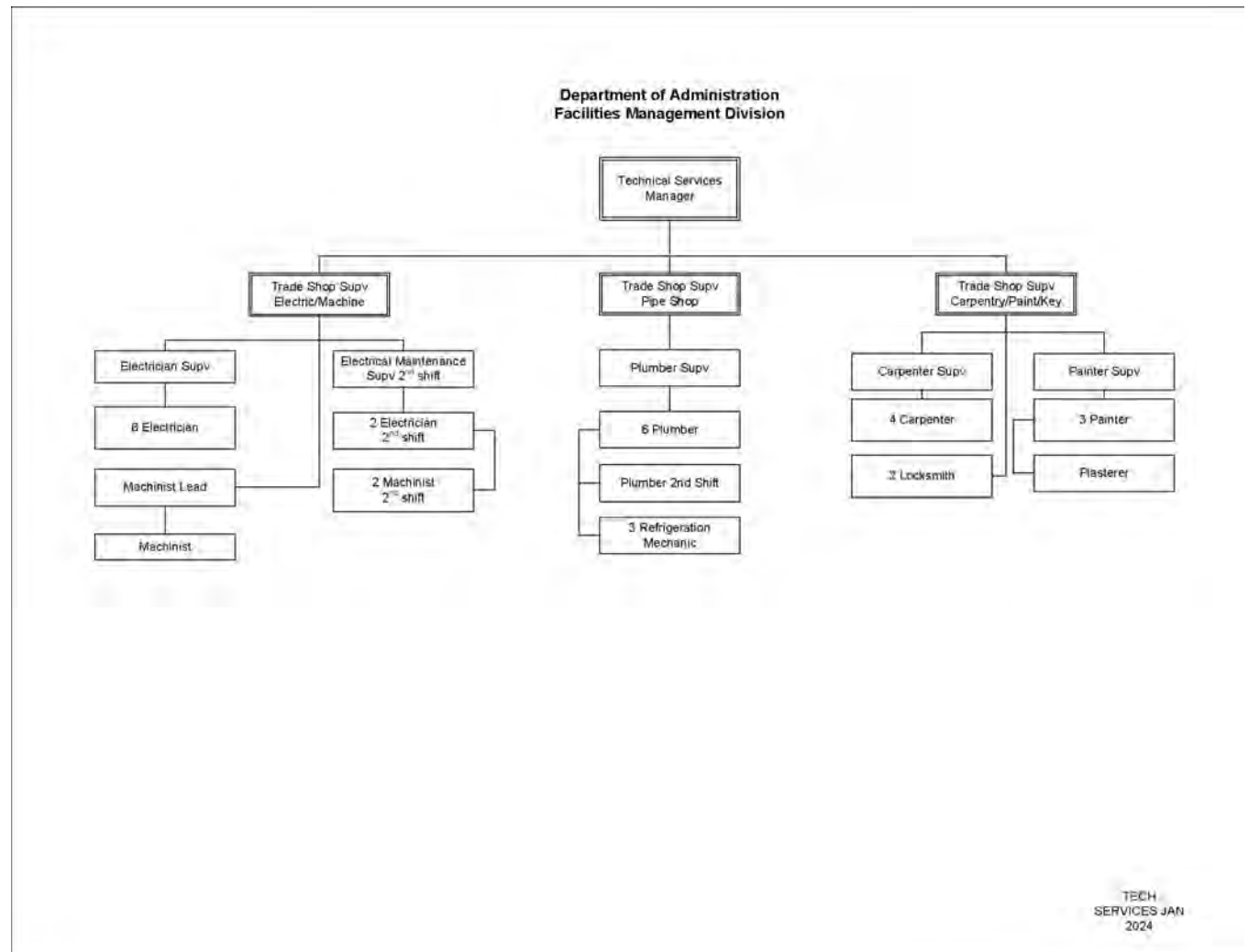
	Fund Total	Leases	Repair and Other Jobs	MN Senate Garage Debt Service Pass Through
OPERATING REVENUES				
Leases	\$ 18,700,469.58	\$ 18,700,469.58	\$ -	\$ -
Repair and Other Jobs	117,149.66	-	117,149.66	-
Other Revenues	196,633.15	196,633.15	-	-
Minnesota Senate Garage Debt Service Pass Through	247,562.53	-	-	247,562.53
Total Operating Revenues	\$ 19,261,814.92	\$ 18,897,102.73	\$ 117,149.66	\$ 247,562.53
OPERATING EXPENSES				
Salaries and Benefits	\$ 4,451,779.77	\$ 4,382,119.20	\$ 69,660.57	\$ -
Utilities - Electric	1,812,323.47	1,812,323.47	-	-
Utilities - Water	272,727.81	272,727.81	-	-
Utilities - District Heat	531,907.02	531,907.02	-	-
Utilities - District Cooling	530,719.51	530,719.51	-	-
Utilities - Gas & Other	32,771.92	32,771.92	-	-
Repairs and Maintenance	397,425.10	346,625.68	50,799.42	-
Maintenance and Leasehold	960,448.24	960,448.24	-	-
Professional and Technical Services	66,122.76	66,122.76	-	-
Centralized IT Services	372,412.82	372,412.82	-	-
Vehicle Leases	45,204.72	45,204.72	-	-
Supplies and Materials	575,399.91	570,324.10	5,075.81	-
Purchased Services	340,389.68	340,389.68	-	-
Insurance	1,027,575.00	1,027,575.00	-	-
Indirect Costs	595,959.80	584,443.36	11,516.44	-
Depreciation	156,593.22	156,593.22	-	-
Other Expenses	148,540.25	148,487.55	52.70	-
Total Operating Expenses	\$ 12,318,301.00	\$ 12,181,196.06	\$ 137,104.94	\$ -
OPERATING INCOME (LOSS)	\$ 6,943,513.92	\$ 6,715,906.67	\$ (19,955.28)	\$ 247,562.53
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 935.48	\$ 935.48	\$ -	\$ -
Interest Expense	(24,452.36)	(24,452.36)	-	-
Gain (Loss) on Disposal of Capital Assets	-	-	-	-
Total Nonoperating Revenues (Expenses)	\$ (23,516.88)	\$ (23,516.88)	\$ -	\$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 6,919,997.04	\$ 6,692,389.79	\$ (19,955.28)	\$ 247,562.53
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(554,853.75)	(554,853.75)	-	-
Building Depreciation Transfer Out	(2,483,321.25)	(2,483,321.25)	-	-
Debt Service Principal	(2,855,878.86)	(2,855,878.86)	-	-
Debt Service Interest	(296,557.65)	(296,557.65)	-	-
Building Replacement Fund Transfer Out	(183,792.00)	(183,792.00)	-	-
Governor's Office Advisors Transfer Out	-	-	-	-
Minnesota Senate Garage Debt Service Pass Through	(247,562.53)	-	-	(247,562.53)
Total Transfers and Contributions	\$ (6,621,966.04)	\$ (6,374,403.51)	\$ -	\$ (247,562.53)
Adjustments for Intrafund Transactions (see below)	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 298,031.00	\$ 317,986.28	\$ (19,955.28)	\$ -
NET POSITION, BEGINNING, AS REPORTED	\$ 20,819,309.65	\$ 20,805,037.08	\$ (45,727.43)	\$ -
Adjustment to Net Position	51,212.30	51,212.30	-	-
NET POSITION, BEGINNING, AS RESTATED	\$ 20,870,521.95	\$ 20,916,249.38	\$ (45,727.43)	\$ -
NET POSITION, ENDING	\$ 21,168,552.95	\$ 21,234,235.66	\$ (65,682.71)	\$ -
To account for Intrafund transactions, sales and expenses have been reduced as listed below:				
Sales	\$ 258,018.21	\$ 258,018.21	\$ -	\$ -
Expenses	\$ 258,018.21	\$ 258,018.21	\$ -	\$ -

Supporting Information

Organization Chart

The budgeted FTE for ROJ for FY 2025 is 2.45 compared to the same budgeted FY 2024 FTE of 2.45 in last year's plan. The actual FTE in FY 2024 will be higher than budgeted.

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” Journey worker Electrician
Electrical/Electronic Specialist	Class “A” Journey worker Electrician
Electronic Systems Specialist	Class “A” Journey worker Electrician, Power Limited Technician, or Registered Unlicensed Electrician
Trade Shop Supervisor/Pipe Shop	Master Plumber Licensure
Plumber Supervisor	Master Plumber Licensure
Plumber	Journey worker Plumber Licensure
Refrigeration Mechanic	Air Conditioning/ Refrigeration Certificate of Competency and Refrigerant Transition and Recovery Certification
Plant Maintenance Engineer Chief	Chief “B” Operating Engineer (Lab) Chief “C” Operating Engineer
Plant Maintenance Engineer	1 st Class “B” Operating Engineer (Lab) 1 st Class “C” Operating Engineer

Building List

Currently, the 20 tenant-occupied facilities under FMD's custodial control or management are:

- 603 Pine (321 Grove Building 2)
- 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



Internal Memo

Date: May 20, 2024

To: Tamar Gronvall, Commissioner, Minnesota Department of Administration

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

Subject: Approval of 2025 Rates for Repairs & Other Jobs (ROJ)

In response to your request, Minnesota Management and Budget (MMB) approves the FY 2025 rates for Repair & Other Jobs (ROJ) as proposed in the FY 2025 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, Assistant Commissioner: Facilities and Fleet Services, Admin
Ify Onyiah, Chief Financial Officer, Admin
Mary Jubenville, Accounting Manager, Admin
Kari Suchy, Business Operations Manager, Admin
Travis Bunch, Director, Budget Policy and Analysis, MMB
Dan Ronning, Executive Budget Officer, MMB



Repair and Other Jobs (ROJ) Fund 5400

Fiscal Year 2025 Business Plan

February 27, 2024

Christopher A. Guevin, Director
Department of Administration
Facilities Management Division
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G-10 Administration Building
St. Paul, MN 55155
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Web site: <http://mn.gov/admin/government/buildings-grounds/>

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Executive Summary

Who we are and what we do

Facilities Management Division (FMD) delivers consistent quality services to ensure clean, safe, and environmentally sound buildings, grounds, and operations to tenants in buildings under its custodial control or management.

Repair and Other Jobs (ROJ) delivers competitively priced technical trade and repair services to tenants in these buildings and state agencies that have custodial control of state-owned buildings in the Twin Cities.

Our proposed rates

There will be no change to ROJ rates in FY 2025. See [page 15](#) for detailed rates.

Historically, ROJ has shown strong business performance except during the height of the COVID-19 pandemic when the decrease in customer demand resulted in negative retained earnings for several years. State agency partners began reconfiguring office spaces in late FY2023 which has increased the demand for ROJ services. ROJ now has a positive retained earnings balance.

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 and inflationary costs leaving ROJ with minimal opportunity for reducing expenses.

Projected FY 2025 financial activity

Revenue	\$429,166
Expenses	\$407,087
Year-end Retained Earnings	\$88,464
Working Capital	\$67,848
Full Time Equivalents	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.

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 other local 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 a thorough knowledge of the buildings under their care. All work is completed using products that comply with state environmental requirements and building codes.
- FMD team members take extra pride and care in their work because of their sense of “ownership” for the facilities under their custodial control.

- Because most state agency partners are in the Capitol Complex, the campus location for ROJ is beneficial as it supports a quick response and reduction in travel time which reduces costs.

Weaknesses

- Our automated key management system is still a work in progress with only three buildings having systems installed so far. An automated system improves FMD's response time to partners' requests and eliminates 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.
- Seven 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.

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:
 - o Carpentry - Installation of cabinets, countertops, lay-in ceilings, furniture removal, relocation of doors and windows, and repair of office furniture/fixtures
 - o Cabinetmaking - Design and fabrication of custom cabinets and countertops
 - o Painting - Painting, wallpapering, and refinishing of surfaces, furniture, and fixtures
 - o Plastering - Taping sheetrock and applying plaster to existing surfaces as well as small concrete and ceramic tile projects
- Pipe Shop services:
 - o Plumbing - Alterations and modifications of piping
 - o Refrigeration - Installation, repair, and replacement of refrigeration equipment/appliances, air conditioning equipment, and pneumatic controls including thermostats
- Electric/Machine Shop services:
 - o Electrical - Layout, design, and installation of electrical circuits to accommodate office remodeling and equipment locations
 - o Machine - Fabrication of parts no longer available, repair of machines, and repair of office furniture
- Key/Locksmith Shop services:
 - o Unlocking Items - Opening locked doors and other items including file cabinets
 - o Installation/Replacement - Purchasing, installation, replacement of locks, lock-cylinders, and other components of locks
 - o Re-keying - Re-keying of existing locks
 - o 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:

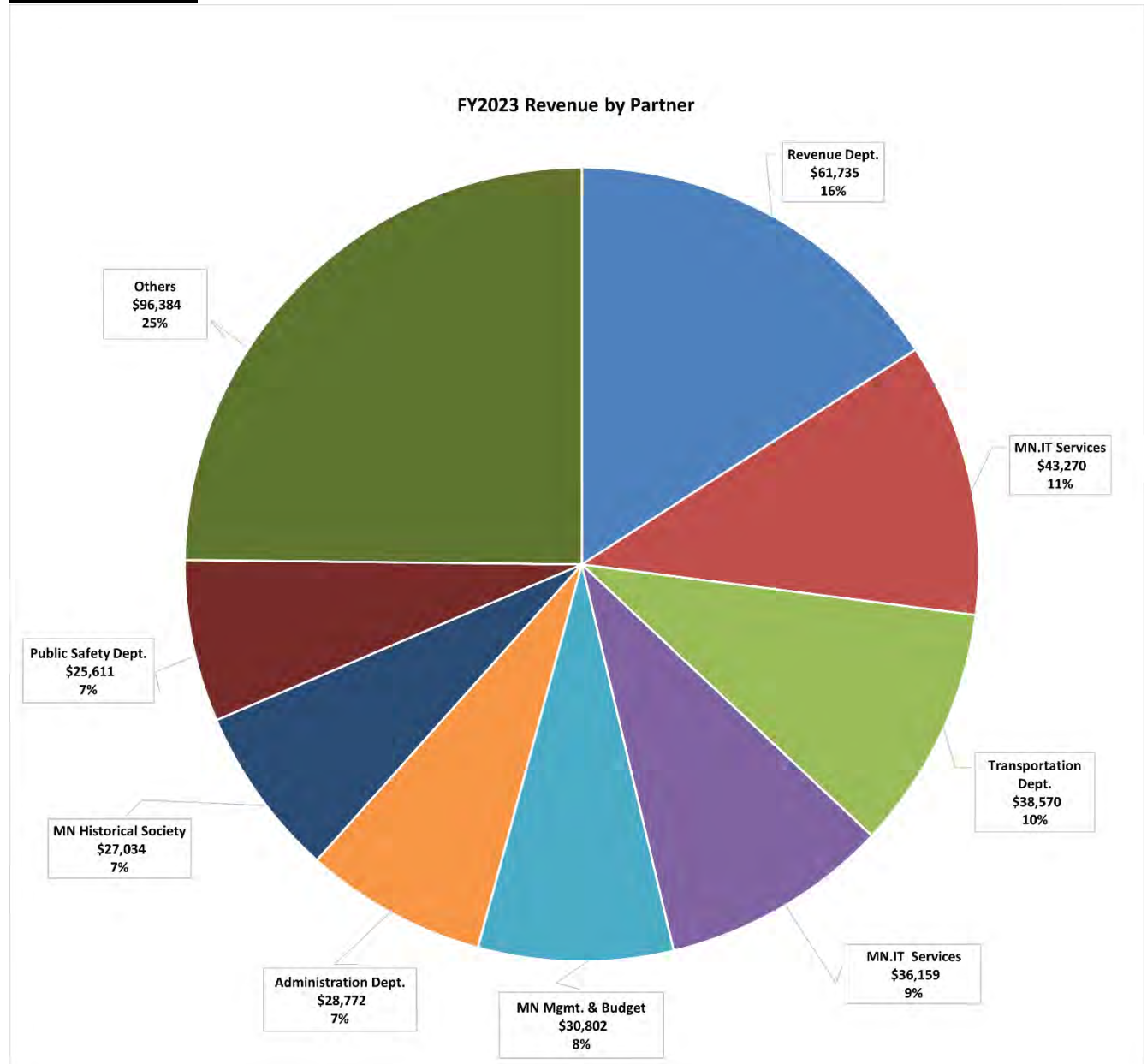
- Delivery of services at competitive prices
- Professional staff with knowledge about the services and the buildings
- Convenient location of trade shops in the Capitol Complex

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 an 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 2024, ROJ sent 30 surveys related to work completed during FY 2023 to building key contacts and received 8 responses. The results are in the table below.

ROJ Customer Service Survey Results

Survey Observations	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	N/A
A timely response from initial contact was provided.	4	3	1			
Service was completed within estimated cost.	4	4				
Service was completed within estimated time.	4	3		1		
Job was completed in a neat and organized manner.	4	4				
Service was performed as requested.	5	3				
Work was conducted in a professional manner.	5	3				

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 \$100,000 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 2025 hourly labor rates with current competitors' rates. Typically, competitors markup their 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	Sheet Metal
ROJ ¹	93.60	93.60	93.60	93.60	93.60	93.60	93.60	
A	114.00							
B	135.00		135.00					
C			125.00					
D ²		85.00						
E ²		101.00						
F ²		83.65						
G ²				67.00				
H ²				100.00				
I ²				84.63				
J ²				98.00				
K					143.00		143.00	143.00
L					150.00	150.00	150.00	150.00
M						145.00		

¹ 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.

² D, E, F, G, H, I, and J are master contracts available for state agency use.

Financial Outlook

Our current overall financial health

The current financial health of ROJ is good. Throughout the pandemic, ROJ experienced an unprecedented decrease in customer demand which resulted in negative retained earnings for several years. Due to reconfiguring of office spaces by agency partners to accommodate their employees' hybrid work arrangements, ROJ's business performance began to improve in FY 2023 and is expected to continue through FY 2025.

Changes to our rates, and why

There will be no change in ROJ rates in FY 2025. Maintaining the same rates will allow ROJ to continue to provide high quality services to its partners at competitive rates and continue operations with positive retained earnings through FY 2025.

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 2025 is expected to increase by \$23,951, resulting in FY 2025 ending balance of \$88,464.

It is expected that billable hours for FY 2025 will be 3,200 compared to 4,081 hours anticipated for FY 2024. As agencies continue their space consolidation work, ROJ services will continue to be needed at a high level through FY 2025 though not necessarily as high as FY 2024.

How our proposed rates will impact our partners

ROJ will continue to offer the same services to its partners during FY 2025. 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 2025

Revenue

SWIFT Account	Sales from Labor
670029	Change = Decrease of (22%) or (\$82,462) While sales are expected to decrease from FY 2024 which was an exceptional year, sales will remain strong in FY 2025.
	Other Sales
670029	Change = Decrease of (35%) or (\$70,833) FY 2024 was unusually high.

Expenses

SWIFT Account	Salaries & Benefits
41000-41070	Change = Decrease of (15%) or (\$41,262) Based on SEMA4 salary projections at anticipated staffing levels.

SWIFT Account	Repairs & Maintenance
415001-415003	Change = Decrease of (48%) or (\$72,143) FY 2024 was unusually high.

SWIFT Account	Other Operating Expenses - Travel Expense In-State
411601	Change = Decrease of (100%) or (\$0) in Travel Expense In-State FY 2024 Travel expense based on actual as of 2/1/24 which is not expected to continue in FY 2025.

Rate Matrix

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2025

	FY 2025	FY 2024	CHANGE	% CHANGE
	PROPOSED	ESTIMATE	FY25-FY24	\$ Change/FY24
Salaries and Benefits	231,490	272,752	(41,262)	-15%
Rent - Equipment	4,546	4,461	85	2%
Repairs & Maintenance	78,219	150,362	(72,143)	-48%
Supplies	45,891	45,035	856	2%
Indirect Costs	46,941	46,066	875	2%
Other Operating	0	53	(53)	-100%
Subtotal	407,087	518,729	(111,642)	-22%
Excluded from Rates				
Other Sales	(130,114)	(200,947)	70,833	-35%
Basis for Rates before Adjustment	276,973	317,782	(40,809)	
Retained Earnings Adjustment	23,951	65,604	(41,653)	
Basis for Rates after Adjustment	300,924	383,386	(82,462)	

	Regular	Premium	Restricted	Non-restricted		
Billable Units	Hours	Hours	Bldg Keys	Bldg Keys	Other Keys	Misc Revenue
Billable Units	3,200	10	30	54	12	Total Revenue
Prior Year (Estimate)	4,081	10	21	54	9	
Change in Billable Units	(881)	0	9	0	3	
Rates						
Breakeven Rates before adjustment	86.15	129.23				
Breakeven at Prior Year billable hours	67.62	101.43				
Change in Break even Rates	18.53	27.80				
Breakeven Rates before adjustment	86.15	129.23				
Requested Rates	93.60	140.40	36.00	5.00	9.00	
Current Rates	93.60	140.40	36.00	5.00	9.00	
Requested VS Break Even Rates						
Requested Rates	93.60	140.40	36.00	5.00	9.00	
Breakeven Rates before adjustment	86.15	129.23				
Variance	7.45	11.17				
Revenues at Requested Rates	299,520	1,404	1,080	270	108	
Revenues at Break even Rates before Adjustment	275,680	1,292				
Revenue Variance	23,840	112				
Requested VS Current Rates						
Requested Rates	93.60	140.40	36.00	5.00	9.00	
Current Rates	93.60	140.40	36.00	5.00	9.00	
Change in Rates	0.00	0.00	0.00	0.00	0.00	
% Change in Rates	0%	0%	0%	0%	0%	
Revenues at Requested Rates	299,520	1,404	1,080	270	108	128,656
Revenues at Current Rates	299,520	1,404	1,080	270	108	128,656
Change in Revenues	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 2025

1. Actual expenses for the past four years and current SWIFT reports were analyzed. FY 2024 and FY 2025 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 2025

Rate	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Labor - Regular	\$72.00	\$78.00	\$93.60	\$93.60	\$93.60	\$93.60
Labor - Premium	108.00	117.00	140.40	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	5.00	5.00	5.00	5.00	5.00	5.00
Other Keys	9.00	9.00	9.00	9.00	9.00	9.00

The following buildings currently have restricted keys:

- Administration
- 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 2025

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	\$ CHANGE	% CHANGE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROJECTED	FY25-FY24	\$ CHANGE/FY24
Revenue								
Sales from Labor	198,997	134,878	141,777	273,600	383,386	300,924	(82,462)	-22%
Other Sales	70,352	77,939	106,827	116,748	200,947	130,114	(70,833)	-35%
Less Intrafund Sales	(4,748)	(1,134)	(749)	(2,012)	(1,872)	(1,872)	0	0%
Net Sales	264,601	211,684	247,855	388,336	582,461	429,166	(153,295)	-26%
Expenses								
Salaries and Benefits	166,936	148,304	140,306	195,715	272,752	231,490	(41,262)	-15%
Rent - Equipment	11,202	12,197	0	0	4,461	4,546	85	2%
Repairs & Maintenance	17,009	42,704	69,302	50,819	150,362	78,219	(72,143)	-48%
Purchased Services	525	0	0	0	0	0	0	0%
Supplies	25,056	39,072	26,075	34,600	45,035	45,891	856	2%
Indirect Costs	38,898	49,808	47,620	45,517	46,066	46,941	875	2%
Rebates	45,000	0	0	0	0	0	0	0%
Other Operating Expenses	0	0	2	22,009	53	0	(53)	-100%
Total Expenses	304,626	292,085	283,305	348,660	518,729	407,087	(111,642)	-22%
Net Income (Loss)	(40,025)	(80,402)	(35,450)	39,676	63,732	22,079	(41,653)	
Adjustments for Intrafund Transactions	4,748	1,134	749	2,012	1,872	1,872	0	
Increase (Decrease) in Retained Earnings	(35,277)	(79,268)	(34,701)	41,688	65,604	23,951	(41,653)	
Beginning Retained Earnings	106,468	71,190	(8,078)	(42,779)	(1,091)	64,513	65,604	
Adjustment to Retained Earnings	0	0	0	0	0	0	0	
Ending Retained Earnings	71,190	(8,078)	(42,779)	(1,091)	64,513	88,464	23,951	

SWIFT Spending Plan

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2025

		Fund 5400
		FinDept ID
		G0234240
Revenue Description	SWIFT Account	ROJ
ROJ Sales*	670029	\$429,166
Expense Description		
Salaries and Benefits	41000	231,411
Overtime/Premium	41050	79
Other Benefits	41070	0
Rent Equipment	41400	4,546
Repairs & Maintenance	41500	78,219
Supplies	41300	45,891
Other Operating	43000	0
Indirect Costs	42010	46,941
Total		\$407,087
Adjustments		
Minus:		
Other Sales		130,114
Total		\$130,114
Rate Matrix Amount		\$276,973
Notes		
*Excludes intrafund sales		

Projected Cash Flow
Minnesota Department Of Administration
Fund 5400 For Fiscal Year 2025

	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25
Projected Beginning Cash Balance	14,543,968	19,581,329	15,946,197	11,901,871	16,731,205	16,481,660	12,826,473	19,260,813	21,456,935	18,829,162	23,198,401	19,508,004
Receipts - operating	10,961,741	2,932,632	4,573,787	9,412,740	6,265,636	4,467,199	10,906,865	5,786,807	4,677,358	8,566,264	5,363,006	4,240,856
Transfer In	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota Senate Garage Debt Service Pass Through	82,708	82,708	82,708	82,708	82,708	82,708	82,708	82,708	82,708	82,708	82,708	82,708
Total Cash Receipt	11,044,449	3,015,340	4,656,495	9,495,448	6,348,344	4,549,907	10,989,573	5,869,515	4,760,066	8,648,972	5,445,714	4,323,564
Expenses												
Salaries & Benefits	1,595,840	1,595,840	1,595,840	1,595,840	2,393,760	1,595,840	1,595,840	1,595,840	1,595,840	1,595,840	2,393,760	1,595,840
Utilities	1,417,102	1,406,738	813,176	1,059,245	988,011	905,617	1,334,412	602,065	1,032,967	865,482	918,162	1,195,933
M&L	1,536,702	1,631,174	1,508,878	734,216	466,380	983,719	355,991	291,740	96,738	675,334	440,480	679,993
Indirect Costs	0	0	236,275	0	0	236,275	0	0	236,275	0	0	236,275
Other Operating Expenses	988,274	1,547,551	1,013,140	807,644	728,364	854,622	799,821	680,919	896,258	673,907	627,164	843,025
Master Lease Payment	0	0	0	0	16,169	0	0	0	0	0	0	0
GESF Loan Payment	0	0	0	0	0	99,260	0	0	0	0	0	99,260
Capital Assets	0	0	0	0	33,659	0	0	33,659	0	0	0	33,659
Debt Service	469,170	469,170	469,170	469,170	469,170	469,170	469,170	469,170	469,170	469,170	469,170	469,170
Transfer Outs	0	0	3,064,342	0	1,246,125	3,060,592	0	0	3,060,592	0	3,551,125	3,060,592
Minnesota Senate Garage Debt Service Pass Through	0	0	0	0	256,250	0	0	0	0	0	736,250	0
Total Expense Paid	6,007,088	6,650,472	8,700,821	4,666,115	6,597,888	8,205,094	4,555,234	3,673,393	7,387,840	4,279,733	9,136,111	8,213,746
Projected Ending Cash Balance	19,581,329	15,946,197	11,901,871	16,731,205	16,481,660	12,826,473	19,260,813	21,456,935	18,829,162	23,198,401	19,508,004	15,617,823

Assumptions:
Fund 5400 includes FMD Leases and ROI

Financial Statement

STATE OF MINNESOTA		1/26/2024
FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 5400		Unaudited
STATEMENT OF NET POSITION		
SEPTEMBER 30, 2023		
	FY24	FY23
ASSETS		
CURRENT ASSETS		
Cash	\$ 21,296,149.09	\$ 22,193,720.95
Accounts Receivable - Leases	6,032,594.03	2,201,741.44
Accounts Receivable - Repairs and Other Jobs	106,862.28	84,411.26
Accounts Receivable - Other	207,376.24	228,200.89
Accounts Receivable - Non Trade (Note 3)	82,520.83	82,667.00
Due from Other Funds (Note 4)	33,269.59	35,312.82
Inventory - Supplies (Note 1)	433,341.64	386,320.23
Total Current Assets	<u>\$ 28,192,113.70</u>	<u>\$ 25,212,374.59</u>
NONCURRENT ASSETS (Note 5)		
Building Improvements	\$ 12,401,705.06	\$ 9,923,723.62
Accumulated Depreciation - Building Improvements	(6,864,171.53)	(6,195,182.88)
Infrastructure	900,934.39	900,934.39
Accumulated Depreciation - Infrastructure	(760,741.47)	(724,169.40)
Equipment	2,397,442.93	2,279,157.45
Accumulated Depreciation - Equipment	(1,487,707.97)	(1,292,120.06)
Art and Historical Treasures	260,866.50	260,866.50
Total Noncurrent Assets	<u>\$ 6,846,327.91</u>	<u>\$ 5,153,209.62</u>
TOTAL ASSETS	<u>\$ 35,040,441.61</u>	<u>\$ 30,365,584.21</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 11)	\$ 295,000.00	\$ 241,000.00
Deferred Pension Outflows (Note 12)	5,242,000.00	6,495,000.00
Total Deferred Outflows of Resources	<u>\$ 5,537,000.00</u>	<u>\$ 6,736,000.00</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 3,963,807.93	\$ 3,859,476.67
Accounts Payable - Non Trade (Note 6)	247,562.53	248,001.00
Salaries and Benefits Payable	1,004,698.40	1,072,223.76
Retainage Payable (Note 7)	236,304.08	392,796.76
Interest Payable (Note 8, 9)	28,607.73	30,346.43
Loans Payable (Note 8)	97,703.64	88,870.61
Loans Payable - Master Lease (Note 9)	67,208.99	97,746.53
Compensated Absences Payable (Note 10)	239,000.00	233,000.00
Due to Other Funds (Note 13)	993.91	1,438.17
Total Current Liabilities	<u>\$ 5,895,887.21</u>	<u>\$ 6,023,899.93</u>
NONCURRENT LIABILITIES		
Loans Payable (Note 8)	\$ 2,613,985.90	\$ 2,711,669.54
Loans Payable - Master Lease (Note 9)	16,015.55	83,224.54
Compensated Absences Payable (Note 10)	1,205,000.00	1,271,000.00
Other Postemployment Benefits (Note 11)	1,550,000.00	1,569,000.00
Net Pension Liability (Note 12)	5,746,000.00	292,000.00
Total Noncurrent Liabilities	<u>\$ 11,131,001.45</u>	<u>\$ 5,926,914.08</u>
TOTAL LIABILITIES	<u>\$ 17,016,888.66</u>	<u>\$ 11,950,814.01</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 11)	\$ 255,000.00	\$ 191,000.00
Deferred Pension Inflows (Note 12)	2,137,000.00	12,117,000.00
Total Deferred Inflows of Resources	<u>\$ 2,392,000.00</u>	<u>\$ 12,308,000.00</u>
NET POSITION (Note 19)		
Net Investment in Capital Assets	\$ 4,053,413.83	\$ 4,972,238.55
Unrestricted	17,115,139.12	7,870,531.65
TOTAL NET POSITION	<u>\$ 21,168,552.95</u>	<u>\$ 12,842,770.20</u>

STATE OF MINNESOTA
FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 5400
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
QUARTER ENDED SEPTEMBER 30, 2023

1/26/2024
Unaudited

	FY24 QTD	FY24 YTD	FY23 QTD	FY23 YTD
OPERATING REVENUES (Note 1)				
Leases	\$ 18,700,469.58	\$ 18,700,469.58	\$ 19,691,687.00	\$ 19,691,687.00
Repair and Other Jobs	117,149.66	117,149.66	85,485.76	85,485.76
Other Revenues	196,633.15	196,633.15	256,341.99	256,341.99
Minnesota Senate Garage Debt Service Pass Through (Note 3)	247,562.53	247,562.53	248,001.00	248,001.00
Total Operating Revenues	<u>\$ 19,261,814.92</u>	<u>\$ 19,261,814.92</u>	<u>\$ 20,281,515.75</u>	<u>\$ 20,281,515.75</u>
OPERATING EXPENSES (Note 1)				
Salaries and Benefits	\$ 4,451,779.77	\$ 4,451,779.77	\$ 4,275,268.17	\$ 4,275,268.17
Utilities - Electric	1,812,323.47	1,812,323.47	1,836,322.75	1,836,322.75
Utilities - Water	272,727.81	272,727.81	235,464.85	235,464.85
Utilities - District Heat	531,907.02	531,907.02	527,466.76	527,466.76
Utilities - District Cooling	530,719.51	530,719.51	523,839.26	523,839.26
Utilities - Gas & Other	32,771.92	32,771.92	123,369.04	123,369.04
Repairs and Maintenance	397,425.10	397,425.10	538,771.00	538,771.00
Maintenance and Leasehold	960,448.24	960,448.24	2,041,974.56	2,041,974.56
Professional and Technical Services	66,122.76	66,122.76	64,029.35	64,029.35
Centralized IT Services	372,412.82	372,412.82	464,776.91	464,776.91
Vehicle Leases	45,204.72	45,204.72	60,656.88	60,656.88
Supplies and Materials	575,399.91	575,399.91	401,208.01	401,208.01
Purchased Services	340,389.68	340,389.68	251,071.29	251,071.29
Insurance	1,027,575.00	1,027,575.00	835,644.00	835,644.00
Indirect Costs	595,959.80	595,959.80	579,142.25	579,142.25
Depreciation	156,593.22	156,593.22	131,055.92	131,055.92
Other Expenses	148,540.25	148,540.25	128,256.22	128,256.22
Total Operating Expenses	<u>\$ 12,318,301.00</u>	<u>\$ 12,318,301.00</u>	<u>\$ 13,018,337.32</u>	<u>\$ 13,018,337.32</u>
OPERATING INCOME (LOSS)	<u>\$ 6,943,513.92</u>	<u>\$ 6,943,513.92</u>	<u>\$ 7,263,178.43</u>	<u>\$ 7,263,178.43</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue (Note 9)	\$ 935.48	\$ 935.48	\$ 736.00	\$ 736.00
Interest Expense (Note 8, 9)	(24,452.36)	(24,452.36)	(25,854.60)	(25,854.60)
Gain (Loss) on Disposal of Capital Assets	-	-	(218.40)	(218.40)
Total Nonoperating Revenues (Expenses)	<u>\$ (23,516.88)</u>	<u>\$ (23,516.88)</u>	<u>\$ (25,337.00)</u>	<u>\$ (25,337.00)</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 6,919,997.04</u>	<u>\$ 6,919,997.04</u>	<u>\$ 7,237,841.43</u>	<u>\$ 7,237,841.43</u>
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out (Note 14)	(554,853.75)	(554,853.75)	(608,247.00)	(608,247.00)
Building Depreciation Transfer Out (Note 14)	(2,483,321.25)	(2,483,321.25)	(2,703,800.00)	(2,703,800.00)
Debt Service Principal (Note 15)	(2,855,878.86)	(2,855,878.86)	(2,722,003.11)	(2,722,003.11)
Debt Service Interest (Note 15)	(296,557.85)	(296,557.85)	(432,657.78)	(432,657.78)
Building Replacement Fund Transfer Out (Note 16)	(183,792.00)	(183,792.00)	(183,792.00)	(183,792.00)
Governor's Office Advisors Transfer Out (Note 17)	-	-	(7,468.00)	(7,468.00)
Minnesota Senate Garage Debt Service Pass Through (Note 3)	(247,562.53)	(247,562.53)	(248,001.00)	(248,001.00)
Total Transfers and Contributions	<u>\$ (6,621,966.04)</u>	<u>\$ (6,621,966.04)</u>	<u>\$ (6,905,968.89)</u>	<u>\$ (6,905,968.89)</u>
CHANGE IN NET POSITION	<u>\$ 298,031.00</u>	<u>\$ 298,031.00</u>	<u>\$ 331,872.54</u>	<u>\$ 331,872.54</u>
NET POSITION, BEGINNING, AS REPORTED	<u>\$ 20,819,309.65</u>	<u>\$ 20,819,309.65</u>	<u>\$ 12,510,897.66</u>	<u>\$ 12,510,897.66</u>
Adjustment to Net Position (Note 18)	51,212.30	51,212.30	-	-
NET POSITION, BEGINNING, AS RESTATED	<u>\$ 20,870,521.95</u>	<u>\$ 20,870,521.95</u>	<u>\$ 12,510,897.66</u>	<u>\$ 12,510,897.66</u>
NET POSITION, ENDING (Note 19)	<u>\$ 21,168,552.95</u>	<u>\$ 21,168,552.95</u>	<u>\$ 12,842,770.20</u>	<u>\$ 12,842,770.20</u>

STATE OF MINNESOTA
FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 5400
STATEMENT OF CASH FLOWS
FISCAL YEAR 2024 AS OF SEPTEMBER 30, 2023

1/28/2024
Unaudited

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 15,515,792.24
Receipts from Other Revenues	313,277.87
Payments to Claimants	-
Payments to Suppliers for Goods and Services	(6,947,505.70)
Payments to Employees	(3,973,486.77)
Net Cash Flows from Operating Activities	<u>\$ 4,908,077.64</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating Transfers In (Out) Building Bond Interest	(554,853.75)
Operating Transfers In (Out) Building Depreciation	(2,483,321.25)
Debt Service Principal	(2,855,878.86)
Debt Service Interest	(296,557.65)
Operating Transfers In (Out) Building Replacement Fund	(183,792.00)
Minnesota Senate Garage Debt Service Pass Through	-
Net Cash Flows from Noncapital Financing Activities	<u>\$ (6,374,403.51)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ (53,807.18)
Proceeds from Disposal of Capital Assets	-
Proceeds from Master Lease Loan	-
Repayment of GESP Loan Principal	(44,824.69)
Repayment of GESP Loan Interest	(48,737.67)
Repayment of Master Lease Loan Principal	-
Repayment of Master Lease Loan Interest	-
Master Lease Loan Interest Credit	935.48
Capital Contributions	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ (146,434.06)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ -
Net Cash Flows from Investing Activities	<u>\$ -</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>\$ (1,612,759.93)</u>
Cash and Cash Equivalents, Beginning, as Reported	22,808,908.02
Cash and Cash Equivalents, Ending	<u>\$ 21,296,148.09</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ 6,943,513.92
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	\$ 156,593.22
Amortization	-
(Increase) Decrease in Accounts Receivable	(3,432,744.81)
(Increase) Decrease in Interfund Receivable	-
(Increase) Decrease in Due from Other Funds	39,530.81
(Increase) Decrease in Inventory	(195,276.14)
(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	1,004,161.15
Increase (Decrease) in Salaries and Benefits Payable	480,026.73
Increase (Decrease) in Unearned Revenue	-
Increase (Decrease) in Due To Other Funds	(6,233.27)
Increase (Decrease) in Compensated Absences	-
Increase (Decrease) in Other Postemployment Benefits	-
Increase (Decrease) in Other Current Liabilities	(81,493.97)
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ (2,035,436.28)</u>
Net Cash Flows from Operating Activities	<u>\$ 4,908,077.64</u>
Noncash Investing, Capital and Financing Activities	
Accrual of Building Improvements as an Investment in Capital Assets	\$ -

STATE OF MINNESOTA
FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 5400
STATEMENT OF BUDGET AND ACTUAL COMPARISON
QUARTER ENDED SEPTEMBER 30, 2023

1/26/2024
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Leases	\$ 19,070,555.75	\$ 19,070,555.75	\$ 18,700,489.58	\$ 18,700,489.58	\$ (370,066.17)	\$ (370,066.17)
Repair and Other Jobs	94,759.00	94,759.00	117,149.88	117,149.88	22,390.88	22,390.88
Other Revenues	253,800.00	253,800.00	198,633.15	198,633.15	(57,166.85)	(57,166.85)
Minnesota Senate Garage Debt Service Pass Through	247,562.50	247,562.50	247,562.53	247,562.53	0.03	0.03
Total Operating Revenues	\$ 19,666,677.25	\$ 19,666,677.25	\$ 19,261,814.92	\$ 19,261,814.92	\$ (404,862.33)	\$ (404,862.33)
OPERATING EXPENSES						
Salaries and Benefits	\$ 5,303,611.25	\$ 5,303,611.25	\$ 4,451,779.77	\$ 4,451,779.77	\$ (851,831.48)	\$ (851,831.48)
Utilities - Electric	1,629,425.00	1,629,425.00	1,612,323.47	1,612,323.47	16,696.47	16,696.47
Utilities - Water	117,324.76	117,324.76	272,727.51	272,727.51	155,403.06	155,403.06
Utilities - District Heat	880,328.25	880,328.25	531,907.02	531,907.02	(348,421.23)	(348,421.23)
Utilities - District Cooling	325,511.50	325,511.50	530,719.51	530,719.51	205,208.01	205,208.01
Utilities - Gas & Other	234,871.25	234,871.25	32,771.92	32,771.92	(202,099.33)	(202,099.33)
Repairs and Maintenance	719,380.25	719,380.25	397,425.10	397,425.10	(321,955.15)	(321,955.15)
Maintenance and Leasehold	2,055,875.00	2,055,875.00	960,448.24	960,448.24	(1,095,426.76)	(1,095,426.76)
Professional and Technical Services	100,859.75	100,859.75	85,122.76	85,122.76	(15,736.99)	(15,736.99)
Centralized IT Services	353,989.00	353,989.00	372,412.82	372,412.82	18,443.82	18,443.82
Vehicle Leases	84,059.75	84,059.75	45,204.72	45,204.72	(38,855.03)	(38,855.03)
Supplies and Materials	594,070.75	594,070.75	575,399.91	575,399.91	(18,670.84)	(18,670.84)
Purchased Services	282,813.25	282,813.25	340,389.68	340,389.68	57,776.43	57,776.43
Insurance	1,027,208.00	1,027,208.00	1,027,575.00	1,027,575.00	367.00	367.00
Indirect Costs	231,948.50	231,948.50	595,959.80	595,959.80	364,011.30	364,011.30
Depreciation	127,298.25	127,298.25	158,593.22	158,593.22	29,294.97	29,294.97
Other Expenses	205,703.00	205,703.00	148,540.25	148,540.25	(57,162.75)	(57,162.75)
Total Operating Expenses	\$ 14,074,057.50	\$ 14,074,057.50	\$ 12,318,301.00	\$ 12,318,301.00	\$ (1,755,756.50)	\$ (1,755,756.50)
OPERATING INCOME (LOSS)	\$ 5,592,619.75	\$ 5,592,619.75	\$ 6,943,513.92	\$ 6,943,513.92	\$ 1,350,894.17	\$ 1,350,894.17
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	\$ -	\$ -	\$ 935.48	\$ 935.48	\$ 935.48	\$ 935.48
Interest Expense	-	-	(24,452.38)	(24,452.38)	(24,452.38)	(24,452.38)
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	\$ -	\$ -	\$ (23,516.88)	\$ (23,516.88)	\$ (23,516.88)	\$ (23,516.88)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 5,592,619.75	\$ 5,592,619.75	\$ 6,919,997.04	\$ 6,919,997.04	\$ 1,327,377.29	\$ 1,327,377.29
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(554,853.75)	(554,853.75)	(554,853.75)	(554,853.75)	-	-
Building Depreciation Transfer Out	(2,483,321.25)	(2,483,321.25)	(2,483,321.25)	(2,483,321.25)	-	-
Debt Service Principal	(2,937,394.75)	(2,937,394.75)	(2,865,878.88)	(2,865,878.88)	81,505.89	81,505.89
Debt Service Interest	(213,281.25)	(213,281.25)	(298,557.85)	(298,557.85)	(83,296.40)	(83,296.40)
Building Replacement Fund Transfer Out	(182,585.75)	(182,585.75)	(183,792.00)	(183,792.00)	(1,206.25)	(1,206.25)
Minnesota Senate Garage Debt Service Pass Through	(247,562.50)	(247,562.50)	(247,562.53)	(247,562.53)	(0.03)	(0.03)
Total Transfers and Contributions	\$ (6,618,969.25)	\$ (6,618,969.25)	\$ (6,621,968.04)	\$ (6,621,968.04)	\$ (2,996.79)	\$ (2,996.79)
CHANGE IN NET POSITION	\$ (1,026,349.50)	\$ (1,026,349.50)	\$ 298,031.00	\$ 298,031.00	\$ 1,324,380.50	\$ 1,324,380.50

STATE OF MINNESOTA
FACILITIES MANAGEMENT - LEASES & REPAIR AND OTHER JOBS FUND 5400
FOOTNOTES TO FINANCIAL STATEMENTS
FISCAL YEAR 2024 AS OF SEPTEMBER 30, 2023

1/26/2024
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).

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 FY24.

Reporting Entity:

The Leases activity is supported by various public and private entity rent payments for office and storage spaces. 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.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

FMD derives its operating authority from M.S. 16B.48.

Legislation	Amount	Description
YR 79 Chp 333, Sec 56, Subd 1(a)	\$ 37,000.00	Restricted contribution from the General Fund for Central Maintenance, 1979
YR 79 Chp 333, Sec 56, Subd 1(a)	48,000.00	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 FY24 amount is \$990,250.00. The total FY23 amount is \$992,000.00.

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.

FY24 - As of September 30, 2023, the total Accounts Receivable - Non Trade is \$82,520.83.

\$82,520.83 reflects the balance due from Minnesota Senate for the Minnesota Senate Garage Debt Service Pass Through.

FY23 - As of September 30, 2022, the total Accounts Receivable - Non Trade is \$82,667.00.

\$82,667.00 reflects the balance due from Minnesota Senate for the Minnesota Senate Garage Debt Service Pass Through.

4. DUE FROM OTHER FUNDS

FY24 - As of September 30, 2023, the total Due from Other Funds balance is \$33,269.59.

\$2,727.64 is for salaries and benefits expenses paid for Real Estate and Construction Service Fund 1000.

\$30,488.95 is for non-salary expenses paid for Parking & Transit Fund 2000.

\$53.00 is for non-salary expenses paid for Capitol Flag Program Fees Fund 2000.

FY23 - As of September 30, 2022, the total Due from Other Funds balance is \$35,312.82.

\$1,358.01 is for non-salary expenses paid for Parking & Transit Fund 2000.

\$31,704.39 is for non-salary expenses paid for State Parking Facilities ARPA Fund 3015.

\$2,250.42 is for non-salary expenses paid for Central Mail Fund 5203.

5. **CAPITAL ASSETS**

	Balance 7/1/2023	Additions	Deletions	Balance 9/30/2023
Building Improvements	\$ 12,401,705.06	\$ -	\$ -	\$ 12,401,705.06
Infrastructure	900,934.39	-	-	900,934.39
Equipment	2,343,635.75	53,807.18	-	2,397,442.93
Art and Historical Treasures	260,866.50	-	-	260,866.50
Total Capital Assets	\$ 15,907,141.70	\$ 53,807.18	\$ -	\$ 15,960,948.88
Accumulated Depreciation for:				
Building Improvements	\$ (6,765,901.44)	\$ (98,270.09)	\$ -	\$ (6,864,171.53)
Infrastructure	(751,598.46)	(9,143.01)	-	(760,741.47)
Equipment	(1,438,527.85)	(49,180.12)	-	(1,487,707.97)
Total Accumulated Depreciation	\$ (8,956,027.75)	\$ (156,593.22)	\$ -	\$ (9,112,620.97)

6. **ACCOUNTS PAYABLE - NON TRADE**

FY24 - As of September 30, 2023, the total Accounts Payable - Non Trade is \$247,562.53, representing the Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate by September 30, 2023 and is scheduled to be transferred out to pay the debt services in November 2023 (see Note 3).

FY23 - As of September 30, 2022, the total Accounts Payable - Non Trade is \$248,001.00, representing the Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate by September 30, 2022 and is scheduled to be transferred out to pay the debt services in November 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.

FY24 - As of September 30, 2023, the total retainage payable is \$236,304.08. Of this amount, \$4,637.50 is for Leases operating expenses; \$231,666.58 is for Leases Maintenance and Leasehold expenses.

FY23 - As of September 30, 2022, the total retainage payable is \$392,796.76. Of this amount, \$9,664.27 is for Leases operating expenses; \$383,132.49 is for Leases Maintenance and Leasehold expenses.

8. **LOANS 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. Upon the final lease payment, the title to the purchased asset will automatically transfer from the lessor to the lessee. Therefore, this lease purchase is reported as a loan for financed purchase of building improvement. This is the financed portion of the \$8,878,000 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 loan proceed was deposited to GESF 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 loan 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 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 was not to exceed \$85,822.36. 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 \$99,616.86 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 loan as of September 30, 2023.

FY	Principal	Interest	Total
2024	97,703.64	95,034.08	192,737.72
2025	107,022.28	91,487.44	198,519.72
2026	116,848.89	87,826.83	204,675.72
2027	127,205.64	83,404.08	210,609.72
2028	138,118.49	78,910.23	216,928.72
2029	149,611.32	73,825.40	223,436.72
2030	161,710.67	68,428.85	230,139.72
2031	174,444.85	62,588.87	237,043.72
2032	187,841.93	56,312.79	244,154.72
2033	201,932.84	49,548.89	251,479.72
2034	216,747.37	42,276.35	258,023.72
2035	232,319.41	34,475.31	266,794.72
2036	248,682.03	26,116.69	274,798.72
2037	265,870.60	17,172.22	283,042.72
2038	285,629.48	5,904.24	291,533.72
\$	\$ 2,711,689.54	\$ 873,030.26	\$ 3,584,719.80

The following balances are associated with the loan:

	Interest Payable	Interest Expense
Balance 9/30/2023	\$ 27,967.99	\$ 23,972.56

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 September 30, 2023:

FY	Principal	Interest	Total
2024	67,208.99	1,265.60	68,474.59
2025	16,015.55	153.76	16,169.31
Total Payments	\$ 83,224.54	\$ 1,419.36	\$ 84,643.90

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 9/30/2023	\$ 639.74	\$ 836.48	\$ 479.80

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 7/1/2023	\$ 239,000.00	\$ 1,205,000.00
Increase	-	-
Decrease	-	-
Balance 9/30/2023	\$ 239,000.00	\$ 1,205,000.00

11. OTHER POSTEMPLOYMENT BENEFITS

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

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

The June 30, 2023 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of July 1, 2022 and a measurement date of June 30, 2022.

A single discount rate of 3.54% was used to measure the total OPEB liability as of June 30, 2022. The single discount rate was based on a municipal bond rate of 3.54% (based on the 20-year Bond Buyer General Obligation Index as of the end of June 2022). 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 7/1/2023	\$ 295,000.00	\$ 1,550,000.00	\$ 255,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 9/30/2023	\$ 295,000.00	\$ 1,550,000.00	\$ 255,000.00

12. NET PENSION LIABILITY

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

The June 30, 2023 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of June 30, 2022 and a measurement date of June 30, 2022.

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 7/1/2023	\$ 5,242,000.00	\$ 5,746,000.00	\$ 2,137,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 9/30/2023	\$ 5,242,000.00	\$ 5,746,000.00	\$ 2,137,000.00

13. DUE TO OTHER FUNDS

FY24 - As of September 30, 2023, the total Due to Other Funds balance is \$993.91. \$993.91 is for salary and benefit expenses paid by Parking & Transit Fund 2000.

FY23 - As of September 30, 2022, the total Due to Other Funds balance is \$1,438.17. \$47.00 is for deposited receipts intended for Parking & Transit Fund 2000. \$1,391.17 is for salary and benefit expenses paid by Parking & Transit Fund 2000.

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.

	FY24 YTD	FY23 YTD
Building Bond Interest	\$ 564,853.75	\$ 608,247.00
Building Depreciation	2,483,321.25	2,703,800.00
	<u>\$ 3,038,175.00</u>	<u>\$ 3,312,047.00</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 FY08. 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.

iii 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.

	FY24 YTD	FY23 YTD
Debt Service Principal	\$ 2,855,878.86	\$ 2,722,003.11
Debt Service Interest	296,557.65	432,657.78
	<u>\$ 3,152,436.51</u>	<u>\$ 3,154,660.89</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.

	FY24 YTD	FY23 YTD
Building Replacement Fund Transfers	\$ 183,792.00	\$ 183,792.00

17. 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 from Fund 5400 to the governor's special revenue fund.

18. ADJUSTMENTS TO NET POSITION

FY24 - As of September 30, 2023, the total of prior period adjustments is \$51,212.30. \$147,890.38 due to the understatement of inventory and overstatement of Supplies expense, (\$96,478.08) due to the understatement of Retainage Payable and Maintenance and Leasehold expense.

FY23 - As of September 30, 2022, the total of prior period adjustments is \$0.00.

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	\$ 4,053,413.83
Unrestricted Net Position	17,115,139.12
Total Net Position	<u>\$ 21,168,552.95</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Retained Earnings, Beginning	\$ 20,670,085.65			
Change in Net Position	298,031.00			
Adjustments to Net Position (Note 18)	51,212.30			
Retained Earnings, Ending	\$ 21,019,338.95			
Add: Capital Contributions (Note 2)	\$ 149,214.00			
Reconciliation to Total Net Position	<u>\$ 21,168,552.95</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

⁶Accounting and Financial Reporting for Postemployment Benefits Other than Pensions⁶ (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 2024 AS OF SEPTEMBER 30, 2023

1/26/2024
Unaudited

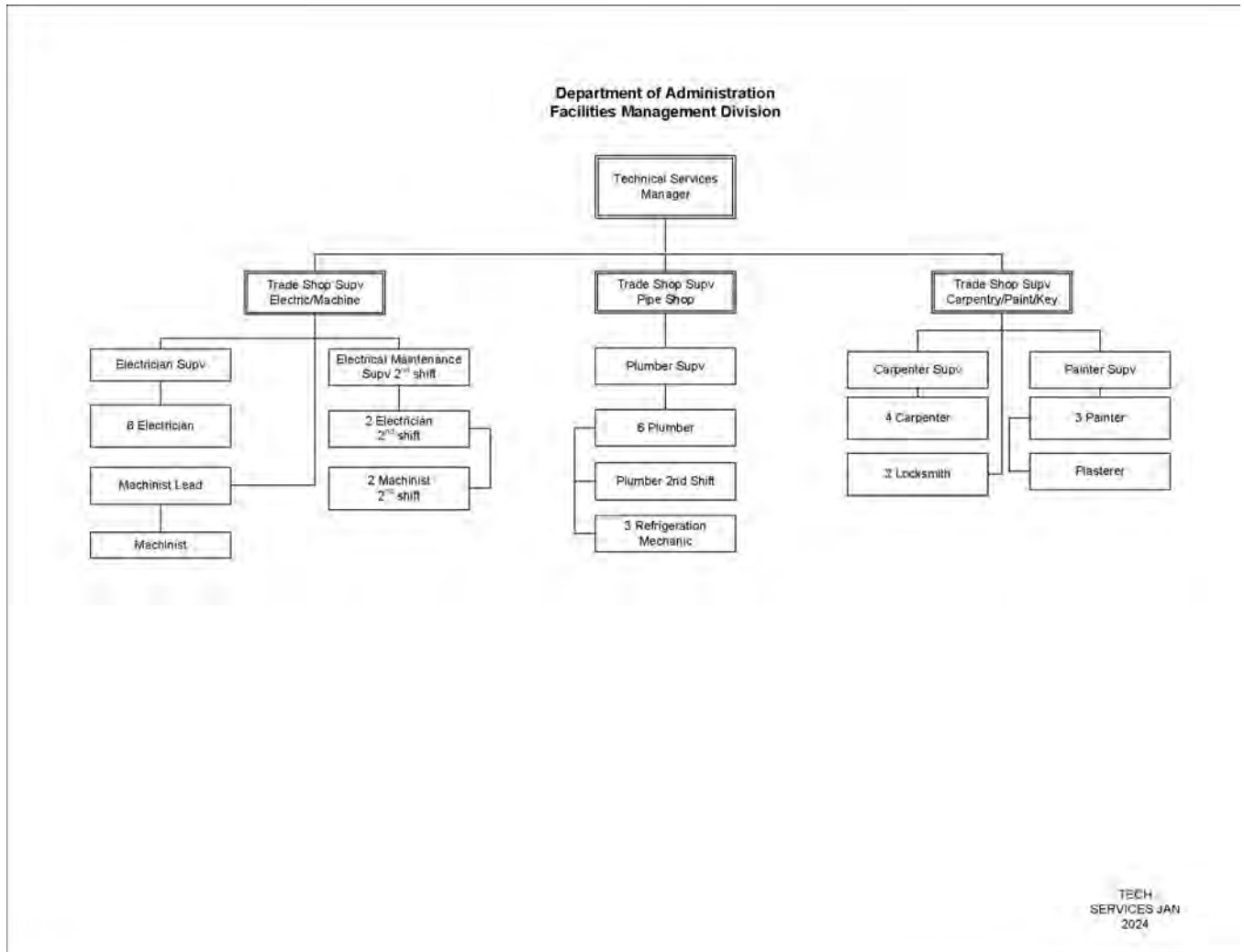
	Fund Total	Leases	Repair and Other Jobs	MN Senate Garage Debt Service Pass Through
OPERATING REVENUES				
Leases	\$ 18,700,469.58	\$ 18,700,469.58	\$ -	\$ -
Repair and Other Jobs	117,149.66	-	117,149.66	-
Other Revenues	196,633.15	196,633.15	-	-
Minnesota Senate Garage Debt Service Pass Through	247,562.53	-	-	247,562.53
Total Operating Revenues	\$ 19,261,814.92	\$ 18,897,102.73	\$ 117,149.66	\$ 247,562.53
OPERATING EXPENSES				
Salaries and Benefits	\$ 4,451,779.77	\$ 4,382,119.20	\$ 69,660.57	\$ -
Utilities - Electric	1,812,323.47	1,812,323.47	-	-
Utilities - Water	272,727.81	272,727.81	-	-
Utilities - District Heat	531,907.02	531,907.02	-	-
Utilities - District Cooling	530,719.51	530,719.51	-	-
Utilities - Gas & Other	32,771.92	32,771.92	-	-
Repairs and Maintenance	397,425.10	346,625.68	50,799.42	-
Maintenance and Leasehold	960,448.24	960,448.24	-	-
Professional and Technical Services	66,122.76	66,122.76	-	-
Centralized IT Services	372,412.82	372,412.82	-	-
Vehicle Leases	45,204.72	45,204.72	-	-
Supplies and Materials	575,399.91	570,324.10	5,075.81	-
Purchased Services	340,389.68	340,389.68	-	-
Insurance	1,027,575.00	1,027,575.00	-	-
Indirect Costs	595,959.80	584,443.36	11,516.44	-
Depreciation	156,593.22	156,593.22	-	-
Other Expenses	148,540.25	148,487.55	52.70	-
Total Operating Expenses	\$ 12,318,301.00	\$ 12,181,196.06	\$ 137,104.94	\$ -
OPERATING INCOME (LOSS)	\$ 6,943,513.92	\$ 6,715,906.67	\$ (19,955.28)	\$ 247,562.53
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 935.48	\$ 935.48	\$ -	\$ -
Interest Expense	(24,452.36)	(24,452.36)	-	-
Gain (Loss) on Disposal of Capital Assets	-	-	-	-
Total Nonoperating Revenues (Expenses)	\$ (23,516.88)	\$ (23,516.88)	\$ -	\$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 6,919,997.04	\$ 6,692,389.79	\$ (19,955.28)	\$ 247,562.53
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(554,853.75)	(554,853.75)	-	-
Building Depreciation Transfer Out	(2,483,321.25)	(2,483,321.25)	-	-
Debt Service Principal	(2,855,878.86)	(2,855,878.86)	-	-
Debt Service Interest	(296,557.65)	(296,557.65)	-	-
Building Replacement Fund Transfer Out	(183,792.00)	(183,792.00)	-	-
Governor's Office Advisors Transfer Out	-	-	-	-
Minnesota Senate Garage Debt Service Pass Through	(247,562.53)	-	-	(247,562.53)
Total Transfers and Contributions	\$ (6,621,966.04)	\$ (6,374,403.51)	\$ -	\$ (247,562.53)
Adjustments for Intrafund Transactions (see below)	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 298,031.00	\$ 317,986.28	\$ (19,955.28)	\$ -
NET POSITION, BEGINNING, AS REPORTED	\$ 20,819,309.65	\$ 20,865,037.08	\$ (45,727.43)	\$ -
Adjustment to Net Position	51,212.30	51,212.30	-	-
NET POSITION, BEGINNING, AS RESTATED	\$ 20,870,521.95	\$ 20,916,249.38	\$ (45,727.43)	\$ -
NET POSITION, ENDING	\$ 21,168,552.95	\$ 21,234,235.66	\$ (65,682.71)	\$ -
To account for Intrafund transactions, sales and expenses have been reduced as listed below:				
Sales	\$ 258,018.21	\$ 258,018.21	\$ -	\$ -
Expenses	\$ 258,018.21	\$ 258,018.21	\$ -	\$ -

Supporting Information

Organization Chart

The budgeted FTE for ROJ for FY 2025 is 2.45 compared to the same budgeted FY 2024 FTE of 2.45 in last year's plan. The actual FTE in FY 2024 will be higher than budgeted.

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” Journey worker Electrician
Electrical/Electronic Specialist	Class “A” Journey worker Electrician
Electronic Systems Specialist	Class “A” Journey worker Electrician, Power Limited Technician, or Registered Unlicensed Electrician
Trade Shop Supervisor/Pipe Shop	Master Plumber Licensure
Plumber Supervisor	Master Plumber Licensure
Plumber	Journey worker Plumber Licensure
Refrigeration Mechanic	Air Conditioning/ Refrigeration Certificate of Competency and Refrigerant Transition and Recovery Certification
Plant Maintenance Engineer Chief	Chief “B” Operating Engineer (Lab) Chief “C” Operating Engineer
Plant Maintenance Engineer	1 st Class “B” Operating Engineer (Lab) 1 st Class “C” Operating Engineer

Building List

Currently, the 20 tenant-occupied facilities under FMD's custodial control or management are:

- 603 Pine (321 Grove Building 2)
- 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



Internal Memo

Date: May 20, 2024

To: Tamar Gronvall, Commissioner, Minnesota Department of Administration

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

Subject: Approval of 2025 Rates for Repairs & Other Jobs (ROJ)

In response to your request, Minnesota Management and Budget (MMB) approves the FY 2025 rates for Repair & Other Jobs (ROJ) as proposed in the FY 2025 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, Assistant Commissioner: Facilities and Fleet Services, Admin
Ify Onyiah, Chief Financial Officer, Admin
Mary Jubenville, Accounting Manager, Admin
Kari Suchy, Business Operations Manager, Admin
Travis Bunch, Director, Budget Policy and Analysis, MMB
Dan Ronning, Executive Budget Officer, MMB

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 Findexpts) 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. If an under-recovery is forecasted for the following fiscal year, excess fund balances for the affected product line will be retained and applied to offset the future under-recovery. This occurs because rates are set on a biennial basis rather than annually. 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 an overall over recovery resulting in an excess fund balance some services in that product line would need rate increases and some rate reductions 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. 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 FY25, excess fund balances for Contracted Telecom Services and IP Services will be retained to offset anticipated under-recoveries in FY26-27. These under-recoveries are expected to reduce fund balances in the respective product lines. If additional adjustment is necessary; rate reductions will be incorporated into the FY28–29 rate package (next rate development). Actual results will be monitored quarterly and compared to projections used in rate development to assess impacts on retained earnings. Additionally, in FY25, the excess fund balance for WAN Services will be managed by issuing customer rebates. These will be processed in FY26. Rate reductions for this service line are also planned for inclusion in the FY28-29 rate package.

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.

RATE CATEGORY	REVENUE			COST															
	BEG. FUND BALANCE @ 07/01/2024	ACTUAL BILLED REVENUE FROM CUSTOMERS	LESS: REBATE	NON-OP REVENUE	ADJUSTED REVENUE	OPERATING EXPENSES	NON - OPERATING EXPENSES	TOTAL COST	UNALLOWABLE EXPENDITURES	ADJUSTED COST	NET CHANGE IN ASSETS	END. FUND BALANCE @ 06/30/2025	IMPUTED INTEREST ON AVG MONTHLY CASH BALANCE	END. FUND BALANCE @ 06/30/25 INCLUDING IMPUTED INTEREST	ALLOWABLE RESERVE (60 DAY W/C)	ADJUSTMENTS/ FY25 REBATES	06/30/2025 EXCESS FUND BALANCE	DEPRECIATION & AMORTIZATION FY25	Ending Fund Balance Carryforward
(COL. 1)	(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5)	(COL. 2)+(3)+(4)	(COL. 6)	(COL. 7)	(COL. 8)	(COL. 9)	(COL. 8)-(9)	(COL. 11)	(COL. 12)	(COL. 13)	(COL. 14)	(COL. 15)	(COL. 16)	(COL. 17)	(COL. 18)	(COL. 19)
MANAGED SERVICES	\$15,341	\$80,614		\$244	\$78,161	\$78,944	\$1,431	\$80,375	(\$2,498)	\$82,873	(\$4,710)	\$10,631		\$10,631	\$13,028		\$0	\$4,708	\$10,631
	\$2,790	\$8,552	(\$2,697)	\$45	\$6,925	\$8,377	\$137	\$8,514	(\$255)	\$8,769	(\$1,844)	\$946		\$946	\$1,298		\$0	\$984	\$946
TELECOMMUNICATIONS	\$7,686	\$41,674		\$475	\$40,582	\$39,074	\$522	\$39,596	(\$1,038)	\$40,634	(\$52)	\$7,634		\$7,634	\$6,231	(\$1,403)	\$0	\$3,251	\$7,634
	\$1,943	\$9,658	(\$524)	\$1	\$9,135	\$9,157	\$9	\$9,166	(\$31)	\$9,197	(\$62)	\$1,881		\$1,881	\$1,530		\$351	\$18	\$1,881
IP Services	\$3,458	\$15,035	(\$1,499)	\$2	\$13,542	\$13,686	\$15	\$13,651	(\$250)	\$13,901	(\$359)	\$3,099		\$3,099	\$2,305		\$794	\$73	\$3,099
ENTERPRISE APPLICATIONS	\$6,535	\$80,825		\$645	\$81,470	\$77,341	\$684	\$78,025	(\$2,543)	\$80,568	\$902	\$7,437		\$7,437	\$12,519		\$0	\$5,455	\$7,437
	\$28	\$276		\$0	\$276	\$267	\$0	\$267	(\$14)	\$281	(\$9)	\$23		\$23	\$47		\$0	\$1	\$23
BUSINESS SERVICES	(\$978)	\$7,072			\$7,072	\$6,623	\$1	\$6,624	(\$224)	\$6,848	\$224	(\$754)		(\$754)	\$1,140		\$0	\$10	(\$754)
	\$1,110	\$24,009		\$6	\$24,015	\$24,056	\$34	\$24,090	(\$1,145)	\$25,235	(\$1,220)	(\$110)		(\$110)	\$4,190		\$0	\$97	(\$110)
Agency IT Services	(\$105)	\$0			\$0	\$0	\$0	\$0		\$0	\$0	(\$105)		(\$105)	\$0		\$0	\$0	(\$105)
GRAND TOTAL	\$37,808	\$267,715	(\$7,954)	\$1,418	\$265,179	\$257,475	\$2,833	\$260,308	(\$7,998)	\$268,306	(\$7,129)	\$30,683	\$0	\$30,683	\$42,288	(\$1,403)	\$1,146	\$14,597	\$30,683
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)

COMMENTS/FOOTNOTES:

- (a) Beginning Fund Balance @ 7/1/2024 - FY24 Product Line Performance ending balance.
(b) Billed Revenue.
(c) Rebates related to over-recoveries in FY24.
(d) Non-Operating Revenues - Includes Interest Revenue of \$1,418,000.
(e) Sum of Operating and Non-Operating ACR Revenue.
(f) Direct expenses by product line service.
(g) Operating Expenses - Total Service Expenses (Direct, Allocated and Overhead), and Allocated Pension/OPRB.
(h) Non-Operating Expenses - Includes \$224,000 of Unallowable Interest, plus \$1,250,000 of Master Lease Interest, plus \$1,250,000 of OFPE expense accrual and unallowable lease interest \$224,000.
(i) Total Operating and Non-Operating Expenses plus unallowable expense.
(j) Average Cash Balance was negative resulting in zero imputed interest.
(k) Allowable Reserve is based on Adjusted Total Cost less Depreciation & Amortization divided by 6 months.
(l) Rebates related to over-recoveries 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 Tones Jeff Nyberg John Israel Zarina Baber Brandon Hirsch Dan Kuntz Tony Rees



FY24-25 Enterprise Rates

Submitted October 17, 2022

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Financial Data for Rate Package

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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 MNIT's 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:

MNIT Leadership	Commissioner
	Deputy Commissioner
	Chief Technology Officers (CTO)
	Chief Business Technology Officers (CBTO)
Enterprise Service Teams	Enterprise Service Directors (ESD)
	Service Managers (SM)
	Relationship Managers (RM)
	Finance
Governance Groups	Financial Steering Team (FST)
	Services Governance Team
	Strategic Governance Team
Partner Agencies	Agency Chief Financial Officers (CFOs)
	Agency Leadership
	Minnesota Management and Budget(MMB)

Proposed and Recently Enacted Legislation

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.
 - o 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
Enterprise Technology Fund	\$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
Total Change	39.8	
FY24-25 Budget (\$ Millions)	\$244.8	

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
TOTAL	\$205,036	\$244,834	19%

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
Enterprise Services	\$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
TOTAL	82	

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

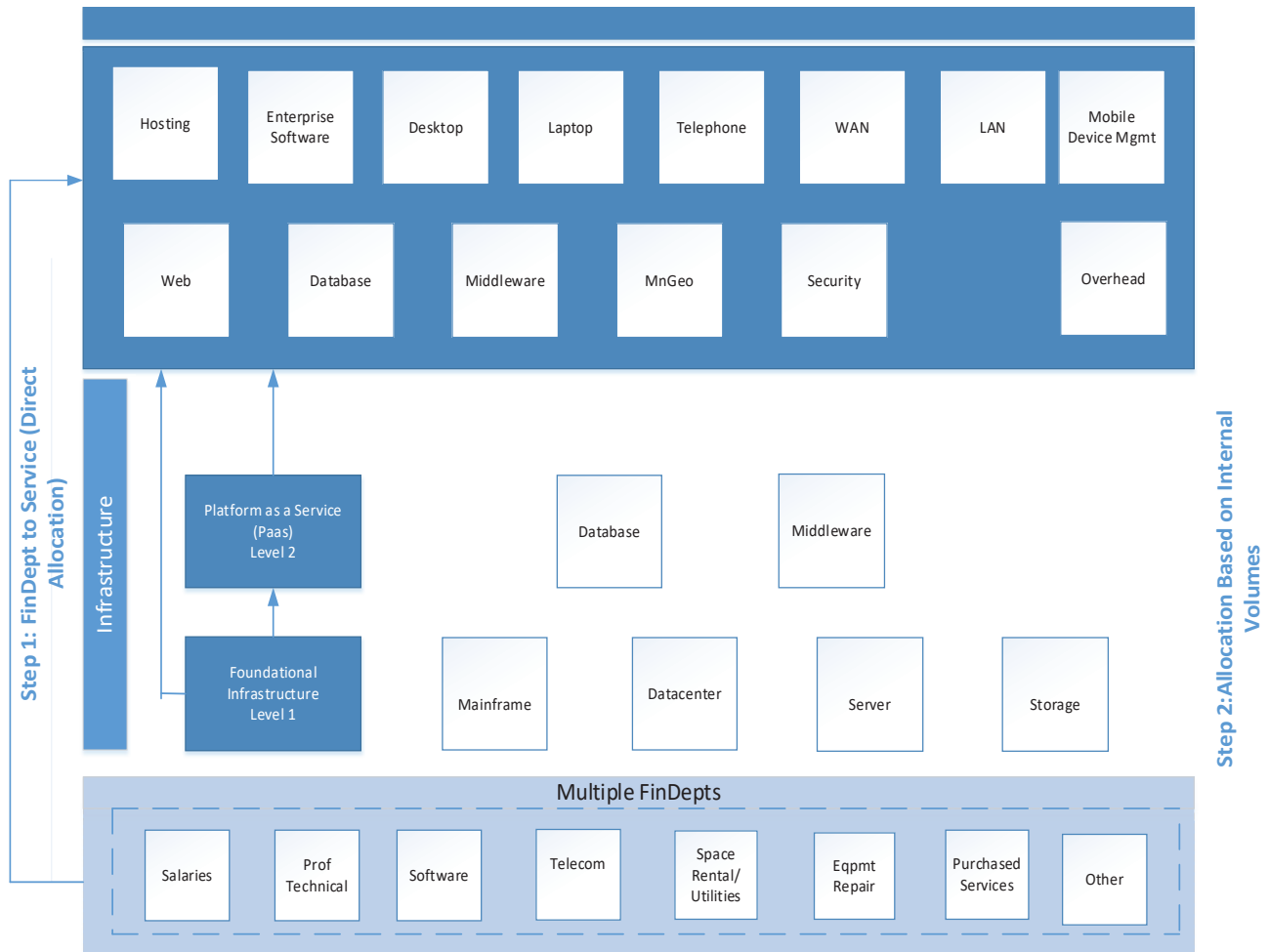
- a. Costs that are associated with a single service.
- 5. Indirect expenses
 - a. Costs that are associated with more than one service and are allocated to multiple services based upon an appropriate metric or cost driver.
- 6. Overhead
 - a. Costs that support the enterprise, e.g. HR, finance. These 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	
Agency Apps/Projects		X
Shared Services-Central and Agency		
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)

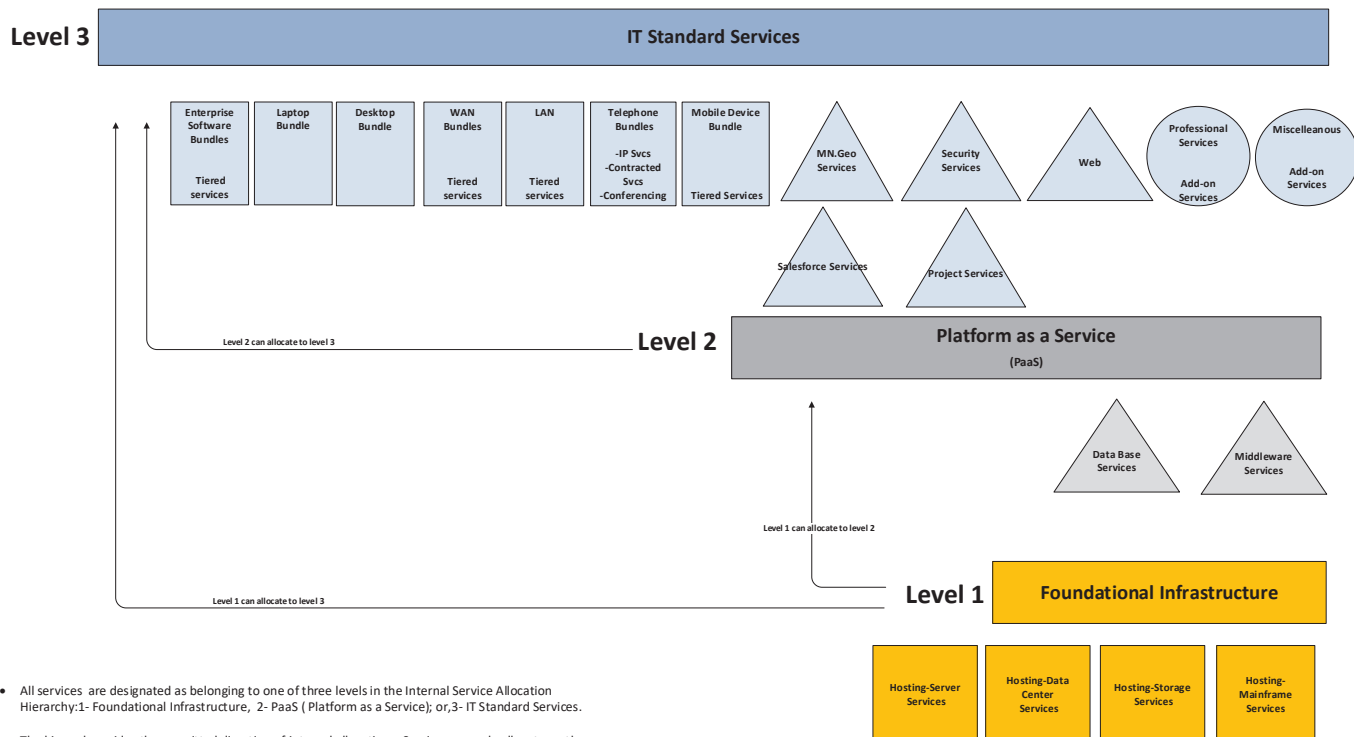
The MNIT chart of accounts has FinDepts (cost centers) to capture IT costs in discrete building blocks for central services and agency-based services. The FinDept is a repository for the direct costs of the FY24 Budget. Some FinDepts are 100% dedicated to a given service while others are allocated to 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



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
Level 2		
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
Level 1		
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

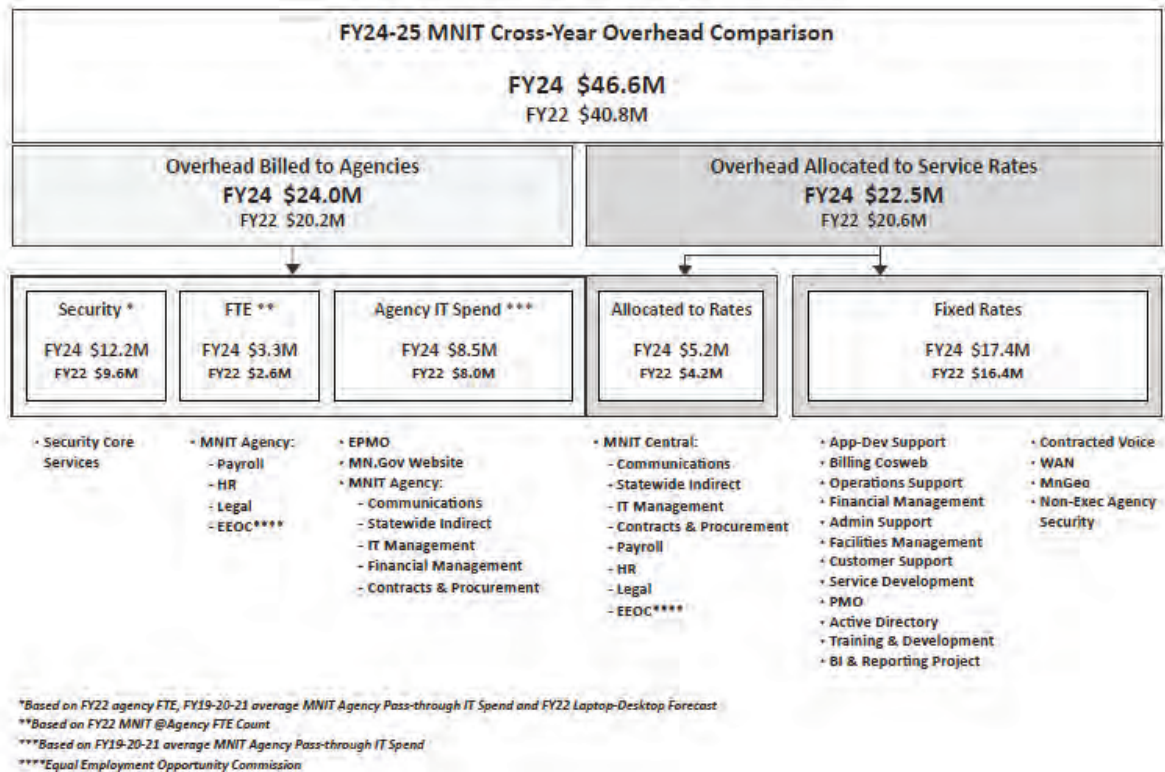
Overhead Allocation

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:
 - o FTE based charges for payroll and HR support based on MNIT FTE counts.
 - o 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.
 - o 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

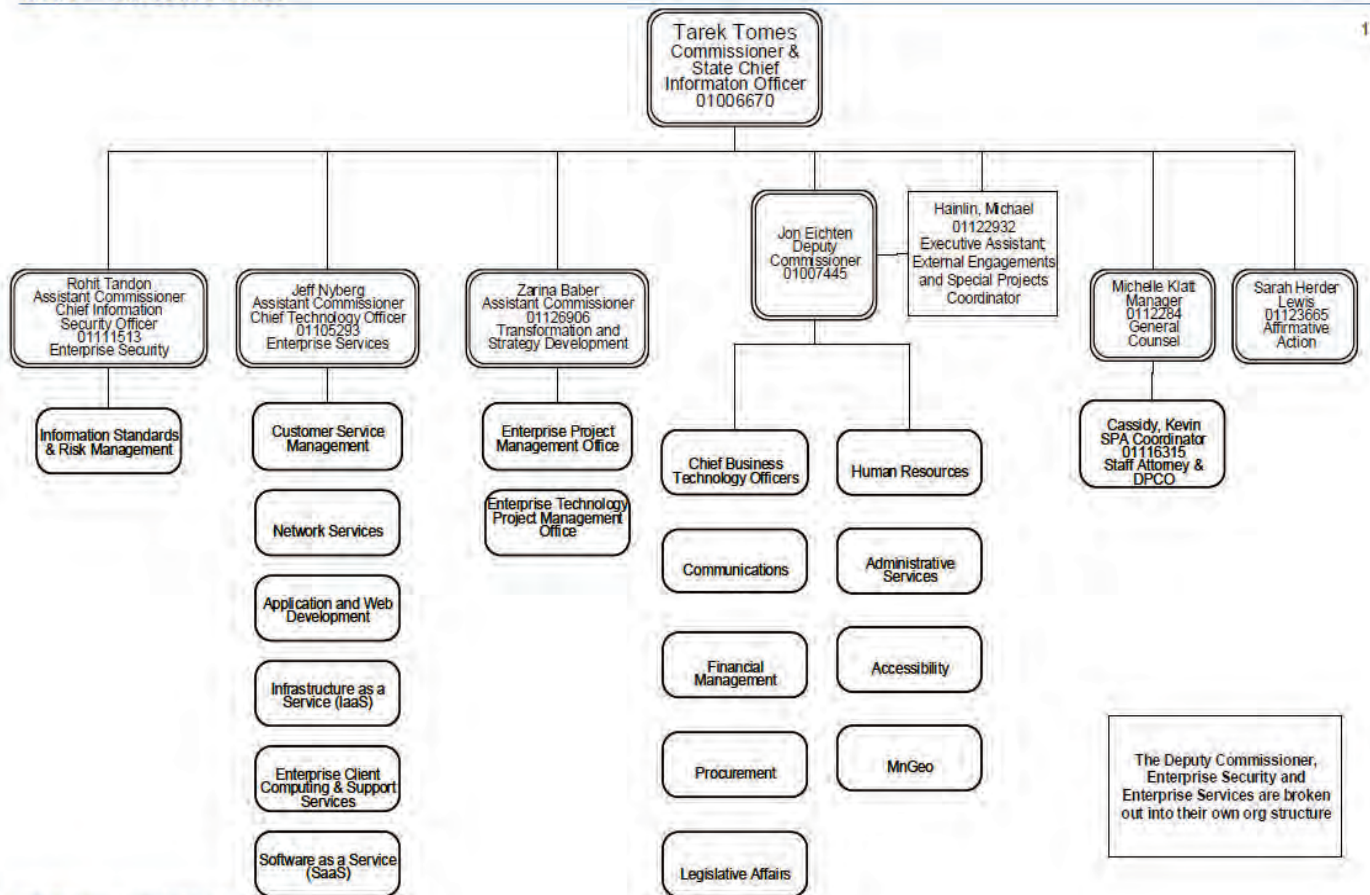
MNIT has a Cash Assistance loan from Minnesota Management & Budget as per Minnesota Statutes, section 16A.671, subdivision 3, paragraph a) which is repayable at the end of the biennium. MNIT intends to request a new cash assistance loan for FY24-25.

MNIT Organization Chart

MNIT – Executive Office

March 2021

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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
Revenue	\$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
Expenses							
Salaries							
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
Sub Total Salary/Fringe	98,743	100,288	100,456	116,573	\$16,117	16%	
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 MI 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
Sub Total Non-Salary	106,748	109,353	104,580	128,261	23,681	23%	
Total Operating Expenses	205,491	209,641	205,036	244,834	39,798	19%	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
Operating Income (Loss)	\$2,631	\$249	\$0	\$(625)	(625)	NA	
Non-Operating Revenues (Expenses)							
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%	
Sub Total Non-Operating Rev (Exp)	103	23	(19)	(19)	0	0%	
Income (Loss) Before Transfers and Contributions	\$2,735	\$272	\$(19)	\$(644)	(625)	NA	

*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
Beginning Balance								30,302	
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)
Total for FY24	50,000	190,772		233,278		123	7,371	37,673	
Beginning Balance								37,673	(12,327)
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
Total for FY25	-		244,203		244,834	50,151	(8,905)	28,767	
	50,000	244,203	244,203	244,834	244,834	50,274	(1,535)	28,767	

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
Total Principal	\$38	\$2,912	\$10,211	\$7,944	\$21,105

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
		GRAND TOTAL	\$15,644	\$16,575

Swift Spending Plan

MNIT SERVICES ENTERPRISE TECHNOLOGY FUND (5500)

FOR FISCAL YEAR 2024

\$000's

Reconciliation to Services

Operating Expenses	Amount
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
Total Operating Expenses	\$244,834

Cost Model Distribution to Services - Rate Matrix

Service Line	Amount
IT Standard Services	
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
Platform as a Service (PaaS)	
Database	1,208
Middleware	609
Foundational Infrastructure	
Mainframe	24,020
Data Center	4,595
Server	34,922
Azure Cloud Transition	625
Storage & Backup	8,829
Project Mgmt	1,580
Centers of Excellence	0
Total	\$244,834

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 Recogntn	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	Addl 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 Strn 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(\$10.01-10)	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
Contracted Voice Services Total							7,787	80	837	8,703	8,703	0
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)
Data Center Total							5,440	(1,301)	455	4,595	4,595	(0)
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)
Database Total							1,116	(38)	130	1,208	1,208	(0)
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 Attribut	Month	10,224	27.9098	238	17	31	285	285	0
Enterprise Software	Entrprs SW	703-Entrprs SW - Workstation - No Supp	AD Attribut	Month	23,544	40.4251	816	33	102	952	952	(0)
Enterprise Software	Entrprs SW	705-Entrprs SW - Workstation-Tier2 Supp	AD Attribut	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 Attribut	Month	8,760	24.3806	191	-	23	214	214	0
Enterprise Software	Entrprs SW	A62-Windows Only Device	License Co	One-time	104	150.4335	14	-	2	16	16	0
Enterprise Software	Power Platform	A46-M365-Powerapps	AD Attribut	Month	36,142	15.8155	510	-	61	572	572	0
Enterprise Software Total							29,261	837	3,620	33,719	33,719	(0)
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	-
Financial Mgmt - Billback Total							174	-	-	174	174	(0)
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 Recognitn	Port	Month	3,732	92.9482	256	53	37	347	347	0
IP Voice Services	Contact Center	761-Telephone - Contact Center Agent	Station Cou	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 Cou	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)
IP Voice Services Total							9,228	1,722	1,317	12,266	12,266	0
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)
LAN Services Total							10,673	345	1,313	12,331	12,331	0
Mainframe	Mainframe	745-Mainframe - Database - Adabas	1000 CPU S	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 S	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)
Mainframe Total							22,190	(749)	2,579	24,020	24,020	(0)
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
Middleware Total							1,238	(695)	65	609	609	(0)
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)
MnGeo Service Bureau Total							2,630	215	195	3,040	3,040	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\$)
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)
MNIT Administrative Charges Total							20,812	3,198	-	24,009	24,009	(0)
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	-
Mobile Device Management Total							7,202	5	867	8,074	8,074	(0)
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)
Project Mgmt Total							2,036	-	170	2,205	1,580	(625)
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	-
SaaS Development & Support Total							801	3	27	832	832	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\$)
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)
Security Services Total							5,544	2,117	875	8,536	8,536	0
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 S	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 - Storage	Month	1,259,316	0.0697	78	-	9	88	88	0
Server Total							40,606	(8,764)	3,080	34,922	34,922	(0)
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 - Storage	Month	44,464,258	0.1542	7,286	(1,166)	736	6,856	6,856	0
Storage & Backup Total							9,091	(1,211)	948	8,829	8,829	0
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	Connection	Month	891	147.6226	108	9	14	132	132	0
WAN Services	Customer Premise Network Hardware	804-PE Hub Port 3	Connection	Month	1,560	257.7222	345	14	43	402	402	0
WAN Services	Customer Premise Network Hardware	805-PE Hub Port 4	Connection	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
WAN Services Total							21,735	1,766	2,805	26,306	26,306	(0)
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	-
Web Total							213	-	26	239	239	(0)
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	-
Workstation Management Total							26,957	28	3,234	30,219	30,219	(0)
Total							224,734	(2,441)	22,541	244,834	244,209	(625)

ADMINISTRATIVE CHARGES

FY24/25 Rate Setting

MNIT Enterprise Services

ADMINISTRATIVE CHARGES

Biennial	FY22/23 Basis				FY24/25 Basis			
Agency	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			
Agency	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
Total	2,619,400	8,053,918	9,564,535	20,237,853	3,262,853	8,547,095	12,199,429	\$ 24,009,376

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		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
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
Total		1,596	100%	2,619,400	1,609	100%	3,262,853

**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		FY22/23 Basis			FY24/25 Basis		
Agency Code	Agency Name	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		FY22/23 Basis			FY24/25 Basis		
Agency Code	Agency Name	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		FY22/23 Basis			FY24/25 Basis		
Agency Code	Agency Name	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
Total		\$ 338,772,520	100%	8,053,918	\$ 349,079,064	100%	8,547,095

** 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
G9K	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
G9L	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
G9M	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	3.99	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	2.35	0.01%	\$ 136	\$ 5,594	\$ 1,605	\$ 7,199	0.00%	\$ 198	\$ 354
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	33.26	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	A26 Admin Charges Amount		
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		
Total	31,323.70	100.00%	\$ 1,165,374	\$ 27,728,558	\$ 338,772,520	\$ 366,501,077	100.00%	\$ 8,399,161	\$ 9,564,535	30,358.31	100.00%	\$ 1,750,638	\$ 30,317,701	\$ 349,079,064	\$ 379,396,765	100.00%	\$ 10,448,791	\$ 12,199,429		

*** 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
Billable to Agency and Service SG&A		29,189,839	5,180,462	24,009,376
863-Administrative Charges - FTE Based		4,796,935	1,534,082	3,262,853
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
864-Administrative Charges - IT Spend Based		12,093,346	3,546,251	8,547,095
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, & RcvbIs	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
A26-Security Core Services		12,299,558	100,129	12,199,429
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
100% Service SG&A		17,360,487	17,360,487	-
100% Service SG&A		17,360,487	17,360,487	-
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	-
Grand Total		\$ 46,550,326	\$ 22,540,949	\$ 24,009,376

****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
Total	\$ 4,533,800

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
Total	\$ 854,271

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
Total	\$ 205,035,921	\$ 244,203,320	\$ 39,167,399	19.1%	\$ 19,550,225	\$ 9,922,423	\$ 3,771,523	\$ 5,923,228

(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.

Financial Steering Team
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

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 2025 medical rates increased 5.5%. This increase is based on a projected 6.6% annual trend increase, a 3.6% 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 2025 dental rates represented an increase of 2.5%. Rates for the fully insured life, vision, and disability insurance are set through MMB negotiations with the carrier.

The premium contribution split between employee and employer is determined through collective bargaining agreements. Employer and employee contributions are collected through individual employee payroll records, with a small number paying through an invoice. All insurance contributions are deposited into the trust fund with the completion of each payroll cycle and are held in trust for the benefit of state employees.

An administration fee is paid by participating agencies for each participating employee. Those funds are used by MMB to administer the state's employee insurance benefit programs.

EMPLOYEE INSURANCE DIVISION
STATE EMPLOYEE GROUP INSURANCE PROGRAM
STATEMENTS OF REVENUE AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

(file-SEGP25 Sheet19 FY2025)

	Self Insured Medical & Dental	Fully Insured Life, Vision & Disability	Adminis- trative	Total	Total Per ACFR (Rounded)
Revenue					
Premiums charged	\$1,248,236,539	\$51,385,378	\$20,000	\$1,299,641,917	\$1,299,642,000
Administrative fees and other Income	0	0	11,257,065	11,257,065	11,257,000
Total Revenue	1,248,236,539	51,385,378	11,277,065	1,310,898,982	1,310,899,000
Expenses					
Purchased Services	43,665,302	49,230,957	4,658,685	97,554,944	97,555,000
Salaries and Benefits	-	-	6,553,351	6,553,351	6,553,000
Claims	1,312,070,989	-	0	1,312,070,989	1,312,071,000
Depreciation	-	-	0	0	0
Repairs	-	-	1,881	1,881	2,000
Supplies	-	-	60,420	60,420	60,000
Indirect Costs	-	-	378,568	378,568	379,000
Other Expenses	512,736	-	1,712,709	2,225,445	2,225,000
Total Expenses	1,356,249,027	49,230,957	13,365,614	1,418,845,598	1,418,845,000
Operating Income (Loss)	(108,012,487)	2,154,421	(2,088,549)	(107,946,616)	(107,946,000)
Investment Income	19,533,150	361,471	561,674	20,456,295	20,456,000
Total Non Operating Revenue	19,533,150	361,471	561,674	20,456,295	20,456,000
Net Change in Reserves for Claims	(88,479,337)	2,515,891	(1,526,875)	(87,490,321)	(87,490,000)
Internal Transfer	(1,400,000)	0	1,400,000	0	0
Transfer To General Fund	0	0	0	0	0
Reserve for Claims - Beginning of Year	418,974,439	4,767,373	3,100,111	426,841,923	426,842,000
Change in Accounting Principal	0	0	(453,000)	(453,000)	(453,000)
Reserve for Claims - End of Year	\$329,095,102	\$7,283,265	\$2,520,236	\$338,898,603	\$338,899,000

**SELF INSURED MEDICAL PLANS
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2025**

(file-SEGP25 Sheet19 FY2025)

Reserve For Unpaid Claims (Medical)

1) Unpaid administrative fees	\$0	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	\$1,272,510,000	
Performance incentive factor	<u>0.50%</u>	
Retention Reserve Required	<u>6,362,550</u>	
Total Reserve for Unpaid Retention Costs		6,362,550

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	\$1,272,510,000	
Percentage per Carrier estimates	<u>8.48%</u>	
Total Reserve for Unpaid Claims (Medical)		107,891,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2025 is 33% of total Claims.
The 33% figure is made up of the following three components:

- 1) The 2025 contract year was funded at the expected claim level plus retention.
The 2025 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 2025 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$1,272,510,000	
Percentage per established reserve policy	<u>33%</u>	
Total Reserve For Claim Fluctuations		<u>419,928,300</u>
Total Required Health Plan Reserve as of June 30, 2025		<u>534,181,850</u>

**SELF INSURED DENTAL PLAN
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2025**

(file-SEGP25 Sheet19 FY2025)

Reserve For Unpaid Claims (Dental)

1) Unpaid administrative fees

2) Performance Incentive:

Expected Annual Claims & Expenditures	\$77,866,000
Performance incentive factor	<u>1.00%</u>
Retention Reserve Required	<u>778,660</u>

Total Reserve for Unpaid Retention Costs

778,660

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	\$77,866,000
Percentage per Carrier estimates	<u>2.49%</u>

Total Reserve for Unpaid Claims (Dental)

1,936,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2025 is 10% of total Claims.

The 10% figure is made up of the following three components:

- 1) The 2025 contract year was funded at the expected claim level plus retention.
The 2025 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 2025 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$77,866,000
Percentage per established reserve policy	<u>10%</u>

Total Reserve For Claim Fluctuations7,786,600**Total Required Dental Plan Reserve as of June 30, 2025**10,501,260

STATE EMPLOYEE GROUP INSURANCE PROGRAM
RESERVE ANALYSIS
AS OF JUNE 30, 2025
(file-SEGP25 Sheet19 FY2025)

DETAIL OF CLAIMS PAYABLE IN THE SEGIP FY 2025 FINANCIAL STATEMENTS
AS REPORTED TO THE LEGISLATURE

Medical IBNR	107,891,000
Dental IBNR	<u>1,936,000</u>
Subtotal - Medical & Dental	109,827,000
Reserve for MML	0
Total Claims Payable	<u>109,827,000</u>

COMPONENTS OF THE MEDICAL & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2025

	Health Plans (Page 2)	Dental Plan (Page 3)	Total
Reserve for unpaid retention costs	6,362,550	778,660	7,141,210
Reserve for unpaid claims	107,891,000	1,936,000	109,827,000
Reserve for claim fluctuations			
Reserve margin	318,127,500	4,671,960	322,799,460
PSR	63,625,500	1,946,650	65,572,150
Overlapping of fiscal years	38,175,300	1,167,990	39,343,290
Total Required Reserves	<u>534,181,850</u>	<u>10,501,260</u>	<u>544,683,110</u>

SUMMARY OF MEDICAL & DENTAL PLAN RESERVES

	Reported in Financial Statements	Reported in Reserve Calculation	Difference
Reserve for unpaid retention costs	-	7,141,210	(7,141,210)
Reserve for unpaid claims	109,827,000	109,827,000	-
Reserve for claim fluctuations			
Reserve margin	-	322,799,460	(322,799,460)
PSR	-	65,572,150	(65,572,150)
Overlapping of fiscal years	-	39,343,290	(39,343,290)
Total	<u>109,827,000</u>	<u>544,683,110</u>	<u>(434,856,110)</u>
Per Page 1 - Reserve for claims - End of Year			<u>329,095,102</u>

STATE EMPLOYEE GROUP INSURANCE PROGRAM

IBNR for Health and Dental Plans

As of June 30, 2025

(file-SEGP25 Sheet19 FY2025)

Self Funded Medical Plans

	IBNR Medical Claims	IBNR Pharmacy Claims	Total IBNR
Blue Cross	Pg. 6 55,950,000	Pg. 9 7,920,000	63,870,000
Health Partners	Pg. 7 38,061,000	Pg. 9 5,960,000	44,021,000
Preferred One	Pg. 8 0	Pg. 9 0	0
Total Medical Plans	94,011,000	13,880,000	107,891,000

Self Funded Dental Plans

Delta Dental	Pg. 10 1,188,000		1,188,000
Health Partner Dental	Pg. 11 748,000		748,000
Total Dental Plans	1,936,000		1,936,000
		Total IBNR	109,827,000

State of MN Actives - Total

Reserve Key: 10110
202507

Incurred Month	C.F.	Paid Claims	Ultimate Liability	Required Reserves	Participants	Cost per Participant	Cumulative Reserves	Claims Paid Over Limit
		from No Run Out	30-day run out					
202208	1.0000	\$ 32,560,275	\$ 32,561,454	\$ 1,179	62,335	\$522.36	\$ -	\$ -
202209	1.0000	\$ 33,143,975	\$ 33,143,418	\$ (558)	62,349	\$531.58	\$ -	\$ -
202210	1.0000	\$ 33,824,826	\$ 33,824,831	\$ 5	62,566	\$540.63	\$ -	\$ -
202211	1.0000	\$ 34,369,191	\$ 34,369,617	\$ 426	62,584	\$549.18	\$ -	\$ -
202212	1.0000	\$ 35,239,763	\$ 35,239,358	\$ (405)	62,660	\$562.39	\$ -	\$ -
202301	1.0000	\$ 31,274,155	\$ 31,274,439	\$ 284	63,101	\$495.63	\$ -	\$ -
202302	1.0000	\$ 29,130,337	\$ 29,131,410	\$ 1,072	63,094	\$461.71	\$ -	\$ -
202303	1.0000	\$ 34,039,487	\$ 34,039,924	\$ 437	63,109	\$539.38	\$ -	\$ -
202304	1.0000	\$ 33,078,050	\$ 33,080,110	\$ 2,060	63,263	\$522.90	\$ -	\$ -
202305	1.0000	\$ 38,183,819	\$ 38,184,602	\$ 783	63,320	\$603.04	\$ -	\$ -
202306	1.0000	\$ 36,062,830	\$ 36,062,276	\$ (554)	63,217	\$570.45	\$ -	\$ -
202307	1.0000	\$ 31,440,845	\$ 31,443,077	\$ 2,232	63,223	\$497.34	\$ -	\$ -
202308	0.9999	\$ 38,912,663	\$ 38,914,542	\$ 1,880	63,329	\$614.48	\$ 2,665	\$ -
202309	0.9996	\$ 36,007,496	\$ 36,018,613	\$ 11,117	63,536	\$566.90	\$ 16,632	\$ -
202310	0.9992	\$ 37,892,925	\$ 37,927,903	\$ 34,978	63,824	\$594.26	\$ 46,027	\$ -
202311	0.9988	\$ 39,300,861	\$ 39,350,709	\$ 49,849	64,001	\$614.85	\$ 92,793	\$ -
202312	0.9985	\$ 38,644,928	\$ 38,720,550	\$ 75,622	64,251	\$602.65	\$ 151,353	\$ -
202401	0.9984	\$ 40,240,275	\$ 40,303,093	\$ 62,818	75,414	\$534.42	\$ 214,368	\$ -
202402	0.9981	\$ 45,019,519	\$ 45,114,617	\$ 95,098	75,653	\$596.34	\$ 298,215	\$ -
202403	0.9969	\$ 40,867,195	\$ 41,000,820	\$ 133,625	76,061	\$539.05	\$ 425,249	\$ -
202404	0.9966	\$ 43,048,158	\$ 43,226,322	\$ 178,165	76,222	\$567.11	\$ 570,506	\$ -
202405	0.9959	\$ 45,793,632	\$ 45,998,480	\$ 204,848	76,451	\$601.67	\$ 760,817	\$ -
202406	0.9948	\$ 42,699,058	\$ 42,897,924	\$ 198,866	76,582	\$560.16	\$ 983,568	\$ -
202407	0.9953	\$ 46,145,603	\$ 46,328,844	\$ 183,241	76,920	\$602.30	\$ 1,200,741	\$ -
202408	0.9938	\$ 47,885,230	\$ 48,201,485	\$ 316,255	77,114	\$625.07	\$ 1,498,099	\$ -
202409	0.9938	\$ 51,829,660	\$ 52,355,718	\$ 526,058	77,417	\$676.28	\$ 2,122,165	\$ -
202410	0.9930	\$ 53,029,131	\$ 53,409,215	\$ 380,084	77,927	\$685.37	\$ 2,493,428	\$ -
202411	0.9925	\$ 47,191,870	\$ 47,567,278	\$ 375,408	78,026	\$609.63	\$ 2,847,980	\$ -
202412	0.9912	\$ 52,840,850	\$ 53,354,939	\$ 514,089	78,086	\$683.28	\$ 3,319,714	\$ -
202501	0.9873	\$ 43,724,033	\$ 44,364,549	\$ 640,517	75,210	\$589.88	\$ 3,882,665	\$ -
202502	0.9784	\$ 39,597,299	\$ 40,667,773	\$ 1,070,475	75,446	\$539.03	\$ 4,759,912	\$ -
202503	0.9713	\$ 45,252,379	\$ 46,999,703	\$ 1,747,323	75,531	\$622.26	\$ 6,108,563	\$ -
202504	0.9574	\$ 44,729,728	\$ 48,784,825	\$ 4,055,097	75,179	\$648.92	\$ 8,187,027	\$ -
202505	0.9214	\$ 41,580,262	\$ 49,925,140	\$ 8,344,878	75,121	\$664.60	\$ 12,109,696	\$ -
202506	0.8034	\$ 19,707,079	\$ 48,687,416	\$ 28,980,337	75,033	\$648.88	\$ 21,683,305	\$ -
202507	0.3442	\$ 16,113,564	\$ 50,556,695	\$ 34,443,131	74,946	\$674.57	\$ 56,126,436	\$ -

Total \$ 1,426,905,236 \$ 1,483,031,672 \$ 56,126,436

Plan Yr						<u>Rounded Amt</u> (30 Day)	<u>Unpaid Aligned Incentive Provider Settlements</u>	
2023	12 Mths	\$ 423,968,397	\$ 424,148,157	\$ 179,761		180,000	0	\$180,000
2024	12 Mths	\$ 556,590,181	\$ 559,758,735	\$ 3,168,555		3,169,000	5,157,000	\$8,326,000
2025	6 Mths	\$ 234,590,780	\$ 279,429,406	\$ 44,838,627		44,839,000	2,605,000	\$47,444,000
		<u>\$ 1,384,287,388</u>	<u>\$ 1,432,474,977</u>	<u>\$ 48,187,589</u>		<u>\$ 48,188,000</u>	<u>\$ 7,762,000</u>	<u>\$ 55,950,000</u>

J.E. 9B

Unpaid Aligned Incentive Provider Settlement calculations:

2023	2024	2025	
6,694,121	6,187,520	3,125,363	Negotiated Settlements
0	-1,031,018	-520,775	Rx Rebates
6,694,121	5,156,502	2,604,588	net Provider Settlement
-6,694,121			pd 05/13/25
<u>0</u>	<u>5,157,000</u>	<u>2,605,000</u>	<u>rounded</u>

Negotiated Settlement amounts are from: 2023-Interim Settlement doc, 2024 and 2025-Award Allocation using June '25 reserves (see attached)

2023 Rx Rebate is from Interim Settlement document, 2024 and 2025 are estimates (based on 2023 percent)

see file BCBS settlement history in FA\Carrier Settlements folder

Carrier HealthPartners

IBNR Estimate one month runout

2nd Quarter ending 06/30/2025

Part One - To be provided by 08/21/2025

Service Dates	Paid Claims from No run out	Est. of Ultimate Liability 30-day Run out	IBNR Estimate
Prior to July of 2024	\$354,538,115	\$354,681,824	\$143,710
Jul-24	\$32,548,742	\$32,595,204	\$46,462
Aug-24	\$31,322,557	\$31,393,702	\$71,145
Sep-24	\$31,087,438	\$31,179,209	\$91,770
Oct-24	\$34,518,612	\$34,718,227	\$199,616
Nov-24	\$33,021,055	\$33,241,027	\$219,971
Dec-24	\$33,168,418	\$33,475,944	\$307,526
Jan-25	\$37,146,016	\$37,685,354	\$539,338
Feb-25	\$32,471,152	\$33,253,562	\$782,410
Mar-25	\$34,036,682	\$35,301,975	\$1,265,293
Apr-25	\$34,182,991	\$36,462,362	\$2,279,372
May-25	\$29,710,271	\$34,795,238	\$5,084,967
Jun-25	\$11,757,223	\$38,787,092	\$27,029,869
Subtotal - Jul 2024 to Jun 2025	\$374,971,157	\$412,888,897	\$37,917,739
Total	\$729,509,272	\$767,570,721	\$38,061,449

				IBNR Rounded
2024	\$550,204,937	\$551,285,137	\$1,080,200	\$1,080,000
2025	\$179,304,335	\$216,285,584	\$36,981,249	\$36,981,000
	\$729,509,272	\$767,570,721	\$38,061,449	\$38,061,000
				JE 9B

EFT

VENDOR:

CVS Pharmacy Claims

Vendor # 0000264461-005-5

1 CVS Drive

Woonsocket, RI 02895-0988

ACCT # Pharmacy Claims Account

TOTAL AMOUNT OF EFT: \$7,083,461.79

INVOICE NUMBER: 54125013

SERVICE DATES: 06/16/2024-06/30/2024

PAYMENT VOUCHER #: G1001 - 00046719 07/02/2024 KSA

INVOICE REC'D DATE: 07/02/2024

CUSTOMER NUMBER: ASEGIP

2024 BCBS Claims -- 412004 5,318,955.41
Fund: 5600 FinDeptID: G1036624 Appr: G100048

Rounded
\$5,319,000

24 BCBS Admin Fees -- 411327 137,255.60
Fund: 5600 FinDeptID: G1036624 Appr: G100048

2024 HP Claims -- 412004 3,024,040.03
Fund: 5600 FinDeptID: G1036624 Appr: G100047

\$3,024,000

2024 HP Admin Fees -- 411327 92,859.16
Fund: 5600 FinDeptID: G1036624 Appr: G100047

2023 P1 Claims -- 412004 (373,332.77)
Fund: 5600 FinDeptID: G1036623 Appr: G100051

(\$373,000)

2023 P1 Admin Fees -- 411327 2.70
Fund: 5600 FinDeptID: G1036623 Appr: G100051

2023 PEIP Claims-- 412004 (1,116,318.34)
Fund: 4700 FinDeptID: G1036802 Appr: G100055

Authorized Signature & Date: _____

CALENDAR YEAR (JAN - DEC)

	Claims	Admin	Network Guar Credit	DMR Admin	HD Claims	HD Admin	TOTAL
BCBS	7,620,343.23	134,260.90	(2,301,387.82)	2,713.30		281.40	5,456,211.01
Health Partners	5,005,809.74	92,124.31	(1,981,769.71)	437.85		297.00	3,116,899.19
Preferred One	-	2.70	(373,332.77)				(373,330.07)
PEIP	-		(1,116,318.34)				(1,116,318.34)
							-
	12,626,152.97	226,387.91	(5,772,808.64)	3,151.15	-	578.40	7,083,461.79

State Of Minnesota																										
Group: 000216																										
07/01/2023 - 06/30/2025: Estimated IBNR is \$1,187,815		Rounded																								
		1,188,000																								
PAID CLAIMS																										
	JUN-2025	MAY-2025	APR-2025	MAR-2025	FEB-2025	JAN-2025	DEC-2024	NOV-2024	OCT-2024	SEP-2024	AUG-2024	JUL-2024	JUN-2024	MAY-2024	APR-2024	MAR-2024	FEB-2024	JAN-2024	DEC-2023	NOV-2023	OCT-2023	SEP-2023	AUG-2023	JUL-2023		
JUL-2024	0	0	0	0	0	0	0	0	0	0	0	3,334,576	507,728	74,530	25,899	12,991	18,208	4,318	2,042	366	2,066	1,093	1,849	471		
AUG-2024	0	0	0	0	0	0	0	0	0	0	0	3,470,646	685,989	68,967	20,837	8,244	5,538	8,233	8,874	1,478	2,952	2,871	-370	331	0	
SEP-2024	0	0	0	0	0	0	0	0	0	0	0	2,932,259	455,464	14,241	10,173	3,151	6,641	-8,231	2,597	1,121	1,051	2,480	540	0		
OCT-2024	0	0	0	0	0	0	0	0	0	0	0	3,858,449	588,259	60,102	25,138	14,708	12,155	6,506	5,375	2,592	3,297	-166	404	-168	0	
NOV-2024	0	0	0	0	0	0	0	0	0	0	0	3,226,677	393,219	31,265	23,523	14,404	5,601	4,590	2,895	3,351	1,751	-392	0	0	0	
DEC-2024	0	0	0	0	0	0	0	0	0	0	0	442,329	85,841	18,595	4,753	1,982	356	0	-15	1,065	0	303	0	0	0	
JAN-2025	0	0	0	0	0	0	0	0	0	0	0	3,183,125	5,488	1,471	555	-538	5,494	1,026	0	0	0	-46	0	0	0	
FEB-2025	0	0	0	0	0	0	0	0	0	0	0	4,123,990	650,681	61,542	23,126	11,885	9,313	9,652	1,471	1,464	360	618	1,344	0	0	
MAR-2025	0	0	0	0	0	0	0	0	0	0	0	583,504	610	1,170	641	1,134	1,084	464	978	0	251	0	0	0	1,000	
APR-2025	0	0	0	0	0	0	0	0	0	0	0	545,070	75,399	19,981	12,619	6,351	35	653	-337	1,084	1,000	0	0	0	0	
MAY-2025	0	0	0	0	0	0	0	0	0	0	0	3,699,335	652,920	51,839	28,803	12,009	2,739	4,762	3,637	4,272	304	0	0	0	0	
JUN-2025	0	3,580,160	703,009	48,849	28,843	11,601	2,844	-765	3,628	2,305	471	1,572	1,734	0	0	0	0	88	0	0	979	0	0	0	0	
TOTAL	3,469,652	515,594	41,448	28,631	9,498	9,095	1,957	2,952	2,727	1,528	1,094	1,043	0	0	0	0	0	0	0	0	0	0	0	0	0	
	3,469,652	4,095,754	4,443,782	4,185,053	4,105,593	4,810,375	3,931,908	3,765,797	4,387,847	3,607,781	4,049,139	4,134,520	3,913,466	4,285,169	4,441,463	3,867,014	4,168,844	4,851,582	3,785,533	3,846,358	3,898,572	3,254,615	4,130,167	3,366,317		
2023 Claims paid Jul 2024-Jun 2025																										
23,780,051 2024 Claims paid Jul-Dec 2024																										
1,009,696 2024 Claims paid Jan-Jun 2025																										
25,110,219 2025 Claims paid Jan-Jun 2025																										
49,928,891 Total Claims paid Jul 2024-Jun 2025																										
(FY25)																										

Carrier HealthPartners
Dental IBNR Estimate for Fiscal Year-End
All Packages ending June 2025

Service Dates	Paid Claims	Est. of Ultimate Liability	IBNR Estimate
JUL 2024	\$2,129,385	\$2,129,385	\$0
AUG 2024	\$2,127,939	\$2,128,395	\$457
SEP 2024	\$1,884,344	\$1,885,089	\$744
OCT 2024	\$2,222,069	\$2,223,588	\$1,519
NOV 2024	\$1,990,174	\$1,992,143	\$1,969
DEC 2024	\$2,104,872	\$2,108,128	\$3,256
JAN 2025	\$2,548,065	\$2,554,327	\$6,263
FEB 2025	\$2,280,230	\$2,288,930	\$8,699
MAR 2025	\$2,232,153	\$2,245,790	\$13,637
APR 2025	\$2,472,404	\$2,497,581	\$25,176
MAY 2025	\$2,247,432	\$2,289,104	\$41,672
JUN 2025	\$2,178,600	\$2,261,891	\$83,290
Total - Jul. '24 to Jun. '25	\$26,417,668	\$26,604,351	\$186,683
* July 2025 run-out included in paid claims			IBNR with July
	\$560,910		\$747,593
		Rounded:	<u>\$748,000</u>

Minnesota Management & Budget

Advantage Plan - SEGIP

Actuarial Rate Development
25 Plan Year

2023 base data, 3.6% Reserve Drawdown

Experience Period
Projection Period
Projection Months (midpoint to midpoint)

All Plans
01/2023 - 12/2023
01/2025 - 12/2025
24

Index	Claims	Formulas	
M e d i c a l	A Allowed Medical Claims		\$ 905,163,069
	B Incurred But Not Reported (IBNR) Completion Factor		0.980
	C Completed Medical Claims	A / B	\$ 923,832,584
	D Plan Paid Benefit Factor		92.2%
	E Paid Medical Claims	$C * D$	\$ 851,554,808
	F Average Member Enrollment		128,719
	G Medical Claims Cost (PMPM)	$E / (F * 12)$	\$ 551.30
	H Medical Actuarial Value Factor ¹		1.010
	I Other Adjustment Factors / Aligned Incentive Programs ²		1.004
	J Annual Trend Factor		5.28%
	K Compound Trend (24 months)	$(1+J)^{24}$	1.108
	L Benefit changes effective 1/1/2025 (PMPM) ³		\$ 1.54
	M Expected Medical Rx Rebates (PMPM)		\$ (1.61)
N	Projected Incurred Medical Claims (PMPM)	$G * H * I * K + L + M$	\$ 619.74
P h a r m a c y	A Allowed Prescription Drug Claims		\$ 301,517,172
	B Incurred But Not Reported (IBNR) Completion Factor		0.998
	C Completed Drug Claims	A / B	\$ 302,015,192
	D Plan Paid Benefit Factor		94.7%
	E Paid Pharmacy Claims	$C * D$	\$ 285,894,097
	F Average Member Enrollment		128,719
	G Rx Claims Cost (PMPM)	$E / (F * 12)$	\$ 185.09
	H Rx Actuarial Value Factor ¹		1.007
	I Other Adjustment Factors ⁴		0.985
	J Annual Trend Factor		10.68%
	K Compound Trend (24 months)	$(1+J)^{24}$	1.225
	L Expected Rx Rebates (PMPM)		\$ (93.49)
	M Projected Incurred Rx Claims (PMPM)	$G * H * I * K + L$	\$ 131.37
	A Total Claims (PMPM)	Medical N + Pharmacy M	\$ 751.11
	B Current Members		132,008
	C Projected Total Claims Costs	$A * B * 12$	\$ 1,189,825,622

Med+Rx Trend
6.6%

F i x e d F e e	A Current Contract Count		
	B Single		23,880
	C Family		31,442
	D Aggregate Stop Loss		\$ 229,694
	E Medical Administration (includes DM)		\$ 34,334,909
	F Pharmacy Administration		\$ 1,998,338
	G Wellness Program Vendor Fees		\$ 750,000
	H Employer HSA Contributions		\$ 133,353
	I Other Fees ⁵		\$ 2,015,000
	J ACA Fees		\$ 456,642
	K Interest Income		\$ (18,985,591)
	L Estimated Fixed Costs	$SUM (D:K)$	\$ 20,932,346

P r e m	A Estimated Total Costs	Claims + Fixed Cost	\$ 1,210,757,968
	B Estimated Premium (at current rates & enrollment)		\$ 1,107,159,024
	C Estimated Needed Premium Increase	$(A / B) - 1$	9.36%
	D Contribution to Self Insured Reserve (-3.6% of '25 claims)		\$ (42,700,000)
	E 2025 Selected Premium Increase	$[(A + D) / B] - 1$	5.50%

Reserve Load
-3.6%

RATE CONFIRMATION*

1. Policyholder: State of Minnesota
2. Policy Number(s): 7166 and 28736
3. Insurance Product(s): Basic Term Life and AD&D, Supplemental Term Life and AD&D, Dependent Term Life and AD&D, and Voluntary AD&D
4. The insurance rates included in this rate confirmation are net of commissions.
5. Rate Coverage Period: January 1, 2025 – December 31, 2025

Premium Rates:

Life and AD&D Plan - Monthly	Total	State	Employee
Basic Employee Life – MMLB	\$12.90	\$12.90	\$0.00
Manager's Life – 2.0x – MLMB	\$60.96	\$60.96	\$0.00
Manager's Life – 1.5x - MLMA	\$42.56	\$42.56	\$0.00

Life and AD&D Plan – Semi-Monthly	Total	State	Employee
Basic Employee Life – MMLB	\$6.45	\$6.45	\$0.00
Manager's Life – 2.0x – MLMB	\$30.48	\$30.48	\$0.00
Manager's Life – 1.5x - MLMA	\$21.28	\$21.28	\$0.00

Employee Paid (Life & AD&D):

<u>Age</u>	<u>Rate / \$5,000 / Month</u>	<u>Rate / \$5,000 / Semi-Monthly</u>
Under 25	\$0.30	\$0.15
25-29	\$0.30	\$0.15
30-34	\$0.40	\$0.20
35-39	\$0.46	\$0.23
40-44	\$0.50	\$0.25
45-49	\$0.86	\$0.43
50-54	\$1.56	\$0.78
55-59	\$2.46	\$1.23
60-64	\$4.06	\$2.03
65-69	\$6.50	\$3.25
70-74	\$10.50	\$5.25
75-79	\$17.00	\$8.50
80-84	\$27.50	\$13.75
85-89	\$55.06	\$27.53
90	\$76.56	\$38.28
91	\$84.20	\$42.10
92	\$92.60	\$46.30

93	\$101.86	\$50.93
94	\$112.06	\$56.03
95	\$123.26	\$61.63
96	\$135.60	\$67.80
97	\$149.16	\$74.58
98	\$164.06	\$82.03
99	\$180.46	\$90.23
100	\$198.50	\$99.25

Child Life

Coverage Amount	Monthly	Semi-Monthly
\$10,000	\$0.84	\$0.42

Voluntary AD&D

Coverage Amount	Monthly	Semi-Monthly
\$5,000	\$0.16	\$0.08

PLAN DESIGN CHANGES:

- Basic Life and Basic AD&D maximum for Non-Managers increasing from \$95,000 to \$200,000

MINNESOTA LIFE INSURANCE COMPANY

By 
 Kyle Strese

Date September 23, 2024

Title 2nd VP – Group National Account Underwriting

ACKNOWLEDGEMENT BY AUTHORIZED REPRESENTATIVE OF POLICYHOLDER

This document confirms that the rates stated above are the agreed upon rates for the specified policy numbers. These rates will be charged for coverage amounts effective during the Rate Coverage Period listed above. This renewal offer is subject to the current terms and conditions of the policies covering State of Minnesota's employees and their dependents. Minnesota Life reserves the right to adjust the rates at any time for those reasons provided in the "How is Premium determined?" section of the policy, which include: (1) on any premium due date following the expiration of the rate guarantee period described herein; (2) anytime the policy terms are amended; or (3) anytime the volume of insurance changes by more than the percentage specified. The baseline for calculating the total change in volume will be the volume provided in the 2024 renewal census. Minnesota Life also reserves the right to adjust the rates in the event that there is a material change in the reporting of historical experience used to develop these rates. Voluntary rates assume that there are no competing plans.

*Proprietary and confidential, intended for use by the client or its intermediary only.

Coverage / Class	Rate / Fee	Rate/Fee with 2% decrease *	Calculation basis per \$100 Benefit (STD) / per \$100 CP (LTD) Per EE Per Month / Other	Rate Guarantee Period (mm/dd/yy - mm/dd/yy)
Voluntary STD	\$1.340	\$1.32	per \$100 Monthly Benefit	1/1/25 - 12/31/27

Voluntary LTD - Non-Managers	\$0.493	\$0.48	per \$100 Monthly Benefit	1/1/25 - 12/31/27
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LTD - Mgr IPP (Plan A)				
30 EP (Contrib)	\$0.296	\$0.28	per \$100 Mo Cvr'd Payroll	1/1/25 - 12/31/27
60 EP (Contrib)	\$0.266	\$0.26	per \$100 Mo Cvr'd Payroll	1/1/25 - 12/31/27
90 EP (Contrib)	\$0.236	\$0.22	per \$100 Mo Cvr'd Payroll	1/1/25 - 12/31/27
120 EP (Contrib)	\$0.217	\$0.20	per \$100 Mo Cvr'd Payroll	1/1/25 - 12/31/27
150 EP (ER Paid)	\$0.197	\$0.18	per \$100 Mo Cvr'd Payroll	1/1/25 - 12/31/27
LTD - Mgr IPP (Plan B)				
30 EP (Vol)	\$0.296	\$0.28	per \$100 Mo Cvr'd Payroll	1/1/25 - 12/31/27
60 EP (Vol)	\$0.266	\$0.26	per \$100 Mo Cvr'd Payroll	1/1/25 - 12/31/27
90 EP (Vol)	\$0.236	\$0.22	per \$100 Mo Cvr'd Payroll	1/1/25 - 12/31/27
120 EP (Vol)	\$0.217	\$0.20	per \$100 Mo Cvr'd Payroll	1/1/25 - 12/31/27
150 EP (Vol)	\$0.197	\$0.18	per \$100 Mo Cvr'd Payroll	1/1/25 - 12/31/27

* **10/3/24 Revision:** Due to system constraints and payroll deduction methods, the State of Minnesota has asked Met to revise rates to a two decimal even number. The original approach was to apply rate action of -3.5% to current rates. With this revised approach, the rate actions will vary by plan.

Agcy

CD	AGENCY	FY25 ANNUAL	%
B7P	ACCOUNTANCY BOARD	79,564.11	0.01%
G02	ADMINISTRATION DEPT	10,036,193.57	0.86%
G9K	ADMINISTRATIVE HEARINGS	1,269,593.69	0.11%
G9L	AFRICAN HERITAGE	41,660.94	0.00%
B04	AGRICULTURE DEPT	10,162,566.12	0.87%
B9D	AMATEUR SPORTS COMM	25,809.84	0.00%
B14	ANIMAL HEALTH BOARD	926,275.80	0.08%
B7E	ARCHITECTURE, ENGINEERING BD	74,694.33	0.01%
E50	ARTS BOARD	363,799.74	0.03%
G9N	ASIAN PACIFIC COUNCIL	39,117.60	0.00%
G06	ATTORNEY GENERAL	7,674,724.79	0.66%
B15	BARBER EXAMINERS	48,317.04	0.00%
B11	BARBERS BOARD	447,623.56	0.04%
H7X	BEHAVIORAL HEALTH & THERAPY BD	136,379.46	0.01%
G9L	BLACK MINNESOTANS COUNCIL	42,265.08	0.00%
G9J	CAMPAIGN FINANCE BOARD	151,680.48	0.01%
B10	CANNABIS MANAGEMENT	1,273,670.49	0.11%
G9X	CAPITOL AREA ARCHITECT	66,106.17	0.01%
E25	CENTER FOR ARTS EDUCATION	1,221,604.51	0.10%
G9M	CHICANO LATINO AFFAIRS COUNCIL	38,687.86	0.00%
H58	CHILDREN YOUTH	6,485,494.14	0.56%
H7H	CHIROPRACTIC EXAMINERS BOARD	105,070.17	0.01%
B26	CLIMATE INNOVATION	27,708.93	0.00%
B13	COMMERCE DEPT	8,176,628.58	0.70%
P78	CORRECTIONS DEPT	100,615,008.59	8.63%
J58	COURT OF APPEALS	1,494,999.48	0.13%
H7F	DENTISTRY BOARD	259,290.85	0.02%
H7U	DIETETICS & NUTRTION	6,210.27	0.00%
G9Y	DISABILITY COUNCIL	123,414.39	0.01%
E37	EDUCATION DEPT	9,063,197.05	0.78%
H7S	EMERGENCY MEDICAL SERVICES BD	231,840.21	0.02%
B22	EMPLOYMENT & ECONOMIC DEVELPMT	29,572,379.83	2.54%
H7K	EXEC FOR LT SVCS	71,554.80	0.01%
B20	EXPLORE MINNESOTA TOURISM	968,626.86	0.08%
E44	FARIBAULT ACADEMIES	3,371,863.13	0.29%
H8A	FOSTER YOUTH	76,125.90	0.01%
G09	GAMBLING CONTROL BOARD	822,199.89	0.07%
G39	GOVERNORS OFFICE	938,111.20	0.08%
J50	GUARDIANAD LATEM BOARD	4,250,749.89	0.36%
H12	HEALTH DEPT	38,122,678.21	3.27%
E9W	HIGHER ED FACILITIES AUTHORITY	57,516.48	0.00%
B34	HOUSING FINANCE AGENCY	6,408,621.63	0.55%
G17	HUMAN RIGHTS DEPT	937,335.59	0.08%
H55	HUMAN SERVICES DEPT	151,473,814.86	13.00%
G19	INDIAN AFFAIRS COUNCIL	175,220.79	0.02%
G38	INVESTMENT BOARD	894,036.98	0.08%
B43	IRON RANGE RESOURCES & REHAB	1,198,104.31	0.10%
J70	JUDICIAL STANDARDS BOARD	38,537.64	0.00%
B42	LABOR AND INDUSTRY DEPT	11,365,556.33	0.98%
G9P	LBGTQIAS2+ MN COUNCIL	20,082.24	0.00%
L10	LEGISLATIVE COORD COMMITTEE	2,193,830.01	0.19%
L49	LEGISLATIVE AUDITOR	1,329,713.25	0.11%
G03	LOTTERY	2,675,710.59	0.23%
H7M	MARRIAGE & FAMILY THERAPY BD	66,296.04	0.01%
G45	MEDIATION SERVICES DEPT	239,898.57	0.02%
H7B	MEDICAL PRACTICE BOARD	305,073.06	0.03%
P01	MILITARY AFFAIRS DEPT	7,133,801.10	0.61%
G93	MILITARY ORDER OF PURPLE HEART	13,994.28	0.00%
G62	MINN STATE RETIREMENT SYSTEM	3,031,445.79	0.26%
G10	MN MANAGEMENT & BUDGET	7,268,803.34	0.62%
E26	MN STATE COLLEGES/UNIVERSITIES	228,316,206.90	19.59%
G46	MNIT	56,862,775.41	4.88%
H60	MNSURE	3,311,996.80	0.28%
R29	NATURAL RESOURCES DEPT	52,748,456.96	4.53%
H7C	NURSING BOARD	656,254.04	0.06%
H7X	OCCUPATIONAL THERAPY	45,806.76	0.00%
E60	OFFICE OF HIGHER EDUCATION	2,018,789.25	0.17%
	OMBUDSMAN AMERICAN	17,692.62	0.00%
G93	OMBUDSMAN FOR CORRECTIONS	115,823.55	0.01%
H9G	OMBUDSMAN MH/MR	446,686.99	0.04%

Agcy CD	AGENCY	FY25 ANNUAL	%
G92	OMBUDSPERSON FOR FAMILIES	77,759.10	0.01%
H7J	OPTOMETRY BOARD	31,268.52	0.00%
P7T	PEACE OFFICERS BOARD (POST)	289,329.65	0.02%
H7D	PHARMACY BOARD	432,126.90	0.04%
H7W	PHYSICAL THERAPY BOARD	67,295.88	0.01%
R32	POLLUTION CONTROL AGENCY	19,426,651.05	1.67%
B7S	PRIVATE DETECTIVES BOARD	37,596.75	0.00%
E39	PROF EDUCATOR LICENSING	480,779.45	0.04%
H7V	PSYCHOLOGY BOARD	249,163.11	0.02%
J52	PUBLIC DEFENSE BOARD	18,652,174.47	1.60%
G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,201,414.19	0.19%
B24	PUBLIC FACILITIES	280,634.85	0.02%
P07	PUBLIC SAFETY DEPT	50,224,320.06	4.31%
B82	PUBLIC UTILITIES COMM	1,458,514.17	0.13%
G05	RACING COMMISSION	267,330.33	0.02%
G9V	RARE DISEASE ADVISORY	65,025.51	0.01%
G67	REVENUE DEPT	27,715,512.24	2.38%
G53	SECRETARY OF STATE	2,114,830.01	0.18%
L11	SENATE	3,237,229.81	0.28%
P9E	SENTENCING GUIDELINES COMM	187,953.54	0.02%
H7L	SOCIAL WORK BOARD	256,142.49	0.02%
G61	STATE AUDITOR	1,654,978.37	0.14%
J65	SUPREME COURT	9,286,984.60	0.80%
J68	TAX COURT	195,579.48	0.02%
G69	TEACHERS RETIREMENT ASSOC	1,929,198.66	0.17%
T79	TRANSPORTATION DEPT	107,452,856.03	9.22%
J33	TRIAL COURTS	49,064,567.42	4.21%
H75	VETERANS AFFAIRS DEPT	28,117,993.07	2.41%
H76	VETERANS HOME BOARD	25,283.91	0.00%
H7R	VETERINARY MEDICINE BOARD	20,724.99	0.00%
R9P	WATER & SOIL RESOURCES BOARD	2,973,675.24	0.26%
B41	WORKERS COMP COURT OF APPEALS	259,948.08	0.02%
E77	ZOOLOGICAL BOARD	4,622,459.61	0.40%
TOTALS		1,113,628,671.25	95.56%

IBU	31,482,388.93	2.70%
DIRECT PAY	20,241,818.18	1.74%
	1,165,352,878.36	100%

Medical Premiums per SWIFT-Hard Close - Fiscal '25 **1,170,220,861.97**

Variance - Reflects Employee Payments - COBRA and Early Retirees with Incentive	<u>4,867,983.61</u>
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Variance as % of Total Premiums 0.42%

Above amounts reflect Medical Premiums paid by Agencies and Employees. (Includes Benefit Billing amounts - for Agency Only, employees on Leaves)
 IBU amounts reflect Employer and Employee Medical Premiums (Estimated at 90% of the total IBU billed premiums per SWIFT)
 Direct Pay - per SWIFT. (100% of Premium paid by Former Employees)



Employee Insurance Fund

Plan Year 2024

(January 1, 2024– December 31, 2024)

Proposed Premium Rates

August 1, 2023

Contact:

Galen Benshoof, 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 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 ¹	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 ²	Fully-insured	0%	100%

Health Insurance

SEGIP's self-insured medical plan is known as the Minnesota Advantage Health Plan. To assist in the administration of Advantage, in 2024 Employee Insurance will contract with Blue Cross Blue Shield of

¹ Over 99% of SEGIP health insurance enrollees are in the Minnesota Advantage Health Plan while a small number of employees in the managerial and commissioner's plan elect the high-deductible health plan (HDHP). The HDHP is not large enough to set premiums independently; instead, the premiums are calculated based on the Minnesota Advantage Health Plan rates as described later in this document.

² The retiree health plans are not part of the Employee Insurance Trust Fund – retirees pay premiums directly to the health carriers and the state has no financial liability.

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	Employee-only coverage (Monthly rate)		Family coverage (Monthly rate)	
Plan Type and Contributor	2023	2024	2023	2024
Minnesota Advantage Health Plan	\$770.04	\$793.14	\$2,264.44	\$2,332.38
Employee	\$38.50	\$39.66	\$262.66	\$270.54
Employer	\$731.54	\$753.48	\$2,001.78	\$2,061.84
HDHP	\$728.38	\$751.48	\$2,181.12	\$2,249.06
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
Total	49,871	122,153	\$883,280,090	\$107,787,097	\$991,067,187	\$26,498,403

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	Actual '18 Plan Yr	Actual '19 Plan Yr	Actual '20 Plan Yr	Actual '21 Plan Yr	Interim '22 Plan Yr	Forecast '23 Plan Yr	Forecast '24 Plan Yr	Forecast '25 Plan Yr	Forecast '26 Plan Yr	Forecast '27 Plan Yr
Premium Increase Current Forecast	8.70%	2.85%	3.00%	7.85%	4.60%	3.00%	2.00%	3.00%	4.00%	6.00%	6.00%
Income (Premiums)	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
Expenditures											
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)
Net - Allowed Claims Paid by SEGIP	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
Admin & Reinsurance (Paid to Carriers)	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
Total Expenditures	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
Contribution Margin	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)
Other Expenses , Settlements, and Adjustments											
Federal Govt Fee - Transitional Reinsurance	0	0	0	0	0	0	0	0	0	0	0
Federal Govt Fee - PCORI	(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)
Gain or Loss Before Interest Income	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)
Interest Income	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
Gain or Loss After Interest Income	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)
Contingency Reserves											
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

	<u>12/31/18</u>	<u>12/31/19</u>	<u>12/31/20</u>	<u>12/31/21</u>	Interim <u>12/31/22</u>	Projected <u>12/31/23</u>	Projected <u>12/31/24</u>	Projected <u>12/31/25</u>	Projected <u>12/31/26</u>	Projected <u>12/31/27</u>
	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical
	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>
Balance Sheet										
ASSETS										
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
Total Assets	279,502,377	290,919,924	441,319,476	514,546,027	471,549,095	488,717,146	474,663,667	437,832,408	393,530,596	351,950,249
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	495,883	515,719	546,662	579,461
Total Liabilities	80,818,207	88,305,678	92,490,939	121,291,449	103,868,000	105,492,247	111,826,070	117,817,882	118,795,743	125,235,709
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)
Contingency Reserves - Ending	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	226,714,541
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
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
Cash Flow From Operating Activities	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)
Change in Assets and Liabilities	(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 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)	2,432,497	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

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 Months 12/31/17	Actual 12 Months 12/31/18	Actual 12 Months 12/31/19	Actual 12 Months 12/31/20	Actual 12 Months 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%
Income (Premiums)	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
Expenditures											
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
Total Expenses	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
Gain or (Loss)	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%
Interest Income	145,136	258,952	343,458	185,152	78,150	365,298	331,543	302,417	265,210	216,719	156,184
Gain or Loss After Interest Income	<u>1,177,299</u>	<u>782,668</u>	<u>1,642,561</u>	<u>10,749,836</u>	<u>(857,746)</u>	<u>(317,112)</u>	<u>(3,493,560)</u>	<u>(2,121,153)</u>	<u>(2,520,219)</u>	<u>(3,308,057)</u>	<u>(4,130,509)</u>
Contingency Reserves - End of Plan Year	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	<u>7,131,070</u>	<u>7,064,038</u>	<u>9,416,812</u>	<u>19,115,473</u>	<u>18,282,705</u>	<u>17,312,156</u>	<u>13,618,995</u>	<u>11,356,194</u>	<u>8,558,539</u>	<u>5,236,066</u>	<u>872,563</u>
Members and Contracts											
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
Total Contract Months	<u>752,322</u>	<u>769,466</u>	<u>776,437</u>	<u>783,043</u>	<u>773,904</u>	<u>773,514</u>	<u>780,612</u>	<u>780,612</u>	<u>780,612</u>	<u>780,612</u>	<u>780,612</u>
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
Total Plans	<u>62,356</u>	<u>64,122</u>	<u>64,703</u>	<u>65,254</u>	<u>64,492</u>	<u>64,460</u>	<u>65,051</u>	<u>65,051</u>	<u>65,051</u>	<u>65,051</u>	<u>65,051</u>
Average Members Per Contract	<u>2.23</u>	<u>2.22</u>	<u>2.23</u>	<u>2.23</u>	<u>2.23</u>	<u>2.22</u>	<u>2.22</u>	<u>2.22</u>	<u>2.22</u>	<u>2.22</u>	<u>2.22</u>
Change in Premiums and Expenses PMPM											
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 Hlth Partners
Balance Sheet
Plan Years 2017 to 2027

	Actual 12 Months <u>12/31/17</u>	Actual 12 Months <u>12/31/18</u>	Actual 12 Months <u>12/31/19</u>	Actual 12 Months <u>12/31/20</u>	Actual 12 Months <u>12/31/21</u>	Prelim 12 Months <u>12/31/22</u>	Forecast 12 Months <u>12/31/23</u>	Forecast 12 Months <u>12/31/24</u>	Forecast 12 Months <u>12/31/25</u>	Forecast 12 Months <u>12/31/26</u>	Forecast 12 Months <u>12/31/27</u>
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	<u>1,960,252</u>	<u>1,573,000</u>	<u>1,775,600</u>	<u>1,341,000</u>	<u>1,215,000</u>	<u>1,209,000</u>	<u>1,269,450</u>	<u>1,332,923</u>	<u>1,352,916</u>	<u>1,366,446</u>	<u>1,380,110</u>
Total Assets	<u><u>15,340,447</u></u>	<u><u>15,605,423</u></u>	<u><u>16,154,898</u></u>	<u><u>28,334,529</u></u>	<u><u>28,503,392</u></u>	<u><u>27,136,962</u></u>	<u><u>23,854,134</u></u>	<u><u>21,799,007</u></u>	<u><u>19,325,642</u></u>	<u><u>16,065,378</u></u>	<u><u>11,983,617</u></u>
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	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>3,145,692</u>	<u>2,628,000</u>	<u>3,238,312</u>	<u>2,964,709</u>	<u>3,991,318</u>	<u>2,942,000</u>	<u>3,152,732</u>	<u>3,218,757</u>	<u>3,265,612</u>	<u>3,313,405</u>	<u>3,362,153</u>
EQUITY/ NET ASSETS											
Contingency Reserves - Beginning	11,017,456	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
Income (Loss) - During Period	<u>1,177,299</u>	<u>782,668</u>	<u>1,642,561</u>	<u>10,749,836</u>	<u>(857,746)</u>	<u>(317,112)</u>	<u>(3,493,560)</u>	<u>(2,121,153)</u>	<u>(2,520,219)</u>	<u>(3,308,057)</u>	<u>(4,130,509)</u>
Contingency Reserves - Ending	<u>12,194,756</u>	<u>12,977,423</u>	<u>14,619,984</u>	<u>25,369,820</u>	<u>24,512,074</u>	<u>24,194,962</u>	<u>20,701,402</u>	<u>18,580,249</u>	<u>16,060,030</u>	<u>12,751,973</u>	<u>8,621,464</u>
Total Liabilities and Reserves	<u><u>15,340,447</u></u>	<u><u>15,605,422</u></u>	<u><u>17,858,297</u></u>	<u><u>28,334,529</u></u>	<u><u>28,503,392</u></u>	<u><u>27,136,962</u></u>	<u><u>23,854,134</u></u>	<u><u>21,799,007</u></u>	<u><u>19,325,642</u></u>	<u><u>16,065,378</u></u>	<u><u>11,983,617</u></u>
Cash Flow Statement											
Beginning Cash and Investments	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
Cash Flow From Operating Activities											
Operating Income (Loss)	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	<u><u>13,380,195</u></u>	<u><u>14,032,423</u></u>	<u><u>16,082,696</u></u>	<u><u>25,290,130</u></u>	<u><u>27,288,392</u></u>	<u><u>25,927,962</u></u>	<u><u>22,584,684</u></u>	<u><u>20,466,084</u></u>	<u><u>17,972,726</u></u>	<u><u>14,698,932</u></u>	<u><u>10,603,507</u></u>



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

Age 96	\$27.12
Age 97	\$29.83
Age 98	\$32.81
Age 99	\$36.09
Age 100	\$39.70

• Dependent Child Life	Dep. Child Life	\$0.084
• Voluntary AD&D (Employee Paid)	AD&D	\$0.030

The 2024 monthly attachment points per employee are as follows:

Employee Classification	Unpooled Total	Pooled AD&D	Total
Managers 2 times salary	\$66.29	\$3.80	\$70.09
Managers 1.5 times salary	\$45.68	\$2.40	\$48.08
Non-Managers	\$12.51	\$0.39	\$12.90

The 2024 monthly premium remittances per employee are as follows:

Employee Classification	Unpooled Total	Pooled AD&D	Total
Managers 2 times salary	\$59.66	\$3.80	\$63.46
Managers 1.5 times salary	\$41.11	\$2.40	\$43.50
Non-Managers	\$11.26	\$0.39	\$11.64

Notes:

The \$43.50 total Managers 1.5 times salary rate is rounded down from \$43.51 for billing purposes.

The \$11.64 total Non-Managers rate is rounded down from \$11.65 for billing purposes.

Plan Design Changes:

The post retirement employee optional life benefit is increasing from a 15% benefit to a 20% benefit going forward effective January 1, 2024.

Authorized Signature 

Sincerely,

Date 7/31/2023

Linda Schmidt

Linda Schmidt
Manager, Contracts & Networks
State Employee Group Insurance Program
(651) 259-3785

State of Minnesota - SEGIP

January 1, 2024 Renewal

Rate Guarantee: 12 Months

Client Name:	State of Minnesota		
Client Number:	269982		
Renewal Period:	January 1, 2024	through	January 1, 2025

January 2023 Enrollment:	Contracts	28,141
--------------------------	-----------	--------

Rates:		Current Rates	Renewal Rates
	Employee	\$5.76	\$4.90
	Employee/Family	\$16.54	\$14.06

- Required minimum enrollment of 10 contracts.
- Rates are guaranteed for 12 months. Minimum enrollment requirement must be met annually.
- Rates include all applicable taxes and fees.
- If employer contribution is less than or equal to 80% of the total premium, the plan is considered Voluntary.
- Rates do not include commission.
- Groups must be headquartered in Minnesota.



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



Employee Insurance Fund

Plan Year 2025

(January 1, 2025– December 31, 2025)

Proposed Premium Rates

August 9, 2024

Contact:

Galen Benshoof, Enterprise Director

Employee Insurance

galen.benshoof@state.mn.us

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Executive Summary

The State Employee Group Insurance Program (SEGIP) provides health insurance and other benefits to more than 130,000 State of Minnesota employees, retirees, and dependents.

State agencies contribute to the cost of health insurance, dental insurance, basic life insurance, and the manager's income protection program (IPP). Employees can purchase several types of optional coverages at their own expense, including additional life insurance coverage, life insurance for spouse and/or children, short-term disability, long-term disability, and vision coverage.

SEGIP's health and dental plans are self-insured, which means that SEGIP bears the full financial risk of claims in these plans and has full authority to set their premium levels. The other coverages, optional to employees, are fully-insured products, which means that the contracted insurance company bears the financial risk and sets premiums.

Table 1 below summarizes proposed premium changes as of January 1, 2025 for benefits offered to employees through SEGIP.

Table 1: Premium Changes by Insurance Type

Insurance type	Percent change in overall premium	Percent change in agency-paid premium
Health:	5.5%	5.5%
- Minnesota Advantage Health Plan	5.75%*	5.75%*
- Advantage High Deductible Health Plan		
Dental	2.5%	2.5%
Vision	-14.78%*	N/A [#]
Basic Life/AD&D[‡]	5.0%	5.0%
Optional life, spouse life[‡]	TBD	N/A [#]
Child life[‡]	0.0%	N/A [#]
Voluntary AD&D[‡]	0.0%	N/A [#]
Disability (short-term)[‡]	0.0%	N/A [#]
Disability (long-term)[‡]	0.0%	N/A [#]

* Average premium change across Employee/Family coverage.

Agencies do not contribute toward these optional coverages. Only employees are affected by premium changes.

‡ MMB is currently conducting a request for proposals for life and disability insurance services, including these specific types of insurance. The premium change percentages for Basic Life, Basic AD&D, Voluntary AD&D, Child Life, Short-term Disability, and Long-term Disability are placeholder estimates and reflect the likely upper bounds of premium changes. The premium rates for Optional Life and Spouse Life are not estimated here but large premium changes are not expected. Final rates will not be known until contracting is completed later in 2024.

SEGIP Overview

The State Employee Group Insurance Program (SEGIP) provides insurance benefits to state employees, retirees, and their 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 accounts to cover certain 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.

Most insurance benefits are collectively bargained with a coalition of the state's participating labor unions on a two-year cycle that matches the state's biennial budget. The benefits are largely uniform across the different labor contracts and compensation plans.

SEGIP's fiscal year 2023 expenditures were approximately \$1.122 billion, as shown in Table 2. Nearly 90% of SEGIP's expenditures were for health coverage, which includes medical and pharmacy benefits and fixed payments to contracted plan administrators.

Table 2: SEGIP Expenditures

Insurance Type	SEGIP FY 2023 Expenditures	SEGIP % of FY 2023 Expenditures
Health	\$992,031,372	88.4%
Dental	\$70,352,311	6.3%
Disability	\$21,961,673	2.0%
Life Insurance (Employee Paid)	\$15,617,514	1.4%
Life Insurance (Employer Paid)	\$8,113,016	0.7%
Vision Insurance	\$3,831,452	0.3%
Administration & Other*	\$10,223,030	0.9%
Total	\$1,122,130,367	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 3: All Benefits Funding Source

Product	Fully-insured or self-insured	Agency contribution	Employee contribution
Health insurance ¹	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 combined)	Fully-insured	100%	0%, with option to purchase shorter elimination period
Optional life insurance (employee, spouse, children)	Fully-insured	0%	100%
Short-term disability	Fully-insured	0%	100%
Long-term disability	Fully-insured	0%	100%
Accidental death and dismemberment (AD&D) (employee, spouse)	Fully-insured	0%	100%
Vision	Fully-insured	0%	100%
Long-term care (closed to new enrollment)	Fully-insured	0%	100%
Retiree health plans ²	Fully-insured	0%	100%

Health Insurance

SEGIP's self-insured health plan is known as the Minnesota Advantage Health Plan (Advantage Plan). MMB currently contracts with Blue Cross Blue Shield of 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, and out-of-pocket limits, as well as the percentage of premium that is

¹ Over 99% of SEGIP health insurance enrollees are in the Minnesota Advantage Health Plan while a small number of employees in the managerial and unrepresented employee plans elect the high-deductible health plan (HDHP). The HDHP is not large enough to set premiums independently; instead, the premiums are calculated based on the Minnesota Advantage Health Plan rates as described later in this document.

² The retiree health plans are not part of the Employee Insurance Trust Fund – retirees pay premiums directly to the health carriers and the state has no financial liability.

contributed by employees for single and dependent coverage (currently 5% and 15%, respectively for medical). 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.

There is a great deal of uncertainty involved in projecting medical costs. One of the biggest contributors to the uncertainty is that premiums must be set well in advance of the plan year in question. For example, in the summer of 2024 we set premiums for 2025, based on the best information available at the time, which is the 2023 claims experience combined with early estimates from the first part of 2024. If actual cost growth for the remainder of 2024 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.

Per the recommendations of our actuarial consultants, the contingency reserve target for medical is two months' worth of paid claims, or 16.7% of expected annual claims. This reserve level is intended to ensure that the plan is self-sufficient, thus avoiding the need for an external infusion of funds. Maintaining the cash reserve protects the Advantage Plan from periods when we cannot collect premiums, or when there are especially unpredictable claims costs.

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, cover the administrative fees paid to the plan administrators, and to maintain adequate financial reserves.

The premium setting process begins each summer when Employee Insurance receives detailed health care price and utilization estimates for the next calendar year from our plan administrators and actuarial consultant. At about the same time, the prior year's claim data is 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.

Annual changes to the cost of medical claims are known as "trend." In other words, for a given year, trend is the percent increase in expected costs compared to the prior year's claims. Trend incorporates estimates of changes to both price and volume of health care services and prescription drugs.

In an average year, all else equal, all self-insured plans seek to keep pace with trend. For example, if medical trend is expected to increase by 7% in the coming year SEGIP need to increase premiums by 7% to account for trend alone. In that same average year SEGIP would also need an additional premium increase factor in order to keep pace with our reserve target. The reserve target must increase as medical trend increases because the reserve target is a function of the year's anticipated health care spending (16.7%, as stated above), and because health spending goes up every year, the actual cash amount of our reserves

target must increase as well. If we only increase our premiums by the trend amount, and not the additional reserve component, we “underfund” our reserve.

Thus, to keep our plan in a fiscally healthy and sustainable position, in an average year we need to increase our premiums to account for both the expected spending increase and to keep pace with our reserves target.

But of course no year is perfectly average.

In recognition of this, eight years ago Employee Insurance implemented a multi-year budget strategy, whereby premiums are set for the coming plan year and projected over the subsequent years, with any projected increases in the premium rate smoothed over multiple years to avoid large peaks and valleys, thus providing budget predictability for agencies and employees alike. Our contingency reserve enables us to achieve this smoothing strategy.

In the past several years, the Advantage Plan has been fortunate to be “over-reserved,” which means we have been above our 16.7% target in cash balance. As a result, following our smoothing strategy, we have aimed to slowly spend down the excess, which has served to moderate our “needed” premium increases in recent years. For instance, last year we “needed” closer to a 7% increase, but we ended up deciding on 3% as the final amount, in order to chip away at our reserve and get it closer to the target level.

HDHP Premiums

The Advantage High Deductible Health Plan (HDHP) is available to employees whose benefit programs follow the managerial or unrepresented employee plans. Although the HDHP premium increases are not the same as the Advantage Plan, they are calculated by using the Advantage 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 2025 in the Minnesota Advantage Health Plan is 5.5%. For the Minnesota Advantage High Deductible Health Plan (HDHP), the premium increase is 5.8% for employee-only coverage and 5.7% for family coverage.

The reason for 5.5% is as follows:

- Plan spending is anticipated to increase by 9.36% in 2025
- Next year we intend to reduce our reserves level (currently above the target) by \$46.2 million
- That reserves drawdown reduces the needed premium increase by 3.9 percentage points

- 9.36% spending increase minus 3.9% reserve drawdown equals 5.5% overall premium increase

With a 5.5% increase in 2025, and slightly higher amounts projected at this time for 2026 and 2027, the Advantage Plan's reserve is estimated to reach the 16.7% target level by the end of plan year 2027.

Premium dollar amounts 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	Employee-only coverage (Monthly rate)		Family coverage (Monthly rate)	
Plan Type and Contributor	2024	2025	2024	2025
Minnesota Advantage Health Plan	\$793.14	\$836.76	\$2,332.38	\$2,460.66
Employee	\$39.66	\$41.84	\$270.54	\$285.42
Employer	\$753.48	\$794.92	\$2,061.84	\$2,175.24
HDHP	\$751.48	\$795.10	\$2,249.06	\$2,377.34
Employee	\$39.66	\$41.84	\$270.54	\$285.42
Employer	\$711.82	\$753.26	\$1,978.52	\$2,091.92

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 2023, and therefore we have only showed SEGIP's rates through 2023 as well.

Table 5: Comparing Advantage Plan and Private Sector Premium Rates

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	\$702.92
Employer average - family	\$1,714.67	\$1,779.00	\$1,852.00	\$1,872	\$1997.33

Source: <https://www.kff.org/health-costs/report/2023-employer-health-benefits-survey/> (Accessed on July 26, 2024)

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, 2024 is used as the baseline. The number of members in 2024 through 2027 is anticipated to remain at the same level as in 2024.
- 2) Growth in allowed claims per person: Allowed claims are forecast to increase by 6.6% per member per month in 2025 based on claims experience, trend, and collective bargained benefit agreements. Claims growth of 6% per year is anticipated for 2026 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 forecast to decrease to 7% in 2025 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 \$160 million above target by the end of Plan Year 2024. Plan Year 2025 reserves will intentionally be spent down by an estimated \$46.2 million, resulting in an offset of the overall premium increase needed in 2025 by 3.9% percentage points. The medical reserve is forecasted to approach the 16.7% target by 2027.

Attachment 3 illustrates the Minnesota Advantage Plan's historical and projected balance sheet and cash flow statements from 2018 through 2027.

Dental Insurance

For 2025, the proposed dental premium increase is 2.5%. This increase will bring the state's dental plan provider reimbursements rates in line with both Delta Dental and HealthPartners standard commercial network reimbursement rates. Our dental plan administrators believe that these increases are important to ensure state dental network integrity and to adjust for inflation.

In consultation with its actuarial consultant, SEGIP has determined that a 2.5% increase to the dental premium along with a reserve reduction is appropriate for plan year 2025. This rate is intended to enhance dental provider reimbursements while drawing down the reserve to limit the future rate increases experienced by SEGIP's members. SEGIP is forecasted to have a \$12 million excess dental reserve above the target 10% level at the end of plan year 2024. Our actuarial consultant estimates that the 2.5% dental premium increase will result in a \$2.47 million drawdown of the reserve in 2025 with the goal of approaching the 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 the potential for 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.

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	2025
Employee only	\$40.74	\$40.74	\$42.78	\$44.92	\$46.04
Family	\$120.54	\$120.54	\$126.58	\$132.92	\$136.24

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, 2024, 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 792,546 contract months in PY 2024.
- **Claims increases.** We assume a claims increase of 3.8% in 2025, and 2.0% claims increases from 2026 to 2027.
- **Reserves.** The excess dental reserve is forecast to be \$12 million at the end of Plan Year 2024. Approximately \$2.47 million of the reserve will be drawn down to fund the dental premium in 2025 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 2025 premium rates for the fully-insured products are detailed below in Table 6. Key detail for 2025: MMB is currently conducting a procurement for life and disability insurance services, including these specific types of insurance. The premium change percentages for Basic Life, Basic AD&D, Voluntary AD&D, Child Life, Short-term Disability, and Long-term Disability are placeholder estimates and reflect the likely upper bounds of premium changes. The premium rates for Optional Life and Spouse Life are not estimated here but large premium changes are not expected. Final rates will not be known until contracting with the newly-selected vendor(s) is completed later in 2024.

Attachment 6 is a letter from the fully-insured carrier verifying the rates for the vision product. Letters for the life and disability products will not be available until after the contracting for these products are completed later in 2024.

Table 6: Fully-Insured Insurance Product Rates by Plan and Year

Plan type	Category	2024 Rate	2025 Rate	Percent Change
Basic Life Insurance* and Accidental Death and Dismemberment (AD&D)	Managers (2x)	\$63.46	\$66.62	5.0%
	Managers (1.5x)	\$43.50	\$45.66	5.0%
	Non-Managers	\$11.64	\$12.22	5.0%
Optional and Spouse Life (per \$1,000)*	Age < 30	\$0.06	TBD	TBD
	30-34	\$0.08	TBD	TBD
	35-39	\$0.09	TBD	TBD
	40-44	\$0.10	TBD	TBD
	45-49	\$0.17	TBD	TBD
	50-54	\$0.31	TBD	TBD
	55-59	\$0.49	TBD	TBD
	60-64	\$0.81	TBD	TBD
	65-69	\$1.30	TBD	TBD
	70-74	\$2.10	TBD	TBD
	75-79	\$3.40	TBD	TBD
	80-84	\$5.50	TBD	TBD
	85-89	\$11.01	TBD	TBD
	90	\$15.31	TBD	TBD
	91	\$16.84	TBD	TBD
	92	\$18.52	TBD	TBD
	93	\$20.37	TBD	TBD
	94	\$22.41	TBD	TBD
	95	\$24.65	TBD	TBD
	96	\$27.12	TBD	TBD
	97	\$29.83	TBD	TBD
	98	\$32.81	TBD	TBD
	99	\$36.09	TBD	TBD
	100	\$39.70	TBD	TBD
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%
Disability Insurance*	30 day elimination	\$0.30	\$0.30	0.00%

Plan type	Category	2024 Rate	2025 Rate	Percent Change
	60 day elimination	\$0.27	\$0.27	0.00%
	90 day elimination	\$0.24	\$0.24	0.00%
	120 day elimination	\$0.22	\$0.22	0.00%
	150 day elimination	\$0.20	\$0.20	0.00%
	STD	\$1.36	\$1.36	0.00%
	LTD	\$0.50	\$0.50	0.00%
Vision	Employee	\$4.90	\$4.18	-14.69%
	Family	\$14.06	\$11.98	-14.79%

* MMB is currently conducting a request for proposals for life and disability insurance services, including these specific types of insurance. The premium change percentages for Basic Life, Basic AD&D, Voluntary AD&D, Child Life, Short-term Disability, and Long-term Disability are placeholder estimates and reflect the likely upper bounds of premium changes. The premium rates for Optional Life and Spouse Life are not estimated here but large premium changes are not expected. Final rates will not be known until contracting is completed later in 2024.

Effect of medical premium change on state agencies

Table 7 details the effect of the 5.5% medical premium increase on each state agency for Plan Year 2025. It assumes the agency will have the same number of employees it had on January 1, 2024. The number of contracts represents the number of covered employees; the number of members includes both employee and covered dependents.

Table 7: Agency Medical Premium Increase table

Agency	# of Contracts	# of Members	Annual Agency Cost	Annual Employee Cost	Annual Total Cost	Impact of 5.5% Increase
MN St Colleges & Universities	10,828	26,904	\$198,631,839	\$25,467,750	\$224,099,589	\$10,924,751
Human Services Dept	7,237	17,602	\$129,835,860	\$15,887,924	\$145,723,784	\$7,140,972
Transportation Dept	4,795	12,294	\$90,724,107	\$10,948,319	\$101,672,426	\$4,989,826
Corrections Dept	4,618	11,369	\$84,029,884	\$10,861,950	\$94,891,834	\$4,621,644
Minnesota IT Services	2,453	6,166	\$45,979,578	\$5,533,384	\$51,512,961	\$2,528,877
Trial Courts	2,442	5,623	\$42,831,345	\$5,053,957	\$47,885,302	\$2,355,724
Natural Resources Dept	2,351	5,899	\$43,614,159	\$5,506,241	\$49,120,400	\$2,398,779
Public Safety Dept	2,199	5,658	\$40,854,888	\$5,285,241	\$46,140,130	\$2,247,019

Agency	# of Contracts	# of Members	Annual Agency Cost	Annual Employee Cost	Annual Total Cost	Impact of 5.5% Increase
Health Department	1,792	4,170	\$31,868,167	\$3,766,721	\$35,634,888	\$1,752,749
Employ & Econ Development Dept	1,405	3,254	\$25,273,986	\$2,929,471	\$28,203,457	\$1,390,069
Revenue Dept	1,290	3,117	\$22,822,792	\$2,641,723	\$25,464,516	\$1,255,254
Veterans Affairs Dept	1,229	2,907	\$21,840,395	\$2,802,921	\$24,643,316	\$1,201,222
Public Defense Board	871	2,031	\$15,355,368	\$1,929,850	\$17,285,218	\$844,545
Pollution Control Agency	819	1,973	\$15,055,129	\$1,808,053	\$16,863,182	\$828,032
Administration Dept	508	1,087	\$8,644,912	\$991,499	\$9,636,410	\$475,470
Agriculture Dept	453	1,174	\$8,701,105	\$1,040,843	\$9,741,948	\$478,561
Labor & Industry Dept	441	1,012	\$7,976,244	\$949,599	\$8,925,842	\$438,693
Education Department	423	974	\$7,392,036	\$862,775	\$8,254,810	\$406,562
Supreme Court	417	1,073	\$7,649,883	\$909,740	\$8,559,623	\$420,744
Commerce Dept	387	923	\$6,927,490	\$799,975	\$7,727,465	\$381,012
Attorney General's Office	372	834	\$6,349,228	\$751,729	\$7,100,958	\$349,208
Military Affairs Dept	331	852	\$6,146,327	\$716,672	\$6,862,999	\$338,048
Mn Management & Budget	307	761	\$5,693,080	\$661,432	\$6,354,512	\$313,119
Housing Finance Agency	291	729	\$5,416,267	\$640,694	\$6,056,962	\$297,895
Guardian ad Litem Board	240	522	\$3,922,938	\$429,044	\$4,351,982	\$215,762
Minnesota Zoological Garden	231	484	\$3,768,081	\$406,387	\$4,174,468	\$207,244
Senate	188	351	\$2,842,475	\$291,724	\$3,134,199	\$156,336
MNsure	183	379	\$2,948,727	\$326,092	\$3,274,818	\$162,180
Mn State Academies	164	402	\$2,953,912	\$417,133	\$3,371,046	\$162,465
Lottery	139	274	\$2,353,567	\$262,352	\$2,615,919	\$129,446

Agency	# of Contracts	# of Members	Annual Agency Cost	Annual Employee Cost	Annual Total Cost	Impact of 5.5% Increase
MN State Retirement System	132	326	\$2,424,796	\$290,737	\$2,715,533	\$133,364
Water & Soil Resources Board	121	335	\$2,369,108	\$297,143	\$2,666,251	\$130,301
Public Employees Retire Assoc	106	220	\$1,739,868	\$247,963	\$1,987,831	\$95,693
LCC-Leg Coordinating Comm	98	218	\$1,761,550	\$204,052	\$1,965,602	\$96,885
Secretary of State	94	221	\$1,634,941	\$183,264	\$1,818,206	\$89,922
Teachers Retirement Assoc	88	230	\$1,699,512	\$209,355	\$1,908,867	\$93,473
Court of Appeals	79	156	\$1,263,810	\$134,567	\$1,398,378	\$69,510
Office of Higher Education	78	200	\$1,418,430	\$173,609	\$1,592,040	\$78,014
State Auditor	75	185	\$1,347,060	\$161,013	\$1,508,074	\$74,088
Administrative Hearings	66	140	\$1,121,525	\$134,652	\$1,256,177	\$61,684
Public Utilities Comm	64	165	\$1,229,044	\$174,335	\$1,403,379	\$67,597
Governors Office	59	100	\$807,028	\$86,491	\$893,519	\$44,387
Perpich Ctr For Arts Education	58	134	\$993,171	\$112,980	\$1,106,152	\$54,624
Legislative Auditor	55	140	\$983,507	\$112,063	\$1,095,570	\$54,093
Iron Range Resources & Rehab	49	127	\$914,056	\$106,437	\$1,020,493	\$50,273
Human Rights Dept	47	88	\$745,628	\$89,592	\$835,219	\$41,010
Animal Health Board	40	108	\$784,079	\$93,842	\$877,921	\$43,124
Gambling Control Board	39	86	\$682,335	\$76,743	\$759,078	\$37,528
Explore Minnesota	37	86	\$690,132	\$85,853	\$775,985	\$37,957

Agency	# of Contracts	# of Members	Annual Agency Cost	Annual Employee Cost	Annual Total Cost	Impact of 5.5% Increase
Investment Board	34	94	\$666,528	\$79,904	\$746,432	\$36,659
Nursing Board	34	59	\$471,082	\$55,699	\$526,781	\$25,910
Prof Educator Licensing Std Bd	23	50	\$387,323	\$53,235	\$440,557	\$21,303
Medical Practice Board	21	31	\$268,379	\$23,847	\$292,226	\$14,761
Cosmetologist Exam Board	20	58	\$400,640	\$48,306	\$448,946	\$22,035
Pharmacy Board	20	46	\$353,539	\$39,995	\$393,533	\$19,445
Arts Board	18	33	\$288,354	\$30,731	\$319,085	\$15,859
Dentistry Board	16	25	\$245,529	\$36,050	\$281,579	\$13,504
Ombud Mental Hlth & Dev Dis	15	36	\$276,929	\$32,074	\$309,003	\$15,231
Public Facilities Authority	14	37	\$263,367	\$36,119	\$299,485	\$14,485
Peace Officers Board - POST	14	31	\$267,888	\$31,598	\$299,485	\$14,734
Racing Commission	13	27	\$243,145	\$28,351	\$271,497	\$13,373
Workers Comp Court of Appeals	12	26	\$234,104	\$27,876	\$261,979	\$12,876
Social Work Board	12	20	\$218,403	\$25,105	\$243,508	\$12,012
Psychology Board	12	24	\$187,003	\$19,564	\$206,567	\$10,285
Bureau of Mediation Services	11	27	\$177,961	\$19,088	\$197,049	\$9,788
Tax Court	10	27	\$200,320	\$24,153	\$224,473	\$11,018
Indian Affairs Council	8	14	\$119,435	\$12,119	\$131,554	\$6,569
Campaign Fin & Public Discl Bd	8	24	\$150,836	\$17,660	\$168,496	\$8,296
Emergency Medical Services Bd	8	29	\$182,236	\$23,201	\$205,438	\$10,023
Disability Council	7	12	\$94,693	\$8,873	\$103,566	\$5,208

Agency	# of Contracts	# of Members	Annual Agency Cost	Annual Employee Cost	Annual Total Cost	Impact of 5.5% Increase
Ombudsperson for Corrections	7	13	\$110,393	\$11,643	\$122,036	\$6,072
Accountancy Board	6	10	\$85,651	\$8,397	\$94,048	\$4,711
Chiropractors Board	6	12	\$101,352	\$11,167	\$112,519	\$5,574
Behavioral Health & Therapy Bd	6	14	\$101,352	\$11,167	\$112,519	\$5,574
Architecture, Engineering Bd	5	6	\$60,909	\$5,150	\$66,059	\$3,350
Sentencing Guidelines Comm	5	13	\$108,010	\$13,462	\$121,472	\$5,941
Private Detective Board	4	5	\$51,867	\$4,674	\$56,542	\$2,853
Ombudsperson for Families	4	7	\$51,867	\$4,674	\$56,542	\$2,853
Exec for LT Svcs & Supports Bd	4	10	\$66,568	\$7,445	\$74,013	\$3,661
Barber Examiners Board	3	5	\$42,826	\$4,198	\$47,024	\$2,355
Amateur Sports Comm	3	3	\$27,125	\$1,428	\$28,553	\$1,492
African Heritage Council	3	5	\$42,826	\$4,198	\$47,024	\$2,355
Latino Affairs Council	3	9	\$58,526	\$6,969	\$65,495	\$3,219
Asian-Pacific Council	3	3	\$27,125	\$1,428	\$28,553	\$1,492
Marriage & Family Therapy	3	8	\$57,526	\$6,969	\$64,495	\$3,164
Physical Therapy Board	3	6	\$42,826	\$4,198	\$47,024	\$2,355
Occupational Therapy Pract Bd	3	7	\$42,826	\$4,198	\$47,024	\$2,355
Judicial Standards Board	3	9	\$58,526	\$6,969	\$65,495	\$3,219

Agency	# of Contracts	# of Members	Annual Agency Cost	Annual Employee Cost	Annual Total Cost	Impact of 5.5% Increase
Higher Ed Facilities Authority	2	5	\$49,484	\$6,493	\$55,977	\$2,722
Rare Disease Advisory Council	2	10	\$49,484	\$6,493	\$55,977	\$2,722
Capitol Area Architect	2	7	\$49,484	\$6,493	\$55,977	\$2,722
Veterinary Medicine Board	2	3	\$33,784	\$3,722	\$37,506	\$1,858
Cannabis Management Office	1	1	\$9,042	\$476	\$9,518	\$497
Ombud American Indian Families	1	2	\$24,742	\$3,246	\$27,989	\$1,361
Optometry Board	1	3	\$24,742	\$3,246	\$27,989	\$1,361
Foster Youth Ombudsperson	1	1	\$8,542	\$476	\$9,018	\$470
Total	51,205	124,970	\$930,098,448	\$114,678,413	\$1,044,776,866	\$51,155,415

Attachments

Attachment 1: Historical Rates

Insurance type	Category	Rates					Percent change 2024 to 2025
		2021	2022	2023	2024	2025 (proposed)	
Medical	Employee only	\$732.94	\$754.94	\$770.04	\$793.14	\$836.76	5.5%
	Family	\$2,155.38	\$2,220.04	\$2,264.44	\$2,332.38	\$2,460.66	5.5%
Medical - HDHP	Employee only	\$691.30	\$713.28	\$728.38	\$751.48	\$795.10	5.8%
	Family	\$2,072.06	\$2,136.72	\$2,181.12	\$2,249.06	\$2,377.34	5.7%
Dental	Employee only	\$40.74	\$40.74	\$42.78	\$44.92	\$46.04	2.49%
	Family	\$120.54	\$120.54	\$126.58	\$132.92	\$136.24	2.50%
Basic life insurance and accidental death and disability*	Managers (2x)	\$55.86	\$58.22	\$61.20	\$63.46	\$66.62	5%
	Managers (1.5x)	\$38.30	\$39.94	\$41.94	\$43.50	\$45.66	5%
	Non-Managers	\$10.24	\$10.70	\$11.22	\$11.64	\$12.22	5%
Optional and spouse life (rates per \$1,000 of coverage)*	Age <30	No change	No change	\$0.06	No change	TBD	TBD
	30-34			\$0.08			
	35-39			\$0.09			
	40-44			\$0.10			
	45-49			\$0.17			
	50-54			\$0.31			
	55-59			\$0.49			
	60-64			\$0.81			
	65-69			\$1.30			
	70-74			\$2.10			
	75-79			\$3.40			
	80-84			\$5.50			
	85-89			\$11.01			
	90			\$15.31			
	91			\$16.84			
	92			\$18.52			
	93			\$20.37			
	94			\$22.41			
	95			\$24.65			
	96			\$27.12			
	97			\$29.83			

Insurance type	Category	Rates					Percent change 2024 to 2025
		2021	2022	2023	2024	2025 (proposed)	
	98			\$32.81			
	99			\$36.09			
	100			\$39.70			
Child life (\$10,000 coverage for all children in family) *	all	No change	No change	\$0.84	No change	No change	0.00%
Voluntary AD&D (rates per \$5,000) *	N/A	No change	No change	\$0.16	No change	No change	0.00%
Disability insurance *	30 day elimination	\$0.34	\$0.34	\$0.32	\$0.30	\$0.30	0%
	60 day elimination	\$0.30	\$0.30	\$0.29	\$0.27	\$0.27	0%
	90 day elimination	\$0.27	\$0.27	\$0.26	\$0.24	\$0.24	0%
	120 day elimination	\$0.25	\$0.25	\$0.24	\$0.22	\$0.22	0%
	150 day elimination	\$0.23	\$0.23	\$0.22	\$0.20	\$0.20	0%
	STD	\$1.70	\$1.62	\$1.46	\$1.36	\$1.36	0%
	LTD	\$0.58	\$0.58	\$0.54	\$0.50	\$0.50	0%
Vision coverage	Employee	\$5.76	\$5.76	\$5.76	\$4.90	\$4.18	-14.69%
	Family	\$16.54	\$16.54	\$16.54	\$14.06	\$11.98	-14.79%

*MMB is currently conducting a request for proposals for life and disability insurance services, including these specific types of insurance. The premium change percentages for Basic Life, Basic AD&D, Voluntary AD&D, Child Life, Short-term Disability, and Long-term Disability are placeholder estimates and reflect the likely upper bounds of premium changes. The premium rates for Optional Life and Spouse Life are not estimated here but large premium changes are not expected. Final rates will not be known until contracting is completed later in 2024.

Attachment #2

Self funded Medical Plans - Plan Year Basis - 2017 to 2027 Preliminary
Labor/Management Financial Report
Interim 2023 Plan Year Results - 120-day Runout
Contingency Reserves Target of 16.7% met at end of 2027

		Actual '17 Plan Yr	Actual '18 Plan Yr	Actual '19 Plan Yr	Actual '20 Plan Yr	Actual '21 Plan Yr	Actual '22 Plan Yr	Interim '23 Plan Yr	Forecast '24 Plan Yr	Forecast '25 Plan Yr	Forecast '26 Plan Yr	Forecast '27 Plan Yr
Premium Increase Current Forecast		8.70%	2.85%	3.00%	7.85%	4.60%	3.00%	2.00%	3.00%	5.50%	7.50%	7.50%
Income (Premiums)	Health Insurance	847,949,658	877,944,858	907,310,833	983,057,087	1,003,817,357	1,017,238,109	1,049,743,573	1,108,186,469	1,169,136,724	1,256,821,979	1,351,083,627
Expenditures												
Allowed Claims		834,307,125	888,509,490	939,693,657	882,500,457	1,006,167,781	1,003,457,425	1,109,910,026	1,199,402,864	1,279,163,154	1,355,912,944	1,437,267,720
Less : Deductibles, Co-Pays and other Cost Sharing Provisions		(68,127,650)	(63,263,828)	(64,479,796)	(73,964,433)	(81,656,575)	(82,692,051)	(88,757,924)	(89,457,924)	(90,157,924)	(90,857,924)	(91,557,924)
Net - Allowed Claims Paid by SEGIP		766,179,475	825,245,662	875,213,861	808,536,024	924,511,206	920,765,374	1,021,152,102	1,109,944,939	1,189,005,230	1,265,055,019	1,345,709,796
Admin & Reinsurance (Paid to Carriers)		33,148,768	32,192,980	32,531,864	29,169,285	33,645,535	33,710,057	38,379,578	36,521,572	37,617,219	38,745,735	39,908,107
Total Expenditures		799,328,243	857,438,642	907,745,725	837,705,309	958,156,740	954,475,431	1,059,531,680	1,146,466,511	1,226,622,449	1,303,800,755	1,385,617,903
Contribution Margin		48,621,415	20,506,216	(434,892)	145,351,777	45,660,616	62,762,678	(9,788,107)	(38,280,043)	(57,485,724)	(46,978,776)	(34,534,276)
Other Expenses , Settlements, and Adjustments												
Federal Govt Fee - Transitional Reinsurance		0	0	0	0	0	0	0	0	0	0	0
Federal Govt Fee - PCORI		(307,972)	(317,499)	(287)	(683,005)	(360,990)	(389,778)	(420,621)	(457,000)	(457,000)	(457,000)	(457,000)
Other Expenses		(1,698,828)	(1,069,700)	(1,281,905)	(1,314,415)	(1,318,866)	(1,432,728)	(2,109,797)	(1,885,000)	(1,885,000)	(1,885,000)	(1,885,000)
Settlements - Prior Plan Years		5,387,965	1,789,369	(530,678)	0	(922,558)	6,141	(24,870)	(300,000)	(300,000)	(300,000)	(300,000)
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)	(2,555,288)	(2,642,000)	(2,642,000)	(2,642,000)	(2,642,000)
Gain or Loss Before Interest Income		52,002,580	20,908,386	(2,247,761)	143,354,357	43,058,203	(21,935,065)	(12,343,395)	(40,922,043)	(60,127,724)	(49,620,776)	(37,176,276)
Interest Income		2,830,516	5,311,740	6,177,837	2,859,934	1,367,839	5,885,955	18,985,591	15,987,053	13,966,058	11,771,088	10,035,147
Gain or Loss After Interest Income		54,833,096	26,220,126	3,930,076	146,214,292	44,426,042	(16,049,110)	6,642,196	(24,934,989)	(46,161,667)	(37,849,688)	(27,141,129)
Contingency Reserves												
Contingency Reserves - End of Plan Year		172,464,044	198,684,170	202,614,246	348,828,537	393,254,579	377,205,469	383,847,665	358,912,675	312,751,009	274,901,320	247,760,191
Target Reserves - 16.7 %		137,816,026	146,160,715	135,025,516	154,393,371	153,767,817	170,532,401	185,360,805	198,563,873	211,264,188	224,733,536	239,061,635
Variance		34,648,018	52,523,455	67,588,730	194,435,166	239,486,761	206,673,068	198,486,860	160,348,802	101,486,820	50,167,785	8,698,556
Member Months		1,543,906	1,558,637	1,572,916	1,583,113	1,550,696	1,528,511	1,544,872	1,585,008	1,585,008	1,585,008	1,585,008
Increase in Allowed Claims - PMPM		2.4%	5.5%	4.8%	-6.7%	16.4%	1.2%	9.4%	5.3%	6.6%	6.0%	6.0%
Cost Sharing Provisions - As % of Allowed Claims		8.2%	7.1%	6.9%	8.4%	8.1%	8.2%	8.0%	7.5%	7.0%	6.7%	6.4%
Increase in Claims Paid by SEGIP - PMPM		2.5%	6.7%	5.1%	-8.2%	16.7%	1.0%	9.7%	5.9%	7.1%	6.4%	6.4%

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

	<u>12/31/18</u>	<u>12/31/19</u>	<u>12/31/20</u>	<u>12/31/21</u>	<u>12/31/22</u>	Interim <u>12/31/23</u>	Projected <u>12/31/24</u>	Projected <u>12/31/25</u>	Projected <u>12/31/26</u>	Projected <u>12/31/27</u>
	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical	Self Funded Medical
	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>
Balance Sheet										
ASSETS										
Cash and Investments	251,327,377	255,693,924	392,823,476	459,647,809	420,131,095	420,137,350	402,083,882	359,336,710	317,121,309	290,968,525
Total Accounts Receivables	28,175,000	35,226,000	48,496,000	43,025,000	51,418,000	71,486,000	73,630,580	77,680,262	83,506,282	89,769,253
Total Assets	279,502,377	290,919,924	441,319,476	502,672,809	471,549,095	491,623,350	475,714,462	437,016,972	400,627,591	380,737,778
LIABILITIES										
Accounts Payable	8,268,704	13,236,678	16,929,960	21,535,556	8,598,000	10,332,534	10,946,591	11,726,306	12,476,330	13,271,770
IBNR	71,999,504	74,432,000	74,886,979	87,523,674	85,273,627	97,398,152	105,808,846	112,490,759	113,197,373	119,649,307
Deferred Revenue	550,000	637,000	674,000	359,000	472,000	45,000	46,350	48,899	52,567	56,509
Total Liabilities	80,818,207	88,305,678	92,490,939	109,418,230	94,343,627	107,775,686	116,801,787	124,265,964	125,726,270	132,977,587
EQUITY/ NET ASSETS										
Contingency Reserves - Beginning	172,464,044	198,684,170	202,614,246	348,828,537	393,254,578	377,205,468	383,847,664	358,912,675	312,751,008	274,901,320
Income (Loss) - During Plan Year	26,220,126	3,930,076	146,214,292	44,426,042	(16,049,110)	6,642,196	(24,934,989)	(46,161,667)	(37,849,688)	(27,141,129)
Contingency Reserves - Ending	198,684,170	202,614,246	348,828,537	393,254,578	377,205,468	383,847,664	358,912,675	312,751,008	274,901,320	247,760,190
Total Liabilities and Reserves	279,502,377	290,919,924	441,319,476	502,672,809	471,549,095	491,623,350	475,714,462	437,016,972	400,627,590	380,737,778
Cash Flow Statement										
Beginning Cash and Investments	237,205,075	251,327,377	255,693,924	392,823,476	459,647,809	420,131,095	420,137,350	402,083,882	359,336,710	317,121,309
Cash Flow From Operating Activities	26,220,126	3,930,076	146,214,292	44,426,042	(16,049,110)	6,642,196	(24,934,989)	(46,161,667)	(37,849,688)	(27,141,129)
Change in Assets and Liabilities	(6,976,591)	(7,051,000)	(13,270,000)	5,471,000	(8,393,000)	(20,068,000)	(2,144,580)	(4,049,682)	(5,826,020)	(6,262,971)
Accounts Receivable	(6,976,591)	(7,051,000)	(13,270,000)	5,471,000	(8,393,000)	(20,068,000)	(2,144,580)	(4,049,682)	(5,826,020)	(6,262,971)
Accounts Payable	(78,737)	4,967,975	3,693,282	4,605,596	(12,937,556)	1,734,534	614,057	779,715	750,025	795,440
IBNR	(5,206,497)	2,432,497	454,979	12,636,695	(2,250,047)	12,124,525	8,410,695	6,681,912	706,615	6,451,934
Deferred Revenue	164,000	87,000	37,000	(315,000)	113,000	(427,000)	1,350	2,549	3,667	3,943
Change related to Balance Sheet Accounts	(12,097,824)	436,471	(9,084,739)	22,398,291	(23,467,604)	(6,635,941)	6,881,522	3,414,494	(4,365,713)	988,346
Ending Cash and Investments	251,327,377	255,693,924	392,823,476	459,647,809	420,131,095	420,137,350	402,083,882	359,336,710	317,121,309	290,968,525

Attachment #4

State Employees' Group Insurance Program (SEGIP)

Self Funded Dental - Plan Year Basis

Plan Years 2018 to 2027

2.5% Increase in 2025, 2% increase in 2026-27

	Actual 12 Months 12/31/17	Actual 12 Months 12/31/18	Actual 12 Months 12/31/19	Actual 12 Months 12/31/20	Actual 12 Months 12/31/21	Actual 12 Months 12/31/22	7/24/2024 Prelim 12 Months 12/31/23	7/24/2024 Forecast 12 Months 12/31/24	7/24/2024 Forecast 12 Months 12/31/25	7/24/2024 Forecast 12 Months 12/31/26	7/24/2024 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%	2.50%	2.00%	2.00%
Income (Premiums)	52,191,740	54,377,646	63,613,951	65,941,930	64,919,167	64,530,298	68,657,820	72,090,711	73,892,979	75,370,839	76,878,255
Expenditures											
Claims Paid & Incurred	48,075,593	50,636,855	59,133,852	52,031,727	62,543,468	61,881,802	69,692,077	70,946,535	73,642,503	75,115,353	76,617,660
Admin & Reinsurance (Paid to Carriers)	3,083,984	3,217,075	3,180,996	3,345,520	3,311,594	3,330,905	3,396,832	3,478,141	3,544,608	3,612,499	3,681,846
Total Expenses	51,159,577	53,853,930	62,314,848	55,377,247	65,855,062	65,212,707	73,088,910	74,424,676	77,187,111	78,727,852	80,299,506
Gain or (Loss)	1,032,163	523,716	1,299,103	10,564,683	(935,896)	(682,410)	(4,431,090)	(2,333,965)	(3,294,132)	(3,357,013)	(3,421,251)
Gain (Loss) as % of Prem.	2.0%	1.0%	2.0%	16.0%	-1.4%	-1.1%	-6.5%	-3.2%	-4.5%	-4.5%	-4.5%
Interest Income	145,136	258,952	343,458	185,152	78,150	365,298	1,032,478	929,852	822,659	711,613	590,900
Gain or Loss After Interest Income	<u>1,177,299</u>	<u>782,668</u>	<u>1,642,561</u>	<u>10,749,836</u>	<u>(857,746)</u>	<u>(317,112)</u>	<u>(3,398,611)</u>	<u>(1,404,112)</u>	<u>(2,471,474)</u>	<u>(2,645,401)</u>	<u>(2,830,351)</u>
Contingency Reserves - End of Plan Year	12,194,756	12,977,423	14,619,984	25,369,820	24,512,074	24,194,962	20,796,351	19,392,239	16,920,765	14,275,364	11,445,014
Target Reserves - 10% of Next Year Claims	5,063,686	5,913,385	5,203,173	6,254,347	6,229,369	6,969,208	7,094,653	7,364,250	7,644,015	7,661,766	7,899,281
Variance	<u>7,131,070</u>	<u>7,064,038</u>	<u>9,416,812</u>	<u>19,115,473</u>	<u>18,282,705</u>	<u>17,225,755</u>	<u>13,701,697</u>	<u>12,027,988</u>	<u>9,276,750</u>	<u>6,613,598</u>	<u>3,545,733</u>
Members and Contracts											
Member Months	1,675,063	1,709,934	1,729,275	1,744,961	1,723,411	1,716,013	1,753,781	1,753,781	1,753,781	1,753,781	1,753,781
Average Members Per Month	139,589	142,495	144,106	145,413	143,618	143,001	146,148	146,148	146,148	146,148	146,148
Contract Months - Single Plans	344,626	353,315	356,358	359,546	356,176	359,272	370,851	370,851	370,851	370,851	370,851
Contract Months - Family Plans	407,696	416,151	420,079	423,497	417,728	414,242	421,695	421,695	421,695	421,695	421,695
Total Contract Months	<u>752,322</u>	<u>769,466</u>	<u>776,437</u>	<u>783,043</u>	<u>773,904</u>	<u>773,514</u>	<u>792,546</u>	<u>792,546</u>	<u>792,546</u>	<u>792,546</u>	<u>792,546</u>
Average Number of Contracts per month											
Single Plans	28,398	29,443	29,697	29,962	29,681	29,939	30,904	30,904	30,904	30,904	30,904
Family Plans	33,958	34,679	35,007	35,291	34,811	34,520	35,141	35,141	35,141	35,141	35,141
Total Plans	<u>62,356</u>	<u>64,122</u>	<u>64,703</u>	<u>65,254</u>	<u>64,492</u>	<u>64,460</u>	<u>66,046</u>	<u>66,046</u>	<u>66,046</u>	<u>66,046</u>	<u>66,046</u>
Average Members Per Contract	<u>2.23</u>	<u>2.22</u>	<u>2.23</u>	<u>2.23</u>	<u>2.23</u>	<u>2.22</u>	<u>2.21</u>	<u>2.21</u>	<u>2.21</u>	<u>2.21</u>	<u>2.21</u>
Change in Premiums and Expenses PMPM											
Premiums	13.6%	2.1%	15.7%	2.7%	-0.32%	-0.17%	4.10%	5.00%	2.50%	2.00%	2.00%
Claims	-0.9%	3.2%	15.5%	-12.8%	21.7%	-0.6%	10.2%	1.8%	3.8%	2.0%	2.0%
Admin	0.1%	2.2%	-2.2%	4.2%	0.2%	1.0%	-0.2%	2.4%	1.9%	1.9%	1.9%

Note: The above Income Statement(s) have not been Independently Audited.

Attachment #5

State Employees' Group Insurance Program (SEGIP)

Self Funded Dental - Delta and Hlth Partners

Balance Sheet

Plan Years 2017 to 2027

Balance Sheet

ASSETS

	Actual 12 Months <u>12/31/17</u>	Actual 12 Months <u>12/31/18</u>	Actual 12 Months <u>12/31/19</u>	Actual 12 Months <u>12/31/20</u>	Actual 12 Months <u>12/31/21</u>	Actual 12 Months <u>12/31/22</u>	Prelim 12 Months <u>12/31/23</u>	Forecast 12 Months <u>12/31/24</u>	Forecast 12 Months <u>12/31/25</u>	Forecast 12 Months <u>12/31/26</u>	Forecast 12 Months <u>12/31/27</u>
Cash,Investments and Accrued Interest	13,380,195	14,032,423	14,379,298	26,993,529	27,288,392	25,927,962	22,997,351	21,575,439	19,170,628	16,552,365	13,749,694
Total Accounts Receivables	<u>1,960,252</u>	<u>1,573,000</u>	<u>1,775,600</u>	<u>1,341,000</u>	<u>1,215,000</u>	<u>1,209,000</u>	<u>1,292,000</u>	<u>1,356,600</u>	<u>1,390,515</u>	<u>1,418,325</u>	<u>1,446,692</u>
Total Assets	<u><u>15,340,447</u></u>	<u><u>15,605,423</u></u>	<u><u>16,154,898</u></u>	<u><u>28,334,529</u></u>	<u><u>28,503,392</u></u>	<u><u>27,136,962</u></u>	<u><u>24,289,351</u></u>	<u><u>22,932,039</u></u>	<u><u>20,561,143</u></u>	<u><u>17,970,690</u></u>	<u><u>15,196,386</u></u>

LIABILITIES

Total -Accounts Payable	1,978,257	1,382,000	1,417,235	1,072,709	1,870,318	1,252,000	1,253,000	1,259,480	1,273,406	1,281,014	1,288,775
IBNR	1,167,435	1,246,000	1,821,077	1,892,000	2,121,000	1,690,000	2,240,000	2,280,320	2,366,972	2,414,312	2,462,598
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	<u>3,145,692</u>	<u>2,628,000</u>	<u>3,238,312</u>	<u>2,964,709</u>	<u>3,991,318</u>	<u>2,942,000</u>	<u>3,493,000</u>	<u>3,539,800</u>	<u>3,640,378</u>	<u>3,695,326</u>	<u>3,751,372</u>

EQUITY/ NET ASSETS

Contingency Reserves - Beginning	11,017,456	12,194,756	12,977,423	14,619,984	25,369,820	24,512,074	24,194,962	20,796,351	19,392,239	16,920,765	14,275,364
Income (Loss) - During Period	<u>1,177,299</u>	<u>782,668</u>	<u>1,642,561</u>	<u>10,749,836</u>	<u>(857,746)</u>	<u>(317,112)</u>	<u>(3,398,611)</u>	<u>(1,404,112)</u>	<u>(2,471,474)</u>	<u>(2,645,401)</u>	<u>(2,830,351)</u>
Contingency Reserves - Ending	<u>12,194,756</u>	<u>12,977,423</u>	<u>14,619,984</u>	<u>25,369,820</u>	<u>24,512,074</u>	<u>24,194,962</u>	<u>20,796,351</u>	<u>19,392,239</u>	<u>16,920,765</u>	<u>14,275,364</u>	<u>11,445,014</u>
Total Liabilities and Reserves	<u><u>15,340,447</u></u>	<u><u>15,605,422</u></u>	<u><u>17,858,297</u></u>	<u><u>28,334,529</u></u>	<u><u>28,503,392</u></u>	<u><u>27,136,962</u></u>	<u><u>24,289,351</u></u>	<u><u>22,932,039</u></u>	<u><u>20,561,143</u></u>	<u><u>17,970,690</u></u>	<u><u>15,196,386</u></u>

Cash Flow Statement

	Actual 12 Months <u>12/31/17</u>	Actual 12 Months <u>12/31/18</u>	Actual 12 Months <u>12/31/19</u>	Prelim 12 Months <u>12/31/20</u>	Actual 12 Months <u>12/31/21</u>	Actual 12 Months <u>12/31/22</u>	Prelim 12 Months <u>12/31/23</u>	Forecast 12 Months <u>12/31/24</u>	Forecast 12 Months <u>12/31/25</u>	Forecast 12 Months <u>12/31/26</u>	Forecast 12 Months <u>12/31/27</u>
Beginning Cash and Investments	12,066,730	13,380,195	14,032,423	14,379,298	26,993,529	27,288,392	25,927,962	22,997,351	21,575,439	19,170,628	16,552,365
Cash Flow From Operating Activities											
Operating Income (Loss)	1,177,299	782,668	1,642,561	10,749,836	(857,746)	(317,112)	(3,398,611)	(1,404,112)	(2,471,474)	(2,645,401)	(2,830,351)
Change in Assets and Liabilities											
Accounts Receivable	(845,252)	387,252	(202,600)	434,600	126,000	6,000	(83,000)	(64,600)	(33,915)	(27,810)	(28,367)
Accounts Payable	798,248	(596,257)	35,235	(344,526)	797,609	(618,318)	1,000	6,480	13,926	7,608	7,760
IBNR	(24,017)	78,565	575,077	70,923	229,000	(431,000)	550,000	40,320	86,652	47,339	48,286
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-
Increase or (Decrease) in Cash	1,106,278	652,228	2,050,274	10,910,832	294,863	(1,360,430)	(2,930,611)	(1,421,912)	(2,404,810)	(2,618,263)	(2,802,671)
Ending Cash and Investments	<u><u>13,380,195</u></u>	<u><u>14,032,423</u></u>	<u><u>16,082,696</u></u>	<u><u>25,290,130</u></u>	<u><u>27,288,392</u></u>	<u><u>25,927,962</u></u>	<u><u>22,997,351</u></u>	<u><u>21,575,438</u></u>	<u><u>19,170,628</u></u>	<u><u>16,552,365</u></u>	<u><u>13,749,694</u></u>

State of Minnesota - SEGIP

January 1, 2025 Renewal

Rate Guarantee: 12 Months



Client Name: State of Minnesota
Client Number: 269982
Renewal Period: January 1, 2025 through January 1, 2026

May 2024 Enrollment: Contracts 32,750

Rates:		Current Rates	Renewal Rates
	Employee	\$4.90	\$4.18
	Employee/Family	\$14.06	\$11.98

- Required minimum enrollment of 10 contracts.
- Rates are guaranteed for 12 months. Minimum enrollment requirement must be met annually.
- Rates include all applicable taxes and fees.
- If employer contribution is less than or equal to 80% of the total premium, the plan is considered Voluntary.
- Rates do not include commission.
- Groups must be headquartered in Minnesota.



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August 8, 2024

Galen Benshoof
Enterprise Director, Employee Insurance
Minnesota Management and Budget
658 Cedar Street
St Paul, MN 55155

RE: State Employees Group Insurance Program 2025 Premium Equivalent Rate Development

Dear Galen:

At the request of Minnesota Management and Budget, the enclosed report documents the actuarial development of premium equivalent rates for the State Employees Group Insurance Program (SEGIP) program plans for plan year 2025. Please contact Tim Egan (612-397-4463, tiegan@deloitte.com) or Marcie Gunnell (502-905-0413, mgunnell@deloitte.com) if you have any questions regarding this report.

Sincerely,

Timothy J. Egan, ASA, MAAA
Deloitte Consulting LLP

Marcie Gunnell, ASA, MAAA, FCA
Deloitte Consulting LLP

Executive Summary

Deloitte Consulting LLP (“Deloitte Consulting”) was retained by Minnesota Management & Budget (“MMB”) to develop actuarial premium equivalent rates for the SEGIP program plans for the 2025 plan year.

This report provides a detailed description of the methodology used for developing an estimated premium equivalent rate change to the SEGIP program health plans for plan year 2025. The calculated change to current rates is based on an actuarial analysis of the experience of the SEGIP program plans (with adjustments for various factors), fixed cost inputs from MMB’s health and welfare vendors, and an estimated contingency reserve spend down of \$42,700,000 (3.6% of estimated 2025 claims paid by the plan), based on direction from and selection by MMB.

The actuarial rate development results in a calculated increase to current 2024 Advantage Plan rates of 9.4%. After incorporation of MMB’s adjustments for a contingency reserve spenddown, the final premium change to current 2024 Advantage Plan rates is 5.5%.

The development of the premium equivalent rate requires estimation of future claims. Actual future claims may differ significantly from the estimates due to many factors including if the data relied upon is inaccurate; however, we believe that the actuarial methods and assumptions used in this rate development are reasonable.

This report has been solely prepared for use by MMB and should not be reproduced in any form without the prior consent of Deloitte Consulting. It should not be relied upon by any entity other than MMB nor for any other purpose than that expressly stated in this document.

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Section 1 - SEGIP Program Description

The State Employees Group Insurance Program (SEGIP) provides health and wellbeing benefit programs for state employees and other participating organizations. The state's health benefits include medical and dental insurance, a pharmacy benefit, and programs that offer health coaching and worksite wellness initiatives. Wellbeing programs include life, disability, and pre-tax spending accounts for medical, dental, vision, childcare, parking, and commuting expenses. Through its employee assistance program, SEGIP also supports employee wellbeing at home and in the workplace.

State of Minnesota employees, retirees (under age 65), and eligible dependents who receive medical coverage under SEGIP are enrolled in a medical benefits program called the Minnesota Advantage Health Plan. Under the Advantage Health Plan, the insured covers the cost of medical services by paying out-of-pocket (OOP) through deductibles, office visit copays, and coinsurance, up to the out-of-pocket maximum for the plan year. These amounts are determined by the cost level of the member's chosen primary care provider. Primary care clinics participating in the Advantage Health Plan have been placed into one of four cost levels, depending on the care system in which the primary care clinic participates and that care system's total cost of delivering medical care. Copays, deductibles, and out-of-pocket maximums are lowest for providers in cost level 1, closely followed by cost level 2. The member responsibility for care delivered by providers in cost levels 3 and 4 is greater, due to these providers having higher average costs of care.

Additionally, SEGIP offers a high deductible health plan, restricted to members of the Commissioner's Plan, Managerial Plan, and most unrepresented employees. The traditional Minnesota Advantage Health Plan is offered to these employees, but they also have the option to select the high deductible health plan with an accompanying Health Savings Account (HSA).

Section 2 - Data Utilized

Deloitte Consulting received and relied on the following items that were utilized in the development of premium equivalent rates for the upcoming plan year. The data sources below are organized by source:

- Health Plans: Blue Cross Blue Shield, HealthPartners, and Preferred One¹
 - Monthly medical claims and member-level enrollment data, warehoused by Deloitte Consulting
 - Medical Trend Projections
 - Administrative Fees
- Pharmacy Benefit Manager (PBM): CVS Caremark
 - Monthly prescription drug claims, warehoused by Deloitte Consulting
 - Administrative Fees
 - Prescription Drug Trend Projections
 - Prescription Drug Rebate Payment Reports
- Minnesota Management and Budget (MMB)
 - Self-Insured contingency and unpaid claims reserve reports and financial statements
 - Administrative Expenses, such as EAP Fees/Overhead/Salaries, and MN Community Measures fees
 - Medical Rebates
 - Employer HSA Contributions
 - Reserve Interest Income
- Publicly available medical trend data from the Center for Medicare and Medicaid Services (CMS) National Health Expenditures (NHE)

¹ As of January 1, 2024, the MMB contracts with Blue Cross Blue Shield and HealthPartners as their Health Plan Administrators. Therefore, while medical claims and enrollment data for PreferredOne is utilized in the base period and trend calculations, only the administrative fees for Blue Cross Blue Shield and HealthPartners will be relied upon in the 2025 rating period.

Section 3 - Reliance and Limitations

Deloitte Consulting considered the nature of the SEGIP program and the intended use of the premium changes to determine the scope, timeframe, and fields of the data required. We have relied on the data listed in Section 2 of this report for the development of the premium rate change for SEGIP plan year 2025. We have reviewed the data for reasonableness and consistency over the course of our work. However, we have not audited any of the data received. We have assumed that all data and information provided to us is complete and accurate, unless otherwise noted. We have followed actuarial guidelines on utilizing imperfect data and considering the quality of data in our actuarial analysis as outlined in Actuarial Standard of Practice (“ASOP”) No. 23, *Data Quality*, adopted by the Actuarial Standards Board. We believe the data used in our analysis is credible, unless otherwise noted, and is a reasonable data source to be used to support the assumptions used in this analysis.

When developing the premium rate change for 2025, we utilized a rate development model to aggregate our assumptions and summarize the base data. This model was developed with the intended use of developing the 2025 premium rate change for the SEGIP program, and all assumptions used were evaluated to confirm they supported the intended use of the model as outlined in ASOP No. 56, *Modeling*. We believe the model, assumptions used, and outputs are reasonable and fit the intended use of this analysis.

Section 4 - 2025 SEGIP Premium Rate Development

Deloitte Consulting developed estimated premium equivalent rate changes for the 2025 plan year of the SEGIP program. The estimated 2025 plan year claim cost was developed in accordance with the actuarial guidelines outlined in ASOP No. 5, *Incurred Health and Disability Claims*, adopted by the Actuarial Standards Board. The recommended premium equivalent rates are expressed as an increase to the current 2024 plan year premium equivalent rates.

Based on information outlined in this report, it is estimated that a premium rate increase of 9.4% is needed for 2025 over current 2024 plan year SEGIP health plan premium equivalent rates. This estimate is prior to contingency reserve spenddown adjustments that MMB plans to incorporate into the final 2025 premium rates.

Additional details of the rate development calculation are shown in the exhibit titled SEGIP 2025 Rate Development_8.8.24.pdf that accompanies this memo.

The following steps were utilized in the development of the premium rate change:

- 4.1 – Base Period Data
- 4.2 – IBNR Adjustment Factors
- 4.3 – Benefit Factor Adjustment
- 4.4 – Adjustment for Stop Loss Insurance
- 4.5 – Plan Design Change Factor Adjustment
- 4.6 – Other Adjustment Factors
- 4.7 – Trend Factor Adjustment
- 4.8 – Post-Trend Benefit Changes
- 4.9 – Medical Rebates
- 4.10 – Prescription Drug Claims Cost
- 4.11 – Pharmacy Rebates
- 4.12 – Fixed Fees, Costs, and Credits
- 4.13 – Self Insured Reserve Impact

The following sub-sections provide a description of each component of the rate development.

4.1 Base Period Data

The primary source of base period experience data used in the premium rate development is the total medical encounter claim amounts, membership counts, premium collected, and prescription drug encounter claim amounts reflected in the actual experience from the 2023 plan year. Claims paid through April 2024 (4 months of paid claims runout) were used for this rate development.

As described in earlier sections, this data comes directly from the health plans and PBM. Deloitte Consulting maintains a data warehouse for membership, medical encounter claims, and prescription drug encounter claims. Although these data sources are not audited, Deloitte Consulting validates the enrollment and encounter data against monthly reports from the State, health plans, and PBM to review accuracy across data sources.

4.2 IBNR Adjustment Factor

For estimating unpaid claims liabilities, we use Deloitte Consulting's proprietary Incurred-But-Not-Reported (IBNR) model for calculating the liability of employers and health carriers including commercial, Medicaid, and Medicare providers. Our model uses the completion factor development method of calculating these liabilities and allows the results to be varied for trends as well as manually adjusted for irregular payment or utilization patterns. These estimates are used to complete claims data sets so that accurate cost estimates can be determined.

For this analysis, Deloitte Consulting's IBNR model was used to analyze the speed and consistency of how the SEGIP 2023 plan year encounter claims completed in aggregate, separate for both medical and pharmacy claims. This analysis is necessary to estimate the total amount of claims incurred in the base data period before trending forward to the projection period. To arrive at the completed total allowed claims for the plan year 2023, a final IBNR factor was applied to the adjusted total medical and pharmacy allowed claim amounts.

4.3 Benefit Factor Adjustment

After applying the IBNR Adjustment, the Benefit Factor Adjustment is applied to the actual base period percentage of total allowed dollars paid by SEGIP in the 2023 plan year. This adjustment transitions our analysis to consider the total paid amount versus the total allowed amount. This adjustment is made because the total paid amount is inclusive of the negotiated discounts with the provider networks and provides our analysis with a more accurate picture of the overall claim costs to SEGIP.

4.4 Adjustment for Stop Loss Insurance

SEGIP holds an aggregate stop loss agreement with HealthPartners which begins to pay for incurred claims after reaching 125% of the projected aggregate claims level. MMB claims are generally not subject to significant fluctuation due to the size of the plan, and therefore the chance that aggregate claims will exceed projections by 25% is de minimis. The premium for this coverage is incorporated into the rate development but no other adjustments are necessary.

4.5 Plan Design Change Factor Adjustment

To support the biennial collective bargaining process, Deloitte Consulting developed the SEGIP Benefit Pricing Model. This model, utilizing actual SEGIP claims experience, produces expected cost-sharing percentages for various benefit plan designs by repricing the claims under differing plan design scenarios. The cost-sharing estimates use actual MMB population experience, as opposed to standardized industry factors. The model has functionality to account for cost-sharing estimates that vary by health status, allowing for differences in expected

cost sharing among groups with differing illness burdens. Deloitte Consulting utilized the outputs of the model to quantify the change in plan designs and cost sharing that existed between the base period (2023) and the rating period (2025).

The Plan Design Change Factor adjustments for both the Medical and Pharmacy benefits incorporate the following components:

- Direct Member Cost Share changes: reflects changes to the plan design resulting from collective bargaining. Effective 1/1/2024, copays associated with Mental Health Office Visits were reduced to \$0 copay for Cost Levels 1 and 2 with the deductible waived, a \$50 copay for Cost Level 3, and a \$70 copay for Cost Level 4 (the deductible applies for Cost Levels 3 and 4).
- Indirect Member Cost Share changes: also known as deductible and copay leveraging, this reflects changes in member cost sharing driven by the flat dollar deductibles, copayments, and out-of-pocket maximums that exist in the Advantage Plan. Member cost sharing changes when healthcare costs increase and flat dollar benefit levels remain the same. The SEGIP benefit pricing model estimates this impact when quantifying cost sharing changes between the base period and the rating period.

For impacts related to new benefits between the base period and the rating period, please refer to section 4.8 of this report.

4.6 Other Adjustment Factors / Aligned Incentive

The other adjustment factors applied to the medical portion of the rate development include the following:

1. Aligned Incentive Program: MMB allows Health Plan administrators to enter into value-based agreements with providers to incentivize low-cost, high-quality care. For Blue Cross Blue Shield (BCBS), this program is known as the Aligned Incentive program, where BCBS provides incentive payments to providers for meeting certain measures.

To reflect the costs associated with these incentive payments, an adjustment is made to the adjusted base data to estimate the additional costs attributable to the aligned incentive program. This adjustment represents the Aligned Incentive costs from the 2023 calendar year expressed as a percentage of 2023 paid medical claims.
2. Plan Administrator Member Migration: As of January 1, 2024, MMB contracts with Blue Cross Blue Shield (BCBS) and HealthPartners (HP) as their Health Plan Administrators. As a result, members that previously used PreferredOne as their plan administrator moved to either BCBS or HP effective January 1, 2024. Because each plan administrator has separate care management, provider contracting, and claims review processes, an adjustment was made to capture the risk-adjusted total cost of care difference that existed between PreferredOne and the other plan administrators. The historical risk-adjusted per-member per-month (PMPMs) costs for 2018-2023 (excluding 2020) were analyzed and compared across plan administrators to develop this adjustment.

4.7 Trend Factor Adjustment

After accounting for the previously described adjustments, the base period claims are trended forward to the rating period. This adjustment is made separately for medical claims and for prescription drug claims. Further detail on the development of these trends is included in the following sub-sections.

4.7.1 Medical Trend

Medical trend for SEGIP's populations was analyzed under three different methods: historical program trends, industry trends, and 2024 Q1 emerging experience trends; the three methods were then blended as the final selected medical trend:

1. Historical program trends were analyzed as the calendar year 2019 – 2023 annualized SEGIP average allowed per member per month (PMPM) trend
2. Industry prospective medical trends were analyzed using data from BCBS and HP from 2023 to 2025, specific to the SEGIP program
3. SEGIP emerging experience was analyzed by estimating SEGIP 2024 average allowed PMPMs using incurred data through March 2024 with paid data through April 2024, trended to the end of the calendar year to estimate the annualized 2024 allowed PMPM. This value was analyzed against 2023 data to calculate various emerging experience trends.

The results of the historical program trends, industry trends, and 2024 Q1 emerging experience trends were blended to arrive at the selected annual medical trend. (Table 4-1)

TABLE 4-1

Medical Trend Selection		Blend:
2019 - 2023 Medical Trend (Annualized)	4.2%	50%
Prospective Health Plan SEGIP Trends	6.6%	25%
2024 Q1 Emerging Experience	6.1%	25%
Selected Annual Medical Trend	5.3%	

4.7.2 Prescription Drug Trend

Similar to medical trend, prescription drug trend for SEGIP's populations was analyzed under three different methods: historical program trends, industry trends, and 2024 Q1 emerging experience trends; the three methods were blended as the final selected prescription drug trend:

1. Historical program trends were analyzed as the calendar year 2019 – 2023 annualized SEGIP average allowed PMPM trend
2. Prospective trends were analyzed based on data provided by SEGIP's PBM, CVS Caremark, from 2023 to 2025

3. SEGIP emerging experience was analyzed by estimating SEGIP 2024 average allowed PMPMs using incurred data through March 2024 with paid data through April 2024, trended to the end of the calendar year to estimate the annualized 2024 allowed PMPM. This value was analyzed against 2023 data to calculate various emerging experience trends.

The results of the historical program trends, industry trends, and 2024 Q1 emerging experience trends were blended to arrive at the selected annual prescription drug trend. (Table 4-2)

TABLE 4-2

Prescription Drug Trend Selection		Blend:
2019 - 2023 Prescription Drug Trend (Annualized)	12.4%	50%
CVS PBM Prospective Trends	8.4%	25%
2024 Q1 Emerging Experience	9.6%	25%
Selected Annual Prescription Drug Trend	10.7%	

4.8 Post-Trend Benefit Changes

In addition to changes made to the existing plan design benefits discussed in section 4.5 of this report, effective January 1, 2024, the following benefit changes were added to the SEGIP benefit package that are accounted for in 2025:

1. Enhanced Fertility Benefit, which was piloted for HealthPartners members in 2023, has been expanded to all plan administrators in 2024
2. Coverage of Medically Necessary Dental Procedures

These benefit changes are estimated to increase SEGIP medical costs by approximately \$2.4 million in 2025 when compared to the 2023 base data (0.2% of total program costs). To develop this adjustment, Deloitte Consulting coordinated with MMB to determine the PMPM impact expected for the 2025 plan year for each benefit addition. These were incorporated into the medical rate build-up after the preceding steps (sections 4.1 – 4.7 of this report) were completed.

Because these benefit additions were effective on January 1, 2024, which is between the base data year and upcoming plan year, these benefit addition impacts have been trended to the plan year rating period.

4.9 Medical Rebates

In some cases, drugs are administered to members through the medical benefit as opposed to the prescription drug benefit. These are typically physician administered drugs, such as infusions or injections, that are administered by a provider in a physician's office or other outpatient clinical setting.

Blue Cross Blue Shield, HealthPartners, and PreferredOne each reported medical rebates in historical years. These amounts were converted to a PMPM value and trended forward to 2025 using an average of the medical and pharmacy trends documented in section 4.7.

4.10 Other Prescription Drug Adjustments

An adjustment was made to capture the network guarantee credits that MMB receives from its PBM, CVS Caremark. To quantify this amount, historical network guarantee credits from 2021 to 2023 were analyzed and converted to a percentage of paid prescription drug claims during the same timeframe. This percentage was incorporated into rate development as a multiplicative factor of base period pharmacy paid claims.

4.11 Prescription Drug Rebates

Prescription drug rebates are remitted to the PBM by pharmaceutical manufacturers. The PBM then shares a portion with the insurer and/or plan sponsor (employer). In the case of the SEGIP program, the PBM passes 100% to the plan sponsor. Rebates are negotiated and reimbursed for higher-cost, brand-name prescription drugs in competitive therapeutic classes where there are interchangeable products and aim to incentivize the PBM and insurer or plan administrator to include the pharmaceutical manufacturer's products on their formularies and to obtain preferred "tier" placement.

For the premium rate development, CVS provided their 2025 forecast for pharmacy rebates. This data was compared to historical quarterly rebate payments for reasonableness. The 2025 forecast was converted to a PMPM value based on average SEGIP member enrollment.

4.12 Fixed Fees, Costs, and Credits

There are several fixed fees that were considered when developing the premium change. These fees were provided by the health plans, PBM, and MMB. Vendor administration fees are based on the contracted 2025 fees, while all other expenses are developed based on actual fees incurred in the 2024 plan year. A detailed breakdown of these fees is included below.

TABLE 4-3

Fixed Costs, Fees and Credits			
	2025 PMPM		2025 Total
Vendor Administration			
Plan Administration			
BCBS	\$	20.64	\$ 18,886,591
HealthPartners	\$	23.09	\$ 15,448,318
CVS	\$	1.51	\$ 2,394,362
CVS RFP Admin Fee Credit	\$	(0.25)	\$ (396,024)
WebMD	\$	0.47	\$ 750,000
Subtotal	\$	23.41	\$ 37,083,247
Other Administrative Expenses			
EAP Fees/Overhead/Salaries	\$	0.82	\$ 1,300,000
Estimated Health Plan Settlements	\$	0.19	\$ 300,000
Consulting Fees - Data Warehouse	\$	-	\$ -
MN Community Measures fees	\$	0.02	\$ 30,000
Other	\$	0.24	\$ 385,000
	\$	1.27	\$ 2,015,000
Employer HSA Contributions			
	\$	0.08	\$ 133,353
Reserve Interest Income			
	\$	(11.99)	\$ (18,985,591)
Aggregate Stop Loss			
	\$	0.15	\$ 229,694
ACA Fees			
Patient-Centered Outcomes Research (PCORI)	\$	0.29	\$ 456,642
Total			\$ 20,932,346

4.13 Self-Insured Contingency Reserve Impact

Due to self-insurance contingency reserves being funded above target levels, MMB has elected to draw reserves down in 2025 to partially offset premium rate changes. It is estimated that a 5.5% premium rate increase will result in a decrease to the contingency reserves of \$42,700,000 (3.6% of annual paid claims) to move the contingency reserve fund toward its target level.

Section 5 - Dental Renewal Rates

Delta Dental and HealthPartners were required to complete a premium renewal template as part of the plan year 2025 renewal process.

Deloitte Consulting reviewed the following areas to evaluate the reasonableness of the rate renewal and conformity to the contract:

- Observed and projected trend assumptions
- Per member per month (PMPM) claim levels and costs
- Estimated changes to provider fee schedules – vendor networks compared to target schedules for the state plan
- Administration fees
- Plan design change and other adjustment factors
- Overall rating methodology

Based on our review, we found the assumptions and methodology used in the renewal calculations to be reasonable. Delta Dental and HealthPartners projected required rate increases of 7.3% and 6.7%, respectively. The rate increases are driven by provider increases given in 2024 that were above the 2024 premium rate increase. Further, HealthPartners' state dental plan provider reimbursement schedule is increasing in 2025 to more closely align with their commercial provider reimbursement schedule, which results in a greater premium increase than calculated under current provider reimbursement levels.

Due to dental self-insurance contingency reserves being funded above target levels, MMB has elected to draw reserves down in 2025 to partially offset premium rate changes. It is estimated that a 2.5% premium rate increase will result in a decrease to the reserves of \$3,300,000 (4.5% of estimated 2025 paid dental claims) to move the contingency reserve fund toward its target level. Consistent with past practices, MMB has elected to establish the same 2025 premium rates for both dental plan offerings, incorporating a 2.5% rate increase over the current 2024 plan year rates.

Section 6 - Qualifications

We, Tim Egan and Marcie Gunnell, are associated with the firm Deloitte Consulting LLP. We are Associates of the Society of Actuaries and Members of the American Academy of Actuaries. We meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained within the document.

Actuarial methods, considerations, and analyses used in the preparation of this analysis conform to the appropriate standards of practice as promulgated by the Actuarial Standards Board. This report has been prepared in accordance with the guidance outlined in ASOP No. 41, *Actuarial Communications*.

This document is solely for the information and use of the Minnesota Department of Management and Budget and is not for the benefit of or to be relied upon by any other person or entity. This document may not be disclosed to anyone outside the Minnesota Department of Management and Budget without the prior written consent of Deloitte Consulting.

Timothy J. Egan, ASA, MAAA
Deloitte Consulting LLP

Marcie Gunnell, ASA, MAAA, FCA
Deloitte Consulting LLP



Office Memorandum

Date: August 16, 2024

To: Galen Benshoof, Enterprise Director, SEGIP

From: Ahna Minge, Assistant Commissioner and State Budget Director

A handwritten signature in black ink, appearing to be 'AM'.

Subject: Approval of 2025 SEGIP Premium Rates

Pursuant to your request of August 9, 2024, and Minnesota Statutes 16A.126, Minnesota Management and Budget's Budget Services Division has reviewed and approves the proposed premium rates for plan year 2025 as presented in the business plan. The new rates will take effect January 1, 2025.

Thank you for your and your staff's cooperation during the review process.

cc: Joshua Fangmeier, Employee Insurance Manager, MMB
Travis Bunch, Director, Budget Policy and Analysis, MMB
Dan Ronning, Executive Budget Officer, MMB

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.

Workers' Compensation Revolving Account

Fiscal Year 2025 Summary

Fund Appropriation Unit	2001 G021221 Administration	2001 G021222 Premium Pool	2001 G021223 State Employees (PAYG)	Summary
Revenue:				
Receipts	\$ 108,846	\$ 7,783,656	\$ 27,302,719	\$ 35,195,221
Total Revenue	\$ 108,846	\$ 7,783,656	\$ 27,302,719	\$ 35,195,221
Expenses:				
Expenditures	\$ 4,571,074	\$ 5,805,952	\$ 25,699,186	\$ 36,076,212
Encumbrances	47,536	58,439	35,980	141,955
Total Expenses	\$ 4,618,610	\$ 5,864,391	\$ 25,735,166	\$ 36,218,167
Operating Income/(Loss)	\$ (4,509,764)	\$ 1,919,265	\$ 1,567,553	\$ (1,022,946)
Other Sources or Uses:				
Transfers In/(Out)	\$ 4,312,159	\$ (1,060,433)	\$ (3,251,726)	\$ -
Net Income/(Loss)	\$ (197,605)	\$ 858,832	\$ (1,684,173)	\$ (1,022,946)
Prior Balance Forward Out (Beginning Account Balance)	\$ 1,968,053	\$ 4,507,223	\$ 7,734,364	\$ 14,209,640
Adjustments to Prior Period receipts	-	-	-	-
Current Balance Forward In	\$ 1,968,053	\$ 4,507,223	\$ 7,734,364	\$ 14,209,640
Balance Forward Out (Ending Account Balance)	\$ 1,770,448	\$ 5,366,055	\$ 6,050,191	\$ 13,186,694
Less: Original Appropriated Balance*	\$ -	\$ -	\$ 3,437,690	\$ 3,437,690
Accumulated Account Balance	\$ 1,770,448	\$ 5,366,055	\$ 2,612,501	\$ 9,749,004

Expenditures in "Administration" & "PAYG"	\$ 30,270,260
"Administration" & "PAYG" Allowable reserves (60 days operating costs)	\$ 5,045,043
"Premium Pool" recommended reserves**	3,969,680
Allowable Reserves	\$ 9,014,723
Excess Reserves	\$ 734,281

* 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 2025
Business Plan**

May 3, 2024
Gary Westman, Director
Department of Administration
Risk Management Division/Workers' Compensation
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Executive Summary

Who we are and what we do

The Risk Management Division's (RMD) Workers' Compensation Program (Program) exists to provide workers' compensation insurance coverage and related services to state agencies and employees.

Our goals for FY25

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 with systems enhancements
- Move to use of an electronic legal case management 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 remain at \$3.20 for FY25, which includes 24/7 nurse triage services that serves as the conduit for initial telehealth visits for employees.

We are proposing a 5% increase to the Workers' Compensation Program's administrative fee in FY25. This increase amounts to \$193,040, bringing the fee total to \$4,053,830 in FY25. The administrative fee increase is driven primarily by increases in salaries. The increase is needed to:

- Continue current level of services
- Pay salaries and other operating expenses
- Upgrade claims system and improve risk analytics capabilities with system enhancements
- On schedule to move to use of an electronic legal case management system on or before FY25 that allows legal team to work from electronic files
- Achieve the performance results specified in this plan

Fiscal Year	2020	2021	2022	2023	2024	2025
Program Admin Fees	\$3,499,608	\$3,569,598	\$3,569,500	\$3,694,536	\$3,860,790	\$4,053,830

Our successes, challenges, and economic and legislative impacts

Successes

- Achieved a 38% reduction in the workers' compensation claim incident rate (excluding COVID claims) through FY23 since MnSAFE's inception in FY12
- Achieved a premium pool surplus of \$144,101, which will be applied to FY25 premiums for participants in the premium pool

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
- Continuing to help agency partners adapt their workplace safety culture in a hybrid work environment
- Tracking and analyzing injury loss data across the enterprise with limited data analytics in our existing systems
- 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 continue to experience an increase in severity of injuries
- 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 FY25 financial activities

	FY25
Revenue	\$41,504,028
Expenses	\$41,306,468
Year-end Retained Earnings	\$15,235,495
Working Capital	\$6,883,728
Full Time Equivalents	27.7
Overall Rate Change	7.2 %

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 FY25.

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 FY25 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 are considering completing another actuarial review in FY25 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 FY25 is estimated to be \$745,000.
 3. The WCRA offers four retention limits, or deductibles, and the state has selected the super retention level, which is \$2,000,000 for CY24. 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 \$1,109,731 in special assessments in FY24.
 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

50 Sherburne Ave
Suite 309
St Paul, MN 55155

Hours: 7:30 am to 5:00 pm M-F

Website: www.mn.gov/admin/risk/

Our partnerships

- **State Agencies:** We partner with state agencies to reduce costs by focusing on accident prevention, job modifications, and early return-to-work programs.
 1. We organize agency roundtable discussion meetings with workers' compensation coordinators as needed. The purpose of the meetings is to provide information regarding the program, seek advice regarding major program initiatives and discuss workers' compensation issues at the agency level.
 2. The SLC coordinates an Interagency Safety and Health Committee that meets every other month to share information and updates the SLC and committee participants on statewide loss control activities and initiatives.
- **Managed Care Vendor:** We contract with a certified managed care vendor to provide workers' compensation managed care services. The managed care vendor provides 24/7 nurse triage, telehealth visits and other services to help injured state employees seek care regardless of the time and place of the injury.
- **AG's Office:** The AG's Office assists us in providing legal defense for workers' compensation claims by appointing Special Assistant Attorneys General.
- **Risk Management Information System Vendor:** We contract with a risk management information system vendor to provide workers' compensation claim software development, maintenance, and hosting services.

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

Strengths

- Experienced team members with specific knowledge of state agency operations managing workers' compensation claims and providing loss control services
- Administrative costs below insurance industry operating ratios
- An actuarial analysis of the pay-as-you-go program completed in FY18 supports the administrative fee rates proposed in this plan, which ensure that we have adequate reserve funds to meet our obligations and that we continue to achieve the results recognized from this independent analysis:
 - Loss rates per \$100 of payroll decreasing annually
 - Both number of and frequency of claims decreasing
 - Stable claim severity as measured by the average cost of a claim
- A claims management system that provides greater internal controls and efficiencies
- Participation in a certified managed care plan that provides enhanced services that include advocacy-based nurse triage services, which includes both initial care and subsequent care telehealth visits
- Sponsor and provide training opportunities for our agency partners, which includes an annual safety conference.
- Achieved a premium pool surplus of \$144,101, which will be applied to FY25 premiums for participants in the premium pool

Weaknesses

- Understaffing in critical positions is adversely impacting daily operations and performance
- Impact on state agency budgets related to workers' compensation settlements for pay-as-you-go agency partners
- Underutilized and possibly inadequate data analytics capabilities within existing systems

Opportunities

- Make enhancements to iRISK, the Program's claims management system, 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 FY25 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

- Successful transition planning in place for some critical positions
- Achieved a 38% reduction in the workers' compensation claim incident rate (excluding COVID claims) through FY23 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 5% increase to the Workers' Compensation Program's administrative fee in FY25. This increase amounts to \$193,040, bringing the fee total to \$4,053,830 in FY25.

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 improve our risk analytics capabilities with systems enhancements
- Move to use of an electronic legal case management system to allow legal team to work from electronic files
- Achieve the performance results specified in this plan

Fiscal Year	2020	2021	2022	2023	2024	2025
Program Admin Fees	\$3,499,608	\$3,569,598	\$3,569,500	\$3,694,536	\$3,860,790	\$4,053,830

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 remain at \$3.20 in FY25. 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 28.

- **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:

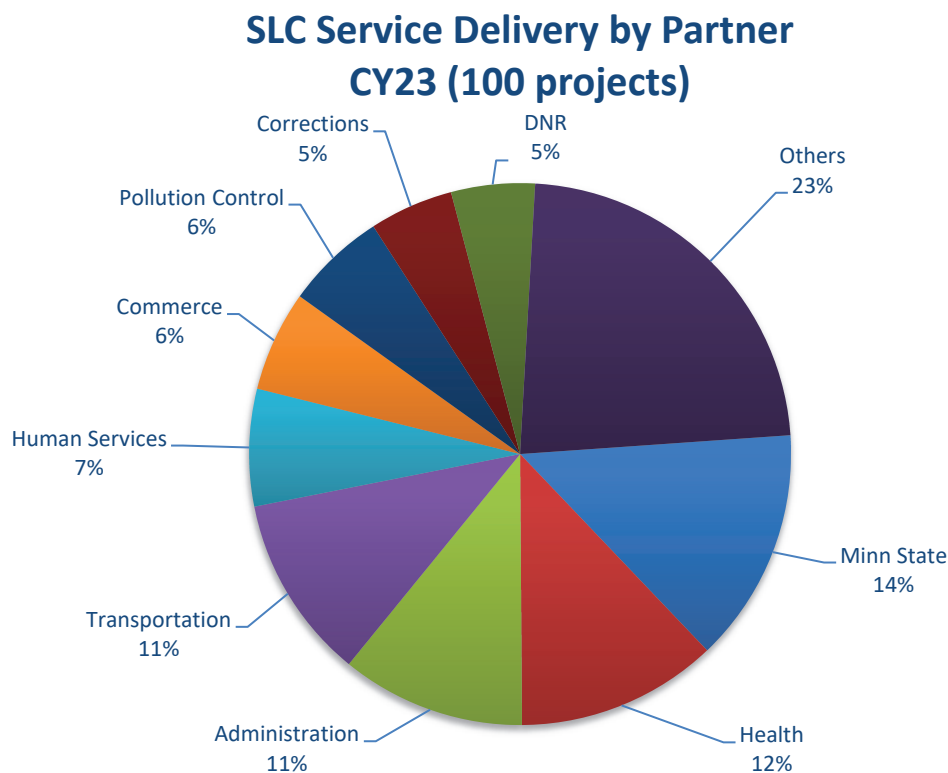
- Indoor air quality investigations
- Employee exposure monitoring
- Hazard identification
- Safety compliance audits and consultation
- Control measure recommendations
- Loss data analysis and reporting

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 services 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 CY23 by agency.



3. Legal Services

The law is not always clear about what benefits must be paid. Disagreements can arise regarding:

- medical treatment
- rehabilitation issues
- payment of benefits
- any combination of these factors

Litigation occurs when there is an irreconcilable dispute involving these factors. This process is formal, most likely requiring legal counsel for the parties involved. The Legal Services Unit represents the employer (state agency) in these disputes.

To assist the Legal Services Unit, the Attorney General's (AG) Office may assume the duties of defending the state at any stage in the workers' compensation legal process and is required to do so if asked by us or a state agency. To provide these services, the AG's Office enters into supplemental agreements with private workers' compensation defense firms to appoint them as special attorneys general.

Disputed cases are presented at hearings that are conducted before an administrative law judge in the Minnesota Office of Administrative Hearings (OAH). Decisions from OAH may be appealed to the Minnesota Workers' Compensation Court of Appeals and from there to the Minnesota Supreme Court.

The Legal Services Unit consists of two attorneys and two legal assistants. Legal services are billed on an hourly rate basis to the claim file and the cost for the services is either collected directly from the pay-as-you-go agencies or from the premium pool.

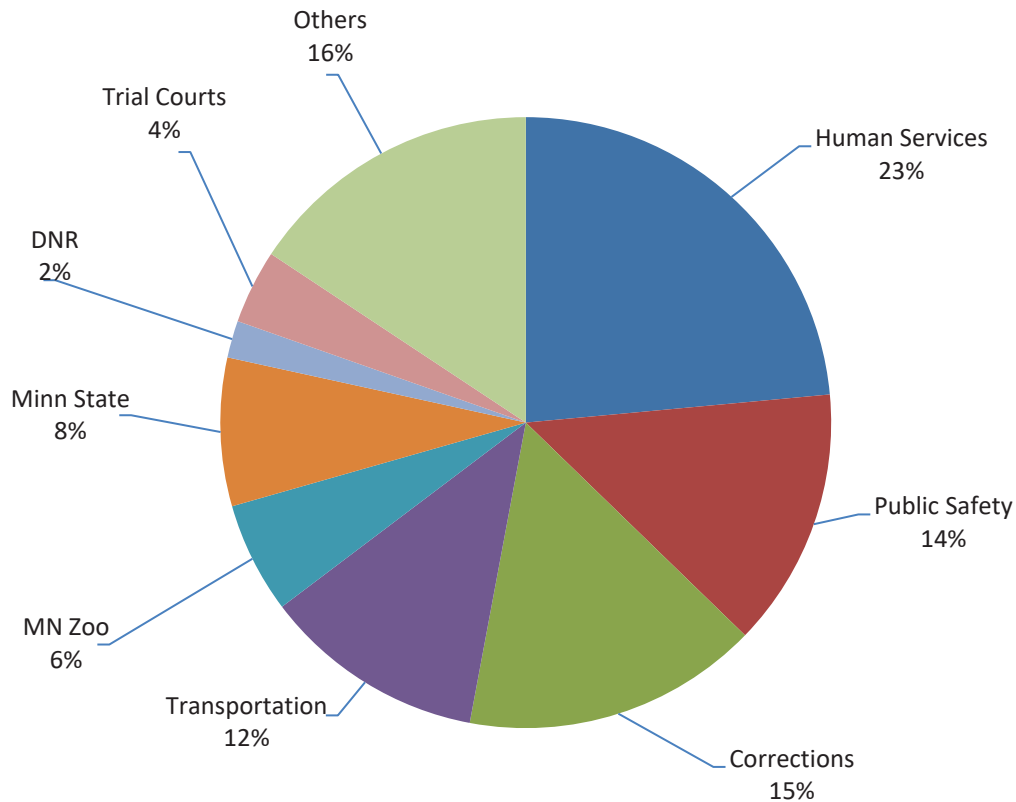
We track legal fees as required by the workers' compensation law and bill agencies separately for legal services according to use. Legal fees will remain the same at \$150 per hour for attorney time and \$90 per hour for paralegal time in FY25. The AG's Office rates for attorney fees is \$163 and the paralegal rate is \$103 for FY25.

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 CY23, 49 new cases were handled by the two attorneys in the Legal Services Unit, with 48 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 29 and 45 cases respectively. The cases our attorneys are managing have become more complex, requiring more time to resolve.

The following chart indicates distribution of legal services for CY23 by agency.

CY23 Legal Services Customers



Our major changes for this year

We are proposing a 5% increase to our administrative fee in FY25 of \$193,040 to continue to provide the level of services that we have been providing, to upgrade our existing claims system and improve our risk analytics capabilities with systems enhancements, and to achieve the performance results specified in this plan.

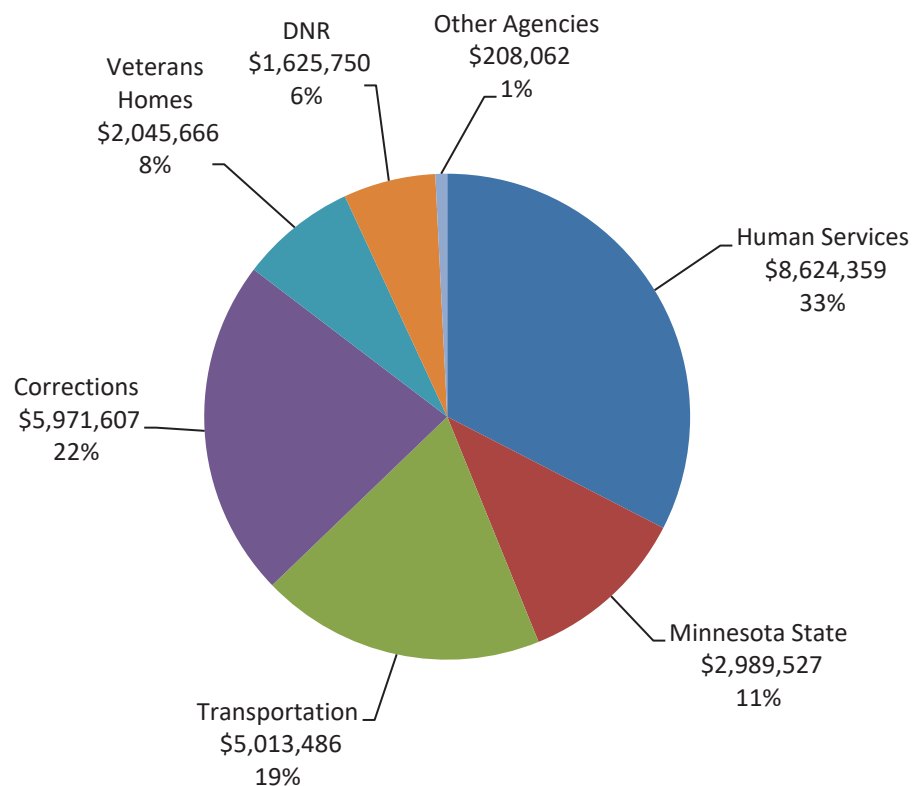
Marketing

Our target audiences/partners

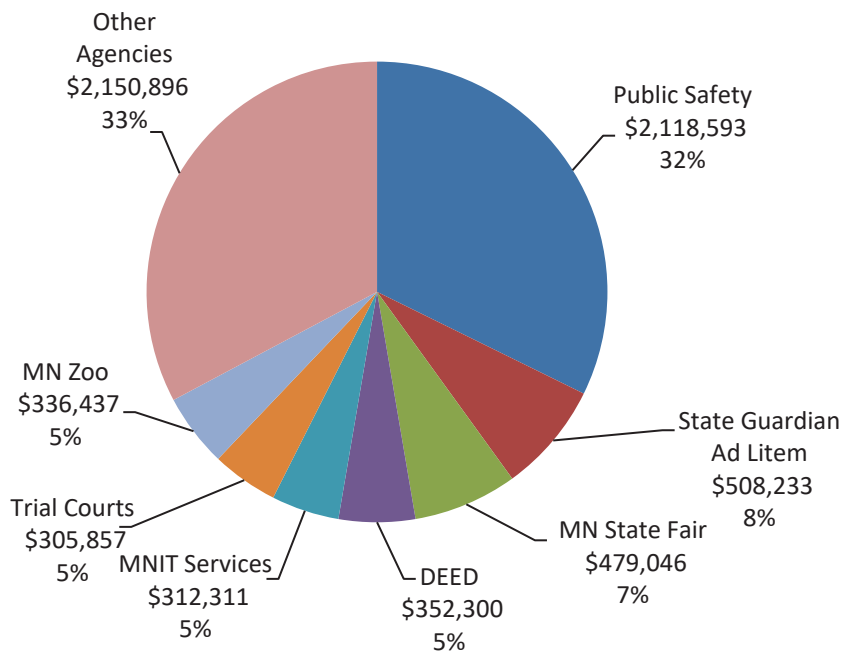
M.S. 176.541 requires that the Program provide workers' compensation coverage for employees of the State as defined in M.S. 3.732. This includes among others, the executive, legislative, judicial branches of state government, Minnesota State, the Minnesota Zoo, the Minnesota State Fair and other specified boards and commissions.

Our key partners

FY23 Pay-As-You-Go Agencies



FY23 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 [Risk Management / Minnesota.gov \(mn.gov\)](https://www.mn.gov/risk-management) 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 FY25
- 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 from prior years, which are continuously updated with each release of the report. Our numbers are adjusted annually, so historical data listed below will change in the future.

All state workers' compensation costs (benefits paid + administrative costs) are included in these benchmarks.

Paid Claims per 100 FTEs

Comparison of the State of Minnesota paid claims per 100 FTE employees to all Minnesota employers. The claims rate (number of paid claims per 100 FTE employees) 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
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
2022	1.0	1.7	2.7

All Minnesota Employers
Paid Claims Per 100 FTE CY DOI/FTE by FY

Injury Calendar Year	Indemnity Claims	Medical Only Claims	Total Claims
2018	1.0	3.4	4.3
2019	1.0	3.1	4.0
2020	1.4	2.5	3.9
2021	1.3	2.5	3.7
2022	1.4	2.3	3.7

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
2018	\$0.69	\$0.87	\$1.03
2019	\$0.72	\$0.89	\$1.00
2020	\$0.70	\$0.88	\$0.98
2021	\$0.75	\$0.91	\$0.89
2022	\$0.70	\$0.87	\$0.89

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 (%)
2018	All MN Employers	43.4	17.2	39.4	100
	State Agencies	60.9	10.9	28.3	100
2019	All MN Employers	43.9	17.4	38.7	100
	State Agencies	55.6	12.1	32.3	100
2020	All MN Employers	41.3	14.1	44.6	100
	State Agencies	52.2	12.2	35.6	100
2021	All MN Employers	43.6	16.1	40.2	100
	State Agencies	52.6	15.5	32.0	100
2022	All MN Employers	40.5	17.6	41.9	100
	State Agencies	55.6	16.2	28.2	100
2023	All MN Employers	43.0	17.1	39.9	100
	State Agencies	48.1	19.2	32.7	100
Average 2018-2023	All MN Employers	42.6	16.6	40.8	100
	State Agencies	54.1	14.4	31.5	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

We are proposing a 5% increase to the Workers' Compensation Program's administrative fee in FY25. This amounts to \$193,040 in FY25, bringing the fee total to \$4,053,830. Legal fees will remain the same at \$150 per hour for attorney time and \$90 per hour for paralegal time in FY25.

These increases are needed to:

- Continue current level of services
- Pay salaries and other operating expenses
- Upgrade claims system and improve analytics capabilities with systems enhancements
- Move to use of an electronic legal case management system to allow legal team to work from electronic files
- Achieve the performance results specified in this plan

How our proposed rates will impact our financial health

The proposed rate increase will:

- Provide necessary funds to continue to manage claims
- Allow us to retain experienced team members
- Ensure adequate retained earnings to cover claim costs

How our proposed rates will impact our partners

The proposed rate increase will do the following:

- Our partners will experience an increase in administrative fees.
- Increase the level of services, specifically the addition of an enterprise-wide safety management system will help agencies better manage workers' compensation risks with the desired result to reduce both the frequency and severity of work-related injuries
- Achieve the performance results specified in this plan

The administrative fee is apportioned on the following factors:

- Average number of employees
- Number of open claims
- Number of payment transactions

Our proposed rates will have the following impact on our top agencies as follows:

Pay-As-You-Go Agencies

	Impact of 5% Increase in Administrative Fees FY25
Human Services	\$39,913
Minnesota State	31,913
Corrections	25,404
Transportation	27,043
Veterans Affairs	9,149
DNR	8,110
Other Agencies	2,650
Total	\$144,182

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 5% Increase in Administrative Fees FY25
Public Safety	\$ 10,670
Trial Courts	3,951
Mn.IT Services	3,825
DEED	2,942
Health	3,165
Revenue	2,210
Other Agencies	22,095
Total	\$48,858

Financial Data

Assumptions for Rate Matrix

Assumptions for Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2025
OPERATING REVENUES/EXPENSES
SWIFT**

553078	Workers' Comp Revolving Revenue (PAYG) Change = 10% or \$2,620,840 Increase is a result of increased claim payments.
553078	Administrative Fees Change = 5% or \$193,040 Increase is due to a 5% increase in administrative fees.
514213	Other Revenue Change = (39.4%) or (\$1,300,000) FY24 increased due to Supplemental Benefit reimbursement, FY25 will see a decrease as this is now caught up.
513304	Safety Training Change = 62.5% or \$6,000 We anticipate more safety conferences.
41200	Claims Expense Change = 5% or \$1,600,000 We anticipate an increase in claim expense due to increasing medical costs.
41100	Rent Change = 7.9 % or \$6,271 Increase due to increasing rent expense.
41400	Rent - Equipment Change = 10% or \$200 Increase is due to an increase in copier rental.
41500	Repairs and Maintenance Change = 16.7% or \$1,000 Increase in industrial hygiene equipment calibrations.
41155	Communications Change = 5% or \$1,200 Increase in postage costs.
41160	Travel In-State Change = 143.6% or \$3,950 Anticipating increased in-state travel in FY25.
41170	Travel Out-State Change = (40%) or (\$1,200) Limited out-state travel anticipated in FY25.
41300	Supplies and Materials Change = 101.3% or \$7,600 Increase is due in part to additional monitors and safety & loss control equipment purchases.
41180	Employee Development/Memberships Change = 45.7% or \$3,105 Increase is due to attendance at training and conferences.
43000	Purchased Services Change = (63.5%) or (\$11,300) Decrease is due to MN Safety Council membership being moved to Other Operating Costs.
42020	Attorney General Change = 100.0% or \$1,000 Increase is due to additional attorney fees to represent the Program, no expense in FY24.
42010	Indirect Costs Change = 7.9% or \$55,600 Increasing Indirect Costs per allocation.
49005	Amortization Change = 100.0% or \$4,100 CA & T purchase, begin depreciation in FY25.
43000/42020	Other Operating Costs Change = (29.7%) or (\$3,564) FY24 includes a couple of expenses that were not budgeted.

The assumptions for the business plan include an inflation factor of 0%.

Rate Matrix

Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2025**

	WCA Safety Training	WCR Premium Pool	WKR Pay-As-You- Go	FY25 PROPOSED	FY24 ESTIMATED	\$ Change FY25/FY24	% Change FY25/FY24
Claim Expense	-	6,800,000	26,500,000	33,300,000	31,700,000	1,600,000	5%
Special Assessment	-	205,441	935,897	1,141,338	1,109,731	31,607	3%
Managed Care Fee	-	831,091	1,372,493	2,203,584	2,200,000	3,584	0%
Estimated Salary Expense	-	650,713	2,602,852	3,253,565	3,150,000	103,565	3%
Estimated Statewide Indirects/Agency Allocation	-	183,024	579,576	762,600	707,000	55,600	8%
Miscellaneous Expenses	15,600	176,339	453,442	645,381	590,279	55,102	9%
TOTAL BASE REVENUE	15,600	8,846,608	32,444,260	41,306,468	39,457,010	1,849,458	5%
Less: Surplus Distribution	-	144,101	-	144,101	(262,432)	406,533	-155%
TOTAL NET BASE REVENUE	15,600	8,702,507	32,444,260	41,162,367	39,719,442	1,442,925	4%

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 21,643
Rate/average number of employees \$46.86

Pay-As-You-Go

Average number of employees 38,463
Rate/average number of employees \$79.03

* Minnesota State student workers (2,721) are excluded from the managed care fee calculation

Rate Matrix Computations

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM FOR FISCAL YEAR 2025

1. Describe cost and usage estimation methods.

The administrative fee is apportioned based on the following factors:

- a. Average number of employees for the period 7/01 through 3/31
- b. Number of open claims on 3/31
- c. Number of payment transactions for the period 7/01 through 3/31

* These numbers will be adjusted when they become available which will change the allocation of the administrative fee.

2. Method used to allocate expenses to cost centers by SWIFT account (each cost center should recover its own expenses).

Operating expenses are recovered from the administrative fee that is built into the premium pool and revolving revenue accounts.

3. Treatment of capital equipment, including estimated purchases and amortization method.

The Workers' Compensation Program will incur an amortization charge of \$4,100 on a capital asset expenditure of \$41,000 for Electronic Legal Case Management System, which is the result of depreciating the capital asset over an estimated 10 year useful life on a straight-line basis.

Six-Year Rate Comparison

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM FOR FISCAL YEAR 2025

Rate	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Administrative Fee/Avg number of covered employees) *	58.17	59.41	61.85	64.24	67.00	67.44
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						
FY25 - Admin Fee is \$4,053,830						
Premium Pool	44.78	46.38	40.12	44.13	46.08	46.86
Pay-As-You-Go	65.03	66.06	73.43	75.08	78.57	79.03
Legal Services						
Attorney	130.00	130.00	130.00	140.00	150.00	150.00
Paralegal	75.00	75.00	75.00	80.00	90.00	90.00
Managed Care Fee						
(rate/employee/month)	2.80	2.88	3.05	3.11	3.20	3.20
* The Administrative Fee is apportioned based on the following factors:						
Average number of employees for the period 7/01 through 3/31						
Number of open claims on 3/31						
Number of payment transactions for the period 7/01 through 3/31						

History and Proforma

History and Proforma

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM FOR FISCAL YEAR 2025

		<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
	Obj class RSRC*	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EST/ACTUAL</u>	<u>PROPOSED</u>	<u>FY24/FY25</u>	<u>FY24/FY25</u>
Operating Revenues									
Premium Pool Revenue	553078	4,069,883	4,460,440	4,893,234	5,493,297	6,382,955	6,201,208	(181,747)	-2.8%
Workers' Comp Revolving Revenue (PAYG)	553078	20,279,419	20,946,646	20,091,773	23,546,359	26,187,550	28,808,390	2,620,840	10.0%
Administrative Fees *		3,499,608	3,569,598	3,569,500	3,694,536	3,860,790	4,053,830	193,040	5.0%
Legal Services Unit		474,184	461,554	391,626	413,063	410,000	425,000	15,000	3.7%
Other Revenue	514213	3,225,625	2,666,715	2,786,130	2,636,722	3,300,000	2,000,000	(1,300,000)	-39.4%
Safety Training	513304	6,900	(575)	2,160	720	9,600	15,600	6,000	62.5%
Total Operating Revenue		31,555,619	32,104,378	31,734,424	35,784,698	40,150,895	41,504,028	1,353,133	3.4%
Operating Expenses									
Claims Expense	41200	26,022,690	25,241,605	24,921,880	28,310,960	31,700,000	33,300,000	1,600,000	5.0%
Salaries and Benefits	41000/41070	2,797,668	2,826,605	2,922,063	2,792,102	3,150,000	3,253,565	103,565	3.3%
Rent	41100	106,425	108,096	91,499	110,151	79,629	85,900	6,271	7.9%
Rent - Equipment	41400	2,966	2,913	2,904	2,921	2,000	2,200	200	10.0%
Repairs and Maintenance	41500	6,583	5,474	5,440	5,666	6,000	7,000	1,000	16.7%
Printing/Advertising	41110	2,199	2,570	2,067	3,110	3,300	3,450	150	4.5%
Professional Technical Services	41130/41145	1,886,076	1,980,342	2,049,172	2,072,968	2,200,000	2,246,184	46,184	2.1%
Computer and Systems Services	41150	-	-	3,440	-	-	2,395	2,395	0.0%
Centralized IT Services	41196/41197	283,762	395,932	387,230	372,347	425,500	419,595	(5,905)	-1.4%
Communications	41155	20,854	23,197	27,613	26,116	24,000	25,200	1,200	5.0%
Travel - In State	41160	5,815	690	1,126	2,656	2,750	6,700	3,950	143.6%
Travel - Out State	41170	-	-	-	2,802	3,000	1,800	(1,200)	-40.0%
Supplies and Materials	41300	6,232	10,307	13,956	6,867	7,500	15,100	7,600	101.3%
Employee Development/Memberships	41180	1,712	2,273	2,539	5,653	6,800	9,905	3,105	45.7%
Purchased Services	43000	2,271	37	419	1,029	17,800	6,500	(11,300)	-63.5%
Insurance	43000	887,266	941,886	1,057,367	1,013,347	1,109,731	1,144,838	35,107	3.2%
Attorney General Cost	42020	-	-	-	-	-	1,000	1,000	100.0%
Indirect Costs	42010	276,921	378,255	424,998	696,033	707,000	762,600	55,600	7.9%
Amortization	49005	62,407	62,407	62,407	15,602	-	4,100	4,100	100.0%
Other Operating Costs	43000/42020	8,383	8,802	8,555	13,264	12,000	8,436	(3,564)	-29.7%
Total Operating Expenses		32,380,230	31,991,391	31,984,696	35,453,592	39,457,010	41,306,468	1,849,458	4.7%
Operating Income (Losses)		(824,611)	112,987	(250,272)	331,106	693,885	197,560	(496,325)	-71.5%
Nonoperating Revenues (Expenses)									
Interest Revenue	512001	190,647	41,042	4,023	271,179	330,038	355,000	4,962	1.4%
Total Nonoperating Revenue (Expenses)		190,647	41,042	4,023	271,179	330,038	355,000	4,962	1.4%
Income (Losses) before Contributions and Transfers									
Transfers		-	-	-	-	-	-	-	0.0%
Change in Net Position		(633,964)	154,029	(246,249)	602,284	1,043,923	552,560	(491,363)	-47.1%
Retained Earnings, Beginning Period		13,175,333	13,128,948	13,282,977	13,036,728	13,639,012	14,682,935	1,043,923	7.7%
Adjustment to Retained Earnings		587,579	-	-	-	-	-	-	0.0%
Retained Earnings, Ending Period		13,128,948	13,282,977	13,036,728	13,639,012	14,682,935	15,235,495	552,560	3.8%
* The admin fee revenue is collected from:									
Premium Pool		FY20	FY21	FY22	FY23	FY24	FY25		
Pay-As-You-Go		899,581	941,089	804,704	888,654	945,554	1,014,194		
		2,600,027	2,628,511	2,764,796	2,805,882	2,915,236	3,039,636		

GRAND TOTAL			
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SWIFT Spending Plan

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM FOR FISCAL YEAR 2025

Fund 2001

	Dept ID	G0246701	G0246703	G0246704	G0246708	G0246705	G0246706
		Office	Legal	Consultant	Safety	Claims	Indirect
		Support	Services	Serv	Training	Mgmt	Support
Revenue Description*	SWIFT Account	Total					
Premium/Revolving/Admin Fee	553078	39,488,428					
Safety Training	513304	15,600			15,600		
Copy fees	553090	-					
Claim Reimbursements	514213	2,000,000					
Interest	512001	355,000	80,000				
Total		41,859,028	80,000	425,000	-	15,600	-
Expense Description*	Object Code						
Salaries	41000	3,114,671	408,081	552,457	430,670	1,723,463	
Part-time/Seasonal	41030	97,365				97,365	
Other Benefits	41070	41,529				41,529	
Space Rent	41100	85,900	85,900				
Printing/Advertising	41110	3,450	3,000		450		
Prof/Tech Services	41130	2,246,184	25,000		17,600		
Computer Services	41150	2,395		2,395			
Communications	41155	25,200	24,000	700			
Rate-Based MNIT Services	41196	78,500	78,500				
Agency-Specific MNIT Services	41197	341,095	341,095				
Travel - In-state	41160	6,700	1,000	3,000	2,200	500	
Travel - Out-of-state	41170	1,800	1,800				
Employee Development	41180	9,905	2,000	1,500	4,405	2,000	
Supplies	41300	15,100	5,500	1,500	6,500	1,000	
Equipment Rental	41400	2,200	2,200				
Repairs	41500	7,000	1,000	6,000			
Statewide Indirects & Agency Indirects	42010	762,600					762,600
Attorney General	42020	1,000	1,000				
Claims & Insurance	43000	34,444,838	3,500				
Other Purchased Services	43000	14,936	1,500	8,436	5,000		
Total		41,302,368	985,076	558,957	461,306	23,650	1,865,857
Adjustments							
Plus:							
Amortization	49005	4,100	4,100	-	-	-	-
Total		4,100	4,100	-	-	-	-
Minus:							
New System		-	-	-	-	-	-
Total		-	-	-	-	-	-
Rate Matrix Amount		41,306,468	989,176	558,957	461,306	23,650	1,865,857

SWIFT Spending Plan (continued)

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM FOR FISCAL YEAR 2025

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	7,215,402			31,848,026		
Safety Training	513304						
Copy fees	553090						
Claim Reimbursements	514213	360,000			1,640,000		
Interest	512001	100,000			175,000		
Total		7,675,402	-	-	33,663,026	-	-
Expense Description*	Object Code						
Salaries	41000						
Part-time/Seasonal	41030						
Other Benefits	41070						
Space Rent	41100						
Printing/Advertising	41110						
Prof/Tech Services	41130			831,091			1,372,493
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	6,800,000	205,441		26,500,000	935,897	
Other Purchased Services	43000						
Total		6,800,000	205,441	831,091	26,500,000	935,897	1,372,493
Adjustments							
Plus:							
Amortization	49005	-	-	-	-	-	-
Total		-	-	-	-	-	-
Minus:							
New System							
Total		-	-	-	-	-	-
Rate Matrix Amount		6,800,000	205,441	831,091	26,500,000	935,897	1,372,493

Projected Cash Flow

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2025

	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	24-Jul	24-Aug	24-Sep	24-Oct	24-Nov	24-Dec	25-Jan	25-Feb	25-Mar	25-Apr	25-May	25-Jun
Projected Beginning Cash Balance	9,275,000	8,418,166	12,612,070	13,473,701	12,890,750	13,482,468	13,021,932	11,718,560	11,148,673	11,344,412	10,742,921	10,097,118
Receipts - operating	3,062,737	7,393,588	4,251,966	2,644,237	3,942,344	2,929,798	2,629,798	2,629,798	3,586,072	2,629,798	2,679,018	3,124,876
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	29,583	29,583	29,584	29,583	29,583	29,584	29,583	29,583	29,584	29,583	29,583	29,584
Total Cash Receipt	3,092,320	7,423,171	4,281,550	2,673,820	3,971,927	2,959,382	2,659,381	2,659,381	3,615,656	2,659,381	2,708,601	3,154,460
Expenses												
Salaries & Benefits	250,274	250,274	250,274	250,274	375,411	250,274	250,274	250,274	250,274	250,274	375,411	250,274
Indirect Costs	-	-	190,650	-	-	190,650	-	-	190,650	-	-	190,650
Claims & Insurance Expense	3,443,821	2,755,538	2,755,538	2,755,538	2,755,538	2,755,538	3,445,637	2,755,538	2,755,538	2,755,538	2,755,538	2,755,538
Other Operating Expenses	255,058	223,456	223,456	250,969	249,260	223,455	266,841	223,456	223,455	255,059	223,456	223,456
Total Expense Paid	3,949,154	3,229,268	3,419,918	3,256,771	3,380,209	3,419,917	3,962,752	3,229,268	3,419,917	3,260,871	3,354,405	3,419,918
Projected Ending Cash Balance	8,418,166	12,612,070	13,473,701	12,890,750	13,482,468	13,021,932	11,718,560	11,148,673	11,344,412	10,742,921	10,097,118	9,831,660

Financial Statement

For Internal Use Only

STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
STATEMENT OF NET POSITION
DECEMBER 31, 2023

3/6/2024
Unaudited

	FY24	FY23
ASSETS		
CURRENT ASSETS		
Cash	\$ 10,777,816.88	\$ 10,269,432.98
Accounts Receivable	6,993,971.89	4,467,521.24
Accounts Receivable - Supplementary Benefits	1,351,253.90	2,238,680.10
Due from Other Funds (Note 3)	5,595.80	865,640.51
Total Current Assets	<u>\$ 19,128,638.47</u>	<u>\$ 17,841,274.83</u>
NONCURRENT ASSETS (Note 5)		
Recoverable (Note 4)	\$ 83,808,158.41	\$ 80,029,205.37
Software	334,347.10	334,347.10
Accumulated Amortization - Software	(334,347.10)	(334,347.10)
Internally Generated Computer Software (IGCS)	289,722.46	289,722.46
Accumulated Amortization - IGCS	(289,722.46)	(289,722.46)
Total Noncurrent Assets	<u>\$ 83,808,158.41</u>	<u>\$ 80,029,205.37</u>
TOTAL ASSETS	<u>\$ 102,936,796.88</u>	<u>\$ 97,870,480.20</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 1,100,879.25	\$ 761,273.25
Salaries and Benefits Payable	98,728.65	88,274.28
Claims Payable (Note 4)	12,582,162.14	12,006,121.24
Compensated Absences Payable (Note 6)	49,000.00	50,000.00
Unearned Revenue	472,777.00	444,327.00
Unearned Premiums	3,247,689.50	2,819,370.00
Due to Other Funds (Note 7)	-	449.55
Total Current Liabilities	<u>\$ 17,551,236.54</u>	<u>\$ 16,169,815.32</u>
NONCURRENT LIABILITIES		
Claims Payable (Note 4)	\$ 71,225,996.27	\$ 68,023,084.13
Compensated Absences Payable (Note 6)	361,000.00	370,000.00
Total Noncurrent Liabilities	<u>\$ 71,586,996.27</u>	<u>\$ 68,393,084.13</u>
TOTAL LIABILITIES	<u>\$ 89,138,232.81</u>	<u>\$ 84,562,899.45</u>
NET POSITION (Note 8)		
Net Investment in Capital Assets	\$ -	\$ -
Restricted	<u>13,798,564.07</u>	<u>13,307,580.75</u>
TOTAL NET POSITION	<u>\$ 13,798,564.07</u>	<u>\$ 13,307,580.75</u>

For Internal Use Only

STATE OF MINNESOTA 3/6/2024
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
QUARTER ENDED DECEMBER 31, 2023

	FY24 QTD	FY24 YTD	FY23 QTD	FY23 YTD
OPERATING REVENUES				
Premium Pool	\$ 1,569,806.75	\$ 3,149,122.60	\$ 1,376,292.80	\$ 2,756,592.40
Pay-As-You-Go	6,307,758.93	14,006,241.21	5,944,543.91	12,104,102.65
Administrative Fees	965,197.70	1,930,395.33	923,634.26	1,847,268.53
Legal Services Unit	101,859.90	204,926.70	87,564.20	198,140.40
Safety Training	8,200.00	8,400.00	-	-
Other Revenues	1,292,476.44	1,695,829.19	585,495.44	1,313,201.34
Total Operating Revenues	<u>\$ 10,245,299.72</u>	<u>\$ 20,994,915.03</u>	<u>\$ 8,917,530.61</u>	<u>\$ 18,219,305.32</u>
OPERATING EXPENSES				
Claims (Note 9)	\$ 7,705,080.03	\$ 17,016,811.27	\$ 7,093,986.73	\$ 14,401,265.12
Salaries and Benefits	769,489.91	1,541,242.83	676,412.41	1,347,309.38
Rent	19,907.22	39,814.44	28,438.37	55,127.23
Rent - Equipment	389.94	895.75	730.22	1,460.45
Repairs and Maintenance	535.00	2,955.00	1,446.00	2,211.00
Printing	667.88	1,649.39	1,359.45	2,203.89
Professional and Technical Services	606,107.72	1,135,923.60	528,832.44	1,040,715.55
Centralized IT Services	268,096.62	330,168.35	248,725.73	290,927.45
Communications	6,043.81	11,968.33	5,256.04	12,479.52
Travel - In State	476.44	1,180.89	845.28	1,985.56
Travel - Out State	614.90	1,268.73	2,323.58	2,323.58
Supplies and Materials	745.32	3,269.70	3,189.87	4,802.98
Employee Development	3,642.50	4,277.50	1,846.90	2,384.90
Purchased Services	35.00	17,088.04	62.40	80.40
Insurance	535,060.26	539,062.14	481,871.78	486,245.22
Indirect Costs	176,810.66	353,621.32	174,008.15	348,016.30
Amortization	-	-	-	15,601.74
Other Expenses	1,190.61	9,184.61	2,168.32	10,287.35
Total Operating Expenses	<u>\$ 10,094,893.82</u>	<u>\$ 21,010,381.89</u>	<u>\$ 9,251,503.67</u>	<u>\$ 18,025,427.62</u>
OPERATING INCOME (LOSS)	<u>\$ 150,405.90</u>	<u>\$ (15,466.86)</u>	<u>\$ (333,973.06)</u>	<u>\$ 193,877.70</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 88,451.71	\$ 175,018.54	\$ 59,247.00	\$ 76,975.04
Total Nonoperating Revenues (Expenses)	<u>\$ 88,451.71</u>	<u>\$ 175,018.54</u>	<u>\$ 59,247.00</u>	<u>\$ 76,975.04</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 238,857.61</u>	<u>\$ 159,551.68</u>	<u>\$ (274,726.06)</u>	<u>\$ 270,852.74</u>
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ 238,857.61</u>	<u>\$ 159,551.68</u>	<u>\$ (274,726.06)</u>	<u>\$ 270,852.74</u>
NET POSITION, BEGINNING, AS REPORTED	<u>\$ 13,559,706.46</u>	<u>\$ 13,639,012.39</u>	<u>\$ 13,582,306.81</u>	<u>\$ 13,036,728.01</u>
Adjustment to Net Position	-	-	-	-
NET POSITION, BEGINNING, AS RESTATED	<u>\$ 13,559,706.46</u>	<u>\$ 13,639,012.39</u>	<u>\$ 13,582,306.81</u>	<u>\$ 13,036,728.01</u>
NET POSITION, ENDING	<u>\$ 13,798,564.07</u>	<u>\$ 13,798,564.07</u>	<u>\$ 13,307,580.75</u>	<u>\$ 13,307,580.75</u>

For Internal Use Only

**STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
STATEMENT OF CASH FLOWS
FISCAL YEAR 2024 AS OF DECEMBER 31, 2023**

3/6/2024
Unaudited

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 19,564,288.85
Receipts from Other Revenues	1,695,829.19
Payments to Claimants	(16,993,153.90)
Payments to Suppliers for Goods and Services	(2,183,991.04)
Payments to Employees	(1,524,402.58)
Payments to Others	-
Net Cash Flows from Operating Activities	<u>\$ 558,570.52</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Nonoperating Transfer in (Out)	\$ -
Net Cash Flows from Noncapital Financing Activities	<u>\$ -</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ -
Proceeds from Disposal of Capital Assets	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ -</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ 175,018.54
Net Cash Flows from Investing Activities	<u>\$ 175,018.54</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 733,589.06
Cash and Cash Equivalents, Beginning, as Reported	10,044,227.82
Cash and Cash Equivalents, Ending	<u>\$ 10,777,816.88</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ (15,466.86)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	\$ -
(Increase) Decrease in Accounts Receivable	(4,695,315.97)
(Increase) Decrease in Accounts Receivable - Supplementary Benefits	1,296,052.48
(Increase) Decrease in Due From Other Funds	18,794.02
(Increase) Decrease in Recoverable	2,805,970.06
Increase (Decrease) in Accounts Payable	273,200.10
Increase (Decrease) in Salaries and Benefits Payable	16,840.25
Increase (Decrease) in Claims Payable	(2,805,970.06)
Increase (Decrease) in Unearned Revenue	472,777.00
Increase (Decrease) in Unearned Premiums	3,191,689.50
Increase (Decrease) in Compensated Absences Payable	-
Increase (Decrease) in Due to Other Funds	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ 574,037.38</u>
Net Cash Flows from Operating Activities	<u>\$ 558,570.52</u>
Noncash Investing, Capital and Financing Activities	
	\$ -

For Internal Use Only

STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
STATEMENT OF BUDGET AND ACTUAL COMPARISON
QUARTER ENDED DECEMBER 31, 2023

3/6/2024
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Premium Pool	\$ 1,595,738.75	\$ 3,191,477.50	\$ 1,589,808.75	\$ 3,149,122.80	\$ (25,932.00)	\$ (42,354.90)
Pay-As-You-Go	6,617,260.00	13,234,520.00	6,307,758.93	14,008,241.21	(309,501.07)	771,721.21
Administrative Fees	965,197.50	1,930,395.00	965,197.70	1,930,395.33	0.20	0.33
Legal Services Unit	106,250.00	212,500.00	101,859.90	204,926.70	(4,390.10)	(7,573.30)
Safety Training	3,400.00	6,800.00	8,200.00	8,400.00	4,800.00	1,600.00
Other Revenues	500,000.00	1,000,000.00	1,292,476.44	1,695,829.19	792,476.44	695,829.19
Total Operating Revenues	<u>\$ 9,787,846.25</u>	<u>\$ 19,575,692.50</u>	<u>\$10,245,299.72</u>	<u>\$20,994,915.03</u>	<u>\$ 457,453.47</u>	<u>\$ 1,419,222.53</u>
OPERATING EXPENSES						
Claims	\$ 7,550,000.00	\$ 15,100,000.00	\$ 7,705,080.03	\$17,016,811.27	\$ 155,080.03	\$ 1,916,811.27
Salaries and Benefits	844,267.75	1,688,535.50	769,489.91	1,541,242.83	(74,777.84)	(147,292.67)
Rent	22,725.00	45,450.00	19,907.22	39,814.44	(2,817.78)	(5,635.56)
Rent - Equipment	1,250.00	2,500.00	389.94	895.75	(860.06)	(1,604.25)
Repairs and Maintenance	1,750.00	3,500.00	535.00	2,955.00	(1,215.00)	(545.00)
Printing	862.50	1,725.00	667.88	1,649.39	(194.62)	(75.61)
Professional and Technical Services	556,704.75	1,113,409.50	606,107.72	1,135,923.60	49,402.97	22,514.10
Centralized IT Services	120,012.50	240,025.00	268,096.62	330,168.35	148,084.12	90,143.35
Communications	5,300.00	10,600.00	6,043.81	11,968.33	743.81	1,368.33
Travel - In State	1,925.00	3,850.00	476.44	1,180.89	(1,448.56)	(2,669.11)
Travel - Out State	750.00	1,500.00	614.90	1,268.73	(135.10)	(231.27)
Supplies and Materials	5,062.50	10,125.00	745.32	3,269.70	(4,317.18)	(6,855.30)
Employee Development	2,162.50	4,325.00	3,642.50	4,277.50	1,480.00	(47.50)
Purchased Services	1,200.00	2,400.00	35.00	17,088.04	(1,165.00)	14,688.04
Insurance	273,916.75	547,833.50	535,060.26	539,062.14	261,143.51	(8,771.36)
Attorney General Cost	250.00	500.00	-	-	(250.00)	(500.00)
Indirect Costs	178,750.00	353,500.00	176,810.86	353,621.32	60.86	121.32
Other Expenses	2,067.75	4,135.50	1,190.61	9,184.61	(877.14)	5,049.11
Total Operating Expenses	<u>\$ 9,566,957.00</u>	<u>\$ 19,133,914.00</u>	<u>\$10,094,893.82</u>	<u>\$21,010,381.89</u>	<u>\$ 527,936.82</u>	<u>\$ 1,876,467.89</u>
OPERATING INCOME (LOSS)	<u>\$ 220,889.25</u>	<u>\$ 441,778.50</u>	<u>\$ 150,405.90</u>	<u>\$ (15,466.86)</u>	<u>\$ (70,483.35)</u>	<u>\$ (457,245.36)</u>
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	\$ 38,750.00	\$ 77,500.00	\$ 88,451.71	\$ 175,018.54	\$ 49,701.71	\$ 97,518.54
Total Nonoperating Revenues (Expenses)	<u>\$ 38,750.00</u>	<u>\$ 77,500.00</u>	<u>\$ 88,451.71</u>	<u>\$ 175,018.54</u>	<u>\$ 49,701.71</u>	<u>\$ 97,518.54</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 259,639.25</u>	<u>\$ 519,278.50</u>	<u>\$ 238,857.61</u>	<u>\$ 159,551.68</u>	<u>\$ (20,781.64)</u>	<u>\$ (359,726.82)</u>
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ 259,639.25</u>	<u>\$ 519,278.50</u>	<u>\$ 238,857.61</u>	<u>\$ 159,551.68</u>	<u>\$ (20,781.64)</u>	<u>\$ (359,726.82)</u>

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STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
FOOTNOTES TO FINANCIAL STATEMENTS
FISCAL YEAR 2024 AS OF DECEMBER 31, 2023

3/6/2024
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 FY24.

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, 2023 for claims incurred prior to January 1, 2024.

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 FY24, as of December 31, 2023, the total Due From Other Funds is \$5,595.80.

\$5,595.80 represents the amount due from Risk Management Property and Casualty Fund 5300 for non-salary expenses paid by Workers' Compensation Fund.

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.

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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 7/1/2023	Additions	Deletions	Balance 12/31/2023
Software	\$ 334,347.10	\$ -	\$ -	\$ 334,347.10
Internally Generated Computer Software (IGCS)	289,722.46	-	-	289,722.46
Total Capital Assets	<u>\$ 624,069.56</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 624,069.56</u>

Accumulated Depreciation/Amortization for:

Software	\$ (334,347.10)	\$ -	\$ (334,347.10)
Internally Generated Computer Software (IGCS)	(289,722.46)	-	(289,722.46)
Total Accumulated Depreciation/Amortization	<u>\$ (624,069.56)</u>	<u>\$ -</u>	<u>\$ (624,069.56)</u>

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 7/1/2023	\$ 49,000.00	\$ 361,000.00
Increase	-	-
Decrease	-	-
Ending Balance 12/31/2023	<u>\$ 49,000.00</u>	<u>\$ 361,000.00</u>

7. DUE TO OTHER FUNDS

In FY24, as of December 31, 2023, the total Due to Other Funds is \$0.00.

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.

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	13,798,564.07
Total Net Position	<u>\$ 13,798,564.07</u>

Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Retained Earnings, Beginning	\$ 13,639,012.39	\$ 13,559,706.46	\$ -	\$ -
Change in Net Position	(79,305.93)	238,857.61	-	-
Retained Earnings, Ending	<u>\$ 13,559,706.46</u>	<u>\$ 13,798,564.07</u>	<u>\$ -</u>	<u>\$ -</u>
Add: Capital Contributions	\$ -	\$ -	\$ -	\$ -
Reconciliation to Total Net Position	<u>\$ 13,559,706.46</u>	<u>\$ 13,798,564.07</u>	<u>\$ -</u>	<u>\$ -</u>

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. In FY23 an additional \$2,288,971.80 in workers' compensation claims were recharged to these funds. Total claims recharged were \$7,378,000.00.

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STATE OF MINNESOTA

3/6/2024

RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001

Unaudited

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - COMBINED

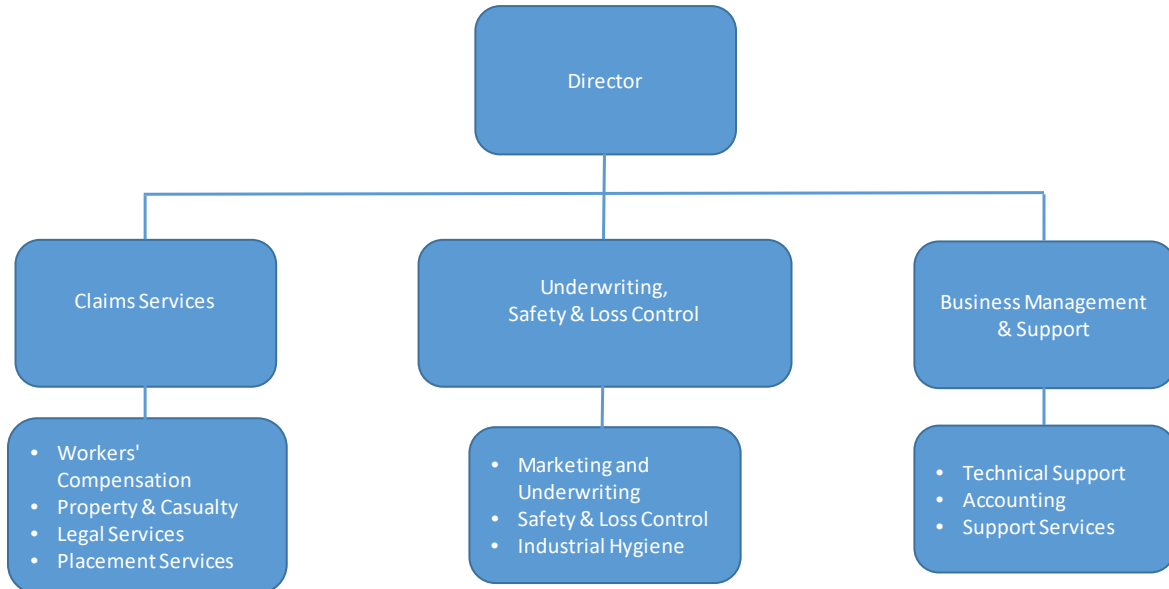
QUARTER ENDED DECEMBER 31, 2023

	Combined	Administration	Premium Pool	Pay-As-You-Go
OPERATING REVENUES				
Premium Pool	\$ 3,149,122.60	\$ -	\$ 3,149,122.60	\$ -
Pay-As-You-Go	14,006,241.21	-	-	14,006,241.21
Administrative Fees	1,930,395.33	1,930,395.33	-	-
Legal Services Unit	204,926.70	204,926.70	-	-
Safety Training	8,400.00	8,400.00	-	-
Other Revenues	1,695,829.19	-	648,550.07	1,047,279.12
Total Operating Revenues	<u>\$20,994,915.03</u>	<u>\$2,143,722.03</u>	<u>\$ 3,797,672.67</u>	<u>\$ 15,053,520.33</u>
OPERATING EXPENSES				
Claims	\$17,016,811.27	\$ -	\$ 3,097,331.54	\$ 13,919,479.73
Salaries and Benefits	1,541,242.83	1,541,242.83	-	-
Rent	39,814.44	39,814.44	-	-
Rent - Equipment	895.75	895.75	-	-
Repairs and Maintenance	2,955.00	2,955.00	-	-
Printing	1,649.39	1,649.39	-	-
Professional and Technical Services	1,135,923.60	14,974.78	403,425.73	717,523.09
Centralized IT Services	330,168.35	330,168.35	-	-
Communications	11,968.33	11,968.33	-	-
Travel - In State	1,180.89	1,180.89	-	-
Travel - Out State	1,268.73	1,268.73	-	-
Supplies and Materials	3,269.70	3,269.70	-	-
Employee Development	4,277.50	4,277.50	-	-
Purchased Services	17,088.04	17,088.04	-	-
Insurance	539,062.14	3,091.00	80,853.27	455,117.87
Indirect Costs	353,621.32	353,621.32	-	-
Other Expenses	9,184.61	8,744.00	-	440.61
Total Operating Expenses	<u>\$21,010,381.89</u>	<u>\$2,336,210.05</u>	<u>\$ 3,581,610.54</u>	<u>\$ 15,092,561.30</u>
OPERATING INCOME (LOSS)	<u>\$ (15,466.86)</u>	<u>\$ (192,488.02)</u>	<u>\$ 216,062.13</u>	<u>\$ (39,040.97)</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 175,018.54	\$ 57,635.83	\$ 32,717.40	\$ 84,665.31
Total Nonoperating Revenues (Expenses)	<u>\$ 175,018.54</u>	<u>\$ 57,635.83</u>	<u>\$ 32,717.40</u>	<u>\$ 84,665.31</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 159,551.68</u>	<u>\$ (134,852.19)</u>	<u>\$ 248,779.53</u>	<u>\$ 45,624.34</u>
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ 159,551.68</u>	<u>\$ (134,852.19)</u>	<u>\$ 248,779.53</u>	<u>\$ 45,624.34</u>

Supporting Information

Staffing and Organizational Chart

The FY24 business plan had 29.8 FTEs. The FY25 business plan has 27.7 FTEs. The decrease is due to having vacant positions due to retirements and turnover which will be filled during the year.



Administrative Fees

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY FY 2025

RISK Loc #	Department Name	FY24 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/24	% of Open Claims	FY24 # of Trans	% of Trans	Avg %	FY2025 Work Comp Admin Fee	FY2025 MONTHLY Managed Care Fee	FY2025 Annual Fee
01A	Military Affairs	374	0.622%	11	0.772%	145	0.834%	0.743%	\$30,109	\$1,196.80	\$14,362
02 (All)	Administration	509	0.847%	18	1.263%	105	0.604%	0.905%	\$36,673	\$1,628.80	\$19,546
03A	State Lottery	152	0.253%	2	0.140%	28	0.161%	0.185%	\$7,490	\$486.40	\$5,837
04A	Agriculture	494	0.822%	10	0.702%	187	1.076%	0.866%	\$35,123	\$1,580.80	\$18,970
05A	Racing Commission	18	0.030%	0	0.000%	0	0.000%	0.010%	\$405	\$57.60	\$691
06A	Attorney General	394	0.656%	1	0.070%	2	0.012%	0.246%	\$9,961	\$1,260.80	\$15,130
07A	Public Safety - Fiscal and Administrative Serv	35	0.058%	0	0.000%	3	0.017%	0.025%	\$1,020	\$112.00	\$1,344
07B	Public Safety - Commissioner's Office	23	0.038%	1	0.070%	1	0.006%	0.038%	\$1,543	\$73.60	\$883
07C	Public Safety - BCA Training	399	0.664%	7	0.491%	56	0.322%	0.492%	\$19,960	\$1,276.80	\$15,322
07D	Public Safety - DVS	465	0.774%	15	1.053%	181	1.041%	0.956%	\$38,746	\$1,488.00	\$17,856
07E	Public Safety - Homeland Security & Emerg Mgmt	66	0.110%	1	0.070%	7	0.040%	0.073%	\$2,976	\$211.20	\$2,534
07F	Public Safety - Fire Marshal	57	0.095%	5	0.351%	9	0.052%	0.166%	\$6,722	\$182.40	\$2,189
07G	Public Safety - Public Educ & Media Rel	16	0.027%	0	0.000%	0	0.000%	0.009%	\$360	\$51.20	\$614
07H	Public Safety - Human Resources	21	0.035%	1	0.070%	11	0.063%	0.056%	\$2,275	\$67.20	\$806
07J	Public Safety - Office of Justice Programs	52	0.087%	1	0.070%	1	0.006%	0.054%	\$2,195	\$166.40	\$1,997
07K	Public Safety - 911 Emergency Service	11	0.018%	0	0.000%	0	0.000%	0.006%	\$247	\$35.20	\$422
07M	Public Safety - Pipeline Safety	19	0.032%	0	0.000%	0	0.000%	0.011%	\$427	\$60.80	\$730
07P	Public Safety - Patrol	786	1.308%	72	5.053%	615	3.537%	3.299%	\$133,745	\$2,515.20	\$30,182
07Q	Public Safety - Gambling & Alcohol	22	0.037%	0	0.000%	4	0.023%	0.020%	\$805	\$70.40	\$845
07S	Public Safety - Capitol Security	84	0.140%	3	0.211%	101	0.581%	0.310%	\$12,583	\$268.80	\$3,226
07T	Public Safety - Traffic Safety	21	0.035%	0	0.000%	0	0.000%	0.012%	\$472	\$67.20	\$806
09A	Gambling Control Board	43	0.072%	0	0.000%	0	0.000%	0.024%	\$967	\$137.60	\$1,651
10A	Minnesota Management & Budget (MMB)	310	0.516%	1	0.070%	6	0.035%	0.207%	\$8,384	\$992.00	\$11,904
10B	Cannabis Management Office	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60	\$115
15B	Board of Barbers	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60	\$115
11B	Board of Cosmetologist	23	0.038%	1	0.070%	13	0.075%	0.061%	\$2,476	\$73.60	\$883
7H	Board of Chiropractors	6	0.010%	0	0.000%	0	0.000%	0.003%	\$135	\$19.20	\$230
7FH	Board of Dentistry	18	0.030%	1	0.070%	0	0.000%	0.033%	\$1,353	\$57.60	\$691
7TP	Board of Peace Officers	14	0.023%	0	0.000%	0	0.000%	0.008%	\$315	\$44.80	\$538
7KH	Exec for LT Svcs& Supports Bd	4	0.007%	0	0.000%	0	0.000%	0.002%	\$90	\$12.80	\$154
7LH	Board of Social Work	14	0.023%	0	0.000%	0	0.000%	0.008%	\$315	\$44.80	\$538
7MH	Board of Marriage & Family Therapy	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60	\$115
7BH	Board of Medical Practice	24	0.040%	0	0.000%	0	0.000%	0.013%	\$540	\$76.80	\$922
7CH	Board of Nursing	36	0.060%	0	0.000%	1	0.006%	0.022%	\$887	\$115.20	\$1,382
7DH	Board of Pharmacy	22	0.037%	1	0.070%	0	0.000%	0.036%	\$1,443	\$70.40	\$845
7EB	Board of Architects	6	0.010%	0	0.000%	0	0.000%	0.003%	\$135	\$19.20	\$230
7VH	Board of Psychology	13	0.022%	0	0.000%	0	0.000%	0.007%	\$292	\$41.60	\$499
7JH	Board of Optometry	2	0.003%	0	0.000%	0	0.000%	0.001%	\$45	\$6.40	\$77
7PB	Board of Accountancy	6	0.010%	0	0.000%	0	0.000%	0.003%	\$135	\$19.20	\$230
7RH	Board of Vet Medicine	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60	\$115
7QH	Board of Podiatry	1	0.002%	0	0.000%	0	0.000%	0.001%	\$22	\$3.20	\$38
7SB	Private Detective Board	4	0.007%	0	0.000%	0	0.000%	0.002%	\$90	\$12.80	\$154
7WH	Board of Physical Therapy	4	0.007%	0	0.000%	0	0.000%	0.002%	\$90	\$12.80	\$154
7SH	Emergency Medical Svcs Reg Bd	10	0.017%	1	0.070%	6	0.035%	0.040%	\$1,639	\$32.00	\$384
7UH	Dietetics & Nutrition Practice Bd	1	0.002%	0	0.000%	0	0.000%	0.001%	\$22	\$3.20	\$38
7XH	Behavioral Health & Therapy Bd	8	0.013%	0	0.000%	0	0.000%	0.004%	\$180	\$25.60	\$307
7YH	Occupational Therapy Pract Bd	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60	\$115
12A	Health	1,965	3.269%	9	0.632%	177	1.018%	1.640%	\$66,467	\$6,288.00	\$75,456
13A	Commerce	416	0.692%	1	0.070%	1	0.006%	0.256%	\$10,378	\$1,331.20	\$15,974
80A	Commerce-Weights & Measures	0	0.000%	3	0.211%	7	0.040%	0.084%	\$3,389	\$0.00	\$0
14A	Animal Health Board	43	0.072%	0	0.000%	0	0.000%	0.024%	\$967	\$137.60	\$1,651
17A	Human Rights	49	0.082%	1	0.070%	1	0.006%	0.052%	\$2,128	\$156.80	\$1,882
19A	Indian Affairs Council	8	0.013%	0	0.000%	0	0.000%	0.004%	\$180	\$25.60	\$307
20B	Explore MN Tourism	42	0.070%	0	0.000%	0	0.000%	0.023%	\$944	\$134.40	\$1,613
22A	Employment & Economic Development	1,468	2.442%	16	1.123%	175	1.007%	1.524%	\$61,777	\$4,697.60	\$56,371
24B	Public Facilities Authority	13	0.022%	0	0.000%	0	0.000%	0.007%	\$292	\$41.60	\$499
25A	Perpich Center for Arts Education	57	0.095%	0	0.000%	0	0.000%	0.032%	\$1,281	\$182.40	\$2,189
X00	Minnesota State-Systems Office	366	0.609%	3	0.211%	76	0.437%	0.419%	\$16,980	\$1,171.20	\$14,054
X01	Minnesota State-Bemidji State Univ	476	0.792%	6	0.421%	82	0.472%	0.562%	\$22,764	\$1,523.20	\$18,278
X02	Minnesota State-MSU Mankato	1,504	2.502%	25	1.754%	152	0.874%	1.710%	\$69,333	\$4,812.80	\$57,754
X03	Minnesota State-MSU Moorhead	591	0.983%	13	0.912%	134	0.771%	0.889%	\$36,029	\$1,891.20	\$22,694
X04	Minnesota State-St Cloud State Univ	1,054	1.754%	15	1.053%	200	1.150%	1.319%	\$53,464	\$3,372.80	\$40,474
X05	Minnesota State-Southwest MN State Univ	384	0.639%	3	0.211%	15	0.086%	0.312%	\$12,644	\$1,228.80	\$14,746
X06	Minnesota State-Winona State Univ	838	1.394%	7	0.491%	102	0.587%	0.824%	\$33,405	\$2,681.60	\$32,179
X07	Minnesota State-Metro State Univ	747	1.243%	1	0.070%	10	0.058%	0.457%	\$18,519	\$2,390.40	\$28,685
X20	Minnesota State-Riverland CC - Austin	212	0.353%	7	0.491%	9	0.052%	0.299%	\$12,103	\$678.40	\$8,141
X21	Minnesota State-Central Lks College-Brainerd	213	0.354%	1	0.070%	2	0.012%	0.145%	\$5,892	\$681.60	\$8,179
X22	Minnesota State-Anoka/Ramsey CC-Cambridge	80	0.133%	1	0.070%	14	0.081%	0.095%	\$3,835	\$256.00	\$3,072
X23	Minnesota State-C & T College-Fergus Falls	85	0.141%	0	0.000%	1	0.006%	0.049%	\$1,989	\$272.00	\$3,264
X24	Minnesota State-Hibbing Community College	132	0.220%	3	0.211%	15	0.086%	0.172%	\$6,978	\$422.40	\$5,069
X25	Minnesota State-Itasca Community College	88	0.146%	0	0.000%	0	0.000%	0.049%	\$1,978	\$281.60	\$3,379
X27	Minnesota State-MN West C&T - Worthington	97	0.161%	0	0.000%	0	0.000%	0.054%	\$2,181	\$310.40	\$3,725
X28	Minnesota State-Vermilion Community College	61	0.101%	0	0.000%	1	0.006%	0.036%	\$1,449	\$195.20	\$2,342
X29	Minnesota State-Rochester Community College	313	0.521%	6	0.421%	18	0.104%	0.348%	\$14,125	\$1,001.60	\$12,019

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2025

RISK Loc #	Department Name	FY24 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/24	% of Open Claims	FY24 # of Trans	% of Trans	Avg %	FY2025 Work Comp Admin Fee	FY2025 MONTHLY Managed Care Fee	FY2025 Annual Fee
X30	Minnesota State-Northland C&T - Thief River Falls	106	0.176%	2	0.140%	21	0.121%	0.146%	\$5,912	\$339.20	\$4,070
X31	Minnesota State-Mesabi Range C&T - Virginia	59	0.098%	1	0.070%	7	0.040%	0.070%	\$2,819	\$188.80	\$2,266
X32	Minnesota State-Minneapolis C&T College	435	0.724%	5	0.351%	106	0.610%	0.561%	\$22,759	\$1,392.00	\$16,704
X33	Minnesota State-Anoka/Ramsey Comm College	356	0.592%	5	0.351%	124	0.713%	0.552%	\$22,382	\$1,139.20	\$13,670
X34	Minnesota State-N Hennepin Comm College	303	0.504%	4	0.281%	76	0.437%	0.407%	\$16,512	\$969.60	\$11,635
X35	Minnesota State-Century College	570	0.948%	8	0.561%	130	0.748%	0.752%	\$30,504	\$1,824.00	\$21,888
X36	Minnesota State-Rainy River Comm College	25	0.042%	0	0.000%	0	0.000%	0.014%	\$562	\$80.00	\$960
X37	Minnesota State-Normandale Comm College	540	0.898%	5	0.351%	17	0.098%	0.449%	\$18,203	\$1,728.00	\$20,736
X38	Minnesota State-Inver Hills Comm College	243	0.404%	4	0.281%	58	0.334%	0.340%	\$13,764	\$777.60	\$9,331
X39	Minnesota State-NE Higher Education District	28	0.047%	0	0.000%	0	0.000%	0.016%	\$629	\$89.60	\$1,075
X40	MNSC-Mpls C&T College Law Enforce	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
X41	Minnesota State-Fond du Lac Tribal & Comm Coll	126	0.210%	0	0.000%	3	0.017%	0.076%	\$3,066	\$403.20	\$4,838
X51	Minnesota State-Anoka Tech College	127	0.211%	4	0.281%	68	0.391%	0.294%	\$11,933	\$406.40	\$4,877
X52	Minnesota State-Alexandria Tech College	215	0.358%	5	0.351%	36	0.207%	0.305%	\$12,373	\$688.00	\$8,256
X53	Minnesota State-Hennepin Tech Coll-Plymouth	2	0.003%	0	0.000%	0	0.000%	0.001%	\$45	\$6.40	\$77
X54	Minnesota State-Pine Tech College	115	0.191%	1	0.070%	2	0.012%	0.091%	\$3,689	\$368.00	\$4,416
X55	Minnesota State-St Paul College	386	0.642%	5	0.351%	37	0.213%	0.402%	\$16,295	\$1,235.20	\$14,822
X56	Minnesota State-Lake Superior College	285	0.474%	2	0.140%	16	0.092%	0.236%	\$9,547	\$192.00	\$10,944
X57	Minnesota State-St. Cloud Tech College	311	0.517%	4	0.281%	39	0.224%	0.341%	\$13,816	\$995.20	\$11,942
X59	Minnesota State-Dakota County Tech College	238	0.396%	3	0.211%	61	0.351%	0.319%	\$12,936	\$761.60	\$9,139
X60	Minnesota State-Hennepin TC-Brooklyn Pk	267	0.444%	3	0.211%	85	0.489%	0.381%	\$15,454	\$854.40	\$10,253
X61	Minnesota State-Hennepin TC-Eden Prairie	100	0.166%	1	0.070%	35	0.201%	0.146%	\$5,917	\$320.00	\$3,840
X62	Minnesota State-MN West C&T - Canby	45	0.075%	0	0.000%	0	0.000%	0.025%	\$1,012	\$144.00	\$1,728
X63	Minnesota State-MN West C&T - Granite Falls	28	0.047%	0	0.000%	0	0.000%	0.016%	\$629	\$89.60	\$1,075
X64	Minnesota State-MN West C&T - Jackson	36	0.060%	0	0.000%	0	0.000%	0.020%	\$809	\$115.20	\$1,382
X65	Minnesota State-MN West C&T - Pipestone	43	0.072%	0	0.000%	0	0.000%	0.024%	\$967	\$137.60	\$1,651
X66	Minnesota State-Mesabi Range C&T - Eveleth	27	0.045%	0	0.000%	0	0.000%	0.015%	\$607	\$86.40	\$1,037
X68	Minnesota State-SE Tech College-Red Wing	49	0.082%	1	0.070%	34	0.196%	0.116%	\$4,692	\$156.80	\$1,882
X69	Minnesota State-SE Tech College-Winona	92	0.153%	0	0.000%	13	0.075%	0.076%	\$3,079	\$294.40	\$3,533
X71	Minnesota State-Central Lks College-Staples	49	0.082%	0	0.000%	0	0.000%	0.027%	\$1,102	\$156.80	\$1,882
X72	Minnesota State-Northwest Tech College	57	0.095%	0	0.000%	22	0.127%	0.074%	\$2,991	\$182.40	\$2,189
X73	Minnesota State-C&T College-Detroit Lakes	59	0.098%	1	0.070%	0	0.000%	0.056%	\$2,275	\$188.80	\$2,266
X74	Minnesota State-Northland C&T-E Grand Forks	93	0.155%	0	0.000%	2	0.012%	0.059%	\$2,246	\$297.60	\$3,571
X75	Minnesota State-C&T College-Moorhead	186	0.309%	3	0.211%	7	0.040%	0.187%	\$7,570	\$595.20	\$7,142
X77	Minnesota State-C&T College-Wadena	47	0.078%	0	0.000%	1	0.006%	0.028%	\$1,134	\$150.40	\$1,805
X78	Minnesota State-Riverland Comm Coll-Albert Lea	29	0.048%	0	0.000%	0	0.000%	0.016%	\$652	\$92.80	\$1,114
X79	Minnesota State-S Central Tech Coll-Mankato	224	0.373%	1	0.070%	33	0.190%	0.211%	\$8,549	\$716.80	\$8,602
X80	Minnesota State-Ridgewater College-Hutchinson	102	0.170%	0	0.000%	2	0.012%	0.060%	\$2,449	\$326.40	\$3,917
X81	Minnesota State-Ridgewater College-Willmar	200	0.333%	3	0.211%	9	0.052%	0.198%	\$8,041	\$640.00	\$7,680
X83	Minnesota State-S Central Tech Coll-Faribault	35	0.058%	0	0.000%	0	0.000%	0.019%	\$787	\$112.00	\$1,344
X99	Minnesota State-Student Workers	2,721	4.527%	6	0.421%	12	0.069%	1.672%	\$67,795	EXEMPT	
28A	State Senate	215	0.358%	1	0.070%	2	0.012%	0.146%	\$5,937	\$688.00	\$8,256
29 (All)	DNR (All regions)	2,596	4.319%	71	4.982%	574	3.302%	4.201%	\$170,301	\$8,307.20	\$99,686
CC (All)	Conservation Corp Minnesota	450	0.749%	9	0.632%	39	0.224%	0.535%	\$21,682	\$1,440.00	\$17,280
31A	House of Representatives	389	0.647%	3	0.211%	8	0.046%	0.301%	\$12,212	\$1,244.80	\$14,938
32A	Pollution Control Agency	883	1.469%	4	0.281%	28	0.161%	0.637%	\$25,820	\$2,825.60	\$33,907
33A	Trial Courts	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
33L	Trial Courts - District 1	308	0.512%	1	0.070%	0	0.000%	0.194%	\$7,873	\$985.60	\$11,827
33K	Trial Courts - District 10	384	0.639%	1	0.070%	24	0.138%	0.282%	\$11,447	\$1,228.80	\$14,746
33B	Trial Courts - District 2	270	0.449%	0	0.000%	0	0.000%	0.150%	\$6,070	\$864.00	\$10,368
33C	Trial Courts - District 3	225	0.374%	1	0.070%	2	0.012%	0.152%	\$6,162	\$720.00	\$8,640
33D	Trial Courts - District 4	662	1.101%	5	0.351%	38	0.219%	0.557%	\$22,578	\$2,118.40	\$25,421
33E	Trial Courts - District 5	154	0.256%	0	0.000%	0	0.000%	0.085%	\$3,462	\$492.80	\$5,914
33F	Trial Courts - District 6	140	0.233%	1	0.070%	10	0.058%	0.120%	\$4,873	\$448.00	\$5,376
33G	Trial Courts - District 7	253	0.421%	3	0.211%	8	0.046%	0.226%	\$9,154	\$809.60	\$9,715
33H	Trial Courts - District 8	82	0.136%	0	0.000%	1	0.006%	0.047%	\$1,921	\$262.40	\$3,149
33J	Trial Courts - District 9	229	0.381%	1	0.070%	43	0.247%	0.233%	\$9,439	\$732.80	\$8,794
J50	State Guardian ad Litem Board	254	0.423%	3	0.211%	74	0.426%	0.353%	\$14,307	\$912.80	\$9,754
34A	Housing Finance	301	0.501%	1	0.070%	9	0.052%	0.208%	\$8,415	\$963.20	\$11,558
37A	Education	451	0.750%	5	0.351%	61	0.351%	0.484%	\$19,622	\$1,443.20	\$17,318
E39	Prof Educator Licensing Std Bd	23	0.038%	0	0.000%	0	0.000%	0.013%	\$517	\$73.60	\$883
38A	Investment Board	38	0.063%	0	0.000%	0	0.000%	0.021%	\$854	\$121.60	\$1,459
39A	Governor's Office	67	0.111%	2	0.140%	13	0.075%	0.109%	\$4,413	\$214.40	\$2,573
40A	Historical Society	519	0.863%	10	0.702%	82	0.472%	0.679%	\$27,524	\$1,660.80	\$19,930
41A	Work Comp Court of Appeals	12	0.020%	1	0.070%	1	0.006%	0.032%	\$1,296	\$38.40	\$461
42 (All)	Labor & Industry	475	0.790%	8	0.561%	63	0.362%	0.571%	\$23,161	\$1,520.00	\$18,240
43A	IRRRB	42	0.070%	2	0.140%	55	0.316%	0.176%	\$7,115	\$134.40	\$1,613
44(All)	Minnesota State Academies	164	0.273%	12	0.842%	85	0.489%	0.535%	\$21,673	\$524.80	\$6,298
45A	Mediation Services	13	0.022%	0	0.000%	0	0.000%	0.007%	\$292	\$41.60	\$499
46(All)	MN JT Services	2,601	4.327%	10	0.702%	159	0.915%	1.981%	\$80,315	\$8,323.20	\$99,878
49A	Legislative Auditor	63	0.105%	0	0.000%	0	0.000%	0.035%	\$1,416	\$201.60	\$2,419
50A	State Arts Board	19	0.032%	0	0.000%	0	0.000%	0.011%	\$427	\$60.80	\$730
5DA	Leg. Coord Committee/Rev of Statutes	111	0.185%	1	0.070%	0	0.000%	0.085%	\$3,444	\$355.20	\$4,262
52A	Public Defense Board	903	1.502%	3	0.211%	4	0.023%	0.579%	\$23,457	\$2,889.60	\$34,675
53A	Secretary of State	100	0.166%	0	0.000%	0	0.000%	0.055%	\$2,248	\$320.00	\$3,840

**WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2025**

RISK Loc #	Department Name	FY24 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/24	% of Open Claims	FY24 # of Trans	% of Trans	Avg %	FY2025 Work Comp Admin Fee	FY2025 MONTHLY Managed Care Fee	FY2025 Annual Fee
55A	Human Svs-Anoka RTC	1,391	2.314%	62	4.351%	1,253	7.207%	4.624%	\$187,450	\$4,451.20	\$53,414
55B	Human Svs-Brainerd RTC		0.000%	7	0.491%	49	0.282%	0.258%	\$10,446	\$0.00	\$0
552	Human Svs-CARE	151	0.251%	3	0.211%	77	0.443%	0.302%	\$12,224	\$483.20	\$5,798
553	Human Svs-Brainerd Group Homes		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
554	Human Svs-Child	40	0.067%	15	1.053%	281	1.616%	0.912%	\$36,963	\$128.00	\$1,536
55C	Human Svs-Cambridge RTC (closed)		0.000%	6	0.421%	114	0.656%	0.359%	\$14,550	\$0.00	\$0
55D	Human Svs-Central Office	2,348	3.906%	9	0.632%	55	0.316%	1.618%	\$65,596	\$7,513.60	\$90,163
55E	Human Svs-Fergus Falls RTC		0.000%	3	0.211%	86	0.495%	0.235%	\$9,629	\$0.00	\$0
556	Human Svs-Fergus Falls Group Homes		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
55F	Human Svs-Fairbault RTC (closed)		0.000%	5	0.351%	92	0.529%	0.293%	\$11,892	\$0.00	\$0
55G	Human Svs-AhGwahChing RTC		0.000%	6	0.421%	187	1.076%	0.499%	\$20,224	\$0.00	\$0
55H	Human Svs-Hastings (closed)		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
55J	Human Svs-MSOCS-ICF/MR		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
55K	Human Svs-METO	249	0.414%	10	0.702%	140	0.805%	0.640%	\$25,962	\$796.80	\$9,562
555	Human Svs-MSOCS Group Homes	1,249	2.078%	79	5.544%	1,259	7.241%	4.954%	\$200,844	\$3,996.80	\$47,962
55L	Human Svs-NNE SOS-Liberalis		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
55M	Human Svs-NNE SOS-Gen Fund		0.000%	3	0.211%	106	0.610%	0.273%	\$11,083	\$0.00	\$0
55N	Human Svs-NNE-SOS-Gen Fund		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
55P	Human Svs-Moose Lk Reg. St. OP Svs	766	1.274%	31	2.175%	550	3.163%	2.204%	\$89,364	\$2,451.20	\$29,414
55O	Human Svs-NNE-SOS-BHS Grant		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
557	Human Svs-NNE SOS-DD-SOCS		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
55Q	Human Svs-St Peter MSH		0.000%	35	2.456%	454	2.611%	1.689%	\$68,475	\$0.00	\$0
55R	Human Svs-Rochester (closed)		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
55S	Human Svs-St Peter RTC	1,029	1.712%	2	0.140%	11	0.063%	0.639%	\$25,885	\$3,292.80	\$39,514
55T	Human Svs-Oak Terrace RTC (closed)		0.000%	2	0.140%	8	0.046%	0.062%	\$2,518	\$0.00	\$0
66U	Human Svs NNE SOS Eveleth		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
55V	Human Svs-MN Specialty Services	69	0.115%	3	0.211%	44	0.253%	0.193%	\$7,816	\$220.80	\$2,650
55W	Human Svs-Willmar RTC		0.000%	3	0.211%	43	0.247%	0.153%	\$6,187	\$0.00	\$0
558	Human Svs-MNS		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
559	Human Svs-Willmar Group Homes		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00	\$0
55Y	Human Svs-CBHH	114	0.190%	20	1.404%	124	0.713%	0.769%	\$31,166	\$364.80	\$4,378
H60	MNSure	181	0.301%	1	0.070%	39	0.224%	0.199%	\$8,049	\$579.20	\$6,950
58A	Court of Appeals	84	0.140%	0	0.000%	0	0.000%	0.047%	\$1,888	\$268.80	\$3,226
60A	Higher Educ Services Office	81	0.135%	0	0.000%	0	0.000%	0.045%	\$1,821	\$259.20	\$3,110
61A	State Auditor	76	0.126%	3	0.211%	64	0.368%	0.235%	\$9,528	\$243.20	\$2,918
62A	MN State Retirement	139	0.231%	0	0.000%	3	0.017%	0.083%	\$3,358	\$444.80	\$5,338
63A	Public EE Retirement Assoc.	112	0.186%	2	0.140%	6	0.035%	0.120%	\$4,881	\$358.40	\$4,301
65(AII)	Judicial	460	0.765%	0	0.000%	0	0.000%	0.255%	\$10,342	\$1,472.00	\$17,664
67A	Revenue	1,384	2.303%	9	0.632%	87	0.500%	1.145%	\$46,411	\$4,428.80	\$53,146
68A	Tax Court	10	0.017%	0	0.000%	0	0.000%	0.006%	\$225	\$32.00	\$384
69A	Teachers Retirement Assoc.	91	0.151%	0	0.000%	0	0.000%	0.050%	\$2,046	\$291.20	\$3,494
70J	Judicial Standards Board	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60	\$115
75C	Veterans' Affairs - Central Office	233	0.388%	2	0.140%	15	0.086%	0.205%	\$8,301	\$745.60	\$8,947
75B	Veterans Home Silver Bay	117	0.195%	10	0.702%	96	0.552%	0.483%	\$19,574	\$374.40	\$4,493
75F	Veterans Home Fergus Falls	165	0.275%	9	0.632%	56	0.322%	0.409%	\$16,596	\$528.00	\$6,336
75H	Veterans Home Hastings	87	0.145%	7	0.491%	123	0.707%	0.448%	\$18,154	\$278.40	\$3,341
75J	Veterans Home Bemidji	115	0.191%	0	0.000%	0	0.000%	0.064%	\$2,585	\$368.00	\$4,416
75L	Veterans Home Luverne	147	0.245%	12	0.842%	57	0.328%	0.472%	\$19,114	\$470.40	\$5,645
75M	Veterans Home Minneapolis	519	0.863%	39	2.737%	716	4.118%	2.573%	\$104,299	\$1,660.80	\$19,930
75P	Veterans Home Preston	155	0.258%	4	0.281%	7	0.040%	0.193%	\$7,822	\$496.00	\$5,952
75V	Veterans Home Montevideo	132	0.220%	1	0.070%	1	0.006%	0.099%	\$3,994	\$422.40	\$5,069
77 (All)	Minnesota Zoo	319	0.531%	26	1.825%	246	1.415%	1.257%	\$50,946	\$1,020.80	\$12,250
78A	MCF-Central Office	727	1.210%	9	0.632%	181	1.041%	0.961%	\$38,946	\$2,326.40	\$27,917
78B	MCF-St. Cloud	391	0.651%	23	1.614%	264	1.518%	1.261%	\$51,119	\$1,251.20	\$15,014
78F	MCF-Fairbault	569	0.947%	34	2.386%	320	1.841%	1.724%	\$69,904	\$1,820.80	\$21,850
78H	MCF-Shakopee	248	0.413%	14	0.982%	92	0.529%	0.641%	\$26,002	\$793.60	\$9,523
78L	MCF-Lino Lakes	431	0.717%	15	1.053%	339	1.950%	1.240%	\$50,261	\$1,379.20	\$16,550
78P	MCF-Oak Park Heights	315	0.524%	40	2.807%	369	2.122%	1.818%	\$73,692	\$1,008.00	\$12,096
78R	MCF-Red Wing	181	0.301%	10	0.702%	105	0.604%	0.536%	\$21,713	\$579.20	\$6,950
78S	MCF-Stillwater	434	0.722%	42	2.947%	409	2.352%	2.007%	\$81,372	\$1,388.80	\$16,666
78T	MCF-Togo	62	0.103%	6	0.421%	88	0.506%	0.343%	\$13,923	\$198.40	\$2,381
78U	MCF-Rush City	302	0.502%	28	1.965%	472	2.715%	1.727%	\$70,026	\$966.40	\$11,597
78W	MCF-Willow River/Mooselake	407	0.677%	16	1.123%	157	0.903%	0.901%	\$36,525	\$1,302.40	\$15,529
790	DOT-Central Office	1,616	2.689%	24	1.684%	341	1.961%	2.111%	\$85,592	\$5,171.20	\$62,054
791	DOT-District 1-Duluth/Virginia	357	0.594%	25	1.754%	214	1.231%	1.193%	\$48,365	\$1,142.40	\$13,709
792	DOT-District 2-Bemidji/Crookston	255	0.424%	4	0.281%	17	0.098%	0.268%	\$10,847	\$816.00	\$9,792
793	DOT-District 3-Baxter/St. Cloud	418	0.695%	17	1.193%	152	0.874%	0.921%	\$37,332	\$1,337.60	\$16,051
794	DOT-District 4-Detroit Lakes/Morris	265	0.441%	8	0.561%	90	0.518%	0.507%	\$20,539	\$848.00	\$10,176
796	DOT-District 6-Rochester/Owatonna	395	0.657%	26	1.825%	375	2.157%	1.546%	\$62,681	\$1,264.00	\$15,168
797	DOT-District 7-Mankato/Winona	332	0.552%	22	1.544%	167	0.961%	1.019%	\$41,305	\$1,062.40	\$12,749
798	DOT-District 8-Willmar	237	0.394%	12	0.842%	143	0.823%	0.686%	\$27,822	\$758.40	\$9,101
799	DOT-District 9-Metro	1,265	2.105%	101	7.088%	1,405	8.081%	5.758%	\$233,413	\$4,048.00	\$48,576

**WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2025**

RISK Loc #	Department Name	FY24 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/24	% of Open Claims	FY24 # of Trans	% of Trans	Avg %	FY2025 Work Comp Admin Fee	FY2025 MONTHLY Managed Care Fee	FY2025 Annual Fee
82A	Public Utilities Commission	67	0.111%	0	0.000%	0	0.000%	0.037%	\$1,506	\$214.40	\$2,573
90A	State Fair	292	0.486%	7	0.491%	97	0.558%	0.512%	\$20,742	\$934.40	\$11,213
08P	Ombudsperson for Corrections	6	0.010%	0	0.000%	15	0.086%	0.032%	\$1,301	\$19.20	\$230
92G	Ombudsperson for Families	5	0.008%	0	0.000%	0	0.000%	0.003%	\$112	\$16.00	\$192
93G	Ombudsperson for American Indian Families	1	0.002%	0	0.000%	0	0.000%	0.001%	\$22	\$3.20	\$38
8AH	Foster Youth Ombudsperson	1	0.002%	0	0.000%	0	0.000%	0.001%	\$22	\$3.20	\$38
9KQ	Office of Administrative Hearings	67	0.111%	1	0.070%	10	0.058%	0.080%	\$3,232	\$214.40	\$2,573
9GH	Ombudsman - Mental Health	18	0.030%	0	0.000%	0	0.000%	0.010%	\$405	\$57.60	\$691
9VG	Rare Disease Advisory Council	2	0.003%	0	0.000%	0	0.000%	0.001%	\$45	\$6.40	\$77
9XG	Capitol Area Architect	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60	\$115
9YG	Disability Council	9	0.015%	0	0.000%	0	0.000%	0.005%	\$202	\$28.80	\$346
9UG	Campaign Financing & Public Dis. Bd	9	0.015%	0	0.000%	0	0.000%	0.005%	\$202	\$28.80	\$346
9WE	Higher Education Facility	2	0.003%	0	0.000%	0	0.000%	0.001%	\$45	\$6.40	\$77
9EP	Sentencing Guidelines	5	0.008%	0	0.000%	0	0.000%	0.003%	\$112	\$16.00	\$192
9LG	Council for Minnesotans of African Heritage	4	0.007%	0	0.000%	0	0.000%	0.002%	\$90	\$12.80	\$154
9PR	Water & Soil Resources Board	123	0.205%	1	0.070%	2	0.012%	0.095%	\$3,869	\$393.60	\$4,723
9NG	Asian-Pacific Council	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60	\$115
9MG	Chicano/Latino Affairs Council	4	0.007%	1	0.070%	0	0.000%	0.026%	\$1,038	\$12.80	\$154
9DB	Amateur Sports Commission	3	0.005%	0	0.000%	0	0.000%	0.002%	\$67	\$9.60	\$115
TOTALS		60,106	100.00%	1,425	100.000%	17,386	100.000%	100.00%	\$4,053,830	\$183,632	\$2,203,584
See note regarding allocation of administrative fee on the Rate Matrix Computation											

Office Memorandum

Date: June 3, 2024

To: Tamar Gronvall, Commissioner, Minnesota
Department of Administration

From: Ahna Minge, Deputy Commissioner and
State Budget Director



Subject: Approval of FY 2025 Rates for Risk Management Workers' Compensation

In response to your request and memo on May 21, 2024, Minnesota Management and Budget approves the FY 2025 rates for Risk Management Workers' Compensation as proposed in the FY 2025 business plan. Thank you for your cooperation and support as we reviewed this plan.

cc: Wayne Waslaski, Assistant Commissioner: Property and Risk Services, Admin
Ify Onyiah, Chief Financial Officer, Admin
Mary Jubenville, Accounting Manager, Admin
Rhonda Baumgartner, Accounting Officer, Admin
Travis Bunch, Director, Budget Policy and Analysis, MMB
Dan Ronning, Executive Budget Officer, MMB

MINNESOTA STATE COMPENSATION SPECIAL REVENUE FUND - WC

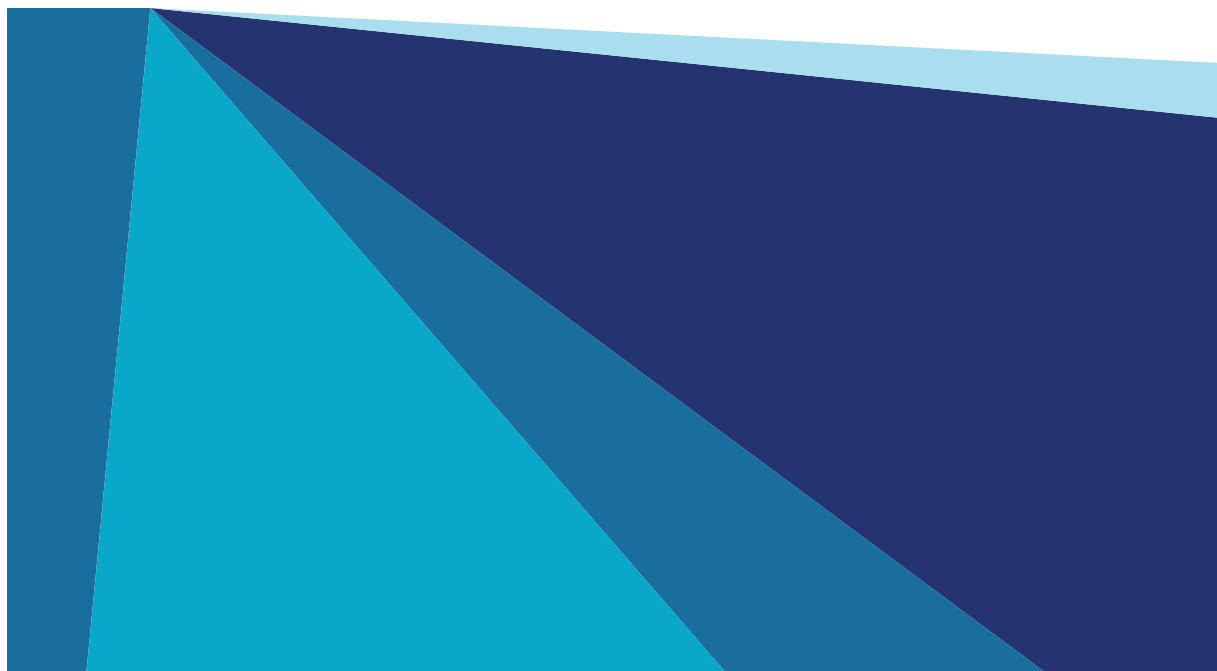
REVIEW OF THE NEEDED FUNDING LEVEL FOR FISCAL YEAR 2018

DATA EVALUATED AS OF DECEMBER 31, 2017

MAY 15, 2018

Prepared by:

RON FOWLER, FCAS, MAAA



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1

Background

The Minnesota Department of Administration (The State) has asked Oliver Wyman Actuarial Consulting, Inc. (Oliver Wyman) to perform a review of the estimated needed funding level (WC payments) for the State Compensation Special Revenue Fund (The Fund) for fiscal year 2018.

The Fund was established in 1935 with a legislative appropriation of \$3,437,690 to cover two months of workers' compensation claim expenses for all state agencies. In 2007, The State implemented a premium pool which is intended to fund the workers' compensation exposures for most of the States agencies. Since the premium pool was implemented, The Fund has been used to cover workers' compensation claim expenses only for the following agencies:

1. Department of Human Services (DHS)
2. Department of Transportation (DOT)
3. Department of Natural Resources (DNR)
4. Minnesota State Colleges and Universities (Minnesota State)
5. Department of Corrections (DOC)
6. Veterans Homes
7. Attorney General
8. Historic Society
9. Minnesota State Retirement System (MSRS)
10. Public Employees Retirement Association (PERA), and
11. Judicial Standards Board

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Executive Summary

In the course of the review, Oliver Wyman applied several generally accepted loss and ALAE reserving methodologies and procedures to derive the needed funding level for The Fund for 2018. Oliver Wyman gave consideration to the relative strengths and weaknesses of each of the methods in developing our estimates.

The estimated 2018 funding level is based on the historical workers' compensation and ALAE loss information as of 12/31/17 and the additional information provided to us (and only that information provided to us) through 4/9/18 our findings are as follows:

Oliver Wyman's estimate of total workers' compensation and ALAE loss payments for 2018 is **\$17,495,000** (Exhibit A, Page 1). The ultimate loss and ALAE estimate and the prospective payments in this report are intended to represent actuarial estimates which, consistent with the applicable actuarial standard of practice, we define as the expected value over the range of reasonably possible (as opposed to all conceivable) outcomes.

The estimated payments at various confidence levels are:

2018 Funding Estimates

Confidence Level	Payments
40%	\$ 16,915,000
50%	\$ 17,494,000
60%	\$ 18,074,000
70%	\$ 18,693,000
80%	\$ 19,418,000
90%	\$ 20,424,000

All projections presented in this report are net of subrogation and salvage (to the extent captured in the historical claims data) and are limited to The Fund's per occurrence retentions. The State has provided the retentions from 1984 through 2017. Prior to 1984 the claims were not limited.

All reinsurance is considered to be valid and fully collectible. Oliver Wyman made no assessment, and does not express any opinion, concerning the collectability of reinsurance.

Based on our estimates of fiscal year ultimate losses and the number of claims (excess of \$1) we have made the following observations:

1. The resultant claim severities (Ultimate Loss / Number of Claims) have remained relatively flat since 2008 at approximately \$11,000 per claim (Exhibit B, Page 1, Column 11).
2. The loss rates (Ultimate Loss / \$100 Payroll) have shown a steady annual decrease since 2008 (Exhibit B, Page1, Column 12).
3. The number of claims (excess of \$1), have consistently decreased from 2008 to 2018 and the frequency (Number of Claims/ \$100 of Payroll) has also improved annually (Exhibit E, Page 1, Columns 4,5).
4. The claim closure rate (Graph 1) for the last twelve months has increased to 59% from 55% in the previous year. The closure rate represents how many claims were closed in past year that were either open at the beginning of the year or reported during the current year.

All of these observations are positive metrics of The Fund's performance going back to 2008.

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Description of Data

Oliver Wyman relied upon data prepared by The State and provided by Gay Sharpen. Oliver Wyman relied upon the data without independent verification and audit. Although the data appears reasonable and the indications are based upon reliable data, if there are any undiscovered material data inconsistencies, the projections could be affected.

The following is a list of the data that was used in the review.

- Claim listings in Excel format evaluated annually as of 12/31/xxxx beginning with 2011 through 2017. The listing included claims with accident dates going back to 1963 through 12/31/17 and included the following fields:
 - Accident Date
 - Report Date
 - Close Date
 - Incurred Loss including allocated loss adjustment expense (ALAE)
 - Paid Loss (including ALAE)
 - Recoveries
- Payroll information for the agencies under review going back to fiscal year 2008. An estimate was provided for fiscal year 2017.
- Per claim loss retentions going back to 1984. Prior to 1984 there was no retention on a per claim basis.

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Description of Methodology

This report was prepared in accordance with generally accepted actuarial principles as promulgated by the Actuarial Standards Board.

The methodologies employed are as follows:

- Incurred Loss Development
- Paid Loss Development
- Incurred Loss Bornhuetter-Ferguson
- Paid Loss Bornhuetter-Ferguson
- Average IBNR
- Average Unpaid

As part of the analysis, Oliver Wyman attempts to gauge any biases inherent in our actuarial methodologies. Oliver Wyman produces a series of diagnostic exhibits (Exhibit G, Pages 1-6) that aid in establishing the selected ultimate loss estimate. These include:

- Paid Loss / Ultimate Loss
- Incurred Loss / Ultimate Loss
- Closed Claims / Ultimate Claims
- Reported Claims / Ultimate Claims
- Average Unpaid Loss
- Average IBNR
- Average Paid Loss
- Average Incurred Loss
- Average Open Reserves
- Paid Loss / Incurred Loss
- Closed Claims / Reported Claims
- Claims Disposal Ratio

Ultimate loss and ALAE was selected based upon the results of the methods and resultant diagnostics. This approach limits the impact of material biases underlying any one method.

The above methodologies were used to estimate loss payments made in fiscal year 2018. We also compared the actual payments made over the past six years to compare against our estimate (Exhibit A, Page 1). Historical paid loss patterns were used to estimate the volatility of future payments and the range or percentiles were created from this statistical measure of volatility.

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Considerations and Limitations

For our analysis, we relied on data and information provided by The Fund without independent audit. Though we have reviewed the data for reasonableness and consistency, we have not audited or otherwise verified this data. It should also be noted that our review of data may not always reveal imperfections. We have assumed that the data provided is both accurate and complete. The results of our analysis are dependent on this assumption. If this data or information is inaccurate or incomplete, our findings and conclusions may need to be revised.

The prospective policy/accident period estimates developed in this analysis are based on estimated loss costs and the projected exposures. It should be noted that prospective period loss and ALAE estimates are directly related to the projected exposures. Therefore, if actual exposures differ from the projection, prospective policy/accident period estimates would need to be adjusted accordingly.

Where The Fund's own historical data was either (i) not available, (ii) not appropriate or (iii) not sufficiently credible to develop our actuarial assumptions, we supplemented it with external information, as we deemed appropriate. Although we believe these external sources may be more predictive of future Fund experience than any other data of which we are aware, the use of external data adds to the uncertainty associated with our projections.

The scope of the project does not include the estimation of any costs other than those described herein. Such ancillary costs may include excess insurance premiums; the costs of trustee, legal, administrative, risk management and actuarial services; fees and assessments; and costs for surety bonds or letters of credit pertaining to claim liabilities.

All excess insurance / reinsurance are considered to be valid and fully collectible. We made no assessment, and do not express any opinion, concerning the collectability of any excess insurance or reinsurance. We have not evaluated the financial strength, claims paying ability or any other factors with regard to Fund's past, current, and / or prospective excess insurers / reinsurers.

We have not examined the assets supporting the liabilities, but have assumed they are supported by valid assets which have appropriate maturities and sufficient liquidity to meet payment obligations associated with the amounts that are within the scope of our review.

Our models may retain more digits than those displayed. In addition, the results of certain calculations may be presented in the exhibits with more or less digits than would be considered significant. As a result, it should be recognized that (i) there may be rounding differences between the results of calculations presented in the exhibits and replications of those calculations based on displayed underlying amounts, and (ii) calculation results may not have been adjusted to reflect the precision of the calculation.

Our conclusions are based on an analysis of The Fund data and on the estimation of the outcome of many contingent events. Future costs were developed from the historical claim experience and covered exposure, with adjustments for anticipated changes. Our estimates make no provision for extraordinary future emergence of new classes of losses or types of losses not sufficiently represented in historical databases or which are not yet quantifiable.

The sources of uncertainty affecting our estimates are numerous and include factors internal and external to The Fund. Internal factors include items such as changes in claim reserving or settlement practices. The most significant external influences include, but are not limited to, changes in the legal, social, or regulatory environment surrounding the claims process. Uncontrollable factors such as general economic conditions also contribute to the variability.

While this analysis complies with applicable Actuarial Standards of Practice and Statements of Principles, users of this analysis should recognize that our projections involve estimates of future events, and are subject to economic and statistical variations from expected values. We have not anticipated any extraordinary changes to the legal, social, or economic environment that might affect the frequency or severity of claims. For these reasons, no assurance can be given that the emergence of actual losses will correspond to the projections in this analysis.

We have calculated estimates of the statistical uncertainty associated with the process risk inherent in our estimates. However, unless otherwise indicated, our probability level estimates do not address parameter or model risk. To the extent that the probability estimates do not address parameter risk or model risk, the true variability of results is greater than the range of outcomes presented. The Fund may wish to consider this additional uncertainty in evaluating the projected and funding amounts.

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Distribution and Use

This report was prepared for the sole use of The Fund and Oliver Wyman. All decisions in connection with the implementation or use of advice or recommendations contained in this report are the sole responsibility of The Fund.

This report is not intended for general circulation or publication, nor is it to be used, quoted or distributed to others for any purpose other than those that may be set forth herein or in the written agreement pursuant to which this report has been issued without the prior written consent of Oliver Wyman.

Oliver Wyman's consent to any distribution of this report (whether herein or in the written agreement pursuant to which this report has been issued) to parties other than The Fund does not constitute advice by Oliver Wyman to any such third parties and shall be solely for informational purposes and not for purposes of reliance by any such third parties. Oliver Wyman assumes no liability related to third party use of this report or any actions taken or decisions made as a consequence of the results, advice or recommendations set forth herein. This report should not replace the due diligence on behalf of any such third party.

Neither all nor any part of the contents of this report, any opinions expressed herein, or the firm with which this report is connected, shall be disseminated to the public through advertising media, public relations, news media, sales media, mail, direct transmittal, or any other public means of communications, without the prior written consent of Oliver Wyman. Except as may have otherwise been agreed in the written agreement pursuant to which this report has been issued, our permission is granted for The Fund's release of this report to its directors, officers, employees, auditors, insurance brokers, commercial insurance carriers, reinsurers and consultants who have a need to know and are bound by reasonable obligations of confidentiality, and to The Fund's regulators (if applicable, and only if required or requested through regulatory process). Except as may have otherwise been agreed in the written agreement pursuant to which this report has been issued, distribution to parties other than those specifically mentioned is prohibited without our prior written consent.

The actuarial findings contained in this document are not intended to be used, and cannot be used, by the taxpayer for the purpose of avoiding tax penalties that may be imposed on the taxpayer.

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Closing Comments

It has been a pleasure to provide this analysis to The Minnesota Department of Administration and I am prepared to discuss the results at their request.

I, Ron Fowler, am a partner for Oliver Wyman Actuarial Consulting, Inc. I meet the Qualification Standards of the Casualty Actuarial Society and the American Academy of Actuaries to render the actuarial analysis contained in this report.

Please feel free to call me should you have any questions.



Ron Fowler, FCAS, MAAA
Oliver Wyman Actuarial Consulting
540 West Madison Street, Suite 1200
Chicago, IL 60661
(312) 627-6120

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Glossary

Accident Period / Fiscal Year

The period in which the event giving rise to a claim occurred, regardless of when the claim is actually reported.

Accounting Date

The point in time at which the estimate of unpaid claims and ACAE is evaluated.

Actuarial Central Estimate

An estimate that represents an expected value over the range of reasonably possible outcomes. Such range of reasonably possible outcomes may not include all conceivable outcomes.

Adjusting and Other Expenses (AO)

Those expenses other than allocated expenses, which include fees of adjusters and settling agents, loss adjustment expenses for participation in voluntary and involuntary market pools if reported by calendar year, attorney fees incurred in the determination of coverage, including litigation between the insurer and the policyholder; and fees or salaries for appraisers, private investigators, hearing representatives, re-inspectors and fraud investigators, if working in the capacity of an adjuster.

Allocated Loss Adjustment Expense (ALAE)

Expense costs associated with the handling and settling of an individual claim that can be directly attributed to the particular claim. Fees paid to outside defense attorneys and investigation firms are examples of this expense cost.

Case Reserves

The unpaid claim estimates established by adjusters on an individual claim basis.

Claim

A demand for payment under the coverage provided by a plan or contract. As used throughout this Glossary, it also includes suits, potentially compensable events, notifications, and unasserted claims.

Claim Adjustment Expenses

The costs of administering, determining coverage for, settling, or defending claims. Claim adjustment expenses include allocated claim adjustment expenses and unallocated claim adjustment expenses.

Claim Frequency

The number of claims that occur over a period of time per unit of exposure.

Claim Reporting Pattern

The rate at which claims are assumed to be reported over time.

Claim Severity

The average cost per claim.

Coefficient of Variation

A statistical measure of dispersion. The coefficient of variation is calculated as the standard deviation of the random process divided by the expected value (mean).

Confidence Level

The probability that the outcome of a random process will not exceed an associated estimate. For example, a 70% confidence level for a fiscal year payment estimate of \$18.7 million would indicate that there is a 70% probability that the actual claim payments will be less than or equal to \$18.7 million. The estimate is defined in the context of the risks modeled in our analysis and may not consider all factors contributing to variability of outcomes.

Credibility

A measure of the predictive value of a body of data.

Defense and Cost Containment Expenses (DCC)

Defense and cost containment expenses include:

- (a) Surveillance expenses;
- (b) Fixed amounts for cost containment expenses;
- (c) Litigation management expenses;
- (d) Fees or salaries for appraisers, private investigators, hearing representatives, reinspectors and fraud investigators, if working in defense of a claim, and fees or salaries for rehabilitation nurses, if such cost is not included in losses;
- (e) Attorney fees incurred owing to a duty to defend, even when other coverage does not exist; and
- (f) The cost of engaging experts.

Defense and cost containment expenses do not include:

- (a) Fees of adjusters and settling agents (but not if engaged in a contentious defense);
- (b) Attorney fees incurred in the determination of coverage, including litigation between the insuring entity and the policyholder; and
- (c) Fees or salaries for appraisers, private investigators, hearing representatives, inspectors and fraud investigators, if working in the capacity of an adjuster.

Development

The change between valuation dates in the observed values of certain fundamental quantities that may be used in the unpaid claim estimation process.

For example, the number of reported claims associated with events occurring within a particular period will change from one valuation date to the next until all claims have been reported. In a similar fashion, the paid claim amounts for events occurring within a particular period will change from one valuation date to the next until all claims have been reported and closed. The change in the number of reported claims or the change in the paid claim amounts is referred to as development. The concept of development also applies to reported incurred losses.

Discounted Unpaid Claim Estimate

The unpaid claim amount estimate presented on a basis that reflects the time value of money. In other words, how much would need to be invested as of the accounting date such that principal and interest would be equal to the expected future claim payments as they come due.

Discounted Unpaid Loss Estimate

The unpaid loss amount estimate presented on a basis that reflects the time value of money. In other words, how much would need to be invested as of the accounting date such that principal and interest would be equal to the expected future claim payments as they come due.

Estimated Ultimate Claim Costs

The estimated cost of claims during a period. Ultimate incurred claims represent the total of paid claim amounts, case reserves, and IBNR.

Estimated Ultimate Incurred Losses

The estimated cost of claims during a period. Ultimate incurred losses represent the total of paid claim amounts, case reserves, and IBNR.

Event

The incident or activity that triggers potential for claim or allocated claim adjustment expense payment.

Exposure

A measure of the underlying potential for claim costs.

IBNR

The unpaid claim estimate for: (a) events that have occurred for which claims have not been reported as of the accounting date, (b) future development of the case reserves, (c) claims that have been reported but not yet recorded in the loss listing, and (d) claims that have been closed but that will be reopened.

Loss

The cost associated with a claim. The cost may or may not include loss adjustment expenses.

Loss Adjustment Expenses

The costs of administering, determining coverage for, settling, or defending claims. Loss adjustment expenses include allocated loss adjustment expenses and unallocated loss adjustment expenses.

Loss Cost

The loss amount per exposure unit.

Method

The systematic procedure for developing an actuarial estimate.

Model

A mathematical or empirical representation of a specified phenomenon.

Model Risk

The risk that the methods are not appropriate to the circumstances or the models are not representative of the specified phenomenon.

Occurrence Insurance Coverage

A policy that provides coverage for all claims arising from events that occur during the policy period, no matter when they are reported.

Occurrence Period

The period in which the event giving rise to a claim occurred, regardless of when the claim is actually reported.

Paid Claims

The total aggregate dollar amount paid on all reported claims as of a certain date.

Paid Losses

The total aggregate dollar amount paid on all reported claims as of a certain date.

Parameter Risk

The risk that the assumptions or parameters used in the methods or models are not representative of future outcomes.

Payment Pattern

The rate at which claims are paid over time.

Process Risk

The uncertainty associated with the projection of future contingencies that are inherently variable, even when the parameters are known with certainty.

Recorded Claim Reserve or Liability

The provision for unpaid claim amounts shown in a published financial statement or in an internal statement of financial condition.

Recorded Date

The date on which the claim is first entered in the statistical records of the insurer or claims administrator.

Report Date

The date on which the claim is first reported or recorded (in practice it is often taken to be the recorded date).

Report Period

The period in which a claim is reported, regardless of the time period in which the event occurred.

Reported Incurred Claim Amount

The total of paid claim amounts and case reserves.

Reported Incurred Loss Amount

The total of paid claim amounts and case reserves.

Review Date

The date through which information is considered in the unpaid claim estimate analysis.

Risk Margin

An amount that may be added to the unpaid claim estimate to recognize the uncertainty in the estimate.

Salvage

Recoveries due to the sale of damaged or recovered property.

Subrogation

Recoveries from a third party responsible for the event for which a claim has already been paid.

Unallocated Loss Adjustment Expense (ULAE)

Loss adjustment expenses that cannot be attributed to an individual claim. Typically includes salaries, utilities, and rent apportioned to the claim adjustment expense function but not readily assignable to specific claims.

Undiscounted Unpaid Claim Estimate

The unpaid claim estimate presented on a basis that does not reflect the time value of money.

Undiscounted Unpaid Loss Estimate

The unpaid loss estimate presented on a basis that does not reflect the time value of money.

Unpaid Claim Estimate

The estimate of the obligation for future payments resulting from claims due to past events.

Unpaid Loss Estimate

The estimate of the obligation for future payments resulting from losses due to past events.

Valuation Date

The date through which transactions are included in the data used in the unpaid claim estimate analysis.



Exhibits

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Estimated Payments for 2018

(1) Formula Estimated Payments	\$	17,495,000
(2) Historical Actual Payments		
Last 6 - Year Average	\$	16,687,000
Last 3 - Year Average	\$	16,361,000
Highest Last 6 - Years	\$	17,491,000
(3) Selected 2018 Payments	\$	17,495,000
(4) Confidence Level		
10%	\$	14,565,000
20%	\$	15,570,000
30%	\$	16,296,000
40%	\$	16,915,000
50%	\$	17,494,000
60%	\$	18,074,000
70%	\$	18,693,000
80%	\$	19,418,000
90%	\$	20,424,000
95%	\$	21,253,000

Notes:

- (1) Exhibit A, Page 2, Column (6) Total
- (2) Provided by State of Minnesota
- (3) Selected by Oliver Wyman
- (4) Based on Volatility of Annual Payments from 2011-Current

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Estimated Payments Between 1/1/18 - 12/31/18

Accident Period Ending	Maturity in months 12/31/17	% of Ult. Unpaid 12/31/17	Maturity in months 12/31/17	% of Ult. Unpaid 12/31/17	Payment as % of Unpaid	Total Unpaid 12/31/17	Estimated Payment	Selected Payment
	(1)	(2)	(3)	(4)	(5)	(6)		
All Prior						42,060,461	6,737,802	3,368,901
12/31/2008	120	13.7%	132	12.4%	9.3%	3,355,101	311,685	311,685
12/31/2009	108	15.2%	120	13.7%	9.9%	4,217,721	417,070	417,070
12/31/2010	96	17.0%	108	15.2%	10.6%	3,428,878	364,722	364,722
12/31/2011	84	18.9%	96	17.0%	9.7%	4,587,138	446,443	446,443
12/31/2012	72	21.9%	84	18.9%	13.9%	3,760,482	522,685	522,685
12/31/2013	60	25.2%	72	21.9%	13.1%	4,369,113	573,724	573,724
12/31/2014	48	31.0%	60	25.2%	18.8%	4,751,603	893,320	893,320
12/31/2015	36	38.7%	48	31.0%	19.7%	5,851,954	1,155,188	1,155,188
12/31/2016	24	53.0%	36	38.7%	27.0%	7,971,232	2,154,588	2,154,588
12/31/2017	12	78.9%	24	53.0%	32.8%	11,575,742	3,793,777	3,793,777
12/31/2018		100.0%	12	78.9%	21.1%	16,523,420	3,492,601	3,492,601
Total						112,452,845	20,863,606	17,494,704

Notes:

- (1) = 1 - 1 / Exhibit C, Page 2, Column (2)
- (2) Interpolated from (1)
- (3) = [(1) - (2)] / (1)
- (4) Exhibit A, Page 4, Column (6)
- (5) = (3) x (4)
- (6) Selected by Oliver Wyman

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Selection of Ultimate Loss

Accident Period Ending	Loss Methods						Selected Ultimate Loss & ALAE	Incurred Loss & ALAE	Unpaid Claim Counts	Payroll (00s)	Ultimate Claim Severity	Ultimate Loss Rate
	Incurred Loss Dev.	Paid Loss Dev.	Incurred B-F	Paid B-F	Average IBNR	Average Unpaid						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
12/31/2008	18,198,687	17,519,326	17,881,773	16,887,620	18,473,007	17,532,906	18,473,007	17,108,007	21	18,239,353	11,155	1.01
12/31/2009	19,045,868	17,416,538	18,673,549	16,871,781	18,984,952	17,067,231	18,984,952	17,684,952	20	19,397,601	11,174	0.98
12/31/2010	18,219,991	18,378,818	17,800,304	17,515,126	18,679,246	18,815,368	18,679,246	16,664,246	31	18,776,081	10,529	0.99
12/31/2011	16,528,443	15,593,142	16,145,671	15,065,085	17,239,828	16,907,691	17,239,828	14,834,828	37	18,208,131	10,231	0.95
12/31/2012	14,831,624	14,741,445	14,595,973	14,343,653	15,273,328	15,537,845	15,273,328	12,998,328	35	18,544,666	9,860	0.82
12/31/2013	15,259,724	14,656,883	15,076,556	14,483,983	15,330,670	15,161,557	15,330,670	13,090,670	40	19,598,342	10,289	0.78
12/31/2014	19,769,568	19,119,133	18,917,805	17,835,170	18,410,907	17,457,702	17,934,304	16,250,907	45	20,410,633	12,085	0.88
12/31/2015	14,971,031	14,872,866	15,107,227	15,169,872	14,136,770	14,479,078	14,971,031	11,925,770	67	20,873,189	10,565	0.72
12/31/2016	14,384,114	14,897,670	14,970,657	15,785,900	13,385,769	13,068,426	14,970,657	10,529,769	119	21,663,834	11,282	0.69
12/31/2017	13,523,725	16,311,048	15,023,454	17,114,741	13,235,889	14,121,712	15,023,454	8,195,389	593	22,222,004	11,296	0.68
Total	164,732,774	163,506,869	164,192,969	161,072,931	163,150,367	160,149,514	166,880,478	139,282,867	1,008	197,933,835		

Notes:

- (1) Exhibit C, Page 1, Column (3)
- (2) Exhibit C, Page 2, Column (3)
- (3) Exhibit D, Page 1, Column (7)
- (4) Exhibit D, Page 2, Column (7)
- (5) Exhibit D, Page 4, Column (5)
- (6) Exhibit D, Page 6, Column (5)
- (7) Selected by Oliver Wyman
- (8) Exhibit C, Page 1, Column (10)
- (9) Exhibit E, Page 1, Column (4) - Exhibit E, Page 3, Column (3)
- (10) Exhibit D, Page 3, Column (1)
- (11) = (7) / Exhibit E, Page 1, Column (4)
- (12) = (7) / (10)

State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Development & Selection of Loss & ALAE 1996 and Prior

Accident Period Ending	Evaluation Month	Paid Loss Development			Incurred Loss Development			Average IBNR Method				Selected Ultimate Loss
		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	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
12/31/1963	660	245,519	1.000	245,519	483,477	1.000	483,477	483,477	1	65,000	548,477	548,477
12/31/1964	648	1,491,398	1.000	1,491,398	2,194,554	1.000	2,194,554	2,194,554	1	65,000	2,259,554	2,259,554
12/31/1965	636	224,617	1.000	224,617	224,617	1.000	224,617	224,617	-	65,000	224,617	224,617
12/31/1966	624	15,763	1.000	15,764	15,763	1.000	15,763	15,763	-	65,000	15,763	15,763
12/31/1967	612	379,638	1.000	379,639	436,604	1.000	436,604	436,604	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	9,771,795	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	10,456,291	1.005	10,506,930	10,456,291	10	65,000	11,106,291	11,106,291
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	10,463,020	1.013	10,615,855	10,463,020	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	1.029	11,357,131	11,046,139	12	65,000	11,826,139	11,826,139
12/31/2004	168	11,047,498	1.106	12,213,540	12,305,808	1.033	12,711,189	12,305,808	11	65,000	13,020,808	13,020,808
12/31/2005	156	11,944,495	1.116	13,328,832	12,027,407	1.039	12,491,924	12,027,407	8	65,000	12,547,407	12,547,407
12/31/2006	144	14,074,012	1.128	15,873,993	16,086,076	1.045	16,816,756	16,086,076	18	65,000	17,256,076	17,256,076
12/31/2007	132	12,103,854	1.142	13,822,530	13,931,141	1.054	14,678,661	13,931,141	15	65,000	14,906,141	14,906,141
Total		274,715,182		290,384,949	299,485,643		303,473,037	299,485,643	266		316,775,643	316,775,643

Notes:

- (1) Provided by State of Minnesota
- (2) Interpolated From Exhibit F, Page 2
- (3) = (1) x (2)
- (4) Provided by State of Minnesota
- (5) Interpolated From Exhibit F, Page 1
- (6) = (4) x (5)
- (7) Provided by State of Minnesota
- (8) Provided by State of Minnesota
- (9) Exhibit D, Page 5, Selected Tail
- (10) = (8) x (9) + (7)
- (11) Selected by Oliver Wyman

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Funding Estimate for 2018

Accident Period Ending	Payroll (00s)	Selected Ultimate Loss & ALAE	Exposure Trend	Claim Severity Trend	Claim Frequency Trend	Benefit Level Adj. Factor	Trended Loss Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
12/31/2008	18,239,353	18,473,007	1.344	1.629	0.894	1.036	1.14
12/31/2009	19,397,601	18,984,952	1.305	1.551	0.919	1.020	1.09
12/31/2010	18,776,081	18,679,246	1.267	1.477	0.946	1.017	1.12
12/31/2011	18,208,131	17,239,828	1.230	1.407	0.972	1.017	1.07
12/31/2012	18,544,666	15,273,328	1.194	1.340	1.000	1.016	0.94
12/31/2013	19,598,342	15,330,670	1.159	1.276	1.000	1.013	0.87
12/31/2014	20,410,633	17,934,304	1.126	1.216	1.000	1.003	0.95
12/31/2015	20,873,189	14,971,031	1.093	1.158	1.000	1.001	0.76
12/31/2016	21,663,834	14,970,657	1.061	1.103	1.000	1.000	0.72
12/31/2017	22,222,004	15,023,454	1.030	1.050	1.000	1.000	0.69
Total	197,933,835	166,880,478					

Notes:

(1) Provided by State of Minnesota	3 Period Avg	0.72
(2) Exhibit B, Page 1, Column (7)	4 Period Avg	0.78
(3) Exhibit D, Page 3, Column (6) * 1.03	All Period Avg	0.93
(4) Exhibit D, Page 3, Column (7) * 1.05	Avg Last 6 Ex Hi-Lo	0.82
(5) Exhibit D, Page 3, Column (8)		
(6) Exhibit D, Page 3, Column (9)	Selected (8)	0.72
(7) = (2) * (4) * (5) * (6) / (1) / (3)		
(8) Selected Trended Loss Rate	2018 Budgeted Exposure (9)	<u>22,861,302</u>
(9) 2017 Estimate * 1.03		
(10) = (8) * (9)	Funding Estimate for 2018 (10)	16,523,420

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Incurred Loss & ALAE Development

Accident Period Ending	Cumulative Incurred Loss & ALAE	Incurred LDF @ 12/31/17	Estimated Ultimate Loss & ALAE
	(1)	(2)	(3)
12/31/2008	17,108,007	1.064	18,198,687
12/31/2009	17,684,952	1.077	19,045,868
12/31/2010	16,664,246	1.093	18,219,991
12/31/2011	14,834,828	1.114	16,528,443
12/31/2012	12,998,328	1.141	14,831,624
12/31/2013	13,090,670	1.166	15,259,724
12/31/2014	16,250,907	1.217	19,769,568
12/31/2015	11,925,770	1.255	14,971,031
12/31/2016	10,529,769	1.366	14,384,114
12/31/2017	8,195,389	1.650	13,523,725
Total	139,282,867		164,732,774

Notes:

- (1) Provided by State of Minnesota
- (2) Based on LDF's from Exhibit F, Page 1
- (3) = (1) * (2)

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Paid Loss & ALAE Development

Accident Period Ending	Cumulative Paid Loss & ALAE	Paid LDF @ 12/31/17	Estimated Ultimate Loss & ALAE
	(1)	(2)	(3)
12/31/2008	15,117,906	1.159	17,519,326
12/31/2009	14,767,231	1.179	17,416,538
12/31/2010	15,250,368	1.205	18,378,818
12/31/2011	12,652,691	1.232	15,593,142
12/31/2012	11,512,845	1.280	14,741,445
12/31/2013	10,961,557	1.337	14,656,883
12/31/2014	13,182,702	1.450	19,119,133
12/31/2015	9,119,078	1.631	14,872,866
12/31/2016	6,999,426	2.128	14,897,670
12/31/2017	3,447,712	4.731	16,311,048
Total	113,011,514		163,506,869

Notes:

- (1) Provided by State of Minnesota
- (2) Based on LDF's from Exhibit F, Page 2
- (3) = (1) * (2)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Incurred Bornhuetter-Ferguson Method

Accident Period Ending	Initial Expected Loss & ALAE	Expected Percentage Incurred	Expected Incurred Loss & ALAE	Actual Incurred Loss & ALAE	Expected Percentage Unreported	Expected Unreported Loss & ALAE	Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
12/31/2008	12,910,773	94.0%	12,137,007	17,108,007	6.0%	773,765	17,881,773
12/31/2009	13,835,306	92.9%	12,846,709	17,684,952	7.1%	988,597	18,673,549
12/31/2010	13,304,852	91.5%	12,168,795	16,664,246	8.5%	1,136,058	17,800,304
12/31/2011	12,792,873	89.8%	11,482,029	14,834,828	10.2%	1,310,843	16,145,671
12/31/2012	12,925,171	87.6%	11,327,526	12,998,328	12.4%	1,597,645	14,595,973
12/31/2013	13,971,105	85.8%	11,985,219	13,090,670	14.2%	1,985,886	15,076,556
12/31/2014	14,983,945	82.2%	12,317,047	16,250,907	17.8%	2,666,898	18,917,805
12/31/2015	15,640,592	79.7%	12,459,135	11,925,770	20.3%	3,181,457	15,107,227
12/31/2016	16,573,049	73.2%	12,132,161	10,529,769	26.8%	4,440,888	14,970,657
12/31/2017	17,330,152	60.6%	10,502,088	8,195,389	39.4%	6,828,065	15,023,454
Total	144,267,817		119,357,715	139,282,867		24,910,102	164,192,969

Notes:

- (1) Exhibit D, Page 3, Column (12)
- (2) = 1 / Exhibit C, Page 1, Column (2)
- (3) = (1) * (2)
- (4) Provided by State of Minnesota
- (5) = 1 - (2)
- (6) = (1) * (5)
- (7) = (4) + (6)

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Paid Bornhuetter-Ferguson Method

Accident Period Ending	Initial Expected Loss & ALAE	Expected Percentage Paid	Expected Paid Loss & ALAE	Actual Paid Loss & ALAE	Expected Percentage Unpaid	Expected Unpaid Loss & ALAE	Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
12/31/2008	12,910,773	86.3%	11,141,059	15,117,906	13.7%	1,769,713	16,887,620
12/31/2009	13,835,306	84.8%	11,730,756	14,767,231	15.2%	2,104,550	16,871,781
12/31/2010	13,304,852	83.0%	11,040,094	15,250,368	17.0%	2,264,758	17,515,126
12/31/2011	12,792,873	81.1%	10,380,478	12,652,691	18.9%	2,412,395	15,065,085
12/31/2012	12,925,171	78.1%	10,094,363	11,512,845	21.9%	2,830,808	14,343,653
12/31/2013	13,971,105	74.8%	10,448,678	10,961,557	25.2%	3,522,426	14,483,983
12/31/2014	14,983,945	69.0%	10,331,477	13,182,702	31.0%	4,652,469	17,835,170
12/31/2015	15,640,592	61.3%	9,589,797	9,119,078	38.7%	6,050,795	15,169,872
12/31/2016	16,573,049	47.0%	7,786,575	6,999,426	53.0%	8,786,474	15,785,900
12/31/2017	17,330,152	21.1%	3,663,123	3,447,712	78.9%	13,667,030	17,114,741
Total	144,267,817		96,206,400	113,011,514		48,061,417	161,072,931

Notes:

- (1) Exhibit D, Page 3, Column (12)
- (2) = 1 / Exhibit C, Page 2, Column (2)
- (3) = (1) * (2)
- (4) Provided by State of Minnesota
- (5) = 1 - (2)
- (6) = (1) * (5)
- (7) = (4) + (6)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Initial Expected Loss Calculation

Accident Period Ending	Payroll (00s)	Incurred Loss Dev. Method	Paid Loss Dev. Method	Selected Ultimate Loss & ALAE	Initial Loss Rate	Exposure Trend	Claim Severity Trend	Claim Frequency Trend	Benefit Level Adj. Factors	Trended Loss Rate	Detrended Loss Rate	Initial Expected Loss & ALAE
(1)	(2)	(3)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
12/31/2008	18,239,353	18,198,687	17,519,326	17,859,006	0.98	1.305	1.551	0.894	1.036	1.08	0.71	12,910,773
12/31/2009	19,397,601	19,045,868	17,416,538	19,045,868	0.98	1.267	1.477	0.919	1.020	1.07	0.71	13,835,306
12/31/2010	18,776,081	18,219,991	18,378,818	18,299,405	0.97	1.230	1.407	0.946	1.017	1.07	0.71	13,304,852
12/31/2011	18,208,131	16,528,443	15,593,142	16,060,792	0.88	1.194	1.340	0.972	1.017	0.98	0.70	12,792,873
12/31/2012	18,544,666	14,831,624	14,741,445	14,786,535	0.80	1.159	1.276	1.000	1.016	0.89	0.70	12,925,171
12/31/2013	19,598,342	15,259,724	14,656,883	14,656,883	0.75	1.126	1.216	1.000	1.013	0.82	0.71	13,971,105
12/31/2014	20,410,633	19,769,568	19,119,133	19,119,133	0.94	1.093	1.158	1.000	1.003	1.00	0.73	14,983,945
12/31/2015	20,873,189	14,971,031	14,872,866	14,872,866	0.71	1.061	1.103	1.000	1.001	0.74	0.75	15,640,592
12/31/2016	21,663,834	14,384,114	14,897,670	14,897,670	0.69	1.030	1.050	1.000	1.000	0.70	0.77	16,573,049
12/31/2017	22,222,004	13,523,725	16,311,048	16,311,048	0.73	1.000	1.000	1.000	1.000	0.73	0.78	17,330,152
Total	197,933,835	164,732,774	163,506,869	165,909,206								144,267,817

Notes:

- (1) Provided by State of Minnesota
- (2) Exhibit C, Page 1, Column (3)
- (3) Exhibit C, Page 2, Column (3)
- (4) Selected by Oliver Wyman
- (5) = (4) / (1)
- (6) 3.0% annual trend chosen
- (7) 5.0% annual trend chosen
- (8) Selected by Oliver Wyman
- (9) Based on 2016 Annual NCCI Statistical Bulletin
- (10) = (5) * (7) * (8) * (9) / (6)
- (11) Selected Trended Loss Rate * (6) / (7) / (8) / (9)
- (12) = (1) * (11)

Excluding Last Year

Last 4 Yr Period	0.81
Last 6 Yr Period	0.85
Last 6 Yr Period Ex Hi-Low	0.78
Avg All, Ex. Hi-Low	0.94
Selected Trended Loss Rate	0.78

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Average IBNR Method

Accident Period Ending	Incurred Loss Development Method	Incurred Loss & ALAE to Date	Unpaid Claim Counts	Selected Average IBNR Loss	Estimated Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)
12/31/2008	18,198,687	17,108,007	21	65,000	18,473,007
12/31/2009	19,045,868	17,684,952	20	65,000	18,984,952
12/31/2010	18,219,991	16,664,246	31	65,000	18,679,246
12/31/2011	16,528,443	14,834,828	37	65,000	17,239,828
12/31/2012	14,831,624	12,998,328	35	65,000	15,273,328
12/31/2013	15,259,724	13,090,670	40	56,000	15,330,670
12/31/2014	19,769,568	16,250,907	45	48,000	18,410,907
12/31/2015	14,971,031	11,925,770	67	33,000	14,136,770
12/31/2016	14,384,114	10,529,769	119	24,000	13,385,769
12/31/2017	13,523,725	8,195,389	593	8,500	13,235,889
Total	164,732,774	139,282,867	1,008		163,150,367

- (1) Exhibit C, Page 1, Column (3)
(2) Provided by State of Minnesota
(3) Exhibit E, Page 1, Column (4) - Exhibit E, Page 3, Column (8)
(4) Exhibit D, Page 5, Selected Row
(5) = (3) * (4) + (2)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Limited to \$1.0M per Occurrence

Average IBNR Method

Average IBNR Loss (Ultimate Loss - Incurred Loss)/(Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					35,766	26,209	77,622	116,286	104,792	51,937
12/31/2009				58,624	53,865	52,260	72,732	57,210	68,046	
12/31/2010			14,492	14,675	24,129	55,957	49,881	50,185		
12/31/2011	5,395	28,877	31,360	26,837	72,338	74,667	45,773			
12/31/2012	7,695	15,314	17,622	53,767	56,994	65,000				
12/31/2013	6,439	13,120	38,897	54,139	56,000					
12/31/2014	6,779	22,099	38,969	48,000						
12/31/2015	8,948	26,992	33,000							
12/31/2016	6,656	24,000								
12/31/2017	8,500									
Selected Trend	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050
Trended Average IBNR Loss										
Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					45,647	31,858	89,857	128,206	110,032	51,937
12/31/2009				74,821	65,474	60,497	80,188	60,070	68,046	
12/31/2010			18,496	17,837	27,932	61,693	52,376	50,185		
12/31/2011	7,230	36,856	38,118	31,067	79,752	78,400	45,773			
12/31/2012	9,821	18,615	20,400	59,278	59,844	65,000				
12/31/2013	7,827	15,188	42,884	56,846	56,000					
12/31/2014	7,848	24,364	40,918	48,000						
12/31/2015	9,865	28,342	33,000							
12/31/2016	6,989	24,000								
12/31/2017	8,500									

3 Period Avg	8,234	22,631	34,734	49,064	55,843	66,863				<u>Tail</u>
5 Period Avg	8,470	24,673	32,163	47,970	55,730					64,414
5 Year Avg, Excl. High-Low	8,499	23,773	33,145	49,064	56,988					69,466
Average	8,263	24,673	32,163	47,970	55,730	58,112				73,667
Average Excl High-Low	8,181	23,773	33,145	49,064	56,988	61,095			Median	64,058
Selected	8,500	24,000	33,000	48,000	56,000	65,000			Selected	65,000

**State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17**

Average Unpaid Method

Accident Period Ending	Paid Loss Development Method	Paid Loss to Date	Unpaid Claim Counts	Selected Average Unpaid Loss	Estimated Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)
12/31/2008	17,519,326	15,117,906	21	115,000	17,532,906
12/31/2009	17,416,538	14,767,231	20	115,000	17,067,231
12/31/2010	18,378,818	15,250,368	31	115,000	18,815,368
12/31/2011	15,593,142	12,652,691	37	115,000	16,907,691
12/31/2012	14,741,445	11,512,845	35	115,000	15,537,845
12/31/2013	14,656,883	10,961,557	40	105,000	15,161,557
12/31/2014	19,119,133	13,182,702	45	95,000	17,457,702
12/31/2015	14,872,866	9,119,078	67	80,000	14,479,078
12/31/2016	14,897,670	6,999,426	119	51,000	13,068,426
12/31/2017	16,311,048	3,447,712	593	18,000	14,121,712
Total	163,506,869	113,011,514	1,008		160,149,514

- (1) Exhibit C, Page 2, Column (3)
- (2) Provided by State of Minnesota
- (3) Exhibit E, Page 1, Column (4) - Exhibit E, Page 3, Column (8)
- (4) Exhibit D, Page 7, Selected Row I
- (5) = (3) * (4) + (2)

KONE INC.
Workers' Compensation
Triangle Data Limited to \$1.0M Ultimate Losses At Retention

Average Unpaid Method

Average Unpaid Loss (Ultimate Loss - Paid Loss)/(Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					92,947	88,680	92,795	151,771	129,980	114,353
12/31/2009				91,464	71,833	66,790	114,280	110,884	132,465	
12/31/2010			73,608	64,831	62,087	111,097	98,125	100,918		
12/31/2011	16,772	54,711	64,185	60,553	111,869	127,056	79,472			
12/31/2012	16,279	32,058	38,771	94,939	105,764	115,000				
12/31/2013	14,441	30,275	75,568	94,715	105,000					
12/31/2014	14,335	49,580	75,181	95,000						
12/31/2015	17,406	55,857	80,000							
12/31/2016	14,979	51,000								
12/31/2017	18,000									

Selected Trend	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050
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Trended Average Unpaid Loss

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					118,627	107,791	107,422	167,327	136,479	114,353
12/31/2009				116,734	87,313	77,317	125,994	116,428	132,465	
12/31/2010			93,945	78,802	71,874	122,485	103,031	100,918		
12/31/2011	22,476	69,827	78,017	70,098	123,335	133,409	79,472			
12/31/2012	20,777	38,967	44,883	104,670	111,052	115,000				
12/31/2013	17,554	35,047	83,314	99,451	105,000					
12/31/2014	16,594	54,662	78,940	95,000						
12/31/2015	19,190	58,650	80,000							
12/31/2016	15,727	51,000								
12/31/2017	18,000									

3 Period Avg	17,171	49,453	69,046	91,406	102,087	111,070				Tail
5 Period Avg	17,968	51,431	75,820	93,951	102,440					111,466
5 Year Avg, Excl. High-Low	17,779	50,760	80,091	94,308	105,664			Avg. Last 2 84-108		115,528
Average	18,720	51,431	75,820	93,951	102,440	110,251		Avg. Last 3 84 - 96		
Average Excl High-Low	18,529	50,760	80,091	94,308	105,664	115,138		Avg. All Yr. 84 - 120		118,389
Median	18,372	54,662	78,940	99,451	111,052	115,138		Median		115,391

Selected	18,000	51,000	80,000	95,000	105,000	115,000		Selected Tail		115,000
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State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Selection of Ultimate Claim Counts

Accident Period Ending	Trended Payroll (00s)	Ultimate		Selected Ultimate Claim Counts (4)	Ultimate Frequency Per \$1M (5)
		Closed Claim Count Development (2)	Reported Claim Count Development (3)		
12/31/2008	23,798,219	1,643	1,656	1,656	0.70
12/31/2009	24,572,301	1,689	1,699	1,699	0.69
12/31/2010	23,092,211	1,757	1,774	1,774	0.77
12/31/2011	21,741,460	1,667	1,685	1,685	0.78
12/31/2012	21,498,351	1,539	1,549	1,549	0.72
12/31/2013	22,058,107	1,486	1,490	1,490	0.68
12/31/2014	22,303,250	1,493	1,484	1,484	0.67
12/31/2015	22,144,366	1,437	1,417	1,417	0.64
12/31/2016	22,313,749	1,372	1,327	1,327	0.59
12/31/2017	22,222,004	1,481	1,331	1,330	0.60
Total		15,564	15,412	15,411	

Notes:

- (1) Exhibit D, Page 3, Column (1), trended
- (2) Exhibit E, Page 3, Column (3)
- (3) Exhibit E, Page 2, Column (3)
- (4) Selected by Oliver Wyman
- (5) = (4) / (1) * 10,000

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Reported Claim Count Development

Accident Period Ending	Cumulative Reported Claims	Reported DF @ 12/31/17	Estimated Ultimate Claims
	(1)	(2)	(3)
12/31/2008	1,656	1.000	1,656
12/31/2009	1,699	1.000	1,699
12/31/2010	1,774	1.000	1,774
12/31/2011	1,685	1.000	1,685
12/31/2012	1,549	1.000	1,549
12/31/2013	1,490	1.000	1,490
12/31/2014	1,484	1.000	1,484
12/31/2015	1,416	1.001	1,417
12/31/2016	1,323	1.003	1,327
12/31/2017	1,312	1.014	1,331
Total	15,388		15,412

Notes:

- (1) Provided by State of Minnesota
- (2) Based on CDF's from Exhibit F, Page 3
- (3) = (1) x (2)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Closed Claim Count Development

Accident Period Ending	Cumulative Closed Claims	Closed DF @ 12/31/17	Estimated Ultimate Claims
	(1)	(2)	(3)
12/31/2008	1,635	1.005	1,643
12/31/2009	1,679	1.006	1,689
12/31/2010	1,743	1.008	1,757
12/31/2011	1,648	1.011	1,667
12/31/2012	1,514	1.017	1,539
12/31/2013	1,450	1.025	1,486
12/31/2014	1,439	1.037	1,493
12/31/2015	1,350	1.064	1,437
12/31/2016	1,208	1.136	1,372
12/31/2017	737	2.009	1,481
Total	14,403		15,564

Notes:

- (1) Provided by State of Minnesota
- (2) Based on CDF's from Exhibit F, Page 4
- (3) = (1) x (2)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Limited Incurred Loss & ALAE (Excluding Recoveries)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				16,679,466	16,863,540	17,477,052	15,792,410	16,105,534	16,102,845	17,108,007
12/31/2009			14,723,102	15,467,513	15,806,902	16,110,665	16,863,895	17,501,201	17,684,952	
12/31/2010		15,813,514	17,186,597	17,299,827	16,821,339	16,496,916	16,424,258	16,664,246		
12/31/2011	13,010,016	12,301,809	13,696,143	14,502,464	13,767,612	14,402,498	14,834,828			
12/31/2012	9,440,766	11,215,063	12,242,305	12,316,139	12,879,569	12,998,328				
12/31/2013	10,282,279	12,050,665	12,413,414	12,569,583	13,090,670					
12/31/2014	12,099,286	14,543,663	15,410,290	16,250,907						
12/31/2015	8,177,395	10,438,836	11,925,770							
12/31/2016	8,913,016	10,529,769								
12/31/2017	8,195,389									

Accident Period Ending	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-ULT
12/31/2008				1.011	1.036	0.904	1.020	1.000	1.062	
12/31/2009			1.051	1.022	1.019	1.047	1.038	1.010		
12/31/2010		1.087	1.007	0.972	0.981	0.996	1.015			
12/31/2011	0.946	1.113	1.059	0.949	1.046	1.030				
12/31/2012	1.188	1.092	1.006	1.046	1.009					
12/31/2013	1.172	1.030	1.013	1.041						
12/31/2014	1.202	1.060	1.055							
12/31/2015	1.277	1.142								
12/31/2016	1.181									

3 Year Avg	1.220	1.077	1.024	1.012	1.012	1.024	1.024			
5 Year Avg	1.204	1.087	1.028	1.006	1.018					
5 Year Avg, Ex. High-Low	1.190	1.088	1.025	1.012	1.022					
All Year Avg	1.161	1.087	1.032	1.007	1.018	0.994	1.024	1.005	1.062	
All Year Wtd Avg	1.148	1.085	1.032	1.004	1.018	0.991	1.024	1.005	1.062	
Industry MN	1.397	1.120	1.054	1.030	1.019	1.012	1.011	1.009	1.007	
Cumulative	2.090	1.496	1.336	1.268	1.231	1.208	1.194	1.181	1.170	1.162
Curve Fit	1.135	1.088	1.061	1.043	1.032	1.024	1.019	1.015	1.012	1.064
Selected	1.208	1.088	1.032	1.044	1.022	1.024	1.019	1.015	1.012	
Cumulative	1.650	1.366	1.255	1.217	1.166	1.141	1.114	1.093	1.077	1.064

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Limited Paid Loss & ALAE (Excluding Recoveries)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				12,415,507	13,350,277	14,163,066	14,642,674	14,787,455	14,919,729	15,117,906
12/31/2009			10,157,544	11,579,399	12,829,091	13,393,798	13,988,129	14,422,666	14,767,231	
12/31/2010		8,343,097	11,233,697	12,721,291	14,034,661	14,482,573	14,846,317	15,250,368		
12/31/2011	3,758,235	7,552,067	9,654,775	10,731,235	11,537,989	12,079,556	12,652,691			
12/31/2012	3,198,408	7,042,426	8,869,192	10,316,221	11,095,774	11,512,845				
12/31/2013	3,839,453	7,592,875	9,493,924	10,331,079	10,961,557					
12/31/2014	4,111,944	8,781,201	11,668,773	13,182,702						
12/31/2015	2,886,678	6,826,644	9,119,078							
12/31/2016	3,002,849	6,999,426								
12/31/2017	3,447,712									

Accident Period Ending	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-ULT
12/31/2008				1.075	1.061	1.034	1.010	1.009	1.013	
12/31/2009			1.140	1.108	1.044	1.044	1.031	1.024		
12/31/2010		1.346	1.132	1.103	1.032	1.025	1.027			
12/31/2011	2.009	1.278	1.111	1.075	1.047	1.047				
12/31/2012	2.202	1.259	1.163	1.076	1.038					
12/31/2013	1.978	1.250	1.088	1.061						
12/31/2014	2.136	1.329	1.130							
12/31/2015	2.365	1.336								
12/31/2016	2.331									

3 Year Avg	2.277	1.305	1.127	1.071	1.039	1.039	1.023			
5 Year Avg	2.202	1.291	1.125	1.085	1.044					
5 Year Avg, Ex. High-Low	2.223	1.289	1.125	1.085	1.043					
All Year Avg	2.170	1.300	1.127	1.083	1.044	1.038	1.023	1.016	1.013	
All Year Wtd Avg	2.154	1.301	1.127	1.084	1.044	1.037	1.023	1.016	1.013	
Industry MN	2.244	1.298	1.129	1.070	1.038	1.026	1.021	1.016	1.014	
Cumulative	5.148	2.294	1.767	1.565	1.463	1.409	1.373	1.345	1.324	1.306
Curve Fit	2.586	1.299	1.132	1.076	1.051	1.036	1.028	1.022	1.018	1.159
Selected	2.223	1.305	1.125	1.085	1.044	1.039	1.023	1.022	1.018	
Cumulative	4.731	2.128	1.631	1.450	1.337	1.280	1.232	1.205	1.179	1.159

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Reported Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				1,655	1,655	1,656	1,656	1,657	1,656	1,656
12/31/2009			1,694	1,697	1,697	1,700	1,699	1,699	1,699	
12/31/2010		1,767	1,773	1,776	1,775	1,773	1,773	1,774		
12/31/2011	1,660	1,677	1,682	1,684	1,683	1,684	1,685			
12/31/2012	1,518	1,545	1,549	1,547	1,548	1,549				
12/31/2013	1,478	1,489	1,488	1,489	1,490					
12/31/2014	1,483	1,474	1,482	1,484						
12/31/2015	1,397	1,418	1,416							
12/31/2016	1,309	1,323								
12/31/2017	1,312									

Accident Period Ending	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-ULT
12/31/2008				1.000	1.001	1.000	1.001	0.999	1.000	
12/31/2009			1.002	1.000	1.002	0.999	1.000	1.000		
12/31/2010		1.003	1.002	0.999	0.999	1.000	1.001			
12/31/2011	1.010	1.003	1.001	0.999	1.001	1.001				
12/31/2012	1.018	1.003	0.999	1.001	1.001					
12/31/2013	1.007	0.999	1.001	1.001						
12/31/2014	0.994	1.005	1.001							
12/31/2015	1.015	0.999								
12/31/2016	1.011									

3 Year Avg	1.007	1.001	1.000	1.000	1.000	1.000	1.000			
5 Year Avg	1.009	1.002	1.001	1.000	1.000					
5 Year Avg, Ex. High-Low	1.011	1.002	1.001	1.000	1.001					
All Year Avg	1.009	1.002	1.001	1.000	1.000	1.000	1.000	1.000	1.000	
All Year Wtd Avg	1.009	1.002	1.001	1.000	1.000	1.000	1.000	1.000	1.000	
Selected	1.011	1.002	1.001	1.000	1.000	1.000	1.000	1.000	1.000	
Cumulative	1.014	1.003	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Closed Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				1,593	1,611	1,618	1,625	1,638	1,636	1,635
12/31/2009			1,597	1,639	1,640	1,644	1,669	1,672	1,679	
12/31/2010		1,564	1,671	1,680	1,697	1,735	1,738	1,743		
12/31/2011	901	1,514	1,572	1,583	1,637	1,647	1,648			
12/31/2012	791	1,284	1,377	1,494	1,507	1,514				
12/31/2013	706	1,240	1,415	1,439	1,450					
12/31/2014	553	1,309	1,407	1,439						
12/31/2015	751	1,280	1,350							
12/31/2016	655	1,208								
12/31/2017	737									

Accident Period Ending	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-ULT
12/31/2008				1.011	1.004	1.004	1.008	0.999	0.999	
12/31/2009			1.026	1.001	1.002	1.015	1.002	1.004		
12/31/2010		1.068	1.005	1.010	1.022	1.002	1.003			
12/31/2011	1.680	1.038	1.007	1.034	1.006	1.001				
12/31/2012	1.623	1.072	1.085	1.009	1.005					
12/31/2013	1.756	1.141	1.017	1.008						
12/31/2014	2.367	1.075	1.023							
12/31/2015	1.704	1.055								
12/31/2016	1.844									

3 Year Avg	1.972	1.090	1.042	1.017	1.011	1.006	1.004			
5 Year Avg	1.859	1.076	1.027	1.012	1.008					
5 Year Avg, Ex. High-Low	1.768	1.067	1.016	1.009	1.005					
All Year Avg	1.829	1.075	1.027	1.012	1.008	1.005	1.004	1.001	0.999	
All Year Wtd Avg	1.798	1.073	1.026	1.012	1.008	1.005	1.004	1.002	0.999	
Curve Fit	1.158	1.060	1.028	1.014	1.008	1.005	1.003	1.002	1.001	1.005
Selected	1.768	1.067	1.026	1.012	1.008	1.005	1.003	1.002	1.001	
Cumulative	2.009	1.136	1.064	1.037	1.025	1.017	1.011	1.008	1.006	1.005

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Paid Loss / Ultimate Loss & ALAE

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				67.2%	72.3%	76.7%	79.3%	80.0%	80.8%	81.8%
12/31/2009			53.5%	61.0%	67.6%	70.5%	73.7%	76.0%	77.8%	
12/31/2010		44.7%	60.1%	68.1%	75.1%	77.5%	79.5%	81.6%		
12/31/2011	21.8%	43.8%	56.0%	62.2%	66.9%	70.1%	73.4%			
12/31/2012	20.9%	46.1%	58.1%	67.5%	72.6%	75.4%				
12/31/2013	25.0%	49.5%	61.9%	67.4%	71.5%					
12/31/2014	22.9%	49.0%	65.1%	73.5%						
12/31/2015	19.3%	45.6%	60.9%							
12/31/2016	20.1%	46.8%								
12/31/2017	22.9%									

Incurred Loss / Ultimate Loss & ALAE

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				90.3%	91.3%	94.6%	85.5%	87.2%	87.2%	92.6%
12/31/2009			77.6%	81.5%	83.3%	84.9%	88.8%	92.2%	93.2%	
12/31/2010		84.7%	92.0%	92.6%	90.1%	88.3%	87.9%	89.2%		
12/31/2011	75.5%	71.4%	79.4%	84.1%	79.9%	83.5%	86.0%			
12/31/2012	61.8%	73.4%	80.2%	80.6%	84.3%	85.1%				
12/31/2013	67.1%	78.6%	81.0%	82.0%	85.4%					
12/31/2014	67.5%	81.1%	85.9%	90.6%						
12/31/2015	54.6%	69.7%	79.7%							
12/31/2016	59.5%	70.3%								
12/31/2017	54.6%									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Closed Claim Counts / Ultimate Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				96.2%	97.3%	97.7%	98.1%	98.9%	98.8%	98.7%
12/31/2009			94.0%	96.5%	96.5%	96.8%	98.2%	98.4%	98.8%	
12/31/2010		88.2%	94.2%	94.7%	95.7%	97.8%	98.0%	98.3%		
12/31/2011	53.5%	89.9%	93.3%	93.9%	97.2%	97.7%	97.8%			
12/31/2012	51.1%	82.9%	88.9%	96.4%	97.3%	97.7%				
12/31/2013	47.4%	83.2%	95.0%	96.6%	97.3%					
12/31/2014	37.3%	88.2%	94.8%	97.0%						
12/31/2015	53.0%	90.3%	95.3%							
12/31/2016	49.4%	91.0%								
12/31/2017	55.4%									

Reported Claim Counts / Ultimate Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				99.9%	99.9%	100.0%	100.0%	100.1%	100.0%	100.0%
12/31/2009			99.7%	99.9%	99.9%	100.1%	100.0%	100.0%	100.0%	
12/31/2010		99.6%	99.9%	100.1%	100.1%	99.9%	99.9%	100.0%		
12/31/2011	98.5%	99.5%	99.8%	99.9%	99.9%	99.9%	100.0%			
12/31/2012	98.0%	99.7%	100.0%	99.9%	99.9%	100.0%				
12/31/2013	99.2%	99.9%	99.9%	99.9%	100.0%					
12/31/2014	99.9%	99.3%	99.9%	100.0%						
12/31/2015	98.6%	100.1%	99.9%							
12/31/2016	98.6%	99.7%								
12/31/2017	98.6%									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Average Unpaid Loss (Ultimate Loss - Paid Loss) / (Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				96,151	113,838	113,420	123,559	204,753	177,664	159,767
12/31/2009			86,543	123,426	104,337	101,657	166,561	168,974	210,886	
12/31/2010		49,220	72,287	63,383	60,319	107,607	106,470	110,609		
12/31/2011	17,196	56,654	67,124	63,810	118,788	135,797	123,977			
12/31/2012	15,930	31,060	37,233	90,129	99,466	107,442				
12/31/2013	14,657	30,951	77,823	98,031	109,228					
12/31/2014	14,847	52,303	81,371	105,591						
12/31/2015	18,145	59,448	87,343							
12/31/2016	17,809	66,985								
12/31/2017	19,521									

Average IBNR Loss (Ultimate Loss - Incurred Loss) / (Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				28,469	35,766	26,209	86,471	131,526	118,508	65,000
12/31/2009			41,783	58,624	53,865	52,260	70,702	54,954	65,000	
12/31/2010		13,646	14,492	14,675	24,129	55,957	62,639	65,000		
12/31/2011	5,395	28,877	31,360	26,837	72,338	74,667	65,000			
12/31/2012	7,695	15,314	17,622	53,767	56,994	65,000				
12/31/2013	6,439	13,120	38,897	54,139	56,000					
12/31/2014	6,267	19,375	32,779	37,409						
12/31/2015	10,201	33,082	45,452							
12/31/2016	9,014	37,318								
12/31/2017	11,514									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Average Paid Loss (Paid Loss / Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				7,794	8,287	8,753	9,011	9,028	9,120	9,246
12/31/2009			6,360	7,065	7,823	8,147	8,381	8,626	8,795	
12/31/2010		5,334	6,723	7,572	8,270	8,347	8,542	8,749		
12/31/2011	4,171	4,988	6,142	6,779	7,048	7,334	7,678			
12/31/2012	4,043	5,485	6,441	6,905	7,363	7,604				
12/31/2013	5,438	6,123	6,709	7,179	7,560					
12/31/2014	7,436	6,708	8,293	9,161						
12/31/2015	3,844	5,333	6,755							
12/31/2016	4,585	5,794								
12/31/2017	4,678									

Average Incurred Loss (Incurred Loss / Reported Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				10,078	10,189	10,554	9,536	9,720	9,724	10,331
12/31/2009			8,691	9,115	9,315	9,477	9,926	10,301	10,409	
12/31/2010		8,949	9,694	9,741	9,477	9,305	9,264	9,394		
12/31/2011	7,837	7,336	8,143	8,612	8,180	8,553	8,804			
12/31/2012	6,219	7,259	7,903	7,961	8,320	8,391				
12/31/2013	6,957	8,093	8,342	8,442	8,786					
12/31/2014	8,159	9,867	10,398	10,951						
12/31/2015	5,854	7,362	8,422							
12/31/2016	6,809	7,959								
12/31/2017	6,246									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Average Open Case Reserve (Case Reserve / Open Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				68,774	79,847	87,210	37,088	69,373	59,156	94,767
12/31/2009			47,068	67,036	52,242	48,515	95,859	114,020	145,886	
12/31/2010		36,800	58,362	47,693	35,727	53,009	45,084	45,609		
12/31/2011	12,189	29,140	36,740	37,339	48,470	62,782	58,977			
12/31/2012	8,586	15,987	19,611	37,734	43,507	42,442				
12/31/2013	8,346	17,903	39,993	44,770	53,228					
12/31/2014	8,589	34,924	49,887	68,182						
12/31/2015	8,190	26,175	42,526							
12/31/2016	9,037	30,699								
12/31/2017	8,257									

Paid Loss & ALAE / Incurred Loss & ALAE

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				74.4%	79.2%	81.0%	92.7%	91.8%	92.7%	88.4%
12/31/2009			69.0%	74.9%	81.2%	83.1%	82.9%	82.4%	83.5%	
12/31/2010		52.8%	65.4%	73.5%	83.4%	87.8%	90.4%	91.5%		
12/31/2011	28.9%	61.4%	70.5%	74.0%	83.8%	83.9%	85.3%			
12/31/2012	33.9%	62.8%	72.4%	83.8%	86.2%	88.6%				
12/31/2013	37.3%	63.0%	76.5%	82.2%	83.7%					
12/31/2014	34.0%	60.4%	75.7%	81.1%						
12/31/2015	35.3%	65.4%	76.5%							
12/31/2016	33.7%	66.5%								
12/31/2017	42.1%									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

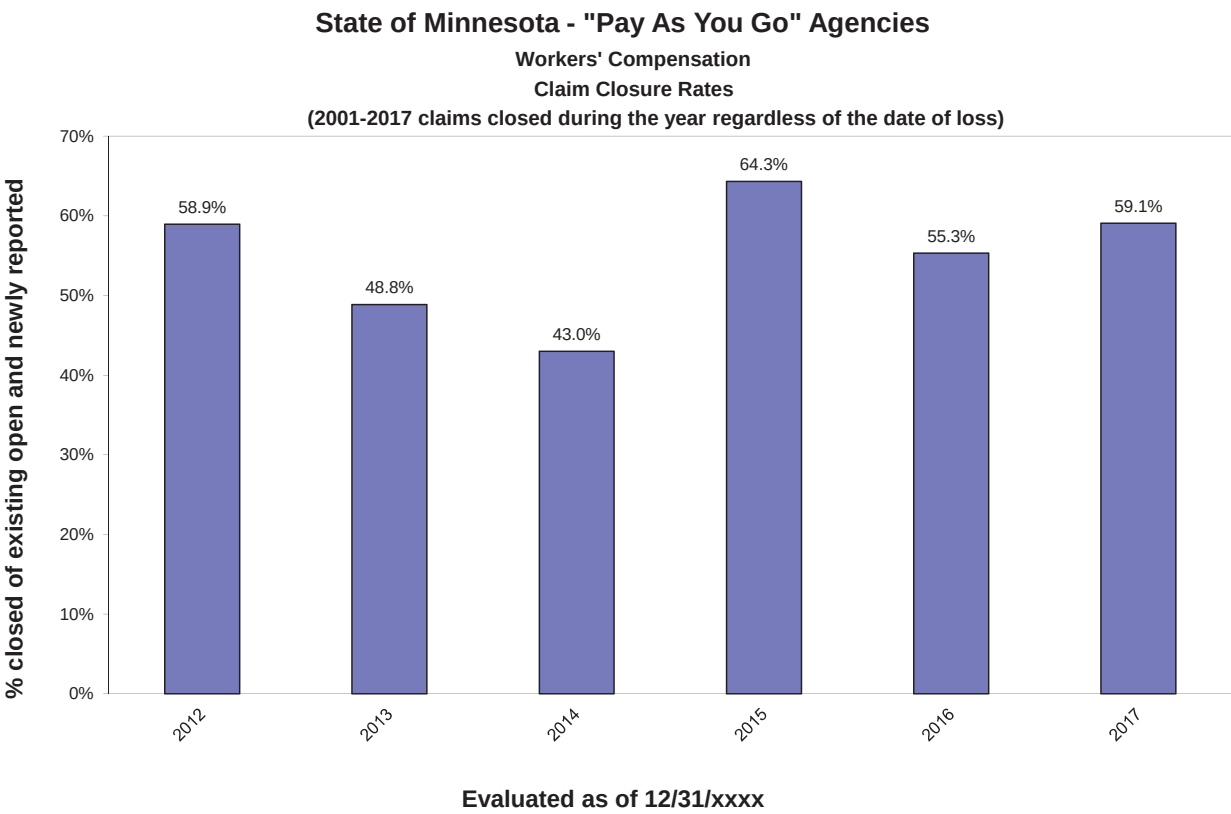
Analysis as of 12/31/17

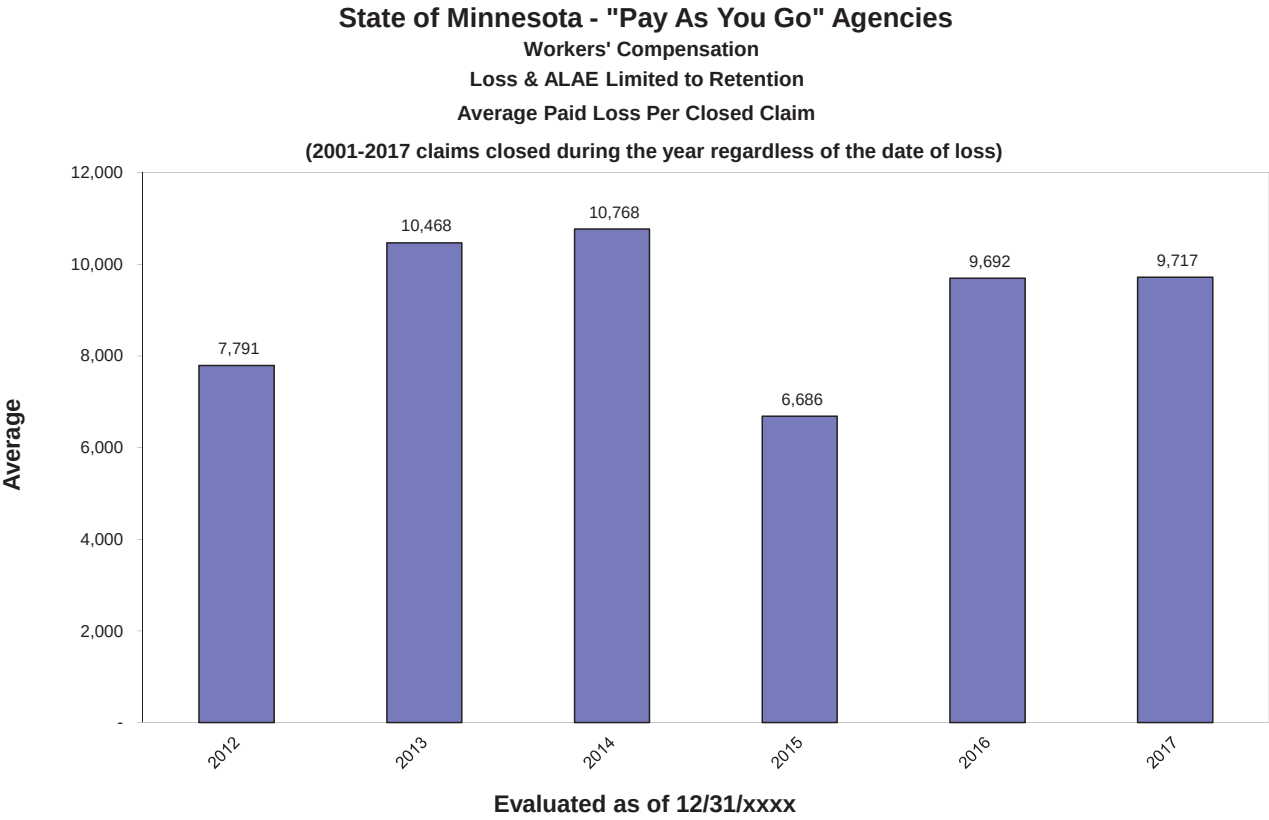
Closed Claim Counts / Reported Claim Counts

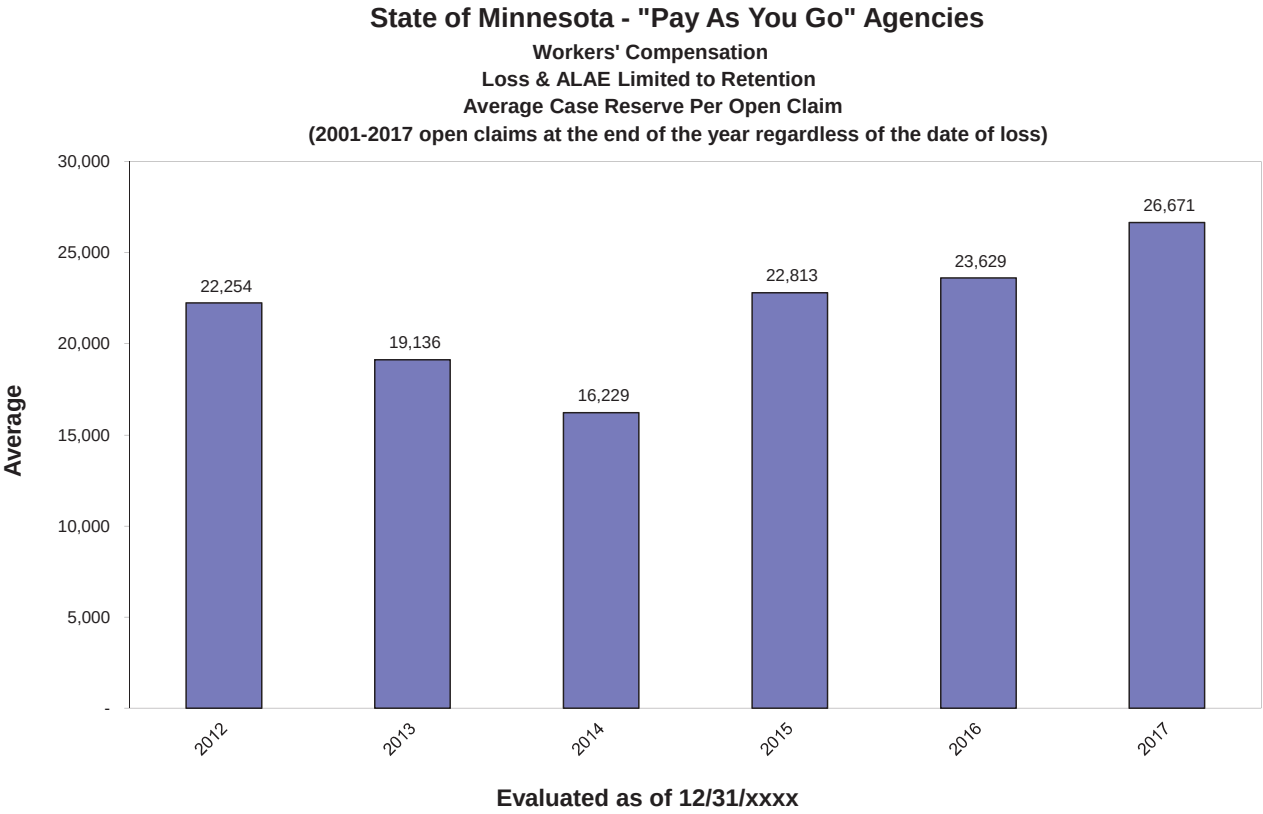
Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				96.3%	97.3%	97.7%	98.1%	98.9%	98.8%	98.7%
12/31/2009			94.3%	96.6%	96.6%	96.7%	98.2%	98.4%	98.8%	
12/31/2010		88.5%	94.2%	94.6%	95.6%	97.9%	98.0%	98.3%		
12/31/2011	54.3%	90.3%	93.5%	94.0%	97.3%	97.8%	97.8%			
12/31/2012	52.1%	83.1%	88.9%	96.6%	97.4%	97.7%				
12/31/2013	47.8%	83.3%	95.1%	96.6%	97.3%					
12/31/2014	37.3%	88.8%	94.9%	97.0%						
12/31/2015	53.8%	90.3%	95.3%							
12/31/2016	50.0%	91.3%								
12/31/2017	56.2%									

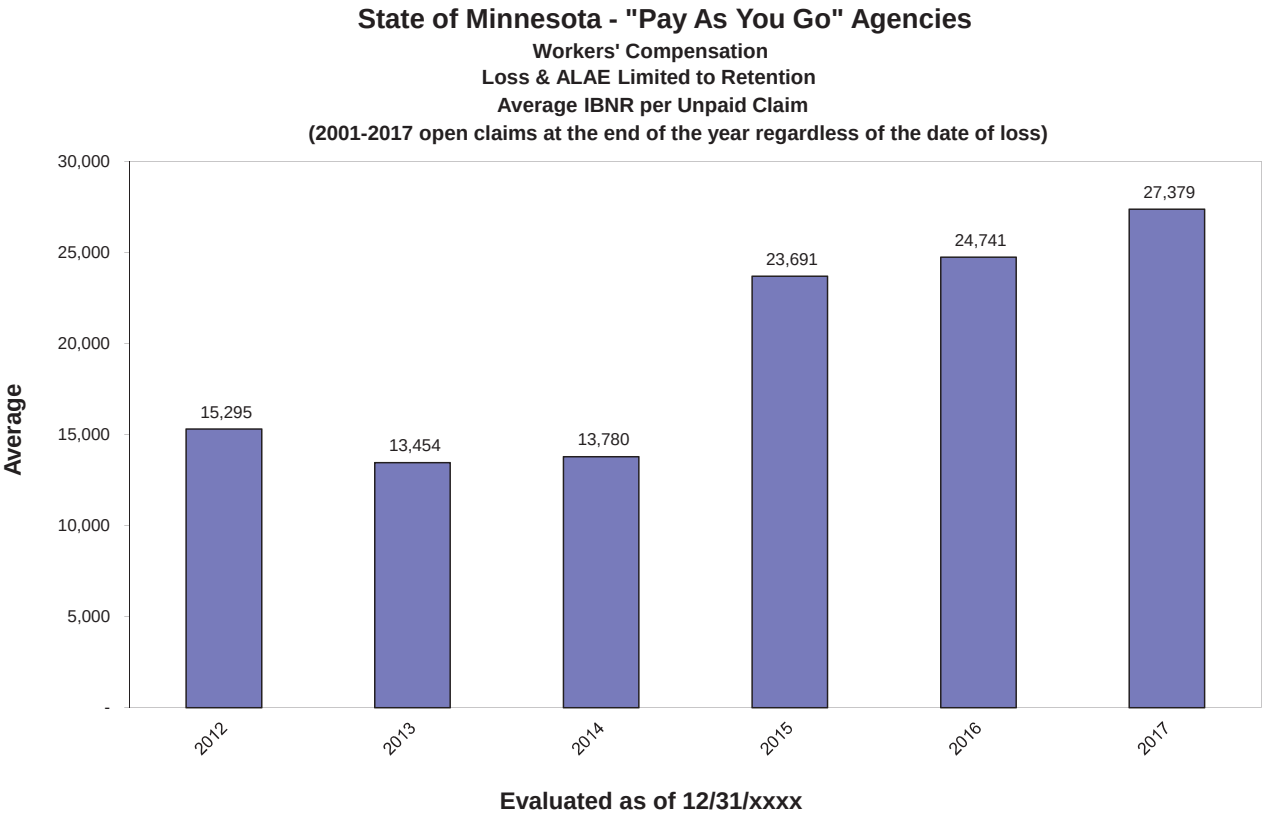
Claim Disposal Ratio (Incremental Closed Claim Counts) / (Reported Claim Counts - prior Closed Claim Counts)

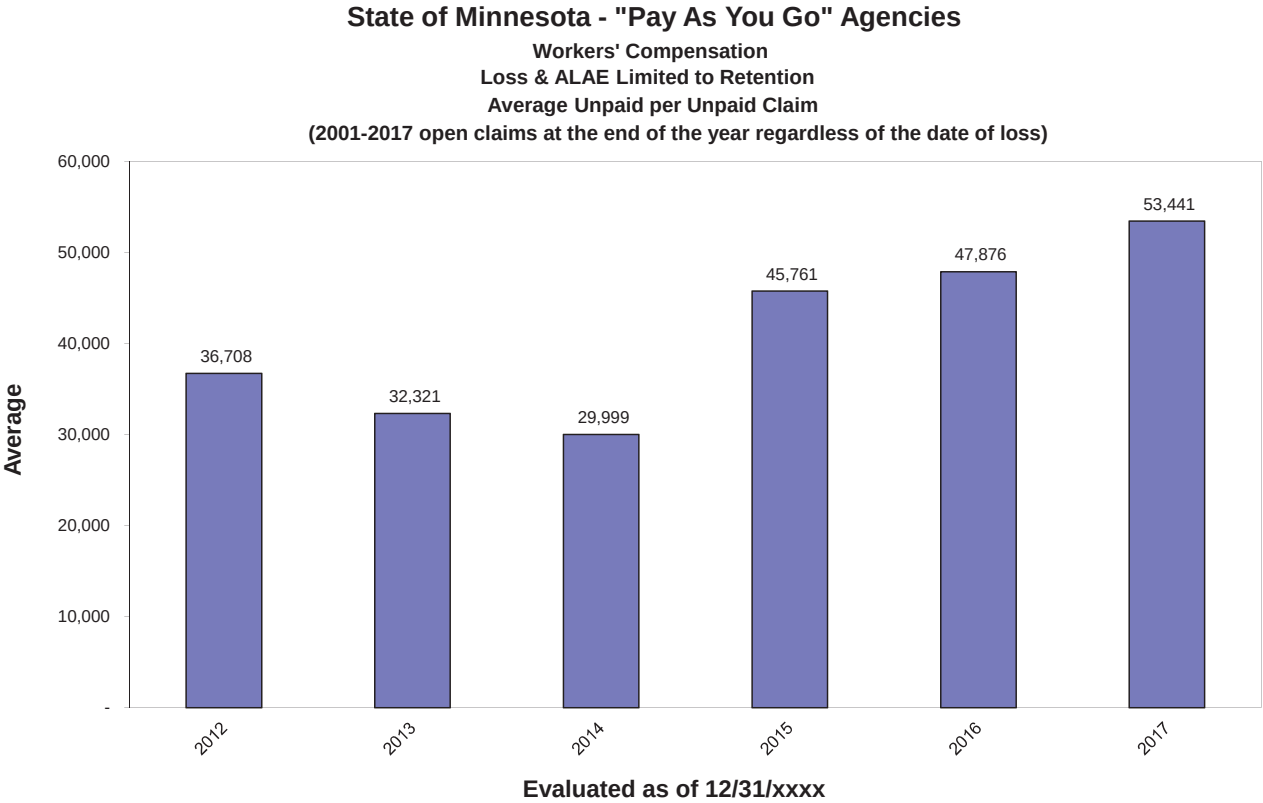
Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					29.0%	15.6%	18.4%	40.6%	-11.1%	-5.0%
12/31/2009				42.0%	1.7%	6.7%	45.5%	10.0%	25.9%	
12/31/2010			51.2%	8.6%	17.9%	50.0%	7.9%	13.9%		
12/31/2011	54.3%	79.0%	34.5%	9.8%	54.0%	21.3%	2.6%			
12/31/2012	52.1%	65.4%	35.1%	68.8%	24.1%	16.7%				
12/31/2013	47.8%	68.2%	70.6%	32.4%	21.6%					
12/31/2014	37.3%	82.1%	56.6%	41.6%						
12/31/2015	53.8%	79.3%	51.5%							
12/31/2016	50.0%	82.8%								
12/31/2017	56.2%									













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ADEQUACY REVIEW OF WORKERS' COMPENSATION REVOLVING FUND'S PREMIUM POOL USING DATA AS OF JUNE 30, 2021

Minnesota Department of Administration, Risk
Management Division

March 6, 2022

Prepared by:
R. Scott Rees, ACAS, MAAA

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1. Executive Summary

Purpose and Scope

The Risk Management Division of the Minnesota Department of Administration has asked Oliver Wyman Actuarial Consulting, Inc. (“Oliver Wyman”) to recommend a funding target for the Workers’ Compensation Revolving Fund’s (“The Fund”) Premium Pool to be established by June 30, 2022.

The Premium Pool includes workers’ compensation claims dating back to 1952. All claims with loss dates prior to 1/1/1984 are completely self-insured by the Fund. The Fund began purchasing reinsurance with the Workers’ Compensation Reinsurance Association (“WCRA”) beginning on 1/1/1984. The Fund has selected the High Retention was selected for calendar years 1984 through 1995; beginning in 1996 and for each calendar year since, the Fund has selected Super Retention.

Oliver Wyman calculated an estimate of unpaid liability for the accident period July 1, 2003 through June 30, 2021 using claim data evaluated as of June 30, 2021. Forecasts of ultimate loss and allocated loss adjustment expense (“ALAE”) were estimated for Fiscal Years 2022, 2023, and 2024 with the assumption that the Fund will maintain the Super Retention for those claims. The Fund’s Fiscal Years run from July 1 through June 30; Fiscal Year 2022 is the period July 1, 2021 to June 30, 2022.

Selected estimates of payments to be made in Fiscal Year 2022, 2023, and 2024 were calculated as well as a range of reasonable estimates around the Fiscal Year 2023 and 2024 payments.

The review date, the last day through which information is considered in this review, is February 1, 2022.

Actuarial Findings

Since premium deficits and surpluses are recouped with a one-year lag, The Fund must have enough money to weather two adverse years. Oliver Wyman’s recommendation is that The Fund retains a reserve amount that will withstand a 90% confidence level of future (Fiscal Year 2023 and 2024) loss and ALAE payments, \$1,969,680, plus one claim paid completely at the Super Retention of \$2,000,000.

Thus, Oliver Wyman’s selected estimate of the total fund reserve needed as of June 30, 2022 is \$3,969,680 as found on Exhibit A, Page 8. Our recommendation is The Fund retains this cash balance as a margin against potential future premium shortfalls. This amount represents approximately the 99% confidence level of future loss and ALAE payments.

The table on the following page documents various percentiles of expected loss and ALAE payments for Fiscal Years 2023 and 2024 as well as the estimated risk margin (with and without a Super Retention claim) from our selected estimate.

Percentile	FY 2023 Cash Flow (1)	FY 2024 Cash Flow (2)	FY 2023-24 Cash Flow (3)	Risk Margin (4)	Risk Margin w/ Large Claim (5)
10%	3,516,243	3,606,059	7,122,301	(1,813,444)	186,556
20%	3,782,997	3,879,627	7,662,624	(1,273,121)	726,879
30%	3,987,817	4,089,678	8,077,495	(858,251)	1,141,749
40%	4,171,590	4,278,146	8,449,736	(486,009)	1,513,991
50%	4,351,009	4,462,147	8,813,156	(122,589)	1,877,411
60%	4,538,144	4,654,063	9,192,207	256,462	2,256,462
70%	4,747,279	4,868,540	9,615,819	680,074	2,680,074
80%	5,004,307	5,132,133	10,136,440	1,200,694	3,200,694
90%	5,383,951	5,521,474	10,905,425	1,969,680	3,969,680
99%	6,405,037	6,568,641	12,973,678	4,037,933	6,037,933
Selected	4,411,531	4,524,215	8,935,745		

Our unpaid liability estimate shown on Exhibit A, Pages 4 and 5 of \$18,748,971 is for claims with accident dates between July 1, 2003 through June 30, 2021. Our estimates of loss and ALAE payments for upcoming fiscal years include payments on these liabilities as well as case reserves on claims occurring prior to July 1, 2003.

Relevant Comments

In the course of the review, Oliver Wyman applied several generally accepted loss and ALAE reserving methodologies and procedures to derive unpaid loss estimates. Oliver Wyman gave consideration to the relative strengths and weaknesses of each of the methods in developing our selected point estimates.

Unless specified as a high or low end estimate, the estimated required unpaid loss and ALAE liabilities, estimated payments, and the prospective loss rates presented in this report are intended to represent actuarial central estimates which, consistent with the applicable actuarial standard of practice, we define as the expected value over the range of reasonably possible (as opposed to all conceivable) outcomes.

All projections presented in this report are net of subrogation and salvage (to the extent captured in the historical claims data) and are limited to The Fund's per occurrence retention.

Loss and ALAE estimates may be dependent on exposure projections; if actual exposures differ from projected amounts, our loss and ALAE estimates may need to be adjusted.

All numbers throughout this report are on an undiscounted value basis, i.e., they do not reflect discount for the time value of money.

Whenever the term "loss" or "losses" is used in this report, unless specified otherwise, it should be considered to include ALAE.

2. Background

The Risk Management Division of the Minnesota Department of Administration manages the Workers' Compensation Revolving Fund, which covers approximately 57,700 employees of the executive legislative and judicial branches of state government, along with employees of some quasi-state agencies such as the State Fair and the Minnesota Historical Society. Over 20,000 of the employees are covered under the Premium Pool, which is a separate funding pool operated under the Workers' Compensation Revolving Fund and is the focus of this review. The self-insured, self-administered program provides and coordinates claim management, disability management, and managed health care for state workers who are injured on the job and office workers' compensation legal services for state agencies.

3. Data

Oliver Wyman relied upon data prepared by Gay Sharpen of the Risk Management Division. Oliver Wyman relied upon the data without independent verification and audit. Although the data appears reasonable and the indications are based upon reliable data, if there are any undiscovered material data inconsistencies, the projections could be affected.

Ms. Sharpen provided the following data:

- Individual claim listings evaluated annually as of 6/30, beginning on 6/30/15 and ending 6/30/21. Claim data included loss and ALAE combined.
- Individual claim listing evaluated as of 6/30/21 with paid, case reserve, and recovery amounts separated into medical, indemnity, rehabilitation, employee attorney fees, expenses, and penalties
- The Fund's actual and estimated balance sheet for Fiscal Years 2004 through 2022

Oliver Wyman created paid loss and ALAE, incurred loss and ALAE, reported claim count, and closed claim count triangles from the individual claims listings with loss and ALAE combined provided for this review and our previous review in 2014. Individual claims were limited to selected Super Retention for the calendar year the claim occurred in. Reported claims were counted if the net incurred was greater than one; closed claims were counted if net paid equaled net incurred and net incurred was greater than one. All loss and ALAE amounts were included in the review.

Oliver Wyman used the individual claim listing separated by category for our analysis. The medical, indemnity, and rehabilitation amounts were summed together and limited to the selected WCRA retention, with employee attorney fees, expenses, and penalties included at unlimited amounts.

Oliver Wyman chose to use The Fund's gross revenue amounts for fiscal years as our exposure basis. We assumed no change from the Fiscal Year 2022 gross revenue estimate for our Fiscal Year 2023 and 2024 gross revenue estimates.

4. Methodology

This report was prepared in accordance with generally accepted actuarial standards as promulgated by the Actuarial Standards Board.

The methodologies employed are as follows:

- Incurred Loss & ALAE Development
- Paid Loss & ALAE Development
- Incurred Loss & ALAE Bornhuetter-Ferguson
- Paid Loss & ALAE Bornhuetter-Ferguson
- Average Incurred but not Reported ("IBNR")
- Loss Rate (for the Fiscal Years 2022 through 2024 estimates only)

Oliver Wyman fit an inverse power curve on selected development factors for the WC incurred loss & ALAE, paid loss & ALAE, and closed claim count triangles. The inverse power curve was selected for development periods lacking credibility or having insufficient data points.

As part of the analysis, Oliver Wyman attempted to gauge any biases inherent in our actuarial methodologies. As a result, Oliver Wyman produced a series of diagnostic exhibits that aided in establishing the selected ultimate loss estimate.

The following diagnostic exhibits appear in the analysis:

- Closed Claim Counts / Reported Claim Counts
- Paid Loss & ALAE / Incurred Loss & ALAE
- Case Reserves
- Average Case Reserves per Open Claim
- Average Incurred Loss & ALAE per Reported Claim
- Average Paid Loss & ALAE per Reported Claim
- Paid Loss & ALAE / Ultimate Loss & ALAE
- Incurred Loss & ALAE / Ultimate Loss & ALAE
- Reported Claim Counts / Ultimate Claim Counts
- Closed Claim Counts / Ultimate Claim Counts
- Average Unpaid Loss & ALAE per Unpaid Claim
- Average IBNR Loss & ALAE per Unpaid Claim

Ultimate loss and ALAE was selected based upon the results of the methods and resultant diagnostics. This approach limits the impact of material biases underlying any one method.

Confidence Levels

Confidence levels were calculated for The Fund. We assumed a lognormal distribution and fit our selected estimate and coefficient of variation ("CV"), which is the standard deviation divided by the mean, to the

distribution's mean and variance, respectively, to determine the resulting confidence levels. Confidence levels are based upon payout patterns and inherent variability in ultimate losses.

The Summary exhibit displays our procedure for estimating the CV. CVs for each accident year are derived by taking the mean and standard deviation of historical implied ultimate loss / paid loss factors underlying our projections and then utilizing the following formula:

$$CV_{AY} = \text{Stddev} ([\text{Ultimate} / \text{Paid}]_{AY}) / [\text{Mean} ([\text{Ultimate} / \text{Paid}]_{AY}) - 1]$$

The corresponding accident period CVs were then multiplied by the indicated estimated payment for each accident period and then squared and summed across all years. In the interest of reflecting diversification of the accident year CVs, the square root was applied to the resultant sum and divided by our selected unpaid estimate to derive the overall CV.

5. Distribution and Use

Oliver Wyman prepared this report for the sole use of the client named herein for the stated purpose. This report includes important considerations, assumptions, and limitations and, as a result, is intended to be read and used only as a whole. This report may not be separated into, or distributed, in parts other than by the client to whom this report was issued, as needed, in the case of distribution to such client's directors, officers, or employees. All decisions in connection with the implementation or use of advice or recommendations contained in this report are the sole responsibility of the client named herein.

This report is not intended for general circulation or publication, nor is it to be used, quoted or distributed to others for any purpose other than those that may be set forth herein or in the written agreement pursuant to which we issued this report without the prior written consent of Oliver Wyman. Neither all nor any part of the contents of this report, any opinions expressed herein, or the firm with which this report is connected, shall be disseminated to the public through advertising media, public relations, news media, sales media, mail, direct transmittal, or any other public means of communications, without the prior written consent of Oliver Wyman.

Oliver Wyman's consent to any distribution of this report (whether herein or in the written agreement pursuant to which we issued this report) to parties other than of the client named herein does not constitute advice by Oliver Wyman to any such third parties. Any distribution to third parties shall be solely for informational purposes and not for purposes of reliance by any such parties. Oliver Wyman assumes no liability related to third party use of this report or any actions taken or decisions made as a consequence of the results, advice or recommendations set forth herein. This report should not replace the due diligence on behalf of any such third party.

6. Considerations and Limitations

For our analysis, we relied on data and information provided by the client named herein without independent audit. Though we have reviewed the data for reasonableness and consistency, we have not audited or otherwise verified this data. Our review of data may not always reveal imperfections. We have assumed that the data provided is both accurate and complete. The results of our analysis are dependent on this assumption. If this data or information is inaccurate or incomplete, our findings and conclusions might therefore be unreliable.

We estimated the prospective policy/accident period estimates developed in this analysis using estimated loss costs and the projected exposures. Prospective period loss and ALAE estimates are directly related to the projected exposures. Therefore, if actual exposures differ from the projection, we would need to adjust the prospective policy/accident period estimates accordingly.

Where historical data of the client named herein was either (i) not available, (ii) not appropriate or (iii) not sufficiently credible to develop our actuarial assumptions, we supplemented it with external information, as we deemed appropriate. Although we believe these external sources may be more predictive of future experience of the client named herein than any other data of which we are aware, the use of external data adds to the uncertainty associated with our projections.

The scope of the project does not include the estimation of any costs other than those described herein. Such ancillary costs may include unallocated loss adjustment expenses ("ULAE"); excess insurance premiums; the costs of trustee, legal, administrative, risk management and actuarial services; fees and assessments; and costs for surety bonds or letters of credit pertaining to claim liabilities.

We assumed that all insurance/reinsurance is valid and fully collectible. We made no assessment, and do not express any opinion, concerning the viability or collectability of any insurance or reinsurance. We have not evaluated the financial strength, claims-paying ability or any other factors with regard to the past, current, and prospective insurers/reinsurers of the client named herein.

We have not examined any assets that may be supporting the liabilities and have made no assumptions regarding the maturities and liquidity of these assets, should they exist. This examination is beyond the scope of our review.

Our models may retain more digits than those displayed. Also, the results of certain calculations may be presented in the exhibits with more or fewer digits than would be considered significant. As a result, there may be rounding differences between the results of calculations presented in the exhibits and replications of those calculations based on displayed underlying amounts. Also, calculation results may not have been adjusted to reflect the precision of the calculation.

We developed our conclusions based on an analysis of the data of the client named herein and on the estimation of the outcome of many contingent events. We developed our estimates from the historical claim experience and covered exposure, with adjustments for anticipated changes. Our estimates make no provision for extraordinary future emergence of new types of losses not sufficiently represented in historical databases or which are not yet quantifiable. Also, we assumed that the client named herein will remain a going concern, and we have not anticipated any impacts of potential insolvency, bankruptcy, or any similar event.

The sources of uncertainty affecting our estimates are numerous and include factors internal and external to the client named herein. Internal factors include items such as changes in claim reserving or settlement practices. The most significant external influences include, but are not limited to, changes in the legal, social, or regulatory

environment surrounding the claims process. Uncontrollable factors such as general economic conditions also contribute to the variability.

While this analysis complies with applicable Actuarial Standards of Practice, users of this analysis should recognize that our projections involve estimates of future events and are subject to economic and statistical variations from expected values. We have not anticipated any extraordinary changes to the legal, social, or economic environment that might affect the frequency or severity of claims. For these reasons, we do not guarantee that the emergence of actual losses will correspond to the projections in this analysis.

We have calculated estimates of the statistical uncertainty associated with the process risk inherent in our estimates. However, unless otherwise indicated, our probability level estimates do not address parameter or model risk. To the extent that the probability estimates do not address parameter risk or model risk, the true variability of results is greater than the range of outcomes presented. The client named herein may wish to consider this additional uncertainty in evaluating the estimates presented in this report.

The potential impact of the COVID-19 pandemic on workers compensation experience is highly uncertain. The unprecedented nature of the pandemic, the numerous potential impacts on claims experience, and the uncertainty associated with activities and actions intended to temper the impact (such as client-specific actions or more general governmental interventions) increase the uncertainty underlying the estimates contained in this report. There are numerous known and unknown potential impacts. We describe several of these uncertainties below:

- **Compensability of COVID-19 Claims** Businesses may incur Workers' Compensation claims due to employees becoming infected with COVID-19. However, claims directly related to COVID-19 may or may not be determined compensable as an occupational disease, depending on statutes, regulations, and court interpretations specific to an individual jurisdiction.
 - Some jurisdictions have different standards for different diseases.
 - Some jurisdictions exclude ordinary diseases of life, such as influenza, from coverage.
 - Specific employee classifications, most notably those involved in healthcare with direct patient contact, and public safety officers, may have lower thresholds of compensability than other employee classifications.
 - Some jurisdictions, such as Washington State, have implemented material policy changes with respect to the compensability of COVID-19 related claims. Other jurisdictions may follow.
- **Claim Frequency and Severity** Considerations for potential impacts of the COVID-19 pandemic and related societal and economic impacts on workers compensation claim frequency and severity include:
 - **Health Care Coverage:** Some states have mandated that health insurance must cover testing and emergency room/ urgent care visits related to COVID-19 without deductibles or copays. These types of measures may serve to temper workers compensation claim activity related directly to the illness. Actions taken by individual employers may have the same impact.
 - **High Demand Industries and Essential Businesses:** The hiring of new employees to meet growing demand in some industries could lead to an increase in claims, as claim incidence rates associated with new employees are typically higher than those associated with longer-tenured employees. Additionally, employees performing work to which they are not accustomed may lead to higher average severity of claims. The new demand for these workers is likely leading to longer working hours, which may increase the number of claims. Essential businesses may also see an increase in mental stress claims. Compensability of mental stress claims varies by jurisdiction.

- **Economic Impacts:** Sectors most affected by sudden job loss and furloughs may see an increase in workers compensation claims as employees seek to supplement their lost income. Potentially offsetting this increase, remaining employees may file fewer claims due to concerns over job security. The overall impact is unknown at this time. An economic downturn may also lead to an increase in claim severity. For example, employees may be more likely to involve attorneys in their claims, and claimants who are already receiving temporary disability benefits may attempt to extend those benefits.
- **Employers Liability** Employers liability may serve as a remedy for an employee who believes the infection was the result of employer negligence. If an employee's family member becomes infected, that could also lead to an employers liability claim.
- **Teleworking** Companies with a material shift to a teleworking environment may see an increase in claims for injuries related to non-ergonomic work environments stations and other potential safety hazards in employees' homes. Compensability of incidents related to these issues will vary by jurisdiction. Less exposure to other work-place hazards may have a counter effect.
- **Claims Handling Considerations** The claims process is likely to lengthen during this pandemic, leading to an increase in claim severity as workers compensation hearings and mediations are potentially postponed, and claimant access to doctors, nurse case managers and medical services is limited. Reduced availability of transitional duty jobs may also serve to increase claim costs for claimants who would have otherwise been able to return to work.

Potential impacts of the pandemic are many and the above only represents a sample of anticipated effects.

7. Acknowledgement of Qualifications

It has been our pleasure to provide this review to the Risk Management Division of the Minnesota Department of Administration. I am prepared to discuss the results at your request.

I, R. Scott Rees, am a Principal for Oliver Wyman Actuarial Consulting, Inc. I am an Associate of the Casualty Actuarial Society, a Member of the American Academy of Actuaries, and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial analysis contained in this report.



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Appendix A. Glossary

Accident Period

The period in which the event giving rise to a claim occurred, regardless of when the claim is actually reported.

Accounting Date

The point in time at which the estimate of unpaid loss and ALAE is evaluated.

Actuarial Central Estimate

An estimate that represents an expected value over the range of reasonably possible outcomes. Such range of reasonably possible outcomes may not include all conceivable outcomes.

Allocated Loss Adjustment Expense ("ALAE")

Expense costs associated with the handling and settling of an individual claim that can be directly attributed to the particular claim. Fees paid to outside defense attorneys and investigation firms are examples of this expense cost.

Case Reserves

The unpaid loss estimates established by adjusters on an individual claim basis.

Claim

A demand for payment under the coverage provided by a plan or contract. As used throughout this Glossary, it also includes suits, potentially compensable events, notifications, and unasserted claims.

Claim Frequency

The number of claims that occur over a period of time per unit of exposure.

Claim Reporting Pattern

The rate at which claims are assumed to be reported over time.

Claim Severity

The average cost per claim.

Coefficient of Variation ("CV")

A statistical measure of dispersion. The coefficient of variation is calculated as the standard deviation of the random process divided by the expected value (mean).

Confidence Level

The probability that the outcome of a random process will not exceed an associated estimate. For example, a 75% confidence level for an unpaid loss estimate of \$10 million would indicate that there is a 75% probability that the actual claim payments will be less than or equal to \$10 million. The estimate is defined in the context of the risks modeled in our analysis and may not consider all factors contributing to variability of outcomes.

Credibility

A measure of the predictive value of a body of data.

Development

The change between valuation dates in the observed values of certain fundamental quantities that may be used in the unpaid loss estimation process.

For example, the number of reported claims associated with events occurring within a particular period will change from one valuation date to the next until all claims have been reported. In a similar fashion, the paid loss amounts for events occurring within a particular period will change from one valuation date to the next until all claims have been reported and closed. The change in the number of reported claims or the change in the paid loss amounts is referred to as development. The concept of development also applies to reported incurred losses.

Discounted Unpaid Loss Estimate

The unpaid loss amount estimate presented on a basis that reflects the time value of money. In other words, how much would need to be invested as of the accounting date such that principal and interest would be equal to the expected future claim payments as they come due.

Estimated Ultimate Incurred Losses

The estimated cost of claims during a period. Ultimate incurred losses represent the total of paid loss amounts, case reserves, and IBNR.

Event

The incident or activity that triggers potential for loss or allocated loss adjustment expense payment.

Exposure

A measure of the underlying potential for claim costs.

Incurred but not Reported ("IBNR")

The unpaid loss estimate for: (a) events that have occurred for which claims have not been reported as of the accounting date, (b) future development of the case reserves, (c) claims that have been reported but not yet recorded in the loss listing, and (d) claims that have been closed but that will be reopened.

Loss

The cost associated with a claim. The cost may or may not include loss adjustment expenses.

Loss Adjustment Expenses ("LAE")

The costs of administering, determining coverage for, settling, or defending claims. Loss adjustment expenses include allocated loss adjustment expenses and unallocated loss adjustment expenses.

Loss Cost

The loss amount per exposure unit.

Method

The systematic procedure for developing an actuarial estimate.

Model

A mathematical or empirical representation of a specified phenomenon.

Model Risk

The risk that the methods are not appropriate to the circumstances or the models are not representative of the specified phenomenon.

Occurrence Insurance Coverage

A policy that provides coverage for all claims arising from events that occur during the policy period, no matter when they are reported.

Paid Losses

The total aggregate dollar amount paid on all reported claims as of a certain date.

Parameter Risk

The risk that the assumptions or parameters used in the methods or models are not representative of future outcomes.

Payment Pattern

The rate at which claims are paid over time.

Process Risk

The uncertainty associated with the projection of future contingencies that are inherently variable, even when the parameters are known with certainty.

Recorded Date

The date on which the claim is first entered in the statistical records of the insurer or claims administrator.

Recorded Loss Reserve or Liability

The provision for unpaid loss amounts shown in a published financial statement or in an internal statement of financial condition.

Report Date

The date on which the claim is first reported or recorded (in practice it is often taken to be the recorded date).

Report Period

The period in which a claim is reported, regardless of the time period in which the event occurred.

Reported Incurred Loss Amount

The total of paid loss amounts and case reserves.

Review Date

The date through which information is considered in the unpaid loss estimate analysis.

Risk Margin

An amount that may be added to the unpaid loss estimate to recognize the uncertainty in the estimate.

Salvage

Recoveries due to the sale of damaged or recovered property.

Subrogation

Recoveries from a third party responsible for the event for which a claim has already been paid.

Tail or Unreported Loss Estimate

The unpaid loss estimate for events that have occurred for which claims have not been reported as of the accounting date.

Unallocated Loss Adjustment Expense ("ULAE")

Loss adjustment expenses that cannot be attributed to an individual claim. Typically includes salaries, utilities, and rent apportioned to the claim adjustment expense function but not readily assignable to specific claims.

Undiscounted Unpaid Loss Estimate

The unpaid loss estimate presented on a basis that does not reflect the time value of money.

Unpaid Loss Estimate

The estimate of the obligation for future payments resulting from losses due to past events.

Valuation Date

The date through which transactions are included in the data used in the unpaid loss estimate analysis.

Appendix B. Exhibits

**State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Estimated Payment between 7/1/2023 and 6/30/2024**

Accident Period Ending	Maturity in months 6/30/2023	% of Ult. Unpaid 6/30/2023	Maturity in months 6/30/2024	% of Ult. Unpaid 6/30/2024	Expected Payment as % of Reserve	Indicated Reserve 6/30/2023	Estimated Payment	Selected Payment
		(1)		(2)	(3)	(4)	(5)	(6)
Prior	252	7.7%	264	7.3%	6.1%	2,663,079	161,527	161,527
6/30/2004	240	8.2%	252	7.7%	6.1%	310,311	18,825	18,825
6/30/2005	228	8.8%	240	8.2%	6.5%	74,620	4,853	4,853
6/30/2006	216	9.5%	228	8.8%	7.0%	192,474	13,454	13,454
6/30/2007	204	10.3%	216	9.5%	7.8%	87,554	6,851	6,851
6/30/2008	192	11.2%	204	10.3%	7.9%	201,906	16,045	16,045
6/30/2009	180	11.9%	192	11.2%	6.2%	1,253,056	77,827	77,827
6/30/2010	168	12.9%	180	11.9%	7.7%	191,728	14,760	14,760
6/30/2011	156	13.3%	168	12.9%	3.3%	662,322	22,052	22,052
6/30/2012	144	13.8%	156	13.3%	3.3%	631,927	21,046	21,046
6/30/2013	132	14.6%	144	13.8%	5.8%	950,456	54,654	54,654
6/30/2014	120	15.7%	132	14.6%	6.6%	182,747	12,040	12,040
6/30/2015	108	17.0%	120	15.7%	7.9%	226,529	17,800	17,800
6/30/2016	96	18.8%	108	17.0%	9.8%	671,910	65,627	65,627
6/30/2017	84	20.4%	96	18.8%	7.7%	1,539,906	117,970	117,970
6/30/2018	72	22.4%	84	20.4%	9.0%	1,354,980	121,363	121,363
6/30/2019	60	25.2%	72	22.4%	11.1%	1,351,128	150,041	150,041
6/30/2020	48	29.9%	60	25.2%	15.8%	1,709,296	269,754	269,754
6/30/2021	36	35.3%	48	29.9%	15.2%	2,026,649	307,349	307,349
6/30/2022	24	50.8%	36	35.3%	30.5%	3,080,442	939,984	939,984
6/30/2023	12	75.9%	24	50.8%	33.1%	4,195,385	1,389,862	1,055,129
6/30/2024	0	100.0%	12	75.9%	24.1%	5,332,112	1,283,098	1,055,263
Total								4,524,215

Notes:

(1)-(2) = 1 - 1 / Exhibit F, Page 1, Cumulative LDF

(3) = [(1) - (2)] / (1)

(4) Exhibit A, Page 2, Column (4) - Exhibit A, Page 2, Column (6); 6/30/2024 = Exhibit B, Page 2, Row (15)

(5) = (4) * (3)

(6) Selected by Oliver Wyman

**State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Estimated Payment between 7/1/2022 and 6/30/2023**

Accident Period Ending	Maturity in months 6/30/2022	% of Ult. Unpaid 6/30/2022	Maturity in months 6/30/2023	% of Ult. Unpaid 6/30/2023	Expected Payment as % of Reserve	Indicated Reserve 6/30/2022	Estimated Payment	Selected Payment
		(1)		(2)	(3)	(4)	(5)	(6)
Prior	240	8.2%	252	7.7%	6.1%	2,835,064	171,985	171,985
6/30/2004	228	8.8%	240	8.2%	6.5%	331,895	21,584	21,584
6/30/2005	216	9.5%	228	8.8%	7.0%	80,229	5,608	5,608
6/30/2006	204	10.3%	216	9.5%	7.8%	208,815	16,340	16,340
6/30/2007	192	11.2%	204	10.3%	7.9%	95,113	7,559	7,559
6/30/2008	180	11.9%	192	11.2%	6.2%	215,276	13,371	13,371
6/30/2009	168	12.9%	180	11.9%	7.7%	1,357,570	104,514	104,514
6/30/2010	156	13.3%	168	12.9%	3.3%	198,331	6,603	6,603
6/30/2011	144	13.8%	156	13.3%	3.3%	685,141	22,819	22,819
6/30/2012	132	14.6%	144	13.8%	5.8%	670,482	38,555	38,555
6/30/2013	120	15.7%	132	14.6%	6.6%	1,017,494	67,038	67,038
6/30/2014	108	17.0%	120	15.7%	7.9%	198,331	15,584	15,584
6/30/2015	96	18.8%	108	17.0%	9.8%	251,050	24,521	24,521
6/30/2016	84	20.4%	96	18.8%	7.7%	727,655	55,744	55,744
6/30/2017	72	22.4%	84	20.4%	9.0%	1,691,401	151,495	151,495
6/30/2018	60	25.2%	72	22.4%	11.1%	1,524,245	169,265	169,265
6/30/2019	48	29.9%	60	25.2%	15.8%	1,604,315	253,187	253,187
6/30/2020	36	35.3%	48	29.9%	15.2%	2,014,856	305,560	305,560
6/30/2021	24	50.8%	36	35.3%	30.5%	2,916,654	890,005	890,005
6/30/2022	12	75.9%	24	50.8%	33.1%	4,115,473	1,363,388	1,035,031
6/30/2023	0	100.0%	12	75.9%	24.1%	5,230,548	1,258,658	1,035,163
Total								4,411,531

Notes:

(1)-(2) = 1 - 1 / Exhibit F, Page 1, Cumulative LDF

(3) = [(1) - (2)] / (1)

(4) Exhibit A, Page 3, Column (4) - Exhibit A, Page 3, Column (6); 6/30/2023 = Exhibit B, Page 2, Row (12)

(5) = (4) * (3)

(6) Selected by Oliver Wyman

**State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Estimated Payment between 7/1/2021 and 6/30/2022**

Accident Period Ending	Maturity in months 6/30/2021	% of Ult. Unpaid 6/30/2021	Maturity in months 6/30/2022	% of Ult. Unpaid 6/30/2022	Expected Payment as % of Reserve	Indicated Reserve 6/30/2021	Estimated Payment	Selected Payment
		(1)		(2)	(3)	(4)	(5)	(6)
Prior	228	8.8%	240	8.2%	6.5%	3,032,261	197,197	197,197
6/30/2004	216	9.5%	228	8.8%	7.0%	356,839	24,944	24,944
6/30/2005	204	10.3%	216	9.5%	7.8%	87,040	6,811	6,811
6/30/2006	192	11.2%	204	10.3%	7.9%	226,842	18,027	18,027
6/30/2007	180	11.9%	192	11.2%	6.2%	101,411	6,299	6,299
6/30/2008	168	12.9%	180	11.9%	7.7%	233,232	17,956	17,956
6/30/2009	156	13.3%	168	12.9%	3.3%	1,404,326	46,756	46,756
6/30/2010	144	13.8%	156	13.3%	3.3%	205,164	6,833	6,833
6/30/2011	132	14.6%	144	13.8%	5.8%	726,943	41,801	41,801
6/30/2012	120	15.7%	132	14.6%	6.6%	717,772	47,290	47,290
6/30/2013	108	17.0%	120	15.7%	7.9%	1,104,263	86,769	86,769
6/30/2014	96	18.8%	108	17.0%	9.8%	219,799	21,468	21,468
6/30/2015	84	20.4%	96	18.8%	7.7%	271,878	20,828	20,828
6/30/2016	72	22.4%	84	20.4%	9.0%	799,241	71,586	71,586
6/30/2017	60	25.2%	72	22.4%	11.1%	1,902,693	211,291	211,291
6/30/2018	48	29.9%	60	25.2%	15.8%	1,809,872	285,627	285,627
6/30/2019	36	35.3%	48	29.9%	15.2%	1,891,108	286,794	286,794
6/30/2020	24	50.8%	36	35.3%	30.5%	2,899,682	884,826	884,826
6/30/2021	12	75.9%	24	50.8%	33.1%	3,790,866	1,255,851	874,213
6/30/2022	0	100.0%	12	75.9%	24.1%	5,130,919	1,234,683	1,015,446
Total								4,172,762

Notes:

- (1)-(2) = 1 - 1 / Exhibit F, Page 1, Cumulative LDF
(3) = [(1) - (2)] / (1)
(4) Prior = Known Case Reserves on open claims;
6/30/2022 = Exhibit B, Page 2, Row (9);
All Other Periods = Exhibit A, Page 4, Column (6)
(5) = (4) * (3)
(6) Selected by Oliver Wyman

State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Summary
Analysis @ 6/30/21

Limited Loss, Unlimited ALAE

Accident Period Ending	Revenue (00s)	Paid to Date	Incurred to Date	Case Reserves	IBNR Reserve	Total Reserve	Selected Ultimate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
6/30/2004	47,387	3,228,250	3,385,089	156,839	200,000	356,839	3,585,089
6/30/2005	58,353	3,574,134	3,581,173	7,040	80,000	87,040	3,661,173
6/30/2006	56,626	2,323,410	2,365,333	41,924	184,918	226,842	2,550,251
6/30/2007	52,801	2,874,473	2,895,884	21,411	80,000	101,411	2,975,884
6/30/2008	52,718	3,211,102	3,284,334	73,232	160,000	233,232	3,444,334
6/30/2009	54,172	4,595,651	5,839,977	1,244,326	160,000	1,404,326	5,999,977
6/30/2010	55,404	4,202,753	4,247,917	45,164	160,000	205,164	4,407,917
6/30/2011	57,246	3,775,632	4,160,574	384,943	342,000	726,943	4,502,574
6/30/2012	57,881	2,818,135	3,045,907	227,772	490,000	717,772	3,535,907
6/30/2013	61,836	3,720,096	4,390,359	670,263	434,000	1,104,263	4,824,359
6/30/2014	64,101	2,184,370	2,206,169	21,799	198,000	219,799	2,404,169
6/30/2015	63,189	2,234,567	2,241,441	6,874	265,005	271,878	2,506,445
6/30/2016	63,381	1,726,457	1,950,298	223,841	575,400	799,241	2,525,698
6/30/2017	62,971	2,644,525	3,625,310	980,785	921,907	1,902,693	4,547,217
6/30/2018	61,372	2,797,786	3,784,299	986,513	823,359	1,809,872	4,607,658
6/30/2019	62,724	3,599,556	4,301,390	701,835	1,189,274	1,891,108	5,490,664
6/30/2020	61,623	1,998,965	3,557,449	1,558,484	1,341,198	2,899,682	4,898,647
6/30/2021	64,448	542,832	2,441,285	1,898,452	1,892,414	3,790,866	4,333,699
Total		52,052,691	61,304,187	9,251,496	9,497,475	18,748,971	70,801,662

Claim Counts

Closed	Reported	Open	Unreported	Unpaid	Selected Ultimate
(8)	(9)	(10)	(11)	(12)	(13)
456	461	5	-	5	461
422	424	2	-	2	424
426	429	3	-	3	429
422	424	2	-	2	424
448	452	4	-	4	452
465	469	4	-	4	469
400	404	4	-	4	404
412	421	9	-	9	421
348	358	10	-	10	358
346	353	7	-	7	353
335	338	3	-	3	338
276	282	6	-	6	282
272	279	7	-	7	279
334	350	16	1	17	351
277	301	24	1	25	302
333	366	33	2	35	368
291	342	51	5	56	347
81	264	183	(2)	181	262
6,344	6,717	373	7	380	6,724

Averages

Accident Period Ending	Paid Claim	Incurred Claim	Open Claim	Unpaid Claim	Ultimate Severity	Frequency	Implied Rate
(14)	(15)	(16)	(17)	(18)	(19)	(20)	
6/30/2004	7,079	7,343	31,368	71,368	7,777	9.73	76
6/30/2005	8,470	8,446	3,520	43,520	8,635	7.27	63
6/30/2006	5,454	5,514	13,975	75,614	5,945	7.58	45
6/30/2007	6,812	6,830	10,706	50,706	7,019	8.03	56
6/30/2008	7,168	7,266	18,308	58,308	7,620	8.57	65
6/30/2009	9,883	12,452	311,081	351,081	12,793	8.66	111
6/30/2010	10,507	10,515	11,291	51,291	10,911	7.29	80
6/30/2011	9,164	9,883	42,771	80,771	10,695	7.35	79
6/30/2012	8,098	8,508	22,777	71,777	9,877	6.19	61
6/30/2013	10,752	12,437	95,752	157,752	13,667	5.71	78
6/30/2014	6,521	6,527	7,266	73,266	7,113	5.27	38
6/30/2015	8,096	7,948	1,146	45,313	8,888	4.46	40
6/30/2016	6,347	6,990	31,977	114,177	9,053	4.40	40
6/30/2017	7,918	10,358	61,299	111,923	12,955	5.57	72
6/30/2018	10,100	12,572	41,105	72,395	15,257	4.92	75
6/30/2019	10,809	11,752	21,268	54,032	14,920	5.87	88
6/30/2020	6,869	10,402	30,559	51,780	14,117	5.63	79
6/30/2021	6,702	9,247	10,374	20,944	16,541	4.07	67

Notes:

- (1)-(3) Client Data
 (4) = (3) - (2)
 (5) = (7) - (3)
 (6) = (4) + (5)
 (7) From Exhibit B, Page 1, Column (5)
 (8)-(9) Client Data
 (10) = (9) - (8)
 (11) = (13) - (9)
 (12) = (10) + (11)
 (13) From Exhibit E, Page 1, Column (4)
 (14) = (2) / (8)
 (15) = (3) / (9)
 (16) = (4) / (10)
 (17) = (6) / (12)
 (18) = (7) / (13)
 (19) = (13) / (1) * 1,000
 (20) = (7) / (1)

State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Analysis @ 6/30/21

Accident Period Ending	As of 6/30/21						As of 6/30/14					
	Ultimate	Paid	Incurred	Case	IBNR	Total	Ultimate	Paid	Incurred	Case	IBNR	Total
	Loss & ALAE	Loss & ALAE	Loss & ALAE	Reserves	Unpaid	Unpaid	Loss & ALAE	Loss & ALAE	Loss & ALAE	Reserves	Unpaid	Unpaid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
6/30/2004	3,585,089	3,228,250	3,385,089	156,839	200,000	356,839	3,544,019	2,767,041	3,257,019	489,978	287,000	776,978
6/30/2005	3,661,173	3,574,134	3,581,173	7,040	80,000	87,040	3,646,039	3,498,274	3,534,039	35,765	112,000	147,765
6/30/2006	2,550,251	2,323,410	2,365,333	41,924	184,918	226,842	3,022,092	2,174,267	2,752,092	577,825	270,000	847,825
6/30/2007	2,975,884	2,874,473	2,895,884	21,411	80,000	101,411	3,202,204	2,718,030	2,887,204	169,174	315,000	484,174
6/30/2008	3,444,334	3,211,102	3,284,334	73,232	160,000	233,232	3,714,872	2,971,806	3,338,569	366,763	376,303	743,066
6/30/2009	5,999,977	4,595,651	5,839,977	1,244,326	160,000	1,404,326	6,013,490	4,025,050	5,537,421	1,512,371	476,069	1,988,440
6/30/2010	4,407,917	4,202,753	4,247,917	45,164	160,000	205,164	4,488,266	3,505,778	3,655,093	149,315	833,173	982,488
6/30/2011	4,502,574	3,775,632	4,160,574	384,943	342,000	726,943	4,207,963	2,966,086	3,495,287	529,201	712,676	1,241,877
6/30/2012	3,535,907	2,818,135	3,045,907	227,772	490,000	717,772	3,541,180	2,053,359	2,890,633	837,274	650,546	1,487,821
6/30/2013	4,824,359	3,720,096	4,390,359	670,263	434,000	1,104,263	3,782,424	1,767,073	2,646,121	879,048	1,136,303	2,015,351
6/30/2014	2,404,169	2,184,370	2,206,169	21,799	198,000	219,799	3,966,052	810,336	1,894,201	1,083,865	2,071,851	3,155,715
6/30/2015	2,506,445	2,234,567	2,241,441	6,874	265,005	271,878	4,424,396					
6/30/2016	2,525,698	1,726,457	1,950,298	223,841	575,400	799,241	4,784,984					
6/30/2017	4,547,217	2,644,525	3,625,310	980,785	921,907	1,902,693	5,174,960					
6/30/2018	4,607,658	2,797,786	3,784,299	986,513	823,359	1,809,872						
6/30/2019	5,490,664	3,599,556	4,301,390	701,835	1,189,274	1,891,108						
6/30/2020	4,898,647	1,998,965	3,557,449	1,558,484	1,341,198	2,899,682						
6/30/2021	4,333,699	542,832	2,441,285	1,898,452	1,892,414	3,790,866						
Total	70,801,662	52,052,691	61,304,187	9,251,496	9,497,475	18,748,971	57,512,940	29,257,100	35,887,679	6,630,578	7,240,922	13,871,500

Accident Period Ending	Difference					
	Ultimate	Paid	Incurred	Case	IBNR	Total
	Loss & ALAE	Loss & ALAE	Loss & ALAE	Reserves	Unpaid	Unpaid
	(13)	(14)	(15)	(16)	(17)	(18)
6/30/2004	41,070	461,209	128,070	(333,139)	(87,000)	(420,139)
6/30/2005	15,135	75,860	47,135	(28,725)	(32,000)	(60,725)
6/30/2006	(471,840)	149,143	(386,758)	(535,901)	(85,082)	(620,983)
6/30/2007	(226,321)	156,442	8,679	(147,763)	(235,000)	(382,763)
6/30/2008	(270,538)	239,296	(54,235)	(293,531)	(216,303)	(509,834)
6/30/2009	(13,513)	570,601	302,556	(268,045)	(316,069)	(584,114)
6/30/2010	(80,349)	696,974	592,823	(104,151)	(673,173)	(777,324)
6/30/2011	294,611	809,546	665,287	(144,258)	(370,676)	(514,934)
6/30/2012	(5,273)	764,776	155,274	(609,502)	(160,546)	(770,049)
6/30/2013	1,041,935	1,953,023	1,744,238	(208,785)	(702,303)	(911,088)
6/30/2014	(1,561,883)	1,374,034	311,968	(1,062,065)	(1,873,851)	(2,935,916)
6/30/2015	(1,917,950)	2,234,567	2,241,441	6,874	265,005	271,878
6/30/2016	(2,259,286)	1,726,457	1,950,298	223,841	575,400	799,241
6/30/2017	(627,743)	2,644,525	3,625,310	980,785	921,907	1,902,693
6/30/2018	4,607,658	2,797,786	3,784,299	986,513	823,359	1,809,872
6/30/2019	5,490,664	3,599,556	4,301,390	701,835	1,189,274	1,891,108
6/30/2020	4,898,647	1,998,965	3,557,449	1,558,484	1,341,198	2,899,682
6/30/2021	4,333,699	542,832	2,441,285	1,898,452	1,892,414	3,790,866
Total	13,288,722	22,795,591	25,416,508	2,620,918	2,256,553	4,877,471
Thru 6/30/14	(1,236,966)	7,250,904	3,515,038	(3,735,866)	(4,752,004)	(8,487,869)

Notes:
(1) Exhibit B, Page 1, Column 6
(2)-(3) Client Data
(4) = (3) - (2)
(5) = (1) - (3)
(6) = (4) + (5)
(7)-(12) From 6/30/14 Analysis
(13) = (1) - (7)
(14) = (2) - (8)
(15) = (3) - (9)
(16) = (4) - (10)
(17) = (5) - (11)
(18) = (6) - (12)

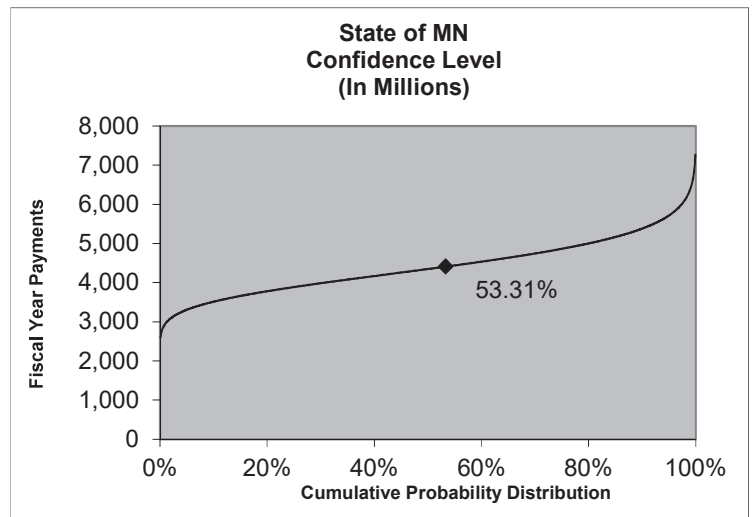
**State of Minnesota
WC Fund
Confidence Levels of Fiscal Year 2023 Paid Loss
Data evaluated as of 6/30/21**

	FY 2023 Paid Loss & ALAE	CV	Low End	High End
Workers Compensation	\$ 4,411,531	16.7%	\$ 4,171,590	\$ 4,747,279

Parameters of a Lognormal Curve Fit
Method of Moments

Coefficient of Variation	0.167
σ	0.166
σ^2	0.028
μ	(0.014)

<u>Confidence Level Factors</u>		<u>FY 2023 Paid</u>
99.0%	1.452	6,405,037
90.0%	1.220	5,383,951
80.0%	1.134	5,004,307
75.0%	1.103	4,867,201
70.0%	1.076	4,747,279
60.0%	1.029	4,538,144
50.0%	0.986	4,351,009
40.0%	0.946	4,171,590
30.0%	0.904	3,987,817
20.0%	0.858	3,782,997
10.0%	0.797	3,516,243



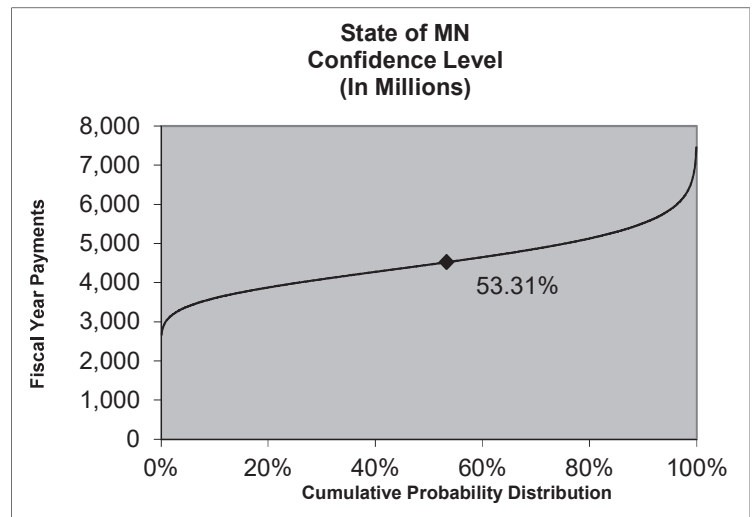
**State of Minnesota
WC Fund
Confidence Levels of Fiscal Year 2024 Paid Loss
Data evaluated as of 6/30/21**

	<u>FY 2024</u> <u>Paid Loss & ALAE</u>	<u>CV</u>	<u>Low End</u>	<u>High End</u>
Workers Compensation	\$ 4,524,215	16.7%	\$ 4,278,146	\$ 4,868,540

Parameters of a Lognormal Curve Fit
Method of Moments

Coefficient of Variation	0.167
σ	0.166
σ^2	0.028
μ	(0.014)

<u>Confidence Level Factors</u>		<u>FY 2024 Paid</u>
99.0%	1.452	6,568,641
90.0%	1.220	5,521,474
80.0%	1.134	5,132,133
75.0%	1.103	4,991,524
70.0%	1.076	4,868,540
60.0%	1.029	4,654,063
50.0%	0.986	4,462,147
40.0%	0.946	4,278,146
30.0%	0.904	4,089,678
20.0%	0.858	3,879,627
10.0%	0.797	3,606,059



**State of Minnesota
Workers' Compensation**

WC Fund Reserve Target

Percentile	FY 2023 Cash Flow (1)	FY 2024 Cash Flow (2)	FY 2023-24 Cash Flow (3)	Risk Margin (4)	Risk Margin w/ Large Claim (5)
10%	3,516,243	3,606,059	7,122,301	(1,813,444)	186,556
20%	3,782,997	3,879,627	7,662,624	(1,273,121)	726,879
30%	3,987,817	4,089,678	8,077,495	(858,251)	1,141,749
40%	4,171,590	4,278,146	8,449,736	(486,009)	1,513,991
50%	4,351,009	4,462,147	8,813,156	(122,589)	1,877,411
60%	4,538,144	4,654,063	9,192,207	256,462	2,256,462
70%	4,747,279	4,868,540	9,615,819	680,074	2,680,074
80%	5,004,307	5,132,133	10,136,440	1,200,694	3,200,694
90%	5,383,951	5,521,474	10,905,425	1,969,680	3,969,680
99%	6,405,037	6,568,641	12,973,678	4,037,933	6,037,933
Selected	4,411,531	4,524,215	8,935,745		

Notes:

- (1) From Exhibit A, Page 6
- (2) From Exhibit A, Page 7
- (3) = (1) + (2)
- (4) Column (3) - "Mean" Column (3)
- (5) Column (4) + Current Retention For WC Fund

State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Analysis @ 6/30/21

Selection of Ultimate Loss

Accident Period Ending	Loss Methods					Selected Ultimate Loss & ALAE	Trended			Ultimate Claim Severity	Ultimate Pure Premium
	Incurred Loss Dev.	Paid Loss Dev.	Incurred B-F	Paid B-F	Avg. IBNR		Incurred Loss & ALAE	Open Counts	Gross Revenue		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
6/30/2004	3,454,433	3,565,795	3,435,179	3,464,456	3,585,089	3,585,089	3,385,089	5	78,323	7,777	46
6/30/2005	3,663,514	3,983,202	3,651,769	3,896,707	3,661,173	3,661,173	3,581,173	2	93,639	8,635	39
6/30/2006	2,426,571	2,615,169	2,443,866	2,670,585	2,485,333	2,550,251	2,365,333	3	88,221	5,945	29
6/30/2007	2,980,627	3,262,562	2,980,133	3,226,957	2,975,884	2,975,884	2,895,884	2	79,867	7,019	37
6/30/2008	3,393,456	3,686,151	3,382,895	3,606,106	3,444,334	3,444,334	3,284,334	4	77,418	7,620	44
6/30/2009	6,051,722	5,302,547	5,953,160	5,026,890	5,999,977	5,999,977	5,839,977	4	77,236	12,793	78
6/30/2010	4,425,801	4,875,048	4,383,575	4,668,210	4,407,917	4,407,917	4,247,917	4	76,692	10,911	57
6/30/2011	4,365,461	4,422,767	4,327,555	4,296,206	4,502,574	4,502,574	4,160,574	9	76,934	10,695	59
6/30/2012	3,248,863	3,341,554	3,275,049	3,392,693	3,535,907	3,535,907	3,045,907	10	75,522	9,877	47
6/30/2013	4,740,832	4,482,028	4,688,610	4,405,938	4,824,359	4,824,359	4,390,359	7	78,332	13,667	62
6/30/2014	2,402,744	2,691,432	2,556,394	2,990,870	2,404,169	2,404,169	2,206,169	3	78,836	7,113	30
6/30/2015	2,506,445	2,807,347	2,697,071	3,113,810	2,802,441	2,506,445	2,241,441	6	75,451	8,888	33
6/30/2016	2,240,745	2,225,106	2,523,026	2,716,646	2,525,698	2,525,698	1,950,298	7	73,476	9,053	34
6/30/2017	4,279,125	3,535,915	4,310,111	3,774,401	4,815,310	4,547,217	3,625,310	16	70,875	12,955	64
6/30/2018	4,607,658	3,993,049	4,579,608	4,130,036	5,659,299	4,607,658	3,784,299	24	67,063	15,257	69
6/30/2019	5,490,664	5,562,136	5,307,771	5,238,979	6,926,390	5,490,664	4,301,390	33	66,544	14,920	83
6/30/2020	4,996,447	4,061,280	4,898,647	4,363,719	6,077,449	4,898,647	3,557,449	51	63,472	14,117	77
6/30/2021	3,944,944	2,255,824	4,333,699	4,312,973	5,699,285	4,333,699	2,441,285	183	64,448	16,541	67
Total	69,220,053	66,668,913	69,728,117	69,296,183	76,332,587	70,801,662	61,304,187	373			

Notes:

- (1) Exhibit C, Page 2, Col. (3)
- (2) Exhibit C, Page 1, Col. (3)
- (3) Exhibit D, Page 1, Col. (7)
- (4) Exhibit D, Page 2, Col. (7)
- (5) Exhibit C, Page 3, Col. (5)
- (6) Selected by Oliver Wyman
- (7)-(9) Client Data
- (10) = (6) / Exhibit E, Page 1, Col 4
- (11) = (6) / (9)

State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Analysis @ 6/30/21

Funding Estimate - 21-22 & 22-23 & 23-24

Accident Period Ending	Gross Revenue (00s)	Selected Ultimate Loss	Exposure Trend	Claim Severity Trend	Benefit Level Adj. Factor	Trended Pure Premium
(1)	(2)	(3)	(4)	(5)	(6)	
6/30/2004	47,387	3,585,089	1.702	2.407	1.055	113
6/30/2005	58,353	3,661,173	1.653	2.292	1.052	92
6/30/2006	56,626	2,550,251	1.605	2.183	1.051	64
6/30/2007	52,801	2,975,884	1.558	2.079	1.049	79
6/30/2008	52,718	3,444,334	1.513	1.980	1.032	88
6/30/2009	54,172	5,999,977	1.469	1.886	1.024	146
6/30/2010	55,404	4,407,917	1.426	1.796	1.023	103
6/30/2011	57,246	4,502,574	1.384	1.710	1.023	99
6/30/2012	57,881	3,535,907	1.344	1.629	1.022	76
6/30/2013	61,836	4,824,359	1.305	1.551	1.012	94
6/30/2014	64,101	2,404,169	1.267	1.477	1.008	44
6/30/2015	63,189	2,506,445	1.230	1.407	1.007	46
6/30/2016	63,381	2,525,698	1.194	1.340	1.004	45
6/30/2017	62,971	4,547,217	1.159	1.276	1.002	80
6/30/2018	61,372	4,607,658	1.126	1.216	1.003	81
6/30/2019	62,724	5,490,664	1.093	1.158	1.001	93
6/30/2020	61,623	4,898,647	1.061	1.103	1.000	83
6/30/2021	64,448	4,333,699	1.030	1.050	1.000	69

Notes:

	3 Year Avg Ex Last	86
(1) Client Data	4 Year Avg Ex Last	84
(2) Exhibit B, Page 1, Col 6	5 Year Avg Ex Last	76
(3) Trended at 3%	5 Year Avg Ex High-Low Ex Last	81
(4) Trended at 5%	All Year Avg Ex Last	84
(5) 2020 NCCI Statistical Bulletin		
(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)	5,130,919
(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)	5,230,548
(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)	5,332,112

**State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Analysis @ 6/30/21**

Paid Loss Development Method

Accident Period Ending	Prior Ultimate Loss & ALAE	Prior Unpaid	Expected % Unpaid @ 6/30/14	Expected % Unpaid @ 6/30/21	Expected Paid 7/1/14 - 6/30/21	Actual Paid 7/1/14 - 6/30/21	Actual vs. Expected	Cumulative Paid to Date	Paid LDF @ 6/30/21	Estimated Ultimate Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
6/30/2004	3,544,019	776,978	13.4%	6.5%	398,835	461,209	62,373	3,228,250	1.105	3,565,795
6/30/2005	3,646,039	147,765	14.8%	7.3%	75,241	75,860	619	3,574,134	1.114	3,983,202
6/30/2006	3,022,092	847,825	16.6%	8.1%	436,308	149,143	(287,166)	2,323,410	1.126	2,615,169
6/30/2007	3,202,204	484,174	18.4%	9.0%	248,807	156,442	(92,365)	2,874,473	1.135	3,262,562
6/30/2008	3,714,872	743,066	21.0%	9.9%	393,181	239,296	(153,884)	3,211,102	1.148	3,686,151
6/30/2009	6,013,490	1,988,440	25.6%	10.9%	1,139,195	570,601	(568,594)	4,595,651	1.154	5,302,547
6/30/2010	4,488,266	982,488	28.0%	12.2%	556,449	696,974	140,526	4,202,753	1.160	4,875,048
6/30/2011	4,207,963	1,241,877	30.9%	13.4%	705,221	809,546	104,324	3,775,632	1.171	4,422,767
6/30/2012	3,541,180	1,487,821	36.8%	14.8%	888,627	764,776	(123,851)	2,818,135	1.186	3,341,554
6/30/2013	3,782,424	2,015,351	49.5%	16.6%	1,337,269	1,953,023	615,754	3,720,096	1.205	4,482,028
6/30/2014	3,966,052	3,155,715	76.0%	18.4%	2,390,621	1,374,034	(1,016,587)	2,184,370	1.232	2,691,432
6/30/2015	4,424,396	4,424,396	100.0%	21.0%	3,493,606	2,234,567	(1,259,039)	2,234,567	1.256	2,807,347
6/30/2016	4,784,984	4,784,984	100.0%	25.6%	3,559,537	1,726,457	(1,833,081)	1,726,457	1.289	2,225,106
6/30/2017	5,174,960	5,174,960	100.0%	28.0%	3,723,514	2,644,525	(1,078,989)	2,644,525	1.337	3,535,915
6/30/2018								2,797,786	1.427	3,993,049
6/30/2019								3,599,556	1.545	5,562,136
6/30/2020								1,998,965	2.032	4,061,280
6/30/2021								542,832	4.156	2,255,824
Total	57,512,940	28,255,840			19,346,412	13,856,452	(5,489,960)	52,052,691		66,668,913

Notes:

- (1)-(2) From the 6/30/14 Analysis
 (3)-(4) Based on DF's from 6/30/14
 (5) = [(3) - (4)] / (3) * (2)
 (6) Client Data

- (7) = (6) - (5)
 (8) Client Data
 (9) Paid LDFs from Exhibit F, Page 1
 (10) = (8) * (9)

**State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Analysis @ 6/30/21**

Incurred Loss Development Method

Accident Period Ending	Prior Ultimate Loss & ALAE	Prior IBNR	Expected % Unreported @ 6/30/14	Expected % Unreported @ 6/30/21	Expected Incurred 7/1/14 - 6/30/21	Actual Incurred 7/1/14 - 6/30/21	Actual vs. Expected	Cumulative Incurred to Date	Incurred LDF @ 6/30/21	Estimated Ultimate Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
6/30/2004	3,544,019	287,000	6.2%	1.8%	205,110	128,070	(77,041)	3,385,089	1.020	3,454,433
6/30/2005	3,646,039	112,000	6.6%	2.3%	72,951	47,135	(25,816)	3,581,173	1.023	3,663,514
6/30/2006	3,022,092	270,000	7.4%	2.9%	165,504	(386,758)	(552,262)	2,365,333	1.026	2,426,571
6/30/2007	3,202,204	315,000	9.2%	3.4%	197,381	8,679	(188,701)	2,895,884	1.029	2,980,627
6/30/2008	3,714,872	376,303	10.0%	4.1%	223,341	(54,235)	(277,576)	3,284,334	1.033	3,393,456
6/30/2009	6,013,490	476,069	16.3%	4.7%	338,025	302,556	(35,469)	5,839,977	1.036	6,051,722
6/30/2010	4,488,266	833,173	19.3%	5.4%	597,783	592,823	(4,960)	4,247,917	1.042	4,425,801
6/30/2011	4,207,963	712,676	19.0%	6.2%	479,546	665,287	185,741	4,160,574	1.049	4,365,461
6/30/2012	3,541,180	650,546	16.8%	6.6%	394,881	155,274	(239,608)	3,045,907	1.067	3,248,863
6/30/2013	3,782,424	1,136,303	19.9%	7.4%	715,483	1,744,238	1,028,755	4,390,359	1.080	4,740,832
6/30/2014	3,966,052	2,071,851	30.2%	9.2%	1,440,497	311,968	(1,128,529)	2,206,169	1.089	2,402,744
6/30/2015	4,424,396	4,424,396	100.0%	10.0%	3,982,152	2,241,441	(1,740,711)	2,241,441	1.118	2,506,445
6/30/2016	4,784,984	4,784,984	100.0%	16.3%	4,004,774	1,950,298	(2,054,476)	1,950,298	1.149	2,240,745
6/30/2017	5,174,960	5,174,960	100.0%	19.3%	4,178,242	3,625,310	(552,932)	3,625,310	1.180	4,279,125
6/30/2018								3,784,299	1.218	4,607,658
6/30/2019								4,301,390	1.276	5,490,664
6/30/2020								3,557,449	1.405	4,996,447
6/30/2021								2,441,285	1.616	3,944,944
Total	57,512,940	21,625,261			16,995,671	11,332,086	(5,663,585)	61,304,187		69,220,053

Notes:

- (1)-(2) From the 6/30/14 Analysis
 (3)-(4) Based on DF's from 6/30/14
 (5) = [(3) - (4)] / (3) * (2)
 (6) Client Data

- (7) = (6) - (5)
 (8) Client Data
 (9) Incurred LDFs from Exhibit F, Page 2
 (10) = (8) * (9)

**State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Analysis @ 6/30/21**

Hindsight Average IBNR Method

Accident Period Ending	Incurred Loss Dev. Ultimate	Incurred Loss & ALAE	Unpaid Claim Counts	Selected Average IBNR Unpaid	Estimated Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)
6/30/2004	3,454,433	3,385,089	5	40,000	3,585,089
6/30/2005	3,663,514	3,581,173	2	40,000	3,661,173
6/30/2006	2,426,571	2,365,333	3	40,000	2,485,333
6/30/2007	2,980,627	2,895,884	2	40,000	2,975,884
6/30/2008	3,393,456	3,284,334	4	40,000	3,444,334
6/30/2009	6,051,722	5,839,977	4	40,000	5,999,977
6/30/2010	4,425,801	4,247,917	4	40,000	4,407,917
6/30/2011	4,365,461	4,160,574	9	38,000	4,502,574
6/30/2012	3,248,863	3,045,907	10	49,000	3,535,907
6/30/2013	4,740,832	4,390,359	7	62,000	4,824,359
6/30/2014	2,402,744	2,206,169	3	66,000	2,404,169
6/30/2015	2,506,445	2,241,441	6	93,500	2,802,441
6/30/2016	2,240,745	1,950,298	7	82,200	2,525,698
6/30/2017	4,279,125	3,625,310	17	70,000	4,815,310
6/30/2018	4,607,658	3,784,299	25	75,000	5,659,299
6/30/2019	5,490,664	4,301,390	35	75,000	6,926,390
6/30/2020	4,996,447	3,557,449	56	45,000	6,077,449
6/30/2021	3,944,944	2,441,285	181	18,000	5,699,285
Total	69,220,053	61,304,187	380		76,332,587

Notes:

- (1) From Exhibit C, Page 2, Column 3
- (2) From Exhibit C, Page 2, Column 1
- (3) Exhibit A, Page 4, Column (12)
- (4) Exhibit C, Page 4
- (5) = (3) x (4) + (2)

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/21

Average IBNR Loss (Ultimate Loss - Incurred Loss)/(Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				28,896	18,717	19,486	10,788	14,355	26,688	23,327	32,807	31,665	33,054	36,537	26,519	24,519	9,478	13,869
6/30/2005			(1,222)	13,067	5,974	9,745	12,600	12,536	21,603	11,387	15,007	21,418	36,236	54,355	54,355	107,728	40,625	
6/30/2006		484	11,090	12,963	14,382	11,720	(2,232)	(8,233)	(16,672)	(32,136)	(14,141)	29,985	22,194	16,448	13,723	20,413		
6/30/2007	705	4,975	12,463	20,999	25,238	29,907	4,544	8,868	28,145	25,863	31,970	24,126	34,139	23,983	42,372			
6/30/2008	311	(3,809)	(1,272)	(436)	5,672	23,221	7,555	10,592	60,980	62,565	63,793	42,584	40,474	27,280				
6/30/2009	4,806	9,008	1,349	11,685	3,989	16,715	11,834	16,163	24,899	27,379	27,107	52,727	52,683					
6/30/2010	1,862	(5,831)	(17,046)	(21,677)	47,051	53,558	106,357	71,782	55,807	38,404	43,326	44,471						
6/30/2011	277	(2,983)	15,970	21,898	30,600	70,020	43,970	68,571	58,463	57,443	38,000							
6/30/2012	2,504	9,800	12,175	17,002	57,037	47,127	45,136	51,248	53,681	49,000								
6/30/2013	12,646	26,892	32,415	70,299	90,740	109,116	86,902	58,791	62,000									
6/30/2014	2,277	(883)	15,263	34,602	34,804	75,595	124,576	66,000										
6/30/2015	2,719	15,787	16,151	15,284	22,968	70,466	93,500											
6/30/2016	1,794	22,281	64,934	101,170	93,975	82,200												
6/30/2017	15,351	48,094	89,229	89,467	70,000													
6/30/2018	18,515	70,539	71,159	75,000														
6/30/2019	17,351	42,236	75,000															
6/30/2020	13,375	45,000																
6/30/2021	18,000																	

Selected Trend 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050 1.050

Accident Period Ending	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				57,211	35,294	34,993	18,451	23,383	41,401	34,465	46,163	42,435	42,186	44,411	30,699	27,032	9,952	13,869
6/30/2005			(2,420)	24,640	10,729	16,668	20,524	19,447	31,917	16,023	20,110	27,336	44,046	62,922	59,926	113,115	40,625	
6/30/2006		958	20,912	23,279	24,598	19,091	(3,462)	(12,163)	(23,460)	(43,066)	(18,047)	36,447	25,692	18,134	14,409	20,413		
6/30/2007	1,397	9,382	22,381	35,915	41,110	46,396	6,714	12,478	37,717	33,008	38,860	27,929	37,638	25,182	42,372			
6/30/2008	587	(6,841)	(2,176)	(710)	8,800	34,307	10,630	14,194	77,828	76,048	73,849	46,949	42,498	27,280				
6/30/2009	8,630	15,406	2,197	18,127	5,893	23,520	15,859	20,629	30,265	31,695	29,885	55,363	52,683					
6/30/2010	3,184	(9,498)	(26,443)	(32,026)	66,206	71,773	135,741	87,252	64,604	42,341	45,493	44,471						
6/30/2011	451	(4,628)	23,595	30,812	41,007	89,365	53,445	79,379	64,455	60,315	38,000							
6/30/2012	3,885	14,479	17,131	22,784	72,796	57,283	52,251	56,501	56,365	49,000								
6/30/2013	18,685	37,840	43,440	89,721	110,295	126,316	95,810	61,730	62,000									
6/30/2014	3,203	(1,184)	19,480	42,059	40,290	83,344	130,805	66,000										
6/30/2015	3,643	20,149	19,632	17,693	25,322	73,989	93,500											
6/30/2016	2,289	27,083	75,170	111,540	98,674	82,200												
6/30/2017	18,660	55,675	98,375	93,940	70,000													
6/30/2018	21,434	77,769	74,717	75,000														
6/30/2019	19,129	44,348	75,000															
6/30/2020	14,044	45,000																
6/30/2021	18,000																	

3 Period Avg	18,202	59,264	82,754	74,391	54,762	94,549	92,955	65,870	61,808	44,783	49,742							Tail:
5 Period Avg	15,111	45,005	57,475	70,991	69,475	86,059	93,611	61,098	58,703	48,681	34,008							3 Year Average, 144 - 192 41,831
5 Year ex high-low	17,278	42,369	56,506	75,240	70,586	82,233	93,353	65,870	61,808	45,221	38,079							2 Year Average, 144 - 204 40,697
Average	8,516	20,067	27,571	38,213	44,693	56,420	48,797	36,283	42,344	31,354	33,759							1 Year Average, 144 - 216 34,530
																		All Point Average 38,429
Prior Selected	5,500	8,500	17,000	43,000	45,000	58,000	36,000	35,000	30,000	28,000	41,000							Prior Selected Tail : 25,000
Selected	18,000	45,000	75,000	75,000	70,000	82,200	93,500	66,000	62,000	49,000	38,000							Selected Tail : 40,000

**State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Analysis @ 6/30/21**

Incurred Bornhuetter-Ferguson Method

Accident Period Ending	Initial Expected Loss & ALAE	Expected Percentage Incurred	Expected Incurred Loss & ALAE	Actual Incurred Loss & ALAE	Expected Percentage Unreported	Expected Unreported Loss & ALAE	Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
6/30/2004	2,495,265	98.0%	2,445,175	3,385,089	2.0%	50,090	3,435,179
6/30/2005	3,140,979	97.8%	3,070,383	3,581,173	2.2%	70,596	3,651,769
6/30/2006	3,111,882	97.5%	3,033,349	2,365,333	2.5%	78,533	2,443,866
6/30/2007	2,963,236	97.2%	2,878,987	2,895,884	2.8%	84,249	2,980,133
6/30/2008	3,065,044	96.8%	2,966,482	3,284,334	3.2%	98,561	3,382,895
6/30/2009	3,234,802	96.5%	3,121,618	5,839,977	3.5%	113,183	5,953,160
6/30/2010	3,375,195	96.0%	3,239,538	4,247,917	4.0%	135,658	4,383,575
6/30/2011	3,557,797	95.3%	3,390,817	4,160,574	4.7%	166,981	4,327,555
6/30/2012	3,668,029	93.8%	3,438,888	3,045,907	6.2%	229,141	3,275,049
6/30/2013	4,034,433	92.6%	3,736,182	4,390,359	7.4%	298,251	4,688,610
6/30/2014	4,280,819	91.8%	3,930,594	2,206,169	8.2%	350,225	2,556,394
6/30/2015	4,309,405	89.4%	3,853,775	2,241,441	10.6%	455,631	2,697,071
6/30/2016	4,418,490	87.0%	3,845,762	1,950,298	13.0%	572,728	2,523,026
6/30/2017	4,481,927	84.7%	3,797,126	3,625,310	15.3%	684,801	4,310,111
6/30/2018	4,450,685	82.1%	3,655,376	3,784,299	17.9%	795,309	4,579,608
6/30/2019	4,646,279	78.3%	3,639,899	4,301,390	21.7%	1,006,381	5,307,771
6/30/2020	4,656,867	71.2%	3,315,669	3,557,449	28.8%	1,341,198	4,898,647
6/30/2021	4,964,866	61.9%	3,072,452	2,441,285	38.1%	1,892,414	4,333,699
Total	68,856,002		60,432,072	61,304,187		8,423,930	69,728,117

Notes:

- (1) Exhibit D, Page 3, Col. (11)
- (2) = 1 / LDFs Exhibit C, Page 2, Col. (2)
- (3) = (1) * (2)
- (4) Client Data
- (5) = 1 - (2)
- (6) = (1) * (5)
- (7) = (4) + (6)

**State of Minnesota
Workers' Compensation
Limited Loss, Unlimited ALAE
Analysis @ 6/30/21**

Paid Bornhuetter-Ferguson Method

Accident Period Ending	Initial Expected Loss & ALAE	Expected Percentage Paid	Expected Paid Loss & ALAE	Actual Paid Loss & ALAE	Expected Percentage Unpaid	Expected Unpaid Loss & ALAE	Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
6/30/2004	2,495,265	90.5%	2,259,059	3,228,250	9.5%	236,207	3,464,456
6/30/2005	3,140,979	89.7%	2,818,406	3,574,134	10.3%	322,573	3,896,707
6/30/2006	3,111,882	88.8%	2,764,707	2,323,410	11.2%	347,175	2,670,585
6/30/2007	2,963,236	88.1%	2,610,752	2,874,473	11.9%	352,484	3,226,957
6/30/2008	3,065,044	87.1%	2,670,040	3,211,102	12.9%	395,004	3,606,106
6/30/2009	3,234,802	86.7%	2,803,562	4,595,651	13.3%	431,239	5,026,890
6/30/2010	3,375,195	86.2%	2,909,738	4,202,753	13.8%	465,458	4,668,210
6/30/2011	3,557,797	85.4%	3,037,223	3,775,632	14.6%	520,574	4,296,206
6/30/2012	3,668,029	84.3%	3,093,471	2,818,135	15.7%	574,558	3,392,693
6/30/2013	4,034,433	83.0%	3,348,591	3,720,096	17.0%	685,842	4,405,938
6/30/2014	4,280,819	81.2%	3,474,319	2,184,370	18.8%	806,500	2,990,870
6/30/2015	4,309,405	79.6%	3,430,162	2,234,567	20.4%	879,243	3,113,810
6/30/2016	4,418,490	77.6%	3,428,301	1,726,457	22.4%	990,189	2,716,646
6/30/2017	4,481,927	74.8%	3,352,051	2,644,525	25.2%	1,129,876	3,774,401
6/30/2018	4,450,685	70.1%	3,118,434	2,797,786	29.9%	1,332,250	4,130,036
6/30/2019	4,646,279	64.7%	3,006,856	3,599,556	35.3%	1,639,424	5,238,979
6/30/2020	4,656,867	49.2%	2,292,113	1,998,965	50.8%	2,364,754	4,363,719
6/30/2021	4,964,866	24.1%	1,194,725	542,832	75.9%	3,770,141	4,312,973
Total	68,856,002		51,612,510	52,052,691		17,243,492	69,296,183

Notes:

- (1) Exhibit D, Page 3, Col. (11)
- (2) = 1 / LDFs Exhibit C, Page 1, Col. (2)
- (3) = (1) * (2)
- (4) Client Data
- (5) = 1 - (2)
- (6) = (1) * (5)
- (7) = (4) + (6)

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/21

Initial Expected Loss Calculation

Accident Period Ending	Gross Revenue (00s)	Incurred Loss Dev. Method	Paid Loss Dev. Method	Selected Ultimate Loss	Initial Pure Premium	Exposure Trend	Claim Severity Trend	Benefit Level Adj. Factors	Trended Pure Premium	Detrended Pure Premium	Initial Expected Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
6/30/2004	47,387	3,454,433	3,565,795	3,510,114	74	1.653	2.292	1.055	108	53	2,495,265
6/30/2005	58,353	3,663,514	3,983,202	3,823,358	66	1.605	2.183	1.052	94	54	3,140,979
6/30/2006	56,626	2,426,571	2,615,169	2,520,870	45	1.558	2.079	1.051	62	55	3,111,882
6/30/2007	52,801	2,980,627	3,262,562	3,121,595	59	1.513	1.980	1.049	81	56	2,963,236
6/30/2008	52,718	3,393,456	3,686,151	3,539,803	67	1.469	1.886	1.032	89	58	3,065,044
6/30/2009	54,172	6,051,722	5,302,547	5,677,135	105	1.426	1.796	1.024	135	60	3,234,802
6/30/2010	55,404	4,425,801	4,875,048	4,650,425	84	1.384	1.710	1.023	106	61	3,375,195
6/30/2011	57,246	4,365,461	4,422,767	4,394,114	77	1.344	1.629	1.023	95	62	3,557,797
6/30/2012	57,881	3,248,863	3,341,554	3,295,209	57	1.305	1.551	1.022	69	63	3,668,029
6/30/2013	61,836	4,740,832	4,482,028	4,611,430	75	1.267	1.477	1.012	88	65	4,034,433
6/30/2014	64,101	2,402,744	2,691,432	2,547,088	40	1.230	1.407	1.008	46	67	4,280,819
6/30/2015	63,189	2,506,445	2,807,347	2,656,896	42	1.194	1.340	1.007	47	68	4,309,405
6/30/2016	63,381	2,240,745	2,225,106	2,232,925	35	1.159	1.276	1.004	39	70	4,418,490
6/30/2017	62,971	4,279,125	3,535,915	3,907,520	62	1.126	1.216	1.002	67	71	4,481,927
6/30/2018	61,372	4,607,658	3,993,049	4,300,354	70	1.093	1.158	1.003	74	73	4,450,685
6/30/2019	62,724	5,490,664	5,562,136	5,526,400	88	1.061	1.103	1.001	92	74	4,646,279
6/30/2020	61,623	4,996,447	4,061,280	4,528,864	73	1.030	1.050	1.000	75	76	4,656,867
6/30/2021	64,448	3,944,944	2,255,824	3,100,384	48	1.000	1.000	1.000	48	77	4,964,866
Total		69,220,053	66,668,913	67,944,483							68,856,002

Notes:

- (1) Client Data
- (2) Exhibit C, Page 2, Column 3
- (3) Exhibit C, Page 1, Column 3
- (4) Selected by Oliver Wyman
- (5) = (4) / (1)
- (6)-(7) Selected by Oliver Wyman
- (8) 2020 NCCI Statistical Bulletin
- (9) = (5) * (7) * (8) / (6)
- (10) = Selected Pure Premium / (7) / (8) * (6)
- (11) = (1)*(9)

3 Year Avg ex last	80
4 Year Avg ex last	77
5 Year Avg ex last	69
5 Year Avg Ex High-Low ex last	72
All Year Avg ex last	81
Selected	77

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Limited Loss & ALAE
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Selection of Ultimate Counts

Accident Period Ending	Trended Revenue (00s)	Devel. Methods		Selection Ultimate Counts	Ultimate Frequency (per 100,000)
	(1)	Closed Counts	Reported Counts	(4)	(5)
6/30/2004	78,323	459	461	461	5.89
6/30/2005	93,639	424	424	424	4.53
6/30/2006	88,221	429	429	429	4.86
6/30/2007	79,867	425	424	424	5.31
6/30/2008	77,418	452	452	452	5.84
6/30/2009	77,236	469	469	469	6.07
6/30/2010	76,692	404	404	404	5.27
6/30/2011	76,934	416	421	421	5.47
6/30/2012	75,522	352	358	358	4.74
6/30/2013	78,332	351	353	353	4.51
6/30/2014	78,836	341	338	338	4.29
6/30/2015	75,451	282	282	282	3.74
6/30/2016	73,476	280	279	279	3.80
6/30/2017	70,875	346	351	351	4.95
6/30/2018	67,063	289	302	302	4.50
6/30/2019	66,544	354	368	368	5.53
6/30/2020	63,472	336	347	347	5.47
6/30/2021	64,448	180	262	262	4.07
Total		6,589	6,724	6,724	

Notes:

- (1) Client Data * Exposure trend
- (2) Exhibit E, Page 3, Column 3
- (3) Exhibit E, Page 2, Column 3
- (4) Selected by Oliver Wyman
- (5) = (4) / (1) * 1000

**State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/21**

Reported Claim Count Development Method

Accident Period Ending	Prior Ultimate Claims	Prior IBNR Claims	Expected % IBNR @ 6/30/14	Expected % IBNR @ 6/30/21	Expected Reported 7/1/14 - 6/30/21	Actual Reported 7/1/14 - 6/30/21	Actual vs. Expected	Cumulative Reported to Date	Reported DF	Estimated Ultimate Claims
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
6/30/2004	458	1	0.3%	0.0%	1.0	4	3.0	461	1.000	461
6/30/2005	422	1	0.3%	0.0%	1.0	3	2.0	424	1.000	424
6/30/2006	423	1	0.3%	0.1%	0.7	7	6.3	429	1.000	429
6/30/2007	423	2	0.4%	0.1%	1.6	3	1.4	424	1.001	424
6/30/2008	451	2	0.4%	0.2%	1.1	3	1.9	452	1.001	452
6/30/2009	465	3	0.6%	0.2%	2.1	7	4.9	469	1.001	469
6/30/2010	406	4	0.9%	0.2%	2.9	2	(0.9)	404	1.001	404
6/30/2011	416	5	1.1%	0.3%	3.8	10	6.2	421	1.001	421
6/30/2012	355	5	1.3%	0.3%	3.6	8	4.4	358	1.001	358
6/30/2013	359	6	1.6%	0.3%	4.7	-	(4.7)	353	1.001	353
6/30/2014	348	2	0.5%	0.4%	0.3	(8)	(8.3)	338	1.001	338
6/30/2015								282	1.002	282
6/30/2016								279	1.002	279
6/30/2017								350	1.003	351
6/30/2018								301	1.004	302
6/30/2019								366	1.005	368
6/30/2020								342	1.015	347
6/30/2021								264	0.991	262
Total	4,526	32			22.8	39	16.2	6,717		6,724

Notes:

(1)-(2) From the 6/30/14 Analysis
 (3)-(4) Based on DF's from 6/30/14
 (5) = [(3) - (4)] / (3) * (2)
 (6) Client Data

(7) = (6) - (5)
 (8) Client Data
 (9) CDFs from Exhibit F, Page 4
 (10) = (8) * (9)

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
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Closed Claim Count Development Method

Accident Period Ending	Prior Ultimate Claims	Prior Unpaid Claims	Expected % Open @ 6/30/14	Expected % Open @ 6/30/21	Expected Closed 7/1/14 - 6/30/21	Actual Closed 7/1/14 - 6/30/21	Actual vs. Expected	Cumulative Closed to Date	Closed DF	Estimated Ultimate Claims
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(1)	(2)	(3)
6/30/2004	458	7	2.8%	1.2%	4.0	5	1.0	456	1.006	459
6/30/2005	422	4	3.2%	1.3%	2.3	4	1.7	422	1.006	424
6/30/2006	423	9	3.4%	1.5%	5.0	12	7.0	426	1.006	429
6/30/2007	423	9	3.7%	1.7%	4.8	8	3.2	422	1.007	425
6/30/2008	451	13	4.0%	1.9%	6.7	10	3.3	448	1.009	452
6/30/2009	465	22	4.5%	2.2%	11.4	22	10.6	465	1.009	469
6/30/2010	406	18	5.8%	2.5%	10.4	12	1.6	400	1.010	404
6/30/2011	416	41	6.9%	2.8%	24.5	37	12.5	412	1.011	416
6/30/2012	355	49	9.9%	3.2%	33.0	42	9.0	348	1.012	352
6/30/2013	359	87	16.9%	3.4%	69.3	74	4.7	346	1.014	351
6/30/2014	348	233	57.2%	3.7%	217.9	220	2.1	335	1.017	341
6/30/2015								276	1.023	282
6/30/2016								272	1.028	280
6/30/2017								334	1.036	346
6/30/2018								277	1.042	289
6/30/2019								333	1.064	354
6/30/2020								291	1.153	336
6/30/2021								81	2.225	180
Total	4,526	492			389.3	446	56.7	6,344		6,589

Notes:

- (1)-(2) From the 6/30/14 Analysis
 (3)-(4) Based on DF's from 6/30/14
 (5) = [(3) - (4)] / (3) * (2)
 (6) Client Data

- (7) = (6) - (5)
 (8) Client Data
 (9) CDFs from Exhibit F, Page 3
 (10) = (8) * (9)

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/21

Paid Loss Development Method

Accident Period Ending	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	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-Ult
6/30/2004				1.139	1.069	1.102	1.027	1.031	1.045	1.020		1.017	1.017	1.038	1.018	1.024	1.024	
6/30/2005			1.207	1.079	1.023	1.007	1.023	1.013	1.033		1.000	1.000	1.000	1.000	1.000	1.006		
6/30/2006		1.138	1.100	1.058	1.039	1.026	1.063	1.005		1.003	1.002	1.001	1.001	1.017	1.001			
6/30/2007	2.086	1.313	1.093	1.007	1.052	1.073	1.045		1.011	1.027	1.005	1.002	1.002	1.002				
6/30/2008	1.962	1.159	1.108	1.034	1.029	1.085		1.006	1.006	1.012	1.007	1.007	1.009					
6/30/2009	2.053	1.227	1.116	1.079	1.026		1.050	1.009	1.009	1.011	1.005	1.005						
6/30/2010	1.986	1.370	1.094	1.030		1.032	1.014	1.053	1.029	1.016	1.030							
6/30/2011	2.257	1.148	1.050		1.050	1.030	1.018	1.007	1.029	1.005								
6/30/2012	2.223	1.237		1.061	1.066	1.025	1.008	1.016	1.009									
6/30/2013	1.835		1.122	1.130	1.046	1.134	1.039	1.043										
6/30/2014		1.149	1.006	1.047	1.016	1.023	1.019											
6/30/2015	1.700	1.181	1.130	1.027	0.984	1.001												
6/30/2016	1.580	1.098	1.043	1.025	1.050													
6/30/2017	2.189	1.286	1.071	1.090														
6/30/2018	2.015	1.341	1.104															
6/30/2019	2.695	1.317																
6/30/2020	1.933																	

3 Year Avg	2.214	1.315	1.072	1.047	1.017	1.053	1.022	1.022	1.022	1.010	1.014	1.005	1.004	1.006	1.006			
5 Year Avg	2.082	1.245	1.071	1.064	1.032	1.043	1.020	1.026	1.016	1.014	1.010	1.003	1.006					
5 Year Avg Ex High-Low	2.045	1.261	1.072	1.055	1.037	1.026	1.017	1.023	1.016	1.013	1.006	1.003	1.004					
All Year Avg	2.039	1.228	1.096	1.062	1.037	1.049	1.031	1.020	1.021	1.013	1.008	1.005	1.006	1.014	1.006	1.015	1.024	
6 Year Wtd Avg	2.024	1.243	1.083	1.067	1.037	1.043	1.026	1.023	1.016	1.012	1.009	1.005						
Prior Age-to-Age	2.105	1.252	1.092	1.042	1.034	1.061	1.033	1.022	1.022	1.017	1.014	1.014	1.012	1.011	1.010	1.009	1.008	
Prior Age-to-Ult	4.167	1.979	1.581	1.448	1.390	1.344	1.266	1.226	1.200	1.174	1.154	1.138	1.123	1.110	1.098	1.088	1.078	1.070
Curve Fit	4.143	1.232	1.101	1.061	1.042	1.032	1.025	1.020	1.017	1.015	1.013	1.011	1.010	1.009	1.008	1.007	1.007	1.105
Selected	2.045	1.315	1.083	1.067	1.037	1.026	1.020	1.023	1.016	1.012	1.010	1.005	1.005	1.011	1.008	1.010	1.009	
Cumulative	4.156	2.032	1.545	1.427	1.337	1.289	1.256	1.232	1.205	1.186	1.171	1.160	1.154	1.148	1.135	1.126	1.114	1.105

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Incurred Loss Development Method

Accident Period Ending	12	24	36	48	60	72	84	96	Months of Development									
									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								
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	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	Age-to-Age Development									
									108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-Ult
6/30/2004				1.059	1.031	1.061	0.998	0.977	1.005	0.992		0.997	0.994	1.027	1.003	1.020	0.996	
6/30/2005			0.897	1.062	0.997	1.006	1.004	0.983	1.027		0.991	1.000	1.000	1.000	1.000	1.008		
6/30/2006		0.842	1.016	1.055	1.028	1.107	1.032	1.058		0.922	0.924	1.001	1.003	1.012	0.997			
6/30/2007	0.935	0.968	0.982	0.981	1.046	1.141	0.990		1.015	1.021	1.001	0.998	1.002	1.004				
6/30/2008	1.122	0.929	0.986	0.960	0.947	1.062		0.940	0.997	1.018	1.024	1.002	1.004					
6/30/2009	1.082	1.153	0.945	1.049	0.947		1.007	0.998	1.002	1.005	0.996	1.000						
6/30/2010	1.207	1.050	0.975	0.742		1.031	1.036	1.029	1.030	1.002	1.024							
6/30/2011	1.072	0.786	0.936		1.022	1.073	0.988	1.008	1.017	1.044								
6/30/2012	0.938	1.028		0.978	1.046	1.009	1.008	1.009	1.016									
6/30/2013	1.257		1.034	1.001	1.104	1.091	1.101	1.008										
6/30/2014		0.872	0.969	1.049	0.992	0.990	1.024											
6/30/2015	0.953	1.103	1.064	0.979	0.878	1.001												
6/30/2016	0.825	0.975	1.003	1.028	1.044													
6/30/2017	1.417	1.199	1.056	1.100														
6/30/2018	1.027	1.361	1.119															
6/30/2019	1.209	1.072																
6/30/2020	0.949																	

3 Year Avg	1.062	1.211	1.059	1.036	0.971	1.027	1.044	1.009	1.021	1.017	1.015	1.000	1.003	1.005	1.000			
5 Year Avg	1.085	1.142	1.042	1.032	1.013	1.033	1.031	1.010	1.012	1.018	0.994	1.000	1.000					
5 Year Avg Ex High-Low	1.062	1.125	1.041	1.026	1.027	1.028	1.023	1.009	1.012	1.015	1.007	1.000	1.002					
All Year Avg	1.076	1.026	0.999	1.003	1.007	1.052	1.019	1.001	1.014	1.001	0.993	1.000	1.000	1.011	1.000	1.014	0.996	
6 Year Wtd Avg	1.052	1.100	1.048	1.023	1.019	1.039	1.027	1.000	1.012	1.005	0.997	1.000						
Prior Age-to-Age	1.148	1.039	0.973	0.997	1.037	1.075	1.009	1.020	1.008	1.004	1.008	1.008	1.007	1.006	1.006	1.006	1.005	
Prior Age-to-Ult	1.433	1.249	1.202	1.234	1.239	1.195	1.111	1.101	1.080	1.071	1.066	1.058	1.050	1.042	1.036	1.029	1.024	1.018
Curve Fit	1.154	1.092	1.059	1.040	1.029	1.021	1.016	1.012	1.010	1.008	1.007	1.005	1.005	1.004	1.003	1.003	1.002	1.020
Selected	1.151	1.100	1.048	1.032	1.027	1.027	1.027	1.009	1.012	1.017	1.007	1.005	1.003	1.004	1.003	1.003	1.002	
Cumulative	1.616	1.405	1.276	1.218	1.180	1.149	1.118	1.089	1.080	1.067	1.049	1.042	1.036	1.033	1.029	1.026	1.023	1.020

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Closed Claim Count Development Method

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				437	433	439	439	444	449	448	451	455	455	455	456	456	455	456
6/30/2005			394	398	401	409	414	415	416	417	419	419	421	422	422	423	422	
6/30/2006		359	391	399	410	411	414	415	413	421	426	426	425	424	425	426		
6/30/2007	181	353	389	401	403	410	411	414	417	418	421	420	421	420	422			
6/30/2008	198	365	403	419	430	439	438	442	447	447	448	449	449	448				
6/30/2009	210	374	414	435	438	443	452	459	462	463	464	465	465					
6/30/2010	180	334	366	380	388	390	398	397	397	397	398	400						
6/30/2011	161	338	373	375	391	409	408	412	411	412	412							
6/30/2012	143	284	305	318	345	345	345	347	348	348								
6/30/2013	138	272	302	331	336	342	343	345	346									
6/30/2014	114	256	322	329	332	335	336	335										
6/30/2015	107	245	260	269	271	274	276											
6/30/2016	126	249	268	272	272	272												
6/30/2017	157	305	332	334	334													
6/30/2018	127	257	270	277														
6/30/2019	160	299	333															
6/30/2020	173	291																
6/30/2021	81																	

Accident Period Ending	Age-to-Age Development																	
	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-Ult
6/30/2004				0.991	1.014	1.000	1.011	1.011	0.998	1.007		1.000	1.000	1.002	1.000	0.998	1.002	
6/30/2005			1.010	1.008	1.020	1.012	1.002	1.002	1.002		1.000	1.005	1.002	1.000	1.002	0.998		
6/30/2006		1.089	1.020	1.028	1.002	1.007	1.002	0.995		1.012	1.000	0.998	0.998	1.002	1.002			
6/30/2007	1.950	1.102	1.031	1.005	1.017	1.002	1.007		1.002	1.007	0.998	1.002	0.998	1.005				
6/30/2008	1.843	1.104	1.040	1.026	1.021	0.998		1.011	1.000	1.002	1.002	1.000	0.998					
6/30/2009	1.781	1.107	1.051	1.007	1.011		1.015	1.007	1.002	1.002	1.002	1.000						
6/30/2010	1.856	1.096	1.038	1.021		1.021	0.997	1.000	1.000	1.003	1.005							
6/30/2011	2.099	1.104	1.005		1.046	0.998	1.010	0.998	1.002	1.000								
6/30/2012	1.986	1.074		1.085	1.000	1.000	1.006	1.003	1.000									
6/30/2013	1.971		1.096	1.015	1.018	1.003	1.006	1.003										
6/30/2014		1.258	1.022	1.009	1.009	1.003	0.997											
6/30/2015	2.290	1.061	1.035	1.007	1.011	1.007												
6/30/2016	1.976	1.076	1.015	1.000	1.000													
6/30/2017	1.943	1.089	1.006	1.000														
6/30/2018	2.024	1.051	1.026															
6/30/2019	1.869	1.114																
6/30/2020	1.682																	

3 Year Avg	1.858	1.084	1.016	1.002	1.007	1.004	1.003	1.001	1.001	1.002	1.003	1.001	0.998	1.002	1.002			
5 Year Avg	1.899	1.078	1.021	1.006	1.008	1.002	1.003	1.002	1.001	1.003	1.001	1.001	0.999					
5 Year Avg Ex High-Low	1.929	1.075	1.021	1.006	1.007	1.002	1.003	1.002	1.001	1.002	1.001	1.001	0.998					
All Year Avg	1.944	1.102	1.030	1.016	1.014	1.005	1.005	1.003	1.001	1.005	1.001	1.001	0.999	1.002	1.002	0.998	1.002	
6 Year Wtd Avg	1.936	1.108	1.033	1.020	1.015	1.005	1.006	1.004	1.001	1.004	1.001	1.001						
Prior Age-to-Age	1.941	1.084	1.033	1.012	1.014	1.005	1.003	1.003	1.002	1.005	1.003	1.003	1.003	1.002	1.002	1.002	1.002	
Prior Age-to-Ult	2.335	1.203	1.110	1.074	1.062	1.047	1.042	1.038	1.036	1.033	1.029	1.025	1.022	1.020	1.017	1.015	1.014	1.012
Curve Fit	1.928	1.069	1.024	1.012	1.007	1.005	1.003	1.003	1.002	1.002	1.001	1.001	1.001	1.001	1.001	1.001	1.001	1.006
Selected	1.929	1.084	1.021	1.006	1.008	1.004	1.006	1.004	1.001	1.002	1.001	1.001	1.000	1.002	1.000	1.000	1.000	
Cumulative	2.225	1.153	1.064	1.042	1.036	1.028	1.023	1.017	1.014	1.012	1.011	1.010	1.009	1.009	1.007	1.006	1.006	1.006

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Reported Claim Count Development Method

Accident Period Ending	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				456	456	455	456	457	457	457	457	460	460	460	461	461	461	461
6/30/2005			415	418	418	420	421	421	421	421	423	423	423	423	423	424	424	
6/30/2006		420	419	419	419	421	422	422	422	429	429	429	429	429	429	429		
6/30/2007	427	417	421	421	421	421	422	421	424	424	424	424	424	424	424			
6/30/2008	452	447	447	447	447	449	449	452	452	452	452	452	452	452				
6/30/2009	448	458	463	463	463	462	469	469	469	469	469	469	469					
6/30/2010	398	399	400	399	402	405	403	404	404	404	404	404						
6/30/2011	417	410	410	411	420	421	421	421	421	421	421							
6/30/2012	357	350	350	358	357	357	357	357	357	358								
6/30/2013	368	353	353	353	353	353	353	353	353									
6/30/2014	346	337	336	336	337	338	338	338										
6/30/2015	315	278	280	281	282	282	282											
6/30/2016	306	275	280	279	279	279												
6/30/2017	340	341	349	350	350													
6/30/2018	304	299	301															
6/30/2019	375	366	366															
6/30/2020	353	342																
6/30/2021	264																	

Accident Period Ending	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-Ult
6/30/2004				1.000	0.998	1.002	1.002	1.000	1.000	1.000		1.000	1.000	1.002	1.000	1.000	1.000	
6/30/2005			1.007	1.000	1.005	1.002	1.000	1.000	1.000		1.000	1.000	1.000	1.000	1.002	1.000		
6/30/2006		0.998	1.000	1.000	1.005	1.002	1.000	1.000		1.000	1.000	1.000	1.000	1.000	1.000			
6/30/2007	0.977	1.010	1.000	1.000	1.000	1.002	0.998		1.000	1.000	1.000	1.000	1.000	1.000				
6/30/2008	0.989	1.000	1.000	1.000	1.004	1.000		1.000	1.000	1.000	1.000	1.000	1.000					
6/30/2009	1.022	1.011	1.000	1.000	0.998		1.000	1.000	1.000	1.000	1.000	1.000						
6/30/2010	1.003	1.003	0.998	1.008		0.995	1.002	1.000	1.000	1.000	1.000							
6/30/2011	0.983	1.000	1.002		1.002	1.000	1.000	1.000	1.000	1.000								
6/30/2012	0.980	1.000		0.997	1.000	1.000	1.000	1.000	1.003									
6/30/2013	0.959		1.000	1.000	1.000	1.000	1.000	1.000										
6/30/2014		0.997	1.000	1.003	1.003	1.000	1.000											
6/30/2015	0.883	1.007	1.004	1.004	1.000	1.000												
6/30/2016	0.899	1.018	0.996	1.000	1.000													
6/30/2017	1.003	1.023	1.003	1.000														
6/30/2018	0.984	1.007	1.000															
6/30/2019	0.976	1.000																
6/30/2020	0.969																	

3 Year Avg	0.976	1.010	1.000	1.001	1.001	1.000	1.000	1.000	1.001	1.000	1.000	1.000	1.000	1.000	1.001			
5 Year Avg	0.966	1.011	1.001	1.001	1.001	1.000	1.000	1.000	1.001	1.000	1.000	1.000	1.000	1.000				
5 Year Avg Ex High-Low	0.976	1.011	1.001	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000					
All Year Avg	0.971	1.006	1.001	1.001	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.001	1.001	1.000	1.000	
6 Year Wtd Avg	0.954	1.008	1.001	1.001	1.001	0.999	1.000	1.000	1.000	1.000	1.000	1.000						
Prior Age-to-Age	0.990	1.003	1.002	1.003	1.003	1.002	1.000	1.001	1.000	1.001	1.000	1.001	1.000	1.001	1.000	1.001	1.000	
Prior Age-to-Ult	1.005	1.016	1.013	1.012	1.009	1.006	1.004	1.004	1.004	1.004	1.003	1.002	1.002	1.002	1.001	1.001	1.000	1.000
Selected	0.976	1.010	1.001	1.001	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.001	1.000	1.000	
Cumulative	0.991	1.015	1.005	1.004	1.003	1.002	1.002	1.001	1.001	1.001	1.001	1.001	1.001	1.001	1.001	1.000	1.000	1.000

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Closed Claim Counts / Reported Claim Counts

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				95.8%	95.0%	96.5%	96.3%	97.2%	98.2%	98.0%	98.7%	98.9%	98.9%	98.9%	98.9%	98.9%	98.7%	98.9%
6/30/2005			94.9%	95.2%	95.9%	97.4%	98.3%	98.6%	98.8%	99.0%	99.1%	99.1%	99.5%	99.8%	99.8%	99.8%	99.5%	
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%																	

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Case Reserves

Accident Period Ending	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	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
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Incurred Loss Severity

Accident Period Ending	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	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				4,012	4,568	4,896	5,381	5,513	5,681	5,939	6,055	6,130	6,236	6,339	6,564	6,681	6,841	7,003
6/30/2005			5,873	7,038	7,594	7,731	7,763	7,940	8,043	8,309	8,282	8,283	8,283	8,283	8,283	8,266	8,318	
6/30/2006		3,432	3,916	4,307	4,558	4,712	4,824	5,126	5,152	5,284	5,303	5,313	5,319	5,324	5,412	5,416		
6/30/2007	1,789	3,822	4,972	5,435	5,473	5,759	6,164	6,456	6,466	6,535	6,711	6,742	6,754	6,767	6,779			
6/30/2008	2,258	4,480	5,194	5,755	5,951	6,098	6,619	6,776	6,817	6,855	6,939	6,990	7,040	7,104				
6/30/2009	2,888	5,800	7,038	7,853	8,471	8,712	8,979	9,427	9,513	9,598	9,701	9,749	9,799					
6/30/2010	2,873	5,691	7,779	8,528	8,721	8,739	9,067	9,171	9,657	9,939	10,096	10,403						
6/30/2011	2,613	5,999	6,888	7,217	7,845	8,215	8,460	8,610	8,673	8,925	8,968							
6/30/2012	2,092	4,743	5,867	6,577	6,995	7,454	7,640	7,702	7,823	7,872								
6/30/2013	2,617	5,006	6,467	7,258	8,198	8,573	9,723	10,102	10,539									
6/30/2014	2,342	5,050	5,821	5,858	6,116	6,198	6,339	6,463										
6/30/2015	3,093	5,955	6,983	7,866	8,049	7,917	7,924											
6/30/2016	2,898	5,096	5,497	5,751	5,892	6,188												
6/30/2017	2,368	5,168	6,494	6,932	7,556													
6/30/2018	3,084	6,319	8,417	9,295														
6/30/2019	2,704	7,465	9,835															
6/30/2020	2,930	5,845																
6/30/2021	2,056																	

State of Minnesota
Workers' Compensation
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Paid Loss & ALAE / Ultimate Loss & ALAE

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				51.0%	58.1%	62.1%	68.4%	70.3%	72.4%	75.7%	77.2%	78.7%	80.0%	81.3%	84.4%	85.9%	88.0%	90.0%
6/30/2005			67.5%	81.4%	87.8%	89.8%	90.4%	92.5%	93.7%	96.8%	96.9%	97.0%	97.0%	97.0%	97.0%	97.0%	97.6%	
6/30/2006		56.5%	64.3%	70.8%	74.9%	77.8%	79.8%	84.8%	85.3%	88.9%	89.2%	89.4%	89.5%	89.6%	91.0%	91.1%		
6/30/2007	25.7%	53.6%	70.3%	76.9%	77.4%	81.5%	87.4%	91.3%	92.1%	93.1%	95.6%	96.1%	96.2%	96.4%	96.6%			
6/30/2008	29.6%	58.1%	67.4%	74.7%	77.2%	79.5%	86.3%	88.9%	89.5%	90.0%	91.1%	91.7%	92.4%	93.2%				
6/30/2009	21.7%	44.5%	54.6%	60.9%	65.7%	67.4%	70.5%	74.0%	74.7%	75.4%	76.2%	76.6%	77.0%					
6/30/2010	25.9%	51.5%	70.6%	77.2%	79.5%	80.3%	82.9%	84.1%	88.5%	91.1%	92.5%	95.3%						
6/30/2011	24.2%	54.6%	62.7%	65.9%	73.2%	76.8%	79.1%	80.5%	81.1%	83.5%	83.9%							
6/30/2012	21.1%	46.9%	58.1%	66.6%	70.6%	75.3%	77.1%	77.8%	79.0%	79.7%								
6/30/2013	20.0%	36.6%	47.3%	53.1%	60.0%	62.7%	71.1%	73.9%	77.1%									
6/30/2014	33.7%	70.8%	81.4%	81.9%	85.7%	87.1%	89.1%	90.9%										
6/30/2015	38.9%	66.1%	78.0%	88.2%	90.6%	89.1%	89.2%											
6/30/2016	35.1%	55.5%	60.9%	63.5%	65.1%	68.4%												
6/30/2017	17.7%	38.8%	49.8%	53.4%	58.2%													
6/30/2018	20.3%	41.0%	55.0%	60.7%														
6/30/2019	18.5%	49.8%	65.6%															
6/30/2020	21.1%	40.8%																
6/30/2021	12.5%																	

Incurred Loss & ALAE / Ultimate Loss & ALAE

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				80.7%	85.4%	88.0%	93.4%	93.2%	91.1%	91.5%	90.8%	91.1%	90.8%	90.2%	92.7%	92.9%	94.8%	94.4%
6/30/2005			101.0%	90.6%	96.2%	96.0%	96.5%	96.9%	95.2%	97.8%	97.9%	97.1%	97.0%	97.0%	97.0%	97.1%	97.8%	
6/30/2006		96.1%	80.9%	82.2%	86.7%	89.2%	98.8%	102.0%	107.9%	107.5%	99.1%	91.6%	91.7%	91.9%	93.0%	92.7%		
6/30/2007	94.2%	88.1%	85.3%	83.8%	82.2%	85.9%	98.0%	97.0%	93.4%	94.8%	96.8%	96.9%	96.7%	96.9%	97.3%			
6/30/2008	97.7%	109.6%	101.8%	100.4%	96.4%	91.2%	96.9%	96.9%	91.1%	90.9%	92.6%	94.8%	95.0%	95.4%				
6/30/2009	79.2%	85.7%	98.8%	93.3%	97.9%	92.7%	96.6%	97.3%	97.1%	97.2%	97.7%	97.3%	97.3%					
6/30/2010	90.5%	109.3%	114.7%	111.8%	82.9%	83.0%	85.5%	88.6%	91.1%	93.9%	94.1%	96.4%						
6/30/2011	98.4%	105.5%	83.0%	77.6%	79.6%	81.3%	87.3%	86.3%	87.0%	88.5%	92.4%							
6/30/2012	84.8%	79.5%	81.8%	80.8%	79.0%	82.7%	83.4%	84.1%	84.8%	86.1%								
6/30/2013	43.6%	54.8%	65.7%	67.9%	68.0%	75.1%	82.0%	90.3%	91.0%									
6/30/2014	78.8%	103.0%	89.8%	87.0%	91.3%	90.6%	89.6%	91.8%										
6/30/2015	92.8%	88.5%	97.6%	103.9%	101.7%	89.3%	89.4%											
6/30/2016	89.1%	73.5%	71.7%	72.0%	74.0%	77.2%												
6/30/2017	40.4%	57.2%	68.6%	72.4%	79.7%													
6/30/2018	52.5%	53.9%	73.4%	82.1%														
6/30/2019	60.4%	73.1%	78.3%															
6/30/2020	76.6%	72.6%																
6/30/2021	56.3%																	

State of Minnesota
Workers' Compensation
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Reported Claim Counts / Ultimate Claim Counts

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				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%	99.8%	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%	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%	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%	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
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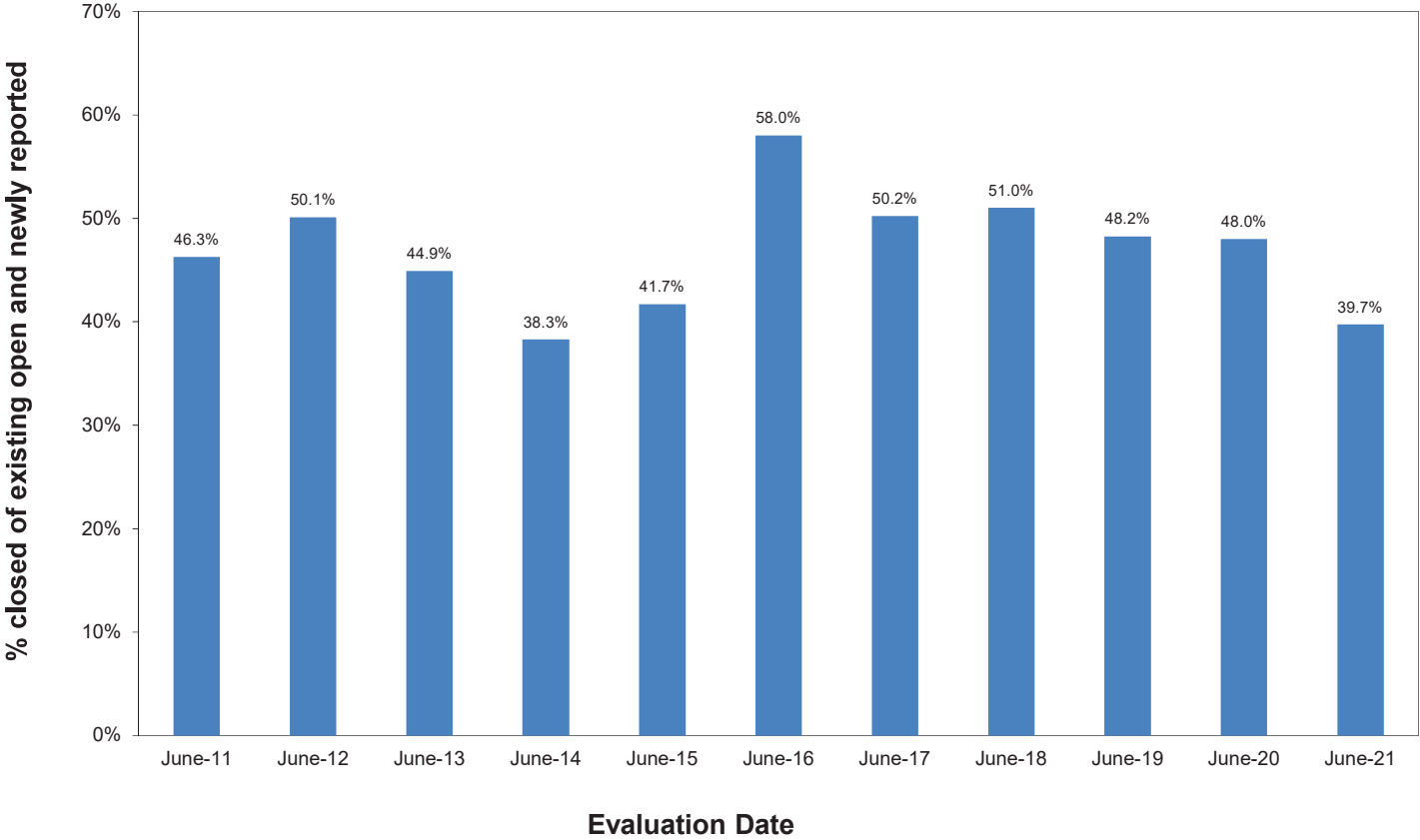
Average Unpaid Loss & ALAE

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/2004				73,149	53,642	61,697	51,416	62,690	82,407	66,998	81,805	127,526	119,437	111,492	111,820	101,054	71,926	71,368
6/30/2005				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																	

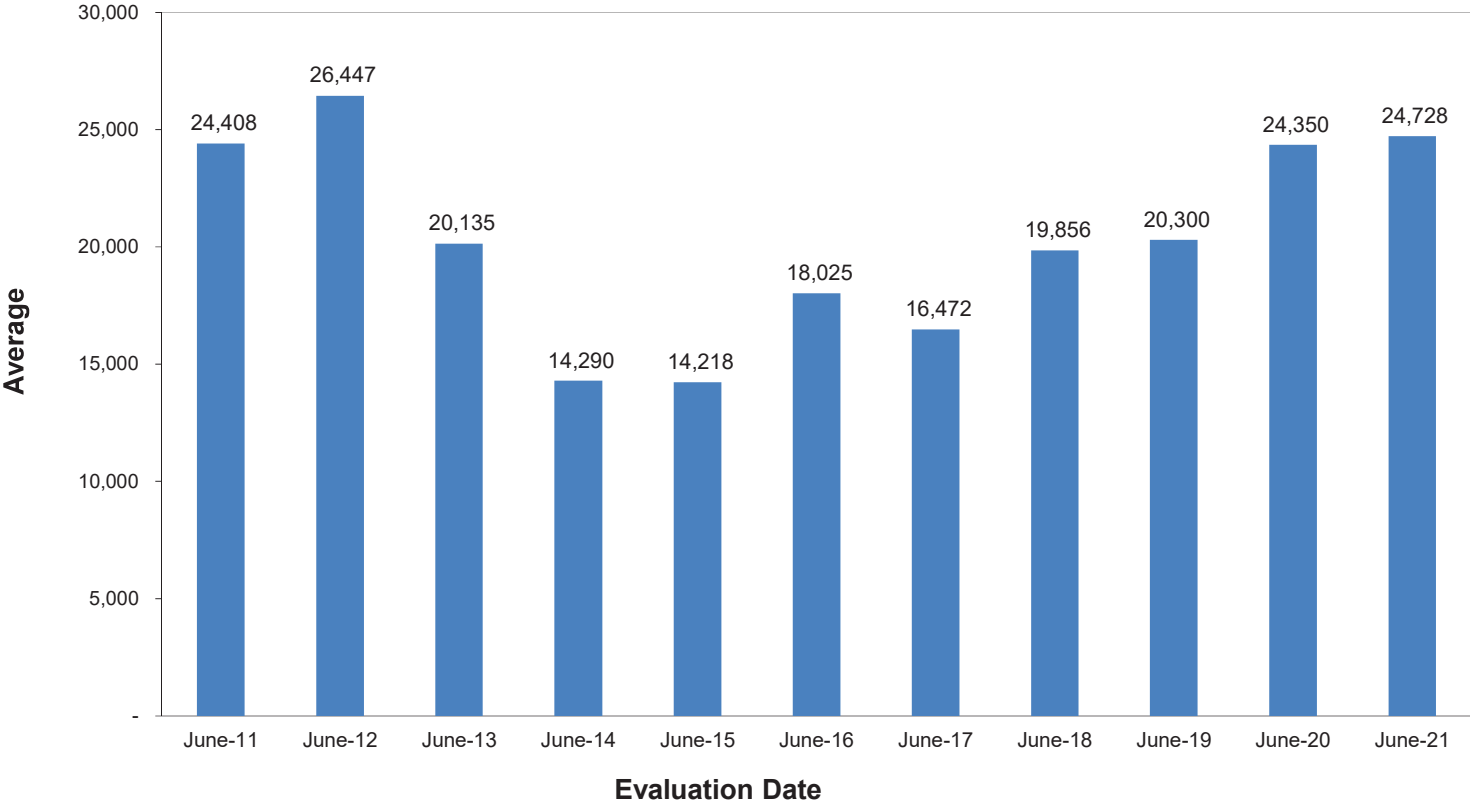
Average IBNR Reserve

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																	

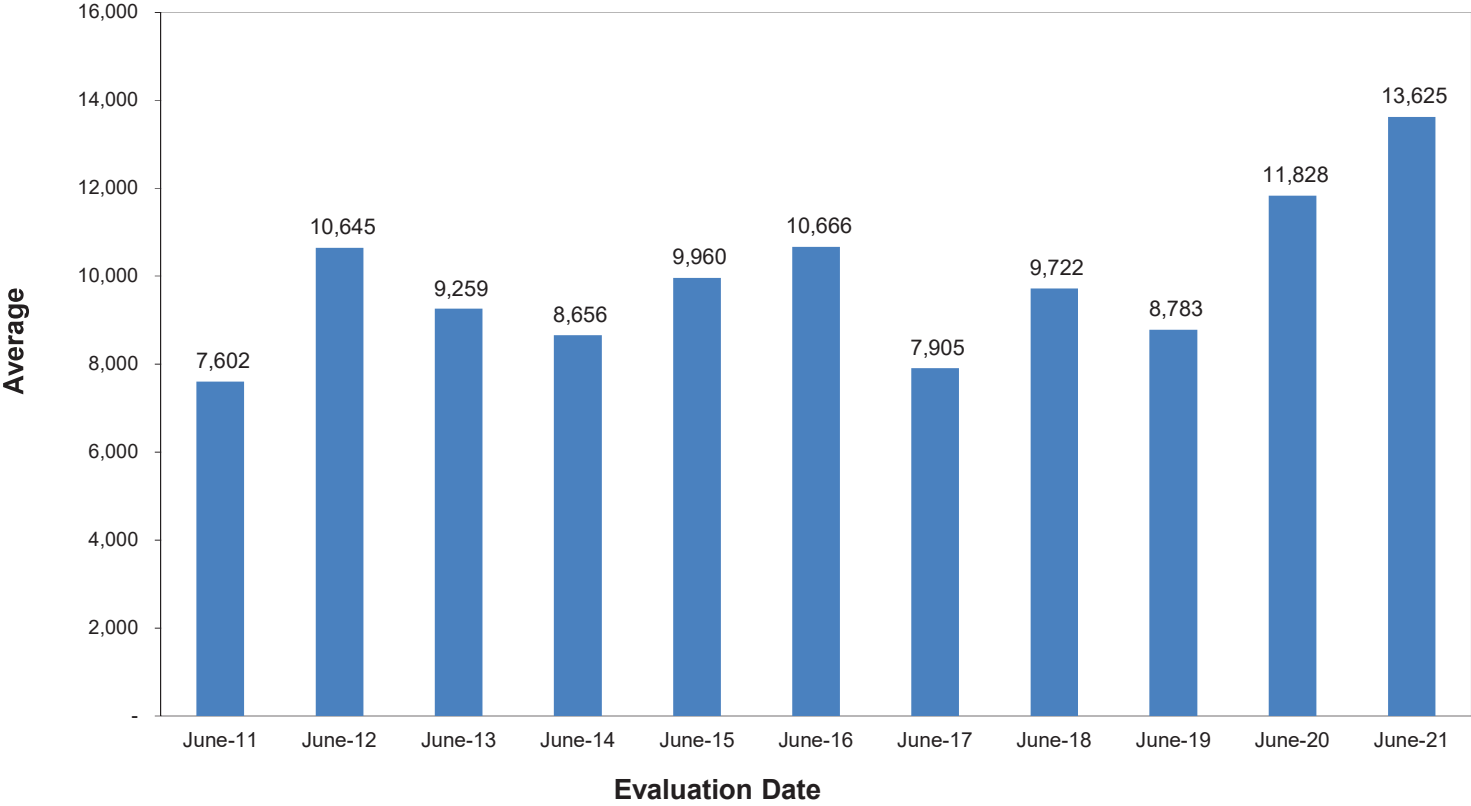
**State of Minnesota
Workers' Compensation
Claims Settlement Rates**
(Claims closed during the period regardless of the date of loss)



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

How Rates are Computed

Rates are set based on the hours of service estimated for staff attorneys and legal assistants and the cost of providing those services. The rate setting is planned to recover the full cost of services. Certain billing practices call for periodic scheduled payments from "partner agencies" but all payments ultimately are calculated on and reconciled to the hours of services received.

Attorney General's Office		
Partner Agreements		
Fiscal Year 2025		
		Services
	Payments per	Provided per
Agency	Agreement	Agreement
Administration-Risk Management	163,989.40	163,989.40
Agricultural Utilization Research Institute (AURI)	-	-
Cannabis Management Office	96,544.90	96,544.90
Clemency Review Commission	81.50	81.50
Corrections	526,522.08	526,522.08
DCYF	46,696.30	46,696.30
DOT (Light Rail Transit)		-
Education, Department of	696,645.60	637,833.70
Environmental Quality Board (EQB)	10,497.20	10,497.20
Gambling Control Board	59,723.20	59,723.20
Health	878,792.70	878,792.70
Housing Finance Agency	142,947.40	142,947.40
Human Services	3,820,280.50	3,820,280.50
Iron Range Resources Rehabilitation Agency (IRRRA)	2,053.80	2,053.80
Labor and Industry Department	302,653.90	302,653.90
Lottery	1,646.30	1,646.30
Board of Medical Practice	1,000,000.00	367,187.50
Metropolitan Council	154,677.30	154,677.30
MN Climate Innovation Finance Authority (MNCIFA)	85,433.80	85,433.80
Minnesota Racing Commission	88,269.70	88,269.70
Minnesota State	786,830.50	786,830.50
Minnesota State Retirement Association (MSRS)	48,622.90	48,622.90
MnSure		-
Natural Resources (DNR)	470,061.20	470,061.20
Petro Tank Release Board	472.70	1,157.30
Pollution Control Agency	710,452.20	710,452.20
Public Employees Retirement Association (PERA)	97,963.00	97,963.00
Public Safety	1,450,637.30	1,450,637.30
Revenue	299,712.95	299,712.95
Teachers Retirement Association (TRA)	21,045.70	21,045.70
Transportation	1,342,776.50	1,342,776.50
Veterans Homes	12102.45	5700.95
Total	13,318,132.98	12,253,604.18

STATE OF MINNESOTA
Labor Distribution Report by Expense Budget
Fiscal Year 2025

	Legal Asst	Manager	Attorney	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	TOTAL (Across)
Government Support-Admin Sal	89.42	226,536.16	106,873.28	-	117,351.97	-	-	-	-	450,850.83
Government Support-Oper Sal	1,418,320.15	857,170.62	7,159,782.18	1,564,240.37	-	-	-	-	-	10,999,513.32
Health and Safety-Admin Sal	-	240,815.59	140,700.86	-	106,382.69	-	-	-	-	487,899.14
Health and Safety-Oper Sal	1,711,110.41	869,286.96	6,200,593.95	1,410,406.73	-	-	-	-	-	10,191,398.05
Med Fraud Grant-FFY24	-	-	-	-	-	-	-	626,734.42	-	626,734.42
Med Fraud Grant-FFY25	-	-	-	-	-	-	-	1,951,455.34	-	1,951,455.34
Med Fraud Match-FFY24	-	-	-	-	-	-	-	209,175.84	-	209,175.84
Med Fraud Match-FFY25	-	-	-	-	-	-	-	658,770.49	-	658,770.49
Minnesota Farmers Union	17,831.14	-	-	-	-	-	-	-	-	17,831.14
Consumer Protection-Admin Sal	-	479,418.96	-	-	192,910.10	-	-	-	-	672,329.06
Consumer Protection-Oper Sal	4,620,934.23	1,433,670.81	5,071,103.40	1,957,771.06	-	548,902.33	-	-	-	13,632,381.83
Solicitor General-Admin Sal	-	406,009.76	-	-	100,561.61	-	-	-	-	506,571.37
Solicitor General-Oper Sal	225,286.28	635,322.01	4,964,618.84	887,504.78	-	126,990.14	-	-	-	6,839,722.05
Administration Salaries	-	-	-	740,747.66	-	2,293,372.01	-	-	-	3,034,119.67
Exec Office Salaries	-	-	-	-	-	516,599.02	-	-	1,580,774.82	2,097,373.84
Systems	-	-	-	-	-	1,935,484.24	-	-	-	1,935,484.24
Employee Benefits	18,752.88	-	-	22,427.15	-	-	-	-	-	41,180.03
Law Clerks	108,183.33	-	-	-	-	-	-	-	-	108,183.33
Indirect Costs	437,155.88	-	-	-	-	-	-	-	-	437,155.88
Grand Total	8,557,663.72	5,148,230.87	23,643,672.51	6,583,097.75	517,206.37	5,421,347.74	3,446,136.09	1,580,774.82		54,895,129.87

Total - per OBIEE (Labor Distribution Report)

Unemployment Compensation - G0639111	6,402.08									6,402.08
Workers Compensation - G0639111	22,999.68									22,999.68
Miscellaneous Benefits (Account Code 410714)		10,316.76		5,494.58	6,446.64					22,257.98

Agency TOTAL Payroll	8,557,663.72	5,148,230.87	23,653,989.27	6,617,994.09	523,653.01	5,421,347.74	3,446,136.09	1,580,774.82		54,949,789.61
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Total - per SWIFT MFR \$ 54,895,807.81

STATE OF MINNESOTA
Labor Distribution Report by Expense Budget
Fiscal Year 2025

	Legal Asst	Manager	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	TOTAL (Across)
	8,557,663.72	5,148,230.87	23,653,989.27	6,617,994.09	523,653.01	5,421,347.74	3,446,136.09	1,580,774.82	54,949,789.61
Allocation of 25% of Manager Attorney Supervisory Hours									
Percentage based on subtotal	0.27		0.73						
Amount of Recharge	341,932.38	(1,287,057.72)	945,125.34						0.00
SUBTOTAL	8,899,596.10	3,861,173.15	24,599,114.61	6,617,994.09	523,653.01	5,421,347.74	3,446,136.09	1,580,774.82	54,949,789.61
Percentage based on subtotal	0.24	0.10	0.66						
Redistribution of Clerical Support	1,576,489.76	683,974.85	4,357,529.47	(6,617,994.09)					0.00
SUBTOTAL	10,476,085.86	4,545,148.01	28,956,644.08	0.00	523,653.01	5,421,347.74	3,446,136.09	1,580,774.82	54,949,789.61
Redistribute Overhead Salaries (Admin and Section Admin Salaries)	0.24	0.10	0.66		(523,653.01)	(5,421,347.74)			0.00
SUBTOTAL	11,892,260.11	5,159,568.47	32,871,050.12	0.00	0.00	0.00	3,446,136.09	1,580,774.82	54,949,789.61
Operating Expenses	0.24	0.10	0.66						11,415,701.03
	2,719,364.14	1,179,821.61	7,516,515.28						
TOTAL - Agency Expenditures - without Rent	14,611,624.25	6,339,390.08	40,387,565.40	0.00	0.00	0.00	3,446,136.09	1,580,774.82	66,365,490.64
Total Billable Hours (per docketing)	144,356.00	Mgr Attorney	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	TOTAL (Across)
Estimated Cost Per Hour - without Rent	101.22			120.67					
Rent	0.24	0.10	0.66						2,406,560.11
	573,273.01	248,719.87	1,584,567.24						
TOTAL - Agency Expenditures - with Rent	15,184,897.25	6,588,109.95	41,972,132.64				0.00	0.00	63,745,139.84
Total Billable Hours (per docketing)	144,356.00		387,241.00						
Estimated Cost Per Hour - with Rent	105.19		125.40						

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-2025	

Exhibit C - Central Service Costs Step-Down Calculations

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

SCHEDULE NUMBER

1st STEP 2nd STEP

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

Allocation: Real Estate & Construction Services - Leasing	4.5	22.5
Allocation: Real Property Enterprise System	4.7	22.7
Allocation: Office of State Procurement (fmrly Materials Mgmt)	4.8	22.8
Allocation: Central Mail	4.10	22.10
Allocation: Grants Management	4.12	22.12
Allocation: Enterprise Performance Improvement	4.13	22.13

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: Enterprise IT Accessibility	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 (fmrly IC&A)	8.3	26.3
Allocation: Debt Management Division	9.2	27.2
Allocation: Budget Division	10.2	28.2
Allocation: Accounting Division	11.2	29.2
Allocation: IT Management & Administration	12.2	30.2
Non-Allocable: Other	12.9	30.9
Allocation: State HR, Benefits & Labor Relations	13.2	31.2

MMB – ENTERPRISE COMMUNICATIONS & PLANNING

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

MMB – DEBT MANAGEMENT DIVISION

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

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

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
MEDIATION SERVICES		
Nature and Extent of Services.....	14.0	32.0
Schedule of Costs to be Allocated by Function.....	14.1	32.1
Allocation: General Support.....	14.2	32.2
Allocation: State Agencies	14.3	32.3
Non-Allocable: Mediation/Representation - General	14.4	32.4
LEGISLATIVE AUDITOR		
Nature and Extent of Services.....	15.0	33.0
Schedule of Costs to be Allocated by Function.....	15.1	33.1
Allocation: General Support.....	15.2	33.2
Allocation: Finance Audits.....	15.3	33.3
Allocation: Program Audits.....	15.4	33.4
Allocation: Single Audits	15.5	33.5
Non-Allocable: Audit Comm	15.6	33.6
Allocation: Financial Audit - Outdoors	15.7	33.7
Allocation: Financial Audit - Art.....	15.8	33.8
Allocation: Financial Audit - Clean Water	15.9	33.9
Allocation: Financial Audit - Parks & Trails.....	15.10	33.10
Allocation: Program Audit - Outdoors	15.11	33.11
Allocation: Program Audit - Art.....	15.12	33.12
Allocation: Program audit - Clean Water	15.13	33.13
Allocation: Program Audit - Parks & Trails.....	15.14	33.14

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2027
Exhibit A - General Support Allocations Federal Version

		B04	B13	B14	B22	B42	B43	E26
		AGRICULTURE DEPARTMENT	COMMERCE DEPARTMENT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELOP	LABOR AND INDUSTRY DEPARTMENT	IRON RANGE RESOURCES	MN STATE COLLEGES/UNIVER SITIES
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	11,642	9,314	3,493	65,198	4,657	1,164	-
4.7	Real Property	205	80	-	669	-	8,494	-
4.8	Office of State Procurement	42,253	72,372	3,952	255,364	13,775	4,580	-
4.1	Central Mail	5,843	9,061	71	131	4,733	-	107
4.12	Grants Management	8,190	107,666	-	262,064	2,310	32,603	725
4.13	Enterprise Sustainability	4,192	2,946	419	10,226	3,144	230	70,383
6.2	Minnesota Information Technology	25,387	25,909	2,092	215,475	25,488	510	19,463
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Accessibility	6,930	4,871	692	16,905	5,198	380	116,352
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	25,485	40,132	1,816	332,667	37,614	2,537	170,456
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	12,662	-	-	-	-	-	7,265
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	15,621	24,599	1,113	203,910	23,056	1,555	104,482
10.4	Budget Operations and Planning	20,067	6,717	1,339	16,005	5,117	1,151	10,637
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	28,015	19,691	2,797	68,341	21,015	1,538	470,370
11.4	Accounting Services	27,893	43,923	1,988	364,095	41,168	2,777	186,560
11.5	Financial Reporting	23,170	36,487	1,651	302,449	34,197	2,307	154,973
11.6	Financial Reporting - Single Audit	86	1,025	3	6,034	21	3	2,339
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	42,967	67,661	3,062	560,860	63,416	4,278	287,381
12.5	Personnel Operations and System Support	123,111	86,533	12,292	300,325	92,349	6,757	2,067,043
12.6	Budget Service - Computer Operations	144,832	48,477	9,668	115,518	36,934	8,306	76,773
12.7	Personnel Operations Special Billing	63,752	44,811	6,365	155,522	47,822	3,499	1,070,406
12.8	Accounting & Procurement Operations Special Billing	37,244	58,649	2,655	486,164	54,970	3,708	249,107
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	82,741	58,158	8,261	201,845	62,067	4,541	1,389,232
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	19,169	13,474	1,914	46,762	14,379	1,052	321,847
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	227,032	15,969	-	206,563	124,700	28,626	221,619
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-
Total Budget		\$ 998,490	\$ 798,525	\$ 65,644	\$ 4,193,093	\$ 718,131	\$ 120,595	\$ 6,997,519
Rollforward Adjustment		266,374	(108,926)	(2,771)	549,856	(15,504)	(371,280)	(1,857,615)
Final Plan Allocation		\$ 1,264,864	\$ 689,599	\$ 62,873	\$ 4,742,948	\$ 702,626	\$ (250,685)	\$ 5,139,904

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		E37	E50	E77	G02	G06	G53	G9R
		EDUCATION DEPARTMENT	ARTS BOARD	ZOOLOGICAL BOARD	ADMINISTRATION DEPARTMENT	ATTORNEY GENERAL	SECRETARY OF STATE	MMB NON- OPERATING
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	1,162,595	-	-	-
3.4	Human Resources	-	-	-	572,882	-	-	-
3.5	Financial Management and Reporting	-	-	-	1,056,626	-	-	-
3.7	Operational Excellence	-	-	-	439,883	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	11,642	25,613	2,328	-
4.7	Real Property	-	-	16,524	-	-	-	-
4.8	Office of State Procurement	26,363	13,006	7,695	35,572	8,727	6,672	9
4.1	Central Mail	686	1	-	1,067	1,648	1,458	-
4.12	Grants Management	145,678	25,281	-	12,024	-	-	-
4.13	Enterprise Sustainability	2,972	160	2,001	4,012	2,274	788	-
6.2	Minnesota Information Technology	72,342	1,244	4,979	24,484	642	1,554	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Accessibility	4,913	265	3,308	6,632	3,760	1,302	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	51,141	1,892	7,473	37,578	3,319	4,149	391,960
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	162,648	-	67	53,141	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	31,347	1,160	4,580	23,034	2,035	2,543	240,254
10.4	Budget Operations and Planning	17,875	505	4,158	5,627	1,100	909	1,601
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	19,862	1,071	13,373	26,813	15,201	5,263	-
11.4	Accounting Services	55,972	2,071	8,179	41,128	3,633	4,541	428,989
11.5	Financial Reporting	46,495	1,720	6,794	34,164	3,018	3,772	356,356
11.6	Financial Reporting - Single Audit	3,867	3	1	15	10	10	24
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	86,221	3,190	12,599	63,354	5,596	6,995	660,825
12.5	Personnel Operations and System Support	87,282	4,708	58,766	117,828	66,799	23,129	-
12.6	Budget Service - Computer Operations	129,012	3,644	30,010	40,610	7,942	6,559	11,554
12.7	Personnel Operations Special Billing	45,198	2,438	30,432	61,016	34,591	11,977	-
12.8	Accounting & Procurement Operations Special Billing	74,738	2,765	10,921	54,917	4,851	6,063	572,815
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	58,661	3,164	39,496	79,190	44,895	15,545	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	13,590	733	9,150	18,346	10,401	3,601	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	38,347	-	-	40,083	131,951	116,393	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	99,263	-	-	-
Total Budget		\$ 1,175,207	\$ 69,022	\$ 270,505	\$ 4,123,528	\$ 378,006	\$ 225,552	\$ 2,664,386
Rollforward Adjustment		(174,495)	(21,614)	28,979	(14,461)	(21,447)	118,817	(982,724)
Final Plan Allocation		\$ 1,000,712	\$ 47,408	\$ 299,483	\$ 4,109,068	\$ 356,559	\$ 344,369	\$ 1,681,662

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		H12	H55	H55b	H55c	H75	H7D	H7S
		HEALTH DEPARTMENT	HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	VETERANS AFFAIRS DEPARTMENT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES OFF
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	20,956	10,478	-	-	-	1,164	-
4.7	Real Property	-	73,490	-	-	37,103	-	-
4.8	Office of State Procurement	79,094	55,232	42,053	9,709	61,317	855	241
4.1	Central Mail	15,695	24,795	-	-	585	711	51
4.12	Grants Management	134,799	234,107	-	-	89	-	715
4.13	Enterprise Sustainability	12,834	13,184	16,831	2,711	11,177	132	12
6.2	Minnesota Information Technology	154,485	672,194	-	-	37,440	6,102	623
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Accessibility	21,217	21,795	27,824	4,481	18,477	219	19
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	58,536	798,750	44,548	4,784	26,379	1,061	223
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	35,880	489,598	27,306	2,933	16,169	650	137
10.4	Budget Operations and Planning	28,610	21,033	12,511	1,222	15,123	367	293
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	85,772	88,108	112,481	18,116	74,696	883	78
11.4	Accounting Services	64,066	874,210	48,757	5,236	28,871	1,161	244
11.5	Financial Reporting	53,219	726,195	40,502	4,350	23,983	964	203
11.6	Financial Reporting - Single Audit	1,506	53,334	-	-	10	3	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	98,688	1,346,653	75,107	8,066	44,473	1,788	376
12.5	Personnel Operations and System Support	376,926	387,193	494,298	79,609	328,251	3,882	345
12.6	Budget Service - Computer Operations	206,492	151,809	90,299	8,821	109,152	2,647	2,111
12.7	Personnel Operations Special Billing	195,189	200,506	255,970	41,225	169,983	2,010	179
12.8	Accounting & Procurement Operations Special Billing	85,545	1,167,304	65,104	6,992	38,550	1,550	326
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	253,327	260,227	332,211	53,504	220,613	2,609	232
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	58,689	60,287	76,964	12,395	51,110	604	54
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	538,969	1,024,201	-	-	27,134	-	194,419
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-
Total Budget		\$ 2,580,493	\$ 8,754,685	\$ 1,762,766	\$ 264,153	\$ 1,340,684	\$ 29,363	\$ 200,881
Rollforward Adjustment		128,567	(3,127,626)	(177,357)	(62,271)	82,410	(1,665)	(148,432)
Final Plan Allocation		\$ 2,709,060	\$ 5,627,058	\$ 1,585,409	\$ 201,882	\$ 1,423,094	\$ 27,699	\$ 52,449

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		H8S	J33	J65	P01	P07	P78	R29
		OFFICE OF EMERGENCY			MILITARY AFFAIRS	PUBLIC SAFETY	CORRECTIONS	NATURAL
		MEDICAL SERVICES	TRIAL COURTS	SUPREME COURT	DEPARTMENT	DEPARTMENT	DEPARTMENT	RESOURCES
		\$	\$	\$	\$	\$	\$	\$
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,164	-	11,642	1,164	135,052	37,256	66,362
4.7	Real Property	-	-	-	140,171	504	185,122	75,569
4.8	Office of State Procurement	978	20,960	9,377	81,695	103,356	110,823	311,151
4.1	Central Mail	20	1,286	1,233	-	240,476	489	16,390
4.12	Grants Management	919	-	225	-	76,621	2,809	93,414
4.13	Enterprise Sustainability	61	13,770	2,710	2,378	14,789	25,356	28,698
6.2	Minnesota Information Technology	158	360	5,271	4,418	302,184	168,526	119,064
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Accessibility	100	22,764	4,480	3,930	24,449	41,917	47,442
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	232	100,354	5,080	30,534	250,602	38,325	177,209
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	54
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	142	61,513	3,114	18,716	153,608	23,492	108,621
10.4	Budget Operations and Planning	217	18,054	2,677	1,654	39,272	21,808	52,616
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	406	92,025	18,109	15,889	98,837	169,456	191,792
11.4	Accounting Services	254	109,835	5,560	33,419	274,277	41,946	193,950
11.5	Financial Reporting	211	91,238	4,619	27,761	227,838	34,844	161,112
11.6	Financial Reporting - Single Audit	0	3	6	377	622	2	293
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	391	169,192	8,565	51,480	422,503	64,614	298,766
12.5	Personnel Operations and System Support	1,783	404,406	79,580	69,825	434,341	744,676	842,830
12.6	Budget Service - Computer Operations	1,565	130,309	19,324	11,940	283,447	157,404	379,758
12.7	Personnel Operations Special Billing	923	209,419	41,210	36,159	224,921	385,626	436,455
12.8	Accounting & Procurement Operations Special Billing	339	146,659	7,425	44,624	366,233	56,009	258,976
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	1,198	271,796	53,485	46,929	291,915	500,487	566,455
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	278	62,968	12,391	10,872	67,629	115,949	131,232
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	1,466	393	34,862	659,295	140,448	86,760
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	343,709
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	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-
Total Budget		\$ 11,336	\$ 1,928,378	\$ 296,479	\$ 668,796	\$ 4,692,771	\$ 3,067,385	\$ 4,988,677
Rollforward Adjustment		8,695	(209,703)	537,394	(106,520)	37,742	(312,419)	621,051
Final Plan Allocation		\$ 20,030	\$ 1,718,675	\$ 833,873	\$ 562,276	\$ 4,730,513	\$ 2,754,966	\$ 5,609,729

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		R32	R9P	T79				
		WATER AND SOIL			Federal Invoices	Non Federal Invoices		
		POLLUTION CONTROL AGENCY	RESOURCES BOARD	TRANSPORTATION DEPARTMENT	Subtotal	Subtotal	Total	
		\$	\$	\$	\$	\$	\$	\$
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	1,162,595	-	-	1,162,595
3.4	Human Resources	-	-	-	572,882	-	-	572,882
3.5	Financial Management and Reporting	-	-	-	1,056,626	-	-	1,056,626
3.7	Operational Excellence	-	-	-	439,883	-	-	439,883
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	8,150	5,821	13,971	448,234	295,718	-	743,953
4.7	Real Property	623	-	162,475	701,029	107,921	-	808,951
4.8	Office of State Procurement	23,380	13,525	594,328	2,008,415	146,818	-	2,155,233
4.1	Central Mail	1,856	72	4,003	332,467	162,667	-	495,135
4.12	Grants Management	80,965	34,805	78,473	1,334,484	106,363	-	1,440,846
4.13	Enterprise Sustainability	7,229	2,026	52,716	310,361	68,106	-	378,467
6.2	Minnesota Information Technology	64,265	8,109	253,950	2,216,720	274,448	-	2,491,167
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Accessibility	11,951	3,349	87,146	513,069	112,589	-	625,658
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	24,871	7,098	1,107,580	3,784,386	328,595	-	4,112,981
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	255,484	491,322	563,745	-	1,055,066
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	15,245	4,351	678,898	2,319,661	201,414	-	2,521,075
10.4	Budget Operations and Planning	15,747	10,756	41,419	376,185	53,939	-	430,124
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	48,313	13,541	352,302	2,074,154	455,158	-	2,529,312
11.4	Accounting Services	27,220	7,768	1,212,217	4,141,909	359,638	-	4,501,547
11.5	Financial Reporting	22,611	6,453	1,006,972	3,440,627	298,747	-	3,739,374
11.6	Financial Reporting - Single Audit	88	8	4,213	73,904	-	-	73,904
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	41,931	11,967	1,867,327	6,380,290	553,995	-	6,934,286
12.5	Personnel Operations and System Support	212,311	59,504	1,548,193	9,114,874	2,000,190	-	11,115,064
12.6	Budget Service - Computer Operations	113,653	77,630	298,945	2,715,145	389,311	-	3,104,456
12.7	Personnel Operations Special Billing	109,944	30,814	801,723	4,720,086	1,035,787	-	5,755,873
12.8	Accounting & Procurement Operations Special Billing	36,346	10,373	1,618,633	5,530,554	480,213	-	6,010,768
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	142,692	39,992	1,040,519	6,125,983	1,344,301	-	7,470,284
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	33,058	9,265	241,060	1,419,221	311,437	-	1,730,659
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	9,482	-	217,538	4,086,251	2,939,559	-	7,025,810
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	343,709	-	-	343,709
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	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	99,263	-	-	99,263
Total Budget		\$ 1,051,929	\$ 357,228	\$ 13,540,084	\$ 68,334,291	\$ 12,590,661	\$	80,924,952
Rollforward Adjustment		62,078	(74,196)	(1,283,111)	(6,632,173)	849,417		(5,782,756)
Final Plan Allocation		\$ 1,114,007	\$ 283,032	\$ 12,256,973	\$ 61,702,117	\$ 13,440,078	\$	75,142,196

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		B04	B10	B11	B13	B14	B15	B20	B22
		AGRICULTURE DEPARTMENT	CANNABIS MANAGEMENT OFFICE	COSMETOLOGIST EXAMINERS BOARD	COMMERCE DEPARTMENT	ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD	EXPLORE MINNESOTA TOURISM	EMPLOYMENT & ECONOMIC DEVELOP
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	11,642	12,807	1,164	9,314	3,493	-	2,328	65,198
4.7	Real Property	205	-	-	80	-	-	-	669
4.8	Office of State Procurement	42,253	3,106	814	72,372	3,952	396	4,043	255,364
4.1	Central Mail	5,843	321	478	9,061	71	191	331	131
4.12	Grants Management	8,190	-	-	107,666	-	-	2,990	262,064
4.13	Enterprise Sustainability	4,192	461	114	2,946	419	13	305	10,226
6.2	Minnesota Information Technology	25,387	9,205	1,388	25,909	2,092	75	3,316	215,475
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	6,930	763	188	4,871	692	22	504	16,905
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	25,485	1,411	1,426	40,132	1,816	310	1,279	332,667
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	12,662	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	15,621	865	874	24,599	1,113	190	784	203,910
10.4	Budget Operations and Planning	20,067	1,483	150	6,717	1,339	110	1,798	16,005
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	28,015	3,083	759	19,691	2,797	87	2,036	68,341
11.4	Accounting Services	27,893	1,544	1,561	43,923	1,988	340	1,399	364,095
11.5	Financial Reporting	23,170	1,283	1,296	36,487	1,651	282	1,162	302,449
11.6	Financial Reporting - Single Audit	86	-	-	1,025	3	-	-	6,034
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	42,967	2,378	2,404	67,661	3,062	523	2,156	560,860
12.5	Personnel Operations and System Support	123,111	13,550	3,336	86,533	12,292	384	8,947	300,325
12.6	Budget Service - Computer Operations	144,832	10,707	1,083	48,477	9,668	793	12,979	115,518
12.7	Personnel Operations Special Billing	63,752	7,017	1,728	44,811	6,365	199	4,633	155,522
12.8	Accounting & Procurement Operations Special Billing	37,244	2,062	2,084	58,649	2,655	453	1,869	486,164
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	82,741	9,107	2,242	58,158	8,261	258	6,013	201,845
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	19,169	2,110	519	13,474	1,914	60	1,393	46,762
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	227,032	-	-	15,969	-	-	-	206,563
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget		\$ 998,490	\$ 83,264	\$ 23,608	\$ 798,525	\$ 65,644	\$ 4,687	\$ 60,264	\$ 4,193,093
Rollforward Adjustment		266,374	60,790	(48,238)	(108,926)	(2,771)	(594)	12,852	549,856
Final Plan Allocation		\$ 1,264,864	\$ 144,054	\$ (24,630)	\$ 689,599	\$ 62,873	\$ 4,093	\$ 73,115	\$ 4,742,948

State of Minnesota
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Exhibit A - General Support Allocations State Version (shows all agencies)

		B24	B25	B26	B34	B41	B42	B43	B7E
		PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY	CLIMATE INNOVN FINANCE AUTHRTY	HOUSING FINANCE AGENCY	WORKERS' COMP COURT OF APPEALS	LABOR AND INDUSTRY DEPARTMENT	IRON RANGE RESOURCES	ARCHITECTURE, ENGINEERING BD
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	1,164	-	1,164	4,657	1,164	2,328
4.7	Real Property	-	-	-	-	-	-	8,494	-
4.8	Office of State Procurement	2,992	-	414	7,076	327	13,775	4,580	1,251
4.1	Central Mail	-	-	-	520	12	4,733	-	44
4.12	Grants Management	89,298	-	-	-	-	2,310	32,603	-
4.13	Enterprise Sustainability	94	-	36	2,014	56	3,144	230	35
6.2	Minnesota Information Technology	969	-	69	1,167	146	25,488	510	141
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	156	-	59	3,329	93	5,198	380	57
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	1,052	0	134	7,953	131	37,614	2,537	814
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	8,031	-	-	64,818	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	645	0	82	4,875	80	23,056	1,555	499
10.4	Budget Operations and Planning	1,170	-	131	2,697	59	5,117	1,151	68
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	629	-	240	13,459	375	21,015	1,538	231
11.4	Accounting Services	1,152	0	147	8,704	143	41,168	2,777	891
11.5	Financial Reporting	957	0	122	7,231	119	34,197	2,307	740
11.6	Financial Reporting - Single Audit	-	-	-	-	-	21	3	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,774	0	226	13,408	221	63,416	4,278	1,373
12.5	Personnel Operations and System Support	2,764	-	1,057	59,146	1,648	92,349	6,757	1,014
12.6	Budget Service - Computer Operations	8,446	-	943	19,464	429	36,934	8,306	493
12.7	Personnel Operations Special Billing	1,431	-	547	30,628	853	47,822	3,499	525
12.8	Accounting & Procurement Operations Special Billing	1,538	0	196	11,623	191	54,970	3,708	1,190
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,858	-	710	39,751	1,107	62,067	4,541	681
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	430	-	165	9,209	257	14,379	1,052	158
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	18,167	-	124,700	28,626	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget		\$ 125,385	\$ 1	\$ 6,443	\$ 325,239	\$ 7,413	\$ 718,131	\$ 120,595	\$ 12,533
Rollforward Adjustment		(41,264)	1	4,856	(3,575)	(585)	(15,504)	(371,280)	(8,492)
Final Plan Allocation		\$ 84,121	\$ 1	\$ 11,299	\$ 321,664	\$ 6,828	\$ 702,626	\$ (250,685)	\$ 4,041

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Exhibit A - General Support Allocations State Version (shows all agencies)

		B7G		B7P		B7S		B82		B9D		B9V		E25		E26	
		COMBATIVE SPORTS COMMISSION		ACCOUNTANCY BOARD		PRIVATE DETECTIVES BOARD		PUBLIC UTILITIES COMMISSION		AMATEUR SPORTS COMMISSION		AGRICULTURE UTILIZATION RESRCH		PERPICH CTR FOR ARTS EDUCATION		MN STATE COLLEGES/UNIVE RSITIES	
3.2	ADMIN MANAGEMENT SERVICES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	3,493	-	-	-	-	-	-	-	-	-	6,985	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-	19,913	-	-	-	4,363	-	-	-
4.8	Office of State Procurement	-	-	427	-	182	-	1,082	-	9	-	-	-	3,579	-	-	-
4.1	Central Mail	-	-	348	-	-	-	318	-	-	-	-	-	-	-	107	-
4.12	Grants Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	725	-
4.13	Enterprise Sustainability	-	-	33	-	19	-	1,387	-	8	-	-	-	348	-	70,383	-
6.2	Minnesota Information Technology	-	-	109	-	498	-	2,086	-	-	-	-	-	1,835	-	19,463	-
6.3	IT Spend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.4	Accessibility	-	-	55	-	31	-	2,293	-	14	-	-	-	575	-	116,352	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	0	-	589	-	92	-	9,010	-	31	-	2	-	1,649	-	170,456	-
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,265	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	0	-	361	-	56	-	5,523	-	19	-	1	-	1,011	-	104,482	-
10.4	Budget Operations and Planning	4	-	68	-	117	-	110	-	80	-	16	-	1,258	-	10,637	-
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	222	-	126	-	9,269	-	56	-	-	-	2,326	-	470,370	-
11.4	Accounting Services	0	-	645	-	100	-	9,861	-	34	-	2	-	1,805	-	186,560	-
11.5	Financial Reporting	0	-	535	-	83	-	8,192	-	28	-	2	-	1,499	-	154,973	-
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,339	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	0	-	993	-	155	-	15,190	-	52	-	3	-	2,781	-	287,381	-
12.5	Personnel Operations and System Support	-	-	976	-	555	-	40,734	-	244	-	-	-	10,221	-	2,067,043	-
12.6	Budget Service - Computer Operations	32	-	493	-	847	-	793	-	579	-	118	-	9,078	-	76,773	-
12.7	Personnel Operations Special Billing	-	-	505	-	287	-	21,094	-	126	-	-	-	5,293	-	1,070,406	-
12.8	Accounting & Procurement Operations Special Billing	0	-	861	-	134	-	13,167	-	45	-	3	-	2,410	-	249,107	-
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	656	-	373	-	27,377	-	164	-	-	-	6,869	-	1,389,232	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	152	-	86	-	6,342	-	38	-	-	-	1,591	-	321,847	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	221,619	-
15.4	Program Audits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Budget		\$	38	\$	11,521	\$	3,742	\$	173,829	\$	21,441	\$	146	\$	65,477	\$	6,997,519
Rollforward Adjustment			11		242		808		11,775		(279)		56		(56)		(1,857,615)
Final Plan Allocation		\$	48	\$	11,763	\$	4,550	\$	185,604	\$	21,162	\$	202	\$	65,421	\$	5,139,904

State of Minnesota
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Exhibit A - General Support Allocations State Version (shows all agencies)

		E37	E39	E40	E44	E50	E60	E77	E81
		EDUCATION DEPARTMENT	PROF EDUCATOR LICENSING STD BD	HISTORICAL SOCIETY	MINNESOTA STATE ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	1,164	-	-
4.7	Real Property	-	-	31,333	10,507	-	-	16,524	-
4.8	Office of State Procurement	26,363	1,714	5	6,872	13,006	6,053	7,695	209
4.1	Central Mail	686	741	-	-	1	1,014	-	-
4.12	Grants Management	145,678	3,404	-	-	25,281	6,848	-	-
4.13	Enterprise Sustainability	2,972	130	-	1,360	160	662	2,001	-
6.2	Minnesota Information Technology	72,342	2,095	431	3,111	1,244	19,417	4,979	2,936
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	4,913	215	0	2,248	265	1,095	3,308	0
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	51,141	913	39	3,339	1,892	4,654	7,473	711
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	162,648	-	-	-	-	1,060	67	13,015
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	31,347	559	24	2,047	1,160	2,853	4,580	436
10.4	Budget Operations and Planning	17,875	293	120	2,931	505	3,353	4,158	628
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	19,862	870	-	9,090	1,071	4,426	13,373	-
11.4	Accounting Services	55,972	999	43	3,654	2,071	5,094	8,179	778
11.5	Financial Reporting	46,495	830	36	3,036	1,720	4,232	6,794	646
11.6	Financial Reporting - Single Audit	3,867	-	-	-	3	-	1	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	86,221	1,539	66	5,629	3,190	7,847	12,599	1,199
12.5	Personnel Operations and System Support	87,282	3,822	-	39,945	4,708	19,451	58,766	-
12.6	Budget Service - Computer Operations	129,012	2,111	868	21,157	3,644	24,201	30,010	4,534
12.7	Personnel Operations Special Billing	45,198	1,979	-	20,685	2,438	10,073	30,432	-
12.8	Accounting & Procurement Operations Special Billing	74,738	1,334	57	4,879	2,765	6,802	10,921	1,039
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	58,661	2,569	-	26,846	3,164	13,073	39,496	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	13,590	595	-	6,220	733	3,029	9,150	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	38,347	-	-	266,599	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget		\$ 1,175,207	\$ 26,712	\$ 33,021	\$ 440,155	\$ 69,022	\$ 146,401	\$ 270,505	\$ 26,131
Rollforward Adjustment		(174,495)	709	304	199,174	(21,614)	(4,295)	28,979	(6,731)
Final Plan Allocation		\$ 1,000,712	\$ 27,421	\$ 33,325	\$ 639,329	\$ 47,408	\$ 142,107	\$ 299,483	\$ 19,401

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Exhibit A - General Support Allocations State Version (shows all agencies)

		E95	E97	E9W	G02	G03	G05	G06	G09
		HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	ADMINISTRATION DEPARTMENT	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	1,162,595	-	-	-	-
3.4	Human Resources	-	-	-	572,882	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	1,056,626	-	-	-	-
3.7	Operational Excellence	-	-	-	439,883	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	11,642	19,792	-	25,613	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	-	9	-	35,572	-	973	8,727	232
4.1	Central Mail	-	-	-	1,067	82	-	1,648	75
4.12	Grants Management	-	-	-	12,024	-	77	-	-
4.13	Enterprise Sustainability	-	-	8	4,012	767	244	2,274	232
6.2	Minnesota Information Technology	-	-	-	24,484	416	307	642	1,395
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	-	-	13	6,632	1,268	403	3,760	383
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	16	10	12	37,578	531	1,208	3,319	367
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	53,141	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	10	6	7	23,034	325	741	2,035	225
10.4	Budget Operations and Planning	148	53	9	5,627	392	621	1,100	138
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	53	26,813	5,127	1,630	15,201	1,549
11.4	Accounting Services	18	11	13	41,128	581	1,322	3,633	402
11.5	Financial Reporting	15	9	11	34,164	483	1,098	3,018	334
11.6	Financial Reporting - Single Audit	-	-	-	15	-	-	10	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	27	17	20	63,354	895	2,037	5,596	619
12.5	Personnel Operations and System Support	-	-	231	117,828	22,531	7,164	66,799	6,809
12.6	Budget Service - Computer Operations	1,072	386	64	40,610	2,830	4,480	7,942	997
12.7	Personnel Operations Special Billing	-	-	120	61,016	11,668	3,710	34,591	3,526
12.8	Accounting & Procurement Operations Special Billing	23	14	17	54,917	776	1,766	4,851	536
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	155	79,190	15,143	4,815	44,895	4,576
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	36	18,346	3,508	1,116	10,401	1,060
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	40,083	338,683	-	131,951	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	99,263	-	-	-	-
Total Budget		\$ 1,329	\$ 515	\$ 768	\$ 4,123,528	\$ 425,799	\$ 33,713	\$ 378,006	\$ 23,453
Rollforward Adjustment		439	138	(85)	(14,461)	248,444	(7,759)	(21,447)	(6,692)
Final Plan Allocation		\$ 1,767	\$ 652	\$ 684	\$ 4,109,068	\$ 674,243	\$ 25,954	\$ 356,559	\$ 16,762

State of Minnesota
Statewide Cost Allocation Plan
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Exhibit A - General Support Allocations State Version (shows all agencies)

		G10	G17	G19	G38	G39	G45	G46	G53
		MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPARTMENT	INDIAN AFFAIRS COUNCIL	INVESTMENT BOARD	GOVERNORS OFFICE	MEDIATION SERVICES DEPARTMENT	MN.IT	SECRETARY OF STATE
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	6,985	-	3,493	1,164	-	2,328	10,478	2,328
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	4,971	1,114	973	1,624	673	1,309	39,451	6,672
4.1	Central Mail	6,478	613	1	7	42	26	104	1,458
4.12	Grants Management	-	-	281	-	-	-	-	-
4.13	Enterprise Sustainability	1,339	291	49	230	352	64	16,695	788
6.2	Minnesota Information Technology	37,032	3,631	125	175	1,231	1,239	-	1,554
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	2,214	481	81	380	581	106	27,599	1,302
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	5,505	551	300	789	490	361	33,137	4,149
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	4,091	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	3,375	338	184	484	300	221	20,311	2,543
10.4	Budget Operations and Planning	2,768	269	278	125	220	82	11,024	909
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	8,950	1,943	326	1,535	2,350	430	111,573	5,263
11.4	Accounting Services	6,026	603	328	864	536	395	36,267	4,541
11.5	Financial Reporting	5,005	501	273	717	445	328	30,127	3,772
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	10
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	9,282	929	506	1,331	826	608	55,867	6,995
12.5	Personnel Operations and System Support	39,331	8,540	1,433	6,744	10,326	1,888	490,308	23,129
12.6	Budget Service - Computer Operations	19,977	1,940	2,004	900	1,586	594	79,570	6,559
12.7	Personnel Operations Special Billing	20,367	4,422	742	3,492	5,347	977	253,903	11,977
12.8	Accounting & Procurement Operations Special Billing	8,046	805	438	1,153	716	527	48,427	6,063
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	26,434	5,740	963	4,532	6,940	1,269	329,529	15,545
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	6,124	1,330	223	1,050	1,608	294	76,343	3,601
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	76,887	48,710	-	417,854	260,155	-	343,600	116,393
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget		\$ 297,095	\$ 82,751	\$ 13,000	\$ 445,149	\$ 294,723	\$ 13,047	\$ 2,018,406	\$ 225,552
Rollforward Adjustment		15,356	(129,384)	903	(194,974)	1,735	862	(157,278)	118,817
Final Plan Allocation		\$ 312,451	\$ (46,633)	\$ 13,903	\$ 250,176	\$ 296,458	\$ 13,909	\$ 1,861,127	\$ 344,369

State of Minnesota
Statewide Cost Allocation Plan
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Exhibit A - General Support Allocations State Version (shows all agencies)

		G61	G62	G63	G67	G69	G70	G90	G92
		OFFICE OF STATE AUDITOR	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	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	4,657	-	-	5,821	-	1,164	-	-
4.7	Real Property	-	3,591	-	-	-	-	-	-
4.8	Office of State Procurement	5,557	2,428	2,237	11,378	3,188	168	-	464
4.1	Central Mail	10	14,329	18,990	90,036	11,618	-	-	9
4.12	Grants Management	-	-	-	1,421	-	-	-	-
4.13	Enterprise Sustainability	499	719	602	8,059	474	9	-	28
6.2	Minnesota Information Technology	98	264	437	121,798	536	39	-	152
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	824	1,189	995	13,323	784	15	-	46
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	1,136	9,136	18,461	5,041	9,371	38	176,513	167
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	697	5,600	11,316	3,090	5,744	24	108,194	102
10.4	Budget Operations and Planning	426	278	558	4,709	241	42	2,219	80
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	3,333	4,808	4,024	53,862	3,170	61	-	186
11.4	Accounting Services	1,244	9,999	20,205	5,517	10,257	42	193,188	183
11.5	Financial Reporting	1,033	8,306	16,784	4,583	8,520	35	160,479	152
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,916	15,402	31,124	8,498	15,800	65	297,592	282
12.5	Personnel Operations and System Support	14,647	21,127	17,682	236,695	13,932	267	-	819
12.6	Budget Service - Computer Operations	3,076	2,004	4,030	33,987	1,736	300	16,013	579
12.7	Personnel Operations Special Billing	7,585	10,940	9,156	122,571	7,215	138	-	424
12.8	Accounting & Procurement Operations Special Billing	1,661	13,351	26,979	7,366	13,695	56	257,958	244
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	9,844	14,199	11,884	159,080	9,364	179	-	550
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	2,281	3,290	2,753	36,854	2,169	42	-	127
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	244,148	329,274	176,764	17,597	188,604	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget		\$ 304,671	\$ 470,233	\$ 374,982	\$ 951,287	\$ 306,418	\$ 2,684	\$ 1,212,155	\$ 4,596
Rollforward Adjustment		(8,057)	(170,716)	(102,770)	(59,821)	(96,837)	2,139	(243,211)	137,154
Final Plan Allocation		\$ 296,614	\$ 299,517	\$ 272,212	\$ 891,465	\$ 209,581	\$ 4,823	\$ 968,945	\$ 141,750

State of Minnesota
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Exhibit A - General Support Allocations State Version (shows all agencies)

		G93	G96	G9J	G9K	G9L	G9M	G9N	G9P
		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	LGBTQIA2S+ MINNESOTANS COUNCIL
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,164	-	1,164	2,328	1,164	1,164	1,164	2,328
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	223	-	441	2,779	705	464	691	537
4.1	Central Mail	-	-	503	3,249	-	14	7	-
4.12	Grants Management	-	-	-	-	-	-	-	-
4.13	Enterprise Sustainability	8	-	41	415	27	29	16	17
6.2	Minnesota Information Technology	231	-	690	5,758	182	109	85	35
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	13	-	68	686	45	48	27	29
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	92	5	455	2,028	144	138	172	102
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	57	3	279	1,243	88	85	105	63
10.4	Budget Operations and Planning	83	13	264	395	141	110	123	53
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	52	-	276	2,772	184	196	110	116
11.4	Accounting Services	101	5	498	2,220	157	151	188	112
11.5	Financial Reporting	84	4	414	1,844	131	126	156	93
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	156	8	767	3,419	242	233	290	172
12.5	Personnel Operations and System Support	230	-	1,215	12,182	807	861	484	509
12.6	Budget Service - Computer Operations	600	96	1,908	2,851	1,018	793	890	386
12.7	Personnel Operations Special Billing	119	-	629	6,308	418	446	251	264
12.8	Accounting & Procurement Operations Special Billing	135	7	665	2,964	210	202	251	149
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	155	-	817	8,187	543	579	325	342
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	36	-	189	1,897	126	134	75	79
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	9,496	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget		\$ 3,539	\$ 143	\$ 11,283	\$ 73,021	\$ 6,334	\$ 5,883	\$ 5,413	\$ 5,388
Rollforward Adjustment		1,086	36	(418)	(10,516)	928	(783)	(50)	4,421
Final Plan Allocation		\$ 4,625	\$ 179	\$ 10,865	\$ 62,505	\$ 7,262	\$ 5,100	\$ 5,363	\$ 9,809

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Exhibit A - General Support Allocations State Version (shows all agencies)

		G9Q	G9R	G9V	G9X	G9Y	GPR	H12	H51
		MMB DEBT SERVICE	MMB NON-OPERATING	RARE DISEASE ADVISORY COUNCIL	CAPITOL AREA ARCHITECT	MN STATE COUNCIL ON DISABILITY	PAYROLL CLEARING	HEALTH DEPARTMENT	DIRECT CARE AND TREATMENT
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	1,164	2,328	-	20,956	131,560
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	-	9	236	182	1,242	-	79,094	2,747
4.1	Central Mail	-	-	-	3	89	-	15,695	-
4.12	Grants Management	-	-	-	-	-	-	134,799	-
4.13	Enterprise Sustainability	-	-	16	19	48	-	12,834	15,344
6.2	Minnesota Information Technology	-	-	21	60	684	-	154,485	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	-	-	26	31	80	-	21,217	25,366
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	685	391,960	99	92	310	12	58,536	72
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	420	240,254	61	56	190	7	35,880	44
10.4	Budget Operations and Planning	1,665	1,601	101	143	125	-	28,610	99
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	106	126	324	-	85,772	102,546
11.4	Accounting Services	750	428,989	108	101	339	13	64,066	79
11.5	Financial Reporting	623	356,356	90	84	282	11	53,219	66
11.6	Financial Reporting - Single Audit	-	24	-	-	-	-	1,506	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,155	660,825	167	155	523	20	98,688	122
12.5	Personnel Operations and System Support	-	-	464	553	1,422	-	376,926	450,637
12.6	Budget Service - Computer Operations	12,015	11,554	729	1,029	900	-	206,492	718
12.7	Personnel Operations Special Billing	-	-	240	287	737	-	195,189	233,360
12.8	Accounting & Procurement Operations Special Billing	1,001	572,815	145	135	453	17	85,545	105
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	312	372	956	-	253,327	302,867
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	72	86	221	-	58,689	70,166
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	538,969	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget		\$ 18,312	\$ 2,664,386	\$ 2,993	\$ 4,678	\$ 11,254	\$ 78	\$ 2,580,493	\$ 1,335,897
Rollforward Adjustment		2,758	(982,724)	978	1,366	2,978	(15)	128,567	955,930
Final Plan Allocation		\$ 21,070	\$ 1,681,662	\$ 3,971	\$ 6,044	\$ 14,231	\$ 63	\$ 2,709,060	\$ 2,291,827

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		H55	H55b	H55c	H58	H60	H75	H7B	H7C
		HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	CHILDREN, YOUTH AND FAMILIES	MNSURE	VETERANS AFFAIRS DEPARTMENT	MEDICAL PRACTICE BOARD	NURSING BOARD
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	10,478	-	-	-	2,328	-	3,493	-
4.7	Real Property	73,490	-	-	-	-	37,103	-	-
4.8	Office of State Procurement	55,232	42,053	9,709	623	787	61,317	1,069	1,119
4.1	Central Mail	24,795	-	-	-	3,528	585	1,108	2,695
4.12	Grants Management	234,107	-	-	-	2,044	89	-	-
4.13	Enterprise Sustainability	13,184	16,831	2,711	3,352	1,170	11,177	93	195
6.2	Minnesota Information Technology	672,194	-	-	-	5,218	37,440	2,580	3,194
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	21,795	27,824	4,481	5,542	1,934	18,477	154	322
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	798,750	44,548	4,784	28	882	26,379	1,243	1,308
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	489,598	27,306	2,933	17	541	16,169	762	802
10.4	Budget Operations and Planning	21,033	12,511	1,222	677	343	15,123	189	154
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	88,108	112,481	18,116	22,404	7,818	74,696	623	1,301
11.4	Accounting Services	874,210	48,757	5,236	31	965	28,871	1,361	1,432
11.5	Financial Reporting	726,195	40,502	4,350	25	802	23,983	1,130	1,189
11.6	Financial Reporting - Single Audit	53,334	-	-	-	-	10	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,346,653	75,107	8,066	47	1,487	44,473	2,096	2,205
12.5	Personnel Operations and System Support	387,193	494,298	79,609	98,456	34,355	328,251	2,738	5,718
12.6	Budget Service - Computer Operations	151,809	90,299	8,821	4,887	2,476	109,152	1,361	1,115
12.7	Personnel Operations Special Billing	200,506	255,970	41,225	50,985	17,790	169,983	1,418	2,961
12.8	Accounting & Procurement Operations Special Billing	1,167,304	65,104	6,992	41	1,289	38,550	1,817	1,912
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	260,227	332,211	53,504	66,171	23,089	220,613	1,840	3,843
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	60,287	76,964	12,395	15,330	5,349	51,110	426	890
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	1,024,201	-	-	-	-	27,134	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget		\$ 8,754,685	\$ 1,762,766	\$ 264,153	\$ 268,617	\$ 114,195	\$ 1,340,684	\$ 25,501	\$ 32,356
Rollforward Adjustment		(3,127,626)	(177,357)	(62,271)	186,350	(791)	82,410	(10,613)	(1,992)
Final Plan Allocation		\$ 5,627,058	\$ 1,585,409	\$ 201,882	\$ 454,967	\$ 113,404	\$ 1,423,094	\$ 14,888	\$ 30,363

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		H7D	H7F	H7H	H7J	H7K	H7L	H7M	H7Q
		PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	EXEC FOR LT SVCS & SUPPORTS BD	SOCIAL WORK BOARD	MARRIAGE AND FAMILY THERAPY BD	PODIATRIC MEDICINE
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,164	9,314	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	855	1,319	218	159	332	673	277	164
4.1	Central Mail	711	223	139	64	351	552	95	11
4.12	Grants Management	-	-	-	-	-	-	-	-
4.13	Enterprise Sustainability	132	84	25	10	18	63	13	4
6.2	Minnesota Information Technology	6,102	640	209	60	579	697	148	53
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	219	138	42	17	29	103	22	6
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	1,061	1,075	282	220	461	1,019	331	146
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	650	659	173	135	282	625	203	89
10.4	Budget Operations and Planning	367	315	134	108	132	165	108	123
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	883	559	170	68	118	418	88	24
11.4	Accounting Services	1,161	1,177	309	241	504	1,116	363	159
11.5	Financial Reporting	964	977	256	200	419	927	301	132
11.6	Financial Reporting - Single Audit	3	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,788	1,812	475	371	777	1,718	559	245
12.5	Personnel Operations and System Support	3,882	2,457	745	297	517	1,837	387	107
12.6	Budget Service - Computer Operations	2,647	2,272	965	782	954	1,190	782	890
12.7	Personnel Operations Special Billing	2,010	1,272	386	154	268	951	200	56
12.8	Accounting & Procurement Operations Special Billing	1,550	1,571	412	322	673	1,490	484	213
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	2,609	1,651	501	200	347	1,234	260	72
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	604	383	116	46	80	286	60	17
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget		\$ 29,363	\$ 27,898	\$ 5,558	\$ 3,454	\$ 6,840	\$ 15,063	\$ 4,683	\$ 2,512
Rollforward Adjustment		(1,665)	5,053	(2,998)	(1,336)	(5,440)	(1,092)	(1,415)	(195)
Final Plan Allocation		\$ 27,699	\$ 32,951	\$ 2,560	\$ 2,118	\$ 1,400	\$ 13,971	\$ 3,267	\$ 2,317

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		H7R	H7S	H7U	H7V	H7W	H7X	H7Y	H8A
		VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES OFF	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BD	OCCUPATIONAL THERAPY PRACT BD	FOSTER YOUTH OMBUDPERSON
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	1,164
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	82	241	368	641	296	591	346	578
4.1	Central Mail	115	51	86	245	244	415	90	-
4.12	Grants Management	-	715	-	-	-	-	-	-
4.13	Enterprise Sustainability	8	12	8	78	18	31	12	25
6.2	Minnesota Information Technology	156	623	54	633	227	504	153	158
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	14	19	14	130	30	52	21	42
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	323	223	330	709	422	889	408	124
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	198	137	202	435	259	545	250	76
10.4	Budget Operations and Planning	104	293	99	183	108	153	91	67
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	56	78	56	524	121	209	83	170
11.4	Accounting Services	354	244	361	776	462	973	447	136
11.5	Financial Reporting	294	203	300	645	384	808	371	113
11.6	Financial Reporting - Single Audit	-	0	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	545	376	556	1,196	712	1,499	688	209
12.5	Personnel Operations and System Support	247	345	247	2,304	534	920	365	749
12.6	Budget Service - Computer Operations	750	2,111	718	1,318	782	1,104	654	482
12.7	Personnel Operations Special Billing	128	179	128	1,193	276	477	189	388
12.8	Accounting & Procurement Operations Special Billing	473	326	482	1,036	617	1,299	596	181
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	166	232	166	1,548	359	619	245	503
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	39	54	39	359	83	143	57	117
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	194,419	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget		\$ 4,054	\$ 200,881	\$ 4,217	\$ 13,953	\$ 5,936	\$ 11,233	\$ 5,065	\$ 5,281
Rollforward Adjustment		(1,928)	(148,432)	1,062	1,878	(1,732)	(2,845)	(3,182)	3,927
Final Plan Allocation		\$ 2,125	\$ 52,449	\$ 5,279	\$ 15,831	\$ 4,204	\$ 8,388	\$ 1,883	\$ 9,209

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		H8S	H9G	J33	J40	J50	J52	J58	J61
		OFFICE OF EMERGENCY MEDICAL SERVICES	OMBUDSMAN MH/DD	TRIAL COURTS	STATE COMPETENCY ATTAINMENT BD	STATE GUARDIAN AD LITEM	PUBLIC DEFENSE BOARD	COURT OF APPEALS	APPELLATE COUNSEL & TRG OFFICE
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,164	3,493	-	-	-	-	1,164	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	978	950	20,960	364	691	3,702	155	-
4.1	Central Mail	20	79	1,286	9	4	-	191	-
4.12	Grants Management	919	-	-	-	-	-	-	-
4.13	Enterprise Sustainability	61	123	13,770	195	1,512	4,528	426	-
6.2	Minnesota Information Technology	158	605	360	39	(0)	340	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	100	204	22,764	323	2,500	7,485	704	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	232	231	100,354	130	1,423	3,473	277	0
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	142	141	61,513	80	872	2,129	170	0
10.4	Budget Operations and Planning	217	77	18,054	48	986	2,572	102	12
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	406	823	92,025	1,305	10,108	30,261	2,845	-
11.4	Accounting Services	254	253	109,835	142	1,557	3,802	303	0
11.5	Financial Reporting	211	210	91,238	118	1,293	3,158	252	0
11.6	Financial Reporting - Single Audit	0	-	3	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	391	389	169,192	219	2,398	5,856	467	1
12.5	Personnel Operations and System Support	1,783	3,618	404,406	5,736	44,418	132,981	12,501	-
12.6	Budget Service - Computer Operations	1,565	557	130,309	343	7,117	18,563	740	86
12.7	Personnel Operations Special Billing	923	1,873	209,419	2,970	23,001	68,864	6,473	-
12.8	Accounting & Procurement Operations Special Billing	339	337	146,659	190	2,079	5,076	405	1
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,198	2,431	271,796	3,855	29,853	89,375	8,402	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	278	563	62,968	893	6,916	20,706	1,946	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	1,466	-	-	87	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget		\$ 11,336	\$ 16,960	\$ 1,928,378	\$ 16,958	\$ 136,729	\$ 402,958	\$ 37,521	\$ 101
Rollforward Adjustment		8,695	(1,764)	(209,703)	12,039	(5,009)	(13,759)	(633)	55
Final Plan Allocation		\$ 20,030	\$ 15,195	\$ 1,718,675	\$ 28,996	\$ 131,720	\$ 389,199	\$ 36,888	\$ 155

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2027
Exhibit A - General Support Allocations State Version (shows all agencies)

		J63	J65	J68	J70	L10	L11	L12	L49
		BOARD OF CIVIL LEGAL AID	SUPREME COURT	TAX COURT	JUDICIAL STANDARDS BOARD	LEGISLATURE COORDINATING COMM	SENATE	HOUSE	LEGISLATIVE AUDITOR
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	11,642	1,164	1,164	-	-	-	1,164
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	-	9,377	341	155	86	-	-	-
4.1	Central Mail	-	1,233	15	-	-	-	25	21
4.12	Grants Management	-	225	-	-	-	-	-	-
4.13	Enterprise Sustainability	8	2,710	46	15	693	1,376	-	13
6.2	Minnesota Information Technology	-	5,271	1,120	7	727	-	-	0
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	13	4,480	75	25	1,146	2,275	-	22
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrlly IC&A)	1	5,080	160	131	2,595	116	112	39
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	0	3,114	98	80	1,590	71	69	24
10.4	Budget Operations and Planning	21	2,677	67	154	1,077	49	61	61
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	51	18,109	304	100	4,631	9,197	-	90
11.4	Accounting Services	1	5,560	175	144	2,840	127	123	42
11.5	Financial Reporting	1	4,619	146	119	2,359	106	102	35
11.6	Financial Reporting - Single Audit	-	6	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1	8,565	270	221	4,375	196	189	65
12.5	Personnel Operations and System Support	225	79,580	1,337	440	20,351	40,415	-	396
12.6	Budget Service - Computer Operations	150	19,324	482	1,115	7,771	354	439	439
12.7	Personnel Operations Special Billing	116	41,210	692	228	10,538	20,929	-	205
12.8	Accounting & Procurement Operations Special Billing	1	7,425	234	192	3,792	170	164	57
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	151	53,485	899	296	13,677	27,162	-	266
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	35	12,391	208	69	3,169	6,293	-	62
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	393	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget		\$ 775	\$ 296,479	\$ 7,834	\$ 4,655	\$ 81,416	\$ 108,837	\$ 1,283	\$ 3,002
Rollforward Adjustment		513	537,394	(1,049)	1,232	3,690	(5,950)	194	(1,557)
Final Plan Allocation		\$ 1,287	\$ 833,873	\$ 6,785	\$ 5,887	\$ 85,106	\$ 102,887	\$ 1,477	\$ 1,446

State of Minnesota Statewide Cost Allocation Plan Budget Fiscal Year 2027 Exhibit A - General Support Allocations State Version (shows all agencies)									
		P01	P07	P08	P78	P80	P82	P7T	P9E
		MILITARY AFFAIRS DEPARTMENT	PUBLIC SAFETY DEPARTMENT	OMBUDSPERSON FOR CORRECTIONS	CORRECTIONS DEPARTMENT	CANNABIS EXPUNGEMENT BOARD	CLEMENCY REVIEW COMMISSION	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMM
3.2	ADMIN MANAGEMENT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
3.7	Operational Excellence	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,164	135,052	1,164	37,256	4,657	-	2,328	1,164
4.7	Real Property	140,171	504	-	185,122	-	-	-	-
4.8	Office of State Procurement	81,695	103,356	555	110,823	673	500	1,155	127
4.1	Central Mail	-	240,476	15	489	-	40	73	1
4.12	Grants Management	-	76,621	-	2,809	-	-	-	-
4.13	Enterprise Sustainability	2,378	14,789	36	25,356	83	13	77	35
6.2	Minnesota Information Technology	4,418	302,184	85	168,526	785	201	2,064	471
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Accessibility	3,930	24,449	60	41,917	138	21	127	58
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	30,534	250,602	157	38,325	118	144	592	135
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	18,716	153,608	96	23,492	72	88	363	83
10.4	Budget Operations and Planning	1,654	39,272	46	21,808	73	55	128	91
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	15,889	98,837	241	169,456	557	85	515	233
11.4	Accounting Services	33,419	274,277	172	41,946	129	158	648	148
11.5	Financial Reporting	27,761	227,838	143	34,844	107	131	538	123
11.6	Financial Reporting - Single Audit	377	622	-	2	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	51,480	422,503	264	64,614	199	243	998	228
12.5	Personnel Operations and System Support	69,825	434,341	1,059	744,676	2,446	374	2,262	1,022
12.6	Budget Service - Computer Operations	11,940	283,447	332	157,404	525	397	922	654
12.7	Personnel Operations Special Billing	36,159	224,921	548	385,626	1,267	194	1,172	529
12.8	Accounting & Procurement Operations Special Billing	44,624	366,233	229	56,009	173	211	865	198
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	46,929	291,915	712	500,487	1,644	252	1,520	687
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	10,872	67,629	165	115,949	381	58	352	159
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	34,862	659,295	-	140,448	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.6	Audit Committee	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
20	ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget		\$ 668,796	\$ 4,692,771	\$ 6,079	\$ 3,067,385	\$ 14,026	\$ 3,166	\$ 16,700	\$ 6,147
Rollforward Adjustment		(106,520)	37,742	1,636	(312,419)	10,904	2,495	1,800	680
Final Plan Allocation		\$ 562,276	\$ 4,730,513	\$ 7,715	\$ 2,754,966	\$ 24,931	\$ 5,661	\$ 18,500	\$ 6,827

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2027

Exhibit A - General Support Allocations State Version (shows all agencies)

Budget Fiscal Year 2027		R28		R29		R32		R9P		T79		T9B		O			
Exhibit A - General Support Allocations State Version (shows all agencies)																	
		MINN CONSERVATION CORPS		NATURAL RESOURCES DEPARTMENT		POLLUTION CONTROL AGENCY		WATER AND SOIL RESOURCES BOARD		TRANSPORTATION DEPARTMENT		METROPOLITAN COUNCIL/TRANSPORT		OTHER			
														Total			
3.2	ADMIN MANAGEMENT SERVICES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-	-	-	-	-	-	1,162,595		
3.4	Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	572,882		
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-	-	-	-	-	-	1,056,626		
3.7	Operational Excellence	-	-	-	-	-	-	-	-	-	-	-	-	-	439,883		
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4.5	Real Estate and Construction Services - Leasing	-	-	66,362	-	8,150	-	5,821	-	13,971	-	-	27,942	-	743,953		
4.7	Real Property	-	-	75,569	-	623	-	-	-	162,475	-	-	38,214	-	808,951		
4.8	Office of State Procurement	-	-	311,151	-	23,380	-	13,525	-	594,328	-	173	-	-	2,155,233		
4.1	Central Mail	-	-	16,390	-	1,856	-	72	-	4,003	-	-	1,626	-	495,135		
4.12	Grants Management	-	-	93,414	-	80,965	-	34,805	-	78,473	-	-	-	-	1,440,846		
4.13	Enterprise Sustainability	-	-	28,698	-	7,229	-	2,026	-	52,716	-	-	-	-	378,467		
6.2	Minnesota Information Technology	-	-	119,064	-	64,265	-	8,109	-	253,950	-	1,676	25,334	-	2,491,167		
6.3	IT Spend	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6.4	Accessibility	-	-	47,442	-	11,951	-	3,349	-	87,146	-	0	0	-	625,658		
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8.3	Enterprise Communications & Planning (fmrlly IC&A)	38	-	177,209	-	24,871	-	7,098	-	1,107,580	-	5,340	96	-	4,112,981		
9.2	Debt Management Division	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
9.3	Debt Management	-	-	54	-	-	-	-	-	255,484	-	-	472,730	-	1,055,066		
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10.3	Analysis & Control (EBO's)	23	-	108,621	-	15,245	-	4,351	-	678,898	-	3,273	59	-	2,521,075		
10.4	Budget Operations and Planning	79	-	52,616	-	15,747	-	10,756	-	41,419	-	285	1	-	430,124		
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
11.3	Central Payroll	-	-	191,792	-	48,313	-	13,541	-	352,302	-	-	-	-	2,529,312		
11.4	Accounting Services	42	-	193,950	-	27,220	-	7,768	-	1,212,217	-	5,845	106	-	4,501,547		
11.5	Financial Reporting	35	-	161,112	-	22,611	-	6,453	-	1,006,972	-	4,855	88	-	3,739,374		
11.6	Financial Reporting - Single Audit	-	-	293	-	88	-	8	-	4,213	-	-	-	-	73,904		
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
12.4	Accounting & Procurement Operations and System Support	64	-	298,766	-	41,931	-	11,967	-	1,867,327	-	9,003	163	-	6,934,286		
12.5	Personnel Operations and System Support	-	-	842,830	-	212,311	-	59,504	-	1,548,193	-	-	-	-	11,115,064		
12.6	Budget Service - Computer Operations	568	-	379,758	-	113,653	-	77,630	-	298,945	-	2,058	11	-	3,104,456		
12.7	Personnel Operations Special Billing	-	-	436,455	-	109,944	-	30,814	-	801,723	-	-	-	-	5,755,873		
12.8	Accounting & Procurement Operations Special Billing	56	-	258,976	-	36,346	-	10,373	-	1,618,633	-	7,804	141	-	6,010,768		
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
13.3	Personnel Administration	-	-	566,455	-	142,692	-	39,992	-	1,040,519	-	-	-	-	7,470,284		
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
14.3	Mediation Services	-	-	131,232	-	33,058	-	9,265	-	241,060	-	-	-	-	1,730,659		
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
15.3	Financial Audits	-	-	86,760	-	9,482	-	-	-	217,538	-	202,932	-	-	7,025,810		
15.4	Program Audits	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
15.5	Single Audits	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
15.6	Audit Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
15.7	Financial Audit- Outdoors	-	-	343,709	-	-	-	-	-	-	-	-	-	-	343,709		
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
20	ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-	-	-	99,263		
Total Budget		\$	904	\$	4,988,677	\$	1,051,929	\$	357,228	\$	13,540,084	\$	243,244	\$	566,511	\$	80,924,952
Rollforward Adjustment			460		621,051		62,078		(74,196)		(1,283,111)		40,024		274,951		(5,782,756)
Final Plan Allocation		\$	1,363	\$	5,609,729	\$	1,114,007	\$	283,032	\$	12,256,973	\$	283,268	\$	841,462	\$	75,142,196

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2027 - 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
		2027 Budget Allocable Costs & Applicable		ADMIN MANAGEMENT SERVICES		COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
DP#	Name	Credits	Fixed Asset Depreciation					
	1.2 Fixed Asset Depreciation	\$ 270,500	\$ (270,500)					
G02-3.0	Department of Administration	-	-					
G02-3.2	Admin Management Services	-	-	\$ -				
G02-3.3	Commissioner's Office	1,249,900	-	\$ -		(1,249,900)		
G02-3.4	Human Resources	614,013	-			-	\$ (614,013)	
G02-3.5	Financial Management and Reporting	1,034,625	-			-	-	\$ (1,034,625)
G02-3.6	Fiscal Agent - Non allocable	-	-			-	-	-
G02-3.7	Operational Excellence	472,000	-			-	-	-
G02-4.2	Government & Citizen Services	-	-			73,610	36,161	13,288
G02-4.5	Real Estate and Construction Services - Leasing	723,338	-			-	-	-
G02-4.7	Real Property	878,967	-			-	-	-
G02-4.8	Office of State Procurement	2,093,340	-			-	-	-
G02-4.10	Central Mail	482,000	-			-	-	-
G02-4.12	Grants Management	1,395,308	-			-	-	-
G02-4.13	Enterprise Sustainability Office	369,179	-			-	-	-
G46-6.2	Minnesota Information Technology	2,355,310	178,399			-	-	-
G46-6.3	IT Spend	-	-			-	-	-
G46-6.4	Accessibility (formerly Enterprise IT Security)	628,150	-			-	-	-
G46-6.5	MnIT - Non allocable	-	-			-	-	-
G10-8.2	Minnesota Management & Budget	4,016,054	-			-	-	-
G10-8.3	Enterprise Communications & Planning	3,429,368	-			-	-	-
G10-9.2	Debt Management Division	-	-			-	-	-
G10-9.3	Debt Management	886,679	-			-	-	-
G10-9.4	Debt Management - Other	-	-			-	-	-
G10-10.2	MMB - Budget Division	-	-			-	-	-
G10-10.3	Analysis & Control (EBO's)	2,112,688	-			-	-	-
G10-10.4	Budget Operations and Planning	361,867	-			-	-	-
G10-10.5	Budget Division - Non Allocable	-	-			-	-	-
G10-11.2	MMB - Accounting Division	-	-			-	-	-
G10-11.3	Central Payroll	1,706,685	-			-	-	-
G10-11.4	Accounting Services	3,260,457	-			-	-	-
G10-11.5	Financial Reporting	2,678,416	-			-	-	-
G10-11.6	Financial Reporting - Single Audit	52,272	-			-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-			-	-	-
G10-12.2	MMB I.T - Management and Administration	2,561,225	-			-	-	-
G10-12.4	Accounting & Procurement Operations and System Support	5,817,341	46,051			-	-	-
G10-12.5	Personnel Operations and System Support	10,156,334	46,051			-	-	-
G10-12.6	Budget Service - Computer Operations	2,827,066	-			-	-	-
G10-12.7	Personnel Operations Special Billing	5,778,802	-			-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	6,014,672	-			-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-			-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-			-	-	-
G10-13.3	Personnel Administration	6,097,663	-			-	-	-
G10-13.5	Employee Relations - Non Allocable	-	-			-	-	-
G45-14.2	Mediation Services	-	-			-	-	-
G45-14.3	Mediation Services	1,733,983	-			-	-	-
G45-14.4	Mediation/Representation	-	-			-	-	-
L49-15.2	Legislative Auditor	3,373,750	-			-	-	-
L49-15.3	Financial Audits	5,493,000	-			-	-	-
L49-15.4	Program Audits	-	-			-	-	-
L49-15.5	Single Audits	-	-			-	-	-
L49-15.6	Audit Comm	-	-			-	-	-
L49-15.7	Financial Audit- Outdoors	-	-			-	-	-
L49-15.8	Financial Audit- Art	-	-			-	-	-
L49-15.9	Financial Audit- Clean Water	-	-			-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-			-	-	-
L49-15.11	Program Audit- Outdoors	-	-			-	-	-
L49-15.12	Program Audit- Art	-	-			-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2027 - Budget

		2027 Budget Allocable Costs & Applicable	Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
DP#	Name	Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
99YYY	Consumer Agencies						
G02-3.0	Department of Administration	-	-	-	-	-	-
G02-3.2	Admin Management Services	-	-	-	53,466	26,265	10,415
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	-	-	-	-	-	-
G02-3.7	Operational Excellence	-	-	-	-	-	-
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	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-	-
G02-4.13	Enterprise Sustainability Office	-	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning	-	-	-	-	-	-
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	-	-	-	-	-	-
G10-13.5	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	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2027 - Budget

		2027 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						
L49-15.10	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	-	-	-	-	-	-
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	-	-	-	1,122,824	551,587	1,010,922
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	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2027 - 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	
		2027 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting		
DP#	Name								
	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	-	-	-	-	-	-	-	-
	H51 DIRECT CARE AND TREATMENT	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-
	H8S OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-
	J63 BOARD OF CIVIL LEGAL AID	-	-	-	-	-	-	-	-
	J65 SUPREME COURT	-	-	-	-	-	-	-	-
	J68 TAX COURT	-	-	-	-	-	-	-	-
	J70 JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-	-
	L10 LEGISLATURE COORDINATING COMM	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2027 - 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	
		2027 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting		
DP#	Name								
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		\$ 80,924,952	\$ -	\$ -	-	\$ -	-	\$ -	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Sum Percent	Net Administrative	Leases	Sqft of Agencies Using	Purchase Order
		3.7	Expenditures by Agency	4.5	System	Transactions
			4.2		4.7	4.8
DP#	Name	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	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					
	G02-3.7 Operational Excellence	\$ (472,000)				
	G02-4.2 Government & Citizen Services	27,797	\$ (150,856)			
	G02-4.5 Real Estate and Construction Services - Leasing	-	17,355	\$ (740,693)		
	G02-4.7 Real Property	-	23,423	-	\$ (902,390)	
	G02-4.8 Office of State Procurement	-	54,703	-	-	\$ (2,148,043)
	G02-4.10 Central Mail	-	10,470	-	-	-
	G02-4.12 Grants Management	-	36,300	-	-	-
	G02-4.13 Enterprise Sustainability Office	-	8,604	-	-	-
	G46-6.2 Minnesota Information Technology	-	-	-	-	158
	G46-6.3 IT Spend	-	-	-	-	-
	G46-6.4 Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
	G46-6.5 MnIT - Non allocable	-	-	-	-	-
	G10-8.2 Minnesota Management & Budget	-	-	-	-	2,092
	G10-8.3 Enterprise Communications & Planning	-	-	-	-	190
	G10-9.2 Debt Management Division	-	-	-	-	230
	G10-9.3 Debt Management	-	-	-	-	-
	G10-9.4 Debt Management - Other	-	-	-	-	-
	G10-10.2 MMB - Budget Division	-	-	-	-	104
	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	-	-	-	-	398
	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	-	-	-	-	41
	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	-	-	-	-	217
	G10-13.3 Personnel Administration	-	-	-	-	-
	G10-13.5 Employee Relations - Non Allocable	-	-	-	-	-
	G45-14.2 Mediation Services	-	-	-	-	285
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	-	-	-	962
	L49-15.3 Financial Audits	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-
	L49-15.5 Single Audits	-	-	-	-	-
	L49-15.6 Audit Comm	-	-	-	-	-
	L49-15.7 Financial Audit- Outdoors	-	-	-	-	-
	L49-15.8 Financial Audit- Art	-	-	-	-	-
	L49-15.9 Financial Audit- Clean Water	-	-	-	-	-
	L49-15.10 Financial Audit- Parks & Trails	-	-	-	-	-
	L49-15.11 Program Audit- Outdoors	-	-	-	-	-
	L49-15.12 Program Audit- Art	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Sum Percent 3.7	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft of Agencies Using System 4.7	Purchase Order Transactions 4.8
DP#	Name	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	-	99,400	-
G02-3.2	Admin Management Services	20,190	-	-	-	999
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	-	-	-	-	-
G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	-	1,157	-	1,026
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning	-	-	-	-	-
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	-	-	-	-	-
G10-13.5	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Sum Percent 3.7	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft of Agencies Using System 4.7	Purchase Order Transactions 4.8
DP#	Name	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	11,573	204	41,981
B10	CANNABIS MANAGEMENT OFFICE	-	-	12,731	-	3,086
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	1,157	-	809
B13	COMMERCE DEPARTMENT	-	-	9,259	79	71,906
B14	ANIMAL HEALTH BOARD	-	-	3,472	-	3,926
B15	BARBER EXAMINERS BOARD	-	-	-	-	393
B20	EXPLORE MINNESOTA TOURISM	-	-	2,315	-	4,017
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	64,811	664	253,718
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	2,973
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	1,157	-	411
B34	HOUSING FINANCE AGENCY	-	-	-	-	7,031
B41	WORKERS' COMP COURT OF APPEALS	-	-	1,157	-	325
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	4,629	-	13,686
B43	IRON RANGE RESOURCES	-	-	1,157	8,431	4,550
B7E	ARCHITECTURE, ENGINEERING BD	-	-	2,315	-	1,243
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	3,472	-	425
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	181
B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	1,075
B9D	AMATEUR SPORTS COMMISSION	-	-	-	19,767	9
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	6,944	4,331	3,556
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	26,193
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	1,703
E40	HISTORICAL SOCIETY	-	-	-	31,102	5
E44	MINNESOTA STATE ACADEMIES	-	-	-	10,429	6,827
E50	ARTS BOARD	-	-	-	-	12,923
E60	OFFICE OF HIGHER EDUCATION	-	-	1,157	-	6,014
E77	ZOOLOGICAL BOARD	-	-	-	16,402	7,645
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	208
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	9
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G02	ADMINISTRATION DEPARTMENT	424,012	-	11,573	-	35,343
G03	LOTTERY	-	-	19,675	-	-
G05	RACING COMMISSION	-	-	-	-	967
G06	ATTORNEY GENERAL	-	-	25,461	-	8,671
G09	GAMBLING CONTROL BOARD	-	-	-	-	230
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	6,944	-	4,939
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	1,107
G19	INDIAN AFFAIRS COUNCIL	-	-	3,472	-	967
G38	INVESTMENT BOARD	-	-	1,157	-	1,613
G39	GOVERNORS OFFICE	-	-	-	-	669
G45	MEDIATION SERVICES DEPARTMENT	-	-	2,315	-	1,300
G46	MN.IT	-	-	10,416	-	39,197
G53	SECRETARY OF STATE	-	-	2,315	-	6,629
G61	OFFICE OF STATE AUDITOR	-	-	4,629	-	5,521
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	3,564	2,413
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	2,223

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Sum Percent 3.7	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft of Agencies Using System 4.7	Purchase Order Transactions 4.8
DP#	Name	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
G67	REVENUE DEPARTMENT	-	-	5,787	-	11,305
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	3,167
G70	MN SECURE CHOICE	-	-	1,157	-	167
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	461
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	1,157	-	221
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	1,157	-	438
G9K	ADMINISTRATIVE HEARINGS	-	-	2,315	-	2,761
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	1,157	-	700
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	1,157	-	461
G9N	ASIAN PACIFIC COUNCIL	-	-	1,157	-	687
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	2,315	-	533
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	9
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	-	235
G9X	CAPITOL AREA ARCHITECT	-	-	1,157	-	181
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	2,315	-	1,234
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	20,832	-	78,584
H51	DIRECT CARE AND TREATMENT	-	-	130,779	-	2,729
H55	HUMAN SERVICES DEPARTMENT	-	-	10,416	72,949	54,876
H55b	HUMAN SERVICES SOS	-	-	-	-	41,782
H55c	HUMAN SERVICES MSOP	-	-	-	-	9,647
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	619
H60	MNSURE	-	-	2,315	-	782
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	36,830	60,922
H7B	MEDICAL PRACTICE BOARD	-	-	3,472	-	1,062
H7C	NURSING BOARD	-	-	-	-	1,112
H7D	PHARMACY BOARD	-	-	1,157	-	849
H7F	DENTISTRY BOARD	-	-	9,259	-	1,310
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	217
H7J	OPTOMETRY BOARD	-	-	-	-	158
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	330
H7L	SOCIAL WORK BOARD	-	-	-	-	669
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	276
H7Q	PODIATRIC MEDICINE	-	-	-	-	163
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	81
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-	239
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	366
H7V	PSYCHOLOGY BOARD	-	-	-	-	637
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	294
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	587
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	343
H8A	FOSTER YOUTH OMBUDPERSON	-	-	1,157	-	574
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	1,157	-	971
H9G	OMBUDSMAN MH/DD	-	-	3,472	-	944
J33	TRIAL COURTS	-	-	-	-	20,825
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	361
J50	STATE GUARDIAN AD LITEM	-	-	-	-	687
J52	PUBLIC DEFENSE BOARD	-	-	-	-	3,678
J58	COURT OF APPEALS	-	-	1,157	-	154
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
J65	SUPREME COURT	-	-	11,573	-	9,317
J68	TAX COURT	-	-	1,157	-	339
J70	JUDICIAL STANDARDS BOARD	-	-	1,157	-	154
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	86

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Sum Percent 3.7	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft of Agencies Using System 4.7	Purchase Order Transactions 4.8
DP#	Name	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	1,157	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	1,157	139,138	81,169
P07	PUBLIC SAFETY DEPARTMENT	-	-	134,251	500	102,690
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	1,157	-	551
P78	CORRECTIONS DEPARTMENT	-	-	37,035	183,758	110,109
P80	CANNABIS EXPUNGEMENT BOARD	-	-	4,629	-	669
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	497
P7T	PEACE OFFICERS BOARD (POST)	-	-	2,315	-	1,148
P9E	SENTENCING GUIDELINES COMM	-	-	1,157	-	127
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	65,968	75,012	309,145
R32	POLLUTION CONTROL AGENCY	-	-	8,101	619	23,229
R9P	WATER AND SOIL RESOURCES BOARD	-	-	5,787	-	13,438
T79	TRANSPORTATION DEPARTMENT	-	-	13,888	161,278	590,498
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	172
O	OTHER	-	-	27,776	37,933	-
Total		\$	- \$	- \$	- \$	- \$

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Postage Revolving Fund Charges - FY (Actual) 4.10	Dollars of Grants received 4.12	Sum Percent 4.13	IT Central Serv Revenue 6.2	IT Central Serv Revenue 6.3
DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
	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					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail	\$ (492,470)				
	G02-4.12 Grants Management	- \$	(1,431,608)			
	G02-4.13 Enterprise Sustainability Office	-	- \$	(377,783)		
	G46-6.2 Minnesota Information Technology	-	-	29	\$ (2,533,896)	
	G46-6.3 IT Spend	-	-	-	- \$	
	G46-6.4 Accessibility (formerly Enterprise IT Security)	-	-	-	-	
	G46-6.5 MnIT - Non allocable	-	-	-	-	
	G10-8.2 Minnesota Management & Budget	-	-	82	35	
	G10-8.3 Enterprise Communications & Planning	-	-	85	741	
	G10-9.2 Debt Management Division	-	-	17	165	
	G10-9.3 Debt Management	-	-	-	-	
	G10-9.4 Debt Management - Other	-	-	-	-	
	G10-10.2 MMB - Budget Division	-	-	53	10	
	G10-10.3 Analysis & Control (EBO's)	-	-	-	-	
	G10-10.4 Budget Operations and Planning	-	-	-	-	
	G10-10.5 Budget Division - Non Allocable	-	-	-	-	
	G10-11.2 MMB - Accounting Division	-	-	236	100	
	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	-	-	16	40,574	
	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	-	-	173	51	
	G10-13.3 Personnel Administration	-	-	-	-	
	G10-13.5 Employee Relations - Non Allocable	-	-	-	-	
	G45-14.2 Mediation Services	-	-	24	169	
	G45-14.3 Mediation Services	-	-	-	-	
	G45-14.4 Mediation/Representation	-	-	-	-	
	L49-15.2 Legislative Auditor	-	-	333	219	
	L49-15.3 Financial Audits	-	-	-	-	
	L49-15.4 Program Audits	-	-	-	-	
	L49-15.5 Single Audits	-	-	-	-	
	L49-15.6 Audit Comm	-	-	-	-	
	L49-15.7 Financial Audit- Outdoors	-	-	-	-	
	L49-15.8 Financial Audit- Art	-	-	-	-	
	L49-15.9 Financial Audit- Clean Water	-	-	-	-	
	L49-15.10 Financial Audit- Parks & Trails	-	-	-	-	
	L49-15.11 Program Audit- Outdoors	-	-	-	-	
	L49-15.12 Program Audit- Art	-	-	-	-	

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Postage Revolving Fund Charges - FY (Actual) 4.10	Dollars of Grants received 4.12	Sum Percent 4.13	IT Central Serv Revenue 6.2	IT Central Serv Revenue 6.3
DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	-	-	190	1,092	-
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	-	-	-	-	-
G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	-	262	3,850	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning	-	-	-	-	-
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	-	-	-	-	-
G10-13.5	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue	IT Central Serv Revenue
		4.10	4.12	4.13	6.2	6.3
DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	5,811	8,137	4,168	25,343	-
B10	CANNABIS MANAGEMENT OFFICE	320	-	459	9,189	-
B11	COSMETOLOGIST EXAMINERS BOARD	475	-	113	1,386	-
B13	COMMERCE DEPARTMENT	9,012	106,976	2,929	25,865	-
B14	ANIMAL HEALTH BOARD	71	-	416	2,089	-
B15	BARBER EXAMINERS BOARD	190	-	13	75	-
B20	EXPLORE MINNESOTA TOURISM	330	2,970	303	3,310	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	131	260,384	10,167	215,105	-
B24	PUBLIC FACILITIES AUTHORITY	-	88,725	94	967	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	36	68	-
B34	HOUSING FINANCE AGENCY	517	-	2,002	1,165	-
B41	WORKERS' COMP COURT OF APPEALS	12	-	56	146	-
B42	LABOR AND INDUSTRY DEPARTMENT	4,707	2,296	3,126	25,444	-
B43	IRON RANGE RESOURCES	-	32,394	229	509	-
B7E	ARCHITECTURE, ENGINEERING BD	44	-	34	141	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	346	-	33	109	-
B7S	PRIVATE DETECTIVES BOARD	-	-	19	497	-
B82	PUBLIC UTILITIES COMMISSION	316	-	1,379	2,083	-
B9D	AMATEUR SPORTS COMMISSION	-	-	8	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	346	1,831	-
E26	MN STATE COLLEGES/UNIVERSITIES	106	720	69,977	19,430	-
E37	EDUCATION DEPARTMENT	682	144,744	2,955	72,218	-
E39	PROF EDUCATOR LICENSING STD BD	737	3,382	129	2,091	-
E40	HISTORICAL SOCIETY	-	-	-	430	-
E44	MINNESOTA STATE ACADEMIES	-	-	1,352	3,106	-
E50	ARTS BOARD	1	25,119	159	1,242	-
E60	OFFICE OF HIGHER EDUCATION	1,009	6,804	658	19,384	-
E77	ZOOLOGICAL BOARD	-	-	1,989	4,971	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	2,931	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	8	-	-
G02	ADMINISTRATION DEPARTMENT	1,062	11,947	3,989	24,442	-
G03	LOTTERY	82	-	763	415	-
G05	RACING COMMISSION	-	77	243	307	-
G06	ATTORNEY GENERAL	1,639	-	2,261	641	-
G09	GAMBLING CONTROL BOARD	74	-	230	1,393	-
G10	MINNESOTA MANAGEMENT & BUDGET	6,443	-	1,331	36,968	-
G17	HUMAN RIGHTS DEPARTMENT	609	-	289	3,625	-
G19	INDIAN AFFAIRS COUNCIL	1	279	49	125	-
G38	INVESTMENT BOARD	7	-	228	174	-
G39	GOVERNORS OFFICE	42	-	350	1,229	-
G45	MEDIATION SERVICES DEPARTMENT	26	-	64	1,237	-
G46	MN.IT	103	-	16,599	-	-
G53	SECRETARY OF STATE	1,450	-	783	1,551	-
G61	OFFICE OF STATE AUDITOR	10	-	496	98	-
G62	MINN STATE RETIREMENT SYSTEM	14,252	-	715	264	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	18,888	-	599	436	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Postage Revolving Fund Charges - FY (Actual) 4.10	Dollars of Grants received 4.12	Sum Percent 4.13	IT Central Serv Revenue 6.2	IT Central Serv Revenue 6.3
DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
G67	REVENUE DEPARTMENT	89,552	1,412	8,013	121,588	-
G69	TEACHERS RETIREMENT ASSOC	11,555	-	472	535	-
G70	MN SECURE CHOICE	-	-	9	39	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	9	-	28	152	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	8	230	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	500	-	41	689	-
G9K	ADMINISTRATIVE HEARINGS	3,231	-	412	5,749	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	27	182	-
G9M	MINNESOTA COUNCIL ON LATINO AF	14	-	29	109	-
G9N	ASIAN PACIFIC COUNCIL	7	-	16	84	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	17	35	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	16	21	-
G9X	CAPITOL AREA ARCHITECT	3	-	19	60	-
G9Y	MN STATE COUNCIL ON DISABILITY	89	-	48	683	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	15,611	133,935	12,760	154,220	-
H51	DIRECT CARE AND TREATMENT	-	-	15,256	-	-
H55	HUMAN SERVICES DEPARTMENT	24,662	232,606	13,108	671,040	-
H55b	HUMAN SERVICES SOS	-	-	16,734	-	-
H55c	HUMAN SERVICES MSOP	-	-	2,695	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	3,333	-	-
H60	MNSURE	3,509	2,031	1,163	5,209	-
H75	VETERANS AFFAIRS DEPARTMENT	582	88	11,112	37,376	-
H7B	MEDICAL PRACTICE BOARD	1,102	-	93	2,576	-
H7C	NURSING BOARD	2,681	-	194	3,189	-
H7D	PHARMACY BOARD	707	-	131	6,091	-
H7F	DENTISTRY BOARD	222	-	83	639	-
H7H	CHIROPRACTIC EXAMINERS BOARD	139	-	25	209	-
H7J	OPTOMETRY BOARD	64	-	10	60	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	349	-	17	578	-
H7L	SOCIAL WORK BOARD	549	-	62	696	-
H7M	MARRIAGE AND FAMILY THERAPY BD	94	-	13	148	-
H7Q	PODIATRIC MEDICINE	11	-	4	53	-
H7R	VETERINARY MEDICINE BOARD	115	-	8	155	-
H7S	EMERGENCY MEDICAL SERVICES OFF	51	711	12	622	-
H7U	DIETETICS & NUTRITION PRACTICE	85	-	8	54	-
H7V	PSYCHOLOGY BOARD	244	-	78	632	-
H7W	PHYSICAL THERAPY BOARD	242	-	18	226	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	413	-	31	504	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	90	-	12	153	-
H8A	FOSTER YOUTH OMBUDPERSON	-	-	25	158	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	20	914	60	158	-
H9G	OMBUDSMAN MH/DD	79	-	122	604	-
J33	TRIAL COURTS	1,279	-	13,691	359	-
J40	STATE COMPETENCY ATTAINMENT BD	9	-	194	39	-
J50	STATE GUARDIAN AD LITEM	4	-	1,504	(0)	-
J52	PUBLIC DEFENSE BOARD	-	-	4,502	339	-
J58	COURT OF APPEALS	190	-	423	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J63	BOARD OF CIVIL LEGAL AID	-	-	8	-	-
J65	SUPREME COURT	1,227	224	2,694	5,262	-
J68	TAX COURT	15	-	45	1,118	-
J70	JUDICIAL STANDARDS BOARD	-	-	15	7	-
L10	LEGISLATURE COORDINATING COMM	-	-	689	726	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Postage Revolving Fund Charges - FY (Actual) 4.10	Dollars of Grants received 4.12	Sum Percent 4.13	IT Central Serv Revenue 6.2	IT Central Serv Revenue 6.3
DP#	Name	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology	IT Spend
L11	SENATE	-	-	1,368	-	-
L12	HOUSE	25	-	-	-	-
L49	LEGISLATIVE AUDITOR	21	-	13	0	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	2,364	4,410	-
P07	PUBLIC SAFETY DEPARTMENT	239,182	76,130	14,704	301,666	-
P08	OMBUDSPERSON FOR CORRECTIONS	15	-	36	85	-
P78	CORRECTIONS DEPARTMENT	486	2,791	25,210	168,237	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	83	783	-
P82	CLEMENCY REVIEW COMMISSION	39	-	13	201	-
P7T	PEACE OFFICERS BOARD (POST)	72	-	77	2,061	-
P9E	SENTENCING GUIDELINES COMM	1	-	35	471	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	16,301	92,815	28,533	118,860	-
R32	POLLUTION CONTROL AGENCY	1,846	80,446	7,187	64,154	-
R9P	WATER AND SOIL RESOURCES BOARD	72	34,582	2,014	8,095	-
T79	TRANSPORTATION DEPARTMENT	3,981	77,969	52,412	253,514	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	1,673	-
O	OTHER	1,617	-	-	25,291	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Sum Percent	Net Administrative	Accounting &	Net Administrative		
		6.4	Expenditures by Division	Procurement Accounting	Expenditures by Division	all Outstanding Principal	
			8.2	Transactions - FY (Actual)	9.2	9.3	
			MINNESOTA	Enterprise			
			MANAGEMENT &	Communications &	Debt Management		
DP#	Name	Accessibility	BUDGET	Planning (fmrlly IC&A)	Division	Debt Management	
	1.2 Fixed Asset Depreciation						
	G02-3.0 Department of Administration						
	G02-3.2 Admin Management Services						
	G02-3.3 Commissioner's Office						
	G02-3.4 Human Resources						
	G02-3.5 Financial Management and Reporting						
	G02-3.6 Fiscal Agent - Non allocable						
	G02-3.7 Operational Excellence						
	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						
	G02-4.10 Central Mail						
	G02-4.12 Grants Management						
	G02-4.13 Enterprise Sustainability Office						
	G46-6.2 Minnesota Information Technology						
	G46-6.3 IT Spend						
	G46-6.4 Accessibility (formerly Enterprise IT Security)	\$	(628,150)				
	G46-6.5 MniT - Non allocable		-				
	G10-8.2 Minnesota Management & Budget	136	\$	(4,018,399)			
	G10-8.3 Enterprise Communications & Planning	141		392,607	\$	(3,823,131)	
	G10-9.2 Debt Management Division	29		-	102	\$	(543)
	G10-9.3 Debt Management	-		95,740		543	\$ (982,962)
	G10-9.4 Debt Management - Other	-		-	-	-	-
	G10-10.2 MMB - Budget Division	88		-	60	-	-
	G10-10.3 Analysis & Control (EBO's)	-		235,353	-	-	-
	G10-10.4 Budget Operations and Planning	-		40,312	-	-	-
	G10-10.5 Budget Division - Non Allocable	-		-	-	-	-
	G10-11.2 MMB - Accounting Division	393		-	188	-	-
	G10-11.3 Central Payroll	-		245,335	-	-	-
	G10-11.4 Accounting Services	-		367,177	-	-	-
	G10-11.5 Financial Reporting	-		313,865	-	-	-
	G10-11.6 Financial Reporting - Single Audit	-		6,387	-	-	-
	G10-11.7 Accounting Services - Non Allocable	-		-	-	-	-
	G10-12.2 MMB I.T - Management and Administration	26		297,207	161	-	-
	G10-12.4 Accounting & Procurement Operations and System Support	-		565,006	-	-	-
	G10-12.5 Personnel Operations and System Support	-		502,178	-	-	-
	G10-12.6 Budget Service - Computer Operations	-		153,367	-	-	-
	G10-12.7 Personnel Operations Special Billing	-		-	-	-	-
	G10-12.8 Accounting & Procurement Operations Special Billing	-		-	-	-	-
	G10-12.9 MMB - OTHER - Non-Allocable	-		-	-	-	-
	G10-13.2 State HR, Benefits & Labor Relations	288		-	104	-	-
	G10-13.3 Personnel Administration	-		803,864	-	-	-
	G10-13.5 Employee Relations - Non Allocable	-		-	-	-	-
	G45-14.2 Mediation Services	41		-	92	-	-
	G45-14.3 Mediation Services	-		-	-	-	-
	G45-14.4 Mediation/Representation	-		-	-	-	-
	L49-15.2 Legislative Auditor	553		-	332	-	-
	L49-15.3 Financial Audits	-		-	-	-	-
	L49-15.4 Program Audits	-		-	-	-	-
	L49-15.5 Single Audits	-		-	-	-	-
	L49-15.6 Audit Comm	-		-	-	-	-
	L49-15.7 Financial Audit- Outdoors	-		-	-	-	-
	L49-15.8 Financial Audit- Art	-		-	-	-	-
	L49-15.9 Financial Audit- Clean Water	-		-	-	-	-
	L49-15.10 Financial Audit- Parks & Trails	-		-	-	-	-
	L49-15.11 Program Audit- Outdoors	-		-	-	-	-
	L49-15.12 Program Audit- Art	-		-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

DP#	Name	Sum Percent 6.4	Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2	all Outstanding Principal 9.3
		Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	316	-	360	-	-
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	-	-	-	-	-
G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	Government & Citizen Services	435	-	459	-	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	Minnesota Information Technology	48	-	126	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	406	-	-
G10-8.3	Enterprise Communications & Planning	-	-	95	-	-
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	-	-	-	-	-
G10-13.5	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Sum Percent	Net Administrative	Accounting &	Net Administrative		
		6.4	Expenditures by Division	Procurement Accounting	Expenditures by Division	all Outstanding Principal	
			8.2	Transactions - FY (Actual)	9.2	9.3	
				8.3			
DP#	Name	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	
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	-	-	-	-		
99YYY	Consumer Agencies						
B04	AGRICULTURE DEPARTMENT	6,930	-	23,674	-	11,797	
B10	CANNABIS MANAGEMENT OFFICE	763	-	1,310	-		
B11	COSMETOLOGIST EXAMINERS BOARD	188	-	1,325	-		
B13	COMMERCE DEPARTMENT	4,871	-	37,280	-		
B14	ANIMAL HEALTH BOARD	692	-	1,687	-		
B15	BARBER EXAMINERS BOARD	22	-	288	-		
B20	EXPLORE MINNESOTA TOURISM	504	-	1,188	-		
B22	EMPLOYMENT & ECONOMIC DEVELOP	16,905	-	309,023	-		
B24	PUBLIC FACILITIES AUTHORITY	156	-	978	-	7,482	
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0	-		
B26	CLIMATE INNOVN FINANCE AUTHRTY	59	-	125	-		
B34	HOUSING FINANCE AGENCY	3,329	-	7,388	-	60,388	
B41	WORKERS' COMP COURT OF APPEALS	93	-	122	-		
B42	LABOR AND INDUSTRY DEPARTMENT	5,198	-	34,941	-		
B43	IRON RANGE RESOURCES	380	-	2,357	-		
B7E	ARCHITECTURE, ENGINEERING BD	57	-	756	-		
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	-		
B7P	ACCOUNTANCY BOARD	55	-	547	-		
B7S	PRIVATE DETECTIVES BOARD	31	-	85	-		
B82	PUBLIC UTILITIES COMMISSION	2,293	-	8,370	-		
B9D	AMATEUR SPORTS COMMISSION	14	-	29	-		
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	2	-		
E25	PERPICH CTR FOR ARTS EDUCATION	575	-	1,532	-		
E26	MN STATE COLLEGES/UNIVERSITIES	116,352	-	158,341	-	6,769	
E37	EDUCATION DEPARTMENT	4,913	-	47,506	-	151,532	
E39	PROF EDUCATOR LICENSING STD BD	215	-	848	-		
E40	HISTORICAL SOCIETY	-	-	36	-		
E44	MINNESOTA STATE ACADEMIES	2,248	-	3,102	-		
E50	ARTS BOARD	265	-	1,758	-		
E60	OFFICE OF HIGHER EDUCATION	1,095	-	4,324	-	987	
E77	ZOOLOGICAL BOARD	3,308	-	6,942	-	63	
E81	UNIVERSITY OF MINNESOTA	-	-	660	-	12,126	
E95	HUMANITIES COMMISSION	-	-	15	-		
E97	SCIENCE MUSEUM	-	-	9	-		
E9W	HIGHER ED FACILITIES AUTHORITY	13	-	11	-		
G02	ADMINISTRATION DEPARTMENT	6,632	-	34,907	-	49,509	
G03	LOTTERY	1,268	-	493	-		
G05	RACING COMMISSION	403	-	1,122	-		
G06	ATTORNEY GENERAL	3,760	-	3,083	-		
G09	GAMBLING CONTROL BOARD	383	-	341	-		
G10	MINNESOTA MANAGEMENT & BUDGET	2,214	-	5,114	-		
G17	HUMAN RIGHTS DEPARTMENT	481	-	512	-		
G19	INDIAN AFFAIRS COUNCIL	81	-	279	-		
G38	INVESTMENT BOARD	380	-	733	-		
G39	GOVERNORS OFFICE	581	-	455	-		
G45	MEDIATION SERVICES DEPARTMENT	106	-	335	-		
G46	MN.IT	27,599	-	30,782	-	3,811	
G53	SECRETARY OF STATE	1,302	-	3,854	-		
G61	OFFICE OF STATE AUDITOR	824	-	1,056	-		
G62	MINN STATE RETIREMENT SYSTEM	1,189	-	8,486	-		
G63	PUBLIC EMPLOYEES RETIRE ASSOC	995	-	17,149	-		

Statewide Cost Allocation Plan

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Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Sum Percent	Net Administrative	Accounting &	Net Administrative	all Outstanding Principal	
		6.4	Expenditures by Division	Procurement Accounting	Expenditures by Division		
			8.2	Transactions - FY (Actual)	9.2	9.3	
				8.3			
DP#	Name	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmly IC&A)	Debt Management Division	Debt Management	
G67	REVENUE DEPARTMENT	13,323	-	4,682	-		
G69	TEACHERS RETIREMENT ASSOC	784	-	8,705	-		
G70	MN SECURE CHOICE	15	-	36	-		
G90	REVENUE INTERGOVT PAYMENTS	-	-	163,967	-		
G92	OMBUDSPERSON FOR FAMILIES	46	-	155	-		
G93	OMBUD AMERICAN INDIAN FAMILIES	13	-	86	-		
G96	UNIFORM LAWS COMMISSION	-	-	5	-		
G9J	CAMPAIGN FINANCE BOARD	68	-	423	-		
G9K	ADMINISTRATIVE HEARINGS	686	-	1,884	-		
G9L	COUNCIL FOR MINNESOTANS OF AFR	45	-	134	-		
G9M	MINNESOTA COUNCIL ON LATINO AF	48	-	128	-		
G9N	ASIAN PACIFIC COUNCIL	27	-	160	-		
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	29	-	95	-		
G9Q	MMB DEBT SERVICE	-	-	636	-		
G9R	MMB NON-OPERATING	-	-	364,101	-		
G9V	RARE DISEASE ADVISORY COUNCIL	26	-	92	-		
G9X	CAPITOL AREA ARCHITECT	31	-	86	-		
G9Y	MN STATE COUNCIL ON DISABILITY	80	-	288	-		
GPR	PAYROLL CLEARING	-	-	11	-		
H12	HEALTH DEPARTMENT	21,217	-	54,375	-		
H51	DIRECT CARE AND TREATMENT	25,366	-	67	-		
H55	HUMAN SERVICES DEPARTMENT	21,795	-	741,978	-		
H55b	HUMAN SERVICES SOS	27,824	-	41,382	-		
H55c	HUMAN SERVICES MSOP	4,481	-	4,444	-		
H58	CHILDREN, YOUTH AND FAMILIES	5,542	-	26	-		
H60	MNSURE	1,934	-	819	-		
H75	VETERANS AFFAIRS DEPARTMENT	18,477	-	24,504	-		
H7B	MEDICAL PRACTICE BOARD	154	-	1,155	-		
H7C	NURSING BOARD	322	-	1,215	-		
H7D	PHARMACY BOARD	219	-	985	-		
H7F	DENTISTRY BOARD	138	-	999	-		
H7H	CHIROPRACTIC EXAMINERS BOARD	42	-	262	-		
H7J	OPTOMETRY BOARD	17	-	205	-		
H7K	EXEC FOR LT SVCS & SUPPORTS BD	29	-	428	-		
H7L	SOCIAL WORK BOARD	103	-	947	-		
H7M	MARRIAGE AND FAMILY THERAPY BD	22	-	308	-		
H7Q	PODIATRIC MEDICINE	6	-	135	-		
H7R	VETERINARY MEDICINE BOARD	14	-	300	-		
H7S	EMERGENCY MEDICAL SERVICES OFF	19	-	207	-		
H7U	DIETETICS & NUTRITION PRACTICE	14	-	307	-		
H7V	PSYCHOLOGY BOARD	130	-	659	-		
H7W	PHYSICAL THERAPY BOARD	30	-	392	-		
H7X	BEHAVIORAL HEALTH & THERAPY BD	52	-	826	-		
H7Y	OCCUPATIONAL THERAPY PRACT BD	21	-	379	-		
H8A	FOSTER YOUTH OMBUDPERSON	42	-	115	-		
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	100	-	215	-		
H9G	OMBUDSMAN MH/DD	204	-	214	-		
J33	TRIAL COURTS	22,764	-	93,222	-		
J40	STATE COMPETENCY ATTAINMENT BD	323	-	120	-		
J50	STATE GUARDIAN AD LITEM	2,500	-	1,321	-		
J52	PUBLIC DEFENSE BOARD	7,485	-	3,227	-		
J58	COURT OF APPEALS	704	-	257	-		
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	0	-		
J63	BOARD OF CIVIL LEGAL AID	13	-	1	-		
J65	SUPREME COURT	4,480	-	4,719	-		
J68	TAX COURT	75	-	149	-		
J70	JUDICIAL STANDARDS BOARD	25	-	122	-		
L10	LEGISLATURE COORDINATING COMM	1,146	-	2,410	-		

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Sum Percent 6.4	Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2	all Outstanding Principal 9.3
DP#	Name	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
L11	SENATE	2,275	-	108	-	-
L12	HOUSE	-	-	104	-	-
L49	LEGISLATIVE AUDITOR	22	-	36	-	-
P01	MILITARY AFFAIRS DEPARTMENT	3,930	-	28,364	-	-
P07	PUBLIC SAFETY DEPARTMENT	24,449	-	232,790	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	60	-	146	-	-
P78	CORRECTIONS DEPARTMENT	41,917	-	35,601	-	-
P80	CANNABIS EXPUNGEMENT BOARD	138	-	110	-	-
P82	CLEMENCY REVIEW COMMISSION	21	-	134	-	-
P7T	PEACE OFFICERS BOARD (POST)	127	-	550	-	-
P9E	SENTENCING GUIDELINES COMM	58	-	126	-	-
R28	MINN CONSERVATION CORPS	-	-	35	-	-
R29	NATURAL RESOURCES DEPARTMENT	47,442	-	164,614	-	51
R32	POLLUTION CONTROL AGENCY	11,951	-	23,103	-	-
R9P	WATER AND SOIL RESOURCES BOARD	3,349	-	6,593	-	-
T79	TRANSPORTATION DEPARTMENT	87,146	-	1,028,859	-	238,024
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	4,960	-	-
O	OTHER	-	-	90	-	440,424
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Net Administrative Expenditures by Division 10.2	Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	SUM OF PERCENT 11.3	
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 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						
	G02-3.7 Operational Excellence						
	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						
	G02-4.10 Central Mail						
	G02-4.12 Grants Management						
	G02-4.13 Enterprise Sustainability Office						
	G46-6.2 Minnesota Information Technology						
	G46-6.3 IT Spend						
	G46-6.4 Accessibility (formerly Enterprise IT Security)						
	G46-6.5 MnIT - Non allocable						
	G10-8.2 Minnesota Management & Budget						
	G10-8.3 Enterprise Communications & Planning						
	G10-9.2 Debt Management Division						
	G10-9.3 Debt Management						
	G10-9.4 Debt Management - Other						
	G10-10.2 MMB - Budget Division	\$ (314)					
	G10-10.3 Analysis & Control (EBO's)	268 \$	(2,348,310)				
	G10-10.4 Budget Operations and Planning	46	-	\$ (402,225)			
	G10-10.5 Budget Division - Non Allocable	-	-	-			
	G10-11.2 MMB - Accounting Division	-	-	-	\$ (1,314)		
	G10-11.3 Central Payroll	-	-	-	346 \$	(1,952,365)	
	G10-11.4 Accounting Services	-	-	-	517		
	G10-11.5 Financial Reporting	-	-	-	442		
	G10-11.6 Financial Reporting - Single Audit	-	-	-	9		
	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	-	-	-	-		
	G10-13.5 Employee Relations - Non Allocable	-	-	-	-		
	G45-14.2 Mediation Services	-	56	59	-	126	
	G45-14.3 Mediation Services	-	-	-	-		
	G45-14.4 Mediation/Representation	-	-	-	-		
	L49-15.2 Legislative Auditor	-	204	330	-	1,719	
	L49-15.3 Financial Audits	-	-	-	-		
	L49-15.4 Program Audits	-	-	-	-		
	L49-15.5 Single Audits	-	-	-	-		
	L49-15.6 Audit Comm	-	-	-	-		
	L49-15.7 Financial Audit- Outdoors	-	-	-	-		
	L49-15.8 Financial Audit- Art	-	-	-	-		
	L49-15.9 Financial Audit- Clean Water	-	-	-	-		
	L49-15.10 Financial Audit- Parks & Trails	-	-	-	-		
	L49-15.11 Program Audit- Outdoors	-	-	-	-		
	L49-15.12 Program Audit- Art	-	-	-	-		

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Net Administrative Expenditures by Division 10.2	Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	SUM OF PERCENT 11.3
DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	221	169	-	982
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	-	-	-	-	-
G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	282	245	-	1,351
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	77	167	-	149
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	249	141	-	423
G10-8.3	Enterprise Communications & Planning	-	58	180	-	437
G10-9.2	Debt Management Division	-	63	116	-	89
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	37	61	-	272
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	-	115	232	-	1,221
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	99	129	-	82
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	-	64	104	-	896
G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Net Administrative Expenditures by Division 10.2	Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	SUM OF PERCENT 11.3
DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	14,541	18,675	-	21,539
B10	CANNABIS MANAGEMENT OFFICE	-	805	1,381	-	2,371
B11	COSMETOLOGIST EXAMINERS BOARD	-	814	140	-	584
B13	COMMERCE DEPARTMENT	-	22,899	6,251	-	15,139
B14	ANIMAL HEALTH BOARD	-	1,036	1,247	-	2,150
B15	BARBER EXAMINERS BOARD	-	177	102	-	67
B20	EXPLORE MINNESOTA TOURISM	-	730	1,674	-	1,565
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	189,813	14,895	-	52,543
B24	PUBLIC FACILITIES AUTHORITY	-	600	1,089	-	484
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	77	122	-	185
B34	HOUSING FINANCE AGENCY	-	4,538	2,510	-	10,348
B41	WORKERS' COMP COURT OF APPEALS	-	75	55	-	288
B42	LABOR AND INDUSTRY DEPARTMENT	-	21,462	4,762	-	16,157
B43	IRON RANGE RESOURCES	-	1,448	1,071	-	1,182
B7E	ARCHITECTURE, ENGINEERING BD	-	465	64	-	177
B7G	COMBATIVE SPORTS COMMISSION	-	0	4	-	-
B7P	ACCOUNTANCY BOARD	-	336	64	-	171
B7S	PRIVATE DETECTIVES BOARD	-	52	109	-	97
B82	PUBLIC UTILITIES COMMISSION	-	5,141	102	-	7,127
B9D	AMATEUR SPORTS COMMISSION	-	18	75	-	43
B9V	AGRICULTURE UTILIZATION RESRCH	-	1	15	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	941	1,171	-	1,788
E26	MN STATE COLLEGES/UNIVERSITIES	-	97,259	9,899	-	361,636
E37	EDUCATION DEPARTMENT	-	29,180	16,635	-	15,270
E39	PROF EDUCATOR LICENSING STD BD	-	521	272	-	669
E40	HISTORICAL SOCIETY	-	22	112	-	-
E44	MINNESOTA STATE ACADEMIES	-	1,905	2,728	-	6,988
E50	ARTS BOARD	-	1,080	470	-	824
E60	OFFICE OF HIGHER EDUCATION	-	2,656	3,121	-	3,403
E77	ZOOLOGICAL BOARD	-	4,264	3,870	-	10,281
E81	UNIVERSITY OF MINNESOTA	-	406	585	-	-
E95	HUMANITIES COMMISSION	-	9	138	-	-
E97	SCIENCE MUSEUM	-	6	50	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	7	8	-	40
G02	ADMINISTRATION DEPARTMENT	-	21,441	5,236	-	20,614
G03	LOTTERY	-	303	365	-	3,942
G05	RACING COMMISSION	-	689	578	-	1,253
G06	ATTORNEY GENERAL	-	1,894	1,024	-	11,687
G09	GAMBLING CONTROL BOARD	-	209	129	-	1,191
G10	MINNESOTA MANAGEMENT & BUDGET	-	3,141	2,576	-	6,881
G17	HUMAN RIGHTS DEPARTMENT	-	314	250	-	1,494
G19	INDIAN AFFAIRS COUNCIL	-	171	258	-	251
G38	INVESTMENT BOARD	-	450	116	-	1,180
G39	GOVERNORS OFFICE	-	279	205	-	1,807
G45	MEDIATION SERVICES DEPARTMENT	-	206	77	-	330
G46	MN.IT	-	18,907	10,260	-	85,781
G53	SECRETARY OF STATE	-	2,367	846	-	4,047
G61	OFFICE OF STATE AUDITOR	-	648	397	-	2,562
G62	MINN STATE RETIREMENT SYSTEM	-	5,213	258	-	3,696
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	10,533	520	-	3,093

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Net Administrative Expenditures by Division 10.2	Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	SUM OF PERCENT 11.3
DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
G67	REVENUE DEPARTMENT	-	2,876	4,382	-	41,411
G69	TEACHERS RETIREMENT ASSOC	-	5,347	224	-	2,437
G70	MN SECURE CHOICE	-	22	39	-	47
G90	REVENUE INTERGOVT PAYMENTS	-	100,715	2,065	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	95	75	-	143
G93	OMBUD AMERICAN INDIAN FAMILIES	-	53	77	-	40
G96	UNIFORM LAWS COMMISSION	-	3	12	-	-
G9J	CAMPAIGN FINANCE BOARD	-	260	246	-	213
G9K	ADMINISTRATIVE HEARINGS	-	1,157	368	-	2,131
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	82	131	-	141
G9M	MINNESOTA COUNCIL ON LATINO AF	-	79	102	-	151
G9N	ASIAN PACIFIC COUNCIL	-	98	115	-	85
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	58	50	-	89
G9Q	MMB DEBT SERVICE	-	391	1,549	-	-
G9R	MMB NON-OPERATING	-	223,644	1,490	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	57	94	-	81
G9X	CAPITOL AREA ARCHITECT	-	53	133	-	97
G9Y	MN STATE COUNCIL ON DISABILITY	-	177	116	-	249
GPR	PAYROLL CLEARING	-	7	-	-	-
H12	HEALTH DEPARTMENT	-	33,399	26,625	-	65,944
H51	DIRECT CARE AND TREATMENT	-	41	93	-	78,840
H55	HUMAN SERVICES DEPARTMENT	-	455,751	19,574	-	67,741
H55b	HUMAN SERVICES SOS	-	25,418	11,643	-	86,479
H55c	HUMAN SERVICES MSOP	-	2,730	1,137	-	13,928
H58	CHILDREN, YOUTH AND FAMILIES	-	16	630	-	17,225
H60	MNSURE	-	503	319	-	6,010
H75	VETERANS AFFAIRS DEPARTMENT	-	15,051	14,074	-	57,429
H7B	MEDICAL PRACTICE BOARD	-	709	176	-	479
H7C	NURSING BOARD	-	746	144	-	1,000
H7D	PHARMACY BOARD	-	605	341	-	679
H7F	DENTISTRY BOARD	-	613	293	-	430
H7H	CHIROPRACTIC EXAMINERS BOARD	-	161	124	-	130
H7J	OPTOMETRY BOARD	-	126	101	-	52
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	263	123	-	90
H7L	SOCIAL WORK BOARD	-	582	153	-	321
H7M	MARRIAGE AND FAMILY THERAPY BD	-	189	101	-	68
H7Q	PODIATRIC MEDICINE	-	83	115	-	19
H7R	VETERINARY MEDICINE BOARD	-	185	97	-	43
H7S	EMERGENCY MEDICAL SERVICES OFF	-	127	272	-	60
H7U	DIETETICS & NUTRITION PRACTICE	-	188	93	-	43
H7V	PSYCHOLOGY BOARD	-	405	170	-	403
H7W	PHYSICAL THERAPY BOARD	-	241	101	-	93
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	507	142	-	161
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	233	84	-	64
H8A	FOSTER YOUTH OMBUDPERSON	-	71	62	-	131
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	132	202	-	312
H9G	OMBUDSMAN MH/DD	-	132	72	-	633
J33	TRIAL COURTS	-	57,260	16,802	-	70,752
J40	STATE COMPETENCY ATTAINMENT BD	-	74	44	-	1,004
J50	STATE GUARDIAN AD LITEM	-	812	918	-	7,771
J52	PUBLIC DEFENSE BOARD	-	1,982	2,394	-	23,266
J58	COURT OF APPEALS	-	158	95	-	2,187
J61	APPELLATE COUNSEL & TRG OFFICE	-	0	11	-	-
J63	BOARD OF CIVIL LEGAL AID	-	0	19	-	39
J65	SUPREME COURT	-	2,899	2,492	-	13,923
J68	TAX COURT	-	91	62	-	234
J70	JUDICIAL STANDARDS BOARD	-	75	144	-	77
L10	LEGISLATURE COORDINATING COMM	-	1,481	1,002	-	3,560

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Net Administrative Expenditures by Division 10.2	Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	SUM OF PERCENT 11.3
DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L11	SENATE	-	66	46	-	7,071
L12	HOUSE	-	64	57	-	-
L49	LEGISLATIVE AUDITOR	-	22	57	-	69
P01	MILITARY AFFAIRS DEPARTMENT	-	17,422	1,540	-	12,216
P07	PUBLIC SAFETY DEPARTMENT	-	142,988	36,548	-	75,989
P08	OMBUDSPERSON FOR CORRECTIONS	-	89	43	-	185
P78	CORRECTIONS DEPARTMENT	-	21,868	20,296	-	130,284
P80	CANNABIS EXPUNGEMENT BOARD	-	67	68	-	428
P82	CLEMENCY REVIEW COMMISSION	-	82	51	-	66
P7T	PEACE OFFICERS BOARD (POST)	-	338	119	-	396
P9E	SENTENCING GUIDELINES COMM	-	77	84	-	179
R28	MINN CONSERVATION CORPS	-	22	73	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	101,112	48,967	-	147,456
R32	POLLUTION CONTROL AGENCY	-	14,191	14,655	-	37,145
R9P	WATER AND SOIL RESOURCES BOARD	-	4,050	10,010	-	10,411
T79	TRANSPORTATION DEPARTMENT	-	631,963	38,546	-	270,862
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	3,047	265	-	-
O	OTHER	-	55	1	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Accounting & Procurement	Accounting & Procurement	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement
		Transactions - FY (Actual)	Transactions - FY (Actual)	FY (Actual)	Expenditures by Division	Transactions - FY (Actual)
		11.4	11.5	11.6	12.2	12.4
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 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					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Accessibility (formerly Enterprise IT Security)					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning					
	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	\$ (3,628,152)				
	G10-11.5 Financial Reporting		\$ (2,992,723)			
	G10-11.6 Financial Reporting - Single Audit	-	-	\$ (58,668)		
	G10-11.7 Accounting Services - Non Allocable	-	-	-		
	G10-12.2 MMB I.T - Management and Administration	-	-	-	\$ (2,899,249)	
	G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	\$ (6,428,397)
	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	-	-	-	-	-
	G10-13.5 Employee Relations - Non Allocable	-	-	-	-	-
	G45-14.2 Mediation Services	87	72	-	-	154
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	315	260	-	-	558
	L49-15.3 Financial Audits	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-
	L49-15.5 Single Audits	-	-	-	-	-
	L49-15.6 Audit Comm	-	-	-	-	-
	L49-15.7 Financial Audit- Outdoors	-	-	-	-	-
	L49-15.8 Financial Audit- Art	-	-	-	-	-
	L49-15.9 Financial Audit- Clean Water	-	-	-	-	-
	L49-15.10 Financial Audit- Parks & Trails	-	-	-	-	-
	L49-15.11 Program Audit- Outdoors	-	-	-	-	-
	L49-15.12 Program Audit- Art	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Accounting & Procurement Transactions - FY (Actual) 11.4	Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4
DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	341	282	-	-	605
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	-	-	-	-	-
G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	Government & Citizen Services	435	359	-	-	771
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	Minnesota Information Technology	119	98	-	-	211
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	385	317	-	2,899,249	682
G10-8.3	Enterprise Communications & Planning	90	74	-	-	159
G10-9.2	Debt Management Division	97	80	-	-	172
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	57	47	-	-	100
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	178	147	-	-	315
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	152	126	-	-	270
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	98	81	-	-	174
G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Accounting & Procurement Transactions - FY (Actual) 11.4	Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4
DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	22,466	18,532	68	-	39,806
B10	CANNABIS MANAGEMENT OFFICE	1,244	1,026	-	-	2,203
B11	COSMETOLOGIST EXAMINERS BOARD	1,257	1,037	-	-	2,227
B13	COMMERCE DEPARTMENT	35,378	29,182	814	-	62,684
B14	ANIMAL HEALTH BOARD	1,601	1,321	2	-	2,837
B15	BARBER EXAMINERS BOARD	274	226	-	-	485
B20	EXPLORE MINNESOTA TOURISM	1,127	930	-	-	1,997
B22	EMPLOYMENT & ECONOMIC DEVELOP	293,262	241,901	4,790	-	519,606
B24	PUBLIC FACILITIES AUTHORITY	928	765	-	-	1,644
B25	SCIENCE & TECHNOLOGY AUTHORITY	0	0	-	-	0
B26	CLIMATE INNOVN FINANCE AUTHRTY	118	98	-	-	210
B34	HOUSING FINANCE AGENCY	7,011	5,783	-	-	12,422
B41	WORKERS' COMP COURT OF APPEALS	115	95	-	-	204
B42	LABOR AND INDUSTRY DEPARTMENT	33,159	27,351	17	-	58,751
B43	IRON RANGE RESOURCES	2,237	1,845	2	-	3,963
B7E	ARCHITECTURE, ENGINEERING BD	718	592	-	-	1,272
B7G	COMBATIVE SPORTS COMMISSION	0	0	-	-	0
B7P	ACCOUNTANCY BOARD	519	428	-	-	920
B7S	PRIVATE DETECTIVES BOARD	81	67	-	-	143
B82	PUBLIC UTILITIES COMMISSION	7,943	6,552	-	-	14,073
B9D	AMATEUR SPORTS COMMISSION	27	23	-	-	48
B9V	AGRICULTURE UTILIZATION RESRCH	2	1	-	-	3
E25	PERPICH CTR FOR ARTS EDUCATION	1,454	1,199	-	-	2,576
E26	MN STATE COLLEGES/UNIVERSITIES	150,266	123,948	1,857	-	266,242
E37	EDUCATION DEPARTMENT	45,083	37,187	3,070	-	79,878
E39	PROF EDUCATOR LICENSING STD BD	805	664	-	-	1,426
E40	HISTORICAL SOCIETY	34	28	-	-	61
E44	MINNESOTA STATE ACADEMIES	2,943	2,428	-	-	5,215
E50	ARTS BOARD	1,668	1,376	3	-	2,955
E60	OFFICE OF HIGHER EDUCATION	4,103	3,385	-	-	7,270
E77	ZOOLOGICAL BOARD	6,588	5,434	1	-	11,672
E81	UNIVERSITY OF MINNESOTA	627	517	-	-	1,110
E95	HUMANITIES COMMISSION	14	12	-	-	25
E97	SCIENCE MUSEUM	9	7	-	-	15
E9W	HIGHER ED FACILITIES AUTHORITY	10	9	-	-	18
G02	ADMINISTRATION DEPARTMENT	33,127	27,325	12	-	58,694
G03	LOTTERY	468	386	-	-	829
G05	RACING COMMISSION	1,065	879	-	-	1,887
G06	ATTORNEY GENERAL	2,926	2,414	8	-	5,184
G09	GAMBLING CONTROL BOARD	323	267	-	-	573
G10	MINNESOTA MANAGEMENT & BUDGET	4,853	4,003	-	-	8,599
G17	HUMAN RIGHTS DEPARTMENT	486	401	-	-	861
G19	INDIAN AFFAIRS COUNCIL	264	218	-	-	468
G38	INVESTMENT BOARD	696	574	-	-	1,233
G39	GOVERNORS OFFICE	432	356	-	-	765
G45	MEDIATION SERVICES DEPARTMENT	318	262	-	-	564
G46	MN.IT	29,212	24,096	-	-	51,758
G53	SECRETARY OF STATE	3,657	3,017	8	-	6,480
G61	OFFICE OF STATE AUDITOR	1,002	826	-	-	1,775
G62	MINN STATE RETIREMENT SYSTEM	8,053	6,643	-	-	14,269
G63	PUBLIC EMPLOYEES RETIRE ASSOC	16,274	13,424	-	-	28,835

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Accounting & Procurement Transactions - FY (Actual) 11.4	Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4
DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
G67	REVENUE DEPARTMENT	4,443	3,665	-	-	7,873
G69	TEACHERS RETIREMENT ASSOC	8,261	6,814	-	-	14,637
G70	MN SECURE CHOICE	34	28	-	-	60
G90	REVENUE INTERGOVT PAYMENTS	155,605	128,352	-	-	275,702
G92	OMBUDSPERSON FOR FAMILIES	147	122	-	-	261
G93	OMBUD AMERICAN INDIAN FAMILIES	81	67	-	-	144
G96	UNIFORM LAWS COMMISSION	4	4	-	-	8
G9J	CAMPAIGN FINANCE BOARD	401	331	-	-	710
G9K	ADMINISTRATIVE HEARINGS	1,788	1,475	-	-	3,168
G9L	COUNCIL FOR MINNESOTANS OF AFR	127	105	-	-	225
G9M	MINNESOTA COUNCIL ON LATINO AF	122	100	-	-	216
G9N	ASIAN PACIFIC COUNCIL	152	125	-	-	269
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	90	74	-	-	160
G9Q	MMB DEBT SERVICE	604	498	-	-	1,070
G9R	MMB NON-OPERATING	345,532	285,016	19	-	612,217
G9V	RARE DISEASE ADVISORY COUNCIL	87	72	-	-	155
G9X	CAPITOL AREA ARCHITECT	81	67	-	-	144
G9Y	MN STATE COUNCIL ON DISABILITY	273	225	-	-	484
GPR	PAYROLL CLEARING	10	8	-	-	18
H12	HEALTH DEPARTMENT	51,602	42,565	1,196	-	91,429
H51	DIRECT CARE AND TREATMENT	64	52	-	-	113
H55	HUMAN SERVICES DEPARTMENT	704,138	580,816	42,339	-	1,247,598
H55b	HUMAN SERVICES SOS	39,272	32,394	-	-	69,582
H55c	HUMAN SERVICES MSOP	4,218	3,479	-	-	7,473
H58	CHILDREN, YOUTH AND FAMILIES	25	20	-	-	44
H60	MNSURE	777	641	-	-	1,378
H75	VETERANS AFFAIRS DEPARTMENT	23,254	19,181	8	-	41,202
H7B	MEDICAL PRACTICE BOARD	1,096	904	-	-	1,942
H7C	NURSING BOARD	1,153	951	-	-	2,043
H7D	PHARMACY BOARD	935	771	2	-	1,657
H7F	DENTISTRY BOARD	948	782	-	-	1,679
H7H	CHIROPRACTIC EXAMINERS BOARD	249	205	-	-	440
H7J	OPTOMETRY BOARD	194	160	-	-	344
H7K	EXEC FOR LT SVCS & SUPPORTS BD	406	335	-	-	719
H7L	SOCIAL WORK BOARD	899	741	-	-	1,592
H7M	MARRIAGE AND FAMILY THERAPY BD	292	241	-	-	518
H7Q	PODIATRIC MEDICINE	128	106	-	-	227
H7R	VETERINARY MEDICINE BOARD	285	235	-	-	505
H7S	EMERGENCY MEDICAL SERVICES OFF	197	162	0	-	349
H7U	DIETETICS & NUTRITION PRACTICE	291	240	-	-	515
H7V	PSYCHOLOGY BOARD	625	516	-	-	1,108
H7W	PHYSICAL THERAPY BOARD	372	307	-	-	660
H7X	BEHAVIORAL HEALTH & THERAPY BD	784	647	-	-	1,389
H7Y	OCCUPATIONAL THERAPY PRACT BD	360	297	-	-	637
H8A	FOSTER YOUTH OMBUDPERSON	109	90	-	-	194
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	204	168	0	-	362
H9G	OMBUDSMAN MH/DD	203	168	-	-	360
J33	TRIAL COURTS	88,467	72,973	2	-	156,747
J40	STATE COMPETENCY ATTAINMENT BD	114	94	-	-	203
J50	STATE GUARDIAN AD LITEM	1,254	1,034	-	-	2,222
J52	PUBLIC DEFENSE BOARD	3,062	2,526	-	-	5,425
J58	COURT OF APPEALS	244	201	-	-	433
J61	APPELLATE COUNSEL & TRG OFFICE	0	0	-	-	1
J63	BOARD OF CIVIL LEGAL AID	1	1	-	-	1
J65	SUPREME COURT	4,479	3,694	5	-	7,935
J68	TAX COURT	141	117	-	-	250
J70	JUDICIAL STANDARDS BOARD	116	95	-	-	205
L10	LEGISLATURE COORDINATING COMM	2,287	1,887	-	-	4,053

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2027 - Budget

		Accounting & Procurement Transactions - FY (Actual) 11.4	Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4
DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L11	SENATE	103	85	-	-	182
L12	HOUSE	99	81	-	-	175
L49	LEGISLATIVE AUDITOR	34	28	-	-	60
P01	MILITARY AFFAIRS DEPARTMENT	26,918	22,203	299	-	47,693
P07	PUBLIC SAFETY DEPARTMENT	220,918	182,227	494	-	391,425
P08	OMBUDSPERSON FOR CORRECTIONS	138	114	-	-	245
P78	CORRECTIONS DEPARTMENT	33,786	27,868	1	-	59,862
P80	CANNABIS EXPUNGEMENT BOARD	104	86	-	-	184
P82	CLEMENCY REVIEW COMMISSION	127	105	-	-	225
P7T	PEACE OFFICERS BOARD (POST)	522	430	-	-	925
P9E	SENTENCING GUIDELINES COMM	119	98	-	-	212
R28	MINN CONSERVATION CORPS	34	28	-	-	59
R29	NATURAL RESOURCES DEPARTMENT	156,219	128,859	233	-	276,790
R32	POLLUTION CONTROL AGENCY	21,925	18,085	70	-	38,846
R9P	WATER AND SOIL RESOURCES BOARD	6,257	5,161	7	-	11,086
T79	TRANSPORTATION DEPARTMENT	976,387	805,384	3,344	-	1,729,973
T9B	METROPOLITAN COUNCIL/TRANSPORT	4,708	3,883	-	-	8,341
O	OTHER	85	70	-	-	151
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8	Net Administrative Expenditures by Division 13.2
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 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					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Accessibility (formerly Enterprise IT Security)					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning					
	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	\$ (10,704,563)				
	G10-12.6 Budget Service - Computer Operations	-	\$ (2,980,433)			
	G10-12.7 Personnel Operations Special Billing	-	-	\$ (5,778,802)		
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	\$ (6,014,672)	
	G10-12.9 MMB - OTHER - Non-Allocable	-	-	-	-	
	G10-13.2 State HR, Benefits & Labor Relations	-	-	-	-	\$ (833)
	G10-13.3 Personnel Administration	-	-	-	-	833
	G10-13.5 Employee Relations - Non Allocable	-	-	-	-	-
	G45-14.2 Mediation Services	694	436	374	144	-
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	9,424	2,447	5,087	522	-
	L49-15.3 Financial Audits	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-
	L49-15.5 Single Audits	-	-	-	-	-
	L49-15.6 Audit Comm	-	-	-	-	-
	L49-15.7 Financial Audit- Outdoors	-	-	-	-	-
	L49-15.8 Financial Audit- Art	-	-	-	-	-
	L49-15.9 Financial Audit- Clean Water	-	-	-	-	-
	L49-15.10 Financial Audit- Parks & Trails	-	-	-	-	-
	L49-15.11 Program Audit- Outdoors	-	-	-	-	-
	L49-15.12 Program Audit- Art	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8	Net Administrative Expenditures by Division 13.2
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
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	566	-
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	5,382	1,249	2,905	-	-
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	-	-	-	-	-
G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	Government & Citizen Services	7,410	1,813	4,000	722	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	Minnesota Information Technology	817	1,239	441	197	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	2,317	1,045	1,251	638	-
G10-8.3	Enterprise Communications & Planning	2,395	1,331	1,293	149	-
G10-9.2	Debt Management Division	490	860	264	161	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	1,494	452	806	94	-
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	6,692	1,720	3,613	295	-
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	450	952	243	253	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	4,910	768	2,651	163	-
G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8	Net Administrative Expenditures by Division 13.2
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
L49-15.10	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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	118,094	138,378	63,752	37,244	-
B10	CANNABIS MANAGEMENT OFFICE	12,998	10,230	7,017	2,062	-
B11	COSMETOLOGIST EXAMINERS BOARD	3,200	1,034	1,728	2,084	-
B13	COMMERCE DEPARTMENT	83,006	46,317	44,811	58,649	-
B14	ANIMAL HEALTH BOARD	11,791	9,237	6,365	2,655	-
B15	BARBER EXAMINERS BOARD	368	758	199	453	-
B20	EXPLORE MINNESOTA TOURISM	8,582	12,401	4,633	1,869	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	288,086	110,370	155,522	486,164	-
B24	PUBLIC FACILITIES AUTHORITY	2,651	8,069	1,431	1,538	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	1,013	901	547	196	-
B34	HOUSING FINANCE AGENCY	56,735	18,596	30,628	11,623	-
B41	WORKERS' COMP COURT OF APPEALS	1,581	410	853	191	-
B42	LABOR AND INDUSTRY DEPARTMENT	88,585	35,288	47,822	54,970	-
B43	IRON RANGE RESOURCES	6,481	7,936	3,499	3,708	-
B7E	ARCHITECTURE, ENGINEERING BD	973	471	525	1,190	-
B7G	COMBATIVE SPORTS COMMISSION	-	31	-	0	-
B7P	ACCOUNTANCY BOARD	936	471	505	861	-
B7S	PRIVATE DETECTIVES BOARD	532	809	287	134	-
B82	PUBLIC UTILITIES COMMISSION	39,074	758	21,094	13,167	-
B9D	AMATEUR SPORTS COMMISSION	234	553	126	45	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	113	-	3	-
E25	PERPICH CTR FOR ARTS EDUCATION	9,804	8,674	5,293	2,410	-
E26	MN STATE COLLEGES/UNIVERSITIES	1,982,804	73,352	1,070,406	249,107	-
E37	EDUCATION DEPARTMENT	83,725	123,263	45,198	74,738	-
E39	PROF EDUCATOR LICENSING STD BD	3,666	2,017	1,334	1,979	-
E40	HISTORICAL SOCIETY	-	829	-	57	-
E44	MINNESOTA STATE ACADEMIES	38,317	20,214	20,685	4,879	-
E50	ARTS BOARD	4,516	3,482	2,438	2,765	-
E60	OFFICE OF HIGHER EDUCATION	18,659	23,123	10,073	6,802	-
E77	ZOOLOGICAL BOARD	56,371	28,673	30,432	10,921	-
E81	UNIVERSITY OF MINNESOTA	-	4,332	-	1,039	-
E95	HUMANITIES COMMISSION	-	1,024	-	23	-
E97	SCIENCE MUSEUM	-	369	-	14	-
E9W	HIGHER ED FACILITIES AUTHORITY	222	61	120	17	-
G02	ADMINISTRATION DEPARTMENT	113,026	38,801	61,016	54,917	-
G03	LOTTERY	21,613	2,703	11,668	776	-
G05	RACING COMMISSION	6,872	4,280	3,710	1,766	-
G06	ATTORNEY GENERAL	64,077	7,588	34,591	4,851	-
G09	GAMBLING CONTROL BOARD	6,531	952	3,526	536	-
G10	MINNESOTA MANAGEMENT & BUDGET	37,728	19,086	20,367	8,046	-
G17	HUMAN RIGHTS DEPARTMENT	8,192	1,854	4,422	805	-
G19	INDIAN AFFAIRS COUNCIL	1,375	1,915	742	438	-
G38	INVESTMENT BOARD	6,469	860	3,492	1,153	-
G39	GOVERNORS OFFICE	9,905	1,516	5,347	716	-
G45	MEDIATION SERVICES DEPARTMENT	1,811	568	977	527	-
G46	MN.IT	470,326	76,024	253,903	48,427	-
G53	SECRETARY OF STATE	22,187	6,267	11,977	6,063	-
G61	OFFICE OF STATE AUDITOR	14,050	2,939	7,585	1,661	-
G62	MINN STATE RETIREMENT SYSTEM	20,266	1,915	10,940	13,351	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	16,961	3,850	9,156	26,979	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8	Net Administrative Expenditures by Division 13.2
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
G67	REVENUE DEPARTMENT	227,049	32,472	122,571	7,366	-
G69	TEACHERS RETIREMENT ASSOC	13,364	1,659	7,215	13,695	-
G70	MN SECURE CHOICE	256	287	138	56	-
G90	REVENUE INTERGOVT PAYMENTS	-	15,299	-	257,958	-
G92	OMBUDSPERSON FOR FAMILIES	785	553	424	244	-
G93	OMBUD AMERICAN INDIAN FAMILIES	221	573	119	135	-
G96	UNIFORM LAWS COMMISSION	-	92	-	7	-
G9J	CAMPAIGN FINANCE BOARD	1,165	1,823	629	665	-
G9K	ADMINISTRATIVE HEARINGS	11,685	2,724	6,308	2,964	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	774	973	418	210	-
G9M	MINNESOTA COUNCIL ON LATINO AF	826	758	446	202	-
G9N	ASIAN PACIFIC COUNCIL	464	850	251	251	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	489	369	264	149	-
G9Q	MMB DEBT SERVICE	-	11,479	-	1,001	-
G9R	MMB NON-OPERATING	-	11,039	-	572,815	-
G9V	RARE DISEASE ADVISORY COUNCIL	445	696	240	145	-
G9X	CAPITOL AREA ARCHITECT	531	983	287	135	-
G9Y	MN STATE COUNCIL ON DISABILITY	1,365	860	737	453	-
GPR	PAYROLL CLEARING	-	-	-	17	-
H12	HEALTH DEPARTMENT	361,565	197,291	195,189	85,545	-
H51	DIRECT CARE AND TREATMENT	432,272	686	233,360	105	-
H55	HUMAN SERVICES DEPARTMENT	371,414	145,044	200,506	1,167,304	-
H55b	HUMAN SERVICES SOS	474,154	86,275	255,970	65,104	-
H55c	HUMAN SERVICES MSOP	76,364	8,428	41,225	6,992	-
H58	CHILDREN, YOUTH AND FAMILIES	94,443	4,670	50,985	41	-
H60	MNSURE	32,955	2,366	17,790	1,289	-
H75	VETERANS AFFAIRS DEPARTMENT	314,874	104,288	169,983	38,550	-
H7B	MEDICAL PRACTICE BOARD	2,627	1,301	1,418	1,817	-
H7C	NURSING BOARD	5,485	1,065	2,961	1,912	-
H7D	PHARMACY BOARD	3,724	2,529	2,010	1,550	-
H7F	DENTISTRY BOARD	2,357	2,171	1,272	1,571	-
H7H	CHIROPRACTIC EXAMINERS BOARD	715	922	386	412	-
H7J	OPTOMETRY BOARD	285	748	154	322	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	496	911	268	673	-
H7L	SOCIAL WORK BOARD	1,762	1,137	951	1,490	-
H7M	MARRIAGE AND FAMILY THERAPY BD	371	748	200	484	-
H7Q	PODIATRIC MEDICINE	103	850	56	213	-
H7R	VETERINARY MEDICINE BOARD	237	717	128	473	-
H7S	EMERGENCY MEDICAL SERVICES OFF	331	2,017	179	326	-
H7U	DIETETICS & NUTRITION PRACTICE	237	686	128	482	-
H7V	PSYCHOLOGY BOARD	2,210	1,260	1,193	1,036	-
H7W	PHYSICAL THERAPY BOARD	512	748	276	617	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	883	1,055	477	1,299	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	350	625	189	596	-
H8A	FOSTER YOUTH OMBUDPERSON	718	461	388	181	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	1,710	1,495	923	339	-
H9G	OMBUDSMAN MH/DD	3,470	532	1,873	337	-
J33	TRIAL COURTS	387,925	124,502	209,419	146,659	-
J40	STATE COMPETENCY ATTAINMENT BD	5,502	328	2,970	190	-
J50	STATE GUARDIAN AD LITEM	42,608	6,800	23,001	2,079	-
J52	PUBLIC DEFENSE BOARD	127,562	17,736	68,864	5,076	-
J58	COURT OF APPEALS	11,991	707	6,473	405	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	82	-	1	-
J63	BOARD OF CIVIL LEGAL AID	216	143	116	1	-
J65	SUPREME COURT	76,337	18,463	41,210	7,425	-
J68	TAX COURT	1,282	461	692	234	-
J70	JUDICIAL STANDARDS BOARD	422	1,065	228	192	-
L10	LEGISLATURE COORDINATING COMM	19,521	7,424	10,538	3,792	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8	Net Administrative Expenditures by Division 13.2
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
L11	SENATE	38,768	338	20,929	170	-
L12	HOUSE	-	420	-	164	-
L49	LEGISLATIVE AUDITOR	380	420	205	57	-
P01	MILITARY AFFAIRS DEPARTMENT	66,980	11,408	36,159	44,624	-
P07	PUBLIC SAFETY DEPARTMENT	416,640	270,816	224,921	366,233	-
P08	OMBUDSPERSON FOR CORRECTIONS	1,016	317	548	229	-
P78	CORRECTIONS DEPARTMENT	714,328	150,390	385,626	56,009	-
P80	CANNABIS EXPUNGEMENT BOARD	2,346	502	1,267	173	-
P82	CLEMENCY REVIEW COMMISSION	359	379	194	211	-
P7T	PEACE OFFICERS BOARD (POST)	2,170	881	1,172	865	-
P9E	SENTENCING GUIDELINES COMM	980	625	529	198	-
R28	MINN CONSERVATION CORPS	-	543	-	56	-
R29	NATURAL RESOURCES DEPARTMENT	808,482	362,836	436,455	258,976	-
R32	POLLUTION CONTROL AGENCY	203,659	108,589	109,944	36,346	-
R9P	WATER AND SOIL RESOURCES BOARD	57,079	74,171	30,814	10,373	-
T79	TRANSPORTATION DEPARTMENT	1,485,099	285,624	801,723	1,618,633	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1,966	-	7,804	-
O	OTHER	-	10	-	141	-
Total		\$ -	\$ -	\$ -	\$ -	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3
DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
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					
G02-3.7	Operational Excellence					
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					
G02-4.10	Central Mail					
G02-4.12	Grants Management					
G02-4.13	Enterprise Sustainability Office					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning					
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	\$ (6,902,361)				
G10-13.5	Employee Relations - Non Allocable	-				
G45-14.2	Mediation Services	447	\$ (3,261)			
G45-14.3	Mediation Services	-	3,261	\$ (1,737,244)		
G45-14.4	Mediation/Representation	-	-	-		
L49-15.2	Legislative Auditor	6,077	-	1,529	\$ (3,404,622)	
L49-15.3	Financial Audits	-	-	-	3,061,096	\$ (8,554,096)
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	343,526	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3
DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	3,470	-	873	-	-
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	-	-	-	-	-
G02-3.7	Operational Excellence	-	-	-	-	-
G02-4.2	Government & Citizen Services	4,778	-	1,203	-	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	Minnesota Information Technology	527	-	133	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	1,494	-	376	-	-
G10-8.3	Enterprise Communications & Planning	1,544	-	389	-	-
G10-9.2	Debt Management Division	316	-	79	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	963	-	242	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	4,315	-	1,086	-	1,529,920
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	290	-	73	-	-
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	3,166	-	797	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	113	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3
DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	76,147	-	19,165	-	226,979
B10	CANNABIS MANAGEMENT OFFICE	8,381	-	2,109	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	2,064	-	519	-	-
B13	COMMERCE DEPARTMENT	53,523	-	13,471	-	15,966
B14	ANIMAL HEALTH BOARD	7,603	-	1,914	-	-
B15	BARBER EXAMINERS BOARD	238	-	60	-	-
B20	EXPLORE MINNESOTA TOURISM	5,534	-	1,393	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	185,760	-	46,754	-	206,515
B24	PUBLIC FACILITIES AUTHORITY	1,710	-	430	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	653	-	164	-	-
B34	HOUSING FINANCE AGENCY	36,583	-	9,208	-	18,162
B41	WORKERS' COMP COURT OF APPEALS	1,019	-	257	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	57,120	-	14,377	-	124,671
B43	IRON RANGE RESOURCES	4,179	-	1,052	-	28,620
B7E	ARCHITECTURE, ENGINEERING BD	627	-	158	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	603	-	152	-	-
B7S	PRIVATE DETECTIVES BOARD	343	-	86	-	-
B82	PUBLIC UTILITIES COMMISSION	25,195	-	6,341	-	-
B9D	AMATEUR SPORTS COMMISSION	151	-	38	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	6,322	-	1,591	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	1,278,523	-	321,789	-	221,567
E37	EDUCATION DEPARTMENT	53,986	-	13,588	-	38,338
E39	PROF EDUCATOR LICENSING STD BD	2,364	-	595	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	24,707	-	6,218	-	266,537
E50	ARTS BOARD	2,912	-	733	-	-
E60	OFFICE OF HIGHER EDUCATION	12,031	-	3,028	-	-
E77	ZOOLOGICAL BOARD	36,349	-	9,149	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	143	-	36	-	-
G02	ADMINISTRATION DEPARTMENT	72,880	-	18,343	-	40,074
G03	LOTTERY	13,936	-	3,508	-	338,605
G05	RACING COMMISSION	4,431	-	1,115	-	-
G06	ATTORNEY GENERAL	41,317	-	10,399	-	131,920
G09	GAMBLING CONTROL BOARD	4,211	-	1,060	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	24,327	-	6,123	-	76,869
G17	HUMAN RIGHTS DEPARTMENT	5,282	-	1,329	-	48,698
G19	INDIAN AFFAIRS COUNCIL	886	-	223	-	-
G38	INVESTMENT BOARD	4,171	-	1,050	-	417,757
G39	GOVERNORS OFFICE	6,387	-	1,607	-	260,095
G45	MEDIATION SERVICES DEPARTMENT	1,167	-	294	-	-
G46	MN.IT	303,269	-	76,329	-	343,520
G53	SECRETARY OF STATE	14,306	-	3,601	-	116,366
G61	OFFICE OF STATE AUDITOR	9,059	-	2,280	-	244,091
G62	MINN STATE RETIREMENT SYSTEM	13,067	-	3,289	-	329,197
G63	PUBLIC EMPLOYEES RETIRE ASSOC	10,937	-	2,753	-	176,723

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3
DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
G67	REVENUE DEPARTMENT	146,403	-	36,848	-	17,593
G69	TEACHERS RETIREMENT ASSOC	8,617	-	2,169	-	188,560
G70	MN SECURE CHOICE	165	-	42	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	506	-	127	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	142	-	36	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	751	-	189	-	-
G9K	ADMINISTRATIVE HEARINGS	7,535	-	1,896	-	9,494
G9L	COUNCIL FOR MINNESOTANS OF AFR	499	-	126	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	533	-	134	-	-
G9N	ASIAN PACIFIC COUNCIL	299	-	75	-	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	315	-	79	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	287	-	72	-	-
G9X	CAPITOL AREA ARCHITECT	342	-	86	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	880	-	221	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	233,139	-	58,678	-	538,844
H51	DIRECT CARE AND TREATMENT	278,731	-	70,153	-	-
H55	HUMAN SERVICES DEPARTMENT	239,489	-	60,277	-	1,023,963
H55b	HUMAN SERVICES SOS	305,737	-	76,951	-	-
H55c	HUMAN SERVICES MSOP	49,240	-	12,393	-	-
H58	CHILDREN, YOUTH AND FAMILIES	60,898	-	15,327	-	-
H60	MNSURE	21,249	-	5,348	-	-
H75	VETERANS AFFAIRS DEPARTMENT	203,033	-	51,101	-	27,128
H7B	MEDICAL PRACTICE BOARD	1,694	-	426	-	-
H7C	NURSING BOARD	3,537	-	890	-	-
H7D	PHARMACY BOARD	2,401	-	604	-	-
H7F	DENTISTRY BOARD	1,520	-	382	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	461	-	116	-	-
H7J	OPTOMETRY BOARD	184	-	46	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	320	-	80	-	-
H7L	SOCIAL WORK BOARD	1,136	-	286	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	239	-	60	-	-
H7Q	PODIATRIC MEDICINE	66	-	17	-	-
H7R	VETERINARY MEDICINE BOARD	153	-	39	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	213	-	54	-	194,374
H7U	DIETETICS & NUTRITION PRACTICE	153	-	39	-	-
H7V	PSYCHOLOGY BOARD	1,425	-	359	-	-
H7W	PHYSICAL THERAPY BOARD	330	-	83	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	569	-	143	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	225	-	57	-	-
H8A	FOSTER YOUTH OMBUDPERSON	463	-	117	-	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	1,103	-	277	-	-
H9G	OMBUDSMAN MH/DD	2,238	-	563	-	-
J33	TRIAL COURTS	250,136	-	62,956	-	1,466
J40	STATE COMPETENCY ATTAINMENT BD	3,548	-	893	-	-
J50	STATE GUARDIAN AD LITEM	27,474	-	6,915	-	-
J52	PUBLIC DEFENSE BOARD	82,253	-	20,702	-	87
J58	COURT OF APPEALS	7,732	-	1,946	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J63	BOARD OF CIVIL LEGAL AID	139	-	35	-	-
J65	SUPREME COURT	49,223	-	12,389	-	393
J68	TAX COURT	827	-	208	-	-
J70	JUDICIAL STANDARDS BOARD	272	-	69	-	-
L10	LEGISLATURE COORDINATING COMM	12,587	-	3,168	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2027 - Budget

		SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3
DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L11	SENATE	24,998	-	6,292	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	245	-	62	-	-
P01	MILITARY AFFAIRS DEPARTMENT	43,189	-	10,870	-	34,854
P07	PUBLIC SAFETY DEPARTMENT	268,652	-	67,617	-	659,142
P08	OMBUDSPERSON FOR CORRECTIONS	655	-	165	-	-
P78	CORRECTIONS DEPARTMENT	460,603	-	115,928	-	140,415
P80	CANNABIS EXPUNGEMENT BOARD	1,513	-	381	-	-
P82	CLEMENCY REVIEW COMMISSION	232	-	58	-	-
P7T	PEACE OFFICERS BOARD (POST)	1,399	-	352	-	-
P9E	SENTENCING GUIDELINES COMM	632	-	159	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	521,314	-	131,209	-	86,739
R32	POLLUTION CONTROL AGENCY	131,320	-	33,052	-	9,480
R9P	WATER AND SOIL RESOURCES BOARD	36,805	-	9,263	-	-
T79	TRANSPORTATION DEPARTMENT	957,600	-	241,017	-	217,487
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	202,885
O	OTHER	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Financial Audits Art 15.8
DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	Operational Excellence					
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					
G02-4.10	Central Mail					
G02-4.12	Grants Management					
G02-4.13	Enterprise Sustainability Office					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning					
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					
G10-13.5	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	-				(343,526)
L49-15.9	Financial Audit- Clean Water	-				\$
L49-15.10	Financial Audit- Parks & Trails	-				
L49-15.11	Program Audit- Outdoors	-				
L49-15.12	Program Audit- Art	-				

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Financial Audits Art 15.8
DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
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	-	-	-	-	-
G02-3.7	Operational Excellence	-	-	-	-	-
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	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning	-	-	-	-	-
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	-	-	-	-	-
G10-13.5	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Finacial Audits Art 15.8
DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
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	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Financial Audits Art 15.8
DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
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	-	-	-	-	-
H51	DIRECT CARE AND TREATMENT	-	-	-	-	-
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	-	-	-	-	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
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	-	-	-	-	-
J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Finacial Audits Art 15.8
DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
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	-	-	-	343,526	-
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 2027 - Budget

		Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
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 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					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Accessibility (formerly Enterprise IT Security)					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning					
	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					
	G10-13.5 Employee Relations - Non Allocable					
	G45-14.2 Mediation Services					
	G45-14.3 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					
	L49-15.5 Single Audits					
	L49-15.6 Audit Comm					
	L49-15.7 Financial Audit- Outdoors					
	L49-15.8 Financial Audit- Art					
	L49-15.9 Financial Audit- Clean Water	\$	-			
	L49-15.10 Financial Audit- Parks & Trails	-	\$	-		
	L49-15.11 Program Audit- Outdoors	-	-	\$	-	
	L49-15.12 Program Audit- Art	-	-	-	\$	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.13	Program Audit- Clean Water	-	-	-	-	\$ -
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
	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	-	-	-	-	-
G02-3.7	Operational Excellence	-	-	-	-	-
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	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G02-4.13	Enterprise Sustainability Office	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning	-	-	-	-	-
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	-	-	-	-	-
G10-13.5	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program 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	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
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	-	-	-	-	-
H51	DIRECT CARE AND TREATMENT	-	-	-	-	-
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	-	-	-	-	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
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	-	-	-	-	-
J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
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 2027 - Budget

		Program Audits Parks & Trails 15.14	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4
DP#	Name	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	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					
G02-3.7	Operational Excellence					
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					
G02-4.10	Central Mail					
G02-4.12	Grants Management					
G02-4.13	Enterprise Sustainability Office					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning					
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					
G10-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Program Audits Parks & Trails 15.14	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4
DP#	Name	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails	\$ -				
	99YYY Consumer Agencies					
	G02-3.0 Department of Administration	- \$	(102,565)			
	G02-3.2 Admin Management Services	-	1,113	\$ (128,286)		
	G02-3.3 Commissioner's Office	-	-	42,378	\$ (42,378)	
	G02-3.4 Human Resources	-	-	22,691	- \$	(22,691)
	G02-3.5 Financial Management and Reporting	-	-	46,305	-	-
	G02-3.6 Fiscal Agent - Non allocable	-	-	-	-	-
	G02-3.7 Operational Excellence	-	-	16,912	-	-
	G02-4.2 Government & Citizen Services	-	2,189	-	2,607	1,396
	G02-4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-
	G02-4.7 Real Property	-	-	-	-	-
	G02-4.8 Office of State Procurement	-	-	-	-	-
	G02-4.10 Central Mail	-	-	-	-	-
	G02-4.12 Grants Management	-	-	-	-	-
	G02-4.13 Enterprise Sustainability Office	-	-	-	-	-
	G46-6.2 Minnesota Information Technology	-	-	-	-	-
	G46-6.3 IT Spend	-	-	-	-	-
	G46-6.4 Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
	G46-6.5 MnIT - Non allocable	-	-	-	-	-
	G10-8.2 Minnesota Management & Budget	-	-	-	-	-
	G10-8.3 Enterprise Communications & Planning	-	-	-	-	-
	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	-	-	-	-	-
	G10-13.5 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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Program Audits Parks & Trails 15.14	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4
DP#	Name	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
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	-	-	-	-	-
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	-	99,263	-	39,771	21,295
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Program Audits Parks & Trails 15.14	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4
DP#	Name	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
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	-	-	-	-	-
H51	DIRECT CARE AND TREATMENT	-	-	-	-	-
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	-	-	-	-	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
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	-	-	-	-	-
J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Program Audits Parks & Trails 15.14	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4
		Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
DP#	Name					
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 2027 - Budget

		Accounting & Procurement Accounting Transactions 21.5	Sum Percent 21.7	Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft of Agencies Using System 22.7
DP#	Name	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
	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					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Accessibility (formerly Enterprise IT Security)					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning					
	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					
	G10-13.5 Employee Relations - Non Allocable					
	G45-14.2 Mediation Services					
	G45-14.3 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					
	L49-15.5 Single Audits					
	L49-15.6 Audit Comm					
	L49-15.7 Financial Audit- Outdoors					
	L49-15.8 Financial Audit- Art					
	L49-15.9 Financial Audit- Clean Water					
	L49-15.10 Financial Audit- Parks & Trails					
	L49-15.11 Program Audit- Outdoors					
	L49-15.12 Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Accounting & Procurement Accounting Transactions 21.5	Sum Percent 21.7	Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft of Agencies Using System 22.7
DP#	Name	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
	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	\$ (46,305)				
	G02-3.6 Fiscal Agent - Non allocable	-				
	G02-3.7 Operational Excellence	- \$	(16,912)			
	G02-4.2 Government & Citizen Services	601	1,040	\$ (38,390)		
	G02-4.5 Real Estate and Construction Services - Leasing	-	-	4,417	\$ (4,417)	
	G02-4.7 Real Property	-	-	5,961	- \$	(5,961)
	G02-4.8 Office of State Procurement	-	-	13,921	-	-
	G02-4.10 Central Mail	-	-	2,665	-	-
	G02-4.12 Grants Management	-	-	9,238	-	-
	G02-4.13 Enterprise Sustainability Office	-	-	2,189	-	-
	G46-6.2 Minnesota Information Technology	-	-	-	-	-
	G46-6.3 IT Spend	-	-	-	-	-
	G46-6.4 Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
	G46-6.5 MnIT - Non allocable	-	-	-	-	-
	G10-8.2 Minnesota Management & Budget	-	-	-	-	-
	G10-8.3 Enterprise Communications & Planning	-	-	-	-	-
	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	-	-	-	-	-
	G10-13.5 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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Accounting & Procurement Accounting Transactions 21.5	Sum Percent 21.7	Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft of Agencies Using System 22.7
DP#	Name	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	69	2
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	76	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	7	-
B13	COMMERCE DEPARTMENT	-	-	-	55	1
B14	ANIMAL HEALTH BOARD	-	-	-	21	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	14	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	387	5
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	7	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	7	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	28	-
B43	IRON RANGE RESOURCES	-	-	-	7	63
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	14	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	21	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	147
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	41	32
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	231
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	77
E50	ARTS BOARD	-	-	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	7	-
E77	ZOOLOGICAL BOARD	-	-	-	-	122
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G02	ADMINISTRATION DEPARTMENT	45,704	15,871	-	69	-
G03	LOTTERY	-	-	-	118	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	152	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	41	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	21	-
G38	INVESTMENT BOARD	-	-	-	7	-
G39	GOVERNORS OFFICE	-	-	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	14	-
G46	MN.IT	-	-	-	62	-
G53	SECRETARY OF STATE	-	-	-	14	-
G61	OFFICE OF STATE AUDITOR	-	-	-	28	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	26
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Accounting & Procurement Accounting Transactions 21.5	Sum Percent 21.7	Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft of Agencies Using System 22.7
DP#	Name	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
G67	REVENUE DEPARTMENT	-	-	-	35	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
G70	MN SECURE CHOICE	-	-	-	7	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	7	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	7	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	14	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	7	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	7	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	7	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	14	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	7	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	14	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	124	-
H51	DIRECT CARE AND TREATMENT	-	-	-	781	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	62	542
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
H60	MNSURE	-	-	-	14	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	273
H7B	MEDICAL PRACTICE BOARD	-	-	-	21	-
H7C	NURSING BOARD	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	7	-
H7F	DENTISTRY BOARD	-	-	-	55	-
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	-	-	-	7	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	7	-
H9G	OMBUDSMAN MH/DD	-	-	-	21	-
J33	TRIAL COURTS	-	-	-	-	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	7	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
J65	SUPREME COURT	-	-	-	69	-
J68	TAX COURT	-	-	-	7	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	7	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2027 - Budget

		Accounting & Procurement Accounting Transactions 21.5	Sum Percent 21.7	Net Administrative Expenditures by Agency 22.2	Leases 22.5	Sqft of Agencies Using System 22.7
		Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
DP#	Name					
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	7	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	7	1,033
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	802	4
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	7	-
P78	CORRECTIONS DEPARTMENT	-	-	-	221	1,364
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	28	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	14	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	7	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	394	557
R32	POLLUTION CONTROL AGENCY	-	-	-	48	5
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	35	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	83	1,197
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	-	166	282
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Dollars of Grants received 22.12	Sum Percent 22.13	IT Central Serv Revenue 24.2
DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
	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					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Accessibility (formerly Enterprise IT Security)					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning					
	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					
	G10-13.5 Employee Relations - Non Allocable					
	G45-14.2 Mediation Services					
	G45-14.3 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					
	L49-15.5 Single Audits					
	L49-15.6 Audit Comm					
	L49-15.7 Financial Audit- Outdoors					
	L49-15.8 Financial Audit- Art					
	L49-15.9 Financial Audit- Clean Water					
	L49-15.10 Financial Audit- Parks & Trails					
	L49-15.11 Program Audit- Outdoors					
	L49-15.12 Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Dollars of Grants received 22.12	Sum Percent 22.13	IT Central Serv Revenue 24.2
DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
	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					
	G02-3.7 Operational Excellence					
	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	\$ (13,921)				
	G02-4.10 Central Mail	-	\$ (2,665)			
	G02-4.12 Grants Management	-	-	\$ (9,238)		
	G02-4.13 Enterprise Sustainability Office	-	-	-	\$ (2,189)	
	G46-6.2 Minnesota Information Technology	1	-	-	-	\$ (4,349)
	G46-6.3 IT Spend	-	-	-	-	-
	G46-6.4 Accessibility (formerly Enterprise IT Security)	-	-	-	-	-
	G46-6.5 MnIT - Non allocable	-	-	-	-	-
	G10-8.2 Minnesota Management & Budget	14	-	-	-	-
	G10-8.3 Enterprise Communications & Planning	1	-	-	-	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	-	-	-	1	-
	G10-11.3 Central Payroll	-	-	-	-	-
	G10-11.4 Accounting Services	3	-	-	-	-
	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	-	-	-	60
	G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	6
	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	1	-	-	-	-
	G10-13.3 Personnel Administration	-	-	-	1	-
	G10-13.5 Employee Relations - Non Allocable	-	-	-	-	-
	G45-14.2 Mediation Services	1	-	-	-	-
	G45-14.3 Mediation Services	1	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	6	-	-	2	-
	L49-15.3 Financial Audits	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-
	L49-15.5 Single Audits	-	-	-	-	-
	L49-15.6 Audit Comm	-	-	-	-	-
	L49-15.7 Financial Audit- Outdoors	-	-	-	-	-
	L49-15.8 Financial Audit- Art	-	-	-	-	-
	L49-15.9 Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Dollars of Grants received 22.12	Sum Percent 22.13	IT Central Serv Revenue 24.2
DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	272	31	53	24	44
B10	CANNABIS MANAGEMENT OFFICE	20	2	-	3	16
B11	COSMETOLOGIST EXAMINERS BOARD	5	3	-	1	2
B13	COMMERCE DEPARTMENT	466	49	690	17	44
B14	ANIMAL HEALTH BOARD	25	0	-	2	4
B15	BARBER EXAMINERS BOARD	3	1	-	-	-
B20	EXPLORE MINNESOTA TOURISM	26	2	19	2	6
B22	EMPLOYMENT & ECONOMIC DEVELOP	1,646	1	1,680	59	370
B24	PUBLIC FACILITIES AUTHORITY	19	-	573	1	2
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	3	-	-	-	-
B34	HOUSING FINANCE AGENCY	46	3	-	12	2
B41	WORKERS' COMP COURT OF APPEALS	2	0	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	89	25	15	18	44
B43	IRON RANGE RESOURCES	30	-	209	1	1
B7E	ARCHITECTURE, ENGINEERING BD	8	0	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	3	2	-	-	-
B7S	PRIVATE DETECTIVES BOARD	1	-	-	-	1
B82	PUBLIC UTILITIES COMMISSION	7	2	-	8	4
B9D	AMATEUR SPORTS COMMISSION	0	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	23	-	-	2	3
E26	MN STATE COLLEGES/UNIVERSITIES	-	1	5	406	33
E37	EDUCATION DEPARTMENT	170	4	934	17	124
E39	PROF EDUCATOR LICENSING STD BD	11	4	22	1	4
E40	HISTORICAL SOCIETY	0	-	-	-	1
E44	MINNESOTA STATE ACADEMIES	44	-	-	8	5
E50	ARTS BOARD	84	0	162	1	2
E60	OFFICE OF HIGHER EDUCATION	39	5	44	4	33
E77	ZOOLOGICAL BOARD	50	-	-	12	9
E81	UNIVERSITY OF MINNESOTA	1	-	-	-	5
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	0	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G02	ADMINISTRATION DEPARTMENT	229	6	77	23	42
G03	LOTTERY	-	0	-	4	1
G05	RACING COMMISSION	6	-	0	1	1
G06	ATTORNEY GENERAL	56	9	-	13	1
G09	GAMBLING CONTROL BOARD	1	0	-	1	2
G10	MINNESOTA MANAGEMENT & BUDGET	32	35	-	8	64
G17	HUMAN RIGHTS DEPARTMENT	7	3	-	2	6
G19	INDIAN AFFAIRS COUNCIL	6	0	2	-	-
G38	INVESTMENT BOARD	10	0	-	1	-
G39	GOVERNORS OFFICE	4	0	-	2	2
G45	MEDIATION SERVICES DEPARTMENT	8	0	-	-	2
G46	MN.IT	254	1	-	96	-
G53	SECRETARY OF STATE	43	8	-	5	3
G61	OFFICE OF STATE AUDITOR	36	0	-	3	-
G62	MINN STATE RETIREMENT SYSTEM	16	77	-	4	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	14	102	-	3	1

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Dollars of Grants received 22.12	Sum Percent 22.13	IT Central Serv Revenue 24.2
DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
G67	REVENUE DEPARTMENT	73	485	9	46	209
G69	TEACHERS RETIREMENT ASSOC	21	63	-	3	1
G70	MN SECURE CHOICE	1	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	3	0	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	1	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	3	3	-	-	1
G9K	ADMINISTRATIVE HEARINGS	18	17	-	2	10
G9L	COUNCIL FOR MINNESOTANS OF AFR	5	-	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	3	0	-	-	-
G9N	ASIAN PACIFIC COUNCIL	4	0	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	3	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	0	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	2	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	1	0	-	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	8	0	-	-	1
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	510	84	864	74	265
H51	DIRECT CARE AND TREATMENT	18	-	-	89	-
H55	HUMAN SERVICES DEPARTMENT	356	133	1,501	76	1,154
H55b	HUMAN SERVICES SOS	271	-	-	97	-
H55c	HUMAN SERVICES MSOP	63	-	-	16	-
H58	CHILDREN, YOUTH AND FAMILIES	4	-	-	19	-
H60	MNSURE	5	19	13	7	9
H75	VETERANS AFFAIRS DEPARTMENT	395	3	1	64	64
H7B	MEDICAL PRACTICE BOARD	7	6	-	1	4
H7C	NURSING BOARD	7	15	-	1	5
H7D	PHARMACY BOARD	6	4	-	1	10
H7F	DENTISTRY BOARD	9	1	-	-	1
H7H	CHIROPRACTIC EXAMINERS BOARD	1	1	-	-	-
H7J	OPTOMETRY BOARD	1	0	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	2	2	-	-	1
H7L	SOCIAL WORK BOARD	4	3	-	-	1
H7M	MARRIAGE AND FAMILY THERAPY BD	2	1	-	-	-
H7Q	PODIATRIC MEDICINE	1	0	-	-	-
H7R	VETERINARY MEDICINE BOARD	1	1	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	2	0	5	-	1
H7U	DIETETICS & NUTRITION PRACTICE	2	0	-	-	-
H7V	PSYCHOLOGY BOARD	4	1	-	-	1
H7W	PHYSICAL THERAPY BOARD	2	1	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	4	2	-	-	1
H7Y	OCCUPATIONAL THERAPY PRACT BD	2	0	-	-	-
H8A	FOSTER YOUTH OMBUDPERSON	4	-	-	-	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	6	0	6	-	-
H9G	OMBUDSMAN MH/DD	6	0	-	1	1
J33	TRIAL COURTS	135	7	-	79	1
J40	STATE COMPETENCY ATTAINMENT BD	2	0	-	1	-
J50	STATE GUARDIAN AD LITEM	4	0	-	9	-
J52	PUBLIC DEFENSE BOARD	24	-	-	26	1
J58	COURT OF APPEALS	1	1	-	2	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
J65	SUPREME COURT	60	7	1	16	9
J68	TAX COURT	2	0	-	-	2
J70	JUDICIAL STANDARDS BOARD	1	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	1	-	-	4	1

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Dollars of Grants received 22.12	Sum Percent 22.13	IT Central Serv Revenue 24.2
DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
L11	SENATE	-	-	-	8	-
L12	HOUSE	-	0	-	-	-
L49	LEGISLATIVE AUDITOR	-	0	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	527	-	-	14	8
P07	PUBLIC SAFETY DEPARTMENT	666	1,294	491	85	519
P08	OMBUDSPERSON FOR CORRECTIONS	4	0	-	-	-
P78	CORRECTIONS DEPARTMENT	714	3	18	146	289
P80	CANNABIS EXPUNGEMENT BOARD	4	-	-	-	1
P82	CLEMENCY REVIEW COMMISSION	3	0	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	7	0	-	-	4
P9E	SENTENCING GUIDELINES COMM	1	0	-	-	1
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	2,005	88	599	166	204
R32	POLLUTION CONTROL AGENCY	151	10	519	42	110
R9P	WATER AND SOIL RESOURCES BOARD	87	0	223	12	14
T79	TRANSPORTATION DEPARTMENT	3,830	22	503	304	436
T9B	METROPOLITAN COUNCIL/TRANSPORT	1	-	-	-	3
O	OTHER	-	9	-	-	43
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		IT Central Serv Revenue	Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
		24.3	24.4	26.2	26.3	27.2
DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management 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					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Accessibility (formerly Enterprise IT Security)					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning					
	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					
	G10-13.5 Employee Relations - Non Allocable					
	G45-14.2 Mediation Services					
	G45-14.3 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					
	L49-15.5 Single Audits					
	L49-15.6 Audit Comm					
	L49-15.7 Financial Audit- Outdoors					
	L49-15.8 Financial Audit- Art					
	L49-15.9 Financial Audit- Clean Water					
	L49-15.10 Financial Audit- Parks & Trails					
	L49-15.11 Program Audit- Outdoors					
	L49-15.12 Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		IT Central Serv Revenue	Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
		24.3	24.4	26.2	26.3	27.2
DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
	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					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend	\$	-			
	G46-6.4 Accessibility (formerly Enterprise IT Security)		\$			
	G46-6.5 MnIT - Non allocable		-			
	G10-8.2 Minnesota Management & Budget		-	\$	(2,908,986)	
	G10-8.3 Enterprise Communications & Planning		-		284,215	\$
	G10-9.2 Debt Management Division		-		69,308	8
	G10-9.3 Debt Management		-		-	\$
	G10-9.4 Debt Management - Other		-		-	(72,104)
	G10-10.2 MMB - Budget Division		-		-	72,104
	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		-		675,243	14
	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		-		1,098,730	12
	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		-		581,931	8
	G10-13.5 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		-		-	25
	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		-		-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		IT Central Serv Revenue 24.3	Sum Percent 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2
DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmly IC&A)	Debt Management Division
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	1,811	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	100	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	101	-
B13	COMMERCE DEPARTMENT	-	-	-	2,852	-
B14	ANIMAL HEALTH BOARD	-	-	-	129	-
B15	BARBER EXAMINERS BOARD	-	-	-	22	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	91	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	23,644	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	75	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	10	-
B34	HOUSING FINANCE AGENCY	-	-	-	565	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	9	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	2,673	-
B43	IRON RANGE RESOURCES	-	-	-	180	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	58	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	-
B7P	ACCOUNTANCY BOARD	-	-	-	42	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	7	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	640	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	2	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	117	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	12,115	-
E37	EDUCATION DEPARTMENT	-	-	-	3,635	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	65	-
E40	HISTORICAL SOCIETY	-	-	-	3	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	237	-
E50	ARTS BOARD	-	-	-	134	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	331	-
E77	ZOOLOGICAL BOARD	-	-	-	531	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	51	-
E95	HUMANITIES COMMISSION	-	-	-	1	-
E97	SCIENCE MUSEUM	-	-	-	1	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	1	-
G02	ADMINISTRATION DEPARTMENT	-	-	-	2,671	-
G03	LOTTERY	-	-	-	38	-
G05	RACING COMMISSION	-	-	-	86	-
G06	ATTORNEY GENERAL	-	-	-	236	-
G09	GAMBLING CONTROL BOARD	-	-	-	26	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	391	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	39	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	21	-
G38	INVESTMENT BOARD	-	-	-	56	-
G39	GOVERNORS OFFICE	-	-	-	35	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	26	-
G46	MN.IT	-	-	-	2,355	-
G53	SECRETARY OF STATE	-	-	-	295	-
G61	OFFICE OF STATE AUDITOR	-	-	-	81	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	649	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	1,312	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		IT Central Serv Revenue 24.3	Sum Percent 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2
DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division
G67	REVENUE DEPARTMENT	-	-	-	358	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	666	-
G70	MN SECURE CHOICE	-	-	-	3	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	12,546	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	12	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	7	-
G96	UNIFORM LAWS COMMISSION	-	-	-	0	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	32	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	144	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	10	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	10	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	12	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	7	-
G9Q	MMB DEBT SERVICE	-	-	-	49	-
G9R	MMB NON-OPERATING	-	-	-	27,859	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	-	7	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	7	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	22	-
GPR	PAYROLL CLEARING	-	-	-	1	-
H12	HEALTH DEPARTMENT	-	-	-	4,160	-
H51	DIRECT CARE AND TREATMENT	-	-	-	5	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	56,771	-
H55b	HUMAN SERVICES SOS	-	-	-	3,166	-
H55c	HUMAN SERVICES MSOP	-	-	-	340	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	2	-
H60	MNSURE	-	-	-	63	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	1,875	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	88	-
H7C	NURSING BOARD	-	-	-	93	-
H7D	PHARMACY BOARD	-	-	-	75	-
H7F	DENTISTRY BOARD	-	-	-	76	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	20	-
H7J	OPTOMETRY BOARD	-	-	-	16	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	33	-
H7L	SOCIAL WORK BOARD	-	-	-	72	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	24	-
H7Q	PODIATRIC MEDICINE	-	-	-	10	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	23	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	16	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	23	-
H7V	PSYCHOLOGY BOARD	-	-	-	50	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	30	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	63	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	29	-
H8A	FOSTER YOUTH OMBUDPERSON	-	-	-	9	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	16	-
H9G	OMBUDSMAN MH/DD	-	-	-	16	-
J33	TRIAL COURTS	-	-	-	7,133	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	9	-
J50	STATE GUARDIAN AD LITEM	-	-	-	101	-
J52	PUBLIC DEFENSE BOARD	-	-	-	247	-
J58	COURT OF APPEALS	-	-	-	20	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	0	-
J63	BOARD OF CIVIL LEGAL AID	-	-	-	0	-
J65	SUPREME COURT	-	-	-	361	-
J68	TAX COURT	-	-	-	11	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	9	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	184	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		IT Central Serv Revenue 24.3	Sum Percent 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3	Net Administrative Expenditures by Division 27.2
DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division
L11	SENATE	-	-	-	8	-
L12	HOUSE	-	-	-	8	-
L49	LEGISLATIVE AUDITOR	-	-	-	3	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	2,170	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	17,812	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	11	-
P78	CORRECTIONS DEPARTMENT	-	-	-	2,724	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	-	8	-
P82	CLEMENCY REVIEW COMMISSION	-	-	-	10	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	42	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	10	-
R28	MINN CONSERVATION CORPS	-	-	-	3	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	12,595	-
R32	POLLUTION CONTROL AGENCY	-	-	-	1,768	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	504	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	78,721	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	380	-
O	OTHER	-	-	-	7	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

	Net Administrative	Accounting &	Number of Budget	Net Administrative
all Outstanding Principal	Expenditures by Division	Procurement Accounting	Transactions - FY (Actual)	Expenditures by Division
27.3	28.2	Transactions - FY (Actual)	Transactions - FY (Actual)	29.2
		28.3	28.4	

DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
	1.2 Fixed Asset Depreciation					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Accessibility (formerly Enterprise IT Security)					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning					
	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					
	G10-13.5 Employee Relations - Non Allocable					
	G45-14.2 Mediation Services					
	G45-14.3 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					
	L49-15.5 Single Audits					
	L49-15.6 Audit Comm					
	L49-15.7 Financial Audit- Outdoors					
	L49-15.8 Financial Audit- Art					
	L49-15.9 Financial Audit- Clean Water					
	L49-15.10 Financial Audit- Parks & Trails					
	L49-15.11 Program Audit- Outdoors					
	L49-15.12 Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		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
		27.3	28.2	28.3	28.4	29.2
DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
	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					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Accessibility (formerly Enterprise IT Security)					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning					
	G10-9.2 Debt Management Division					
	G10-9.3 Debt Management	\$	(72,104)			
	G10-9.4 Debt Management - Other		-			
	G10-10.2 MMB - Budget Division		\$	(204,190)		
	G10-10.3 Analysis & Control (EBO's)			174,330	\$	(174,330)
	G10-10.4 Budget Operations and Planning			29,860		
	G10-10.5 Budget Division - Non Allocable			-	\$	(29,860)
	G10-11.2 MMB - Accounting Division			-		
	G10-11.3 Central Payroll			9	\$	(2,225,117)
	G10-11.4 Accounting Services			-		585,248
	G10-11.5 Financial Reporting			-		875,905
	G10-11.6 Financial Reporting - Single Audit			-		748,728
	G10-11.7 Accounting Services - Non Allocable			-		15,236
	G10-12.2 MMB I.T - Management and Administration			-		-
	G10-12.4 Accounting & Procurement Operations and System Support			7		-
	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		-
	G10-13.3 Personnel Administration			-		-
	G10-13.5 Employee Relations - Non Allocable			-		-
	G45-14.2 Mediation Services			4		1
	G45-14.3 Mediation Services			-		3
	G45-14.4 Mediation/Representation			-		-
	L49-15.2 Legislative Auditor			15		25
	L49-15.3 Financial Audits			-		-
	L49-15.4 Program Audits			-		-
	L49-15.5 Single Audits			-		-
	L49-15.6 Audit Comm			-		-
	L49-15.7 Financial Audit- Outdoors			-		-
	L49-15.8 Financial Audit- Art			-		-
	L49-15.9 Financial Audit- Clean Water			-		-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2
DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	865	-	1,080	1,392	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	60	103	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	60	10	-
B13	COMMERCE DEPARTMENT	-	-	1,701	466	-
B14	ANIMAL HEALTH BOARD	-	-	77	93	-
B15	BARBER EXAMINERS BOARD	-	-	13	8	-
B20	EXPLORE MINNESOTA TOURISM	-	-	54	125	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	14,097	1,110	-
B24	PUBLIC FACILITIES AUTHORITY	549	-	45	81	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	6	9	-
B34	HOUSING FINANCE AGENCY	4,430	-	337	187	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	6	4	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	1,594	355	-
B43	IRON RANGE RESOURCES	-	-	108	80	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	34	5	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	0	-
B7P	ACCOUNTANCY BOARD	-	-	25	5	-
B7S	PRIVATE DETECTIVES BOARD	-	-	4	8	-
B82	PUBLIC UTILITIES COMMISSION	-	-	382	8	-
B9D	AMATEUR SPORTS COMMISSION	-	-	1	6	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	1	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	70	87	-
E26	MN STATE COLLEGES/UNIVERSITIES	497	-	7,223	738	-
E37	EDUCATION DEPARTMENT	11,115	-	2,167	1,240	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	39	20	-
E40	HISTORICAL SOCIETY	-	-	2	8	-
E44	MINNESOTA STATE ACADEMIES	-	-	141	203	-
E50	ARTS BOARD	-	-	80	35	-
E60	OFFICE OF HIGHER EDUCATION	72	-	197	233	-
E77	ZOOLOGICAL BOARD	5	-	317	288	-
E81	UNIVERSITY OF MINNESOTA	889	-	30	44	-
E95	HUMANITIES COMMISSION	-	-	1	10	-
E97	SCIENCE MUSEUM	-	-	0	4	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	0	1	-
G02	ADMINISTRATION DEPARTMENT	3,632	-	1,592	390	-
G03	LOTTERY	-	-	22	27	-
G05	RACING COMMISSION	-	-	51	43	-
G06	ATTORNEY GENERAL	-	-	141	76	-
G09	GAMBLING CONTROL BOARD	-	-	16	10	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	233	192	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	23	19	-
G19	INDIAN AFFAIRS COUNCIL	-	-	13	19	-
G38	INVESTMENT BOARD	-	-	33	9	-
G39	GOVERNORS OFFICE	-	-	21	15	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	15	6	-
G46	MN.IT	280	-	1,404	765	-
G53	SECRETARY OF STATE	-	-	176	63	-
G61	OFFICE OF STATE AUDITOR	-	-	48	30	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	387	19	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	782	39	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

	all Outstanding Principal	Net Administrative	Accounting & Procurement Accounting	Number of Budget	Net Administrative
	27.3	Expenditures by Division	Transactions - FY (Actual)	Transactions - FY (Actual)	Expenditures by Division
		28.2	28.3	28.4	29.2

DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
G67	REVENUE DEPARTMENT	-	-	214	327	-
G69	TEACHERS RETIREMENT ASSOC	-	-	397	17	-
G70	MN SECURE CHOICE	-	-	2	3	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	7,480	154	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	7	6	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	4	6	-
G96	UNIFORM LAWS COMMISSION	-	-	0	1	-
G9J	CAMPAIGN FINANCE BOARD	-	-	19	18	-
G9K	ADMINISTRATIVE HEARINGS	-	-	86	27	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	6	10	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	6	8	-
G9N	ASIAN PACIFIC COUNCIL	-	-	7	9	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	4	4	-
G9Q	MMB DEBT SERVICE	-	-	29	115	-
G9R	MMB NON-OPERATING	-	-	16,610	111	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	4	7	-
G9X	CAPITOL AREA ARCHITECT	-	-	4	10	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	13	9	-
GPR	PAYROLL CLEARING	-	-	0	-	-
H12	HEALTH DEPARTMENT	-	-	2,480	1,984	-
H51	DIRECT CARE AND TREATMENT	-	-	3	7	-
H55	HUMAN SERVICES DEPARTMENT	-	-	33,847	1,459	-
H55b	HUMAN SERVICES SOS	-	-	1,888	868	-
H55c	HUMAN SERVICES MSOP	-	-	203	85	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	1	47	-
H60	MNSURE	-	-	37	24	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	1,118	1,049	-
H7B	MEDICAL PRACTICE BOARD	-	-	53	13	-
H7C	NURSING BOARD	-	-	55	11	-
H7D	PHARMACY BOARD	-	-	45	25	-
H7F	DENTISTRY BOARD	-	-	46	22	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	12	9	-
H7J	OPTOMETRY BOARD	-	-	9	8	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	20	9	-
H7L	SOCIAL WORK BOARD	-	-	43	11	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	14	8	-
H7Q	PODIATRIC MEDICINE	-	-	6	9	-
H7R	VETERINARY MEDICINE BOARD	-	-	14	7	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	9	20	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	14	7	-
H7V	PSYCHOLOGY BOARD	-	-	30	13	-
H7W	PHYSICAL THERAPY BOARD	-	-	18	8	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	38	11	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	17	6	-
H8A	FOSTER YOUTH OMBUDPERSON	-	-	5	5	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	10	15	-
H9G	OMBUDSMAN MH/DD	-	-	10	5	-
J33	TRIAL COURTS	-	-	4,253	1,252	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	5	3	-
J50	STATE GUARDIAN AD LITEM	-	-	60	68	-
J52	PUBLIC DEFENSE BOARD	-	-	147	178	-
J58	COURT OF APPEALS	-	-	12	7	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	0	1	-
J63	BOARD OF CIVIL LEGAL AID	-	-	0	1	-
J65	SUPREME COURT	-	-	215	186	-
J68	TAX COURT	-	-	7	5	-
J70	JUDICIAL STANDARDS BOARD	-	-	6	11	-
L10	LEGISLATURE COORDINATING COMM	-	-	110	75	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2
DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
L11	SENATE	-	-	5	3	-
L12	HOUSE	-	-	5	4	-
L49	LEGISLATIVE AUDITOR	-	-	2	4	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	1,294	115	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	10,619	2,724	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	7	3	-
P78	CORRECTIONS DEPARTMENT	-	-	1,624	1,512	-
P80	CANNABIS EXPUNGEMENT BOARD	-	-	5	5	-
P82	CLEMENCY REVIEW COMMISSION	-	-	6	4	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	25	9	-
P9E	SENTENCING GUIDELINES COMM	-	-	6	6	-
R28	MINN CONSERVATION CORPS	-	-	2	5	-
R29	NATURAL RESOURCES DEPARTMENT	4	-	7,509	3,649	-
R32	POLLUTION CONTROL AGENCY	-	-	1,054	1,092	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	301	746	-
T79	TRANSPORTATION DEPARTMENT	17,460	-	46,934	2,873	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	226	20	-
O	OTHER	32,307	-	4	0	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6	Net Administrative Expenditures by Division 30.2
DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
	1.2 Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	Operational Excellence					
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					
G02-4.10	Central Mail					
G02-4.12	Grants Management					
G02-4.13	Enterprise Sustainability Office					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning					
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					
G10-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division
		29.3	29.4	29.5	29.6	30.2
DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
	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					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Accessibility (formerly Enterprise IT Security)					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning					
	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	\$ (585,248)				
	G10-11.4 Accounting Services	-	\$ (875,908)			
	G10-11.5 Financial Reporting	-	-	\$ (748,728)		
	G10-11.6 Financial Reporting - Single Audit	-	-	-	\$ (15,236)	
	G10-11.7 Accounting Services - Non Allocable	-	-	-	-	
	G10-12.2 MMB I.T - Management and Administration	-	37	31	-	\$ (1,101,996)
	G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	510,126
	G10-12.5 Personnel Operations and System Support	-	-	-	-	453,400
	G10-12.6 Budget Service - Computer Operations	-	-	-	-	138,470
	G10-12.7 Personnel Operations Special Billing	-	-	-	-	-
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	-
	G10-12.9 MMB - OTHER - Non-Allocable	-	-	-	-	-
	G10-13.2 State HR, Benefits & Labor Relations	-	24	20	-	-
	G10-13.3 Personnel Administration	-	-	-	-	-
	G10-13.5 Employee Relations - Non Allocable	-	-	-	-	-
	G45-14.2 Mediation Services	-	21	18	-	-
	G45-14.3 Mediation Services	38	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	517	76	65	-	-
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6	Net Administrative Expenditures by Division 30.2
DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	6,476	5,426	4,638	18	-
B10	CANNABIS MANAGEMENT OFFICE	713	300	257	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	176	304	260	-	-
B13	COMMERCE DEPARTMENT	4,552	8,545	7,304	211	-
B14	ANIMAL HEALTH BOARD	647	387	331	1	-
B15	BARBER EXAMINERS BOARD	20	66	56	-	-
B20	EXPLORE MINNESOTA TOURISM	471	272	233	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	15,798	70,833	60,548	1,244	-
B24	PUBLIC FACILITIES AUTHORITY	145	224	192	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0	0	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	56	29	24	-	-
B34	HOUSING FINANCE AGENCY	3,111	1,693	1,448	-	-
B41	WORKERS' COMP COURT OF APPEALS	87	28	24	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	4,858	8,009	6,846	4	-
B43	IRON RANGE RESOURCES	355	540	462	1	-
B7E	ARCHITECTURE, ENGINEERING BD	53	173	148	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	0	-	-
B7P	ACCOUNTANCY BOARD	51	125	107	-	-
B7S	PRIVATE DETECTIVES BOARD	29	20	17	-	-
B82	PUBLIC UTILITIES COMMISSION	2,143	1,918	1,640	-	-
B9D	AMATEUR SPORTS COMMISSION	13	7	6	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	0	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	538	351	300	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	108,734	36,294	31,024	482	-
E37	EDUCATION DEPARTMENT	4,591	10,889	9,308	797	-
E39	PROF EDUCATOR LICENSING STD BD	201	194	166	-	-
E40	HISTORICAL SOCIETY	-	8	7	-	-
E44	MINNESOTA STATE ACADEMIES	2,101	711	608	-	-
E50	ARTS BOARD	248	403	344	1	-
E60	OFFICE OF HIGHER EDUCATION	1,023	991	847	-	-
E77	ZOOLOGICAL BOARD	3,091	1,591	1,360	0	-
E81	UNIVERSITY OF MINNESOTA	-	151	129	-	-
E95	HUMANITIES COMMISSION	-	3	3	-	-
E97	SCIENCE MUSEUM	-	2	2	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	12	3	2	-	-
G02	ADMINISTRATION DEPARTMENT	6,198	8,001	6,839	3	-
G03	LOTTERY	1,185	113	97	-	-
G05	RACING COMMISSION	377	257	220	-	-
G06	ATTORNEY GENERAL	3,514	707	604	2	-
G09	GAMBLING CONTROL BOARD	358	78	67	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	2,069	1,172	1,002	-	-
G17	HUMAN RIGHTS DEPARTMENT	449	117	100	-	-
G19	INDIAN AFFAIRS COUNCIL	75	64	55	-	-
G38	INVESTMENT BOARD	355	168	144	-	-
G39	GOVERNORS OFFICE	543	104	89	-	-
G45	MEDIATION SERVICES DEPARTMENT	99	77	66	-	-
G46	MN.IT	25,792	7,056	6,031	-	-
G53	SECRETARY OF STATE	1,217	883	755	2	-
G61	OFFICE OF STATE AUDITOR	770	242	207	-	-
G62	MINN STATE RETIREMENT SYSTEM	1,111	1,945	1,663	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	930	3,931	3,360	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6	Net Administrative Expenditures by Division 30.2
DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
G67	REVENUE DEPARTMENT	12,451	1,073	917	-	-
G69	TEACHERS RETIREMENT ASSOC	733	1,995	1,706	-	-
G70	MN SECURE CHOICE	14	8	7	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	37,584	32,127	-	-
G92	OMBUDSPERSON FOR FAMILIES	43	36	30	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	12	20	17	-	-
G96	UNIFORM LAWS COMMISSION	-	1	1	-	-
G9J	CAMPAIGN FINANCE BOARD	64	97	83	-	-
G9K	ADMINISTRATIVE HEARINGS	641	432	369	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	42	31	26	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	45	29	25	-	-
G9N	ASIAN PACIFIC COUNCIL	25	37	31	-	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	27	22	19	-	-
G9Q	MMB DEBT SERVICE	-	146	125	-	-
G9R	MMB NON-OPERATING	-	83,457	71,340	5	-
G9V	RARE DISEASE ADVISORY COUNCIL	24	21	18	-	-
G9X	CAPITOL AREA ARCHITECT	29	20	17	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	75	66	56	-	-
GPR	PAYROLL CLEARING	-	2	2	-	-
H12	HEALTH DEPARTMENT	19,828	12,464	10,654	311	-
H51	DIRECT CARE AND TREATMENT	23,705	15	13	-	-
H55	HUMAN SERVICES DEPARTMENT	20,368	170,073	145,378	10,995	-
H55b	HUMAN SERVICES SOS	26,002	9,485	8,108	-	-
H55c	HUMAN SERVICES MSOP	4,188	1,019	871	-	-
H58	CHILDREN, YOUTH AND FAMILIES	5,179	6	5	-	-
H60	MNSURE	1,807	188	161	-	-
H75	VETERANS AFFAIRS DEPARTMENT	17,267	5,617	4,801	2	-
H7B	MEDICAL PRACTICE BOARD	144	265	226	-	-
H7C	NURSING BOARD	301	279	238	-	-
H7D	PHARMACY BOARD	204	226	193	1	-
H7F	DENTISTRY BOARD	129	229	196	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	39	60	51	-	-
H7J	OPTOMETRY BOARD	16	47	40	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	27	98	84	-	-
H7L	SOCIAL WORK BOARD	97	217	186	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	20	71	60	-	-
H7Q	PODIATRIC MEDICINE	6	31	27	-	-
H7R	VETERINARY MEDICINE BOARD	13	69	59	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	18	48	41	0	-
H7U	DIETETICS & NUTRITION PRACTICE	13	70	60	-	-
H7V	PSYCHOLOGY BOARD	121	151	129	-	-
H7W	PHYSICAL THERAPY BOARD	28	90	77	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	48	189	162	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	19	87	74	-	-
H8A	FOSTER YOUTH OMBUDPERSON	39	26	23	-	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	94	49	42	0	-
H9G	OMBUDSMAN MH/DD	190	49	42	-	-
J33	TRIAL COURTS	21,273	21,368	18,265	1	-
J40	STATE COMPETENCY ATTAINMENT BD	302	28	24	-	-
J50	STATE GUARDIAN AD LITEM	2,337	303	259	-	-
J52	PUBLIC DEFENSE BOARD	6,995	740	632	-	-
J58	COURT OF APPEALS	658	59	50	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	0	0	-	-
J63	BOARD OF CIVIL LEGAL AID	12	0	0	-	-
J65	SUPREME COURT	4,186	1,082	925	1	-
J68	TAX COURT	70	34	29	-	-
J70	JUDICIAL STANDARDS BOARD	23	28	24	-	-
L10	LEGISLATURE COORDINATING COMM	1,071	552	472	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6	Net Administrative Expenditures by Division 30.2
DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
L11	SENATE	2,126	25	21	-	-
L12	HOUSE	-	24	20	-	-
L49	LEGISLATIVE AUDITOR	21	8	7	-	-
P01	MILITARY AFFAIRS DEPARTMENT	3,673	6,502	5,558	78	-
P07	PUBLIC SAFETY DEPARTMENT	22,848	53,359	45,611	128	-
P08	OMBUDSPERSON FOR CORRECTIONS	56	33	29	-	-
P78	CORRECTIONS DEPARTMENT	39,173	8,160	6,975	0	-
P80	CANNABIS EXPUNGEMENT BOARD	129	25	21	-	-
P82	CLEMENCY REVIEW COMMISSION	20	31	26	-	-
P7T	PEACE OFFICERS BOARD (POST)	119	126	108	-	-
P9E	SENTENCING GUIDELINES COMM	54	29	25	-	-
R28	MINN CONSERVATION CORPS	-	8	7	-	-
R29	NATURAL RESOURCES DEPARTMENT	44,336	37,732	32,253	60	-
R32	POLLUTION CONTROL AGENCY	11,168	5,296	4,527	18	-
R9P	WATER AND SOIL RESOURCES BOARD	3,130	1,511	1,292	2	-
T79	TRANSPORTATION DEPARTMENT	81,441	235,830	201,588	868	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1,137	972	-	-
O	OTHER	-	21	18	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Accounting & Procurement	SUM OF PERCENT	Number of Budget	SUM OF PERCENT	Accounting & Procurement
		Transactions - FY (Actual)		Transactions - FY (Actual)		Transactions - FY (Actual)
		30.4	30.5	30.6	30.7	30.8
DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	1.2 Fixed Asset Depreciation					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Accessibility (formerly Enterprise IT Security)					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning					
	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					
	G10-13.5 Employee Relations - Non Allocable					
	G45-14.2 Mediation Services					
	G45-14.3 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor					
	L49-15.3 Financial Audits					
	L49-15.4 Program Audits					
	L49-15.5 Single Audits					
	L49-15.6 Audit Comm					
	L49-15.7 Financial Audit- Outdoors					
	L49-15.8 Financial Audit- Art					
	L49-15.9 Financial Audit- Clean Water					
	L49-15.10 Financial Audit- Parks & Trails					
	L49-15.11 Program Audit- Outdoors					
	L49-15.12 Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Accounting & Procurement	SUM OF PERCENT	Number of Budget	SUM OF PERCENT	Accounting & Procurement
		Transactions - FY (Actual)		Transactions - FY (Actual)		Transactions - FY (Actual)
		30.4	30.5	30.6	30.7	30.8
		Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
DP#	Name					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
	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					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Accessibility (formerly Enterprise IT Security)					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning					
	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	\$ (510,132)				
	G10-12.5 Personnel Operations and System Support	- \$	(453,404)			
	G10-12.6 Budget Service - Computer Operations	-	- \$	(138,470)		
	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	14	-	-		-
	G10-13.3 Personnel Administration	-	-	-		-
	G10-13.5 Employee Relations - Non Allocable	-	-	-		-
	G45-14.2 Mediation Services	12	-	5		-
	G45-14.3 Mediation Services	-	29	15		-
	G45-14.4 Mediation/Representation	-	-	-		-
	L49-15.2 Legislative Auditor	44	400	114		-
	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	-	-	-		-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Accounting & Procurement	SUM OF PERCENT	Number of Budget	SUM OF PERCENT	Accounting & Procurement
		Transactions - FY (Actual)		Transactions - FY (Actual)		Transactions - FY (Actual)
		30.4	30.5	30.6	30.7	30.8
DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
L49-15.10	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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	3,160	5,017	6,454	-	-
B10	CANNABIS MANAGEMENT OFFICE	175	552	477	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	177	136	48	-	-
B13	COMMERCE DEPARTMENT	4,977	3,526	2,160	-	-
B14	ANIMAL HEALTH BOARD	225	501	431	-	-
B15	BARBER EXAMINERS BOARD	38	16	35	-	-
B20	EXPLORE MINNESOTA TOURISM	159	365	578	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	41,255	12,239	5,148	-	-
B24	PUBLIC FACILITIES AUTHORITY	131	113	376	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	0	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	17	43	42	-	-
B34	HOUSING FINANCE AGENCY	986	2,410	867	-	-
B41	WORKERS' COMP COURT OF APPEALS	16	67	19	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	4,665	3,764	1,646	-	-
B43	IRON RANGE RESOURCES	315	275	370	-	-
B7E	ARCHITECTURE, ENGINEERING BD	101	41	22	-	-
B7G	COMBATIVE SPORTS COMMISSION	0	-	1	-	-
B7P	ACCOUNTANCY BOARD	73	40	22	-	-
B7S	PRIVATE DETECTIVES BOARD	11	23	38	-	-
B82	PUBLIC UTILITIES COMMISSION	1,117	1,660	35	-	-
B9D	AMATEUR SPORTS COMMISSION	4	10	26	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	5	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	205	417	405	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	21,139	84,239	3,421	-	-
E37	EDUCATION DEPARTMENT	6,342	3,557	5,749	-	-
E39	PROF EDUCATOR LICENSING STD BD	113	156	94	-	-
E40	HISTORICAL SOCIETY	5	-	39	-	-
E44	MINNESOTA STATE ACADEMIES	414	1,628	943	-	-
E50	ARTS BOARD	235	192	162	-	-
E60	OFFICE OF HIGHER EDUCATION	577	793	1,078	-	-
E77	ZOOLOGICAL BOARD	927	2,395	1,337	-	-
E81	UNIVERSITY OF MINNESOTA	88	-	202	-	-
E95	HUMANITIES COMMISSION	2	-	48	-	-
E97	SCIENCE MUSEUM	1	-	17	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	1	9	3	-	-
G02	ADMINISTRATION DEPARTMENT	4,660	4,802	1,810	-	-
G03	LOTTERY	66	918	126	-	-
G05	RACING COMMISSION	150	292	200	-	-
G06	ATTORNEY GENERAL	412	2,722	354	-	-
G09	GAMBLING CONTROL BOARD	45	277	44	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	683	1,603	890	-	-
G17	HUMAN RIGHTS DEPARTMENT	68	348	86	-	-
G19	INDIAN AFFAIRS COUNCIL	37	58	89	-	-
G38	INVESTMENT BOARD	98	275	40	-	-
G39	GOVERNORS OFFICE	61	421	71	-	-
G45	MEDIATION SERVICES DEPARTMENT	45	77	26	-	-
G46	MN.IT	4,109	19,982	3,546	-	-
G53	SECRETARY OF STATE	515	943	292	-	-
G61	OFFICE OF STATE AUDITOR	141	597	137	-	-
G62	MINN STATE RETIREMENT SYSTEM	1,133	861	89	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,289	721	180	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7	Accounting & Procurement Transactions - FY (Actual) 30.8
DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
G67	REVENUE DEPARTMENT	625	9,646	1,514	-	-
G69	TEACHERS RETIREMENT ASSOC	1,162	568	77	-	-
G70	MN SECURE CHOICE	5	11	13	-	-
G90	REVENUE INTERGOVT PAYMENTS	21,890	-	714	-	-
G92	OMBUDSPERSON FOR FAMILIES	21	33	26	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	11	9	27	-	-
G96	UNIFORM LAWS COMMISSION	1	-	4	-	-
G9J	CAMPAIGN FINANCE BOARD	56	50	85	-	-
G9K	ADMINISTRATIVE HEARINGS	252	496	127	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	18	33	45	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	17	35	35	-	-
G9N	ASIAN PACIFIC COUNCIL	21	20	40	-	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	13	21	17	-	-
G9Q	MMB DEBT SERVICE	85	-	535	-	-
G9R	MMB NON-OPERATING	48,608	-	515	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	12	19	32	-	-
G9X	CAPITOL AREA ARCHITECT	11	23	46	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	38	58	40	-	-
GPR	PAYROLL CLEARING	1	-	-	-	-
H12	HEALTH DEPARTMENT	7,259	15,361	9,201	-	-
H51	DIRECT CARE AND TREATMENT	9	18,365	32	-	-
H55	HUMAN SERVICES DEPARTMENT	99,055	15,779	6,765	-	-
H55b	HUMAN SERVICES SOS	5,525	20,144	4,024	-	-
H55c	HUMAN SERVICES MSOP	593	3,244	393	-	-
H58	CHILDREN, YOUTH AND FAMILIES	3	4,012	218	-	-
H60	MNSURE	109	1,400	110	-	-
H75	VETERANS AFFAIRS DEPARTMENT	3,271	13,377	4,864	-	-
H7B	MEDICAL PRACTICE BOARD	154	112	61	-	-
H7C	NURSING BOARD	162	233	50	-	-
H7D	PHARMACY BOARD	132	158	118	-	-
H7F	DENTISTRY BOARD	133	100	101	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	35	30	43	-	-
H7J	OPTOMETRY BOARD	27	12	35	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	57	21	43	-	-
H7L	SOCIAL WORK BOARD	126	75	53	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	41	16	35	-	-
H7Q	PODIATRIC MEDICINE	18	4	40	-	-
H7R	VETERINARY MEDICINE BOARD	40	10	33	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	28	14	94	-	-
H7U	DIETETICS & NUTRITION PRACTICE	41	10	32	-	-
H7V	PSYCHOLOGY BOARD	88	94	59	-	-
H7W	PHYSICAL THERAPY BOARD	52	22	35	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	110	38	49	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	51	15	29	-	-
H8A	FOSTER YOUTH OMBUDPERSON	15	31	21	-	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	29	73	70	-	-
H9G	OMBUDSMAN MH/DD	29	147	25	-	-
J33	TRIAL COURTS	12,445	16,481	5,807	-	-
J40	STATE COMPETENCY ATTAINMENT BD	16	234	15	-	-
J50	STATE GUARDIAN AD LITEM	176	1,810	317	-	-
J52	PUBLIC DEFENSE BOARD	431	5,419	827	-	-
J58	COURT OF APPEALS	34	509	33	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	0	-	4	-	-
J63	BOARD OF CIVIL LEGAL AID	0	9	7	-	-
J65	SUPREME COURT	630	3,243	861	-	-
J68	TAX COURT	20	54	21	-	-
J70	JUDICIAL STANDARDS BOARD	16	18	50	-	-
L10	LEGISLATURE COORDINATING COMM	322	829	346	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2027 - Budget

		Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7	Accounting & Procurement Transactions - FY (Actual) 30.8
DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
L11	SENATE	14	1,647	16	-	-
L12	HOUSE	14	-	20	-	-
L49	LEGISLATIVE AUDITOR	5	16	20	-	-
P01	MILITARY AFFAIRS DEPARTMENT	3,787	2,846	532	-	-
P07	PUBLIC SAFETY DEPARTMENT	31,078	17,701	12,631	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	19	43	15	-	-
P78	CORRECTIONS DEPARTMENT	4,753	30,348	7,014	-	-
P80	CANNABIS EXPUNGEMENT BOARD	15	100	23	-	-
P82	CLEMENCY REVIEW COMMISSION	18	15	18	-	-
P7T	PEACE OFFICERS BOARD (POST)	73	92	41	-	-
P9E	SENTENCING GUIDELINES COMM	17	42	29	-	-
R28	MINN CONSERVATION CORPS	5	-	25	-	-
R29	NATURAL RESOURCES DEPARTMENT	21,976	34,348	16,922	-	-
R32	POLLUTION CONTROL AGENCY	3,084	8,652	5,064	-	-
R9P	WATER AND SOIL RESOURCES BOARD	880	2,425	3,459	-	-
T79	TRANSPORTATION DEPARTMENT	137,354	63,094	13,321	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	662	-	92	-	-
O	OTHER	12	-	0	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3	Legislative Auditor General Support 33.2
DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	Operational Excellence					
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					
G02-4.10	Central Mail					
G02-4.12	Grants Management					
G02-4.13	Enterprise Sustainability Office					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning					
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					
G10-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3	Legislative Auditor General Support 33.2
DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
	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					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Accessibility (formerly Enterprise IT Security)					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning					
	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	\$ (595,874)				
	G10-13.3 Personnel Administration	595,874	\$ (595,875)			
	G10-13.5 Employee Relations - Non Allocable	-	-			
	G45-14.2 Mediation Services	-	-	\$ (182)		
	G45-14.3 Mediation Services	-	39	182	\$ (308)	
	G45-14.4 Mediation/Representation	-	-	-	-	
	L49-15.2 Legislative Auditor	-	526	-	-	\$ (1,816)
	L49-15.3 Financial Audits	-	-	-	-	1,633
	L49-15.4 Program Audits	-	-	-	-	-
	L49-15.5 Single Audits	-	-	-	-	-
	L49-15.6 Audit Comm	-	-	-	-	-
	L49-15.7 Financial Audit- Outdoors	-	-	-	-	183
	L49-15.8 Financial Audit- Art	-	-	-	-	-
	L49-15.9 Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3	Legislative Auditor General Support 33.2
DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	6,594	-	3	-
B10	CANNABIS MANAGEMENT OFFICE	-	726	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	179	-	-	-
B13	COMMERCE DEPARTMENT	-	4,635	-	2	-
B14	ANIMAL HEALTH BOARD	-	658	-	-	-
B15	BARBER EXAMINERS BOARD	-	21	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	479	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	16,085	-	8	-
B24	PUBLIC FACILITIES AUTHORITY	-	148	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	57	-	-	-
B34	HOUSING FINANCE AGENCY	-	3,168	-	2	-
B41	WORKERS' COMP COURT OF APPEALS	-	88	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	4,946	-	3	-
B43	IRON RANGE RESOURCES	-	362	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	54	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	52	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	30	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	2,182	-	1	-
B9D	AMATEUR SPORTS COMMISSION	-	13	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	547	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	110,709	-	57	-
E37	EDUCATION DEPARTMENT	-	4,675	-	2	-
E39	PROF EDUCATOR LICENSING STD BD	-	205	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	2,139	-	1	-
E50	ARTS BOARD	-	252	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	1,042	-	1	-
E77	ZOOLOGICAL BOARD	-	3,147	-	2	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	12	-	-	-
G02	ADMINISTRATION DEPARTMENT	-	6,311	-	3	-
G03	LOTTERY	-	1,207	-	1	-
G05	RACING COMMISSION	-	384	-	-	-
G06	ATTORNEY GENERAL	-	3,578	-	2	-
G09	GAMBLING CONTROL BOARD	-	365	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	2,106	-	1	-
G17	HUMAN RIGHTS DEPARTMENT	-	457	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	77	-	-	-
G38	INVESTMENT BOARD	-	361	-	-	-
G39	GOVERNORS OFFICE	-	553	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	-	101	-	-	-
G46	MN.IT	-	26,260	-	14	-
G53	SECRETARY OF STATE	-	1,239	-	1	-
G61	OFFICE OF STATE AUDITOR	-	784	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	1,132	-	1	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	947	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3	Legislative Auditor General Support 33.2
DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
G67	REVENUE DEPARTMENT	-	12,677	-	7	-
G69	TEACHERS RETIREMENT ASSOC	-	746	-	-	-
G70	MN SECURE CHOICE	-	14	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	44	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	12	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	65	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	652	-	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	43	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	46	-	-	-
G9N	ASIAN PACIFIC COUNCIL	-	26	-	-	-
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	27	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9V	RARE DISEASE ADVISORY COUNCIL	-	25	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	30	-	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	76	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	20,188	-	10	-
H51	DIRECT CARE AND TREATMENT	-	24,136	-	12	-
H55	HUMAN SERVICES DEPARTMENT	-	20,738	-	11	-
H55b	HUMAN SERVICES SOS	-	26,474	-	14	-
H55c	HUMAN SERVICES MSOP	-	4,264	-	2	-
H58	CHILDREN, YOUTH AND FAMILIES	-	5,273	-	3	-
H60	MNSURE	-	1,840	-	1	-
H75	VETERANS AFFAIRS DEPARTMENT	-	17,581	-	9	-
H7B	MEDICAL PRACTICE BOARD	-	147	-	-	-
H7C	NURSING BOARD	-	306	-	-	-
H7D	PHARMACY BOARD	-	208	-	-	-
H7F	DENTISTRY BOARD	-	132	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	40	-	-	-
H7J	OPTOMETRY BOARD	-	16	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	28	-	-	-
H7L	SOCIAL WORK BOARD	-	98	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	21	-	-	-
H7Q	PODIATRIC MEDICINE	-	6	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	13	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	18	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	13	-	-	-
H7V	PSYCHOLOGY BOARD	-	123	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	29	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	49	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	20	-	-	-
H8A	FOSTER YOUTH OMBUDPERSON	-	40	-	-	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	95	-	-	-
H9G	OMBUDSMAN MH/DD	-	194	-	-	-
J33	TRIAL COURTS	-	21,660	-	11	-
J40	STATE COMPETENCY ATTAINMENT BD	-	307	-	-	-
J50	STATE GUARDIAN AD LITEM	-	2,379	-	1	-
J52	PUBLIC DEFENSE BOARD	-	7,122	-	4	-
J58	COURT OF APPEALS	-	670	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J63	BOARD OF CIVIL LEGAL AID	-	12	-	-	-
J65	SUPREME COURT	-	4,262	-	2	-
J68	TAX COURT	-	72	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	24	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	1,090	-	1	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2027 - Budget

		Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3	Legislative Auditor General Support 33.2
DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
L11	SENATE	-	2,165	-	1	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	21	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	3,740	-	2	-
P07	PUBLIC SAFETY DEPARTMENT	-	23,263	-	12	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	57	-	-	-
P78	CORRECTIONS DEPARTMENT	-	39,884	-	21	-
P80	CANNABIS EXPUNGEMENT BOARD	-	131	-	-	-
P82	CLEMENCY REVIEW COMMISSION	-	20	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	121	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	55	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	45,141	-	23	-
R32	POLLUTION CONTROL AGENCY	-	11,371	-	6	-
R9P	WATER AND SOIL RESOURCES BOARD	-	3,187	-	2	-
T79	TRANSPORTATION DEPARTMENT	-	82,919	-	43	-
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 2027 - Budget

Financial Audits
33.3

Program Audits
33.4

Single Audits
33.5

Legislative Auditor
General Support
33.6

Financial Audits Outdoor
33.7

DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	Operational Excellence					
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					
G02-4.10	Central Mail					
G02-4.12	Grants Management					
G02-4.13	Enterprise Sustainability Office					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning					
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					
G10-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7
DP# Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
L49-15.13 Program Audit- Clean Water					
L49-15.14 Program Audit- Parks & Trails					
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					
G02-3.7 Operational Excellence					
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					
G02-4.10 Central Mail					
G02-4.12 Grants Management					
G02-4.13 Enterprise Sustainability Office					
G46-6.2 Minnesota Information Technology					
G46-6.3 IT Spend					
G46-6.4 Accessibility (formerly Enterprise IT Security)					
G46-6.5 MnIT - Non allocable					
G10-8.2 Minnesota Management & Budget					
G10-8.3 Enterprise Communications & Planning					
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					
G10-13.5 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	\$ (1,633)				
L49-15.4 Program Audits	- \$	-			
L49-15.5 Single Audits	-	- \$	-		
L49-15.6 Audit Comm	-	-	- \$	-	
L49-15.7 Financial Audit- Outdoors	-	-	-	- \$	(183)
L49-15.8 Financial Audit- Art	-	-	-	-	-
L49-15.9 Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7
DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	53	-	-	-	-
B10	CANNABIS MANAGEMENT OFFICE	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPARTMENT	4	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	48	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	4	-	-	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	29	-	-	-	-
B43	IRON RANGE RESOURCES	7	-	-	-	-
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	52	-	-	-	-
E37	EDUCATION DEPARTMENT	9	-	-	-	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	62	-	-	-	-
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	9	-	-	-	-
G03	LOTTERY	79	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	31	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	18	-	-	-	-
G17	HUMAN RIGHTS DEPARTMENT	11	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38	INVESTMENT BOARD	97	-	-	-	-
G39	GOVERNORS OFFICE	60	-	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	-
G46	MN.IT	80	-	-	-	-
G53	SECRETARY OF STATE	27	-	-	-	-
G61	OFFICE OF STATE AUDITOR	57	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	77	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	41	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7
DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
G67	REVENUE DEPARTMENT	4	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	44	-	-	-	-
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	2	-	-	-	-
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	125	-	-	-	-
H51	DIRECT CARE AND TREATMENT	-	-	-	-	-
H55	HUMAN SERVICES DEPARTMENT	238	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
H60	MNSURE	-	-	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	6	-	-	-	-
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	45	-	-	-	-
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	-	-	-	-	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-	-
J33	TRIAL COURTS	0	-	-	-	-
J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	0	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
J65	SUPREME COURT	0	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7
DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	8	-	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	153	-	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	33	-	-	-	-
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	20	-	-	-	183
R32	POLLUTION CONTROL AGENCY	2	-	-	-	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	51	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	47	-	-	-	-
O	OTHER	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11	Program Audits Art 33.12
DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	Operational Excellence					
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					
G02-4.10	Central Mail					
G02-4.12	Grants Management					
G02-4.13	Enterprise Sustainability Office					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning					
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					
G10-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11	Program Audits Art 33.12
DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
	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					
	G02-3.7 Operational Excellence					
	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					
	G02-4.10 Central Mail					
	G02-4.12 Grants Management					
	G02-4.13 Enterprise Sustainability Office					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Accessibility (formerly Enterprise IT Security)					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning					
	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					
	G10-13.5 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		- \$	-		

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11	Program Audits Art 33.12
DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
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	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11	Program Audits Art 33.12
DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
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	-	-	-	-	-
H51	DIRECT CARE AND TREATMENT	-	-	-	-	-
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	-	-	-	-	-
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
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	-	-	-	-	-
J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

		Finacial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11	Program Audits Art 33.12
DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
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 2027 - Budget

Program Audits Clean

Water
33.13

Program Audits Parks &

Trails
33.14

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	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	-	-	-
G02-3.7	Operational Excellence	-	-	-
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	-	-	-
G02-4.10	Central Mail	-	-	-
G02-4.12	Grants Management	-	-	-
G02-4.13	Enterprise Sustainability Office	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-
G46-6.3	IT Spend	-	-	-
G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-
G10-8.3	Enterprise Communications & Planning	-	-	-
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	-	-	-
G10-13.5	Employee Relations - Non Allocable	-	-	-
G45-14.2	Mediation Services	-	-	-
G45-14.3	Mediation Services	-	-	-
G45-14.4	Mediation/Representation	-	-	-
L49-15.2	Legislative Auditor	-	-	-
L49-15.3	Financial Audits	-	-	-
L49-15.4	Program Audits	-	-	-
L49-15.5	Single Audits	-	-	-
L49-15.6	Audit Comm	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-
L49-15.8	Financial Audit- Art	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-
L49-15.12	Program Audit- Art	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

Program Audits Clean

Water
33.13

Program Audits Parks &

Trails
33.14

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	Total
L49-15.13	Program Audit- Clean Water			-
L49-15.14	Program Audit- Parks & Trails			-
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			-
G02-3.7	Operational Excellence			-
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			-
G02-4.10	Central Mail			-
G02-4.12	Grants Management			-
G02-4.13	Enterprise Sustainability Office			-
G46-6.2	Minnesota Information Technology			-
G46-6.3	IT Spend			-
G46-6.4	Accessibility (formerly Enterprise IT Security)			-
G46-6.5	MnIT - Non allocable			-
G10-8.2	Minnesota Management & Budget			-
G10-8.3	Enterprise Communications & Planning			-
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			-
G10-13.5	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			-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

Program Audits Clean
Water
33.13

Program Audits Parks &
Trails
33.14

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	Total
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	-	\$	-
99YYY	Consumer Agencies			
B04	AGRICULTURE DEPARTMENT	-	-	998,489
B10	CANNABIS MANAGEMENT OFFICE	-	-	83,264
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	23,608
B13	COMMERCE DEPARTMENT	-	-	798,524
B14	ANIMAL HEALTH BOARD	-	-	65,643
B15	BARBER EXAMINERS BOARD	-	-	4,687
B20	EXPLORE MINNESOTA TOURISM	-	-	60,264
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	4,193,092
B24	PUBLIC FACILITIES AUTHORITY	-	-	125,386
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	1
B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	6,443
B34	HOUSING FINANCE AGENCY	-	-	325,240
B41	WORKERS' COMP COURT OF APPEALS	-	-	7,412
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	718,131
B43	IRON RANGE RESOURCES	-	-	120,595
B7E	ARCHITECTURE, ENGINEERING BD	-	-	12,532
B7G	COMBATIVE SPORTS COMMISSION	-	-	38
B7P	ACCOUNTANCY BOARD	-	-	11,521
B7S	PRIVATE DETECTIVES BOARD	-	-	3,742
B82	PUBLIC UTILITIES COMMISSION	-	-	173,829
B9D	AMATEUR SPORTS COMMISSION	-	-	21,441
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	146
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	65,477
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	6,997,518
E37	EDUCATION DEPARTMENT	-	-	1,175,206
E39	PROF EDUCATOR LICENSING STD BD	-	-	26,713
E40	HISTORICAL SOCIETY	-	-	33,021
E44	MINNESOTA STATE ACADEMIES	-	-	440,155
E50	ARTS BOARD	-	-	69,022
E60	OFFICE OF HIGHER EDUCATION	-	-	146,402
E77	ZOOLOGICAL BOARD	-	-	270,506
E81	UNIVERSITY OF MINNESOTA	-	-	26,131
E95	HUMANITIES COMMISSION	-	-	1,329
E97	SCIENCE MUSEUM	-	-	515
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	768
G02	ADMINISTRATION DEPARTMENT	-	-	4,123,528
G03	LOTTERY	-	-	425,799
G05	RACING COMMISSION	-	-	33,713
G06	ATTORNEY GENERAL	-	-	378,006
G09	GAMBLING CONTROL BOARD	-	-	23,452
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	297,095
G17	HUMAN RIGHTS DEPARTMENT	-	-	82,751
G19	INDIAN AFFAIRS COUNCIL	-	-	13,000
G38	INVESTMENT BOARD	-	-	445,149
G39	GOVERNORS OFFICE	-	-	294,723
G45	MEDIATION SERVICES DEPARTMENT	-	-	13,046
G46	MN.IT	-	-	2,018,406
G53	SECRETARY OF STATE	-	-	225,553
G61	OFFICE OF STATE AUDITOR	-	-	304,671
G62	MINN STATE RETIREMENT SYSTEM	-	-	470,233
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	374,981

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2027 - Budget

Program Audits Clean

Water
33.13

Program Audits Parks &

Trails
33.14

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	Total
G67	REVENUE DEPARTMENT	-	-	951,286
G69	TEACHERS RETIREMENT ASSOC	-	-	306,418
G70	MN SECURE CHOICE	-	-	2,683
G90	REVENUE INTERGOVT PAYMENTS	-	-	1,212,155
G92	OMBUDSPERSON FOR FAMILIES	-	-	4,596
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	3,539
G96	UNIFORM LAWS COMMISSION	-	-	143
G9J	CAMPAIGN FINANCE BOARD	-	-	11,283
G9K	ADMINISTRATIVE HEARINGS	-	-	73,020
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	6,333
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	5,882
G9N	ASIAN PACIFIC COUNCIL	-	-	5,413
G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	5,388
G9Q	MMB DEBT SERVICE	-	-	18,312
G9R	MMB NON-OPERATING	-	-	2,664,386
G9V	RARE DISEASE ADVISORY COUNCIL	-	-	2,992
G9X	CAPITOL AREA ARCHITECT	-	-	4,678
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	11,253
GPR	PAYROLL CLEARING	-	-	78
H12	HEALTH DEPARTMENT	-	-	2,580,492
H51	DIRECT CARE AND TREATMENT	-	-	1,335,897
H55	HUMAN SERVICES DEPARTMENT	-	-	8,754,685
H55b	HUMAN SERVICES SOS	-	-	1,762,766
H55c	HUMAN SERVICES MSOP	-	-	264,153
H58	CHILDREN, YOUTH AND FAMILIES	-	-	268,617
H60	MNSURE	-	-	114,196
H75	VETERANS AFFAIRS DEPARTMENT	-	-	1,340,683
H7B	MEDICAL PRACTICE BOARD	-	-	25,501
H7C	NURSING BOARD	-	-	32,355
H7D	PHARMACY BOARD	-	-	29,363
H7F	DENTISTRY BOARD	-	-	27,897
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	5,557
H7J	OPTOMETRY BOARD	-	-	3,454
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	6,840
H7L	SOCIAL WORK BOARD	-	-	15,062
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	4,682
H7Q	PODIATRIC MEDICINE	-	-	2,512
H7R	VETERINARY MEDICINE BOARD	-	-	4,053
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	200,881
H7U	DIETETICS & NUTRITION PRACTICE	-	-	4,217
H7V	PSYCHOLOGY BOARD	-	-	13,953
H7W	PHYSICAL THERAPY BOARD	-	-	5,935
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	11,233
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	5,064
H8A	FOSTER YOUTH OMBUDPERSON	-	-	5,281
H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	11,335
H9G	OMBUDSMAN MH/DD	-	-	16,960
J33	TRIAL COURTS	-	-	1,928,378
J40	STATE COMPETENCY ATTAINMENT BD	-	-	16,957
J50	STATE GUARDIAN AD LITEM	-	-	136,729
J52	PUBLIC DEFENSE BOARD	-	-	402,958
J58	COURT OF APPEALS	-	-	37,520
J61	APPELLATE COUNSEL & TRG OFFICE	-	-	101
J63	BOARD OF CIVIL LEGAL AID	-	-	775
J65	SUPREME COURT	-	-	296,479
J68	TAX COURT	-	-	7,834
J70	JUDICIAL STANDARDS BOARD	-	-	4,655
L10	LEGISLATURE COORDINATING COMM	-	-	81,416

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2027 - Budget

Program Audits Clean
Water
33.13

Program Audits Parks &
Trails
33.14

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	Total
L11	SENATE	-	-	108,836
L12	HOUSE	-	-	1,283
L49	LEGISLATIVE AUDITOR	-	-	3,002
P01	MILITARY AFFAIRS DEPARTMENT	-	-	668,797
P07	PUBLIC SAFETY DEPARTMENT	-	-	4,692,771
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	6,078
P78	CORRECTIONS DEPARTMENT	-	-	3,067,385
P80	CANNABIS EXPUNGEMENT BOARD	-	-	14,026
P82	CLEMENCY REVIEW COMMISSION	-	-	3,165
P7T	PEACE OFFICERS BOARD (POST)	-	-	16,700
P9E	SENTENCING GUIDELINES COMM	-	-	6,147
R28	MINN CONSERVATION CORPS	-	-	904
R29	NATURAL RESOURCES DEPARTMENT	-	-	4,988,677
R32	POLLUTION CONTROL AGENCY	-	-	1,051,929
R9P	WATER AND SOIL RESOURCES BOARD	-	-	357,228
T79	TRANSPORTATION DEPARTMENT	-	-	13,540,083
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	243,244
O	OTHER	-	-	566,510
Total		\$ -	\$ -	\$ 80,924,930



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2027 Budget**

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

SCHEDULE 1.0

FIXED ASSET DEPRECIATION

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

The depreciation expense allocated is per the forecasted depreciation expense for assets currently in service as of June 30, 2025.

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 2027
First Stepdown

FIXED ASSET DEPRECIATION

Schedule No. 1.1

1.2

	Equipment Use <u>Charge</u>	General Support <u>Allocation</u>
Total Eligible Direct Costs:	\$ 270,500	\$ 270,500
Add: Allocated Costs		
Sum of Allocated Costs	270,500	270,500
Distribution of Allocated Costs	-	-
Total Allocated Costs	270,500	270,500
Less: Disallowed Costs	-	-
Net Allocable Costs	\$ 270,500	\$ 270,500



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2027 Budget**

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

SCHEDULE 3.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

- > Costs of the Human Resources and Commissioner's office have been allocated to units within the department based on actual full time equivalent employees in each cost-center within the department in FY 2025.
- > 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 2025.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2025 net cost of these sub-centers.
- > Office of Operational Excellence provides assistance to the agency within the department on improving organizational performance through enhanced or re-engineered processes that improve efficiency and reduce processing time and cost. Leadership, coordination, and support is provided for reporting goals, priorities, and progress to the public. These costs are allowable for plan purposes and have been based on actual FTE's for FY 2025.

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 2027
 First Stepdown

ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.1

Schedule No. 3.1	3.33.43.53.63.7					
	Administration Mgmt Services	Commissioner's Office	Human Resources	Financial Mgmt and Rptg	Fiscal Agent - Non Allocable	Operational Excellence
Total Eligible Direct Costs:	\$ 3,370,538	\$ 1,249,900	\$ 614,013	\$ 1,034,625		\$ 472,000
Add: Allocated Costs						
Fixed Asset Depreciation	-	-	-	-	-	-
Sum of Allocated Costs	3,370,538	1,249,900	614,013	1,034,625	-	472,000
Distribution of Allocated Costs	-	-	-	-	-	-
Total Allocated Costs	3,370,538	1,249,900	614,013	1,034,625	-	472,000
Less: Disallowed Costs	-	-	-	-	-	-
Net Allocable Costs	3,370,538	1,249,900	614,013	1,034,625	-	472,000

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 2025 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 2025.
- > 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 2025 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 2025 postage charges. Costs of postage are directly charged through a revolving fund.
- > Enterprise Sustainability advances sustainability in state operations by providing a tracking and reporting framework & completing reporting annually at Sustainability.mn.gov, conducting enterprise-level planning to identify and address challenges and opportunities and provide technical assistance for planning at the agency level, implementing projects and providing technical assistance to agencies in the areas of communications, engagement, solid waste, energy efficiency, renewable energy, and fleet electrification, and championing sustainability in funding discussions and sharing best practices.
- > Grants Management standardizes, streamlines and improves state grant-making practices and increases public information about state grant opportunities.
- > The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2025 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.

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2027
First Stepdown

ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1

Schedule No. 4.1		4.2	4.5	4.7	4.8	4.10	4.12	4.13
	Government & Citizen Services	General Support	Real Estate & Construction Services	Enterprise Real Property	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability
Total Eligible Direct Costs:	\$ 5,942,132	\$ -	\$ 723,338	\$ 878,967	\$ 2,093,340	\$ 482,000	\$ 1,395,308	\$ 369,179
Add: Allocated Costs								
3.3 Admin Mgmt-Commissioner's Office	73,610	73,610	-	-	-	-	-	-
3.4 Admin Mgmt-Human Resources	36,161	36,161	-	-	-	-	-	-
3.5 Admin Mgmt-Financial Mgmt & Rptg	13,288	13,288	-	-	-	-	-	-
3.7 Admin Mgmt-Operational Excellence	27,797	27,797	-	-	-	-	-	-
Sum of Allocated Costs	6,092,988	150,856	723,338	878,967	2,093,340	482,000	1,395,308	369,179
Distribution of Allocated Costs	-	(150,856)	17,355	23,423	54,703	10,470	36,300	8,604
Total Allocated Costs	6,092,988	-	740,693	902,390	2,148,043	492,470	1,431,608	377,783
Less: Disallowed Costs	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 6,092,988	\$ -	\$ 740,693	\$ 902,390	\$ 2,148,043	\$ 492,470	\$ 1,431,608	\$ 377,783



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 6.0

MN.IT SERVICES

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

- > General fund costs benefit all state agencies, and allowable costs are apportioned to each agency based on their actual FY 2025 IT spend.
- > Office of Accessibility oversees the implementation of accessibility standards for Minnesota's executive branch to provide resources that ensure applications, websites, and documents are accessible for everyone and have been allocated based on FTE counts.

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

Exhibit C

State of Minnesota
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Minnesota Information Technology																								
Schedule No. 6.1	6.2		6.3		6.4		8.2		8.3		9.2		10.2		11.2		12.2		13.2		14.2		15.2	
	Minnesota Information Technology	General Support	IT Spend	Enterprise IT Accessibility	Minnesota Management & Budget	Enterprise Communications & Planning (tmly IC&A)	Debt Management	Budget Division	Accounting Division	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	2nd Step & Consumer Activities										
Total Eligible Direct Costs:	\$ 2,983,460	\$ 2,355,310	\$ -	\$ 628,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										
Add: Allocated Costs																								
1.2 Fixed Asset Depreciation	178,399	178,399	-	-	-	-	-	-	-	-	-	-	-	-										
4.8 Office of State Procurement	158	158	-	-	-	-	-	-	-	-	-	-	-	-										
4.13 Enterprise Sustainability	29	29	-	-	-	-	-	-	-	-	-	-	-	-										
Sum of Allocated Costs	3,162,017	2,533,896	-	628,150	-	-	-	-	-	-	-	-	-	-										
Distribution of Allocated Costs	-	(2,533,896)	-	-	35	741	165	10	100	40,574	51	169	219	2,491,833										
Total Allocated Costs	3,162,017	-	-	628,150	35	741	165	10	100	40,574	51	169	219	2,491,833										
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-										
Net Allocable Costs	\$ 3,162,017	\$ -	\$ -	\$ 628,150	\$ 35	\$ 741	\$ 165	\$ 10	\$ 100	\$ 40,574	\$ 51	\$ 169	\$ 219	\$ 2,491,833										



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 8.0

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

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes internal controls and accountability, personnel, accounting services, and cash management) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2025, 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 2025 net cost of these activities.

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

Exhibit C

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

Schedule No. 8.1

Schedule No. 8.1	8.2	8.3	9.3	10.3	10.4	11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8	13.3
	Minnesota Management & Budget	Enterprise Communications & Planning	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:	\$ 4,016,054	\$ 4,016,054	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs																
1.2 Fixed Asset Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.8 Office of State Procurement	2,092	2,092	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.13 Enterprise Sustainability	82	82	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.2 MN Information Technology	35	35	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	136	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs	4,018,399	4,018,399	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution of Allocated Costs	-	(4,018,399)	392,607	95,740	235,353	40,312	245,335	367,177	313,865	6,387	297,207	565,006	502,178	153,367	-	803,864
Total Allocated Costs	4,018,399	-	392,607	95,740	235,353	40,312	245,335	367,177	313,865	6,387	297,207	565,006	502,178	153,367	-	803,864
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 4,018,399	\$ -	\$ 392,607	\$ 95,740	\$ 235,353	\$ 40,312	\$ 245,335	\$ 367,177	\$ 313,865	\$ 6,387	\$ 297,207	\$ 565,006	\$ 502,178	\$ 153,367	\$ -	\$ 803,864



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 8.3

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

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

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

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

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2025 net cost of these activities.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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Enterprise Communications & Planning

Schedule No. 8.3.1

Schedule No. 8.3.1		8.3	9.2	10.2	11.2	12.2	13.2	14.2	15.2	
	Enterprise Communications & Planning	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:	\$ 3,429,368	\$ 3,429,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs										
4.8 Office of State Procurement	190	190	-	-	-	-	-	-	-	-
4.13 Enterprise Sustainability	85	85	-	-	-	-	-	-	-	-
6.2 MN Information Technology	741	741	-	-	-	-	-	-	-	-
6.4 Accessibility	141	141	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	392,607	392,607	-	-	-	-	-	-	-	-
Sum of Allocated Costs	3,823,131	3,823,131	-	-	-	-	-	-	-	-
Distribution of Allocated Costs	-	(3,823,131)	102	60	188	161	104	92	332	3,822,093
Total Allocated Costs	3,823,131	-	102	60	188	161	104	92	332	3,822,093
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 3,823,131	\$ -	\$ 102	\$ 60	\$ 188	\$ 161	\$ 104	\$ 92	\$ 332	\$ 3,822,093



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

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

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

State of Minnesota
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Debt Management Division

Schedule No. 9.1

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

	Debt Management Division	General Support	Debt Management	Consumer Activities
Total Eligible Direct Costs:	\$ 886,679	\$ -	\$ 886,679	\$ -
Add: Allocated Costs				
4.8 Office of State Procurement	230	230	-	-
4.13 Enterprise Sustainability	17	17	-	-
6.2 MN Information Technology	165	165	-	-
6.4 Accessibility	29	29	-	-
8.2 Minnesota Management & Budget	95,740	-	95,740	-
8.3 Enterprise Communication and Planning	102	102	-	-
Sum of Allocated Costs	982,962	543	982,419	-
Distribution of Allocated Costs	-	(543)	543	-
Sum of Allocated Costs	982,962	-	982,962	-
Distribution of Allocated Costs	-	-	(982,962)	982,962
Total Allocated Costs	982,962	-	982,962	982,962
Less: Disallowed Costs	-	-	-	-
Net Allocable Costs	\$ 982,962	\$ -	\$ 982,962	\$ 982,962



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 10.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —BUDGET DIVISION

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A finance department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2025. 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 2025.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2025 net cost of these activities.

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

Exhibit C

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MMB - Budget Division

Schedule No. 10.1

Schedule No. 10.1		10.2	10.3	10.4	10.5	14.2	15.2	
	MMB - Budget Division	General Support	Analysis & Control	Budget Operations & Planning	Budget Division -Non Allocable	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	\$ 2,474,555	\$ -	\$ 2,112,688	\$ 361,867	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs								
4.8 Office of State Procurement	104	104	-	-	-	-	-	-
4.13 Enterprise Susatinability	53	53	-	-	-	-	-	-
6.2 MN Information Technology	10	10	-	-	-	-	-	-
6.4 Accessibility	88	88	-	-	-	-	-	-
8.2 Minnesota Management and Budget	275,665	-	235,353	40,312	-	-	-	-
8.3 Enterprise Communications & Planning	60	60	-	-	-	-	-	-
Sum of Allocated Costs	2,750,534	314	2,348,041	402,179	-	-	-	-
Distribution of Allocated Costs	-	(314)	268	46	-	-	-	-
Sum of Allocated Costs	2,750,534	-	2,348,310	402,225	-	-	-	-
Distribution of Allocated Costs	-	-	(2,348,310)	-	-	56	204	2,348,049
Distribution of Allocated Costs	-	-	-	(402,225)	-	59	330	401,836
Total Allocated Costs	2,750,534	-	-	-	-	115	534	2,749,885
Less: Disallowed Costs	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 2,750,534	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ 534	\$ 2,749,885



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 11.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division includes: Financial Reporting, General Accounting, SWIFT Systems Support and Payroll. Financial Reporting reviews and reports on expenditures and revenues to complete the state's 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 2025.

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 2025.

The cost of central payroll is allowable and has been allocated based on total FY 2025 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 2025.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2025 net cost of these activities.

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

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MMB - Accounting Division

Schedule No. 11.1

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:	\$ 7,697,830	\$ -	\$ 1,706,685	\$ 3,260,457	\$ 2,678,416	\$ 52,272	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs										
4.8 Office of State Procurement	398	398	-	-	-	-	-	-	-	-
4.13 Enterprise Susatinability	236	236	-	-	-	-	-	-	-	-
6.2 MN Information Technology	100	100	-	-	-	-	-	-	-	-
6.4 Accessibility	393	393	-	-	-	-	-	-	-	-
8.2 Minnesota Management and Budget	932,764	-	245,335	367,177	313,865	6,387	-	-	-	-
8.3 Enterprise Communications & Planning	188	188	-	-	-	-	-	-	-	-
Sum of Allocated Costs	8,631,908	1,314	1,952,020	3,627,634	2,992,281	58,659	-	-	-	-
Distribution of Allocated Costs	(0)	(1,314)	346	517	442	9	-	-	-	-
Sum of Allocated Costs	8,631,908	-	1,952,365	3,628,152	2,992,723	58,668	-	-	-	-
Distribution of Allocated Costs	-	-	(1,952,365)	-	-	-	-	126	1,719	1,950,520
Distribution of Allocated Costs	-	-	-	(3,628,152)	-	-	-	87	315	3,627,749
Distribution of Allocated Costs	-	-	-	-	(2,992,723)	-	-	72	260	2,992,391
Distribution of Allocated Costs	-	-	-	-	-	(58,668)	-	-	-	58,668
Total Allocated Costs	8,631,908	-	-	-	-	-	-	286	2,294	8,629,329
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 8,631,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286	\$ 2,294	\$ 8,629,329



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 12.0

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

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

- > The SWIFT costs are allocated based upon accounting transactions.
- > The SEMA 4 costs are allocated based upon FTE counts.
- > The BPAS costs are allocated based upon budget transactions.
- > The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2025 net cost of these activities.

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

State of Minnesota
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MMB - IT Management & Administration

Schedule No. 12.1

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:	\$ 33,155,440	\$ 2,561,225	\$ 5,817,341	\$ 10,156,334	\$ 2,827,066	\$ 5,778,802	\$ 6,014,672	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs												
1.2 Fixed Asset Depreciation	92,101	-	46,051	46,051	-	-	-	-	-	-	-	-
4.8 Office of State Procurement	41	41	-	-	-	-	-	-	-	-	-	-
4.13 Enterprise Sustainability	16	16	-	-	-	-	-	-	-	-	-	-
6.2 MN Information Technology	40,574	40,574	-	-	-	-	-	-	-	-	-	-
6.4 Accessibility	26	26	-	-	-	-	-	-	-	-	-	-
8.2 Minnesota Management & Budget	1,517,758	297,207	565,006	502,178	153,367	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning	161	161	-	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs	34,806,117	2,899,249	6,428,397	10,704,563	2,980,433	5,778,802	6,014,672	-	-	-	-	-
Distribution of Allocated Costs	-	(2,899,249)	-	-	-	-	-	-	-	-	2,899,249	-
Sum of Allocated Costs	34,806,117	-	6,428,397	10,704,563	2,980,433	5,778,802	6,014,672	-	-	-	2,899,249	-
Distribution of Allocated Costs	-	-	(6,428,397)	-	-	-	-	-	154	558	-	6,427,685
Distribution of Allocated Costs	-	-	-	(10,704,563)	-	-	-	-	694	9,424	-	10,694,445
Distribution of Allocated Costs	-	-	-	-	(2,980,433)	-	-	-	436	2,447	-	2,977,550
Distribution of Allocated Costs	-	-	-	-	-	(5,778,802)	-	-	374	5,087	-	5,773,340
Distribution of Allocated Costs	-	-	-	-	-	-	(6,014,672)	-	144	522	-	6,014,005
Total Allocated Costs	34,806,117	-	-	-	-	-	-	-	1,803	18,039	2,899,249	31,887,025
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 34,806,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,803	\$ 18,039	\$ 2,899,249	\$ 31,887,025



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2027 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 2025.
- > 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 2025 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 2027
First Stepdown

State HR, Benefits & Labor Relations

Schedule No. 13.1

Schedule No. 13.1		13.2	13.3	13.5	14.2	15.2	
	HR, Benefits & Labor Relations	General Support	Personnel Administration	Employee Relations Non-Alloc	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	\$ 6,097,663	\$ -	\$ 6,097,663				
Add: Allocated Costs							
1.2 Fixed Asset Depreciation	-	-	-	-	-	-	-
4.8 Office of State Procurement	217	217	-	-	-	-	-
4.13 Enterprise Sustainability	173	173	-	-	-	-	-
6.2 MN Information Technology	51	51	-	-	-	-	-
6.4 Accessibility	288	288	-	-	-	-	-
8.2 Minnesota Management & Budget	803,864	-	803,864	-	-	-	-
8.3 Enterprise Communications & Planning	104	104	-	-	-	-	-
Sum of Allocated Costs	6,902,361	833	6,901,527	-	-	-	-
Distribution of Allocated Costs	-	(833)	833	-	-	-	-
Sum of Allocated Costs	6,902,361	-	6,902,361	-	-	-	-
Distribution of Allocated Costs	-	-	(6,902,361)	-	447	6,077	6,895,837
Total Allocated Costs	6,902,361	-	-	-	447	6,077	6,895,837
Less: Disallowed Costs	-	-	-	-	-	-	-
Net Allocable Costs	\$ 6,902,361	\$ -	\$ -	\$ -	\$ 447	\$ 6,077	\$ 6,895,837



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2027 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 2025.

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 2025 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 2027
First Stepdown

Mediation Services

Schedule No. 14.1

Schedule No. 14.1		14.2	14.3	14.4	15.2		
		Mediation Services	General Support	Mediation/ State Agencies	Mediation/ Representation General	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:		\$ 1,733,983	\$ -	\$ 1,733,983	\$ -	\$ -	\$ -
Add: Allocated Costs							
4.8	Office of State Procurement	285	285	-	-	-	-
4.13	Enterprise Sustainability	24	24	-	-	-	-
6.2	MN Information Technology	169	169	-	-	-	-
6.4	Accessibility	41	41	-	-	-	-
8.3	Enterprise Communications & Planning	92	92	-	-	-	-
10.3	Analysis & Control (EBO's)	56	56	-	-	-	-
10.4	Budget Operations & Planning	59	59	-	-	-	-
11.3	Central Payroll	126	126	-	-	-	-
11.4	Accounting Services	87	87	-	-	-	-
11.5	Financial Reporting	72	72	-	-	-	-
12.4	Accounting & Procurement Ops & Sys Support	154	154	-	-	-	-
12.5	Personnel Operations and System Support	694	694	-	-	-	-
12.6	Budget Service - Computer Operations	436	436	-	-	-	-
12.7	Personnel Operations Special Billing	374	374	-	-	-	-
12.8	Accounting & Procurement Ops Special Billing	144	144	-	-	-	-
13.3	Personnel Administration	447	447	-	-	-	-
Sum of Allocated Costs		1,737,244	3,261	1,733,983	-	-	-
Distribution of Allocated Costs		-	(3,261)	3,261	-	-	-
Sum of Allocated Costs		1,737,244	-	1,737,244	-	-	-
Distribution of Allocated Costs		-	-	(1,737,244)	-	1,529	1,735,715
Total Allocated Costs		1,737,244	-	-	-	1,529	1,735,715
Less: Disallowed Costs		-	-	-	-	-	-
Net Allocable Costs		\$ 1,737,244	\$ -	\$ -	\$ -	\$ 1,529	\$ 1,735,715



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2027 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 2025 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 2025.

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 2025 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

Schedule No. 15.1

[illegible]



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2027 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 2027
 Second Stepdown

Administration

Schedule No. 20.1

Schedule No. 20.1		20.0	21.2	22.2	
	Dept of Administration	General Support	Admin - Management Services	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs					
4.5 Real Estate & Constr Serv - Leasing	-	-	-	-	-
4.7 Real Property	99,400	99,400	-	-	-
9.3 Debt Management	-	-	-	-	-
10.3 Analysis & Control (EBO's)	221	221	-	-	-
10.4 Budget Operations & Planning	169	169	-	-	-
11.3 Central Payroll	982	982	-	-	-
11.4 Accounting Services	341	341	-	-	-
11.5 Financial Reporting	282	282	-	-	-
11.6 Financial Reporting - Single Audit	-	-	-	-	-
12.4 Accounting & Procurement Ops & Sys Support	605	605	-	-	-
12.8 Accounting & Procurement Ops Special Billing	566	566	-	-	-
15.3 Financial Audits	-	-	-	-	-
Sum of Allocated Costs	102,565	102,565	-	-	-
Distribution of Allocated Costs	-	(102,565)	1,113	2,189	99,263
Total Allocated Costs	102,565	-	1,113	2,189	99,263
Less: Disallowed Costs	-	-	-	-	-
Net Allocable Costs	\$ 102,565	\$ -	\$ 1,113	\$ 2,189	\$ 99,263



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 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.

Schedule No. 21.1

Schedule No. 21.1		21.2	21.3	21.4	21.5	21.6	21.7	22.2		
		Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Operational Excellence	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs										
3.3	Commissioner's Office	53,466	53,466	-	-	-	-	-	-	-
3.4	Human Resources	26,265	26,265	-	-	-	-	-	-	-
3.5	Financial Management & Reporting	10,415	10,415	-	-	-	-	-	-	-
3.7	Operational Excellence	20,190	20,190	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-	-
4.8	Materials Management	999	999	-	-	-	-	-	-	-
4.13	Enterprise Sustainability	190	190	-	-	-	-	-	-	-
4.12	Grants Management	-	-	-	-	-	-	-	-	-
6.2	MN Information Technology	1,092	1,092	-	-	-	-	-	-	-
6.4	Accessibility	316	316	-	-	-	-	-	-	-
8.3	Internal Controls & Accountability	360	360	-	-	-	-	-	-	-
12.5	Personnel Operations & Sys Support	5,382	5,382	-	-	-	-	-	-	-
12.6	Budget Service - Computer Operations	1,249	1,249	-	-	-	-	-	-	-
12.7	Personnel Operations Special Billing	2,905	2,905	-	-	-	-	-	-	-
13.3	Personnel Administration	3,470	3,470	-	-	-	-	-	-	-
14.3	State Agencies	873	873	-	-	-	-	-	-	-
20	Department of Administration	1,113	1,113	-	-	-	-	-	-	-
Sum of Allocated Costs		128,286	128,286	-	-	-	-	-	-	-
Distribution of Allocated Costs		0	(128,286)	42,378	22,691	46,305	-	16,912	-	-
Sum of Allocated Costs		128,286	-	42,378	22,691	46,305	-	16,912	-	-
Distribution of Allocated Costs		-	-	(42,378)	-	-	-	-	2,607	39,771
Distribution of Allocated Costs		-	-	-	(22,691)	-	-	-	1,396	21,295
Distribution of Allocated Costs		-	-	-	-	(46,305)	-	-	601	45,704
Distribution of Allocated Costs		-	-	-	-	-	-	(16,912)	1,040	15,871
Total Allocated Costs		128,286	-	-	-	-	-	-	5,645	122,641
Less: Disallowed Costs		-	-	-	-	-	-	-	-	-
Net Allocable Costs		\$ 128,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,645	\$ 122,641



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 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 2027
Second Stepdown

Admin - Government & Citizen Services

Schedule No. 22.1

Schedule No. 22.1		22.2	22.5	22.7	22.8	22.10	22.12	22.13	24.2	26.2	32.2	33.2		
		Government & Citizen Services	General Support	Real Estate & Construction Services - Leasing	Real Property Enterprise System	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	MnIT	MMB	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs														
4.5	Real Estate & Construction Services	1,157	1,157	-	-	-	-	-	-	-	-	-	-	-
4.8	Office of State Procurement	1,026	1,026	-	-	-	-	-	-	-	-	-	-	-
4.13	Enterprise Sustainability	262	262	-	-	-	-	-	-	-	-	-	-	-
6.2	MN Information Technology	3,850	3,850	-	-	-	-	-	-	-	-	-	-	-
6.4	Accessibility	435	435	-	-	-	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning	459	459	-	-	-	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	282	282	-	-	-	-	-	-	-	-	-	-	-
10.4	Budget Operations & Planning	245	245	-	-	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	1,351	1,351	-	-	-	-	-	-	-	-	-	-	-
11.4	Accounting Services	435	435	-	-	-	-	-	-	-	-	-	-	-
11.5	Financial Reporting	359	359	-	-	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Ops & Sys Support	771	771	-	-	-	-	-	-	-	-	-	-	-
12.5	Personnel Operations & Sys Support	7,410	7,410	-	-	-	-	-	-	-	-	-	-	-
12.6	Budget Service - Computer Operations	1,813	1,813	-	-	-	-	-	-	-	-	-	-	-
12.7	Personnel Operations Special Billing	4,000	4,000	-	-	-	-	-	-	-	-	-	-	-
12.8	Accounting & Procurement Ops Special Billing	722	722	-	-	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	4,778	4,778	-	-	-	-	-	-	-	-	-	-	-
14.3	Mediation Services - State Agencies	1,203	1,203	-	-	-	-	-	-	-	-	-	-	-
20	Department of Administration	2,189	2,189	-	-	-	-	-	-	-	-	-	-	-
21.3	Commissioner's Office	2,607	2,607	-	-	-	-	-	-	-	-	-	-	-
21.4	Human Resources	1,396	1,396	-	-	-	-	-	-	-	-	-	-	-
21.5	Financial Management & Reporting	601	601	-	-	-	-	-	-	-	-	-	-	-
21.7	Operational Excellence	1,040	1,040	-	-	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs		38,390	38,390	-	-	-	-	-	-	-	-	-	-	-
Distribution of Allocated Costs		-	(38,390)	4,417	5,961	13,921	2,665	9,238	2,189	-	-	-	-	-
Sum of Allocated Costs		38,390	-	4,417	5,961	13,921	2,665	9,238	2,189	-	-	-	-	-
Distribution of Allocated Costs		-	-	(4,417)	-	-	-	-	-	-	-	-	-	4,417
Distribution of Allocated Costs		-	-	-	(5,961)	-	-	-	-	-	-	-	-	5,961
Distribution of Allocated Costs		-	-	-	-	(13,921)	-	-	-	1	21	2	6	13,891
Distribution of Allocated Costs		-	-	-	-	-	(2,665)	-	-	-	-	-	-	2,665
Distribution of Allocated Costs		-	-	-	-	-	-	(9,238)	-	-	-	-	-	9,238
Distribution of Allocated Costs		-	-	-	-	-	-	-	(2,189)	0	4	0	2	2,183
Total Allocated Costs		38,390	-	-	-	-	-	-	-	1	25	2	8	38,354
Less: Disallowed Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs		\$ 38,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1 \$	25 \$	2 \$	8 \$	38,354



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 24.0

MN.IT

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2027
Second Stepdown

Minnesota Information Technology

Schedule No. 24.1

Schedule No. 24.1		24.2		24.4		24.5		26.2		32.2		33.2	
		Minnesota Information Technology	General Support	Enterprise IT Accessibility	Other Non- Allocable	Minnesota Mgmt & Budget	Mediation Services	Legislative Auditor	Consumer Activities				
Total Eligible Direct Costs:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Add: Allocated Costs													
6.4	Enterprise IT Security	48	48	-	-	-	-	-	-				
8.3	Enterprise Communications & Planning	126	126	-	-	-	-	-	-				
10.3	Analysis & Control (EBO's)	77	77	-	-	-	-	-	-				
10.4	Budget Operations & Planning	167	167	-	-	-	-	-	-				
11.3	Central Payroll	149	149	-	-	-	-	-	-				
11.4	Accounting Services	119	119	-	-	-	-	-	-				
11.5	Financial Reporting	98	98	-	-	-	-	-	-				
12.4	Accounting & Procurement Ops & Sys Support	211	211	-	-	-	-	-	-				
12.5	Personnel Operations & System Support	817	817	-	-	-	-	-	-				
12.6	Budget Service - Computer Operations	1,239	1,239	-	-	-	-	-	-				
12.7	Personnel Operations Special Billing	441	441	-	-	-	-	-	-				
12.8	Accounting & Procurement Ops Special Billing	197	197	-	-	-	-	-	-				
13.3	Personnel Administration	527	527	-	-	-	-	-	-				
14.3	Mediation Services	133	133	-	-	-	-	-	-				
22.8	Office of State Procurement	1	1	-	-	-	-	-	-				
Sum of Allocated Costs		4,349	4,349	-	-	-	-	-	-				
Distribution of Allocated Costs		-	(4,349)	-	-	72	-	0	4,277				
Total Allocated Costs		4,349	-	-	-	72	-	0	4,277				
Less: Disallowed Costs		-	-	-	-	-	-	-	-				
Net Allocable Costs		\$ 4,349	\$ -	\$ -	\$ -	\$ 72	\$ -	\$ 0	\$ 4,277				



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.0

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

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2027
 Second Stepdown

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

Schedule No. 26.1

Schedule No. 26.1		26.2	26.3	27.2	28.2	29.2	30.2	30.9	31.2
	Minnesota Management & Budget	General Support	Enterprise Communications & Planning	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	Other Non- Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs									
8.3 Enterprise Communications & Planning	500	406	95	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	684	249	58	63	37	115	99	-	64
10.4 Budget Operations & Planning	962	141	180	116	61	232	129	-	104
11.3 Central Payroll	3,419	423	437	89	272	1,221	82	-	896
11.4 Accounting Services	1,057	385	90	97	57	178	152	-	98
11.5 Financial Reporting	872	317	74	80	47	147	126	-	81
12.2 MniT @ MMB - Mgmt & Admin	2,899,249	2,899,249	-	-	-	-	-	-	-
12.4 Accounting & Procurement Ops & Sys Support	1,873	682	159	172	100	315	270	-	174
12.5 Personnel Operations and System Support	18,747	2,317	2,395	490	1,494	6,692	450	-	4,910
12.6 Budget Service - Computer Operations	7,129	1,045	1,331	860	452	1,720	952	-	768
12.7 Personnel Operations Special Billing	10,121	1,251	1,293	264	806	3,613	243	-	2,651
12.8 Accounting & Procurement Ops Special Billing	1,752	638	149	161	94	295	253	-	163
13.3 Personnel Administration	12,088	1,494	1,544	316	963	4,315	290	-	3,166
14.3 Mediation Services	3,043	376	389	79	242	1,086	73	-	797
15.3 Financial Audits	1,529,920	-	-	-	-	1,529,920	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-	-
22.8 Office of State Procurement	19	14	1	1	1	-	0	-	1
22.10 Central Mail	-	-	-	-	-	-	-	-	-
22.13 Enterprise Sustainability	3	0	0	-	0	1	0	-	-
24.2 MN Information Technology	61	0	1	-	0	-	60	-	-
24.4 Accessibility	0	0	0	-	0	-	0	-	-
26.3 Enterprise Communications & Planning	47	-	-	8	5	14	12	-	8
28.3 Analysis & Control (EBO's)	21	-	-	-	-	9	7	-	5
29.4 Accounting Services	61	-	-	-	-	-	37	-	24
29.5 Financial Reporting	52	-	-	-	-	-	31	-	20
30.4 Accounting & Procurement Ops & Sys Support	14	-	-	-	-	-	-	-	14
Sum of Allocated Costs	4,491,693	2,908,986	8,196	2,796	4,631	1,549,874	3,266	-	13,944
Distribution of Allocated Costs	-	(2,908,986)	284,215	69,308	199,559	675,243	1,098,731	-	581,931
Total Allocated Costs	4,491,693	-	292,411	72,104	204,190	2,225,118	1,101,997	-	595,875
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 4,491,693	\$ -	\$ 292,411	\$ 72,104	\$ 204,190	\$ 2,225,118	\$ 1,101,997	\$ -	\$ 595,875



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.3

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

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2027
Second Stepdown

MMB - Enterprise Communications and Planning

Schedule No. 26.3.1

Schedule No. 26.3.1		26.3	27.2	28.2	29.2	30.2	31.2	32.2	33.2	
	Internal Controls & <u>Accountability</u>	General <u>Support</u>	Debt Management <u>Division</u>	Budget <u>Division</u>	Accounting <u>Division</u>	IT Mgmt & <u>Admin</u>	State HR, Benefits & <u>Labor Rel</u>	Mediation <u>Services</u>	Legislative <u>Auditor</u>	Consumer <u>Activities</u>
Total Eligible Direct Costs:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs										
8.3 Enterprise Communications & Planning	95	95	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	58	58	-	-	-	-	-	-	-	-
10.4 Budget Operations & Planning	180	180	-	-	-	-	-	-	-	-
11.3 Central Payroll	437	437	-	-	-	-	-	-	-	-
11.4 Accounting Services	90	90	-	-	-	-	-	-	-	-
11.5 Financial Reporting	74	74	-	-	-	-	-	-	-	-
12.2 MnIT @ MMB - Mgmt & Admin	-	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Ops & Sys Support	159	159	-	-	-	-	-	-	-	-
12.5 Personnel Operations and System Support	2,395	2,395	-	-	-	-	-	-	-	-
12.6 Budget Service - Computer Operations	1,331	1,331	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	1,293	1,293	-	-	-	-	-	-	-	-
12.8 Accounting & Procurement Ops Special Billing	149	149	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,544	1,544	-	-	-	-	-	-	-	-
14.3 Mediation Services	389	389	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-	-	-
22.8 Office of State Procurement	1	1	-	-	-	-	-	-	-	-
24.2 Mn Information and Technology	1	1	-	-	-	-	-	-	-	-
26.2 Minnesota Management & Budget	284,215	284,215	-	-	-	-	-	-	-	-
Sum of Allocated Costs	292,411	292,411	-	-	-	-	-	-	-	-
Distribution of Allocated Costs	-	(292,411)	8	5	14	12	8	7	25	292,331
Total Allocated Costs	292,411	-	8	5	14	12	8	7	25	292,331
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 292,411	\$ -	\$ 8	\$ 5	\$ 14	\$ 12	\$ 8	\$ 7	\$ 25	\$ 292,331



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2027 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 2027
 Second Stepdown

MMB - Debt Management Division

Schedule No. 27.1

27.2	27.3	27.4
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	Debt Management Division	General Support	Debt Management	Non- Allocable	Consumer Activities
Total Eligible Direct Costs:	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs					
10.3 Analysis & Control (EBO's)	63	63	-	-	-
10.4 Budget Operations & Planning	116	116	-	-	-
11.3 Central Payroll	89	89	-	-	-
11.4 Accounting Services	97	97	-	-	-
11.5 Financial Reporting	80	80	-	-	-
12.4 Accounting & Procurement Operations and System Support	172	172	-	-	-
12.5 Personnel Operations and System Support	490	490	-	-	-
12.6 Budget Service - Computer Operations	860	860	-	-	-
12.7 Personnel Operations Special Billing	264	264	-	-	-
12.8 Accounting & Procurement Operations Special Billing	161	161	-	-	-
13.3 Personnel Administration	316	316	-	-	-
14.3 Mediation Services	79	79	-	-	-
22.8 Office of State Procurement	1	1	-	-	-
26.2 Minnesota Management & Budget	69,308	69,308	-	-	-
26.3 Enterprise Communications & Planning	8	8	-	-	-
Sum of Allocated Costs	72,104	72,104	-	-	-
Distribution of Allocated Costs	-	(72,104)	72,104	-	-
Sum of Allocated Costs	72,104	-	72,104	-	-
Distribution of Allocated Costs	-	-	(72,104)	-	72,104
Total Allocated Costs	72,104	-	-	-	72,104
Less: Disallowed Costs	-	-	-	-	-
Net Allocable Costs	\$ 72,104	\$ -	\$ -	\$ -	\$ 72,104



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 28.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — BUDGET DIVISION

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

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

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2027
Second Stepdown

Schedule No. 28.1

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:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs											
10.3 Analysis & Control (EBO's)	37	37	-	-	-	-	-	-	-	-	-
10.4 Budget Operations & Planning	61	61	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	272	272	-	-	-	-	-	-	-	-	-
11.4 Accounting Services	57	57	-	-	-	-	-	-	-	-	-
11.5 Financial Reporting	47	47	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	100	100	-	-	-	-	-	-	-	-	-
12.5 Personnel Operations and System Support	1,494	1,494	-	-	-	-	-	-	-	-	-
12.6 Budget Service - Computer Operations	452	452	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	806	806	-	-	-	-	-	-	-	-	-
12.8 Accounting & Procurement Operations Special Billing	94	94	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	963	963	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	242	242	-	-	-	-	-	-	-	-	-
22.8 Office of State Procurement	1	1	-	-	-	-	-	-	-	-	-
26.2 Minnesota Management & Budget	199,559	199,559	-	-	-	-	-	-	-	-	-
26.3 Enterprise Communications & Planning	5	5	-	-	-	-	-	-	-	-	-
28.3 Analysis & Control (EBO's)	-	-	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs	204,190	204,190	-	-	-	-	-	-	-	-	-
Distribution of Allocated Costs	0	(204,190)	174,330	29,860	-	-	-	-	-	-	-
Sum of Allocated Costs	204,190	-	174,330	29,860	-	-	-	-	-	-	-
Distribution of Allocated Costs	-	-	(174,330)	-	-	9	7	5	4	15	174,290
Distribution of Allocated Costs	-	-	-	(29,860)	-	-	-	-	4	25	29,831
Total Allocated Costs	204,190	-	-	-	-	9	7	5	9	40	204,121
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 204,190	\$ -	\$ -	\$ -	\$ -	\$ 9	\$ 7	\$ 5	\$ 9	\$ 40	\$ 204,121



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 29.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2027
Second Stepdown

MMB - Accounting Division

Schedule No. 29.1

Schedule No. 29.1		29.229.329.429.529.630.231.232.233.2										
		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:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs												
10.3	Analysis & Control (EBO's)	115	115	-	-	-	-	-	-	-	-	-
10.4	Budget Operations & Planning	232	232	-	-	-	-	-	-	-	-	-
11.3	Central Payroll	1,221	1,221	-	-	-	-	-	-	-	-	-
11.4	Accounting Services	178	178	-	-	-	-	-	-	-	-	-
11.5	Financial Reporting	147	147	-	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Ops & Sys Support	315	315	-	-	-	-	-	-	-	-	-
12.5	Personnel Operations and System Support	6,692	6,692	-	-	-	-	-	-	-	-	-
12.6	Budget Service - Computer Operations	1,720	1,720	-	-	-	-	-	-	-	-	-
12.7	Personnel Operations Special Billing	3,613	3,613	-	-	-	-	-	-	-	-	-
12.8	Accounting & Procurement Ops Special Billing	295	295	-	-	-	-	-	-	-	-	-
13.3	Personnel Administration	4,315	4,315	-	-	-	-	-	-	-	-	-
14.3	Mediation Services	1,086	1,086	-	-	-	-	-	-	-	-	-
15.3	Financial Audits	1,529,920	1,529,920	-	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-	-	-	-
22.8	Office of State Procurement	3	-	-	3	-	-	-	-	-	-	-
22.13	Enterprise Sustainability	1	1	-	-	-	-	-	-	-	-	-
26.2	Minnesota Management & Budget	675,243	675,243	-	-	-	-	-	-	-	-	-
26.3	Enterprise Communications & Planning	14	14	-	-	-	-	-	-	-	-	-
28.3	Analysis & Control (EBO's)	9	9	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs		2,225,120	2,225,118	-	3	-	-	-	-	-	-	-
Distribution of Allocated Costs		(0)	(2,225,118)	585,248	875,905	748,728	15,236	-	-	-	-	-
Sum of Allocated Costs		2,225,120	-	585,248	875,908	748,728	15,236	-	-	-	-	-
Distribution of Allocated Costs		-	-	(585,248)	-	-	-	-	-	38	517	584,693
Distribution of Allocated Costs		-	-	-	(875,908)	-	-	37	24	21	76	875,750
Distribution of Allocated Costs		-	-	-	-	(748,728)	-	31	20	18	65	748,593
Distribution of Allocated Costs		-	-	-	-	-	(15,236)	-	-	-	-	15,236
Total Allocated Costs		2,225,120	-	-	-	-	-	68	44	77	658	2,224,273
Less: Disallowed Costs		-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs		\$ 2,225,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68	\$ 44	\$ 77	\$ 658	\$ 2,224,273



State of Min
Statewide Cost Allocat
Fiscal Year 2027

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR :

EXHIBIT C—NATURE AND EXTENT O

SCHEDULE 30.0

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

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

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

State of Minnesota
Summary of Allocated Costs
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Second Stepdown

MMB - IT Management & Administration

Schedule No. 30.1

Schedule No. 30.1	30.2	30.4	30.5	30.6	30.7	30.8	30.9	31.2	32.2	33.2		
	IT Mgmt & Administration	General Support	Acctg & Procur Ops Sys Support	Personnel Operations Sys Support	Bdgt Service - Computer Operations	Personnel Spec Billing	Acctg & Procurement Spec Billing	MMB Other Non-Allocable	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs												
10.3 Analysis & Control (EBO's)	99	99	-	-	-	-	-	-	-	-	-	-
10.4 Budget Operations & Planning	129	129	-	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	82	82	-	-	-	-	-	-	-	-	-	-
11.4 Accounting Services	152	152	-	-	-	-	-	-	-	-	-	-
11.5 Financial Reporting	126	126	-	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Ops & Sys Support	270	270	-	-	-	-	-	-	-	-	-	-
12.5 Personnel Operations and System Support	450	450	-	-	-	-	-	-	-	-	-	-
12.6 Budget Service - Computer Operations	952	952	-	-	-	-	-	-	-	-	-	-
12.7 Personnel Operations Special Billing	243	243	-	-	-	-	-	-	-	-	-	-
12.8 Accounting & Procurement Ops Special Billing	253	253	-	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	290	290	-	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	73	73	-	-	-	-	-	-	-	-	-	-
22.8 Office of State Procurement	0	0	-	-	-	-	-	-	-	-	-	-
24.2 MN Information Technology	70	60	6	4	-	-	-	-	-	-	-	-
24.4 Accessibility	0	0	0	0	-	-	-	-	-	-	-	-
26.2 Minnesota Management & Budget	1,098,731	1,098,731	-	-	-	-	-	-	-	-	-	-
26.3 Enterprise Communications & Planning	12	12	-	-	-	-	-	-	-	-	-	-
28.3 Analysis & Control (EBO's)	7	7	-	-	-	-	-	-	-	-	-	-
29.4 Accounting Services	37	37	-	-	-	-	-	-	-	-	-	-
29.5 Financial Reporting	31	31	-	-	-	-	-	-	-	-	-	-
Sum of Allocated Costs	1,102,006	1,101,997	6	4	-	-	-	-	-	-	-	-
Distribution of Allocated Costs	0	(1,101,997)	510,126	453,401	138,470	-	-	-	-	-	-	-
Sum of Allocated Costs	1,102,006	-	510,131	453,405	138,470	-	-	-	-	-	-	-
Distribution of Allocated Costs	-	-	(510,131)	-	-	-	-	-	14	12	44	510,061
Distribution of Allocated Costs	-	-	-	(453,405)	-	-	-	-	-	29	400	452,975
Distribution of Allocated Costs	-	-	-	-	(138,470)	-	-	-	-	20	114	138,336
Distribution of Allocated Costs	-	-	-	-	-	-	-	-	-	-	-	-
Distribution of Allocated Costs	-	-	-	-	-	-	-	-	-	-	-	-
Total Allocated Costs	1,102,006	-	-	-	-	-	-	-	14	62	559	1,101,372
Less: Disallowed Costs	-	-	-	-	-	-	-	-	-	-	-	-
Net Allocable Costs	\$ 1,102,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 62	\$ 559	\$ 1,101,372



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 31.0

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

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2027
 Second Stepdown

State HR, Benefits & Labor Relations

Schedule No. 31.1

		31.2	31.3	32.2	33.2		
		State HR, Benefits & Labor Rel	General Support	Personnel Administration	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs							
10.3 Analysis & Control (EBO's)		64	64	-	-	-	-
10.4 Budget Operations & Planning		104	104	-	-	-	-
11.3 Central Payroll		896	896	-	-	-	-
11.4 Accounting Services		98	98	-	-	-	-
11.5 Financial Reporting		81	81	-	-	-	-
12.4 Accounting & Procurement Ops & Sys Support		174	174	-	-	-	-
12.5 Personnel Operations and System Support		4,910	4,910	-	-	-	-
12.6 Budget Service - Computer Operations		768	768	-	-	-	-
12.7 Personnel Operations Special Billing		2,651	2,651	-	-	-	-
12.8 Accounting & Procurement Ops Special Billing		163	163	-	-	-	-
13.3 Personnel Administration		3,166	3,166	-	-	-	-
14.3 Mediation Services		797	797	-	-	-	-
22.8 Office of State Procurement		1	1	-	-	-	-
22.13 Enterprise Sustainability		1	-	1	-	-	-
26.2 Minnesota Management & Budget		581,931	581,931	-	-	-	-
26.3 Enterprise Communications & Planning		8	8	-	-	-	-
28.3 Analysis & Control (EBO's)		5	5	-	-	-	-
29.4 Accounting Services		24	24	-	-	-	-
29.5 Financial Reporting		20	20	-	-	-	-
30.4 Accounting & Procurement Ops & Sys Support		14	14	-	-	-	-
Sum of Allocated Costs		595,876	595,875	1	-	-	-
Distribution of Allocated Costs		-	(595,875)	595,875	-	-	-
Sum of Allocated Costs		595,876	-	595,876	-	-	-
Distribution of Allocated Costs		-	-	(595,876)	39	526	595,311
Total Allocated Costs		595,876	-	-	39	526	595,311
Less: Disallowed Costs		-	-	-	-	-	-
Net Allocable Costs		\$ 595,876	\$ -	\$ -	\$ 39	\$ 526	\$ 595,311



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 32.0

DEPARTMENT OF MEDIATION SERVICES

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2027
 Second Stepdown

Schedule No. 32.1

Mediation Services

		32.2	32.3	32.4	33.2		
		<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation / Representation General</u>	<u>Legislative Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Allocated Costs							
14.3 Mediation Services	113	113	-	-	-	-	-
22.8 Office of State Procurement	2	1	1	-	-	-	-
24.4 Enterprise IT Security	0	0	-	-	-	-	-
26.3 Enterprise Communications & Planning	7	7	-	-	-	-	-
28.3 Analysis & Control (EBO's)	4	4	-	-	-	-	-
28.4 Budget Operations & Planning	4	1	3	-	-	-	-
29.3 Central Payroll	38	-	38	-	-	-	-
29.4 Accounting Services	21	21	-	-	-	-	-
29.5 Financial Reporting	18	18	-	-	-	-	-
30.4 Accounting & Procurement Operations and System Support	12	12	-	-	-	-	-
30.5 Personnel Operations & System Support	29	-	29	-	-	-	-
30.6 Budget Services Computer Operations	20	5	15	-	-	-	-
31.3 Personnel Administration	39	-	39	-	-	-	-
Sum of Allocated Costs	308	183	126	-	-	-	-
Distribution of Allocated Costs	(0)	(183)	183	-	-	-	-
Sum of Allocated Costs	308	-	308	-	-	-	-
Distribution of Allocated Costs	-	-	(308)	-	-	-	308
Total Allocated Costs	308	-	-	-	-	-	308
Less: Disallowed Costs	-	-	-	-	-	-	-
Net Allocable Costs	\$ 308	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2027 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.

Schedule No. 33.1

[illegible]

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			2027 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
No.	DP#	Name					
	1.2	Fixed Asset Depreciation	\$ 270,500				
G02-3.0	G02-3.0	Department of Administration	-	\$ -			
G02-3.2	G02-3.2	Admin Management Services	-	-	\$ -		
G02-3.3	G02-3.3	Commissioner's Office	1,249,900	-	938,740		
G02-3.4	G02-3.4	Human Resources	614,013	-	502,635		
G02-3.5	G02-3.5	Financial Management and Reporting	1,034,625	-	1,025,723		
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-		
G02-3.7	G02-3.7	Operational Excellence	472,000	-	374,614		
G02-4.2	G02-4.2	Government & Citizen Services	-	-		0.07%	0.07%
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	723,338	-			
G02-4.7	G02-4.7	Real Property	878,967	-			
G02-4.8	G02-4.8	Office of State Procurement	2,093,340	-			
G02-4.10	G02-4.10	Central Mail	482,000	-			
G02-4.12	G02-4.12	Grants Management	1,395,308	-			
G02-4.13	G02-4.13	Enterprise Sustainability Office	369,179	-			
G46-6.2	G46-6.2	Minnesota Information Technology	2,355,310	270,500			
G46-6.3	G46-6.3	IT Spend	-	-			
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	628,150	-			
G46-6.5	G46-6.5	MnIT - Non allocable	-	-			
G10-8.2	G10-8.2	Minnesota Management & Budget	4,016,054	-			
G10-8.3	G10-8.3	Enterprise Communications & Planning	3,429,368	-			
G10-9.2	G10-9.2	Debt Management Division	-	-			
G10-9.3	G10-9.3	Debt Management	886,679	-			
G10-9.4	G10-9.4	Debt Management - Other	-	-			
G10-10.2	G10-10.2	MMB - Budget Division	-	-			
G10-10.3	G10-10.3	Analysis & Control (EBO's)	2,112,688	-			
G10-10.4	G10-10.4	Budget Operations and Planning	361,867	-			
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-			
G10-11.2	G10-11.2	MMB - Accounting Division	-	-			
G10-11.3	G10-11.3	Central Payroll	1,706,685	-			
G10-11.4	G10-11.4	Accounting Services	3,260,457	-			
G10-11.5	G10-11.5	Financial Reporting	2,678,416	-			
G10-11.6	G10-11.6	Financial Reporting - Single Audit	52,272	-			
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-			
G10-12.2	G10-12.2	MMB I.T - Management and Administration	2,561,225	-			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	5,817,341	69,825			
G10-12.5	G10-12.5	Personnel Operations and System Support	10,156,334	69,825			
G10-12.6	G10-12.6	Budget Service - Computer Operations	2,827,066	-			
G10-12.7	G10-12.7	Personnel Operations Special Billing	5,778,802	-			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	6,014,672	-			
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-			
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-			
G10-13.3	G10-13.3	Personnel Administration	6,097,663	-			
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-			
G45-14.2	G45-14.2	Mediation Services	-	-			
G45-14.3	G45-14.3	Mediation Services	1,733,983	-			
G45-14.4	G45-14.4	Mediation/Representation	-	-			
L49-15.2	L49-15.2	Legislative Auditor	3,373,750	-			
L49-15.3	L49-15.3	Financial Audits	5,493,000	-			
L49-15.4	L49-15.4	Program Audits	-	-			
L49-15.5	L49-15.5	Single Audits	-	-			
L49-15.6	L49-15.6	Audit Comm	-	-			
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-			
L49-15.8	L49-15.8	Financial Audit- Art	-	-			
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-			
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-			

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets		Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
			1.2		3.2	3.3	3.4
			2027 Budget Allocable Costs & Applicable Credits		ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
Schedule No.	DP#	Name	Fixed Asset Depreciation				
L49-15.12	L49-15.12	Program Audit- Art	-	-			
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-			
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-			
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					

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
			Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
Schedule No.	DP#	Name				
L49-15.8	L49-15.8	Financial Audit- Art				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
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				
	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				

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	2027 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	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					
	H51	DIRECT CARE AND TREATMENT					
	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					
	H7Y	OCCUPATIONAL THERAPY PRACT BD					
	H8A	FOSTER YOUTH OMBUDPERSON					
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES					
	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					
	J63	BOARD OF CIVIL LEGAL AID					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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	2027 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	J65	SUPREME COURT					
	J68	TAX COURT					
	J70	JUDICIAL STANDARDS BOARD					
	L10	LEGISLATURE COORDINATING COMM					
	L11	SENATE					
	L12	HOUSE					
	L49	LEGISLATIVE AUDITOR					
	P01	MILITARY AFFAIRS DEPARTMENT					
	P07	PUBLIC SAFETY DEPARTMENT					
	P08	OMBUDSPERSON FOR CORRECTIONS					
	P78	CORRECTIONS DEPARTMENT					
	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	\$ 80,924,952	\$ 410,150	\$ 2,841,712	1.18%	1.18%
		Source	\$ 80,924,952	\$ 410,150	\$ 2,841,712	1.18%	1.18%
		Difference (Total - Source)	-	-	-	0.00%	0.00%

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System
			3.5	3.7	4.2	4.5	4.7
Schedule			Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
No.	DP#	Name					
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services	8,864	0.07%			
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			\$	643,214	
G02-4.7	G02-4.7	Real Property				868,091	
G02-4.8	G02-4.8	Office of State Procurement				2,027,353	
G02-4.10	G02-4.10	Central Mail				388,040	
G02-4.12	G02-4.12	Grants Management				1,345,332	
G02-4.13	G02-4.13	Enterprise Sustainability Office				318,861	
G46-6.2	G46-6.2	Minnesota Information Technology				-	-
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget				-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning				-	-
G10-9.2	G10-9.2	Debt Management Division				-	-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division				-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division				-	-
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration				-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable				-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				-	-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services				-	-
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor				-	-
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System
			3.5	3.7	4.2	4.5	4.7
Schedule			Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
No.	DP#	Name					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	0	0.00%	-		4,047,799
G02-3.2	G02-3.2	Admin Management Services	6,948	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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services				1	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System
			3.5	3.7	4.2	4.5	4.7
Schedule			Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
No.	DP#	Name					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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	674,391	1.06%		10	-
	G03	LOTTERY				17	-
	G05	RACING COMMISSION				-	-
	G06	ATTORNEY GENERAL				22	-
	G09	GAMBLING CONTROL BOARD				-	-
	G10	MINNESOTA MANAGEMENT & BUDGET				6	-
	G17	HUMAN RIGHTS DEPARTMENT				-	-
	G19	INDIAN AFFAIRS COUNCIL				3	-
	G38	INVESTMENT BOARD				1	-
	G39	GOVERNORS OFFICE				-	-
	G45	MEDIATION SERVICES DEPARTMENT				2	-
	G46	MN.IT				9	-
	G53	SECRETARY OF STATE				2	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System
			3.5	3.7	4.2	4.5	4.7
Schedule No.	DP#	Name	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
	G61	OFFICE OF STATE AUDITOR				4	-
	G62	MINN STATE RETIREMENT SYSTEM				-	145,147
	G63	PUBLIC EMPLOYEES RETIRE ASSOC				-	-
	G67	REVENUE DEPARTMENT				5	-
	G69	TEACHERS RETIREMENT ASSOC				-	-
	G70	MN SECURE CHOICE				1	-
	G90	REVENUE INTERGOVT PAYMENTS				-	-
	G92	OMBUDSPERSON FOR FAMILIES				-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES				1	-
	G96	UNIFORM LAWS COMMISSION				-	-
	G9J	CAMPAIGN FINANCE BOARD				1	-
	G9K	ADMINISTRATIVE HEARINGS				2	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR				1	-
	G9M	MINNESOTA COUNCIL ON LATINO AF				1	-
	G9N	ASIAN PACIFIC COUNCIL				1	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL				2	-
	G9Q	MMB DEBT SERVICE				-	-
	G9R	MMB NON-OPERATING				-	-
	G9V	RARE DISEASE ADVISORY COUNCIL				-	-
	G9X	CAPITOL AREA ARCHITECT				1	-
	G9Y	MN STATE COUNCIL ON DISABILITY				2	-
	GPR	PAYROLL CLEARING				-	-
	H12	HEALTH DEPARTMENT				18	-
	H51	DIRECT CARE AND TREATMENT				113	-
	H55	HUMAN SERVICES DEPARTMENT				9	2,970,629
	H55b	HUMAN SERVICES SOS				-	-
	H55c	HUMAN SERVICES MSOP				-	-
	H58	CHILDREN, YOUTH AND FAMILIES				-	-
	H60	MN INSURANCE MARKETPLACE				2	-
	H75	VETERANS AFFAIRS DEPARTMENT				-	1,499,790
	H7B	MEDICAL PRACTICE BOARD				3	-
	H7C	NURSING BOARD				-	-
	H7D	PHARMACY BOARD				1	-
	H7F	DENTISTRY BOARD				8	-
	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				1	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES				1	-
	H9G	OMBUDSMAN MH/DD				3	-
	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				1	-
	J63	BOARD OF CIVIL LEGAL AID				-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Sum Percent	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System
			3.5	3.7	4.2	4.5	4.7
Schedule No.	DP#	Name	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property
	J65	SUPREME COURT				10	-
	J68	TAX COURT				1	-
	J70	JUDICIAL STANDARDS BOARD				1	-
	L10	LEGISLATURE COORDINATING COMM				-	-
	L11	SENATE				-	-
	L12	HOUSE				-	-
	L49	LEGISLATIVE AUDITOR				1	-
	P01	MILITARY AFFAIRS DEPARTMENT				1	5,665,998
	P07	PUBLIC SAFETY DEPARTMENT				116	20,360
	P08	OMBUDSPERSON FOR CORRECTIONS				1	-
	P78	CORRECTIONS DEPARTMENT				32	7,483,042
	P80	CANNABIS EXPUNGEMENT BOARD				4	-
	P82	CLEMENCY REVIEW COMMISSION				-	-
	P7T	PEACE OFFICERS BOARD (POST)				2	-
	P9E	SENTENCING GUIDELINES COMM				1	-
	R28	MINN CONSERVATION CORPS				-	-
	R29	NATURAL RESOURCES DEPARTMENT				57	3,054,669
	R32	POLLUTION CONTROL AGENCY				7	25,198
	R9P	WATER AND SOIL RESOURCES BOARD				5	-
	T79	TRANSPORTATION DEPARTMENT				12	6,567,586
	T9B	METROPOLITAN COUNCIL/TRANSPORT				-	-
	O	OTHER				24	1,544,698
		Total	690,203	1.18%	\$ 5,590,891	640	36,747,310
		Source	690,203	1.18%	\$ 5,590,891	640	36,747,310
		Difference (Total - Source)	-	0.00%	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue
			4.8	4.10	4.12	4.13	6.2
Schedule No.	DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology	35		\$ -	0.01%	
G46-6.3	G46-6.3	IT Spend					\$ -
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					-
G46-6.5	G46-6.5	MnIT - Non allocable					-
G10-8.2	G10-8.2	Minnesota Management & Budget	463		-	0.02%	10,788
G10-8.3	G10-8.3	Enterprise Communications & Planning	42		-	0.02%	227,207
G10-9.2	G10-9.2	Debt Management Division	51		-	0.00%	50,555
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	23		-	0.01%	3,147
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	88		-	0.06%	30,641
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	9		-	0.00%	12,445,747
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel 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	48		-	0.05%	15,756
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	63		-	0.01%	51,767
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	213		-	0.00	67,067
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue
			4.8	4.10	4.12	4.13	6.2
Schedule No.	DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	\$	-	0.00%	-
G02-3.2	G02-3.2	Admin Management Services	221		-	0.05%	334,924
G02-3.3	G02-3.3	Commissioner's Office			-		
G02-3.4	G02-3.4	Human Resources			-		
G02-3.5	G02-3.5	Financial Management and Reporting			-		
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			-		
G02-3.7	G02-3.7	Operational Excellence			-		
G02-4.2	G02-4.2	Government & Citizen Services	227		-	0.07%	1,180,980
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			-		
G02-4.7	G02-4.7	Real Property			-		
G02-4.8	G02-4.8	Office of State Procurement			-		
G02-4.10	G02-4.10	Central Mail			-		
G02-4.12	G02-4.12	Grants Management			-		
G02-4.13	G02-4.13	Enterprise Sustainability Office			-		
G46-6.2	G46-6.2	Minnesota Information Technology			-		-
G46-6.3	G46-6.3	IT Spend			-		
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)			-		
G46-6.5	G46-6.5	MnIT - Non allocable			-		
G10-8.2	G10-8.2	Minnesota Management & Budget			-		
G10-8.3	G10-8.3	Enterprise Communications & Planning			-		
G10-9.2	G10-9.2	Debt Management Division			-		
G10-9.3	G10-9.3	Debt Management			-		
G10-9.4	G10-9.4	Debt Management - Other			-		
G10-10.2	G10-10.2	MMB - Budget Division			-		
G10-10.3	G10-10.3	Analysis & Control (EBO's)			-		
G10-10.4	G10-10.4	Budget Operations and Planning			-		
G10-10.5	G10-10.5	Budget Division - Non Allocable			-		
G10-11.2	G10-11.2	MMB - Accounting Division			-		
G10-11.3	G10-11.3	Central Payroll			-		
G10-11.4	G10-11.4	Accounting Services			-		
G10-11.5	G10-11.5	Financial Reporting			-		
G10-11.6	G10-11.6	Financial Reporting - Single Audit			-		
G10-11.7	G10-11.7	Accounting Services - Non Allocable			-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration			-		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			-		
G10-12.5	G10-12.5	Personnel Operations and System Support			-		
G10-12.6	G10-12.6	Budget Service - Computer Operations			-		
G10-12.7	G10-12.7	Personnel Operations Special Billing			-		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			-		
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-		
G10-13.3	G10-13.3	Personnel Administration			-		
G10-13.5	G10-13.5	Employee Relations - Non Allocable			-		
G45-14.2	G45-14.2	Mediation Services			-		
G45-14.3	G45-14.3	Mediation Services			-		
G45-14.4	G45-14.4	Mediation/Representation			-		
L49-15.2	L49-15.2	Legislative Auditor			-		
L49-15.3	L49-15.3	Financial Audits			-		
L49-15.4	L49-15.4	Program Audits			-		
L49-15.5	L49-15.5	Single Audits			-		
L49-15.6	L49-15.6	Audit Comm			-		
L49-15.7	L49-15.7	Financial Audit- Outdoors			-		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue
			4.8	4.10	4.12	4.13	6.2
Schedule							Minnesota Information Technology
No.	DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	
L49-15.8	L49-15.8	Financial Audit- Art		-			
L49-15.9	L49-15.9	Financial Audit- Clean Water		-			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-			
L49-15.11	L49-15.11	Program Audit- Outdoors		-			
L49-15.12	L49-15.12	Program Audit- Art		-			
L49-15.13	L49-15.13	Program Audit- Clean Water		-			
L49-15.14	L49-15.14	Program Audit- Parks & Trails		-			
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	9,291	161,811	18,178,714	1.10%	7,773,878
	B10	CANNABIS MANAGEMENT OFFICE	683	8,898	-	0.12%	2,818,787
	B11	COSMETOLOGIST EXAMINERS BOARD	179	13,230	-	0.03%	425,015
	B13	COMMERCE DEPARTMENT	15,914	250,926	238,980,744	0.78%	7,933,895
	B14	ANIMAL HEALTH BOARD	869	1,969	-	0.11%	640,738
	B15	BARBER EXAMINERS BOARD	87	5,292	-	0.00%	23,079
	B20	EXPLORE MINNESOTA TOURISM	889	9,179	6,635,676	0.08%	1,015,330
	B22	EMPLOYMENT & ECONOMIC DEVELOP	56,152	3,641	581,688,129	2.69%	65,982,424
	B24	PUBLIC FACILITIES AUTHORITY	658	-	198,208,717	0.02%	296,734
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0.00%	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	91	-	-	0.01%	20,986
	B34	HOUSING FINANCE AGENCY	1,556	14,406	-	0.53%	357,493
	B41	WORKERS' COMP COURT OF APPEALS	72	340	-	0.01%	44,822
	B42	LABOR AND INDUSTRY DEPARTMENT	3,029	131,072	5,128,440	0.83%	7,804,754
	B43	IRON RANGE RESOURCES	1,007	-	72,366,252	0.06%	156,229
	B7E	ARCHITECTURE, ENGINEERING BD	275	1,212	-	0.01%	43,228
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0.00%	-
	B7P	ACCOUNTANCY BOARD	94	9,634	-	0.01%	33,501
	B7S	PRIVATE DETECTIVES BOARD	40	-	-	0.00%	152,394
	B82	PUBLIC UTILITIES COMMISSION	238	8,795	-	0.37%	638,818
	B9D	AMATEUR SPORTS COMMISSION	2	-	-	0.00%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0.00%	-
	E25	PERPICH CTR FOR ARTS EDUCATION	787	-	-	0.09%	561,799
	E26	MN STATE COLLEGES/UNIVERSITIES	-	2,955	1,608,549	18.52%	5,960,057
	E37	EDUCATION DEPARTMENT	5,797	18,992	323,352,163	0.78%	22,152,499
	E39	PROF EDUCATOR LICENSING STD BD	377	20,514	7,556,185	0.03%	641,406
	E40	HISTORICAL SOCIETY	1	-	-	0.00%	131,905
	E44	MINNESOTA STATE ACADEMIES	1,511	-	-	0.36%	952,786
	E50	ARTS BOARD	2,860	27	56,115,437	0.04%	381,045
	E60	OFFICE OF HIGHER EDUCATION	1,331	28,089	15,199,205	0.17%	5,945,828
	E77	ZOOLOGICAL BOARD	1,692	-	-	0.53%	1,524,728
	E81	UNIVERSITY OF MINNESOTA	46	-	-	0.00%	899,203
	E95	HUMANITIES COMMISSION	-	-	-	0.00%	-
	E97	SCIENCE MUSEUM	2	-	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0.00%	-
	G02	ADMINISTRATION DEPARTMENT	7,822	29,557	26,689,472	1.06%	7,497,363
	G03	LOTTERY	-	2,275	-	0.20%	127,419
	G05	RACING COMMISSION	214	-	172,003	0.06%	94,030
	G06	ATTORNEY GENERAL	1,919	45,647	-	0.60%	196,724
	G09	GAMBLING CONTROL BOARD	51	2,072	-	0.06%	427,276
	G10	MINNESOTA MANAGEMENT & BUDGET	1,093	179,404	-	0.35%	11,339,884
	G17	HUMAN RIGHTS DEPARTMENT	245	16,966	-	0.08%	1,111,910
	G19	INDIAN AFFAIRS COUNCIL	214	29	623,462	0.01%	38,395
	G38	INVESTMENT BOARD	357	205	-	0.06%	53,503
	G39	GOVERNORS OFFICE	148	1,166	-	0.09%	376,950
	G45	MEDIATION SERVICES DEPARTMENT	288	728	-	0.02%	379,436
	G46	MN.IT	8,675	2,876	-	4.39%	-
	G53	SECRETARY OF STATE	1,467	40,380	-	0.21%	475,846

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue
			4.8	4.10	4.12	4.13	6.2
Schedule No.	DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
	G61	OFFICE OF STATE AUDITOR	1,222	280	-	0.13%	29,935
	G62	MINN STATE RETIREMENT SYSTEM	534	396,839	-	0.19%	80,940
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	492	525,922	-	0.16%	133,763
	G67	REVENUE DEPARTMENT	2,502	2,493,485	3,154,223	2.12%	37,296,644
	G69	TEACHERS RETIREMENT ASSOC	701	321,743	-	0.12%	164,242
	G70	MN SECURE CHOICE	37	-	-	0.00%	11,820
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES	102	263	-	0.01%	46,688
	G93	OMBUD AMERICAN INDIAN FAMILIES	49	-	-	0.00%	70,663
	G96	UNIFORM LAWS COMMISSION	-	-	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD	97	13,926	-	0.01%	211,425
	G9K	ADMINISTRATIVE HEARINGS	611	89,966	-	0.11%	1,763,343
	G9L	COUNCIL FOR MINNESOTANS OF AFR	155	-	-	0.01%	55,881
	G9M	MINNESOTA COUNCIL ON LATINO AF	102	401	-	0.01%	33,528
	G9N	ASIAN PACIFIC COUNCIL	152	195	-	0.00%	25,919
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	118	-	-	0.00%	10,729
	G9Q	MMB DEBT SERVICE	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	2	-	-	0.00%	-
	G9V	RARE DISEASE ADVISORY COUNCIL	52	-	-	0.00%	6,337
	G9X	CAPITOL AREA ARCHITECT	40	79	-	0.00%	18,482
	G9Y	MN STATE COUNCIL ON DISABILITY	273	2,474	-	0.01%	209,454
	GPR	PAYROLL CLEARING	-	-	-	0.00%	-
	H12	HEALTH DEPARTMENT	17,392	434,668	299,206,284	3.38%	47,306,196
	H51	DIRECT CARE AND TREATMENT	604	-	-	4.04%	-
	H55	HUMAN SERVICES DEPARTMENT	12,145	686,676	519,632,725	3.47%	205,838,097
	H55b	HUMAN SERVICES SOS	9,247	-	-	4.43%	-
	H55c	HUMAN SERVICES MSOP	2,135	-	-	0.71%	-
	H58	CHILDREN, YOUTH AND FAMILIES	137	-	-	0.88%	-
	H60	MN INSURANCE MARKETPLACE	173	97,715	4,537,093	0.31%	1,597,947
	H75	VETERANS AFFAIRS DEPARTMENT	13,483	16,210	196,991	2.94%	11,464,887
	H7B	MEDICAL PRACTICE BOARD	235	30,684	-	0.02%	790,148
	H7C	NURSING BOARD	246	74,640	-	0.05%	978,192
	H7D	PHARMACY BOARD	188	19,679	-	0.03%	1,868,525
	H7F	DENTISTRY BOARD	290	6,187	-	0.02%	195,991
	H7H	CHIROPRACTIC EXAMINERS BOARD	48	3,863	-	0.01%	63,986
	H7J	OPTOMETRY BOARD	35	1,779	-	0.00%	18,273
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	73	9,729	-	0.00%	177,241
	H7L	SOCIAL WORK BOARD	148	15,285	-	0.02%	213,391
	H7M	MARRIAGE AND FAMILY THERAPY BD	61	2,619	-	0.00%	45,444
	H7Q	PODIATRIC MEDICINE	36	312	-	0.00%	16,303
	H7R	VETERINARY MEDICINE BOARD	18	3,192	-	0.00%	47,630
	H7S	EMERGENCY MEDICAL SERVICES OFF	53	1,423	1,587,381	0.00%	190,698
	H7U	DIETETICS & NUTRITION PRACTICE	81	2,379	-	0.00%	16,673
	H7V	PSYCHOLOGY BOARD	141	6,785	-	0.02%	193,973
	H7W	PHYSICAL THERAPY BOARD	65	6,748	-	0.00%	69,441
	H7X	BEHAVIORAL HEALTH & THERAPY BD	130	11,503	-	0.01%	154,450
	H7Y	OCCUPATIONAL THERAPY PRACT BD	76	2,502	-	0.00%	46,936
	H8A	FOSTER YOUTH OMBUDPERSON	127	-	-	0.01%	48,444
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	215	545	2,040,843	0.02%	48,373
	H9G	OMBUDSMAN MH/DD	209	2,197	-	0.03%	185,370
	J33	TRIAL COURTS	4,609	35,623	-	3.62%	110,265
	J40	STATE COMPETENCY ATTAINMENT BD	80	243	-	0.05%	11,948
	J50	STATE GUARDIAN AD LITEM	152	123	-	0.40%	(13)
	J52	PUBLIC DEFENSE BOARD	814	-	-	1.19%	104,086
	J58	COURT OF APPEALS	34	5,285	-	0.11%	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	0.00%	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	0.00%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent	IT Central Serv Revenue
			4.8	4.10	4.12	4.13	6.2
Schedule							
No.	DP#	Name	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability	Minnesota Information Technology
	J65	SUPREME COURT	2,062	34,151	500,000	0.71%	1,614,033
	J68	TAX COURT	75	413	-	0.01%	343,007
	J70	JUDICIAL STANDARDS BOARD	34	-	-	0.00%	2,055
	L10	LEGISLATURE COORDINATING COMM	19	-	-	0.18%	222,717
	L11	SENATE	-	-	-	0.36%	-
	L12	HOUSE	-	704	-	0.00%	-
	L49	LEGISLATIVE AUDITOR	-	574	-	0.00%	0
	P01	MILITARY AFFAIRS DEPARTMENT	17,964	-	-	0.63%	1,352,829
	P07	PUBLIC SAFETY DEPARTMENT	22,727	6,659,785	170,070,966	3.89%	92,534,357
	P08	OMBUDSPERSON FOR CORRECTIONS	122	427	-	0.01%	26,147
	P78	CORRECTIONS DEPARTMENT	24,369	13,539	6,235,909	6.67%	51,605,829
	P80	CANNABIS EXPUNGEMENT BOARD	148	-	-	0.02%	240,275
	P82	CLEMENCY REVIEW COMMISSION	110	1,095	-	0.00%	61,580
	P7T	PEACE OFFICERS BOARD (POST)	254	2,018	-	0.02%	632,148
	P9E	SENTENCING GUIDELINES COMM	28	24	-	0.01%	144,377
	R28	MINN CONSERVATION CORPS	-	-	-	0.00%	-
	R29	NATURAL RESOURCES DEPARTMENT	68,419	453,894	207,345,465	7.55%	36,459,598
	R32	POLLUTION CONTROL AGENCY	5,141	51,391	179,713,334	1.90%	19,679,040
	R9P	WATER AND SOIL RESOURCES BOARD	2,974	1,992	77,254,798	0.53%	2,483,018
	T79	TRANSPORTATION DEPARTMENT	130,687	110,855	174,180,767	13.87%	77,763,992
	T9B	METROPOLITAN COUNCIL/TRANSPORT	38	-	-	0.00%	513,334
	O	OTHER	-	45,032	-	0.00%	7,757,750
		Total	475,398 \$	13,712,348 \$	3,198,159,927	100.00% \$	777,259,450
		Source	475,398 \$	13,712,348 \$	3,198,159,927	100.00% \$	777,259,450
		Difference (Total - Source)	-	-	-	0.00%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			6.3	6.4	8.2	8.3	9.2
Schedule							
No.	DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management 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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	\$ 10,788	0.02164%			
G10-8.3	G10-8.3	Enterprise Communications & Planning	227,207	0.02237%	\$ 3,213,180		
G10-9.2	G10-9.2	Debt Management Division	50,555	0.00458%	-	1,971	
G10-9.3	G10-9.3	Debt Management			783,557	\$	783,557
G10-9.4	G10-9.4	Debt Management - Other			-		-
G10-10.2	G10-10.2	MMB - Budget Division	3,147	0.01395%	-	1,153	
G10-10.3	G10-10.3	Analysis & Control (EBO's)			1,926,180		
G10-10.4	G10-10.4	Budget Operations and Planning			329,922		
G10-10.5	G10-10.5	Budget Division - Non Allocable			-		
G10-11.2	G10-11.2	MMB - Accounting Division	30,641	0.06252%	-	3,625	
G10-11.3	G10-11.3	Central Payroll			2,007,869		
G10-11.4	G10-11.4	Accounting Services			3,005,057		
G10-11.5	G10-11.5	Financial Reporting			2,568,737		
G10-11.6	G10-11.6	Financial Reporting - Single Audit			52,272		
G10-11.7	G10-11.7	Accounting Services - Non Allocable			-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration	12,445,747	0.00420%	2,432,405	3,102	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			4,624,125		
G10-12.5	G10-12.5	Personnel Operations and System Support			4,109,930		
G10-12.6	G10-12.6	Budget Service - Computer Operations			1,255,190		
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		0.00000%	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	15,756	0.04587%	-	2,004	
G10-13.3	G10-13.3	Personnel Administration			6,578,993		
G10-13.5	G10-13.5	Employee Relations - Non Allocable			-		
G45-14.2	G45-14.2	Mediation Services	51,767	0.00648%		1,774	
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	67,067	0.08804%		6,415	
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			6.3	6.4	8.2	8.3	9.2
Schedule No.	DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	0.00000%		-	
G02-3.2	G02-3.2	Admin Management Services	334,924	0.05028%		6,948	
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services	1,180,980	0.06922%		8,864	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology	-	0.00763%		2,425	
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget				7,836	
G10-8.3	G10-8.3	Enterprise Communications & Planning				1,826	
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			6.3	6.4	8.2	8.3	9.2
Schedule No.	DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	7,773,878	1.10321%		457,371	
	B10	CANNABIS MANAGEMENT OFFICE	2,818,787	0.12143%		25,317	
	B11	COSMETOLOGIST EXAMINERS BOARD	425,015	0.02990%		25,591	
	B13	COMMERCE DEPARTMENT	7,933,895	0.77543%		720,230	
	B14	ANIMAL HEALTH BOARD	640,738	0.11015%		32,599	
	B15	BARBER EXAMINERS BOARD	23,079	0.00344%		5,569	
	B20	EXPLORE MINNESOTA TOURISM	1,015,330	0.08017%		22,946	
	B22	EMPLOYMENT & ECONOMIC DEVELOP	65,982,424	2.69125%		5,970,216	
	B24	PUBLIC FACILITIES AUTHORITY	296,734	0.02477%		18,886	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0.00000%		2	
	B26	CLIMATE INNOVN FINANCE AUTHRTY	20,986	0.00947%		2,411	
	B34	HOUSING FINANCE AGENCY	357,493	0.53001%		142,729	
	B41	WORKERS' COMP COURT OF APPEALS	44,822	0.01477%		2,349	
	B42	LABOR AND INDUSTRY DEPARTMENT	7,804,754	0.82755%		675,044	
	B43	IRON RANGE RESOURCES	156,229	0.06055%		45,534	
	B7E	ARCHITECTURE, ENGINEERING BD	43,228	0.00909%		14,611	
	B7G	COMBATIVE SPORTS COMMISSION	-	0.00000%		3	
	B7P	ACCOUNTANCY BOARD	33,501	0.00874%		10,570	
	B7S	PRIVATE DETECTIVES BOARD	152,394	0.00497%		1,645	
	B82	PUBLIC UTILITIES COMMISSION	638,818	0.36502%		161,697	
	B9D	AMATEUR SPORTS COMMISSION	-	0.00219%		556	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0.00000%		31	
	E25	PERPICH CTR FOR ARTS EDUCATION	561,799	0.09159%		29,599	
	E26	MN STATE COLLEGES/UNIVERSITIES	5,960,057	18.52298%		3,059,099	
	E37	EDUCATION DEPARTMENT	22,152,499	0.78214%		917,796	
	E39	PROF EDUCATOR LICENSING STD BD	641,406	0.03425%		16,380	
	E40	HISTORICAL SOCIETY	131,905	0.00000%		701	
	E44	MINNESOTA STATE ACADEMIES	952,786	0.35795%		59,921	
	E50	ARTS BOARD	381,045	0.04219%		33,955	
	E60	OFFICE OF HIGHER EDUCATION	5,945,828	0.17430%		83,531	
	E77	ZOOLOGICAL BOARD	1,524,728	0.52661%		134,109	
	E81	UNIVERSITY OF MINNESOTA	899,203	0.00000%		12,758	
	E95	HUMANITIES COMMISSION	-	0.00000%		288	
	E97	SCIENCE MUSEUM	-	0.00000%		176	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	0.00207%		211	
	G02	ADMINISTRATION DEPARTMENT	7,497,363	1.05587%		674,391	
	G03	LOTTERY	127,419	0.20190%		9,529	
	G05	RACING COMMISSION	94,030	0.06420%		21,683	
	G06	ATTORNEY GENERAL	196,724	0.59859%		59,568	
	G09	GAMBLING CONTROL BOARD	427,276	0.06101%		6,584	
	G10	MINNESOTA MANAGEMENT & BUDGET	11,339,884	0.35244%		98,805	
	G17	HUMAN RIGHTS DEPARTMENT	1,111,910	0.07653%		9,891	
	G19	INDIAN AFFAIRS COUNCIL	38,395	0.01284%		5,382	
	G38	INVESTMENT BOARD	53,503	0.06043%		14,163	
	G39	GOVERNORS OFFICE	376,950	0.09253%		8,790	
	G45	MEDIATION SERVICES DEPARTMENT	379,436	0.01691%		6,475	
	G46	MN.IT	-	4.39370%		594,691	
	G53	SECRETARY OF STATE	475,846	0.20727%		74,458	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			6.3	6.4	8.2	8.3	9.2
Schedule No.	DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division
	G61	OFFICE OF STATE AUDITOR	29,935	0.13125%		20,396	
	G62	MINN STATE RETIREMENT SYSTEM	80,940	0.18932%		163,951	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	133,763	0.15845%		331,311	
	G67	REVENUE DEPARTMENT	37,296,644	2.12105%		90,460	
	G69	TEACHERS RETIREMENT ASSOC	164,242	0.12485%		168,182	
	G70	MN SECURE CHOICE	11,820	0.00239%		689	
	G90	REVENUE INTERGOVT PAYMENTS	-	0.00000%		3,167,788	
	G92	OMBUDSPERSON FOR FAMILIES	46,688	0.00734%		3,001	
	G93	OMBUD AMERICAN INDIAN FAMILIES	70,663	0.00206%		1,657	
	G96	UNIFORM LAWS COMMISSION	-	0.00000%		88	
	G9J	CAMPAIGN FINANCE BOARD	211,425	0.01089%		8,163	
	G9K	ADMINISTRATIVE HEARINGS	1,763,343	0.10916%		36,397	
	G9L	COUNCIL FOR MINNESOTANS OF AFR	55,881	0.00723%		2,581	
	G9M	MINNESOTA COUNCIL ON LATINO AF	33,528	0.00772%		2,479	
	G9N	ASIAN PACIFIC COUNCIL	25,919	0.00434%		3,087	
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	10,729	0.00457%		1,835	
	G9Q	MMB DEBT SERVICE	-	0.00000%		12,291	
	G9R	MMB NON-OPERATING	-	0.00000%		7,034,313	
	G9V	RARE DISEASE ADVISORY COUNCIL	6,337	0.00416%		1,778	
	G9X	CAPITOL AREA ARCHITECT	18,482	0.00496%		1,653	
	G9Y	MN STATE COUNCIL ON DISABILITY	209,454	0.01275%		5,562	
	GPR	PAYROLL CLEARING	-	0.00000%		208	
	H12	HEALTH DEPARTMENT	47,306,196	3.37767%		1,050,513	
	H51	DIRECT CARE AND TREATMENT	-	4.03820%		1,295	
	H55	HUMAN SERVICES DEPARTMENT	205,838,097	3.46967%		14,334,782	
	H55b	HUMAN SERVICES SOS	-	4.42946%		799,490	
	H55c	HUMAN SERVICES MSOP	-	0.71338%		85,860	
	H58	CHILDREN, YOUTH AND FAMILIES	-	0.88227%		502	
	H60	MN INSURANCE MARKETPLACE	1,597,947	0.30786%		15,828	
	H75	VETERANS AFFAIRS DEPARTMENT	11,464,887	2.94149%		473,405	
	H7B	MEDICAL PRACTICE BOARD	790,148	0.02454%		22,310	
	H7C	NURSING BOARD	978,192	0.05124%		23,474	
	H7D	PHARMACY BOARD	1,868,525	0.03479%		19,036	
	H7F	DENTISTRY BOARD	195,991	0.02202%		19,292	
	H7H	CHIROPRACTIC EXAMINERS BOARD	63,986	0.00668%		5,061	
	H7J	OPTOMETRY BOARD	18,273	0.00266%		3,951	
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	177,241	0.00463%		8,266	
	H7L	SOCIAL WORK BOARD	213,391	0.01646%		18,292	
	H7M	MARRIAGE AND FAMILY THERAPY BD	45,444	0.00346%		5,948	
	H7Q	PODIATRIC MEDICINE	16,303	0.00096%		2,613	
	H7R	VETERINARY MEDICINE BOARD	47,630	0.00222%		5,805	
	H7S	EMERGENCY MEDICAL SERVICES OFF	190,698	0.00309%		4,005	
	H7U	DIETETICS & NUTRITION PRACTICE	16,673	0.00222%		5,922	
	H7V	PSYCHOLOGY BOARD	193,973	0.02064%		12,726	
	H7W	PHYSICAL THERAPY BOARD	69,441	0.00478%		7,581	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	154,450	0.00825%		15,956	
	H7Y	OCCUPATIONAL THERAPY PRACT BD	46,936	0.00327%		7,323	
	H8A	FOSTER YOUTH OMBUDPERSON	48,444	0.00671%		2,224	
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	48,373	0.01597%		4,157	
	H9G	OMBUDSMAN MH/DD	185,370	0.03242%		4,142	
	J33	TRIAL COURTS	110,265	3.62392%		1,801,010	
	J40	STATE COMPETENCY ATTAINMENT BD	11,948	0.05140%		2,328	
	J50	STATE GUARDIAN AD LITEM	(13)	0.39803%		25,530	
	J52	PUBLIC DEFENSE BOARD	104,086	1.19166%		62,335	
	J58	COURT OF APPEALS	-	0.11202%		4,970	
	J61	APPELLATE COUNSEL & TRG OFFICE	-	0.00000%		8	
	J63	BOARD OF CIVIL LEGAL AID	-	0.00201%		14	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Sum Percent	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division
			6.3	6.4	8.2	8.3	9.2
Schedule No.	DP#	Name	IT Spend	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division
	J65	SUPREME COURT	1,614,033	0.71313%		91,177	
	J68	TAX COURT	343,007	0.01198%		2,876	
	J70	JUDICIAL STANDARDS BOARD	2,055	0.00394%		2,355	
	L10	LEGISLATURE COORDINATING COMM	222,717	0.18236%		46,567	
	L11	SENATE	-	0.36216%		2,090	
	L12	HOUSE	-	0.00000%		2,009	
	L49	LEGISLATIVE AUDITOR	0	0.00355%		695	
	P01	MILITARY AFFAIRS DEPARTMENT	1,352,829	0.62571%		547,988	
	P07	PUBLIC SAFETY DEPARTMENT	92,534,357	3.89218%		4,497,432	
	P08	OMBUDSPERSON FOR CORRECTIONS	26,147	0.00949%		2,814	
	P78	CORRECTIONS DEPARTMENT	51,605,829	6.67312%		687,804	
	P80	CANNABIS EXPUNGEMENT BOARD	240,275	0.02192%		2,119	
	P82	CLEMENCY REVIEW COMMISSION	61,580	0.00336%		2,589	
	P7T	PEACE OFFICERS BOARD (POST)	632,148	0.02027%		10,623	
	P9E	SENTENCING GUIDELINES COMM	144,377	0.00916%		2,431	
	R28	MINN CONSERVATION CORPS	-	0.00000%		682	
	R29	NATURAL RESOURCES DEPARTMENT	36,459,598	7.55268%		3,180,285	
	R32	POLLUTION CONTROL AGENCY	19,679,040	1.90254%		446,340	
	R9P	WATER AND SOIL RESOURCES BOARD	2,483,018	0.53323%		127,382	
	T79	TRANSPORTATION DEPARTMENT	77,763,992	13.87351%		19,877,216	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	513,334	0.00000%		95,835	
	O	OTHER	7,757,750	0.00000%		1,730	
		Total	\$ 777,259,450	100.000%	\$ 32,887,417	\$ 73,861,647	\$ 783,557
		Source	\$ 777,259,450	100.000%	\$ 32,887,417	\$ 73,861,647	\$ 783,557
		Difference (Total - Source)	-	0.00%	-	-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			all Outstanding Principal	Net Administrative Expenditures by Division	Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
			9.3	10.2	10.3	10.4	11.2
Schedule							
No.	DP#	Name	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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division		\$	-		
G10-10.3	G10-10.3	Analysis & Control (EBO's)			1,926,180		
G10-10.4	G10-10.4	Budget Operations and Planning			329,922		
G10-10.5	G10-10.5	Budget Division - Non Allocable			-		
G10-11.2	G10-11.2	MMB - Accounting Division					\$
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			1,774	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			6,415	239	
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			all Outstanding Principal	Net Administrative Expenditures by Division	Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division
			9.3	10.2	10.3	10.4	11.2
Schedule					Budget Operations and		
No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Planning	MMB-ACCOUNTING DIVISION
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	\$	-	6,948	122	
G02-3.2	G02-3.2	Admin Management Services		-			
G02-3.3	G02-3.3	Commissioner's Office		-			
G02-3.4	G02-3.4	Human Resources		-			
G02-3.5	G02-3.5	Financial Management and Reporting		-			
G02-3.6	G02-3.6	Fiscal Agent - Non allocable		-			
G02-3.7	G02-3.7	Operational Excellence		-			
G02-4.2	G02-4.2	Government & Citizen Services		-	8,864	177	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing		-			
G02-4.7	G02-4.7	Real Property		-			
G02-4.8	G02-4.8	Office of State Procurement		-			
G02-4.10	G02-4.10	Central Mail		-			
G02-4.12	G02-4.12	Grants Management		-			
G02-4.13	G02-4.13	Enterprise Sustainability Office		-			
G46-6.2	G46-6.2	Minnesota Information Technology		-	2,425	121	
G46-6.3	G46-6.3	IT Spend		-			
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)		-			
G46-6.5	G46-6.5	MnIT - Non allocable		-			
G10-8.2	G10-8.2	Minnesota Management & Budget		-	7,836	102	
G10-8.3	G10-8.3	Enterprise Communications & Planning		-	1,826	130	
G10-9.2	G10-9.2	Debt Management Division		-	1,971	84	
G10-9.3	G10-9.3	Debt Management		-			
G10-9.4	G10-9.4	Debt Management - Other		-			
G10-10.2	G10-10.2	MMB - Budget Division		-	1,153	44	
G10-10.3	G10-10.3	Analysis & Control (EBO's)		-			
G10-10.4	G10-10.4	Budget Operations and Planning		-			
G10-10.5	G10-10.5	Budget Division - Non Allocable		-			
G10-11.2	G10-11.2	MMB - Accounting Division		-	3,625	168	
G10-11.3	G10-11.3	Central Payroll		-			
G10-11.4	G10-11.4	Accounting Services		-			
G10-11.5	G10-11.5	Financial Reporting		-			
G10-11.6	G10-11.6	Financial Reporting - Single Audit		-			
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-			
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	3,102	93	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support		-			
G10-12.5	G10-12.5	Personnel Operations and System Support		-			
G10-12.6	G10-12.6	Budget Service - Computer Operations		-			
G10-12.7	G10-12.7	Personnel Operations Special Billing		-			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing		-			
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-	2,004	75	
G10-13.3	G10-13.3	Personnel Administration		-			
G10-13.5	G10-13.5	Employee Relations - Non Allocable		-			
G45-14.2	G45-14.2	Mediation Services		-			
G45-14.3	G45-14.3	Mediation Services		-			
G45-14.4	G45-14.4	Mediation/Representation		-			
L49-15.2	L49-15.2	Legislative Auditor		-			
L49-15.3	L49-15.3	Financial Audits		-			
L49-15.4	L49-15.4	Program Audits		-			
L49-15.5	L49-15.5	Single Audits		-			
L49-15.6	L49-15.6	Audit Comm		-			
L49-15.7	L49-15.7	Financial Audit- Outdoors		-			

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			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
			9.3	10.2	10.3	10.4	11.2
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
L49-15.8	L49-15.8	Financial Audit- Art	-				
L49-15.9	L49-15.9	Financial Audit- Clean Water	-				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-				
L49-15.11	L49-15.11	Program Audit- Outdoors	-				
L49-15.12	L49-15.12	Program Audit- Art	-				
L49-15.13	L49-15.13	Program Audit- Clean Water	-				
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-				
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	126,559,050		457,371	13,513	
	B10	CANNABIS MANAGEMENT OFFICE	-		25,317	999	
	B11	COSMETOLOGIST EXAMINERS BOARD	-		25,591	101	
	B13	COMMERCE DEPARTMENT	-		720,230	4,523	
	B14	ANIMAL HEALTH BOARD	-		32,599	902	
	B15	BARBER EXAMINERS BOARD	-		5,569	74	
	B20	EXPLORE MINNESOTA TOURISM	-		22,946	1,211	
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-		5,970,216	10,778	
	B24	PUBLIC FACILITIES AUTHORITY	80,264,414		18,886	788	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		2	-	
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-		2,411	88	
	B34	HOUSING FINANCE AGENCY	647,841,876		142,729	1,816	
	B41	WORKERS' COMP COURT OF APPEALS	-		2,349	40	
	B42	LABOR AND INDUSTRY DEPARTMENT	-		675,044	3,446	
	B43	IRON RANGE RESOURCES	-		45,534	775	
	B7E	ARCHITECTURE, ENGINEERING BD	-		14,611	46	
	B7G	COMBATIVE SPORTS COMMISSION	-		3	3	
	B7P	ACCOUNTANCY BOARD	-		10,570	46	
	B7S	PRIVATE DETECTIVES BOARD	-		1,645	79	
	B82	PUBLIC UTILITIES COMMISSION	-		161,697	74	
	B9D	AMATEUR SPORTS COMMISSION	-		556	54	
	B9V	AGRICULTURE UTILIZATION RESRCH	-		31	11	
	E25	PERPICH CTR FOR ARTS EDUCATION	-		29,599	847	
	E26	MN STATE COLLEGES/UNIVERSITIES	72,614,440		3,059,099	7,163	
	E37	EDUCATION DEPARTMENT	1,625,633,188		917,796	12,037	
	E39	PROF EDUCATOR LICENSING STD BD	-		16,380	197	
	E40	HISTORICAL SOCIETY	-		701	81	
	E44	MINNESOTA STATE ACADEMIES	-		59,921	1,974	
	E50	ARTS BOARD	-		33,955	340	
	E60	OFFICE OF HIGHER EDUCATION	10,591,110		83,531	2,258	
	E77	ZOOLOGICAL BOARD	671,818		134,109	2,800	
	E81	UNIVERSITY OF MINNESOTA	130,086,705		12,758	423	
	E95	HUMANITIES COMMISSION	-		288	100	
	E97	SCIENCE MUSEUM	-		176	36	
	E9W	HIGHER ED FACILITIES AUTHORITY	-		211	6	
	G02	ADMINISTRATION DEPARTMENT	531,135,764		674,391	3,789	
	G03	LOTTERY	-		9,529	264	
	G05	RACING COMMISSION	-		21,683	418	
	G06	ATTORNEY GENERAL	-		59,568	741	
	G09	GAMBLING CONTROL BOARD	-		6,584	93	
	G10	MINNESOTA MANAGEMENT & BUDGET	-		98,805	1,864	
	G17	HUMAN RIGHTS DEPARTMENT	-		9,891	181	
	G19	INDIAN AFFAIRS COUNCIL	-		5,382	187	
	G38	INVESTMENT BOARD	-		14,163	84	
	G39	GOVERNORS OFFICE	-		8,790	148	
	G45	MEDIATION SERVICES DEPARTMENT	-		6,475	55	
	G46	MN.IT	40,888,957		594,691	7,424	
	G53	SECRETARY OF STATE	-		74,458	612	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			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
			9.3	10.2	10.3	10.4	11.2
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
	G61	OFFICE OF STATE AUDITOR	-		20,396	287	
	G62	MINN STATE RETIREMENT SYSTEM	-		163,951	187	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-		331,311	376	
	G67	REVENUE DEPARTMENT	-		90,460	3,171	
	G69	TEACHERS RETIREMENT ASSOC	-		168,182	162	
	G70	MN SECURE CHOICE	-		689	28	
	G90	REVENUE INTERGOVT PAYMENTS	-		3,167,788	1,494	
	G92	OMBUDSPERSON FOR FAMILIES	-		3,001	54	
	G93	OMBUD AMERICAN INDIAN FAMILIES	-		1,657	56	
	G96	UNIFORM LAWS COMMISSION	-		88	9	
	G9J	CAMPAIGN FINANCE BOARD	-		8,163	178	
	G9K	ADMINISTRATIVE HEARINGS	-		36,397	266	
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-		2,581	95	
	G9M	MINNESOTA COUNCIL ON LATINO AF	-		2,479	74	
	G9N	ASIAN PACIFIC COUNCIL	-		3,087	83	
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-		1,835	36	
	G9Q	MMB DEBT SERVICE	-		12,291	1,121	
	G9R	MMB NON-OPERATING	-		7,034,313	1,078	
	G9V	RARE DISEASE ADVISORY COUNCIL	-		1,778	68	
	G9X	CAPITOL AREA ARCHITECT	-		1,653	96	
	G9Y	MN STATE COUNCIL ON DISABILITY	-		5,562	84	
	GPR	PAYROLL CLEARING	-		208	-	
	H12	HEALTH DEPARTMENT	-		1,050,513	19,266	
	H51	DIRECT CARE AND TREATMENT	-		1,295	67	
	H55	HUMAN SERVICES DEPARTMENT	-		14,334,782	14,164	
	H55b	HUMAN SERVICES SOS	-		799,490	8,425	
	H55c	HUMAN SERVICES MSOP	-		85,860	823	
	H58	CHILDREN, YOUTH AND FAMILIES	-		502	456	
	H60	MN INSURANCE MARKETPLACE	-		15,828	231	
	H75	VETERANS AFFAIRS DEPARTMENT	-		473,405	10,184	
	H7B	MEDICAL PRACTICE BOARD	-		22,310	127	
	H7C	NURSING BOARD	-		23,474	104	
	H7D	PHARMACY BOARD	-		19,036	247	
	H7F	DENTISTRY BOARD	-		19,292	212	
	H7H	CHIROPRACTIC EXAMINERS BOARD	-		5,061	90	
	H7J	OPTOMETRY BOARD	-		3,951	73	
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-		8,266	89	
	H7L	SOCIAL WORK BOARD	-		18,292	111	
	H7M	MARRIAGE AND FAMILY THERAPY BD	-		5,948	73	
	H7Q	PODIATRIC MEDICINE	-		2,613	83	
	H7R	VETERINARY MEDICINE BOARD	-		5,805	70	
	H7S	EMERGENCY MEDICAL SERVICES OFF	-		4,005	197	
	H7U	DIETETICS & NUTRITION PRACTICE	-		5,922	67	
	H7V	PSYCHOLOGY BOARD	-		12,726	123	
	H7W	PHYSICAL THERAPY BOARD	-		7,581	73	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-		15,956	103	
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-		7,323	61	
	H8A	FOSTER YOUTH OMBUDPERSON	-		2,224	45	
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-		4,157	146	
	H9G	OMBUDSMAN MH/DD	-		4,142	52	
	J33	TRIAL COURTS	-		1,801,010	12,158	
	J40	STATE COMPETENCY ATTAINMENT BD	-		2,328	32	
	J50	STATE GUARDIAN AD LITEM	-		25,530	664	
	J52	PUBLIC DEFENSE BOARD	-		62,335	1,732	
	J58	COURT OF APPEALS	-		4,970	69	
	J61	APPELLATE COUNSEL & TRG OFFICE	-		8	8	
	J63	BOARD OF CIVIL LEGAL AID	-		14	14	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			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
			9.3	10.2	10.3	10.4	11.2
Schedule No.	DP#	Name	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
	J65	SUPREME COURT	-		91,177	1,803	
	J68	TAX COURT	-		2,876	45	
	J70	JUDICIAL STANDARDS BOARD	-		2,355	104	
	L10	LEGISLATURE COORDINATING COMM	-		46,567	725	
	L11	SENATE	-		2,090	33	
	L12	HOUSE	-		2,009	41	
	L49	LEGISLATIVE AUDITOR	-		695	41	
	P01	MILITARY AFFAIRS DEPARTMENT	-		547,988	1,114	
	P07	PUBLIC SAFETY DEPARTMENT	-		4,497,432	26,446	
	P08	OMBUDSPERSON FOR CORRECTIONS	-		2,814	31	
	P78	CORRECTIONS DEPARTMENT	-		687,804	14,686	
	P80	CANNABIS EXPUNGEMENT BOARD	-		2,119	49	
	P82	CLEMENCY REVIEW COMMISSION	-		2,589	37	
	P7T	PEACE OFFICERS BOARD (POST)	-		10,623	86	
	P9E	SENTENCING GUIDELINES COMM	-		2,431	61	
	R28	MINN CONSERVATION CORPS	-		682	53	
	R29	NATURAL RESOURCES DEPARTMENT	541,940		3,180,285	35,432	
	R32	POLLUTION CONTROL AGENCY	-		446,340	10,604	
	R9P	WATER AND SOIL RESOURCES BOARD	-		127,382	7,243	
	T79	TRANSPORTATION DEPARTMENT	2,553,515,000		19,877,216	27,892	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-		95,835	192	
	O	OTHER	4,724,854,920		1,730	1	
		Total	\$ 10,545,199,181	\$ 2,256,102	73,861,647	291,048	\$ 7,633,935
		Source	\$ 10,545,199,181	\$ 2,256,102	73,861,647	291,048	\$ 7,633,935
		Difference (Total - Source)	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	0.01%	1,774	1,774	\$	-
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	0.09%	6,415	6,415		-
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan							
Exhibit D - Allocation Statistics							
			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

L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	0.05%	6,948	6,948	-		
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-3.7	G02-3.7	Operational Excellence						
G02-4.2	G02-4.2	Government & Citizen Services	0.07%	8,864	8,864	-		
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Office of State Procurement						
G02-4.10	G02-4.10	Central Mail						
G02-4.12	G02-4.12	Grants Management						
G02-4.13	G02-4.13	Enterprise Sustainability Office						
G46-6.2	G46-6.2	Minnesota Information Technology	0.01%	2,425	2,425	-		
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget	0.02%	7,836	7,836	- \$		3,133,298
G10-8.3	G10-8.3	Enterprise Communications & Planning	0.02%	1,826	1,826	-		
G10-9.2	G10-9.2	Debt Management Division	0.00%	1,971	1,971	-		
G10-9.3	G10-9.3	Debt Management						
G10-9.4	G10-9.4	Debt Management - Other						
G10-10.2	G10-10.2	MMB - Budget Division	0.01%	1,153	1,153	-		
G10-10.3	G10-10.3	Analysis & Control (EBO's)						
G10-10.4	G10-10.4	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%	3,625	3,625	-		
G10-11.3	G10-11.3	Central Payroll						
G10-11.4	G10-11.4	Accounting Services						
G10-11.5	G10-11.5	Financial Reporting						
G10-11.6	G10-11.6	Financial Reporting - 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%	3,102	3,102	-		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0.00%	-	-	-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0.05%	2,004	2,004	-		
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G10-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors						

Statewide Cost Allocation Plan
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			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
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	1.10%	457,371	457,371	24,288,305	
	B10	CANNABIS MANAGEMENT OFFICE	0.12%	25,317	25,317	-	
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	25,591	25,591	-	
	B13	COMMERCE DEPARTMENT	0.78%	720,230	720,230	288,751,819	
	B14	ANIMAL HEALTH BOARD	0.11%	32,599	32,599	791,712	
	B15	BARBER EXAMINERS BOARD	0.00%	5,569	5,569	-	
	B20	EXPLORE MINNESOTA TOURISM	0.08%	22,946	22,946	-	
	B22	EMPLOYMENT & ECONOMIC DEVELOP	2.69%	5,970,216	5,970,216	1,699,042,382	
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	18,886	18,886	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	2	2	-	
	B26	CLIMATE INNOVN FINANCE AUTHRTY	0.01%	2,411	2,411	-	
	B34	HOUSING FINANCE AGENCY	0.53%	142,729	142,729	-	
	B41	WORKERS' COMP COURT OF APPEALS	0.01%	2,349	2,349	-	
	B42	LABOR AND INDUSTRY DEPARTMENT	0.83%	675,044	675,044	5,901,315	
	B43	IRON RANGE RESOURCES	0.06%	45,534	45,534	795,656	
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	14,611	14,611	-	
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	3	3	-	
	B7P	ACCOUNTANCY BOARD	0.01%	10,570	10,570	-	
	B7S	PRIVATE DETECTIVES BOARD	0.00%	1,645	1,645	-	
	B82	PUBLIC UTILITIES COMMISSION	0.37%	161,697	161,697	-	
	B9D	AMATEUR SPORTS COMMISSION	0.00%	556	556	-	
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	31	31	-	
	E25	PERPICH CTR FOR ARTS EDUCATION	0.09%	29,599	29,599	-	
	E26	MN STATE COLLEGES/UNIVERSITIES	18.52%	3,059,099	3,059,099	658,555,320	
	E37	EDUCATION DEPARTMENT	0.78%	917,796	917,796	1,088,856,701	
	E39	PROF EDUCATOR LICENSING STD BD	0.03%	16,380	16,380	-	
	E40	HISTORICAL SOCIETY	0.00%	701	701	-	
	E44	MINNESOTA STATE ACADEMIES	0.36%	59,921	59,921	-	
	E50	ARTS BOARD	0.04%	33,955	33,955	944,709	
	E60	OFFICE OF HIGHER EDUCATION	0.17%	83,531	83,531	-	
	E77	ZOOLOGICAL BOARD	0.53%	134,109	134,109	244,289	
	E81	UNIVERSITY OF MINNESOTA	0.00%	12,758	12,758	-	
	E95	HUMANITIES COMMISSION	0.00%	288	288	-	
	E97	SCIENCE MUSEUM	0.00%	176	176	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	211	211	-	
	G02	ADMINISTRATION DEPARTMENT	1.06%	674,391	674,391	4,115,529	
	G03	LOTTERY	0.20%	9,529	9,529	-	
	G05	RACING COMMISSION	0.06%	21,683	21,683	-	
	G06	ATTORNEY GENERAL	0.60%	59,568	59,568	2,879,424	
	G09	GAMBLING CONTROL BOARD	0.06%	6,584	6,584	-	
	G10	MINNESOTA MANAGEMENT & BUDGET	0.35%	98,805	98,805	-	
	G17	HUMAN RIGHTS DEPARTMENT	0.08%	9,891	9,891	-	
	G19	INDIAN AFFAIRS COUNCIL	0.01%	5,382	5,382	-	
	G38	INVESTMENT BOARD	0.06%	14,163	14,163	-	
	G39	GOVERNORS OFFICE	0.09%	8,790	8,790	-	
	G45	MEDIATION SERVICES DEPARTMENT	0.02%	6,475	6,475	-	
	G46	MN.IT	4.39%	594,691	594,691	-	
	G53	SECRETARY OF STATE	0.21%	74,458	74,458	2,712,756	

Statewide Cost Allocation Plan
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			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
	G61	OFFICE OF STATE AUDITOR	0.13%	20,396	20,396	-	-
	G62	MINN STATE RETIREMENT SYSTEM	0.19%	163,951	163,951	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.16%	331,311	331,311	-	-
	G67	REVENUE DEPARTMENT	2.12%	90,460	90,460	-	-
	G69	TEACHERS RETIREMENT ASSOC	0.12%	168,182	168,182	-	-
	G70	MN SECURE CHOICE	0.00%	689	689	-	-
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	3,167,788	3,167,788	-	-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	3,001	3,001	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	0.00%	1,657	1,657	-	-
	G96	UNIFORM LAWS COMMISSION	0.00%	88	88	-	-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	8,163	8,163	-	-
	G9K	ADMINISTRATIVE HEARINGS	0.11%	36,397	36,397	-	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	0.01%	2,581	2,581	-	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	0.01%	2,479	2,479	-	-
	G9N	ASIAN PACIFIC COUNCIL	0.00%	3,087	3,087	-	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	0.00%	1,835	1,835	-	-
	G9Q	MMB DEBT SERVICE	0.00%	12,291	12,291	-	-
	G9R	MMB NON-OPERATING	0.00%	7,034,313	7,034,313	6,620,002	-
	G9V	RARE DISEASE ADVISORY COUNCIL	0.00%	1,778	1,778	-	-
	G9X	CAPITOL AREA ARCHITECT	0.00%	1,653	1,653	-	-
	G9Y	MN STATE COUNCIL ON DISABILITY	0.01%	5,562	5,562	-	-
	GPR	PAYROLL CLEARING	0.00%	208	208	-	-
	H12	HEALTH DEPARTMENT	3.38%	1,050,513	1,050,513	424,128,333	-
	H51	DIRECT CARE AND TREATMENT	4.04%	1,295	1,295	-	-
	H55	HUMAN SERVICES DEPARTMENT	3.47%	14,334,782	14,334,782	15,018,761,655	-
	H55b	HUMAN SERVICES SOS	4.43%	799,490	799,490	-	-
	H55c	HUMAN SERVICES MSOP	0.71%	85,860	85,860	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	0.88%	502	502	-	-
	H60	MN INSURANCE MARKETPLACE	0.31%	15,828	15,828	-	-
	H75	VETERANS AFFAIRS DEPARTMENT	2.94%	473,405	473,405	2,727,340	-
	H7B	MEDICAL PRACTICE BOARD	0.02%	22,310	22,310	-	-
	H7C	NURSING BOARD	0.05%	23,474	23,474	-	-
	H7D	PHARMACY BOARD	0.03%	19,036	19,036	758,720	-
	H7F	DENTISTRY BOARD	0.02%	19,292	19,292	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	5,061	5,061	-	-
	H7J	OPTOMETRY BOARD	0.00%	3,951	3,951	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	0.00%	8,266	8,266	-	-
	H7L	SOCIAL WORK BOARD	0.02%	18,292	18,292	-	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	0.00%	5,948	5,948	-	-
	H7Q	PODIATRIC MEDICINE	0.00%	2,613	2,613	-	-
	H7R	VETERINARY MEDICINE BOARD	0.00%	5,805	5,805	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	0.00%	4,005	4,005	21,313	-
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	5,922	5,922	-	-
	H7V	PSYCHOLOGY BOARD	0.02%	12,726	12,726	-	-
	H7W	PHYSICAL THERAPY BOARD	0.00%	7,581	7,581	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	15,956	15,956	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	7,323	7,323	-	-
	H8A	FOSTER YOUTH OMBUDPERSON	0.01%	2,224	2,224	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	0.02%	4,157	4,157	129,750	-
	H9G	OMBUDSMAN MH/DD	0.03%	4,142	4,142	-	-
	J33	TRIAL COURTS	3.62%	1,801,010	1,801,010	753,309	-
	J40	STATE COMPETENCY ATTAINMENT BD	0.05%	2,328	2,328	-	-
	J50	STATE GUARDIAN AD LITEM	0.40%	25,530	25,530	-	-
	J52	PUBLIC DEFENSE BOARD	1.19%	62,335	62,335	-	-
	J58	COURT OF APPEALS	0.11%	4,970	4,970	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	0.00%	8	8	-	-
	J63	BOARD OF CIVIL LEGAL AID	0.00%	14	14	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			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
	J65	SUPREME COURT	0.71%	91,177	91,177	1,603,246	
	J68	TAX COURT	0.01%	2,876	2,876	-	
	J70	JUDICIAL STANDARDS BOARD	0.00%	2,355	2,355	-	
	L10	LEGISLATURE COORDINATING COMM	0.18%	46,567	46,567	-	
	L11	SENATE	0.36%	2,090	2,090	-	
	L12	HOUSE	0.00%	2,009	2,009	-	
	L49	LEGISLATIVE AUDITOR	0.00%	695	695	-	
	P01	MILITARY AFFAIRS DEPARTMENT	0.63%	547,988	547,988	106,239,282	
	P07	PUBLIC SAFETY DEPARTMENT	3.89%	4,497,432	4,497,432	175,199,633	
	P08	OMBUDSPERSON FOR CORRECTIONS	0.01%	2,814	2,814	-	
	P78	CORRECTIONS DEPARTMENT	6.67%	687,804	687,804	423,239	
	P80	CANNABIS EXPUNGEMENT BOARD	0.02%	2,119	2,119	-	
	P82	CLEMENCY REVIEW COMMISSION	0.00%	2,589	2,589	-	
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	10,623	10,623	-	
	P9E	SENTENCING GUIDELINES COMM	0.01%	2,431	2,431	-	
	R28	MINN CONSERVATION CORPS	0.00%	682	682	-	
	R29	NATURAL RESOURCES DEPARTMENT	7.55%	3,180,285	3,180,285	82,572,111	
	R32	POLLUTION CONTROL AGENCY	1.90%	446,340	446,340	24,763,582	
	R9P	WATER AND SOIL RESOURCES BOARD	0.53%	127,382	127,382	2,335,535	
	T79	TRANSPORTATION DEPARTMENT	13.87%	19,877,216	19,877,216	1,186,269,062	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	95,835	95,835	-	
	O	OTHER	0.00%	1,730	1,730	-	
		Total	100.00%	73,861,647	73,861,647	\$ 20,811,186,029	\$ 3,133,298
		Source	100.00%	73,861,647	73,861,647	\$ 20,811,186,029	\$ 3,133,298
		Difference (Total - Source)	0.00%	-	-	-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			12.4	12.5	12.6	12.7	12.8
Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	1,774	0.01%	43	0.01%	1,774
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	6,415	0.09%	239	0.09%	6,415
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			12.4	12.5	12.6	12.7	12.8
Schedule			Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
No.	DP#	Name					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	6,948	0.00%		0.00%	6,948
G02-3.2	G02-3.2	Admin Management Services		0.05%	122	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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services	8,864	0.07%	177	0.07%	8,864
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology	2,425	0.01%	121	0.01%	2,425
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	7,836	0.02%	102	0.02%	7,836
G10-8.3	G10-8.3	Enterprise Communications & Planning	1,826	0.02%	130	0.02%	1,826
G10-9.2	G10-9.2	Debt Management Division	1,971	0.00%	84	0.00%	1,971
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	1,153	0.01%	44	0.01%	1,153
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	3,625	0.06%	168	0.06%	3,625
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	3,102	0.00%	93	0.00%	3,102
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel 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	2,004	0.05%	75	0.05%	2,004
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			12.4	12.5	12.6	12.7	12.8
Schedule			Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
No.	DP#	Name					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	457,371	1.10%	13,513	1.10%	457,371
	B10	CANNABIS MANAGEMENT OFFICE	25,317	0.12%	999	0.12%	25,317
	B11	COSMETOLOGIST EXAMINERS BOARD	25,591	0.03%	101	0.03%	25,591
	B13	COMMERCE DEPARTMENT	720,230	0.78%	4,523	0.78%	720,230
	B14	ANIMAL HEALTH BOARD	32,599	0.11%	902	0.11%	32,599
	B15	BARBER EXAMINERS BOARD	5,569	0.00%	74	0.00%	5,569
	B20	EXPLORE MINNESOTA TOURISM	22,946	0.08%	1,211	0.08%	22,946
	B22	EMPLOYMENT & ECONOMIC DEVELOP	5,970,216	2.69%	10,778	2.69%	5,970,216
	B24	PUBLIC FACILITIES AUTHORITY	18,886	0.02%	788	0.02%	18,886
	B25	SCIENCE & TECHNOLOGY AUTHORITY	2	0.00%	-	0.00%	2
	B26	CLIMATE INNOVN FINANCE AUTHRTY	2,411	0.01%	88	0.01%	2,411
	B34	HOUSING FINANCE AGENCY	142,729	0.53%	1,816	0.53%	142,729
	B41	WORKERS' COMP COURT OF APPEALS	2,349	0.01%	40	0.01%	2,349
	B42	LABOR AND INDUSTRY DEPARTMENT	675,044	0.83%	3,446	0.83%	675,044
	B43	IRON RANGE RESOURCES	45,534	0.06%	775	0.06%	45,534
	B7E	ARCHITECTURE, ENGINEERING BD	14,611	0.01%	46	0.01%	14,611
	B7G	COMBATIVE SPORTS COMMISSION	3	0.00%	3	0.00%	3
	B7P	ACCOUNTANCY BOARD	10,570	0.01%	46	0.01%	10,570
	B7S	PRIVATE DETECTIVES BOARD	1,645	0.00%	79	0.00%	1,645
	B82	PUBLIC UTILITIES COMMISSION	161,697	0.37%	74	0.37%	161,697
	B9D	AMATEUR SPORTS COMMISSION	556	0.00%	54	0.00%	556
	B9V	AGRICULTURE UTILIZATION RESRCH	31	0.00%	11	0.00%	31
	E25	PERPICH CTR FOR ARTS EDUCATION	29,599	0.09%	847	0.09%	29,599
	E26	MN STATE COLLEGES/UNIVERSITIES	3,059,099	18.52%	7,163	18.52%	3,059,099
	E37	EDUCATION DEPARTMENT	917,796	0.78%	12,037	0.78%	917,796
	E39	PROF EDUCATOR LICENSING STD BD	16,380	0.03%	197	0.03%	16,380
	E40	HISTORICAL SOCIETY	701	0.00%	81	0.00%	701
	E44	MINNESOTA STATE ACADEMIES	59,921	0.36%	1,974	0.36%	59,921
	E50	ARTS BOARD	33,955	0.04%	340	0.04%	33,955
	E60	OFFICE OF HIGHER EDUCATION	83,531	0.17%	2,258	0.17%	83,531
	E77	ZOOLOGICAL BOARD	134,109	0.53%	2,800	0.53%	134,109
	E81	UNIVERSITY OF MINNESOTA	12,758	0.00%	423	0.00%	12,758
	E95	HUMANITIES COMMISSION	288	0.00%	100	0.00%	288
	E97	SCIENCE MUSEUM	176	0.00%	36	0.00%	176
	E9W	HIGHER ED FACILITIES AUTHORITY	211	0.00%	6	0.00%	211
	G02	ADMINISTRATION DEPARTMENT	674,391	1.06%	3,789	1.06%	674,391
	G03	LOTTERY	9,529	0.20%	264	0.20%	9,529
	G05	RACING COMMISSION	21,683	0.06%	418	0.06%	21,683
	G06	ATTORNEY GENERAL	59,568	0.60%	741	0.60%	59,568
	G09	GAMBLING CONTROL BOARD	6,584	0.06%	93	0.06%	6,584
	G10	MINNESOTA MANAGEMENT & BUDGET	98,805	0.35%	1,864	0.35%	98,805
	G17	HUMAN RIGHTS DEPARTMENT	9,891	0.08%	181	0.08%	9,891
	G19	INDIAN AFFAIRS COUNCIL	5,382	0.01%	187	0.01%	5,382
	G38	INVESTMENT BOARD	14,163	0.06%	84	0.06%	14,163
	G39	GOVERNORS OFFICE	8,790	0.09%	148	0.09%	8,790
	G45	MEDIATION SERVICES DEPARTMENT	6,475	0.02%	55	0.02%	6,475
	G46	MN.IT	594,691	4.39%	7,424	4.39%	594,691
	G53	SECRETARY OF STATE	74,458	0.21%	612	0.21%	74,458

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			12.4	12.5	12.6	12.7	12.8
Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	G61	OFFICE OF STATE AUDITOR	20,396	0.13%	287	0.13%	20,396
	G62	MINN STATE RETIREMENT SYSTEM	163,951	0.19%	187	0.19%	163,951
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	331,311	0.16%	376	0.16%	331,311
	G67	REVENUE DEPARTMENT	90,460	2.12%	3,171	2.12%	90,460
	G69	TEACHERS RETIREMENT ASSOC	168,182	0.12%	162	0.12%	168,182
	G70	MN SECURE CHOICE	689	0.00%	28	0.00%	689
	G90	REVENUE INTERGOVT PAYMENTS	3,167,788	0.00%	1,494	0.00%	3,167,788
	G92	OMBUDSPERSON FOR FAMILIES	3,001	0.01%	54	0.01%	3,001
	G93	OMBUD AMERICAN INDIAN FAMILIES	1,657	0.00%	56	0.00%	1,657
	G96	UNIFORM LAWS COMMISSION	88	0.00%	9	0.00%	88
	G9J	CAMPAIGN FINANCE BOARD	8,163	0.01%	178	0.01%	8,163
	G9K	ADMINISTRATIVE HEARINGS	36,397	0.11%	266	0.11%	36,397
	G9L	COUNCIL FOR MINNESOTANS OF AFR	2,581	0.01%	95	0.01%	2,581
	G9M	MINNESOTA COUNCIL ON LATINO AF	2,479	0.01%	74	0.01%	2,479
	G9N	ASIAN PACIFIC COUNCIL	3,087	0.00%	83	0.00%	3,087
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	1,835	0.00%	36	0.00%	1,835
	G9Q	MMB DEBT SERVICE	12,291	0.00%	1,121	0.00%	12,291
	G9R	MMB NON-OPERATING	7,034,313	0.00%	1,078	0.00%	7,034,313
	G9V	RARE DISEASE ADVISORY COUNCIL	1,778	0.00%	68	0.00%	1,778
	G9X	CAPITOL AREA ARCHITECT	1,653	0.00%	96	0.00%	1,653
	G9Y	MN STATE COUNCIL ON DISABILITY	5,562	0.01%	84	0.01%	5,562
	GPR	PAYROLL CLEARING	208	0.00%	-	0.00%	208
	H12	HEALTH DEPARTMENT	1,050,513	3.38%	19,266	3.38%	1,050,513
	H51	DIRECT CARE AND TREATMENT	1,295	4.04%	67	4.04%	1,295
	H55	HUMAN SERVICES DEPARTMENT	14,334,782	3.47%	14,164	3.47%	14,334,782
	H55b	HUMAN SERVICES SOS	799,490	4.43%	8,425	4.43%	799,490
	H55c	HUMAN SERVICES MSOP	85,860	0.71%	823	0.71%	85,860
	H58	CHILDREN, YOUTH AND FAMILIES	502	0.88%	456	0.88%	502
	H60	MN INSURANCE MARKETPLACE	15,828	0.31%	231	0.31%	15,828
	H75	VETERANS AFFAIRS DEPARTMENT	473,405	2.94%	10,184	2.94%	473,405
	H7B	MEDICAL PRACTICE BOARD	22,310	0.02%	127	0.02%	22,310
	H7C	NURSING BOARD	23,474	0.05%	104	0.05%	23,474
	H7D	PHARMACY BOARD	19,036	0.03%	247	0.03%	19,036
	H7F	DENTISTRY BOARD	19,292	0.02%	212	0.02%	19,292
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,061	0.01%	90	0.01%	5,061
	H7J	OPTOMETRY BOARD	3,951	0.00%	73	0.00%	3,951
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	8,266	0.00%	89	0.00%	8,266
	H7L	SOCIAL WORK BOARD	18,292	0.02%	111	0.02%	18,292
	H7M	MARRIAGE AND FAMILY THERAPY BD	5,948	0.00%	73	0.00%	5,948
	H7Q	PODIATRIC MEDICINE	2,613	0.00%	83	0.00%	2,613
	H7R	VETERINARY MEDICINE BOARD	5,805	0.00%	70	0.00%	5,805
	H7S	EMERGENCY MEDICAL SERVICES OFF	4,005	0.00%	197	0.00%	4,005
	H7U	DIETETICS & NUTRITION PRACTICE	5,922	0.00%	67	0.00%	5,922
	H7V	PSYCHOLOGY BOARD	12,726	0.02%	123	0.02%	12,726
	H7W	PHYSICAL THERAPY BOARD	7,581	0.00%	73	0.00%	7,581
	H7X	BEHAVIORAL HEALTH & THERAPY BD	15,956	0.01%	103	0.01%	15,956
	H7Y	OCCUPATIONAL THERAPY PRACT BD	7,323	0.00%	61	0.00%	7,323
	H8A	FOSTER YOUTH OMBUDPERSON	2,224	0.01%	45	0.01%	2,224
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	4,157	0.02%	146	0.02%	4,157
	H9G	OMBUDSMAN MH/DD	4,142	0.03%	52	0.03%	4,142
	J33	TRIAL COURTS	1,801,010	3.62%	12,158	3.62%	1,801,010
	J40	STATE COMPETENCY ATTAINMENT BD	2,328	0.05%	32	0.05%	2,328
	J50	STATE GUARDIAN AD LITEM	25,530	0.40%	664	0.40%	25,530
	J52	PUBLIC DEFENSE BOARD	62,335	1.19%	1,732	1.19%	62,335
	J58	COURT OF APPEALS	4,970	0.11%	69	0.11%	4,970
	J61	APPELLATE COUNSEL & TRG OFFICE	8	0.00%	8	0.00%	8
	J63	BOARD OF CIVIL LEGAL AID	14	0.00%	14	0.00%	14

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			12.4	12.5	12.6	12.7	12.8
Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	J65	SUPREME COURT	91,177	0.71%	1,803	0.71%	91,177
	J68	TAX COURT	2,876	0.01%	45	0.01%	2,876
	J70	JUDICIAL STANDARDS BOARD	2,355	0.00%	104	0.00%	2,355
	L10	LEGISLATURE COORDINATING COMM	46,567	0.18%	725	0.18%	46,567
	L11	SENATE	2,090	0.36%	33	0.36%	2,090
	L12	HOUSE	2,009	0.00%	41	0.00%	2,009
	L49	LEGISLATIVE AUDITOR	695	0.00%	41	0.00%	695
	P01	MILITARY AFFAIRS DEPARTMENT	547,988	0.63%	1,114	0.63%	547,988
	P07	PUBLIC SAFETY DEPARTMENT	4,497,432	3.89%	26,446	3.89%	4,497,432
	P08	OMBUDSPERSON FOR CORRECTIONS	2,814	0.01%	31	0.01%	2,814
	P78	CORRECTIONS DEPARTMENT	687,804	6.67%	14,686	6.67%	687,804
	P80	CANNABIS EXPUNGEMENT BOARD	2,119	0.02%	49	0.02%	2,119
	P82	CLEMENCY REVIEW COMMISSION	2,589	0.00%	37	0.00%	2,589
	P7T	PEACE OFFICERS BOARD (POST)	10,623	0.02%	86	0.02%	10,623
	P9E	SENTENCING GUIDELINES COMM	2,431	0.01%	61	0.01%	2,431
	R28	MINN CONSERVATION CORPS	682	0.00%	53	0.00%	682
	R29	NATURAL RESOURCES DEPARTMENT	3,180,285	7.55%	35,432	7.55%	3,180,285
	R32	POLLUTION CONTROL AGENCY	446,340	1.90%	10,604	1.90%	446,340
	R9P	WATER AND SOIL RESOURCES BOARD	127,382	0.53%	7,243	0.53%	127,382
	T79	TRANSPORTATION DEPARTMENT	19,877,216	13.87%	27,892	13.87%	19,877,216
	T9B	METROPOLITAN COUNCIL/TRANSPORT	95,835	0.00%	192	0.00%	95,835
	O	OTHER	1,730	0.00%	1	0.00%	1,730
		Total	73,861,647	100.00%	291,048	100.00%	73,861,647
		Source	73,861,647	100.00%	291,048	100.00%	73,861,647
		Difference (Total - Source)	-	0.00%	-	0.00%	-

Statewide Cost Allocation Plan
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			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			State HR, Benefits & Labor Relations		Personnel Administration		MEDIATION SERVICES		Mediation Services		LEGISLATIVE AUDITOR	
No.	DP#	Name										
	1.2	Fixed Asset Depreciation										
G02-3.0	G02-3.0	Department of Administration										
G02-3.2	G02-3.2	Admin Management Services										
G02-3.3	G02-3.3	Commissioner's Office										
G02-3.4	G02-3.4	Human Resources										
G02-3.5	G02-3.5	Financial Management and Reporting										
G02-3.6	G02-3.6	Fiscal Agent - Non allocable										
G02-3.7	G02-3.7	Operational Excellence										
G02-4.2	G02-4.2	Government & Citizen Services										
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing										
G02-4.7	G02-4.7	Real Property										
G02-4.8	G02-4.8	Office of State Procurement										
G02-4.10	G02-4.10	Central Mail										
G02-4.12	G02-4.12	Grants Management										
G02-4.13	G02-4.13	Enterprise Sustainability Office										
G46-6.2	G46-6.2	Minnesota Information Technology										
G46-6.3	G46-6.3	IT Spend										
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)										
G46-6.5	G46-6.5	MnIT - Non allocable										
G10-8.2	G10-8.2	Minnesota Management & Budget										
G10-8.3	G10-8.3	Enterprise Communications & Planning										
G10-9.2	G10-9.2	Debt Management Division										
G10-9.3	G10-9.3	Debt Management										
G10-9.4	G10-9.4	Debt Management - Other										
G10-10.2	G10-10.2	MMB - Budget Division										
G10-10.3	G10-10.3	Analysis & Control (EBO's)										
G10-10.4	G10-10.4	Budget Operations and Planning										
G10-10.5	G10-10.5	Budget Division - Non Allocable										
G10-11.2	G10-11.2	MMB - Accounting Division										
G10-11.3	G10-11.3	Central Payroll										
G10-11.4	G10-11.4	Accounting Services										
G10-11.5	G10-11.5	Financial Reporting										
G10-11.6	G10-11.6	Financial Reporting - Single Audit										
G10-11.7	G10-11.7	Accounting Services - Non Allocable										
G10-12.2	G10-12.2	MMB I.T - Management and Administration										
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support										
G10-12.5	G10-12.5	Personnel Operations and System Support										
G10-12.6	G10-12.6	Budget Service - Computer Operations										
G10-12.7	G10-12.7	Personnel Operations Special Billing										
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing										
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable										
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	\$	-								
G10-13.3	G10-13.3	Personnel Administration			6,578,993							
G10-13.5	G10-13.5	Employee Relations - Non Allocable			-							
G45-14.2	G45-14.2	Mediation Services			0.01%		\$		-			
G45-14.3	G45-14.3	Mediation Services							806,794			
G45-14.4	G45-14.4	Mediation/Representation							-			
L49-15.2	L49-15.2	Legislative Auditor			0.09%				0.09%			
L49-15.3	L49-15.3	Financial Audits							\$		4,383,798	
L49-15.4	L49-15.4	Program Audits									2,460,329	
L49-15.5	L49-15.5	Single Audits									-	
L49-15.6	L49-15.6	Audit Comm									-	
L49-15.7	L49-15.7	Financial Audit- Outdoors									491,964	
L49-15.8	L49-15.8	Financial Audit- Art									-	
L49-15.9	L49-15.9	Financial Audit- Clean Water									-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails									-	
L49-15.11	L49-15.11	Program Audit- Outdoors									-	

Statewide Cost Allocation Plan
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			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			State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
No.	DP#	Name					
L49-15.12	L49-15.12	Program Audit- Art					-
L49-15.13	L49-15.13	Program Audit- Clean Water					-
L49-15.14	L49-15.14	Program Audit- Parks & Trails					-
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services		0.07%		0.07%	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
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	Accessibility (formerly 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		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		0.01%		0.01%	
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division		0.06%		0.06%	
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration		0.00%		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		0.05%		0.05%	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services				0.01%	
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					

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			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			State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
No.	DP#	Name					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		1.10%		1.10%	
	B10	CANNABIS MANAGEMENT OFFICE		0.12%		0.12%	
	B11	COSMETOLOGIST EXAMINERS BOARD		0.03%		0.03%	
	B13	COMMERCE DEPARTMENT		0.78%		0.78%	
	B14	ANIMAL HEALTH BOARD		0.11%		0.11%	
	B15	BARBER EXAMINERS BOARD		0.00%		0.00%	
	B20	EXPLORE MINNESOTA TOURISM		0.08%		0.08%	
	B22	EMPLOYMENT & ECONOMIC DEVELOP		2.69%		2.69%	
	B24	PUBLIC FACILITIES AUTHORITY		0.02%		0.02%	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%		0.00%	
	B26	CLIMATE INNOVN FINANCE AUTHRTY		0.01%		0.01%	
	B34	HOUSING FINANCE AGENCY		0.53%		0.53%	
	B41	WORKERS' COMP COURT OF APPEALS		0.01%		0.01%	
	B42	LABOR AND INDUSTRY DEPARTMENT		0.83%		0.83%	
	B43	IRON RANGE RESOURCES		0.06%		0.06%	
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%		0.01%	
	B7G	COMBATIVE SPORTS COMMISSION		0.00%		0.00%	
	B7P	ACCOUNTANCY BOARD		0.01%		0.01%	
	B7S	PRIVATE DETECTIVES BOARD		0.00%		0.00%	
	B82	PUBLIC UTILITIES COMMISSION		0.37%		0.37%	
	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		18.52%		18.52%	
	E37	EDUCATION DEPARTMENT		0.78%		0.78%	
	E39	PROF EDUCATOR LICENSING STD BD		0.03%		0.03%	
	E40	HISTORICAL SOCIETY		0.00%		0.00%	
	E44	MINNESOTA STATE ACADEMIES		0.36%		0.36%	
	E50	ARTS BOARD		0.04%		0.04%	
	E60	OFFICE OF HIGHER EDUCATION		0.17%		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%	
	G03	LOTTERY		0.20%		0.20%	
	G05	RACING COMMISSION		0.06%		0.06%	
	G06	ATTORNEY GENERAL		0.60%		0.60%	
	G09	GAMBLING CONTROL BOARD		0.06%		0.06%	
	G10	MINNESOTA MANAGEMENT & BUDGET		0.35%		0.35%	
	G17	HUMAN RIGHTS DEPARTMENT		0.08%		0.08%	
	G19	INDIAN AFFAIRS COUNCIL		0.01%		0.01%	
	G38	INVESTMENT BOARD		0.06%		0.06%	
	G39	GOVERNORS OFFICE		0.09%		0.09%	
	G45	MEDIATION SERVICES DEPARTMENT		0.02%		0.02%	
	G46	MN.IT		4.39%		4.39%	
	G53	SECRETARY OF STATE		0.21%		0.21%	

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			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
	G61	OFFICE OF STATE AUDITOR		0.13%		0.13%	
	G62	MINN STATE RETIREMENT SYSTEM		0.19%		0.19%	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.16%		0.16%	
	G67	REVENUE DEPARTMENT		2.12%		2.12%	
	G69	TEACHERS RETIREMENT ASSOC		0.12%		0.12%	
	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%	
	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		3.38%		3.38%	
	H51	DIRECT CARE AND TREATMENT		4.04%		4.04%	
	H55	HUMAN SERVICES DEPARTMENT		3.47%		3.47%	
	H55b	HUMAN SERVICES SOS		4.43%		4.43%	
	H55c	HUMAN SERVICES MSOP		0.71%		0.71%	
	H58	CHILDREN, YOUTH AND FAMILIES		0.88%		0.88%	
	H60	MN INSURANCE MARKETPLACE		0.31%		0.31%	
	H75	VETERANS AFFAIRS DEPARTMENT		2.94%		2.94%	
	H7B	MEDICAL PRACTICE BOARD		0.02%		0.02%	
	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		0.00%		0.00%	
	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		0.00%		0.00%	
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%		0.00%	
	H7V	PSYCHOLOGY BOARD		0.02%		0.02%	
	H7W	PHYSICAL THERAPY BOARD		0.00%		0.00%	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%		0.01%	
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.00%		0.00%	
	H8A	FOSTER YOUTH OMBUDPERSON		0.01%		0.01%	
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES		0.02%		0.02%	
	H9G	OMBUDSMAN MH/DD		0.03%		0.03%	
	J33	TRIAL COURTS		3.62%		3.62%	
	J40	STATE COMPETENCY ATTAINMENT BD		0.05%		0.05%	
	J50	STATE GUARDIAN AD LITEM		0.40%		0.40%	
	J52	PUBLIC DEFENSE BOARD		1.19%		1.19%	
	J58	COURT OF APPEALS		0.11%		0.11%	
	J61	APPELLATE COUNSEL & TRG OFFICE		0.00%		0.00%	
	J63	BOARD OF CIVIL LEGAL AID		0.00%		0.00%	

Statewide Cost Allocation Plan
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			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	
	J65	SUPREME COURT				0.71%				0.71%		
	J68	TAX COURT				0.01%				0.01%		
	J70	JUDICIAL STANDARDS BOARD				0.00%				0.00%		
	L10	LEGISLATURE COORDINATING COMM				0.18%				0.18%		
	L11	SENATE				0.36%				0.36%		
	L12	HOUSE				0.00%				0.00%		
	L49	LEGISLATIVE AUDITOR				0.00%				0.00%		
	P01	MILITARY AFFAIRS DEPARTMENT				0.63%				0.63%		
	P07	PUBLIC SAFETY DEPARTMENT				3.89%				3.89%		
	P08	OMBUDSPERSON FOR CORRECTIONS				0.01%				0.01%		
	P78	CORRECTIONS DEPARTMENT				6.67%				6.67%		
	P80	CANNABIS EXPUNGEMENT BOARD				0.02%				0.02%		
	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				7.55%				7.55%		
	R32	POLLUTION CONTROL AGENCY				1.90%				1.90%		
	R9P	WATER AND SOIL RESOURCES BOARD				0.53%				0.53%		
	T79	TRANSPORTATION DEPARTMENT				13.87%				13.87%		
	T9B	METROPOLITAN COUNCIL/TRANSPORT				0.00%				0.00%		
	O	OTHER				0.00%				0.00%		
		Total	\$	6,578,993		100.00%	\$	806,794		100.00%	\$	7,336,091
		Source	\$	6,578,993		100.00%	\$	806,794		100.00%	\$	7,336,091
		Difference (Total - Source)		-		0.00%		-		0.00%		-

Statewide Cost Allocation Plan
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			Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor
			15.3	15.4	15.5	15.6	15.7
Schedule			Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
No.	DP#	Name					
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits				\$	4,383,798
L49-15.4	L49-15.4	Program Audits					2,460,329
L49-15.5	L49-15.5	Single Audits					-
L49-15.6	L49-15.6	Audit Comm					-
L49-15.7	L49-15.7	Financial Audit- Outdoors					491,964
L49-15.8	L49-15.8	Financial Audit- Art					-
L49-15.9	L49-15.9	Financial Audit- Clean Water					-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					-
L49-15.11	L49-15.11	Program Audit- Outdoors					-

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			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
L49-15.12	L49-15.12	Program Audit- Art				-	-
L49-15.13	L49-15.13	Program Audit- Clean Water				-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails				-	-
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-		-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-		-
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-		-
G10-8.3	G10-8.3	Enterprise Communications & Planning	-	-	-		-
G10-9.2	G10-9.2	Debt Management Division	-	-	-		-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-		-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	6,381.43	-	-		-
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-		-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-		-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					

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			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
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	946.75	776.55	-		-
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-		-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-		-
	B13	COMMERCE DEPARTMENT	66.59	-	-		-
	B14	ANIMAL HEALTH BOARD	-	-	-		-
	B15	BARBER EXAMINERS BOARD	-	-	-		-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-		-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	861.39	5,659.94	-		-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-		-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		-
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-		-
	B34	HOUSING FINANCE AGENCY	75.76	103.07	-		-
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-		-
	B42	LABOR AND INDUSTRY DEPARTMENT	520.02	-	-		-
	B43	IRON RANGE RESOURCES	119.38	-	-		-
	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	924.18	-	-		-
	E37	EDUCATION DEPARTMENT	159.91	-	-		-
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-		-
	E40	HISTORICAL SOCIETY	-	-	-		-
	E44	MINNESOTA STATE ACADEMIES	1,111.75	-	-		-
	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	167.15	-	-		-
	G03	LOTTERY	1,412.35	125.61	-		-
	G05	RACING COMMISSION	-	-	-		-
	G06	ATTORNEY GENERAL	550.25	-	-		-
	G09	GAMBLING CONTROL BOARD	-	-	-		-
	G10	MINNESOTA MANAGEMENT & BUDGET	320.63	-	-		-
	G17	HUMAN RIGHTS DEPARTMENT	203.13	-	-		-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-		-
	G38	INVESTMENT BOARD	1,742.50	-	-		-
	G39	GOVERNORS OFFICE	1,084.88	-	-		-
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-		-
	G46	MN.IT	1,432.85	76.87	-		-
	G53	SECRETARY OF STATE	485.37	1,360.96	-		-

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			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
	G61	OFFICE OF STATE AUDITOR	1,018.13	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	1,373.11	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	737.13	-	-	-	-
	G67	REVENUE DEPARTMENT	73.38	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	786.50	-	-	-	-
	G70	MN SECURE CHOICE	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	1,143.55	-	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	39.60	-	-	-	-
	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	2,247.56	6,098.11	-	-	-
	H51	DIRECT CARE AND TREATMENT	-	-	-	-	-
	H55	HUMAN SERVICES DEPARTMENT	4,271.04	185.54	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-	-	-
	H60	MN INSURANCE MARKETPLACE	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPARTMENT	113.15	-	-	-	-
	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	810.75	-	-	-	-
	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	-	-	-	-	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-
	J33	TRIAL COURTS	6.11	-	-	-	-
	J40	STATE COMPETENCY ATTAINMENT BD	-	-	-	-	-
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	0.36	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	-
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	-

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			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
	J65	SUPREME COURT	1.64	4,568.61	-		-
	J68	TAX COURT	-	-	-		-
	J70	JUDICIAL STANDARDS BOARD	-	-	-		-
	L10	LEGISLATURE COORDINATING COMM	-	-	-		-
	L11	SENATE	-	-	-		-
	L12	HOUSE	-	-	-		-
	L49	LEGISLATIVE AUDITOR	-	-	-		-
	P01	MILITARY AFFAIRS DEPARTMENT	145.38	-	-		-
	P07	PUBLIC SAFETY DEPARTMENT	2,749.34	10.26	-		-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-		-
	P78	CORRECTIONS DEPARTMENT	585.68	-	-		-
	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	361.80	4,469.32	-		4,169.50
	R32	POLLUTION CONTROL AGENCY	39.54	-	-		-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-		-
	T79	TRANSPORTATION DEPARTMENT	907.16	-	-		-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	846.25	-	-		-
	O	OTHER	-	3,648.34	-		-
		Total	35,679.85	28,226.73	-	\$ 7,336,091	4,169.50
		Source	35,679.85	28,226.73	-	\$ 7,336,091	4,169.50
		Difference (Total - Source)	-	-	-	-	-

Statewide Cost Allocation Plan
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			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
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

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			Fiacial 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
L49-15.12	L49-15.12		Program Audit- Art					
L49-15.13	L49-15.13		Program Audit- Clean Water					
L49-15.14	L49-15.14		Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7		Operational Excellence					
G02-4.2	G02-4.2		Government & Citizen Services	-	-	-	-	-
G02-4.5	G02-4.5		Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7		Real Property					
G02-4.8	G02-4.8		Office of State Procurement					
G02-4.10	G02-4.10		Central Mail					
G02-4.12	G02-4.12		Grants Management					
G02-4.13	G02-4.13		Enterprise Sustainability Office					
G46-6.2	G46-6.2		Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3		IT Spend					
G46-6.4	G46-6.4		Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5		MnIT - Non allocable					
G10-8.2	G10-8.2		Minnesota Management & Budget	-	-	-	-	-
G10-8.3	G10-8.3		Enterprise Communications & Planning	-	-	-	-	-
G10-9.2	G10-9.2		Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3		Debt Management					
G10-9.4	G10-9.4		Debt Management - Other					
G10-10.2	G10-10.2		MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3		Analysis & Control (EBO's)					
G10-10.4	G10-10.4		Budget Operations and Planning					
G10-10.5	G10-10.5		Budget Division - Non Allocable					
G10-11.2	G10-11.2		MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3		Central Payroll					
G10-11.4	G10-11.4		Accounting Services					
G10-11.5	G10-11.5		Financial Reporting					
G10-11.6	G10-11.6		Financial Reporting - Single Audit					
G10-11.7	G10-11.7		Accounting Services - Non Allocable					
G10-12.2	G10-12.2		MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4		Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5		Personnel Operations and System Support					
G10-12.6	G10-12.6		Budget Service - Computer Operations					
G10-12.7	G10-12.7		Personnel Operations Special Billing					
G10-12.8	G10-12.8		Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9		MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2		State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3		Personnel Administration					
G10-13.5	G10-13.5		Employee Relations - Non Allocable					
G45-14.2	G45-14.2		Mediation Services					
G45-14.3	G45-14.3		Mediation Services					
G45-14.4	G45-14.4		Mediation/Representation					
L49-15.2	L49-15.2		Legislative Auditor					
L49-15.3	L49-15.3		Financial Audits					
L49-15.4	L49-15.4		Program Audits					
L49-15.5	L49-15.5		Single Audits					
L49-15.6	L49-15.6		Audit Comm					
L49-15.7	L49-15.7		Financial Audit- Outdoors					

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			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
L49-15.8	L49-15.8		Financial Audit- Art					
L49-15.9	L49-15.9		Financial Audit- Clean Water					
L49-15.10	L49-15.10		Financial Audit- Parks & Trails					
L49-15.11	L49-15.11		Program Audit- Outdoors					
L49-15.12	L49-15.12		Program Audit- Art					
L49-15.13	L49-15.13		Program Audit- Clean Water					
L49-15.14	L49-15.14		Program Audit- Parks & Trails					
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	-	-	-	-	-
	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	-	-	-	-	-

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			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
		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	-	-	-	-	-
		H51 DIRECT CARE AND TREATMENT	-	-	-	-	-
		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	-	-	-	-	-
		H7Y OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-
		H8A FOSTER YOUTH OMBUDPERSON	-	-	-	-	-
		H8S OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
		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	-	-	-	-	-
		J63 BOARD OF CIVIL LEGAL AID	-	-	-	-	-

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			Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art
			15.8	15.9	15.10	15.11	15.12
Schedule							
No.	DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
	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)		-	-	-	-	-

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			Program Audits Clean Water	Program Audits Parks & Trails	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.13	15.14	20	21.2	21.3
Schedule							
No.	DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

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			Program Audits Clean Water	Program Audits Parks & Trails	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent	
			15.13	15.14	20	21.2	21.3	
Schedule	No.	DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
L49-15.12	L49-15.12		Program Audit- Art					
L49-15.13	L49-15.13		Program Audit- Clean Water					
L49-15.14	L49-15.14		Program Audit- Parks & Trails					
99YYY	99YYY		Consumer Agencies					
G02-3.0	G02-3.0		Department of Administration	-	-	\$	-	
G02-3.2	G02-3.2		Admin Management Services	-	-		2,841,712	\$
G02-3.3	G02-3.3		Commissioner's Office					938,740
G02-3.4	G02-3.4		Human Resources					502,635
G02-3.5	G02-3.5		Financial Management and Reporting					1,025,723
G02-3.6	G02-3.6		Fiscal Agent - Non allocable					-
G02-3.7	G02-3.7		Operational Excellence					374,614
G02-4.2	G02-4.2		Government & Citizen Services	-	-		5,590,891	
G02-4.5	G02-4.5		Real Estate and Construction Services - Leasing					0.07%
G02-4.7	G02-4.7		Real Property					
G02-4.8	G02-4.8		Office of State Procurement					
G02-4.10	G02-4.10		Central Mail					
G02-4.12	G02-4.12		Grants Management					
G02-4.13	G02-4.13		Enterprise Sustainability Office					
G46-6.2	G46-6.2		Minnesota Information Technology	-	-			
G46-6.3	G46-6.3		IT Spend					
G46-6.4	G46-6.4		Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5		MnIT - Non allocable					
G10-8.2	G10-8.2		Minnesota Management & Budget	-	-			
G10-8.3	G10-8.3		Enterprise Communications & Planning	-	-			
G10-9.2	G10-9.2		Debt Management Division	-	-			
G10-9.3	G10-9.3		Debt Management					
G10-9.4	G10-9.4		Debt Management - Other					
G10-10.2	G10-10.2		MMB - Budget Division	-	-			
G10-10.3	G10-10.3		Analysis & Control (EBO's)					
G10-10.4	G10-10.4		Budget Operations and Planning					
G10-10.5	G10-10.5		Budget Division - Non Allocable					
G10-11.2	G10-11.2		MMB - Accounting Division	-	-			
G10-11.3	G10-11.3		Central Payroll					
G10-11.4	G10-11.4		Accounting Services					
G10-11.5	G10-11.5		Financial Reporting					
G10-11.6	G10-11.6		Financial Reporting - Single Audit					
G10-11.7	G10-11.7		Accounting Services - Non Allocable					
G10-12.2	G10-12.2		MMB I.T - Management and Administration	-	-			
G10-12.4	G10-12.4		Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5		Personnel Operations and System Support					
G10-12.6	G10-12.6		Budget Service - Computer Operations					
G10-12.7	G10-12.7		Personnel Operations Special Billing					
G10-12.8	G10-12.8		Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9		MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2		State HR, Benefits & Labor Relations	-	-			
G10-13.3	G10-13.3		Personnel Administration					
G10-13.5	G10-13.5		Employee Relations - Non Allocable					
G45-14.2	G45-14.2		Mediation Services					
G45-14.3	G45-14.3		Mediation Services					
G45-14.4	G45-14.4		Mediation/Representation					
L49-15.2	L49-15.2		Legislative Auditor					
L49-15.3	L49-15.3		Financial Audits					
L49-15.4	L49-15.4		Program Audits					
L49-15.5	L49-15.5		Single Audits					
L49-15.6	L49-15.6		Audit Comm					
L49-15.7	L49-15.7		Financial Audit- Outdoors					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Program Audits Clean Water	Program Audits Parks & Trails	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.13	15.14	20	21.2	21.3
Schedule No.	DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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	-	-	253,521,132		1.06%
	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	-	-			

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Program Audits Clean Water	Program Audits Parks & Trails	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.13	15.14	20	21.2	21.3
Schedule No.	DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE
	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	-	-			
	H51	DIRECT CARE AND TREATMENT	-	-			
	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	-	-			
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-			
	H8A	FOSTER YOUTH OMBUDPERSON	-	-			
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	-			
	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	-	-			
	J63	BOARD OF CIVIL LEGAL AID	-	-			

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Clean Water	Program Audits Parks & Trails	Net Administrative Expenditures	Net Administrative Expenditures by Agency	Sum Percent
			15.13	15.14	20	21.2	21.3
Schedule No.	DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S 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	-	-	\$ 261,953,735	\$ 2,841,712	1.13%
		Source	-	-	\$ 261,953,735	\$ 2,841,712	1.13%
		Difference (Total - Source)	-	-	-	-	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Accounting & Procurement Accounting Transactions	Sum Percent	Net Administrative Expenditures by Agency	Leases
			21.4	21.5	21.7	22.2	22.5
Schedule							
No.	DP#	Name	Human Resources	Financial Management and Reporting	Operational Excellence	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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Sum Percent	Accounting & Procurement Accounting Transactions	Sum Percent	Net Administrative Expenditures by Agency	Leases
			21.4	21.5	21.7	22.2	22.5
Schedule							
No.	DP#	Name	Human Resources	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services	0.07%	8,864	0.07%	\$ -	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				643,214	
G02-4.7	G02-4.7	Real Property				868,091	
G02-4.8	G02-4.8	Office of State Procurement				2,027,353	
G02-4.10	G02-4.10	Central Mail				388,040	
G02-4.12	G02-4.12	Grants Management				1,345,332	
G02-4.13	G02-4.13	Enterprise Sustainability Office				318,861	
G46-6.2	G46-6.2	Minnesota Information Technology					-
G46-6.3	G46-6.3	IT Spend					-
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					-
G46-6.5	G46-6.5	MnIT - Non allocable					-
G10-8.2	G10-8.2	Minnesota Management & Budget					-
G10-8.3	G10-8.3	Enterprise Communications & Planning					-
G10-9.2	G10-9.2	Debt Management Division					-
G10-9.3	G10-9.3	Debt Management					-
G10-9.4	G10-9.4	Debt Management - Other					-
G10-10.2	G10-10.2	MMB - Budget Division					-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					-
G10-10.4	G10-10.4	Budget Operations and Planning					-
G10-10.5	G10-10.5	Budget Division - Non Allocable					-
G10-11.2	G10-11.2	MMB - Accounting Division					-
G10-11.3	G10-11.3	Central Payroll					-
G10-11.4	G10-11.4	Accounting Services					-
G10-11.5	G10-11.5	Financial Reporting					-
G10-11.6	G10-11.6	Financial Reporting - Single Audit					-
G10-11.7	G10-11.7	Accounting Services - Non Allocable					-
G10-12.2	G10-12.2	MMB I.T - Management and Administration					-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					-
G10-12.5	G10-12.5	Personnel Operations and System Support					-
G10-12.6	G10-12.6	Budget Service - Computer Operations					-
G10-12.7	G10-12.7	Personnel Operations Special Billing					-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					-
G10-13.5	G10-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services					-
G45-14.3	G45-14.3	Mediation Services					-
G45-14.4	G45-14.4	Mediation/Representation					-
L49-15.2	L49-15.2	Legislative Auditor					-
L49-15.3	L49-15.3	Financial Audits					-
L49-15.4	L49-15.4	Program Audits					-
L49-15.5	L49-15.5	Single Audits					-
L49-15.6	L49-15.6	Audit Comm					-
L49-15.7	L49-15.7	Financial Audit- Outdoors					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Accounting & Procurement Accounting Transactions	Sum Percent	Net Administrative Expenditures by Agency	Leases
			21.4	21.5	21.7	22.2	22.5
Schedule							
No.	DP#	Name	Human Resources	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing
L49-15.8	L49-15.8	Financial Audit- Art					-
L49-15.9	L49-15.9	Financial Audit- Clean Water					-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					-
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT					10
	B10	CANNABIS MANAGEMENT OFFICE					11
	B11	COSMETOLOGIST EXAMINERS BOARD					1
	B13	COMMERCE DEPARTMENT					8
	B14	ANIMAL HEALTH BOARD					3
	B15	BARBER EXAMINERS BOARD					-
	B20	EXPLORE MINNESOTA TOURISM					2
	B22	EMPLOYMENT & ECONOMIC DEVELOP					56
	B24	PUBLIC FACILITIES AUTHORITY					-
	B25	SCIENCE & TECHNOLOGY AUTHORITY					-
	B26	CLIMATE INNOVN FINANCE AUTHRTY					1
	B34	HOUSING FINANCE AGENCY					-
	B41	WORKERS' COMP COURT OF APPEALS					1
	B42	LABOR AND INDUSTRY DEPARTMENT					4
	B43	IRON RANGE RESOURCES					1
	B7E	ARCHITECTURE, ENGINEERING BD					2
	B7G	COMBATIVE SPORTS COMMISSION					-
	B7P	ACCOUNTANCY BOARD					3
	B7S	PRIVATE DETECTIVES BOARD					-
	B82	PUBLIC UTILITIES COMMISSION					-
	B9D	AMATEUR SPORTS COMMISSION					-
	B9V	AGRICULTURE UTILIZATION RESRCH					-
	E25	PERPICH CTR FOR ARTS EDUCATION					6
	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					1
	E77	ZOOLOGICAL BOARD					-
	E81	UNIVERSITY OF MINNESOTA					-
	E95	HUMANITIES COMMISSION					-
	E97	SCIENCE MUSEUM					-
	E9W	HIGHER ED FACILITIES AUTHORITY					-
	G02	ADMINISTRATION DEPARTMENT	1.06%	674,391	1.06%		10
	G03	LOTTERY					17
	G05	RACING COMMISSION					-
	G06	ATTORNEY GENERAL					22
	G09	GAMBLING CONTROL BOARD					-
	G10	MINNESOTA MANAGEMENT & BUDGET					6
	G17	HUMAN RIGHTS DEPARTMENT					-
	G19	INDIAN AFFAIRS COUNCIL					3
	G38	INVESTMENT BOARD					1
	G39	GOVERNORS OFFICE					-
	G45	MEDIATION SERVICES DEPARTMENT					2
	G46	MN.IT					9
	G53	SECRETARY OF STATE					2

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Accounting & Procurement Accounting Transactions	Sum Percent	Net Administrative Expenditures by Agency	Leases
			21.4	21.5	21.7	22.2	22.5
Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing
	G61	OFFICE OF STATE AUDITOR					4
	G62	MINN STATE RETIREMENT SYSTEM					-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC					-
	G67	REVENUE DEPARTMENT					5
	G69	TEACHERS RETIREMENT ASSOC					-
	G70	MN SECURE CHOICE					1
	G90	REVENUE INTERGOVT PAYMENTS					-
	G92	OMBUDSPERSON FOR FAMILIES					-
	G93	OMBUD AMERICAN INDIAN FAMILIES					1
	G96	UNIFORM LAWS COMMISSION					-
	G9J	CAMPAIGN FINANCE BOARD					1
	G9K	ADMINISTRATIVE HEARINGS					2
	G9L	COUNCIL FOR MINNESOTANS OF AFR					1
	G9M	MINNESOTA COUNCIL ON LATINO AF					1
	G9N	ASIAN PACIFIC COUNCIL					1
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL					2
	G9Q	MMB DEBT SERVICE					-
	G9R	MMB NON-OPERATING					-
	G9V	RARE DISEASE ADVISORY COUNCIL					-
	G9X	CAPITOL AREA ARCHITECT					1
	G9Y	MN STATE COUNCIL ON DISABILITY					2
	GPR	PAYROLL CLEARING					-
	H12	HEALTH DEPARTMENT					18
	H51	DIRECT CARE AND TREATMENT					113
	H55	HUMAN SERVICES DEPARTMENT					9
	H55b	HUMAN SERVICES SOS					-
	H55c	HUMAN SERVICES MSOP					-
	H58	CHILDREN, YOUTH AND FAMILIES					-
	H60	MN INSURANCE MARKETPLACE					2
	H75	VETERANS AFFAIRS DEPARTMENT					-
	H7B	MEDICAL PRACTICE BOARD					3
	H7C	NURSING BOARD					-
	H7D	PHARMACY BOARD					1
	H7F	DENTISTRY BOARD					8
	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					1
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES					1
	H9G	OMBUDSMAN MH/DD					3
	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					1
	J63	BOARD OF CIVIL LEGAL AID					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Accounting & Procurement Accounting Transactions	Sum Percent	Net Administrative Expenditures by Agency	Leases
			21.4	21.5	21.7	22.2	22.5
Schedule No.	DP#	Name	Human Resources	Financial Management and Reporting	Operational Excellence	Government & Citizen Services	Real Estate and Construction Services - Leasing
	J65	SUPREME COURT					10
	J68	TAX COURT					1
	J70	JUDICIAL STANDARDS BOARD					1
	L10	LEGISLATURE COORDINATING COMM					-
	L11	SENATE					-
	L12	HOUSE					-
	L49	LEGISLATIVE AUDITOR					1
	P01	MILITARY AFFAIRS DEPARTMENT					1
	P07	PUBLIC SAFETY DEPARTMENT					116
	P08	OMBUDSPERSON FOR CORRECTIONS					1
	P78	CORRECTIONS DEPARTMENT					32
	P80	CANNABIS EXPUNGEMENT BOARD					4
	P82	CLEMENCY REVIEW COMMISSION					-
	P7T	PEACE OFFICERS BOARD (POST)					2
	P9E	SENTENCING GUIDELINES COMM					1
	R28	MINN CONSERVATION CORPS					-
	R29	NATURAL RESOURCES DEPARTMENT					57
	R32	POLLUTION CONTROL AGENCY					7
	R9P	WATER AND SOIL RESOURCES BOARD					5
	T79	TRANSPORTATION DEPARTMENT					12
	T9B	METROPOLITAN COUNCIL/TRANSPORT					-
	O	OTHER					24
		Total	1.13%	683,255	1.13%	\$ 5,590,891	639
		Source	1.13%	683,255	1.13%	\$ 5,590,891	639
		Difference (Total - Source)	0.00%	-	0.00%	-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent
			22.7	22.8	22.10	22.12	22.13
Schedule							
No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan
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			Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent
			22.7	22.8	22.10	22.12	22.13
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology	-	35	\$	-	0.006%
G46-6.3	G46-6.3	IT Spend	-	-		-	0.000%
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)	-	-		-	0.001%
G46-6.5	G46-6.5	MnIT - Non allocable	-	-		-	0.000%
G10-8.2	G10-8.2	Minnesota Management & Budget	-	463		-	0.022%
G10-8.3	G10-8.3	Enterprise Communications & Planning	-	42		-	0.022%
G10-9.2	G10-9.2	Debt Management Division	-	51		-	0.000%
G10-9.3	G10-9.3	Debt Management	-	-		-	0.005%
G10-9.4	G10-9.4	Debt Management - Other	-	-		-	0.000%
G10-10.2	G10-10.2	MMB - Budget Division	-	23		-	0.014%
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-		-	0.000%
G10-10.4	G10-10.4	Budget Operations and Planning	-	-		-	0.000%
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-		-	0.000%
G10-11.2	G10-11.2	MMB - Accounting Division	-	-		-	0.063%
G10-11.3	G10-11.3	Central Payroll	-	-		-	0.000%
G10-11.4	G10-11.4	Accounting Services	-	88		-	0.000%
G10-11.5	G10-11.5	Financial Reporting	-	-		-	0.000%
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-		-	0.000%
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-		-	0.000%
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	9		-	0.004%
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-		-	0.000%
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-		-	0.000%
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-		-	0.000%
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-		-	0.000%
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-		-	0.000%
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-		-	0.000%
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	48		-	0.000%
G10-13.3	G10-13.3	Personnel Administration	-	-		-	0.046%
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-		-	0.000%
G45-14.2	G45-14.2	Mediation Services	-	39		-	0.000%
G45-14.3	G45-14.3	Mediation Services	-	24		-	0.006%
G45-14.4	G45-14.4	Mediation/Representation	-	-		-	0.000%
L49-15.2	L49-15.2	Legislative Auditor	-	213		-	0.088%
L49-15.3	L49-15.3	Financial Audits	-	-		-	0.000%
L49-15.4	L49-15.4	Program Audits	-	-		-	0.000%
L49-15.5	L49-15.5	Single Audits	-	-		-	0.000%
L49-15.6	L49-15.6	Audit Comm	-	-		-	0.000%
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-		-	0.000%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Exhibit D - Allocation Statistics			Dollars					
			Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	of Grants received	Sum Percent	
			22.7	22.8	22.10	22.12	22.13	
Schedule	No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability
L49-15.8	L49-15.8		Financial Audit- Art	-	-	-		0.000%
L49-15.9	L49-15.9		Financial Audit- Clean Water	-	-	-		0.000%
L49-15.10	L49-15.10		Financial Audit- Parks & Trails	-	-	-		0.000%
L49-15.11	L49-15.11		Program Audit- Outdoors					
L49-15.12	L49-15.12		Program Audit- Art					
L49-15.13	L49-15.13		Program Audit- Clean Water					
L49-15.14	L49-15.14		Program Audit- Parks & Trails					
0.0	0.0							
	99YYY		Consumer Agencies					
	B04		AGRICULTURE DEPARTMENT	8,304	9,291	161,811	\$ 18,178,714	1.103%
	B10		CANNABIS MANAGEMENT OFFICE	-	683	8,898	-	0.121%
	B11		COSMETOLOGIST EXAMINERS BOARD	-	179	13,230	-	0.030%
	B13		COMMERCE DEPARTMENT	3,216	15,914	250,926	238,980,744	0.775%
	B14		ANIMAL HEALTH BOARD	-	869	1,969	-	0.110%
	B15		BARBER EXAMINERS BOARD	-	87	5,292	-	0.003%
	B20		EXPLORE MINNESOTA TOURISM	-	889	9,179	6,635,676	0.080%
	B22		EMPLOYMENT & ECONOMIC DEVELOP	27,051	56,152	3,641	581,688,129	2.691%
	B24		PUBLIC FACILITIES AUTHORITY	-	658	-	198,208,717	0.025%
	B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	0.000%
	B26		CLIMATE INNOVN FINANCE AUTHRTY	-	91	-	-	0.009%
	B34		HOUSING FINANCE AGENCY	-	1,556	14,406	-	0.530%
	B41		WORKERS' COMP COURT OF APPEALS	-	72	340	-	0.015%
	B42		LABOR AND INDUSTRY DEPARTMENT	-	3,029	131,072	5,128,440	0.828%
	B43		IRON RANGE RESOURCES	343,343	1,007	-	72,366,252	0.061%
	B7E		ARCHITECTURE, ENGINEERING BD	-	275	1,212	-	0.009%
	B7G		COMBATIVE SPORTS COMMISSION	-	-	-	-	0.000%
	B7P		ACCOUNTANCY BOARD	-	94	9,634	-	0.009%
	B7S		PRIVATE DETECTIVES BOARD	-	40	-	-	0.005%
	B82		PUBLIC UTILITIES COMMISSION	-	238	8,795	-	0.365%
	B9D		AMATEUR SPORTS COMMISSION	804,946	2	-	-	0.002%
	B9V		AGRICULTURE UTILIZATION RESRCH	-	-	-	-	0.000%
	E25		PERPICH CTR FOR ARTS EDUCATION	176,361	787	-	-	0.092%
	E26		MN STATE COLLEGES/UNIVERSITIES	-	-	2,955	1,608,549	18.523%
	E37		EDUCATION DEPARTMENT	-	5,797	18,992	323,352,163	0.782%
	E39		PROF EDUCATOR LICENSING STD BD	-	377	20,514	7,556,185	0.034%
	E40		HISTORICAL SOCIETY	1,266,548	1	-	-	0.000%
	E44		MINNESOTA STATE ACADEMIES	424,709	1,511	-	-	0.358%
	E50		ARTS BOARD	-	2,860	27	56,115,437	0.042%
	E60		OFFICE OF HIGHER EDUCATION	-	1,331	28,089	15,199,205	0.174%
	E77		ZOOLOGICAL BOARD	667,916	1,692	-	-	0.527%
	E81		UNIVERSITY OF MINNESOTA	-	46	-	-	0.000%
	E95		HUMANITIES COMMISSION	-	-	-	-	0.000%
	E97		SCIENCE MUSEUM	-	2	-	-	0.000%
	E9W		HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0.002%
	G02		ADMINISTRATION DEPARTMENT	-	7,822	29,557	26,689,472	1.056%
	G03		LOTTERY	-	-	2,275	-	0.202%
	G05		RACING COMMISSION	-	214	-	172,003	0.064%
	G06		ATTORNEY GENERAL	-	1,919	45,647	-	0.599%
	G09		GAMBLING CONTROL BOARD	-	51	2,072	-	0.061%
	G10		MINNESOTA MANAGEMENT & BUDGET	-	1,093	179,404	-	0.352%
	G17		HUMAN RIGHTS DEPARTMENT	-	245	16,966	-	0.077%
	G19		INDIAN AFFAIRS COUNCIL	-	214	29	623,462	0.013%
	G38		INVESTMENT BOARD	-	357	205	-	0.060%
	G39		GOVERNORS OFFICE	-	148	1,166	-	0.093%
	G45		MEDIATION SERVICES DEPARTMENT	-	288	728	-	0.017%
	G46		MN.IT	-	8,675	2,876	-	4.394%
	G53		SECRETARY OF STATE	-	1,467	40,380	-	0.207%

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			Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Dollars of Grants received	Sum Percent
			22.7	22.8	22.10	22.12	22.13
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability
	G61	OFFICE OF STATE AUDITOR	-	1,222	280	-	0.131%
	G62	MINN STATE RETIREMENT SYSTEM	145,147	534	396,839	-	0.189%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	492	525,922	-	0.158%
	G67	REVENUE DEPARTMENT	-	2,502	2,493,485	3,154,223	2.121%
	G69	TEACHERS RETIREMENT ASSOC	-	701	321,743	-	0.125%
	G70	MN SECURE CHOICE	-	37	-	-	0.002%
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	0.000%
	G92	OMBUDSPERSON FOR FAMILIES	-	102	263	-	0.007%
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	49	-	-	0.002%
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	0.000%
	G9J	CAMPAIGN FINANCE BOARD	-	97	13,926	-	0.011%
	G9K	ADMINISTRATIVE HEARINGS	-	611	89,966	-	0.109%
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	155	-	-	0.007%
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	102	401	-	0.008%
	G9N	ASIAN PACIFIC COUNCIL	-	152	195	-	0.004%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	-	118	-	-	0.005%
	G9Q	MMB DEBT SERVICE	-	-	-	-	0.000%
	G9R	MMB NON-OPERATING	-	2	-	-	0.000%
	G9V	RARE DISEASE ADVISORY COUNCIL	-	52	-	-	0.004%
	G9X	CAPITOL AREA ARCHITECT	-	40	79	-	0.005%
	G9Y	MN STATE COUNCIL ON DISABILITY	-	273	2,474	-	0.013%
	GPR	PAYROLL CLEARING	-	-	-	-	0.000%
	H12	HEALTH DEPARTMENT	-	17,392	434,668	299,206,284	3.378%
	H51	DIRECT CARE AND TREATMENT	-	604	-	-	4.038%
	H55	HUMAN SERVICES DEPARTMENT	2,970,629	12,145	686,676	519,632,725	3.470%
	H55b	HUMAN SERVICES SOS	-	9,247	-	-	4.429%
	H55c	HUMAN SERVICES MSOP	-	2,135	-	-	0.713%
	H58	CHILDREN, YOUTH AND FAMILIES	-	137	-	-	0.882%
	H60	MN INSURANCE MARKETPLACE	-	173	97,715	4,537,093	0.308%
	H75	VETERANS AFFAIRS DEPARTMENT	1,499,790	13,483	16,210	196,991	2.941%
	H7B	MEDICAL PRACTICE BOARD	-	235	30,684	-	0.025%
	H7C	NURSING BOARD	-	246	74,640	-	0.051%
	H7D	PHARMACY BOARD	-	188	19,679	-	0.035%
	H7F	DENTISTRY BOARD	-	290	6,187	-	0.022%
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	48	3,863	-	0.007%
	H7J	OPTOMETRY BOARD	-	35	1,779	-	0.003%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	73	9,729	-	0.005%
	H7L	SOCIAL WORK BOARD	-	148	15,285	-	0.016%
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	61	2,619	-	0.003%
	H7Q	PODIATRIC MEDICINE	-	36	312	-	0.001%
	H7R	VETERINARY MEDICINE BOARD	-	18	3,192	-	0.002%
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	53	1,423	1,587,381	0.003%
	H7U	DIETETICS & NUTRITION PRACTICE	-	81	2,379	-	0.002%
	H7V	PSYCHOLOGY BOARD	-	141	6,785	-	0.021%
	H7W	PHYSICAL THERAPY BOARD	-	65	6,748	-	0.005%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	130	11,503	-	0.008%
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	76	2,502	-	0.003%
	H8A	FOSTER YOUTH OMBUDPERSON	-	127	-	-	0.007%
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	-	215	545	2,040,843	0.016%
	H9G	OMBUDSMAN MH/DD	-	209	2,197	-	0.032%
	J33	TRIAL COURTS	-	4,609	35,623	-	3.624%
	J40	STATE COMPETENCY ATTAINMENT BD	-	80	243	-	0.051%
	J50	STATE GUARDIAN AD LITEM	-	152	123	-	0.398%
	J52	PUBLIC DEFENSE BOARD	-	814	-	-	1.192%
	J58	COURT OF APPEALS	-	34	5,285	-	0.112%
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-	-	0.000%
	J63	BOARD OF CIVIL LEGAL AID	-	-	-	-	0.002%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Exhibit D - Allocation Statistics			Postage Revolving Fund Charges - FY (Actual)			Dollars of Grants received	
			Sqft of Agencies Using System	Purchase Order Transactions			Sum Percent
			22.7	22.8	22.10	22.12	22.13
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Grants Management	Enterprise Sustainability
	J65	SUPREME COURT	-	2,062	34,151	500,000	0.713%
	J68	TAX COURT	-	75	413	-	0.012%
	J70	JUDICIAL STANDARDS BOARD	-	34	-	-	0.004%
	L10	LEGISLATURE COORDINATING COMM	-	19	-	-	0.182%
	L11	SENATE	-	-	-	-	0.362%
	L12	HOUSE	-	-	704	-	0.000%
	L49	LEGISLATIVE AUDITOR	-	-	574	-	0.004%
	P01	MILITARY AFFAIRS DEPARTMENT	5,665,998	17,964	-	-	0.626%
	P07	PUBLIC SAFETY DEPARTMENT	20,360	22,727	6,659,785	170,070,966	3.892%
	P08	OMBUDSPERSON FOR CORRECTIONS	-	122	427	-	0.009%
	P78	CORRECTIONS DEPARTMENT	7,483,042	24,369	13,539	6,235,909	6.673%
	P80	CANNABIS EXPUNGEMENT BOARD	-	148	-	-	0.022%
	P82	CLEMENCY REVIEW COMMISSION	-	110	1,095	-	0.003%
	P7T	PEACE OFFICERS BOARD (POST)	-	254	2,018	-	0.020%
	P9E	SENTENCING GUIDELINES COMM	-	28	24	-	0.009%
	R28	MINN CONSERVATION CORPS	-	-	-	-	0.000%
	R29	NATURAL RESOURCES DEPARTMENT	3,054,669	68,419	453,894	207,345,465	7.553%
	R32	POLLUTION CONTROL AGENCY	25,198	5,141	51,391	179,713,334	1.903%
	R9P	WATER AND SOIL RESOURCES BOARD	-	2,974	1,992	77,254,798	0.533%
	T79	TRANSPORTATION DEPARTMENT	6,567,586	130,687	110,855	174,180,767	13.874%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	38	-	-	0.000%
	O	OTHER	1,544,698	-	45,032	-	0.000%
		Total	32,699,511	474,950	\$ 13,712,348	\$ 3,198,159,927	99.88%
		Source	32,699,511	474,950	\$ 13,712,348	\$ 3,198,159,927	99.88%
		Difference (Total - Source)	-	-	-	-	0.00%

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			IT Central Serv Revenue	IT Central Serv Revenue	Sum Percent	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	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			IT Central Serv Revenue	IT Central Serv Revenue	Sum Percent	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	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend	\$	-			
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)		-			
G46-6.5	G46-6.5	MnIT - Non allocable		-			
G10-8.2	G10-8.2	Minnesota Management & Budget	10,788	\$ 10,788	10,788		
G10-8.3	G10-8.3	Enterprise Communications & Planning	227,207	227,207	227,207	\$ 3,213,180	
G10-9.2	G10-9.2	Debt Management Division	-	-	-	783,557	1,971
G10-9.3	G10-9.3	Debt Management	50,555	50,555	50,555		
G10-9.4	G10-9.4	Debt Management - Other	-	-	-		
G10-10.2	G10-10.2	MMB - Budget Division	3,147	3,147	3,147	2,256,102	1,153
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-		
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-		
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-		
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	7,633,935	3,625
G10-11.3	G10-11.3	Central Payroll	4,529	4,529	4,529		
G10-11.4	G10-11.4	Accounting Services	21,811	21,811	21,811		
G10-11.5	G10-11.5	Financial Reporting	4,301	4,301	4,301		
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-		
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration	10,689,969	10,689,969	10,689,969	12,421,650	3,102
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	1,033,980	1,033,980	1,033,980		
G10-12.5	G10-12.5	Personnel Operations and System Support	721,605	721,605	721,605		
G10-12.6	G10-12.6	Budget Service - Computer Operations	193	193	193		
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-		
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	6,578,993	2,004
G10-13.3	G10-13.3	Personnel Administration	15,756	15,756	15,756		
G10-13.5	G10-13.5	Employee Relations - Non Allocable	-	-	-		
G45-14.2	G45-14.2	Mediation Services	51,767	51,767	51,767		1,774
G45-14.3	G45-14.3	Mediation Services	-	-	-		
G45-14.4	G45-14.4	Mediation/Representation	-	-	-		
L49-15.2	L49-15.2	Legislative Auditor	67,067	67,067	67,067		6,415
L49-15.3	L49-15.3	Financial Audits	-	-	-		
L49-15.4	L49-15.4	Program Audits	-	-	-		
L49-15.5	L49-15.5	Single Audits	-	-	-		
L49-15.6	L49-15.6	Audit Comm	-	-	-		
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	IT Central Serv Revenue	Sum Percent	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	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlr IC&A)
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	7,773,878	7,773,878	7,773,878		457,371
	B10	CANNABIS MANAGEMENT OFFICE	2,818,787	2,818,787	2,818,787		25,317
	B11	COSMETOLOGIST EXAMINERS BOARD	425,015	425,015	425,015		25,591
	B13	COMMERCE DEPARTMENT	7,933,895	7,933,895	7,933,895		720,230
	B14	ANIMAL HEALTH BOARD	640,738	640,738	640,738		32,599
	B15	BARBER EXAMINERS BOARD	23,079	23,079	23,079		5,569
	B20	EXPLORE MINNESOTA TOURISM	1,015,330	1,015,330	1,015,330		22,946
	B22	EMPLOYMENT & ECONOMIC DEVELOP	65,982,424	65,982,424	65,982,424		5,970,216
	B24	PUBLIC FACILITIES AUTHORITY	296,734	296,734	296,734		18,886
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		2
	B26	CLIMATE INNOVN FINANCE AUTHRTY	20,986	20,986	20,986		2,411
	B34	HOUSING FINANCE AGENCY	357,493	357,493	357,493		142,729
	B41	WORKERS' COMP COURT OF APPEALS	44,822	44,822	44,822		2,349
	B42	LABOR AND INDUSTRY DEPARTMENT	7,804,754	7,804,754	7,804,754		675,044
	B43	IRON RANGE RESOURCES	156,229	156,229	156,229		45,534
	B7E	ARCHITECTURE, ENGINEERING BD	43,228	43,228	43,228		14,611
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-		3
	B7P	ACCOUNTANCY BOARD	33,501	33,501	33,501		10,570
	B7S	PRIVATE DETECTIVES BOARD	152,394	152,394	152,394		1,645
	B82	PUBLIC UTILITIES COMMISSION	638,818	638,818	638,818		161,697
	B9D	AMATEUR SPORTS COMMISSION	-	-	-		556
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-		31
	E25	PERPICH CTR FOR ARTS EDUCATION	561,799	561,799	561,799		29,599
	E26	MN STATE COLLEGES/UNIVERSITIES	5,960,057	5,960,057	5,960,057		3,059,099
	E37	EDUCATION DEPARTMENT	22,152,499	22,152,499	22,152,499		917,796
	E39	PROF EDUCATOR LICENSING STD BD	641,406	641,406	641,406		16,380
	E40	HISTORICAL SOCIETY	131,905	131,905	131,905		701
	E44	MINNESOTA STATE ACADEMIES	952,786	952,786	952,786		59,921
	E50	ARTS BOARD	381,045	381,045	381,045		33,955
	E60	OFFICE OF HIGHER EDUCATION	5,945,828	5,945,828	5,945,828		83,531
	E77	ZOOLOGICAL BOARD	1,524,728	1,524,728	1,524,728		134,109
	E81	UNIVERSITY OF MINNESOTA	899,203	899,203	899,203		12,758
	E95	HUMANITIES COMMISSION	-	-	-		288
	E97	SCIENCE MUSEUM	-	-	-		176
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-		211
	G02	ADMINISTRATION DEPARTMENT	7,497,363	7,497,363	7,497,363		674,391
	G03	LOTTERY	127,419	127,419	127,419		9,529
	G05	RACING COMMISSION	94,030	94,030	94,030		21,683
	G06	ATTORNEY GENERAL	196,724	196,724	196,724		59,568
	G09	GAMBLING CONTROL BOARD	427,276	427,276	427,276		6,584
	G10	MINNESOTA MANAGEMENT & BUDGET	11,339,884	11,339,884	11,339,884		98,805
	G17	HUMAN RIGHTS DEPARTMENT	1,111,910	1,111,910	1,111,910		9,891
	G19	INDIAN AFFAIRS COUNCIL	38,395	38,395	38,395		5,382
	G38	INVESTMENT BOARD	53,503	53,503	53,503		14,163
	G39	GOVERNORS OFFICE	376,950	376,950	376,950		8,790
	G45	MEDIATION SERVICES DEPARTMENT	379,436	379,436	379,436		6,475
	G46	MN.IT	-	-	-		594,691
	G53	SECRETARY OF STATE	475,846	475,846	475,846		74,458

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	IT Central Serv Revenue	Sum Percent	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	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)
	G61	OFFICE OF STATE AUDITOR	29,935	29,935	29,935		20,396
	G62	MINN STATE RETIREMENT SYSTEM	80,940	80,940	80,940		163,951
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	133,763	133,763	133,763		331,311
	G67	REVENUE DEPARTMENT	37,296,644	37,296,644	37,296,644		90,460
	G69	TEACHERS RETIREMENT ASSOC	164,242	164,242	164,242		168,182
	G70	MN SECURE CHOICE	11,820	11,820	11,820		689
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-		3,167,788
	G92	OMBUDSPERSON FOR FAMILIES	46,688	46,688	46,688		3,001
	G93	OMBUD AMERICAN INDIAN FAMILIES	70,663	70,663	70,663		1,657
	G96	UNIFORM LAWS COMMISSION	-	-	-		88
	G9J	CAMPAIGN FINANCE BOARD	211,425	211,425	211,425		8,163
	G9K	ADMINISTRATIVE HEARINGS	1,763,343	1,763,343	1,763,343		36,397
	G9L	COUNCIL FOR MINNESOTANS OF AFR	55,881	55,881	55,881		2,581
	G9M	MINNESOTA COUNCIL ON LATINO AF	33,528	33,528	33,528		2,479
	G9N	ASIAN PACIFIC COUNCIL	25,919	25,919	25,919		3,087
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	10,729	10,729	10,729		1,835
	G9Q	MMB DEBT SERVICE	-	-	-		12,291
	G9R	MMB NON-OPERATING	-	-	-		7,034,313
	G9V	RARE DISEASE ADVISORY COUNCIL	6,337	6,337	6,337		1,778
	G9X	CAPITOL AREA ARCHITECT	18,482	18,482	18,482		1,653
	G9Y	MN STATE COUNCIL ON DISABILITY	209,454	209,454	209,454		5,562
	GPR	PAYROLL CLEARING	-	-	-		208
	H12	HEALTH DEPARTMENT	47,306,196	47,306,196	47,306,196		1,050,513
	H51	DIRECT CARE AND TREATMENT	-	-	-		1,295
	H55	HUMAN SERVICES DEPARTMENT	205,838,097	205,838,097	205,838,097		14,334,782
	H55b	HUMAN SERVICES SOS	-	-	-		799,490
	H55c	HUMAN SERVICES MSOP	-	-	-		85,860
	H58	CHILDREN, YOUTH AND FAMILIES	-	-	-		502
	H60	MN INSURANCE MARKETPLACE	1,597,947	1,597,947	1,597,947		15,828
	H75	VETERANS AFFAIRS DEPARTMENT	11,464,887	11,464,887	11,464,887		473,405
	H7B	MEDICAL PRACTICE BOARD	790,148	790,148	790,148		22,310
	H7C	NURSING BOARD	978,192	978,192	978,192		23,474
	H7D	PHARMACY BOARD	1,868,525	1,868,525	1,868,525		19,036
	H7F	DENTISTRY BOARD	195,991	195,991	195,991		19,292
	H7H	CHIROPRACTIC EXAMINERS BOARD	63,986	63,986	63,986		5,061
	H7J	OPTOMETRY BOARD	18,273	18,273	18,273		3,951
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	177,241	177,241	177,241		8,266
	H7L	SOCIAL WORK BOARD	213,391	213,391	213,391		18,292
	H7M	MARRIAGE AND FAMILY THERAPY BD	45,444	45,444	45,444		5,948
	H7Q	PODIATRIC MEDICINE	16,303	16,303	16,303		2,613
	H7R	VETERINARY MEDICINE BOARD	47,630	47,630	47,630		5,805
	H7S	EMERGENCY MEDICAL SERVICES OFF	190,698	190,698	190,698		4,005
	H7U	DIETETICS & NUTRITION PRACTICE	16,673	16,673	16,673		5,922
	H7V	PSYCHOLOGY BOARD	193,973	193,973	193,973		12,726
	H7W	PHYSICAL THERAPY BOARD	69,441	69,441	69,441		7,581
	H7X	BEHAVIORAL HEALTH & THERAPY BD	154,450	154,450	154,450		15,956
	H7Y	OCCUPATIONAL THERAPY PRACT BD	46,936	46,936	46,936		7,323
	H8A	FOSTER YOUTH OMBUDPERSON	48,444	48,444	48,444		2,224
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	48,373	48,373	48,373		4,157
	H9G	OMBUDSMAN MH/DD	185,370	185,370	185,370		4,142
	J33	TRIAL COURTS	110,265	110,265	110,265		1,801,010
	J40	STATE COMPETENCY ATTAINMENT BD	11,948	11,948	11,948		2,328
	J50	STATE GUARDIAN AD LITEM	(13)	(13)	(13)		25,530
	J52	PUBLIC DEFENSE BOARD	104,086	104,086	104,086		62,335
	J58	COURT OF APPEALS	-	-	-		4,970
	J61	APPELLATE COUNSEL & TRG OFFICE	-	-	-		8
	J63	BOARD OF CIVIL LEGAL AID	-	-	-		14

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	IT Central Serv Revenue	Sum Percent	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	Accessibility	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)
	J65	SUPREME COURT	1,614,033	1,614,033	1,614,033		91,177
	J68	TAX COURT	343,007	343,007	343,007		2,876
	J70	JUDICIAL STANDARDS BOARD	2,055	2,055	2,055		2,355
	L10	LEGISLATURE COORDINATING COMM	222,717	222,717	222,717		46,567
	L11	SENATE	-	-	-		2,090
	L12	HOUSE	-	-	-		2,009
	L49	LEGISLATIVE AUDITOR	0	0	0		695
	P01	MILITARY AFFAIRS DEPARTMENT	1,352,829	1,352,829	1,352,829		547,988
	P07	PUBLIC SAFETY DEPARTMENT	92,534,357	92,534,357	92,534,357		4,497,432
	P08	OMBUDSPERSON FOR CORRECTIONS	26,147	26,147	26,147		2,814
	P78	CORRECTIONS DEPARTMENT	51,605,829	51,605,829	51,605,829		687,804
	P80	CANNABIS EXPUNGEMENT BOARD	240,275	240,275	240,275		2,119
	P82	CLEMENCY REVIEW COMMISSION	61,580	61,580	61,580		2,589
	P7T	PEACE OFFICERS BOARD (POST)	632,148	632,148	632,148		10,623
	P9E	SENTENCING GUIDELINES COMM	144,377	144,377	144,377		2,431
	R28	MINN CONSERVATION CORPS	-	-	-		682
	R29	NATURAL RESOURCES DEPARTMENT	36,459,598	36,459,598	36,459,598		3,180,285
	R32	POLLUTION CONTROL AGENCY	19,679,040	19,679,040	19,679,040		446,340
	R9P	WATER AND SOIL RESOURCES BOARD	2,483,018	2,483,018	2,483,018		127,382
	T79	TRANSPORTATION DEPARTMENT	77,763,992	77,763,992	77,763,992		19,877,216
	T9B	METROPOLITAN COUNCIL/TRANSPORT	513,334	513,334	513,334		95,835
	O	OTHER	7,757,750	7,757,750	7,757,750		1,730
		Total	\$ 775,743,546	\$ 775,743,546	775,743,546	\$ 32,887,417	73,833,748
		Source	\$ 775,743,546	\$ 775,743,546	775,743,546	\$ 32,887,417	73,833,748
		Difference (Total - Source)	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule							
No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule							Budget Operations and Planning
No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division	\$	-			
G10-9.3	G10-9.3	Debt Management		783,557	\$	-	
G10-9.4	G10-9.4	Debt Management - Other		-		-	
G10-10.2	G10-10.2	MMB - Budget Division			\$	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)				1,926,180	
G10-10.4	G10-10.4	Budget Operations and Planning				329,922	
G10-10.5	G10-10.5	Budget Division - Non Allocable				-	
G10-11.2	G10-11.2	MMB - Accounting Division					3,625
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					3,102
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					2,004
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					1,774
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					6,415
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
L49-15.8	L49-15.8	Financial Audit- Art		-			-
L49-15.9	L49-15.9	Financial Audit- Clean Water		-			-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-			-
L49-15.11	L49-15.11	Program Audit- Outdoors		-			
L49-15.12	L49-15.12	Program Audit- Art		-			
L49-15.13	L49-15.13	Program Audit- Clean Water		-			
L49-15.14	L49-15.14	Program Audit- Parks & Trails		-			
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		126,559,050		457,371	13,513
	B10	CANNABIS MANAGEMENT OFFICE		-		25,317	999
	B11	COSMETOLOGIST EXAMINERS BOARD		-		25,591	101
	B13	COMMERCE DEPARTMENT		-		720,230	4,523
	B14	ANIMAL HEALTH BOARD		-		32,599	902
	B15	BARBER EXAMINERS BOARD		-		5,569	74
	B20	EXPLORE MINNESOTA TOURISM		-		22,946	1,211
	B22	EMPLOYMENT & ECONOMIC DEVELOP		-		5,970,216	10,778
	B24	PUBLIC FACILITIES AUTHORITY		80,264,414		18,886	788
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		2	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY		-		2,411	88
	B34	HOUSING FINANCE AGENCY		647,841,876		142,729	1,816
	B41	WORKERS' COMP COURT OF APPEALS		-		2,349	40
	B42	LABOR AND INDUSTRY DEPARTMENT		-		675,044	3,446
	B43	IRON RANGE RESOURCES		-		45,534	775
	B7E	ARCHITECTURE, ENGINEERING BD		-		14,611	46
	B7G	COMBATIVE SPORTS COMMISSION		-		3	3
	B7P	ACCOUNTANCY BOARD		-		10,570	46
	B7S	PRIVATE DETECTIVES BOARD		-		1,645	79
	B82	PUBLIC UTILITIES COMMISSION		-		161,697	74
	B9D	AMATEUR SPORTS COMMISSION		-		556	54
	B9V	AGRICULTURE UTILIZATION RESRCH		-		31	11
	E25	PERPICH CTR FOR ARTS EDUCATION		-		29,599	847
	E26	MN STATE COLLEGES/UNIVERSITIES		72,614,440		3,059,099	7,163
	E37	EDUCATION DEPARTMENT		1,625,633,188		917,796	12,037
	E39	PROF EDUCATOR LICENSING STD BD		-		16,380	197
	E40	HISTORICAL SOCIETY		-		701	81
	E44	MINNESOTA STATE ACADEMIES		-		59,921	1,974
	E50	ARTS BOARD		-		33,955	340
	E60	OFFICE OF HIGHER EDUCATION		10,591,110		83,531	2,258
	E77	ZOOLOGICAL BOARD		671,818		134,109	2,800
	E81	UNIVERSITY OF MINNESOTA		130,086,705		12,758	423
	E95	HUMANITIES COMMISSION		-		288	100
	E97	SCIENCE MUSEUM		-		176	36
	E9W	HIGHER ED FACILITIES AUTHORITY		-		211	6
	G02	ADMINISTRATION DEPARTMENT		531,135,764		674,391	3,789
	G03	LOTTERY		-		9,529	264
	G05	RACING COMMISSION		-		21,683	418
	G06	ATTORNEY GENERAL		-		59,568	741
	G09	GAMBLING CONTROL BOARD		-		6,584	93
	G10	MINNESOTA MANAGEMENT & BUDGET		-		98,805	1,864
	G17	HUMAN RIGHTS DEPARTMENT		-		9,891	181
	G19	INDIAN AFFAIRS COUNCIL		-		5,382	187
	G38	INVESTMENT BOARD		-		14,163	84
	G39	GOVERNORS OFFICE		-		8,790	148
	G45	MEDIATION SERVICES DEPARTMENT		-		6,475	55
	G46	MN.IT		40,888,957		594,691	7,424
	G53	SECRETARY OF STATE		-		74,458	612

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	G61	OFFICE OF STATE AUDITOR		-		20,396	287
	G62	MINN STATE RETIREMENT SYSTEM		-		163,951	187
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		-		331,311	376
	G67	REVENUE DEPARTMENT		-		90,460	3,171
	G69	TEACHERS RETIREMENT ASSOC		-		168,182	162
	G70	MN SECURE CHOICE		-		689	28
	G90	REVENUE INTERGOVT PAYMENTS		-		3,167,788	1,494
	G92	OMBUDSPERSON FOR FAMILIES		-		3,001	54
	G93	OMBUD AMERICAN INDIAN FAMILIES		-		1,657	56
	G96	UNIFORM LAWS COMMISSION		-		88	9
	G9J	CAMPAIGN FINANCE BOARD		-		8,163	178
	G9K	ADMINISTRATIVE HEARINGS		-		36,397	266
	G9L	COUNCIL FOR MINNESOTANS OF AFR		-		2,581	95
	G9M	MINNESOTA COUNCIL ON LATINO AF		-		2,479	74
	G9N	ASIAN PACIFIC COUNCIL		-		3,087	83
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		-		1,835	36
	G9Q	MMB DEBT SERVICE		-		12,291	1,121
	G9R	MMB NON-OPERATING		-		7,034,313	1,078
	G9V	RARE DISEASE ADVISORY COUNCIL		-		1,778	68
	G9X	CAPITOL AREA ARCHITECT		-		1,653	96
	G9Y	MN STATE COUNCIL ON DISABILITY		-		5,562	84
	GPR	PAYROLL CLEARING		-		208	-
	H12	HEALTH DEPARTMENT		-		1,050,513	19,266
	H51	DIRECT CARE AND TREATMENT		-		1,295	67
	H55	HUMAN SERVICES DEPARTMENT		-		14,334,782	14,164
	H55b	HUMAN SERVICES SOS		-		799,490	8,425
	H55c	HUMAN SERVICES MSOP		-		85,860	823
	H58	CHILDREN, YOUTH AND FAMILIES		-		502	456
	H60	MN INSURANCE MARKETPLACE		-		15,828	231
	H75	VETERANS AFFAIRS DEPARTMENT		-		473,405	10,184
	H7B	MEDICAL PRACTICE BOARD		-		22,310	127
	H7C	NURSING BOARD		-		23,474	104
	H7D	PHARMACY BOARD		-		19,036	247
	H7F	DENTISTRY BOARD		-		19,292	212
	H7H	CHIROPRACTIC EXAMINERS BOARD		-		5,061	90
	H7J	OPTOMETRY BOARD		-		3,951	73
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		-		8,266	89
	H7L	SOCIAL WORK BOARD		-		18,292	111
	H7M	MARRIAGE AND FAMILY THERAPY BD		-		5,948	73
	H7Q	PODIATRIC MEDICINE		-		2,613	83
	H7R	VETERINARY MEDICINE BOARD		-		5,805	70
	H7S	EMERGENCY MEDICAL SERVICES OFF		-		4,005	197
	H7U	DIETETICS & NUTRITION PRACTICE		-		5,922	67
	H7V	PSYCHOLOGY BOARD		-		12,726	123
	H7W	PHYSICAL THERAPY BOARD		-		7,581	73
	H7X	BEHAVIORAL HEALTH & THERAPY BD		-		15,956	103
	H7Y	OCCUPATIONAL THERAPY PRACT BD		-		7,323	61
	H8A	FOSTER YOUTH OMBUDPERSON		-		2,224	45
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES		-		4,157	146
	H9G	OMBUDSMAN MH/DD		-		4,142	52
	J33	TRIAL COURTS		-		1,801,010	12,158
	J40	STATE COMPETENCY ATTAINMENT BD		-		2,328	32
	J50	STATE GUARDIAN AD LITEM		-		25,530	664
	J52	PUBLIC DEFENSE BOARD		-		62,335	1,732
	J58	COURT OF APPEALS		-		4,970	69
	J61	APPELLATE COUNSEL & TRG OFFICE		-		8	8
	J63	BOARD OF CIVIL LEGAL AID		-		14	14

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	J65	SUPREME COURT		-		91,177	1,803
	J68	TAX COURT		-		2,876	45
	J70	JUDICIAL STANDARDS BOARD		-		2,355	104
	L10	LEGISLATURE COORDINATING COMM		-		46,567	725
	L11	SENATE		-		2,090	33
	L12	HOUSE		-		2,009	41
	L49	LEGISLATIVE AUDITOR		-		695	41
	P01	MILITARY AFFAIRS DEPARTMENT		-		547,988	1,114
	P07	PUBLIC SAFETY DEPARTMENT		-		4,497,432	26,446
	P08	OMBUDSPERSON FOR CORRECTIONS		-		2,814	31
	P78	CORRECTIONS DEPARTMENT		-		687,804	14,686
	P80	CANNABIS EXPUNGEMENT BOARD		-		2,119	49
	P82	CLEMENCY REVIEW COMMISSION		-		2,589	37
	P7T	PEACE OFFICERS BOARD (POST)		-		10,623	86
	P9E	SENTENCING GUIDELINES COMM		-		2,431	61
	R28	MINN CONSERVATION CORPS		-		682	53
	R29	NATURAL RESOURCES DEPARTMENT		541,940		3,180,285	35,432
	R32	POLLUTION CONTROL AGENCY		-		446,340	10,604
	R9P	WATER AND SOIL RESOURCES BOARD		-		127,382	7,243
	T79	TRANSPORTATION DEPARTMENT		2,553,515,000		19,877,216	27,892
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-		95,835	192
	O	OTHER		4,724,854,920		1,730	1
		Total	\$	783,557	\$	2,256,102	289,932
		Source	\$	783,557	\$	2,256,102	289,932
		Difference (Total - Source)		-		-	-

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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule							
No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	\$	-			
G10-11.3	G10-11.3	Central Payroll		2,007,869			
G10-11.4	G10-11.4	Accounting Services		3,005,057			
G10-11.5	G10-11.5	Financial Reporting		2,568,737			
G10-11.6	G10-11.6	Financial Reporting - Single Audit		52,272			
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-			
G10-12.2	G10-12.2	MMB I.T - Management and Administration			3,102	3,102	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			2,004	2,004	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		0.00%	1,774	1,774	\$ -
G45-14.3	G45-14.3	Mediation Services		0.01%			-
G45-14.4	G45-14.4	Mediation/Representation		0.00%			-
L49-15.2	L49-15.2	Legislative Auditor		0.09%	6,415	6,415	-
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%			-

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule							Financial Reporting - Single
No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Audit
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					-
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		1.10%	457,371	457,371	24,288,305
	B10	CANNABIS MANAGEMENT OFFICE		0.12%	25,317	25,317	-
	B11	COSMETOLOGIST EXAMINERS BOARD		0.03%	25,591	25,591	-
	B13	COMMERCE DEPARTMENT		0.78%	720,230	720,230	288,751,819
	B14	ANIMAL HEALTH BOARD		0.11%	32,599	32,599	791,712
	B15	BARBER EXAMINERS BOARD		0.00%	5,569	5,569	-
	B20	EXPLORE MINNESOTA TOURISM		0.08%	22,946	22,946	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP		2.69%	5,970,216	5,970,216	1,699,042,382
	B24	PUBLIC FACILITIES AUTHORITY		0.02%	18,886	18,886	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%	2	2	-
	B26	CLIMATE INNOVN FINANCE AUTHRTY		0.01%	2,411	2,411	-
	B34	HOUSING FINANCE AGENCY		0.53%	142,729	142,729	-
	B41	WORKERS' COMP COURT OF APPEALS		0.01%	2,349	2,349	-
	B42	LABOR AND INDUSTRY DEPARTMENT		0.83%	675,044	675,044	5,901,315
	B43	IRON RANGE RESOURCES		0.06%	45,534	45,534	795,656
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%	14,611	14,611	-
	B7G	COMBATIVE SPORTS COMMISSION		0.00%	3	3	-
	B7P	ACCOUNTANCY BOARD		0.01%	10,570	10,570	-
	B7S	PRIVATE DETECTIVES BOARD		0.00%	1,645	1,645	-
	B82	PUBLIC UTILITIES COMMISSION		0.37%	161,697	161,697	-
	B9D	AMATEUR SPORTS COMMISSION		0.00%	556	556	-
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%	31	31	-
	E25	PERPICH CTR FOR ARTS EDUCATION		0.09%	29,599	29,599	-
	E26	MN STATE COLLEGES/UNIVERSITIES		18.52%	3,059,099	3,059,099	658,555,320
	E37	EDUCATION DEPARTMENT		0.78%	917,796	917,796	1,088,856,701
	E39	PROF EDUCATOR LICENSING STD BD		0.03%	16,380	16,380	-
	E40	HISTORICAL SOCIETY		0.00%	701	701	-
	E44	MINNESOTA STATE ACADEMIES		0.36%	59,921	59,921	-
	E50	ARTS BOARD		0.04%	33,955	33,955	944,709
	E60	OFFICE OF HIGHER EDUCATION		0.17%	83,531	83,531	-
	E77	ZOOLOGICAL BOARD		0.53%	134,109	134,109	244,289
	E81	UNIVERSITY OF MINNESOTA		0.00%	12,758	12,758	-
	E95	HUMANITIES COMMISSION		0.00%	288	288	-
	E97	SCIENCE MUSEUM		0.00%	176	176	-
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%	211	211	-
	G02	ADMINISTRATION DEPARTMENT		1.06%	674,391	674,391	4,115,529
	G03	LOTTERY		0.20%	9,529	9,529	-
	G05	RACING COMMISSION		0.06%	21,683	21,683	-
	G06	ATTORNEY GENERAL		0.60%	59,568	59,568	2,879,424
	G09	GAMBLING CONTROL BOARD		0.06%	6,584	6,584	-
	G10	MINNESOTA MANAGEMENT & BUDGET		0.35%	98,805	98,805	-
	G17	HUMAN RIGHTS DEPARTMENT		0.08%	9,891	9,891	-
	G19	INDIAN AFFAIRS COUNCIL		0.01%	5,382	5,382	-
	G38	INVESTMENT BOARD		0.06%	14,163	14,163	-
	G39	GOVERNORS OFFICE		0.09%	8,790	8,790	-
	G45	MEDIATION SERVICES DEPARTMENT		0.02%	6,475	6,475	-
	G46	MN.IT		4.39%	594,691	594,691	-
	G53	SECRETARY OF STATE		0.21%	74,458	74,458	2,712,756

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	G61	OFFICE OF STATE AUDITOR		0.13%	20,396	20,396	-
	G62	MINN STATE RETIREMENT SYSTEM		0.19%	163,951	163,951	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.16%	331,311	331,311	-
	G67	REVENUE DEPARTMENT		2.12%	90,460	90,460	-
	G69	TEACHERS RETIREMENT ASSOC		0.12%	168,182	168,182	-
	G70	MN SECURE CHOICE		0.00%	689	689	-
	G90	REVENUE INTERGOVT PAYMENTS		0.00%	3,167,788	3,167,788	-
	G92	OMBUDSPERSON FOR FAMILIES		0.01%	3,001	3,001	-
	G93	OMBUD AMERICAN INDIAN FAMILIES		0.00%	1,657	1,657	-
	G96	UNIFORM LAWS COMMISSION		0.00%	88	88	-
	G9J	CAMPAIGN FINANCE BOARD		0.01%	8,163	8,163	-
	G9K	ADMINISTRATIVE HEARINGS		0.11%	36,397	36,397	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR		0.01%	2,581	2,581	-
	G9M	MINNESOTA COUNCIL ON LATINO AF		0.01%	2,479	2,479	-
	G9N	ASIAN PACIFIC COUNCIL		0.00%	3,087	3,087	-
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		0.00%	1,835	1,835	-
	G9Q	MMB DEBT SERVICE		0.00%	12,291	12,291	-
	G9R	MMB NON-OPERATING		0.00%	7,034,313	7,034,313	6,620,002
	G9V	RARE DISEASE ADVISORY COUNCIL		0.00%	1,778	1,778	-
	G9X	CAPITOL AREA ARCHITECT		0.00%	1,653	1,653	-
	G9Y	MN STATE COUNCIL ON DISABILITY		0.01%	5,562	5,562	-
	GPR	PAYROLL CLEARING		0.00%	208	208	-
	H12	HEALTH DEPARTMENT		3.38%	1,050,513	1,050,513	424,128,333
	H51	DIRECT CARE AND TREATMENT		4.04%	1,295	1,295	-
	H55	HUMAN SERVICES DEPARTMENT		3.47%	14,334,782	14,334,782	15,018,761,655
	H55b	HUMAN SERVICES SOS		4.43%	799,490	799,490	-
	H55c	HUMAN SERVICES MSOP		0.71%	85,860	85,860	-
	H58	CHILDREN, YOUTH AND FAMILIES		0.88%	502	502	-
	H60	MN INSURANCE MARKETPLACE		0.31%	15,828	15,828	-
	H75	VETERANS AFFAIRS DEPARTMENT		2.94%	473,405	473,405	2,727,340
	H7B	MEDICAL PRACTICE BOARD		0.02%	22,310	22,310	-
	H7C	NURSING BOARD		0.05%	23,474	23,474	-
	H7D	PHARMACY BOARD		0.03%	19,036	19,036	758,720
	H7F	DENTISTRY BOARD		0.02%	19,292	19,292	-
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%	5,061	5,061	-
	H7J	OPTOMETRY BOARD		0.00%	3,951	3,951	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		0.00%	8,266	8,266	-
	H7L	SOCIAL WORK BOARD		0.02%	18,292	18,292	-
	H7M	MARRIAGE AND FAMILY THERAPY BD		0.00%	5,948	5,948	-
	H7Q	PODIATRIC MEDICINE		0.00%	2,613	2,613	-
	H7R	VETERINARY MEDICINE BOARD		0.00%	5,805	5,805	-
	H7S	EMERGENCY MEDICAL SERVICES OFF		0.00%	4,005	4,005	21,313
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%	5,922	5,922	-
	H7V	PSYCHOLOGY BOARD		0.02%	12,726	12,726	-
	H7W	PHYSICAL THERAPY BOARD		0.00%	7,581	7,581	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%	15,956	15,956	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.00%	7,323	7,323	-
	H8A	FOSTER YOUTH OMBUDPERSON		0.01%	2,224	2,224	-
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES		0.02%	4,157	4,157	129,750
	H9G	OMBUDSMAN MH/DD		0.03%	4,142	4,142	-
	J33	TRIAL COURTS		3.62%	1,801,010	1,801,010	753,309
	J40	STATE COMPETENCY ATTAINMENT BD		0.05%	2,328	2,328	-
	J50	STATE GUARDIAN AD LITEM		0.40%	25,530	25,530	-
	J52	PUBLIC DEFENSE BOARD		1.19%	62,335	62,335	-
	J58	COURT OF APPEALS		0.11%	4,970	4,970	-
	J61	APPELLATE COUNSEL & TRG OFFICE		0.00%	8	8	-
	J63	BOARD OF CIVIL LEGAL AID		0.00%	14	14	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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
	J65	SUPREME COURT		0.71%	91,177	91,177	1,603,246
	J68	TAX COURT		0.01%	2,876	2,876	-
	J70	JUDICIAL STANDARDS BOARD		0.00%	2,355	2,355	-
	L10	LEGISLATURE COORDINATING COMM		0.18%	46,567	46,567	-
	L11	SENATE		0.36%	2,090	2,090	-
	L12	HOUSE		0.00%	2,009	2,009	-
	L49	LEGISLATIVE AUDITOR		0.00%	695	695	-
	P01	MILITARY AFFAIRS DEPARTMENT		0.63%	547,988	547,988	106,239,282
	P07	PUBLIC SAFETY DEPARTMENT		3.89%	4,497,432	4,497,432	175,199,633
	P08	OMBUDSPERSON FOR CORRECTIONS		0.01%	2,814	2,814	-
	P78	CORRECTIONS DEPARTMENT		6.67%	687,804	687,804	423,239
	P80	CANNABIS EXPUNGEMENT BOARD		0.02%	2,119	2,119	-
	P82	CLEMENCY REVIEW COMMISSION		0.00%	2,589	2,589	-
	P7T	PEACE OFFICERS BOARD (POST)		0.02%	10,623	10,623	-
	P9E	SENTENCING GUIDELINES COMM		0.01%	2,431	2,431	-
	R28	MINN CONSERVATION CORPS		0.00%	682	682	-
	R29	NATURAL RESOURCES DEPARTMENT		7.55%	3,180,285	3,180,285	82,572,111
	R32	POLLUTION CONTROL AGENCY		1.90%	446,340	446,340	24,763,582
	R9P	WATER AND SOIL RESOURCES BOARD		0.53%	127,382	127,382	2,335,535
	T79	TRANSPORTATION DEPARTMENT		13.87%	19,877,216	19,877,216	1,186,269,062
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%	95,835	95,835	-
	O	OTHER		0.00%	1,730	1,730	-
		Total	\$	7,633,935	99.70%	73,826,998	\$ 20,811,186,029
		Source	\$	7,633,935	99.70%	73,826,998	\$ 20,811,186,029
		Difference (Total - Source)		-	0.00%	-	-

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			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative	Accounting & Procurement	Number of Budget		
			Expenditures by Division	Transactions - FY (Actual)	SUM OF PERCENT	Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule			MMB I.T - MANAGEMENT AND	Accounting & Procurement	Personnel Operations and	Budget Service - Computer	Personnel Operations Special
No.	DP#	Name	ADMINISTRATION	Operations and System Support	System Support	Operations	Billing
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	\$	4,624,125			
G10-12.5	G10-12.5	Personnel Operations and System Support		4,109,930			
G10-12.6	G10-12.6	Budget Service - Computer Operations		1,255,190			
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		-			
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		2,004			
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		1,774	0.00%	11	0.00%
G45-14.3	G45-14.3	Mediation Services			0.01%	32	0.01%
G45-14.4	G45-14.4	Mediation/Representation			0.00%	-	0.00%
L49-15.2	L49-15.2	Legislative Auditor		6,415	0.09%	239	0.09%
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%

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				Accounting & Procurement			
No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
L49-15.8	L49-15.8	Financial Audit- Art			0.00%	-	0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water			0.00%	-	0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			0.00%	-	0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors			0.00%		
L49-15.12	L49-15.12	Program Audit- Art			0.00%		
L49-15.13	L49-15.13	Program Audit- Clean Water			0.00%		
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0.00%		
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		457,371	1.10%	13,513	1.10%
	B10	CANNABIS MANAGEMENT OFFICE		25,317	0.12%	999	0.12%
	B11	COSMETOLOGIST EXAMINERS BOARD		25,591	0.03%	101	0.03%
	B13	COMMERCE DEPARTMENT		720,230	0.78%	4,523	0.78%
	B14	ANIMAL HEALTH BOARD		32,599	0.11%	902	0.11%
	B15	BARBER EXAMINERS BOARD		5,569	0.00%	74	0.00%
	B20	EXPLORE MINNESOTA TOURISM		22,946	0.08%	1,211	0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELOP		5,970,216	2.69%	10,778	2.69%
	B24	PUBLIC FACILITIES AUTHORITY		18,886	0.02%	788	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		2	0.00%	-	0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTY		2,411	0.01%	88	0.01%
	B34	HOUSING FINANCE AGENCY		142,729	0.53%	1,816	0.53%
	B41	WORKERS' COMP COURT OF APPEALS		2,349	0.01%	40	0.01%
	B42	LABOR AND INDUSTRY DEPARTMENT		675,044	0.83%	3,446	0.83%
	B43	IRON RANGE RESOURCES		45,534	0.06%	775	0.06%
	B7E	ARCHITECTURE, ENGINEERING BD		14,611	0.01%	46	0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	0.00%	3	0.00%
	B7P	ACCOUNTANCY BOARD		10,570	0.01%	46	0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,645	0.00%	79	0.00%
	B82	PUBLIC UTILITIES COMMISSION		161,697	0.37%	74	0.37%
	B9D	AMATEUR SPORTS COMMISSION		556	0.00%	54	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		31	0.00%	11	0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION		29,599	0.09%	847	0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES		3,059,099	18.52%	7,163	18.52%
	E37	EDUCATION DEPARTMENT		917,796	0.78%	12,037	0.78%
	E39	PROF EDUCATOR LICENSING STD BD		16,380	0.03%	197	0.03%
	E40	HISTORICAL SOCIETY		701	0.00%	81	0.00%
	E44	MINNESOTA STATE ACADEMIES		59,921	0.36%	1,974	0.36%
	E50	ARTS BOARD		33,955	0.04%	340	0.04%
	E60	OFFICE OF HIGHER EDUCATION		83,531	0.17%	2,258	0.17%
	E77	ZOOLOGICAL BOARD		134,109	0.53%	2,800	0.53%
	E81	UNIVERSITY OF MINNESOTA		12,758	0.00%	423	0.00%
	E95	HUMANITIES COMMISSION		288	0.00%	100	0.00%
	E97	SCIENCE MUSEUM		176	0.00%	36	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		211	0.00%	6	0.00%
	G02	ADMINISTRATION DEPARTMENT		674,391	1.06%	3,789	1.06%
	G03	LOTTERY		9,529	0.20%	264	0.20%
	G05	RACING COMMISSION		21,683	0.06%	418	0.06%
	G06	ATTORNEY GENERAL		59,568	0.60%	741	0.60%
	G09	GAMBLING CONTROL BOARD		6,584	0.06%	93	0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET		98,805	0.35%	1,864	0.35%
	G17	HUMAN RIGHTS DEPARTMENT		9,891	0.08%	181	0.08%
	G19	INDIAN AFFAIRS COUNCIL		5,382	0.01%	187	0.01%
	G38	INVESTMENT BOARD		14,163	0.06%	84	0.06%
	G39	GOVERNORS OFFICE		8,790	0.09%	148	0.09%
	G45	MEDIATION SERVICES DEPARTMENT		6,475	0.02%	55	0.02%
	G46	MN.IT		594,691	4.39%	7,424	4.39%
	G53	SECRETARY OF STATE		74,458	0.21%	612	0.21%

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
	G61	OFFICE OF STATE AUDITOR		20,396	0.13%	287	0.13%
	G62	MINN STATE RETIREMENT SYSTEM		163,951	0.19%	187	0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		331,311	0.16%	376	0.16%
	G67	REVENUE DEPARTMENT		90,460	2.12%	3,171	2.12%
	G69	TEACHERS RETIREMENT ASSOC		168,182	0.12%	162	0.12%
	G70	MN SECURE CHOICE		689	0.00%	28	0.00%
	G90	REVENUE INTERGOVT PAYMENTS		3,167,788	0.00%	1,494	0.00%
	G92	OMBUDSPERSON FOR FAMILIES		3,001	0.01%	54	0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		1,657	0.00%	56	0.00%
	G96	UNIFORM LAWS COMMISSION		88	0.00%	9	0.00%
	G9J	CAMPAIGN FINANCE BOARD		8,163	0.01%	178	0.01%
	G9K	ADMINISTRATIVE HEARINGS		36,397	0.11%	266	0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		2,581	0.01%	95	0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,479	0.01%	74	0.01%
	G9N	ASIAN PACIFIC COUNCIL		3,087	0.00%	83	0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL		1,835	0.00%	36	0.00%
	G9Q	MMB DEBT SERVICE		12,291	0.00%	1,121	0.00%
	G9R	MMB NON-OPERATING		7,034,313	0.00%	1,078	0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL		1,778	0.00%	68	0.00%
	G9X	CAPITOL AREA ARCHITECT		1,653	0.00%	96	0.00%
	G9Y	MN STATE COUNCIL ON DISABILITY		5,562	0.01%	84	0.01%
	GPR	PAYROLL CLEARING		208	0.00%	-	0.00%
	H12	HEALTH DEPARTMENT		1,050,513	3.38%	19,266	3.38%
	H51	DIRECT CARE AND TREATMENT		1,295	4.04%	67	4.04%
	H55	HUMAN SERVICES DEPARTMENT		14,334,782	3.47%	14,164	3.47%
	H55b	HUMAN SERVICES SOS		799,490	4.43%	8,425	4.43%
	H55c	HUMAN SERVICES MSOP		85,860	0.71%	823	0.71%
	H58	CHILDREN, YOUTH AND FAMILIES		502	0.88%	456	0.88%
	H60	MN INSURANCE MARKETPLACE		15,828	0.31%	231	0.31%
	H75	VETERANS AFFAIRS DEPARTMENT		473,405	2.94%	10,184	2.94%
	H7B	MEDICAL PRACTICE BOARD		22,310	0.02%	127	0.02%
	H7C	NURSING BOARD		23,474	0.05%	104	0.05%
	H7D	PHARMACY BOARD		19,036	0.03%	247	0.03%
	H7F	DENTISTRY BOARD		19,292	0.02%	212	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		5,061	0.01%	90	0.01%
	H7J	OPTOMETRY BOARD		3,951	0.00%	73	0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		8,266	0.00%	89	0.00%
	H7L	SOCIAL WORK BOARD		18,292	0.02%	111	0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,948	0.00%	73	0.00%
	H7Q	PODIATRIC MEDICINE		2,613	0.00%	83	0.00%
	H7R	VETERINARY MEDICINE BOARD		5,805	0.00%	70	0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		4,005	0.00%	197	0.00%
	H7U	DIETETICS & NUTRITION PRACTICE		5,922	0.00%	67	0.00%
	H7V	PSYCHOLOGY BOARD		12,726	0.02%	123	0.02%
	H7W	PHYSICAL THERAPY BOARD		7,581	0.00%	73	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,956	0.01%	103	0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		7,323	0.00%	61	0.00%
	H8A	FOSTER YOUTH OMBUDPERSON		2,224	0.01%	45	0.01%
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES		4,157	0.02%	146	0.02%
	H9G	OMBUDSMAN MH/DD		4,142	0.03%	52	0.03%
	J33	TRIAL COURTS		1,801,010	3.62%	12,158	3.62%
	J40	STATE COMPETENCY ATTAINMENT BD		2,328	0.05%	32	0.05%
	J50	STATE GUARDIAN AD LITEM		25,530	0.40%	664	0.40%
	J52	PUBLIC DEFENSE BOARD		62,335	1.19%	1,732	1.19%
	J58	COURT OF APPEALS		4,970	0.11%	69	0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE		8	0.00%	8	0.00%
	J63	BOARD OF CIVIL LEGAL AID		14	0.00%	14	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	J65	SUPREME COURT		91,177	0.71%	1,803	0.71%
	J68	TAX COURT		2,876	0.01%	45	0.01%
	J70	JUDICIAL STANDARDS BOARD		2,355	0.00%	104	0.00%
	L10	LEGISLATURE COORDINATING COMM		46,567	0.18%	725	0.18%
	L11	SENATE		2,090	0.36%	33	0.36%
	L12	HOUSE		2,009	0.00%	41	0.00%
	L49	LEGISLATIVE AUDITOR		695	0.00%	41	0.00%
	P01	MILITARY AFFAIRS DEPARTMENT		547,988	0.63%	1,114	0.63%
	P07	PUBLIC SAFETY DEPARTMENT		4,497,432	3.89%	26,446	3.89%
	P08	OMBUDSPERSON FOR CORRECTIONS		2,814	0.01%	31	0.01%
	P78	CORRECTIONS DEPARTMENT		687,804	6.67%	14,686	6.67%
	P80	CANNABIS EXPUNGEMENT BOARD		2,119	0.02%	49	0.02%
	P82	CLEMENCY REVIEW COMMISSION		2,589	0.00%	37	0.00%
	P7T	PEACE OFFICERS BOARD (POST)		10,623	0.02%	86	0.02%
	P9E	SENTENCING GUIDELINES COMM		2,431	0.01%	61	0.01%
	R28	MINN CONSERVATION CORPS		682	0.00%	53	0.00%
	R29	NATURAL RESOURCES DEPARTMENT		3,180,285	7.55%	35,432	7.55%
	R32	POLLUTION CONTROL AGENCY		446,340	1.90%	10,604	1.90%
	R9P	WATER AND SOIL RESOURCES BOARD		127,382	0.53%	7,243	0.53%
	T79	TRANSPORTATION DEPARTMENT		19,877,216	13.87%	27,892	13.87%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		95,835	0.00%	192	0.00%
	O	OTHER		1,730	0.00%	1	0.00%
		Total	\$ 9,989,245	73,823,896	99.70%	289,932	99.70%
		Source	\$ 9,989,245	73,823,896	99.70%	289,932	99.70%
		Difference (Total - Source)	-	-	0.00%	-	0.00%

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			30.8	31.2	31.3	32.2	32.3
Schedule			Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
No.	DP#	Name					
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			30.8	31.2	31.3	32.2	32.3
Schedule			Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
No.	DP#	Name					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	3,778				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	\$	-			
G10-13.3	G10-13.3	Personnel Administration		6,578,993			
G10-13.5	G10-13.5	Employee Relations - Non Allocable		-			
G45-14.2	G45-14.2	Mediation Services			0.00%	\$ -	0.00%
G45-14.3	G45-14.3	Mediation Services			0.01%	806,794	0.01%
G45-14.4	G45-14.4	Mediation/Representation	-		0.00%	-	0.00%
L49-15.2	L49-15.2	Legislative Auditor	6,415		0.09%		0.09%
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%

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
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					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	457,371		1.10%		1.10%
	B10	CANNABIS MANAGEMENT OFFICE	25,317		0.12%		0.12%
	B11	COSMETOLOGIST EXAMINERS BOARD	25,591		0.03%		0.03%
	B13	COMMERCE DEPARTMENT	720,230		0.78%		0.78%
	B14	ANIMAL HEALTH BOARD	32,599		0.11%		0.11%
	B15	BARBER EXAMINERS BOARD	5,569		0.00%		0.00%
	B20	EXPLORE MINNESOTA TOURISM	22,946		0.08%		0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELOP	5,970,216		2.69%		2.69%
	B24	PUBLIC FACILITIES AUTHORITY	18,886		0.02%		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	2		0.00%		0.00%
	B26	CLIMATE INNOVN FINANCE AUTHRTY	2,411		0.01%		0.01%
	B34	HOUSING FINANCE AGENCY	142,729		0.53%		0.53%
	B41	WORKERS' COMP COURT OF APPEALS	2,349		0.01%		0.01%
	B42	LABOR AND INDUSTRY DEPARTMENT	675,044		0.83%		0.83%
	B43	IRON RANGE RESOURCES	45,534		0.06%		0.06%
	B7E	ARCHITECTURE, ENGINEERING BD	14,611		0.01%		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3		0.00%		0.00%
	B7P	ACCOUNTANCY BOARD	10,570		0.01%		0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,645		0.00%		0.00%
	B82	PUBLIC UTILITIES COMMISSION	161,697		0.37%		0.37%
	B9D	AMATEUR SPORTS COMMISSION	556		0.00%		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	31		0.00%		0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION	29,599		0.09%		0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES	3,059,099		18.52%		18.52%
	E37	EDUCATION DEPARTMENT	917,796		0.78%		0.78%
	E39	PROF EDUCATOR LICENSING STD BD	16,380		0.03%		0.03%
	E40	HISTORICAL SOCIETY	701		0.00%		0.00%
	E44	MINNESOTA STATE ACADEMIES	59,921		0.36%		0.36%
	E50	ARTS BOARD	33,955		0.04%		0.04%
	E60	OFFICE OF HIGHER EDUCATION	83,531		0.17%		0.17%
	E77	ZOOLOGICAL BOARD	134,109		0.53%		0.53%
	E81	UNIVERSITY OF MINNESOTA	12,758		0.00%		0.00%
	E95	HUMANITIES COMMISSION	288		0.00%		0.00%
	E97	SCIENCE MUSEUM	176		0.00%		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	211		0.00%		0.00%
	G02	ADMINISTRATION DEPARTMENT	674,391		1.06%		1.06%
	G03	LOTTERY	9,529		0.20%		0.20%
	G05	RACING COMMISSION	21,683		0.06%		0.06%
	G06	ATTORNEY GENERAL	59,568		0.60%		0.60%
	G09	GAMBLING CONTROL BOARD	6,584		0.06%		0.06%
	G10	MINNESOTA MANAGEMENT & BUDGET	98,805		0.35%		0.35%
	G17	HUMAN RIGHTS DEPARTMENT	9,891		0.08%		0.08%
	G19	INDIAN AFFAIRS COUNCIL	5,382		0.01%		0.01%
	G38	INVESTMENT BOARD	14,163		0.06%		0.06%
	G39	GOVERNORS OFFICE	8,790		0.09%		0.09%
	G45	MEDIATION SERVICES DEPARTMENT	6,475		0.02%		0.02%
	G46	MN.IT	594,691		4.39%		4.39%
	G53	SECRETARY OF STATE	74,458		0.21%		0.21%

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			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	G61	OFFICE OF STATE AUDITOR	20,396		0.13%		0.13%
	G62	MINN STATE RETIREMENT SYSTEM	163,951		0.19%		0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	331,311		0.16%		0.16%
	G67	REVENUE DEPARTMENT	90,460		2.12%		2.12%
	G69	TEACHERS RETIREMENT ASSOC	168,182		0.12%		0.12%
	G70	MN SECURE CHOICE	689		0.00%		0.00%
	G90	REVENUE INTERGOVT PAYMENTS	3,167,788		0.00%		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	3,001		0.01%		0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES	1,657		0.00%		0.00%
	G96	UNIFORM LAWS COMMISSION	88		0.00%		0.00%
	G9J	CAMPAIGN FINANCE BOARD	8,163		0.01%		0.01%
	G9K	ADMINISTRATIVE HEARINGS	36,397		0.11%		0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR	2,581		0.01%		0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF	2,479		0.01%		0.01%
	G9N	ASIAN PACIFIC COUNCIL	3,087		0.00%		0.00%
	G9P	LGBTQIA2S+ MINNESOTANS COUNCIL	1,835		0.00%		0.00%
	G9Q	MMB DEBT SERVICE	12,291		0.00%		0.00%
	G9R	MMB NON-OPERATING	7,034,313		0.00%		0.00%
	G9V	RARE DISEASE ADVISORY COUNCIL	1,778		0.00%		0.00%
	G9X	CAPITOL AREA ARCHITECT	1,653		0.00%		0.00%
	G9Y	MN STATE COUNCIL ON DISABILITY	5,562		0.01%		0.01%
	GPR	PAYROLL CLEARING	208		0.00%		0.00%
	H12	HEALTH DEPARTMENT	1,050,513		3.38%		3.38%
	H51	DIRECT CARE AND TREATMENT	1,295		4.04%		4.04%
	H55	HUMAN SERVICES DEPARTMENT	14,334,782		3.47%		3.47%
	H55b	HUMAN SERVICES SOS	799,490		4.43%		4.43%
	H55c	HUMAN SERVICES MSOP	85,860		0.71%		0.71%
	H58	CHILDREN, YOUTH AND FAMILIES	502		0.88%		0.88%
	H60	MN INSURANCE MARKETPLACE	15,828		0.31%		0.31%
	H75	VETERANS AFFAIRS DEPARTMENT	473,405		2.94%		2.94%
	H7B	MEDICAL PRACTICE BOARD	22,310		0.02%		0.02%
	H7C	NURSING BOARD	23,474		0.05%		0.05%
	H7D	PHARMACY BOARD	19,036		0.03%		0.03%
	H7F	DENTISTRY BOARD	19,292		0.02%		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,061		0.01%		0.01%
	H7J	OPTOMETRY BOARD	3,951		0.00%		0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	8,266		0.00%		0.00%
	H7L	SOCIAL WORK BOARD	18,292		0.02%		0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD	5,948		0.00%		0.00%
	H7Q	PODIATRIC MEDICINE	2,613		0.00%		0.00%
	H7R	VETERINARY MEDICINE BOARD	5,805		0.00%		0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF	4,005		0.00%		0.00%
	H7U	DIETETICS & NUTRITION PRACTICE	5,922		0.00%		0.00%
	H7V	PSYCHOLOGY BOARD	12,726		0.02%		0.02%
	H7W	PHYSICAL THERAPY BOARD	7,581		0.00%		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	15,956		0.01%		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD	7,323		0.00%		0.00%
	H8A	FOSTER YOUTH OMBUDPERSON	2,224		0.01%		0.01%
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES	4,157		0.02%		0.02%
	H9G	OMBUDSMAN MH/DD	4,142		0.03%		0.03%
	J33	TRIAL COURTS	1,801,010		3.62%		3.62%
	J40	STATE COMPETENCY ATTAINMENT BD	2,328		0.05%		0.05%
	J50	STATE GUARDIAN AD LITEM	25,530		0.40%		0.40%
	J52	PUBLIC DEFENSE BOARD	62,335		1.19%		1.19%
	J58	COURT OF APPEALS	4,970		0.11%		0.11%
	J61	APPELLATE COUNSEL & TRG OFFICE	8		0.00%		0.00%
	J63	BOARD OF CIVIL LEGAL AID	14		0.00%		0.00%

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			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	J65	SUPREME COURT	91,177		0.71%		0.71%
	J68	TAX COURT	2,876		0.01%		0.01%
	J70	JUDICIAL STANDARDS BOARD	2,355		0.00%		0.00%
	L10	LEGISLATURE COORDINATING COMM	46,567		0.18%		0.18%
	L11	SENATE	2,090		0.36%		0.36%
	L12	HOUSE	2,009		0.00%		0.00%
	L49	LEGISLATIVE AUDITOR	695		0.00%		0.00%
	P01	MILITARY AFFAIRS DEPARTMENT	547,988		0.63%		0.63%
	P07	PUBLIC SAFETY DEPARTMENT	4,497,432		3.89%		3.89%
	P08	OMBUDSPERSON FOR CORRECTIONS	2,814		0.01%		0.01%
	P78	CORRECTIONS DEPARTMENT	687,804		6.67%		6.67%
	P80	CANNABIS EXPUNGEMENT BOARD	2,119		0.02%		0.02%
	P82	CLEMENCY REVIEW COMMISSION	2,589		0.00%		0.00%
	P7T	PEACE OFFICERS BOARD (POST)	10,623		0.02%		0.02%
	P9E	SENTENCING GUIDELINES COMM	2,431		0.01%		0.01%
	R28	MINN CONSERVATION CORPS	682		0.00%		0.00%
	R29	NATURAL RESOURCES DEPARTMENT	3,180,285		7.55%		7.55%
	R32	POLLUTION CONTROL AGENCY	446,340		1.90%		1.90%
	R9P	WATER AND SOIL RESOURCES BOARD	127,382		0.53%		0.53%
	T79	TRANSPORTATION DEPARTMENT	19,877,216		13.87%		13.87%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	95,835		0.00%		0.00%
	O	OTHER	1,730		0.00%		0.00%
		Total	73,823,896	\$ 6,578,993	99.70%	\$ 806,794	99.70%
		Source	73,823,896	\$ 6,578,993	99.70%	\$ 806,794	99.70%
		Difference (Total - Source)	-	-	0.00%	-	0.00%

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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule							
No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

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			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
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits	\$	4,383,798			\$ 4,383,798
L49-15.4	L49-15.4	Program Audits		2,460,329			2,460,329
L49-15.5	L49-15.5	Single Audits		-			-
L49-15.6	L49-15.6	Audit Comm		-			-
L49-15.7	L49-15.7	Financial Audit- Outdoors		491,964			491,964

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
L49-15.8	L49-15.8	Financial Audit- Art	-				-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-				-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-				-
L49-15.11	L49-15.11	Program Audit- Outdoors	-				-
L49-15.12	L49-15.12	Program Audit- Art	-				-
L49-15.13	L49-15.13	Program Audit- Clean Water	-				-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-				-
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		947	777	-	
	B10	CANNABIS MANAGEMENT OFFICE		-	-	-	
	B11	COSMETOLOGIST EXAMINERS BOARD		-	-	-	
	B13	COMMERCE DEPARTMENT		67	-	-	
	B14	ANIMAL HEALTH BOARD		-	-	-	
	B15	BARBER EXAMINERS BOARD		-	-	-	
	B20	EXPLORE MINNESOTA TOURISM		-	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELOP		861	5,660	-	
	B24	PUBLIC FACILITIES AUTHORITY		-	-	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	
	B26	CLIMATE INNOVN FINANCE AUTHRTY		-	-	-	
	B34	HOUSING FINANCE AGENCY		76	103	-	
	B41	WORKERS' COMP COURT OF APPEALS		-	-	-	
	B42	LABOR AND INDUSTRY DEPARTMENT		520	-	-	
	B43	IRON RANGE RESOURCES		119	-	-	
	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		924	-	-	
	E37	EDUCATION DEPARTMENT		160	-	-	
	E39	PROF EDUCATOR LICENSING STD BD		-	-	-	
	E40	HISTORICAL SOCIETY		-	-	-	
	E44	MINNESOTA STATE ACADEMIES		1,112	-	-	
	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		167	-	-	
	G03	LOTTERY		1,412	126	-	
	G05	RACING COMMISSION		-	-	-	
	G06	ATTORNEY GENERAL		550	-	-	
	G09	GAMBLING CONTROL BOARD		-	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET		321	-	-	
	G17	HUMAN RIGHTS DEPARTMENT		203	-	-	
	G19	INDIAN AFFAIRS COUNCIL		-	-	-	
	G38	INVESTMENT BOARD		1,743	-	-	
	G39	GOVERNORS OFFICE		1,085	-	-	
	G45	MEDIATION SERVICES DEPARTMENT		-	-	-	
	G46	MN.IT		1,433	77	-	
	G53	SECRETARY OF STATE		485	1,361	-	

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	G61	OFFICE OF STATE AUDITOR		1,018	-	-	
	G62	MINN STATE RETIREMENT SYSTEM		1,373	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		737	-	-	
	G67	REVENUE DEPARTMENT		73	-	-	
	G69	TEACHERS RETIREMENT ASSOC		787	-	-	
	G70	MN SECURE CHOICE		-	-	-	
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES		-	1,144	-	
	G93	OMBUD AMERICAN INDIAN FAMILIES		-	-	-	
	G96	UNIFORM LAWS COMMISSION		-	-	-	
	G9J	CAMPAIGN FINANCE BOARD		-	-	-	
	G9K	ADMINISTRATIVE HEARINGS		40	-	-	
	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		2,248	6,098	-	
	H51	DIRECT CARE AND TREATMENT		-	-	-	
	H55	HUMAN SERVICES DEPARTMENT		4,271	186	-	
	H55b	HUMAN SERVICES SOS		-	-	-	
	H55c	HUMAN SERVICES MSOP		-	-	-	
	H58	CHILDREN, YOUTH AND FAMILIES		-	-	-	
	H60	MN INSURANCE MARKETPLACE		-	-	-	
	H75	VETERANS AFFAIRS DEPARTMENT		113	-	-	
	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		811	-	-	
	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		-	-	-	
	H8S	OFFICE OF EMERGENCY MEDICAL SERVICES		-	-	-	
	H9G	OMBUDSMAN MH/DD		-	-	-	
	J33	TRIAL COURTS		6	-	-	
	J40	STATE COMPETENCY ATTAINMENT BD		-	-	-	
	J50	STATE GUARDIAN AD LITEM		-	-	-	
	J52	PUBLIC DEFENSE BOARD		0	-	-	
	J58	COURT OF APPEALS		-	-	-	
	J61	APPELLATE COUNSEL & TRG OFFICE		-	-	-	
	J63	BOARD OF CIVIL LEGAL AID		-	-	-	

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	J65	SUPREME COURT		2	4,569	-	
	J68	TAX COURT		-	-	-	
	J70	JUDICIAL STANDARDS BOARD		-	-	-	
	L10	LEGISLATURE COORDINATING COMM		-	-	-	
	L11	SENATE		-	-	-	
	L12	HOUSE		-	-	-	
	L49	LEGISLATIVE AUDITOR		-	-	-	
	P01	MILITARY AFFAIRS DEPARTMENT		145	-	-	
	P07	PUBLIC SAFETY DEPARTMENT		2,749	10	-	
	P08	OMBUDSPERSON FOR CORRECTIONS		-	-	-	
	P78	CORRECTIONS DEPARTMENT		586	-	-	
	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		362	4,469	-	
	R32	POLLUTION CONTROL AGENCY		40	-	-	
	R9P	WATER AND SOIL RESOURCES BOARD		-	-	-	
	T79	TRANSPORTATION DEPARTMENT		907	-	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		846	-	-	
	O	OTHER		-	3,648	-	
		Total	\$ 7,336,091	29,298	28,227	- \$	7,336,091
		Source	\$ 7,336,091	29,298	28,227	- \$	7,336,091
		Difference (Total - Source)		-	-	-	-

Statewide Cost Allocation Plan
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			Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule							
No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-3.7	G02-3.7	Operational Excellence					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement					
G02-4.10	G02-4.10	Central Mail					
G02-4.12	G02-4.12	Grants Management					
G02-4.13	G02-4.13	Enterprise Sustainability Office					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G10-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					

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			Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	
			33.7	33.8	33.9	33.10	33.11	
Schedule	No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
L49-15.12	L49-15.12		Program Audit- Art					
L49-15.13	L49-15.13		Program Audit- Clean Water					
L49-15.14	L49-15.14		Program Audit- Parks & Trails					
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					
G02-3.7	G02-3.7		Operational Excellence					
G02-4.2	G02-4.2		Government & Citizen Services					
G02-4.5	G02-4.5		Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7		Real Property					
G02-4.8	G02-4.8		Office of State Procurement					
G02-4.10	G02-4.10		Central Mail					
G02-4.12	G02-4.12		Grants Management					
G02-4.13	G02-4.13		Enterprise Sustainability Office					
G46-6.2	G46-6.2		Minnesota Information Technology					
G46-6.3	G46-6.3		IT Spend					
G46-6.4	G46-6.4		Accessibility (formerly Enterprise IT Security)					
G46-6.5	G46-6.5		MnIT - Non allocable					
G10-8.2	G10-8.2		Minnesota Management & Budget					
G10-8.3	G10-8.3		Enterprise Communications & Planning					
G10-9.2	G10-9.2		Debt Management Division					
G10-9.3	G10-9.3		Debt Management					
G10-9.4	G10-9.4		Debt Management - Other					
G10-10.2	G10-10.2		MMB - Budget Division					
G10-10.3	G10-10.3		Analysis & Control (EBO's)					
G10-10.4	G10-10.4		Budget Operations and Planning					
G10-10.5	G10-10.5		Budget Division - Non Allocable					
G10-11.2	G10-11.2		MMB - Accounting Division					
G10-11.3	G10-11.3		Central Payroll					
G10-11.4	G10-11.4		Accounting Services					
G10-11.5	G10-11.5		Financial Reporting					
G10-11.6	G10-11.6		Financial Reporting - Single Audit					
G10-11.7	G10-11.7		Accounting Services - Non Allocable					
G10-12.2	G10-12.2		MMB I.T - Management and Administration					
G10-12.4	G10-12.4		Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5		Personnel Operations and System Support					
G10-12.6	G10-12.6		Budget Service - Computer Operations					
G10-12.7	G10-12.7		Personnel Operations Special Billing					
G10-12.8	G10-12.8		Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9		MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2		State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3		Personnel Administration					
G10-13.5	G10-13.5		Employee Relations - Non Allocable					
G45-14.2	G45-14.2		Mediation Services					
G45-14.3	G45-14.3		Mediation Services					
G45-14.4	G45-14.4		Mediation/Representation					
L49-15.2	L49-15.2		Legislative Auditor					
L49-15.3	L49-15.3		Financial Audits					
L49-15.4	L49-15.4		Program Audits					
L49-15.5	L49-15.5		Single Audits					
L49-15.6	L49-15.6		Audit Comm					
L49-15.7	L49-15.7		Financial Audit- Outdoors					

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

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
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	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule	No.	DP# Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
		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	-	-	-	-	-
		H51 DIRECT CARE AND TREATMENT	-	-	-	-	-
		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	-	-	-	-	-
		H7Y OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-
		H8A FOSTER YOUTH OMBUDPERSON	-	-	-	-	-
		H8S OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	-	-
		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	-	-	-	-	-
		J63 BOARD OF CIVIL LEGAL AID	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule							
No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	-
	P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-	-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
	P78	CORRECTIONS DEPARTMENT	-	-	-	-	-
	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	4,170	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	O	OTHER	-	-	-	-	-
		Total	4,170	-	-	-	-
		Source	4,170	-	-	-	-
		Difference (Total - Source)	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

		Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails		
		33.12	33.13	33.14		
Schedule						
No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	Total
	1.2	Fixed Asset Depreciation				680,650
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				3,127,380
G02-3.4	G02-3.4	Human Resources				1,619,283
G02-3.5	G02-3.5	Financial Management and Reporting				3,086,071
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				0
G02-3.7	G02-3.7	Operational Excellence				1,221,228
G02-4.2	G02-4.2	Government & Citizen Services				8,864
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				2,009,766
G02-4.7	G02-4.7	Real Property				2,615,149
G02-4.8	G02-4.8	Office of State Procurement				6,148,046
G02-4.10	G02-4.10	Central Mail				1,258,080
G02-4.12	G02-4.12	Grants Management				4,085,972
G02-4.13	G02-4.13	Enterprise Sustainability Office				1,006,901
G46-6.2	G46-6.2	Minnesota Information Technology				4,085,965
G46-6.3	G46-6.3	IT Spend				0
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)				807,866
G46-6.5	G46-6.5	MnIT - Non allocable				0
G10-8.2	G10-8.2	Minnesota Management & Budget				7,171,391
G10-8.3	G10-8.3	Enterprise Communications & Planning				10,310,184
G10-9.2	G10-9.2	Debt Management Division				103,132
G10-9.3	G10-9.3	Debt Management				3,237,350
G10-9.4	G10-9.4	Debt Management - Other				0
G10-10.2	G10-10.2	MMB - Budget Division				7,470
G10-10.3	G10-10.3	Analysis & Control (EBO's)				7,891,228
G10-10.4	G10-10.4	Budget Operations and Planning				1,351,633
G10-10.5	G10-10.5	Budget Division - Non Allocable				0
G10-11.2	G10-11.2	MMB - Accounting Division				64,995
G10-11.3	G10-11.3	Central Payroll				7,730,292
G10-11.4	G10-11.4	Accounting Services				12,275,628
G10-11.5	G10-11.5	Financial Reporting				10,384,627
G10-11.6	G10-11.6	Financial Reporting - Single Audit				209,088
G10-11.7	G10-11.7	Accounting Services - Non Allocable				0
G10-12.2	G10-12.2	MMB I.T - Management and Administration				32,320,640
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support				15,135,416
G10-12.5	G10-12.5	Personnel Operations and System Support				18,446,019
G10-12.6	G10-12.6	Budget Service - Computer Operations				5,337,446
G10-12.7	G10-12.7	Personnel Operations Special Billing				9,755,198
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing				12,932,648
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable				0
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				33,564
G10-13.3	G10-13.3	Personnel Administration				25,834,642
G10-13.5	G10-13.5	Employee Relations - Non Allocable				0
G45-14.2	G45-14.2	Mediation Services				114,325
G45-14.3	G45-14.3	Mediation Services				3,347,571
G45-14.4	G45-14.4	Mediation/Representation				0
L49-15.2	L49-15.2	Legislative Auditor				6,288,603
L49-15.3	L49-15.3	Financial Audits				18,644,394
L49-15.4	L49-15.4	Program Audits				7,380,987
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				1,475,892
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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

		Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails		
		33.12	33.13	33.14		
Schedule						
No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	Total
L49-15.12	L49-15.12	Program Audit- Art				0
L49-15.13	L49-15.13	Program Audit- Clean Water				0
L49-15.14	L49-15.14	Program Audit- Parks & Trails				0
99YYY	99YYY	Consumer Agencies				0
G02-3.0	G02-3.0	Department of Administration				4,082,661
G02-3.2	G02-3.2	Admin Management Services				3,525,799
G02-3.3	G02-3.3	Commissioner's Office				938,740
G02-3.4	G02-3.4	Human Resources				502,635
G02-3.5	G02-3.5	Financial Management and Reporting				1,025,723
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				0
G02-3.7	G02-3.7	Operational Excellence				374,614
G02-4.2	G02-4.2	Government & Citizen Services				8,015,483
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				643,214
G02-4.7	G02-4.7	Real Property				868,091
G02-4.8	G02-4.8	Office of State Procurement				2,027,353
G02-4.10	G02-4.10	Central Mail				388,040
G02-4.12	G02-4.12	Grants Management				1,345,332
G02-4.13	G02-4.13	Enterprise Sustainability Office				318,861
G46-6.2	G46-6.2	Minnesota Information Technology				14,827
G46-6.3	G46-6.3	IT Spend				0
G46-6.4	G46-6.4	Accessibility (formerly Enterprise IT Security)				0
G46-6.5	G46-6.5	MnIT - Non allocable				0
G10-8.2	G10-8.2	Minnesota Management & Budget				3,213,345
G10-8.3	G10-8.3	Enterprise Communications & Planning				3,906,059
G10-9.2	G10-9.2	Debt Management Division				795,602
G10-9.3	G10-9.3	Debt Management				935,222
G10-9.4	G10-9.4	Debt Management - Other				0
G10-10.2	G10-10.2	MMB - Budget Division				2,272,575
G10-10.3	G10-10.3	Analysis & Control (EBO's)				1,926,180
G10-10.4	G10-10.4	Budget Operations and Planning				329,922
G10-10.5	G10-10.5	Budget Division - Non Allocable				0
G10-11.2	G10-11.2	MMB - Accounting Division				7,666,027
G10-11.3	G10-11.3	Central Payroll				2,021,456
G10-11.4	G10-11.4	Accounting Services				3,070,578
G10-11.5	G10-11.5	Financial Reporting				2,581,640
G10-11.6	G10-11.6	Financial Reporting - Single Audit				52,272
G10-11.7	G10-11.7	Accounting Services - Non Allocable				0
G10-12.2	G10-12.2	MMB I.T - Management and Administration				44,519,670
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support				7,726,065
G10-12.5	G10-12.5	Personnel Operations and System Support				6,274,745
G10-12.6	G10-12.6	Budget Service - Computer Operations				1,255,769
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				3,778
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				6,599,231
G10-13.3	G10-13.3	Personnel Administration				6,626,261
G10-13.5	G10-13.5	Employee Relations - Non Allocable				0
G45-14.2	G45-14.2	Mediation Services				164,231
G45-14.3	G45-14.3	Mediation Services				806,882
G45-14.4	G45-14.4	Mediation/Representation				0
L49-15.2	L49-15.2	Legislative Auditor				240,382
L49-15.3	L49-15.3	Financial Audits				8,767,596
L49-15.4	L49-15.4	Program Audits				4,920,658
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				983,928

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

		Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails		
		33.12	33.13	33.14		
Schedule						
No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	Total
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
0.0	0.0					0
	99YYY	Consumer Agencies				0
	B04	AGRICULTURE DEPARTMENT	-	-	-	382,826,313
	B10	CANNABIS MANAGEMENT OFFICE	-	-	-	14,420,917
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	2,459,391
	B13	COMMERCE DEPARTMENT	-	-	-	1,104,335,712
	B14	ANIMAL HEALTH BOARD	-	-	-	5,187,592
	B15	BARBER EXAMINERS BOARD	-	-	-	193,277
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	18,648,339
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	4,963,245,691
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	558,661,034
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	24
	B26	CLIMATE INNOVN FINANCE AUTHRTY	-	-	-	134,397
	B34	HOUSING FINANCE AGENCY	-	-	-	1,299,223,509
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	253,282
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	69,466,844
	B43	IRON RANGE RESOURCES	-	-	-	148,343,412
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	394,632
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	48
	B7P	ACCOUNTANCY BOARD	-	-	-	313,989
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	782,108
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	5,152,818
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	1,616,784
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	416
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	3,521,879
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	1,532,102,502
	E37	EDUCATION DEPARTMENT	-	-	-	6,197,558,196
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-	18,558,532
	E40	HISTORICAL SOCIETY	-	-	-	3,201,357
	E44	MINNESOTA STATE ACADEMIES	-	-	-	6,345,543
	E50	ARTS BOARD	-	-	-	116,440,111
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	82,380,014
	E77	ZOOLOGICAL BOARD	-	-	-	12,415,578
	E81	UNIVERSITY OF MINNESOTA	-	-	-	264,824,303
	E95	HUMANITIES COMMISSION	-	-	-	3,856
	E97	SCIENCE MUSEUM	-	-	-	2,260
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	2,556
	G02	ADMINISTRATION DEPARTMENT	-	-	-	1,424,421,216
	G03	LOTTERY	-	-	-	760,161
	G05	RACING COMMISSION	-	-	-	1,076,453
	G06	ATTORNEY GENERAL	-	-	-	7,556,523
	G09	GAMBLING CONTROL BOARD	-	-	-	2,220,007
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	58,254,179
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	5,713,794
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	1,504,723
	G38	INVESTMENT BOARD	-	-	-	442,418
	G39	GOVERNORS OFFICE	-	-	-	1,995,620
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	1,977,141
	G46	MN.IT	-	-	-	88,970,043
	G53	SECRETARY OF STATE	-	-	-	8,788,075

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

		Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	
		33.12	33.13	33.14	
Schedule No.	DP# Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	Total
	G61 OFFICE OF STATE AUDITOR	-	-	-	400,622
	G62 MINN STATE RETIREMENT SYSTEM	-	-	-	3,460,647
	G63 PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	5,700,354
	G67 REVENUE DEPARTMENT	-	-	-	198,882,001
	G69 TEACHERS RETIREMENT ASSOC	-	-	-	3,486,502
	G70 MN SECURE CHOICE	-	-	-	67,555
	G90 REVENUE INTERGOVT PAYMENTS	-	-	-	38,019,432
	G92 OMBUDSPERSON FOR FAMILIES	-	-	-	272,687
	G93 OMBUD AMERICAN INDIAN FAMILIES	-	-	-	373,525
	G96 UNIFORM LAWS COMMISSION	-	-	-	1,092
	G9J CAMPAIGN FINANCE BOARD	-	-	-	1,183,842
	G9K ADMINISTRATIVE HEARINGS	-	-	-	9,435,781
	G9L COUNCIL FOR MINNESOTANS OF AFR	-	-	-	311,068
	G9M MINNESOTA COUNCIL ON LATINO AF	-	-	-	198,690
	G9N ASIAN PACIFIC COUNCIL	-	-	-	167,667
	G9P LGBTQIA2S+ MINNESOTANS COUNCIL	-	-	-	76,050
	G9Q MMB DEBT SERVICE	-	-	-	151,976
	G9R MMB NON-OPERATING	-	-	-	97,656,076
	G9V RARE DISEASE ADVISORY COUNCIL	-	-	-	53,398
	G9X CAPITOL AREA ARCHITECT	-	-	-	112,869
	G9Y MN STATE COUNCIL ON DISABILITY	-	-	-	1,119,847
	GPR PAYROLL CLEARING	-	-	-	2,496
	H12 HEALTH DEPARTMENT	-	-	-	1,696,804,284
	H51 DIRECT CARE AND TREATMENT	-	-	-	17,243
	H55 HUMAN SERVICES DEPARTMENT	-	-	-	32,285,401,118
	H55b HUMAN SERVICES SOS	-	-	-	9,646,075
	H55c HUMAN SERVICES MSOP	-	-	-	1,037,882
	H58 CHILDREN, YOUTH AND FAMILIES	-	-	-	8,122
	H60 MN INSURANCE MARKETPLACE	-	-	-	17,450,559
	H75 VETERANS AFFAIRS DEPARTMENT	-	-	-	71,953,884
	H7B MEDICAL PRACTICE BOARD	-	-	-	4,280,811
	H7C NURSING BOARD	-	-	-	5,322,837
	H7D PHARMACY BOARD	-	-	-	11,129,220
	H7F DENTISTRY BOARD	-	-	-	1,225,277
	H7H CHIROPRACTIC EXAMINERS BOARD	-	-	-	388,845
	H7J OPTOMETRY BOARD	-	-	-	142,699
	H7K EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	1,005,355
	H7L SOCIAL WORK BOARD	-	-	-	1,317,769
	H7M MARRIAGE AND FAMILY THERAPY BD	-	-	-	304,247
	H7Q PODIATRIC MEDICINE	-	-	-	113,900
	H7R VETERINARY MEDICINE BOARD	-	-	-	314,509
	H7S EMERGENCY MEDICAL SERVICES OFF	-	-	-	4,224,301
	H7U DIETETICS & NUTRITION PRACTICE	-	-	-	159,617
	H7V PSYCHOLOGY BOARD	-	-	-	1,136,923
	H7W PHYSICAL THERAPY BOARD	-	-	-	452,097
	H7X BEHAVIORAL HEALTH & THERAPY BD	-	-	-	987,400
	H7Y OCCUPATIONAL THERAPY PRACT BD	-	-	-	327,956
	H8A FOSTER YOUTH OMBUDPERSON	-	-	-	269,345
	H8S OFFICE OF EMERGENCY MEDICAL SERVICES	-	-	-	4,635,041
	H9G OMBUDSMAN MH/DD	-	-	-	981,580
	J33 TRIAL COURTS	-	-	-	23,799,170
	J40 STATE COMPETENCY ATTAINMENT BD	-	-	-	88,448
	J50 STATE GUARDIAN AD LITEM	-	-	-	309,500
	J52 PUBLIC DEFENSE BOARD	-	-	-	1,277,005
	J58 COURT OF APPEALS	-	-	-	70,556
	J61 APPELLATE COUNSEL & TRG OFFICE	-	-	-	128
	J63 BOARD OF CIVIL LEGAL AID	-	-	-	224

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

		Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails		
		33.12	33.13	33.14		
Schedule No.	DP# Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	Total	
	J65 SUPREME COURT	-	-	-	13,459,579	
	J68 TAX COURT	-	-	-	1,750,707	
	J70 JUDICIAL STANDARDS BOARD	-	-	-	39,023	
	L10 LEGISLATURE COORDINATING COMM	-	-	-	1,675,326	
	L11 SENATE	-	-	-	25,212	
	L12 HOUSE	-	-	-	25,680	
	L49 LEGISLATIVE AUDITOR	-	-	-	9,654	
	P01 MILITARY AFFAIRS DEPARTMENT	-	-	-	237,191,237	
	P07 PUBLIC SAFETY DEPARTMENT	-	-	-	1,220,699,449	
	P08 OMBUDSPERSON FOR CORRECTIONS	-	-	-	165,728	
	P78 CORRECTIONS DEPARTMENT	-	-	-	294,702,969	
	P80 CANNABIS EXPUNGEMENT BOARD	-	-	-	1,227,301	
	P82 CLEMENCY REVIEW COMMISSION	-	-	-	341,524	
	P7T PEACE OFFICERS BOARD (POST)	-	-	-	3,293,108	
	P9E SENTENCING GUIDELINES COMM	-	-	-	751,405	
	R28 MINN CONSERVATION CORPS	-	-	-	8,396	
	R29 NATURAL RESOURCES DEPARTMENT	-	-	-	808,694,249	
	R32 POLLUTION CONTROL AGENCY	-	-	-	512,911,080	
	R9P WATER AND SOIL RESOURCES BOARD	-	-	-	173,163,254	
	T79 TRANSPORTATION DEPARTMENT	-	-	-	8,469,007,876	
	T9B METROPOLITAN COUNCIL/TRANSPORT	-	-	-	3,719,225	
	O OTHER	-	-	-	9,491,706,158	
	Total	-	-	-	74,550,260,844	
	Source	-	-	-	74,550,260,844	
	Difference (Total - Source)	-	-	-	-	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SWCAP			Schedule	Approp	Alltmt	ALLTMT	BFY27	(Ind Cost/Grants/Capital)			BFY26			
2								Budget	Unallowable or	Schedule	Allocable	Allocable	BFY27	BFY27	Difference
3									Non-allocable			by SWCAP	Non-Allocable	Non-alloc	between
4	Agency	Line	Fund	Name	ID		Name		Accounts	Reclassifications	Budget	Line	Budget	Line	BFY27 Alloc Budget
5	1	1		Fixed Asset Depreciation				270,500			\$ 270,500	\$ 270,500	\$ -	\$ -	\$(139,650)
6															
7	G02	G02-3.2	1000	ADMIN Management Services		ADMIN	SPECIAL PROJECTS/PURCHASES	-	-		-		-		-
8															
9	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221001	Commissioner's Office	1,252,000	2,100		1,249,900		2,100		
10	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221011	Improve IT Proj Management	-	-		-		-		
11	Total	G02-3.3		Commissioner's Office								1,249,900		2,100	311,160
12															
13	G02	G02-3.4	1000	Human Resources	G027102	G0221041	Human Resources	614,013	-		614,013	614,013	-	-	111,377
14															
15	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020	Financial Management & Reporting	1,043,000	8,375		1,034,625		8,375		
16	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221029	Operating Adjustment	-	-		-		-		
17	Total	G02-3.5		Financial Management & Reporting								1,034,625		8,375	8,902
18															
19	G02	G02-3.7	1000	Office of Continuous Improvement	G021119	G0221901	Office of Enterprise Continuous Improvement	488,000	16,000		472,000	472,000	16,000	16,000	97,386
20															
21	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing	G021109	G0223201	Real Estate & Construction Svs	3,515,000	227,100	(2,564,562)	723,338		227,100		
22	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing	G021109	G0223201	Non-allocable portion of Real Estate & Constr Svc			2,564,562			2,564,562		
23	Total	G02-4.5		Real Estate & Construction Services - Leasing								723,338		2,791,662	80,124
24															
25	G02	G02-4.7	1000	Real Property	G021144	G0223230	Enterprise Real Property	902,000	23,033		878,967	878,967	23,033	23,033	10,876
26															
27	G02	G02-4.8	1000	Office of State Procurement (fmrlly Materials Mgmt)	G021105	G0221134	Materials Mgmt Division (MMD)	2,243,000	149,660		2,093,340	2,093,340	149,660	149,660	65,987
28															
29	G02	G02-4.10	1000	Central Mail	G021108	G0224752	Central Mail - General Fund	482,000	-		482,000	482,000	-	-	93,960
30															
31	G02	G02-4.12	1000	Grants Management	G021106	G0227600	Grants Mgmt Operating	1,455,000	59,692		1,395,308		59,692		
32	G02	G02-4.12	1000	Grants Management	G021106	G0227602	Grants Admin Oversight/Equity	-	-		-		-		
33	G02	G02-4.12	1000	Grants Management	G021171	G0227603	Grant System Feasibility Study	-	-		-		-		
34	Total	G02-4.12		Grants Management								1,395,308		59,692	49,976
35															
36	G02	G02-4.13	1000	Enterprise Sustainability	G021170	G0227850	Enterprise Sustainability Office	390,000	20,821		369,179	369,179	20,821	20,821	50,318
37															
38	G46	G46-6.2	1000	MINNESOTA INFORMATION TECHNOLOGY	G465000	G4625101	State CIO Office	2,555,310	200,000		2,355,310	2,355,310	200,000	200,000	895,189
39															
40	G46	G46-6.4	1000	Accessibility	G465004	G4625004	G46-Accessibility	628,150	-		628,150	628,150	-	-	448,434
41															
42	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1029000	Management Services Admin	3,288,373	(429,524)		2,858,849		429,524		
43	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1029030	Human Resources	580,243			580,243				
44	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1029040	Legal Services	576,962			576,962				
45	Total	G10-8.2		MINNESOTA MANAGEMENT & BUDGET								4,016,054		429,524	882,756
46															
47	G10	G10-8.3	1000	Enterprise Communications & Planning (fmrlly IC&A)	G100032	G1029100	Enterprise Communications & Planning	1,390,961	-		1,390,961		-		
48	G10	G10-8.3	1000	Enterprise Communications & Planning (fmrlly IC&A)	G100032	G1029150	Enterprise Continuity Planning	1,141,782	-		1,141,782		-		
49	G10	G10-8.3	1000	Enterprise Communications & Planning (fmrlly IC&A)	G100032	G1029175	Enterprise Tribal Relations	157,137	-		157,137		-		
50	G10	G10-8.3	1000	Enterprise Communications & Planning (fmrlly IC&A)	G100005	G1025001	Internal Control and Accountability	739,488	-		739,488		-		
51	Total	G10-8.3		Enterprise Communications & Planning (fmrlly IC&A)								3,429,368		-	216,188
52															
53	G10	G10-9.3	1000	Debt Management	G100005	G1025000	Debt Management	886,679	-		886,679	886,679	-	-	103,122
54															
55	G10	G10-10.2	1000	MMB BUDGET DIVISION	G100002	G1022000	Budget Services Operating	4,681,338	-	(4,681,338)	-		-	-	-
56															
57	G10	G10-10.3	1000	Analysis and Control (EBO's)	G100002	G1022000	Analysis and Control (EBO's) reschedule from 10.2	-	-	2,112,688	2,112,688	2,112,688	-		186,508
58															
59	G10	G10-10.4	1000	Budget Operations and Planning	G100002	G1022000	Budget Services Operating reschedule from 10.2	-	-	361,867	361,867	361,867	-	-	31,946
60															
61	G10	G10-10.5	1000	Budget Division Non-Allocable	G100010	G1022100	Local Impact Notes	-	-		-		-		
62	G10	G10-10.5	1000	Budget Division Non-Allocable	G100002	G1022000	Analysis and Control (EBO's) reschedule from 10.2	-		2,206,783	-		2,206,783		
63	Total	G10-10.5		Budget Division Non-Allocable								-		2,206,783	-
64															
65	G10	G10-11.2	1000	MMB-ACCOUNTING DIVISION				-	-		-	-	-	-	-
66															
67	G10	G10-11.3	1000	Central Payroll	G100001	G1021100	Payroll Services	1,706,685	-		1,706,685	1,706,685	-	-	(301,184)
68															
69	G10	G10-11.4	1000	Accounting Services	G100001	G1021300	Agency Suppport	2,455,663	-		2,455,663		-		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	SWCAP			Schedule	Approp	Alltmt	ALLTMT	BFY27 Budget	(Ind Cost/Grants/Capital) Unallowable or Non-allocable	Schedule	BFY27 Allocable	BFY26 Allocable by SWCAP	BFY27 Non-Allocable	BFY27 Non-alloc by SWCAP	Difference between FY25 Actl and
2															
3															
4	Agency	Line	Fund	Name	ID		Name		Accounts	Reclassifications	Budget	Line	Budget	Line	BFY27 Alloc Budget
70	G10	G10-11.4	1000	Accounting Services	G100001	G1021225	Banking Services	804,794	-		804,794				
71	Total	G10-11.4		Accounting Services								3,260,457		-	255,400
72															
73	G10	G10-11.5	1000	Financial Reporting	G100001	G1021200	Financial Reporting	2,730,688	-	(52,272)	2,678,416		-		
74	G10	G10-11.5	1000	Financial Reporting	G100001	G1021251	Bank Fees	-	-		-		-		
75	Total	G10-11.5		Financial Reporting								2,678,416		-	109,679
76															
77	G10	G10-11.6	1000	Financial Reporting - Single Audit	G100001	G1021200	SINGLE AUDIT	-	-	52,272	52,272	52,272	-	-	-
78															
79	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100004	G1024000	Mn.IT @ MMB Management	6,440,639	-	(3,986,110)	2,454,529		-		
80	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1021100	Payroll Services	259,854	-				-		
81	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1021300	Agency Support	475,260	-				-		
82	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1024100	MN.IT ERP All Modules	6,041,803	-				-		
83	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1024120	MN.IT SEMA4	643,789	-				-		
84	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1024400	MN.IT Data Warehouse	310,581	-				-		
85	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1027000	Agency & Applicant Svcs Ops	271,033	-				-		
86	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1027650	MN.IT SEMA4	182,175	-				-		
87	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100180	G1029000	Management Services Admin	331,008	-	(8,452,081)	63,422		-		
88	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100280	G1020180	Stabilize Ent Res Plan System	6,470,000	-	(6,426,726)	43,274		-		
89	Total	G10-12.2		MMB I.T. MANAGEMENT AND ADMINISTRATION								2,561,225		-	128,819
90															
91	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management 12.4 portion			1,555,899	1,555,899		-		
92	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100180		SWIF-I Direct			368,035	368,035		-		
93	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100180		SWIFT/ SEMA4 shared			2,477,575	2,477,575		-		
94	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100280	G1020180	Stabilize Ent Res Plan System Direct			251,119	251,119		-		
95	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100280	G1020180	Stabilize Ent Res Plan System Share			1,690,509	1,690,509		-		
96	Total	G10-12.4		Accounting & Procurement Operations and System Support								5,817,341		-	1,193,216
97															
98	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management 12.5 portion			2,148,623	2,148,623		-		
99	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024110	Mn.IT SEMA4 Upgrade	-	-		-		-		
100	G10	G10-12.5	1000	Personnel Operations and System Support	G100180		SEMA4 Direct			1,638,783	1,638,783		-		
101	G10	G10-12.5	1000	Personnel Operations and System Support	G100180		SWIFT/ SEMA4 shared			3,421,413	3,421,413		-		
102	G10	G10-12.5	1000	Personnel Operations and System Support	G100280	G1020180	Stabilize Ent Res Plan System Direct			1,118,181	1,118,181		-		
103	G10	G10-12.5	1000	Personnel Operations and System Support	G100280	G1020180	Stabilize Ent Res Plan System Shared			2,334,512	2,334,512		-		
104	Total	G10-12.5		Personnel Operations and System Support								10,156,335		-	6,046,405
105															
106	G10	G10-12.6	1000	Budget Service Computer Operations	G100004	G1024000	Mn.IT @ MMB Management 12.6 portion	-		281,588	281,588		-		
107	G10	G10-12.6	1000	Budget Service Computer Operations	G100180	G1024200	MN.IT SWIFT	966,798	-	546,274	1,513,072		-		
108	G10	G10-12.6	1000	Budget Service Computer Operations	G100280	G1020180	Stabilize Ent Res Plan System			1,032,405	1,032,405		-		
109	Total	G10-12.6		Budget Service Computer Operations								2,827,066		-	1,571,876
110															
111	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1021110	Payroll ServicesSEMA4 Upgrade	-			-		-		
112	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024100	Mn.IT ERP All Modules	-			-		-		
113	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024110	Mn.IT SEMA4 Upgrade	-			-		-		
114	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024120	Mn.IT SEMA4	-			-		-		
115	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1027600	SWIFT ELM	-			-		-		
116	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1027650	Mn.IT ELM	-			-		-		
117	Total	G10-12.7		Personnel Operations Special Billing								5,778,802		-	1,802,406
118															
119	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021300	Agency Support	-			-		-		
120	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021400	SWIFT Procurement	-			-		-		
121	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021410	MAPS Replacement Project	-			-		-		
122	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021410	Non-allocable portion of MAPS REPL PROJ	-			-		-		
123	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024700	MN.IT SWIFT/ELM Upgrade	-			-		-		
124	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024200	Mn.IT SWIFT	-			-		-		
125	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024400	Mn.IT Data Warehouse	-			-		-		
126	Total	G10-12.8		Accounting & Procurement Operations Special Billing								6,014,672		-	(903,304)
127															
128	G10	G10-13.3	1000	Personnel Administration	G100007	G1027000	Agency & Applicant Svcs Ops	3,877,989	-		3,877,989		-		
129	G10	G10-13.3	1000	Personnel Administration	G100007	G1028000	Labor Relations	1,782,918	-		1,782,918		-		
130	G10	G10-13.3	1000	Personnel Administration	G100007	G1029040	Legal Services	436,756	-		436,756		-		
131	Total	G10-13.3		Personnel Administration								6,097,663		-	(481,330)
132															

	A	B	C	D			E	F	G			H	I	J	K	L	M	N	O
1	SWCAP			Schedule			Approp	Alltmt	ALLTMT			BFY27 Budget	(Ind Cost/Grants/Capital) Unallowable or Non-allocable	Schedule	BFY27 Allocable	BFY26 Allocable by SWCAP	BFY27 Non-Allocable	BFY27 Non-alloc by SWCAP	Difference between FY25 Actl and
2																			
3																			
4	Agency	Line	Fund	Name			ID		Name			Accounts	Reclassifications	Budget	Line		Budget	Line	BFY27 Alloc Budget
133	G45	G45-14.3	1000	MEDIATION SERVICES			G453000	G4520000	Bureau of Mediation Services			3,343,579	-	(3,241,114)	102,465		3,241,114		
134	G45	G45-14.3	1000	MEDIATION SERVICES			G453000	G4520000	Non-allocable portions of Bureau of Med Svc			-		3,241,114			-		
135	G45	G45-14.3	1000	MEDIATION SERVICES			G457000	G4520000	Public Employee Relations Board			1,411,285			1,411,285		-		
136	G45	G45-14.3	1000	MEDIATION SERVICES			G021152	G0227951	Office Collaboration & Dispute Grants			-	-		-		-		
137	G45	G45-14.3	1000	MEDIATION SERVICES			G021152	G0227951	Non-allocable portion of Office Collaboration & Dispute Grants			-					-		
138	G45	G45-14.3	1000	MEDIATION SERVICES			G021151	G0227950	Office Collaboration & Dispute Resolution			392,000	25,605	(146,162)	220,233		171,767		
139	G45	G45-14.3	1000	MEDIATION SERVICES			G021151	G0227950	Non-allocable portion of Office Collaboration & Dispute Resolution			-		146,162			-		
140	Total	G45-14.3		MEDIATION SERVICES												1,733,983		3,412,881	927,189
141																			
142	L49	L49-15.2	1000	LEGISLATIVE AUDITOR			L490000	L4921300	Support Services Division			2,895,250	-		2,895,250		-		
143	L49	L49-15.2	1000	LEGISLATIVE AUDITOR			L491000	L4922000	OLA Carryforward			3,952,487	3,473,987		478,500		3,473,987		
144	Total	L49-15.2		LEGISLATIVE AUDITOR												3,373,750		3,473,987	632,212
145																			
146	L49	L49-15.3	1000	Financial Audits			L490000	L4921100	Financial Audit Division			5,493,000	-		5,493,000	5,493,000	-	-	1,109,203
147																			
148	L49	L49-15.5	1000	Single Audits					SINGLE AUDIT			-	-		-	-	-	-	-
149																			
150	L49	L49-15.7	1000	Financial Audits - Outdoors					Legacy Fin Audit- Outdoors			-	-		-	-	-	-	(491,964)
151																			
152	L49	L49-15.8	1000	Financial Audits - Arts					Legacy Fin Audit- Arts			-	-		-	-	-	-	-
153																			
154	L49	L49-15.9	1000	Financial Audits - Clean Water					Legacy Fin Audit- Clean Water			-	-		-	-	-	-	-
155																			
156	L49	L49-15.10	1000	Financial Audits - Parks & Trails					Legacy Fin Audit- Parks & Trails			-	-		-	-	-	-	-
157																			
158	L49	L49-15.4	1000	Program Audits			L490000	L4921200	Program Evaluation Division										(2,460,329)
159																			
160	L49	L49-15.11	1000	Program Audits - Outdoors					Legacy Prog Audit- Outdoors										-
161																			
162	L49	L49-15.12	1000	Program Audits - Arst					Legacy Prog Audit- Arts										-
163																			
164	L49	L49-15.13	1000	Program Audits - Clean Water					Legacy Prog Audit- Clean Water										-
165																			
166	L49	L49-15.14	1000	Program Audits - Parks and Trails					Legacy Prog Audit- Parks & Trails										-
167																			
168		17		SWIFT 9.2 upgrade (amortize 5 years, BFY21 to BFY25)								-					-		
169												\$ 82,956,970	\$ 3,776,850	\$ 0	\$ 70,162,452	\$ 80,924,952	\$ 12,794,518	\$ 12,794,518	\$ 12,642,854